



# 140TH ANNUAL REPORT

& FINANCIAL  
STATEMENTS  
2023





What do we want?

# A BETTER AUCKLAND BUILT BY RUGBY

What do we focus on to get there?

1

Innovate & grow  
the community  
game

2

Win and be better  
supported in high  
performance

3

Be inclusive & grow  
the strongest rugby  
whānau

4

Be here in  
100 years

How do we measure ourselves?

Participation  
numbers

Attendance  
On-field success

Engagement  
survey

Financial and  
organisational  
sustainability

How do we behave?

Strive to advance

Put in the hard mahi

Work as a team

Lead by example



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# DIRECTORY

## Board

### **Brent Metson**

Chairperson

### **Brandon Jackson**

Director

### **Greg Edmonds**

Director

### **Keven Mealamu**

Director

### **Christopher Fairbairn**

Director

### **Andrew Roberts**

Director

### **Amanda Cox**

Director

### **Tony Catton**

Director

### **Fiao'o Fa'amausili**

President

## Management

### **Jarrold Bear**

CEO

### **Paula Kent**

Head of Business Support  
& Planning

### **Grant Wilson**

Head of Operations & Facilities

### **Dan Dale**

Head of Commercial & Partnerships

### **Murray Williams**

Head of High Performance

### **Joseph Blundell**

Club Rugby Manager

### **Jarrold Syman**

Rugby Experience & Schools Manager

### **Kaylene Froggatt**

Human Resource Consultant

## Community

### **Strahan McIntosh**

Club Development Manager

### **Caoimhe Hunt**

Club Rugby Partner

### **Alexander Jane**

Club Rugby Partner

### **Jack Johnston**

Club Rugby Partner

### **Joseph Tuitavake**

Game Development Manager

### **Roi Hansell-Pune**

Game Development Officer

### **Anna Peterson**

Game Development Officer

### **Marcel Milo-Harris**

Rugby Delivery Lead

### **Taurima Morris**

Rugby Delivery Lead

### **Eamon Reily**

Rugby Delivery Lead

## High Performance

### **Anna Richards**

Auckland Women's Player  
Development Manager

### **Brent Ward**

High Performance Academy Manager

### **Andrea Thomas**

Personal Development Manager

### **Hayden Nelson**

Senior Strength & Conditioning Coach

### **James Stevenson-Wright**

Talent ID & Recruitment Manager

### **Ashleigh Parrott**

Women's Strength & Conditioning Coach

## Operations & Facilities

### **David Gainsford**

Match Operations Manager

### **Cody Neilson**

Referee Manager

### **Ant Petrie**

Referee Development Manager

### **Ellie Jones**

Event Manager

### **Sophie Booth**

Operations Administrator

## Business Support & Planning

### **Bruce Whiteman**

Accountant

### **Alex Dalzell**

Insights Analyst

### **Gavin Tansey**

Assistant Accountant

## Commercial & Partnerships

### **Grant McKenzie**

Marketing & Membership Manager

### **Nic Mowday**

Ticketing Services Manager

### **Lauren Mitchell**

Commercial Partnerships Manager

### **Jared London**

Fan Engagement &  
Communications Manager

## NPC Team Management

### **Craig McGrath**

NPC Head Coach

### **Steve Bates**

Resource Coach

### **Jono Hickey**

Resource Coach

### **Census Johnston**

NPC / FPC Scrum Coach

### **Grant Wilson**

NPC Manager

### **Brent Ward**

NPC Manager

### **Mark Plummer**

NPC Physiotherapist

### **Josh Yarnton**

NPC Analyst

### **Elze Jacobs**

NPC Doctor

### **Scott Pinfold**

NPC Strength & Conditioning Coach

### **Hayden Nelson**

NPC Strength & Conditioning Coach

### **Andrea Thomas**

Personal Development Manager

### **Iain Saunders**

Mental Skills Coach

### **Marcia Jerram**

Nutritionist

### **Russell Gorst**

Masseur

## FPC Team Management

### **Willie Walker**

FPC Head Coach

### **Anna Richards**

FPC Assistant Coach

### **Mark Hooper**

FPC Assistant Coach

### **Courtney Wilson**

FPC Physiotherapist

### **Amy Courtney**

FPC Manager

### **Sophie Wilson**

FPC Physiotherapist

### **Daniel Rees**

Analyst

### **James Jolly**

Doctor

### **Ashleigh Parrott**

Strength & Conditioning Coach

## Council of Delegates

### **Brent Metson**

Chair

### **Tony Catton**

Deputy Chair

### **Craig Lawson**

College Rifles

### **Ioane Ioane**

East Tamaki

### **Paul Saggars**

Eden

### **Jock McNeil**

Grammar TEC

### **Sam Sa'u**

Manukau Rovers

### **Tony Catton**

Marist

### **Warren Makaua**

Mt Wellington

### **Tommy Roache**

Ōtāhuhu

### **Iain Leigh**

Pakuranga United

### **Bill McCormick**

Papatoetoe

### **Brent Metson**

Ponsonby

### **Michaela Barnes**

Ponsonby

### **Caroline Matamua**

Puketapapa

### **Ray Masila**

Suburbs

### **Gary Froggatt**

Te Papapa-Onehunga

### **Daniel Braid**

University

### **James McKelvie**

Waiheke Island

### **Don Urquhart**

Waitākere City

### **Rod Gabb**

Waitemata

### **Paul Van Etten**

ARRA (Referees)

### **Jim Lonergan**

ASSRU (Secondary Schools)

### **Gareth Fletcher**

APSRU (Primary Schools)

## Junior Rugby Committee

### **Matt Fenton**

Chair

### **Marc Diffey**

Deputy Chair

### **Joel Stewart**

Carlton Juniors

### **Jess Rowe**

College Rifles

### **Naisa Namoa**

East Tamaki

### **Lennox Sam**

Eden

### **Matt Fenton**

Grammar Juniors

### **Craig Caesar**

Grammar Juniors

### **Josh Hansen**

Grammar TEC

### **Scott Morrow**

Manukau Rovers

### **Ernesto Bruni Zani**

Marist

### **Ross Blenkinsopp**

Marist Eastern

### **Rose Haplin**

Mount Roskill

### **Natalia Solomon**

Mt Wellington

### **Jaymee Hu'akau**

Ōtāhuhu

### **Marc Diffey**

Pakuranga United

### **Dave Grant**

Pakuranga United

### **Viki Vaoga**

Papatoetoe

### **Geoff Buchanan**

Ponsonby

### **Mark Sutton**

Ponsonby-Kelston

### **Tutu Tairea**

Suburbs

### **Steven Hessey**

Te Papapa-Onehunga

### **Cory Larsen**

University

### **James Bailey**

Waiheke Island

### **Jonny Parkinson**

Waitākere City

### **Debbie Tane**

Waitemata

### **Gareth Fletcher**

APSRU (Primary Schools)

### **James Bailey**

ARRA (Referees)

### **Brian Francis**

Compliance and Conflict Officer

## Auckland Rugby Patron, Life Members & President

### **Patron:**

Keith Nelson

### **Life Members:**

Ken Baguley

Rex Davy

Malcolm Dick

Rob Fisher

Sir Graham Henry

Wally Jelichich

Don McKay

Dennis Mullins

Keith Nelson

Tom O'Hanlon

Sir Bryan Williams

John Hart

Peter Thompson

Glenn Wahlstrom

Gary Donovan

Grant Fox

Gary Whetton

Alan Whetton

Brian Wilsher

Bernie McCahill

### **President:**

Fiao'o Fa'amausili



## In memoriam

We are deeply saddened to hear of the passing of one of our former Board members, John Hunt. John served as Director on the Auckland Rugby Union Board and as Chair of the Council of Delegates from 2008 – 2013, and as Delegate for 13 years. During his time with Auckland Rugby, John was a true champion for rugby in Auckland. His

dedication and passion for the sport was always evident in everything he did. We are grateful for John's contributions to both Auckland Rugby Union and Marist Brothers Old Boys Rugby Club. We extend our deepest sympathies to his family and loved ones during this difficult time. Rest in peace, John. You will be sorely missed.

# AUCKLAND RUGBY BY THE NUMBERS

**11** BLACK  
FERNS & XV

**4** ALL BLACKS  
& XV

**29%**

INCREASE  
IN FEMALE  
PARTICIPATION

AVG. FPC  
BROADCAST  
PER MATCH

**50K**

**8%**



INCREASE IN SECONDARY  
SCHOOL PARTICIPATION VS 2022

AVG. NPC  
BROADCAST  
PER MATCH

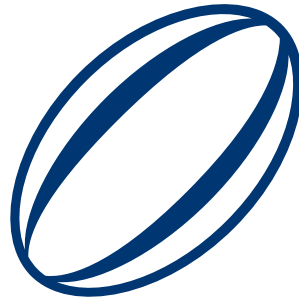
**100K**

**430,000**

VIDEO VIEWS COMBINED  
ACROSS COLEMAN SHIELD  
AND GALLAHER SHIELD FINALS

**5M** 

VIDEO VIEWS ACROSS  
ALL PLATFORMS



**44**

SUPER RUGBY/  
AUIKI PLAYERS

**20,000+**  
REGISTRATIONS  
(15% INCREASE)

OUR SOCIAL MEDIA  
COMBINED REACH  
AND ENGAGEMENT  
GREW BY OVER 200%

 **130,000**

 **47,000**

**95,000**

UNIQUE MONTHLY WEBSITE VISITS



A RECORD



NEW NPC/FPC DEBUTANTS

**FPC NATIONAL  
WINNERS**

THE STORM'S 16TH  
NATIONAL TITLE



# CHAIR'S REPORT 2023



**Brent Metson,**  
Auckland Rugby Chair

Firstly, I would like to acknowledge the support of my fellow directors in electing me to Chair this great organisation. The opportunity is a privilege and a challenge I am grateful for, and I am energised to try and find ways to lead our team in achieving the goal of *Building a better Auckland through Rugby*. This will only be possible if we continue to have all our components – staff, board, club, and members all driving in the same direction and equally energised.

The opportunity to lead came with the accession of our previous Chair, Stu Mather to the NZR board at the NZR AGM in April. We all join in congratulating Stu on this achievement, grateful in the knowledge he is there to make a difference. He brings enormous experience and dedication to the role. Go well Stu!

Whilst these reports naturally contain several acknowledgments and highlight the key achievements of the past year, do not be mistaken, the board are aware of the myriad of challenges facing our game. It is a long way from World Rugby decisions to the community game and, coupled with changing societal views on the value of organised community sport, rugby is more than ever unable to rely on traditional expectations that our game has an unchallenged place in the landscape. One of the board's key priorities is to ensure a Strategic plan is activated that is focused on growth across our game in Auckland.

## Innovate and Grow Community Rugby

Emerging from the Covid-19 disruptions of 2020–2022, we have then encountered possibly the worst sustained period of rain disruption we can remember. Combined with the window of time away from Eden Park during the FIFA Women's World Cup, we have been heavily impacted with damaged playing surfaces and the requirement to relocate events at short notice.

I thank all our hard-working club delegates, the JRC committee, and in particular my deputy Chair Tony Catton and those hard-working sub-committee Chairs. To those delegates retiring this year, thank you for your service. On behalf of the COD, I would also like to acknowledge the increased level of support the team receive from all Auckland Rugby staff, in particular the Participation Development team, ably led by Joe Blundell.

Our community partners and supporters are an invaluable part of our ability to deliver the game. We sincerely thank the North & South Trust, Barfoot & Thompson, Goodyear, and PIC for their generous support.

## Win and be Better Supported in High Performance

It was with great pride that our Storm team, under the leadership of Eloise Blackwell, developed throughout the season to eventually be crowned Farah Palmer Cup champions, winning away in style against a strong Canterbury side. The unity of the players ranging in age from schoolgirls to seasoned internationals was very pleasing, and the simple joy of playing the game was evident. The team belief could be seen in the narrow round-robin loss to Canterbury and from then onwards the Storm were on their way to winning a title last held in 2015. On behalf of Auckland Rugby, I would like to thank the coaches Willie Walker, Mark Hooper,

and Anna Richards and all the support staff involved in this great achievement.

The Auckland Men's NPC team had a tougher year and ultimately finished a disappointing 6th bowing out in an away quarter-final loss to Canterbury. There were lost opportunities earlier in the season to secure more points and ensure a better run home. Whilst some great rugby was played by the team, lapses in concentration at key times allowed our opposition to stay in the game. I know the players, coaching group and management are all frustrated with the result. A thorough independent review to identify the changes that can be made to improve has been undertaken and the outcomes of that are being worked through now. A clear action set will be developed and implemented to propel us into a better result in 2024.

Our facilities for our high-performance teams and staff have become a problem that needs addressing. As a pause was placed on further development on what was ultimately identified as an inherently difficult facility to develop at Alexandra Park, the flagship FPC and NPC teams trained from club facilities at College Rifles and University respectively. Whilst basic, this had the benefit of further crystallising what we really want in a future facility. The board is committed to supporting developing the right option as it is identified.

Auckland Rugby and the Blues organisations have advanced in supporting one another better in recent years. Despite our differing delivery focus, we need to continue the effort to collaborate into the future across all common functions. My thanks to Chair Don McKinnon and CEO Andrew Hore for the warm welcome they have given me into the Blues environment.

The board also extends its congratulations to acknowledge all players, coaches and referees who have been recognised for higher honours particularly those which have pulled on a black jersey this year. Auckland Rugby is proud of your achievements.

# CHAIR'S FAREWELL

After 6 years as Chair of the Union, and with the support of the Board, I made the decision at the start of the year to stand for an elected position on the New Zealand Rugby Union. Although this was personally a hard decision, the timing was right. After a few whirlwind months of interviews and presentations I was successfully voted on to the NZR Board at the end of April, and as a consequence, had to immediately vacate my role with Auckland Rugby. I would like to thank Brent Metson for stepping forward to take on the role as Chair, which ultimately was a seamless process.

On reflection of my eight years on the Board and 13 years on the COD, I am extremely proud of the strategy direction and programme delivery achieved in my time. Of note the Auckland Rugby Way, the Silverlake transaction, participation numbers, club health, female rugby, diversity and inclusion, community connect, governance, representative performance and player pathways, the Blues, Eden Park, financial stewardship and of course navigating the Covid-19 years. To achieve anything requires an aligned board, an invested CEO, a committed staff, and an engaged community. I would like to personally thank the 14 Directors and three Presidents I have had the pleasure to work with, Jarrod Bear and the staff for his leadership and their commitment, and the 22 clubs, players, referees, and volunteers for making it a special organisation to be involved with.

It has been a real privilege to serve the Province and from my perspective to be Chair of the Auckland Rugby remains the greatest role in rugby.

Although I have swapped a blue blazer for a black one, I will continue to engage at all levels of the game and try to drive positive outcomes. I will continue to be an avid follower of club and school rugby at all levels and look forward to seeing a number of you on the sidelines next year. Thank you all for your continued passion and involvement in our game.

**Stu Mather**

## Be Here in 100 Years

During the year, the board formed a project sub-committee – 'Building Better Boards', with the aim of undertaking a wide-ranging review on governance best practice and being able to share the learnings with the COD, and club boards and committees to ensure we can implement current best practice governance across all levels of our stakeholder groups. This process was facilitated with independent external assistance from DTK International and included inputs from other individuals and organisations considered leaders in the field, stakeholder consultation and work with focus groups. The outcomes and recommendations were in the end far wider and more useful than was initially anticipated, and subsequent proposed changes to Auckland Rugby's constitution have been developed, to be ratified at this AGM. These will ensure we can keep evolving to reflect our current challenges and provide the best possible direction for the organisation and support to the management team.

Over the last few months, the board have been developing a future growth focused strategy – ensuring that we have an aligned view on the big work-on's. As this process has progressed it has graduated into a joint effort with management, and I am pleased to confirm there is the joint focus you would expect on key matters. These Strategic Goals are designed to provide a concise link between the Auckland Rugby Way and the annual operational plan, providing the board with clear visibility on which goal the operational plan actions support.

In August the NZR – Pilkington Report on Governance was released. This review was commissioned as a condition of the NZRPA's support of the Silverlake transaction. The report has wide ranging recommendations for change on the governance structure of NZR. On the 27th of October the Provincial Unions and key stakeholders met to discuss these proposed changes and the

position which will be taken (adoption or rejection). At the time of writing discussions have commenced and are ongoing.

## Be Inclusive and Grow the Strongest Rugby Whānau

Two vacancies for directors' positions have emerged through the year.

Brandon Jackson is retiring after eight years of strong contribution to our team. Auckland Rugby has benefited from leveraging Brandon's representative and professional playing career to Chair the Rugby Advisory Group sub-committee. Along with his strong corporate and personal development skills, Brandon has made an invaluable contribution Chairing the Finance Risk and Audit sub-committee. Brandon is still involved in coaching a club side – exemplifying the all-too-typical hand-up volunteer in our rugby community. Thank-you Jacko, all the best.

With Stu Mather's success in becoming an NZR director a further vacancy has emerged. The process for filling these positions was underway at the time of writing this report.

## Extra Time

Thank you to the fantastic staff in our organisation, diligently led by CEO Jarrod Bear. This team is supported in the community by an army of volunteers, all doing their bit to ensure we can keep on delivering over 10,000 games of rugby in Auckland every year.

I would like to wish you all an enjoyable summer break with your families and loved ones and look forward to serving alongside you next year.

Brent Metson  
Auckland Rugby Chair

# COUNCIL OF DELEGATES

## REPORT 2023



Tony Catton,  
Deputy Chairman COD

Club Rugby in Auckland continues to face many challenges as it navigates the hangover of Covid-19, rising costs, time pressures and the ever-changing sporting landscape. It is very pleasing therefore to see the growth in community rugby with the increase in players, coaches, and referees' participation for 2023. This couldn't have been possible without the tireless efforts of the club volunteers, club staff and Auckland Rugby staff who all put in to ensure rugby is for all to enjoy.

The community game can be proud of the achievements over the past 12 months, and can take confidence in addressing key challenges ahead. Namely, the retention and growth of player numbers, especially in the Junior Boys grades.

Senior Rugby this year was exciting and as always, a very eventful season. Congratulations to Manukau Rovers, back-to-back winners of the Gallaher Shield in a well-attended final against University. The absorbing contest was hard fought with both teams having their opportunities. Manukau shifted the momentum of the game in the final stanza to come away with a well-deserved win. With Eden Park unavailable this year due to the FIFA Women's World Cup, the final was played at Waitemata Rugby Club. The large crowd was close to the action and provided a lively atmosphere enjoyed by

all. Our thanks to Waitemata Rugby Club for their efforts in hosting the final.

In the earlier Premier Reserves Final, Waitemata produced a dominant second half display over Manukau Rovers to win the George Nicholson Trophy.

In the playoffs, Papatoetoe won the Jubilee Cup defeating Suburbs and Waitemata taking out the Portola Trophy over Ōtāhuhu.

The Premier women's competition had a compact season once again to accommodate the Farah Palmer Cup competition which started early this season. In the Premier Women's final for the Colman Shield Ponsonby defeated College Rifles in a tight and uncompromising encounter played on the turf at College Rifles in front of a very good crowd. Aside from the tough skilful rugby played, the comradery and spirit in which these games are conducted is always a highlight. This year the Women's 10's final was won by Eden, overcoming Glenfield.

The efforts to build and grow the women's game at all levels, with clubs and union together finding ways to embed the growth for the long term and provide an enjoyable playing experience is paying off. In 2024 we will see new grades being offered including Woman's Premier Development and U17 Grades, with the Women's 10 pushed out to later in the season.

In the Under 21's grade Pakuranga (last year's runners up) went one better this time and won the Arthur Bayliss Memorial Cup final over Grammar TEC, Meanwhile Waitemata claimed the Stan Foster Memorial trophy over College Rifles. Rather obviously, working hard to ensure the health of the game in this critical grade is essential to growing the strength of the senior teams. Quality coaching is regularly cited by players as a key reason for joining a particular team and clubs that are mindful of providing quality coaches across all their teams will benefit in the long run. It is pleasing to see the increased Auckland

Rugby resources and efforts being made available to upskill coaches. Clubs would do well to harness these offerings.

In 2024 a U19 men's grade will be offered to try and encourage and provide further opportunities for school leavers into Senior Rugby. We hope all clubs work with schools in the area to support this grade and make it a success next year.

The Restricted 85kg grade saw the Ponsonby Hustlers claim victory over the Pakuranga Black Panthers in a typically hard fought and high paced final. Cox's Bay Reserve played host to a jubilant Ponsonby crowd as they lifted the Maurice O'Conner Cup. The awareness of the quality rugby played in this grade, in tandem with its strong social aspect, continues to grow with the U85's National Club Cup providing further interest and profile for the grade.

Ōtāhuhu defeated Waitākere to win the first-grade competition Reuben O'Neil Cup. This grade, while it continues to struggle for team entries, is full of salt of the earth club men enjoying some tough footy every weekend and typifies the traditional Club Rugby scene.

2023 has provided clubs the first "normal" club season in three years. I believe the hard work of the Auckland Rugby staff, in tandem with the critically important volunteer community, has helped to ensure our clubs have the best chance to survive and thrive. We are paving the way with enhanced club capability, provided stewardship in accessing to funding (through the Silverlake transaction, The Contestable Fund and Grants) to improve facilities, and have helped to facilitate paid administrative staff in every club. As always, I would like to extend a heartfelt thanks to all who have worked so hard throughout the year to deliver club rugby for all.

I offer my thanks to all the club delegates for their time and efforts throughout the year to grow and nurture the game. We are stronger as a collective when

we work hard to challenge each other in what is best for our game. To all the sub-committee chairs, thank-you for your tireless efforts.

Throughout 2023 the COD, have been working on how to become more effective in working with the Auckland Rugby Participation Development team to deliver community rugby across our union. COD have adopted a new model to improve the operational decision processes for 2024 and beyond. Next year will allow more time for delegates and the clubs to consider opportunities and challenges affecting community rugby and develop strategic initiatives

that will grow the game. The sub-committees have been changed to better reflect the needs of COD and the delegate tenure on the COD is to be capped to align with the Auckland Board.

COD remains responsible for the governance of Auckland Club Rugby competitions however, Auckland staff will be empowered to take on more of the operational decisions that are agreed within the framework of the COD annual plan. Thank you to the hard mahi of the Auckland Rugby staff and in particular the Club Rugby partners who provided COD and the clubs with their support

and guidance throughout the year.

In closing, I would like to thank once again everyone involved in delivering our game in the community. I trust you enjoy a well-deserved sunny summer break and can recharge the batteries for what we all hope is a rewarding 2024 season on and off the grass.

Tony Catton  
Deputy Chair COD



# CEO'S REPORT 2023



Jarrod Bear,  
Chief Executive Officer

Without the disruptions of Covid-19 for the first time in three years, it was refreshing and reinvigorating for the team at Auckland Rugby to enter the year focused on advancing workstreams across the Auckland Rugby Way's four key focus areas:

- Innovate & grow the Community Game
- Win & be better supported in High-Performance
- Be inclusive to grow the strongest rugby whānau
- Be around in 100+ years

Complementing the commentary within the respective reports compiled by the Board Chair, COD Deputy Chair, and Management, the below captures the key headlines across the Auckland Rugby Way's four focus areas.

## Innovate and Grow the Community Game

Total Player & Coach Registrations were 19,839 which is up over 2,500 versus last year. Registrations were up across all reported categories except Junior club males. With the reduced numbers predominantly attributable to a drop in nurse grade team entries. Planning is advancing to ensure each club is supported with tailored resources to support them implementing relevant and targeted recruitment initiatives in 2024.

Through North & South Trust, Auckland Rugby direct funding and NZR SSI payments, over \$1.9m of funding was invested directly into clubs across the Auckland Rugby network. Noting, funding was accessible to support each club having at least a 0.5 FTE focused on driving their respective clubs' operations. Special acknowledgement must be made of the incredible support which the North & South Trust provides our community game. Thank you.

## Win and be Better Supported in High Performance

The Auckland Storm had a stellar season winning the FPC Premiership. The Auckland NPC team's campaign was below expectations and ended at the quarterfinals. Enough said, but more mahi will be applied to remedy heading into the 2024 campaign.

Attendance across NPC games was lower than forecasted. This trend was experienced across both the NPC and Super Rugby competitions. And is an area which requires investment and innovative solutions to remedy.

The NPC +1 concept was launched with the Backyard Blitz at Bell Park, which delivered a successful event-goer experience. Whilst incurring greater operational costs than playing at Eden Park, this trial has provided a proof of concept from which to build from. With the Board's support, exploration is underway to build a more financially sustainable model to enable improve event-goer experiences and accessibility for Aucklanders to the NPC and FPC games.

Our player development programs continue to lead the way in developing New Zealand's best talent. Multiple players involved in our programs were selected for higher honours this year and Auckland topped the PU list in developing Super and Aupiki rookies, Black Ferns, and NZ U20's players. Also, a record number of players made their NPC or FPC debuts this season.

Auckland Rugby is fortunate to have such a sensational family of commercial partners, and their partnership whilst visible across our High Performance programs, it enables Auckland Rugby to invest our resources into community initiatives. It is imperative we recognise and thank the tremendous and enduring support (over 40 years) Barfoot & Thompson provides Auckland Rugby and many of our clubs directly. Thank you, to Peter Thompson and his team.

## Be Inclusive to Grow the Strongest Rugby Whānau

The board established a 'Building Better Boards' sub-committee which developed a set of recommendations to improve governance and pathways into governance which included:

- Constitution changes to be voted on at this AGM.
- Implementing a robust and proactive director recruitment process to attract greater depth of candidate capabilities for the appointments committee to review.

Operational changes have been adopted by the Council of Delegates to streamline responsibilities and decision-making processes.

Through our Game Development team, Club Rugby Partner team, and Schools Rugby Delivery team over 125 courses/ touchpoints have been implemented across the year for our community to access and engage with, with the objective of building greater capability and connect across our rugby network.

Internally, Auckland Rugby has passionate and dedicated staff who are continuously striving to advance the delivery of the Auckland Rugby Way. I thank them along with the many community volunteers who roll their sleeves up to deliver participation opportunities and create thousands of smiles for our rugby community. Thank you.

## Be Around in 100+ Years

Year end financial result exceeded budget significantly, delivering an operating EBITDA of circa \$500k. Coupled with the NZR SSI incentive payment of \$1m and Blues equity accounting of circa \$110k, this was a fruitful fiscal year which will be banked as we bound into what will be a challenging financial year ahead. The Board have supported management's proposed break-even budget and management is committed to securing every dollar and saving every dollar.

One of the initiatives to secure every dollar. The 14 NPC PU's have collectively engaged a resource to secure umbrella commercial partners in 2024 and beyond. There are positive indications that a pipeline is being developed to secure significant revenue streams. Should this be successful, the 14 NPC PU's foresee an opportunity to pool investment to create an umbrella approach to promote and market the NPC and FPC competitions given this is sadly lacking from NZR.

A significant contributor to Auckland Rugby's annual revenue is the hosting of Test Matches at Eden Park. As acknowledged throughout other reports, there were no test matches played at Eden Park this year. Most of the lost net revenue was able to be offset through Auckland Rugby's involvement in the test match delivery at Go Media Stadium Mt Smart, the reshaping of commercial initiatives and an offset mechanic with Eden Park. The upside from this disruption is improved facilities at Eden Park which will enhance future fan experience.

NZR have amended their requirements of stadiums within their RFP process for test match allocations across 2024 and 2025. NZR are currently assessing the submissions which Auckland Rugby has made with both Eden Park and Go Media Stadium Mt Smart, with changes to NZR requirements test match content being secured at Eden Park is no longer guaranteed.



Auckland Rugby has a responsibility to promote safe and enjoyable rugby experiences for all, with the objective, everyone gets home safely every day. Our Health and Safety practices continue to improve, and we are committed to improving Health and Safety education, processes, and support of our clubs. The annual audit score was 94%, which was an excellent result.

## Strategic jobs to be done 2023-25

Within last year's report, it was shared that management would be focusing on the following strategic jobs to be done:

- Tailor our support, so clubs deliver the best community sports experience.
- Take the Auckland NPC/FPC to Auckland/ers.
- Spread Auckland Rugby's best stories.
- Add value to Auckland Rugby.
- Align resource to deliver result across NZR strategic priorities.

Across the respective management reports, commentary is provided on the associated workstreams. Solid advances have been made across each of these strategic jobs to be done and management is committed to further advancing these in 2024. All planning is aligned with the Board's strategic direction to drive growth across the game in Auckland.

## With an eye to the Future

Auckland Rugby is committed to innovating and trialling new initiatives. Some new initiatives will work, and some will not, but it is imperative we strive to advance. If we do not strive to advance, the greatest risk is rugby will fail to remain relevant. And the greatest upside is what Auckland Rugby aspires to; a better Auckland, built by rugby. Auckland Rugby needs the support of its stakeholders to challenge the status quo and embrace trialling the new and have an expectation the ride will not always be smooth. In return, Auckland Rugby knows that all ideas and innovation don't rest in place, and we are open to working with stakeholders' insights, feedback, and ideas to advance.

## Finally

I would like to highlight and thank our Chair (both Stu Mather who departed mid-year, and the incumbent Brent Metson) and our Board Members, for all their support of myself and the Auckland Rugby staff. They continue to go beyond expectation with their passion and commitment to their roles and Auckland Rugby.

Jarrod Bear  
Chief Executive Officer

# PARTICIPATION DEVELOPMENT REPORT 2023



2023 has proved to be a challenging and enriching year for the Participation Development team and our rugby community. Building on the learnings from 2022, a range of new initiatives were implemented, including a new Game Development Framework. With a range of new faces joining our team this year, seeing them all integrated into the system has been pleasing. The camaraderie and work ethic showcased by all and a collaborative effort to deliver a network of support to our rugby community. To all our stakeholders, thank you for another year of resilience and dedication.

## Registrations

Auckland Rugby finished the 2023 year with 19,839 registered participants (Players and Coaches) across our club and school landscapes. This represented a 15% increase from 2022 and highlights some of the hard mahi that has gone into delivering our community game by our clubs and schools. Seeing the joy around the grounds each week, it is hard to argue anything but, our clubs and schools are exceptional in delivering to their communities.

We still have some work to do in the Junior Club space to solidify our numbers

back to pre-Covid-19 levels; however, we are confident that with the planning in place, we will see a positive uptick in 2024.

## Club Governance

Another year brought about a few more exciting additions to the club landscape. The Council of Delegates (COD) led a review for a refreshed Governance framework. A new design will be implemented in 2024 and has been established to ensure a streamlined approach to the participant-led framework. This exciting amendment will give the Council of Delegates a more strategic focus to drive our game forward. This project was a key recommendation from the 2021 Club Rugby Review and aligned with the recent work by the Auckland Rugby Board around Building Better Boards.

The Short-Term Stakeholder Investment and the Club Contestable Fund distributed \$804k into our club network. Successful clubs could apply funds to certain areas of need that align with the strategic pillars of each fund. These initiatives represent a substantial step forward in club tailored support.

\$620k was facilitated through the Short-Term Stakeholder Investment fund to provide critical financial backing to all clubs. A pass-through from New Zealand Rugby allowed our community to deliver \$538k of facility upgrades, \$67k of new equipment and uniforms, and \$67k towards new community engagement and delivery initiatives.

This substantial investment fosters much-needed facility improvements and ensures teams are well-equipped and supported to excel.

Auckland Rugby invested \$184k into the Club Contestable Fund, representing our commitment to tailor our support so clubs can deliver the best community sports experience. Crucially, the Fund operates on a merit-based distribution model, where investments are allocated based on the quality of applications and

### Participation metrics

Category	Total Participants 2023	% Movement YoY
Club Rugby	9,338	2%
Senior Club	3,330	2%
Junior Club	6,009	-1%
Schools Rugby	9,137	31%
Secondary Schools	5,215	7%
Primary and Intermediate Schools	3,828	86%
Sub Unions	1,054	337%
Social Pilot	133	2,660%
Coaching	1,230	6%

Note: column/row values may not match column/row totals. Totals are a distinct count of players, while a player could have secondary registrations across other categories.

their alignment around initiatives that drive participation, facility development or sustainability. This approach ensures that the financial support goes to projects with the most significant potential to make a difference.

Thank you to all club delegates for the countless voluntary hours you all put in to service our game. A special thank you to Brent Metson (COD Chair), Tony Catton (COD Deputy Chair/Adult Rugby Chair), Michaela Barnes (Technical Committee Chair), Matt Fenton (JRC Chair) and Marc Diffey (JRC Deputy Chair) for leading our committees through another season, your time, effort, guidance, and contributions are unmatched and very much appreciated.

## Club Capability

The 'Paid Administrators into Clubs' project returned a 48% increase in the workforce, on top of 68% increase in 2022. This project is already starting to pay dividends, and we are excited to see this continue in 2024. A range of workshops, tools, and resources continues the development of all our club committees, club staff and volunteers, as Club Capability remains one of the most substantial factors in the future growth of our system. 2024 will only see increased investment in this space.

Thanks to all our clubs for their front-line delivery of our game and we acknowledge the hard work of the club staff, volunteers, players, coaches, and families who all contribute to rugby throughout our region. Clubs are the lifeblood of rugby across the country, and we are grateful for the efforts of all those who ensure rugby remains New Zealand's national game.

## Game Development

Implementing a new Game Development framework was a primary focus for the 2023 season. Focussing on Coach and Participant Development along with female-specific initiatives, the framework provided structure and direction to the

broader initiatives of the Participation Development team. 95 workshops and development sessions were delivered across accreditation, development, and performance areas, and we look forward to seeing their flow on effects in 2024.

## Coach Development

The Community/High-Performance programme continued to provide our Premier male and female coaches with opportunities to extend their expertise through connection with our High-Performance coaches. High-performance coaches were integral in the delivery of specific workshops while also rotating week to week around our premier clubs and spending invaluable one-on-one time with all premier team coaches. This has strengthened relationships and provided organic development opportunities for all coaches.

## Participant Development

Three critical programmes were launched in 2023, designed to enhance the participant experience through tailored development opportunities. 'My First Tackle' aimed at reducing the drop off from ripper Under 7s to Tackle Under 8s, was a huge success. The 'Masterclass Series' was aimed at specific skill development opportunities (Scrummaging and Kicking) and engaged over 300 participants. Lastly, a new social module was piloted to provide a non-contact opportunity for people of all ages and abilities. In total, 16 teams participated, 50% of participants were new to the game.

## Female Specific Initiatives

The annual Women in Rugby Festival Week was again a huge hit. Aligned with the Junior Girl's season launch, several diverse events highlighted Women in Rugby. Female-specific coaching courses, A Storm players Blitz community event, Women in Governance evening and our Junior Girls festival were all held across the week.

The 'Get to Rip' Girl's activator programme, designed for girls to learn the basics of the game in a school or club environment, has now achieved over 16,000 engagements. This programme specifically engages clubs to deliver to their local schools, targeting new girls to the game.

## Rugby Experiences and Schools

Enhancing our initiatives and experiences for all male and female school students in 2023 has resulted in growth across all participant categories. From capability-building workshops to upskilling our educational partners, introducing new offerings for female players and new age group representative rugby opportunities have all been positive and delivered successfully.

Two targeted initiatives focused on increasing our teenage playing populations, The Contestable Fund and Rugby Ambassador Programme, were created under the NZR Strategic Alignment Fund and have been well received by our stakeholders.

## Primary and Intermediate Schools Rugby

The 'In-School Experience' Programme delivered by Auckland Rugby is now well integrated into most primary and intermediate schools across Auckland. As a result, we have experienced significant growth in this space compared to 2022. Continued support of this programme has allowed for more extensive engagement and tournament offerings. Auckland Rugby facilitated 27 specific primary and intermediate school events this year, with 534 teams attending.

Moving forward, we look to revise our delivery model and look for new ways to engage with this unique set of stakeholders. Work is underway around utilising the school curriculum and in-class learning opportunities to build engagement and experiences.

## Secondary Schools Rugby Union

On behalf of the principals, our thanks to the coaches, managers and TIC rugby people across our schools for your dedication in ensuring that our game thrives in our city.

A deliberate strategy by principals to reduce the spotlight on the 1A competition has not been met with universal approval. Despite this, it is important that we remember that secondary school rugby in our region begins with young boys and girls playing the game they love with their friends. We are in the enviable position to be able to offer quality rugby competitions for players of all shapes and sizes and abilities. This does not happen by chance; it happens because of the dedication of the people in our school communities who put their hands up to help. It also happens because of the work of the ASSRU Executive.

Congratulations to Sacred Heart College on winning the 1A title. The final against St Kentigern was an epic encounter and our thanks to Waitemata Rugby Club for facilitating this venue after all alternatives were either out due to the FIFA World Cup or weather damage.

Congratulations to Botany Downs Secondary School for securing the 1B title and our gratitude for hosting their final against Howick College.

Congratulations to Mt Albert Grammar for winning the Girls 15s competition and to Howick College for winning the Girls 10s.

## Auckland Secondary School 7's

A reimagined programme saw the Open 7's tournament expanded over two days and was hosted by Ōtāhuhu College – this two-tiered competition provides both competitive and social opportunities. A reined model for Under 15s has received support from New Zealand Rugby and School Sports New Zealand, and the tournament will be open to neighbouring Provincial Unions Secondary Schools (Northland, North Harbour, and Counties Manukau). A total of 85 teams across all categories, an increase of 23 teams (27%) from tournaments held in 2022.

## Junior Development Programmes

2023 saw a shift in playing opportunities and campaign formats for our junior development programmes. Northern Region's changes to some competitions allowed more time spent on higher development experiences and the addition of two Under 16 programmes for girls.

Higher development opportunities were experienced by over 300 aspiring school-aged players, with pre-program skills

days reaching over 1,000 participants across all programs. Programmes continue to be received with excitement and honour from all involved, with the challenge now to ensure these programs are continually evolving to maintain the best values and outcomes we at Auckland Rugby strive to see. We look forward to continuing to develop these programmes in 2024.

## Acknowledgements

As we close another season, Auckland Rugby would like to express appreciation for the unwavering commitment and dedication of all stakeholders, coaches, managers, volunteers, and families. Consistent determination, passion, and resilience ensure that all participants are afforded a wide range of opportunities, irrespective of their experience or abilities. Bring on 2024!



Joe Blundell  
Club Rugby Manager



Jarrod Syman  
Rugby Experience & Schools Manager



# HIGH PERFORMANCE REPORT 2023

The Auckland Rugby High Performance programme is focused on being New Zealand's leading Provincial Union rugby development and performance programme. Each year we are ultimately measured by the success of our flagship teams in the National Provincial Championship (NPC) and Farah Palmer Cup (FPC), however, our long-term view is to create sustainable success and provide an opportunity for our players to showcase their potential as they seek higher honours.

The Bunnings Warehouse NPC campaign is a lead indicator on how Auckland Rugby is measured internally, by our stakeholders, by our fans and by the media. This year's performance in finishing the round robin stage in sixth position and losing a quarter-final to Canterbury did not meet our expectations. There were moments of brilliance but ultimately our inability to deliver consistent performances was our Achilles heel. We are committed to reviewing and refining the Bunnings Warehouse NPC team to ensure challenges and opportunities are recognised and actioned leading into the 2024 campaign.

Without doubt, the highlight of our representative season was the Auckland Storm up-setting the apple cart to win the Farah Palmer Cup for the first time since 2015 with a thrilling 39-27 victory over Canterbury. Willie Walker, Anna Richards, Mark Hooper, and Amy Courtney designed an ambitious and expansive game plan that was superbly executed by a team that comprised past, present and future Black Fern stars. The challenge now will be how we navigate the threat of other playing opportunities to keep this young squad together as we become the hunted, in 2024. I would like to congratulate the eight players named in Black Ferns squad for the inaugural WXV tournament and the three players

named in the Black Ferns XV for the one-off match against Samoa.

Our High-Performance Academy continues to lead other provincial unions with the conversion of players into FPC, NPC and other representative teams, highlights below in 2023:

- Two players selected in the All Blacks for the Rugby World Cup.
- Eight players were named in the Black Ferns for the inaugural WXV 1 tournament.
- Two players in the All Blacks XV.
- Three players in the Black Ferns XV.
- Four New Zealand Sevens contracted players.
- Nine players made the NZ U20's.
- 24 players were named in the Blues U20's.

We believe in providing an aspirational and aligned pathway to Super Rugby and we are extremely excited to be working with the talented group of players joining our Academy in 2024.

The priorities for next year are to implement key recommendations from the NPC and FPC reviews, building leadership capability and ensuring we're developing our next level of representative coaches. All whilst engaging and collaborating with the Blues.

I'm looking forward to 2024 as we strive to make 'A Better Auckland Built by Rugby'.



Head of High Performance  
Murray Williams





# RUGBY OPERATIONS & FACILITIES

## REPORT 2023

The Operations team performs quite a diverse range of roles and responsibilities within its portfolio whether it be successfully delivering match operations, community or high performance events, providing referee services or simply operating our Pro Sport education programme.

With the FIFA Women's World Cup having been held here earlier this year, this required us to be somewhat different in how we would normally approach things in what is traditionally our busy period. Whether it meant operating from home, operating at different locations or operating out of a container, we needed to be agile, we needed to be well planned and we needed to provide alternative solutions for a number of key events that fell within that window. Here is a summary of achievements from each of our areas.

### Match Operations & Community Events

Match Operations and the delivery of Auckland Rugby Union community events during 2023 took on a phased approach during the year. The first phase of the season saw us focus on and deliver:

- An early Blues preseason match vs Hurricanes out at Waitemata Rugby Club in February.
- Five home games at Eden Park for the Blues during round robin plus a Quarter Final.
- Another successful Women in Rugby Festival Week culminating in an enjoyable day at the University Rugby Club with a record number of female participants and teams.
- The ever popular U85kgs Field Day held once again at Auckland University Rugby Club.
- The Coleman Shield Final with College Rifles hosting Ponsonby in an enthralling encounter.

With FIFA arriving and Eden Park becoming unavailable, we started taking

games to other parts of our community. This saw us deliver:

- An All Blacks test match at Go Media Stadium Mt Smart against the eventual Rugby World Cup Champions South Africa in July.
- Hosting two Auckland Storm FPC home games at the University Club.
- Holding both Premier & Premier Development Club Finals and the 1st XV 1A final out at Waitemata in front of packed crowds.
- Hosting the Annual Auckland Rugby Gala Dinner and Gallaher Shield Luncheon at the Pullman Hotel and Tote on Ascot respectively.

Then with Eden Park becoming available again, we entered the third phase of planning, hosting five NPC matches including a double header and building events around:

- Tackle the Floods – a fundraising initiative between Auckland and Hawke's Bay to help raise funds for flood victims in the Hawke's Bay community.
- Revel in the Rivalry – recognising the rich history of our traditional rivals in Canterbury.
- Backyard Blitz – taking an NPC home game away from Eden Park and to the community. Hosted at Pakuranga Rugby Club. This proved a huge success and forms the basis for the concept to be expanded in 2024.

As we closed off the year, we entered the last phase whereby:

- The Club and Representative Awards came back together in a singular event recognising outstanding achievement at the SkyCity Theatre with around 200 in attendance.
- The Women's WXV featured the top 6 nations in the world in a triple header at the Go Media Stadium Mt Smart in early November.
- The Auckland Club 7s was

successfully held once again at the Waitemata Rugby Club.

### Referees

The Auckland Rugby Referee Association had a strong year led by the Auckland Rugby staff of Cody Neilson (Referee Manager) and Antony Petrie (Referee Development Manager). Besides being a growth year in terms of numbers registered, our Premier Competition continues to benefit from quality match officials who have also been recognised and excelled in some of New Zealand's top competitions. Highlights for 2023 include:

- The association had a considerable growth year, with referee numbers up 13% to 183, returning to levels pre-Covid-19.
- 17 of our referee members being female (up 42%), which is outstanding and highlights the hard work and focus that has gone on to grow numbers in the female space.
- Highest achievement in the number of National Panel Referees in New Zealand:
  - Angus Mabey – a stellar season that featured Super Rugby and U20 World Cup International Fixtures.
  - Maggie Cogger-Orr – continuing to impress with International Matches as well as making her NPC debut.
  - Marcus Playle – continued involvement in both Super Rugby and NPC.
  - Todd Petrie – up and coming who debuted in the Heartland Championship.
- High quality Sideline Services being provided at all International, Super, NPC & FPC rugby matches in Auckland.
- The Annual ARRA awards night was, a great event that recognised and celebrated our members.

- Tim Olliff was awarded the Ash Edwards Supreme award for the first time, off the back of refereeing his second Gallaher Shield final.
- Our Principal Sponsor Westie Pies renewed for a further four-year period.
- The continued focus on promotion and development across our 183 members with expert and tailored training taking place each Monday night.

Going forward, the ARRA continues to look to grow its membership responding to the changing environment and increased participation plans from Auckland Rugby. This includes a recruitment campaign starting in February 2024, being agile in its targeting of younger people through use of academies, female specific campaigns, associate referee initiatives as well as other traditional pathways.

This brings to a close Cody Neilson's time as Referee Manager. We thank him for his efforts to advance the Referee Membership over the last eight years.

## Pro Sport

The Auckland Rugby supported Pro Sport Education Programme strives to provide learning and future pathway opportunities for sports-minded students on completion of secondary school. Students enter the programme with varying academic achievement ranging from no NCEA achievement to NCEA Level 3 Certificates and can range from 16 to 22 years of age.

Besides classroom theory work to support obtaining NZQA Certifications in Coaching, Officiating and Sport, Exercise and Leisure Operations, the students get to experience personal growth, giving back to the community through coaching in schools, refereeing in tournaments or supporting Auckland

Rugby achieve its strategic objectives. They also get to experience spending time on their fitness, nutrition and wellbeing including spending time in the Auckland Rugby High Performance Gym. The primary aim of Pro Sport is built around "Building better people, better teams, better futures."

Following a difficult three years (two years of Covid-19 followed by the departure of much loved staff Shirley Syman & Danny Gautusa), Pro Sport looked to put that behind them and rebuilt, welcoming on board Paul Van Etten as Pro Sport Manager, Kate Baskerville as the Pro Sport Teacher and Jethro Hooker as Pro Sport Co-ordinator.

This year's intake saw 14 students enrol being an increase of 27% on last year.





Highlights of the 2023 Pro Sport programme included:

- Being able to achieve an attendance rate of 72% comparing favourably to similar decile schools.
- Devoting 2,483 hours in supporting community events, school tournaments and in-school programmes as well as matchday operations.
- Pro Sport students successfully running a programme at Mt Richmond School for students who require additional learning support.
- Nestlé Cook for Life programme providing students with nutritional and cost information on food products, cooking skills and cooking for Nestlé staff.

- Experiencing the growth and development of students in both their maturity and confidence over the year including:
  - Some students overcoming anxiety issues and gaining the confidence to referee RPPA at Eden Park.
  - Being able to lead other young people through refereeing, coaching and communicating with colleagues.
  - The opportunity for students to attend, present & perform at the Annual Auckland Rugby Union Gala Dinner.
- Being able to use the HP gym sessions with an Auckland Rugby High Performance Strength and Conditioning Coach.

- Being able to support student achievement with:
  - Anjelica Vahai being a member of the championship winning Ponsonby Fillies Premier team, progressing to the Auckland Storm championship winning FPC team and then selection in the Black Ferns XV.
  - Kelepi Manuika trialing for age grade teams at the Manly Sea Eagles and Cronulla Sharks clubs.
  - Jacob Leota and Mackenzie Neru playing leading parts in the Auckland Rugby Under 21 competition for their respective clubs.
- Being provided the best seats in the house when assisting with operations at FPC/NPC, Super Rugby, Test Matches and WXV.

The Operations team has overcome many hurdles to successfully deliver some memorable moments and I wish to thank them for their dedication throughout the year. I would also like to take the opportunity to express my extreme gratitude to all those clubs and volunteers who supported us this year whether it be hosting games, events and allowing our various representative teams train at your venues. It is very much appreciated.

Grant Wilson  
Head of Rugby Operations & Facilities



# COMMERCIAL & PARTNERSHIPS

## REPORT 2023

With my first year under the belt, it was great to fully immerse myself into the Auckland Rugby Way, across our powerful brand, and working hard to translate this into commercial returns. With new team members, including Lauren Mitchell, Commercial Partnerships Manager, and Jared London, Brand Engagement Manager, it was an opportunity to have a fresh look at our execution.

From a commercial landscape, we started the year well, with a solid partnership framework and good relationships in place, our focus was around retention, delivering more value to existing partners and providing great customer service across the board. Through this we were able to increase our sponsorship revenue by 12%, fill our existing assets and continue to add value to Auckland Rugby across the community game and high performance.

New business started with Griffin's with a focus on the community game 'Supporting the Supporters' which extended across our club landscape, warming up the sidelines with coffee and biscuits. We also saw The Famous Grouse move onto our collar (official partner for the Auckland Rugby NPC and FPC team) delivering exceptional support across our hospitality offerings. SkyCity, 'standing tall for women's sport', also extended their partnership too (official partner for the Auckland Rugby NPC and FPC team). We also welcomed Employment Hero onto our Back Of Jersey family as well as Flicker, our new ticketing provider, so the platform was set for a successful year ahead.

We couldn't do it without our principal partner Barfoot & Thompson, and a special mention to all our other on-kit partners including, Paladin, PIC, 2Degree's and Bhana Family Farms, our media partner NZME, and the rest of our sponsorship family.

This year brought unique challenges across our memberships due to the FIFA World Cup limiting our access to Eden

Park. This necessitated adjustments to our test match and NPC games and impacted our ticketing and membership programmes. We retained member rights for the test at Go Media Stadium Mt Smart, though unfortunately some members prefer Eden Park as a venue and voted with their feet. Fortunately for us, follow-up correspondence indicates their return once tests are back in Eden Park in 2024.

Our sixth Gala Dinner was a resounding success generating record revenue. This event held at the Pullman hotel, featured top quality panel members, a keynote speaker Nathan Sharpe and MC Tony Johnson, with proceeds going to support our Pro Sport Education Programme.

The All Blacks v South Africa test at Go Media Stadium Mt Smart was the first category A test played at this venue and pleasingly, the event was an outstanding success. Auckland Rugby delivered operational and ticketing support to New Zealand Rugby and performed admirably in the lead up and on the night.

Working through our strategic priorities, one of the big focuses was to take our NPC and FPC to Aucklanders. With the teams based across Alexandra Park, College Rifles Rugby Club, Auckland University Rugby Club and a tight window to work with, we devoted over 300 hours into school trainings and community initiatives to help build stronger connections and tell our stories.

We introduced our Auckland Rugby 'Backyard Blitz' which was our first ever NPC game outside of Eden Park at a club venue, Pakuranga. This gave us an opportunity to deliver an entertaining event experience. We built in more entertainment, kids zones and sponsor activations. We set up bars, boot parties and bands. We got our fans closer to the action than we ever had before. While we faced challenges achieving our attendance targets. First up, we delivered an exceptional customer experience with promising revenue opportunities for future additions.

With the rest of our NPC and FPC games, we focused on the games we believed could deliver the best return and developed themes around these including Hawke's Bay 'Tackle the Floods' fundraising money for the flood relief and Canterbury's 'Revel in the Rivalry'. Despite lower crowds across the board in NPC, our GA ticketing revenue was up, however it's evident we need to innovate around how we deliver the high performance event experiences in the future.

This year, we implemented a public relations and communication strategy, enlisting the support of Maryke Elgoran to proactively pitch stories to mainstream media to spread Auckland's best stories. This significantly contributed PR coverage to our NPC theming, recruitment, women and girls' festivals, Gallaher Shield and Coleman Shield finals. For club finals we delivered over 480,000 video views and over \$290,000 worth of PR media coverage.

Auckland Rugby's digital presence continued to strive towards building the strongest rugby whānau in New Zealand. Thanks to Jared London, our reach, engagement, and video views are up over 200% respectively. While this engagement is great, our next job is to translate this over to commercial returns as we continue to build.

Moving forward we are committed to creating valuable connections and thriving partnerships, across our grassroots and high-performance offering, setting the stage for long-term growth. I'm looking forward to working with the wider business to help bring to life "A better Auckland built by rugby".



Dan Dale  
Head of Commercial & Partnerships



Major Partner

# BARFOOT & THOMPSON

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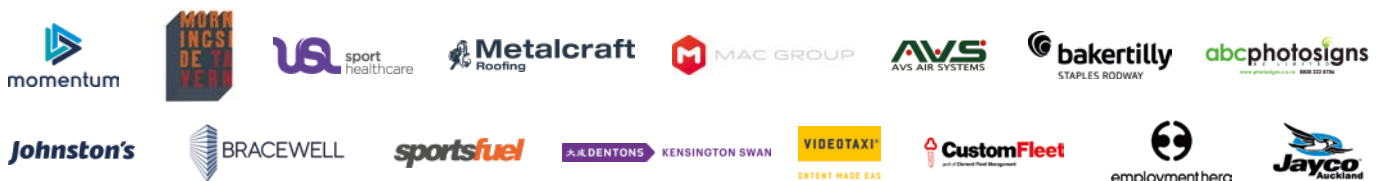


On Kit



Grassroots

Back of jersey



# GOODYEAR CLUB RUGBY AWARDS & FINAL STANDINGS

## Goodyear Club Rugby Awards

### Top Premier Men's Points Scorer

Faletoi Peni (Manukau Rovers)

### Top Premier Women's Points Scorer

Sylvia Brunt (Ponsonby)

### Top Premier Try Scorer - Men's

Joe Royal (Ponsonby)

### Top Premier Try Scorer – Women's

Lucia Bolton (College Rifles)

### Best and Fairest Club Player

Te Ariki Te Puni (Auckland University)

### Women's Club Player of the Year

Mel Puckett (College Rifles)

### Men's Club Player of the Year

Faletoi Peni (Manukau Rovers)

### Premier Men's Club Rookie of the Year

Xavier Tito-Harris (Manukau Rovers)

### Premier Women's Club Rookie of the Year

Gillian Fa'aumu (College Rifles)

### Most Promising Club Coach of the Year

Sani Sanileva (Pakuranga Rugby Club)

### Club Coach of the Year

Doug Sanft (Manukau Rovers)

### Premier Referee of the Year

Rob Harman

## Special Trophies

### Ash Edwards Memorial Trophy

*For outstanding contribution to Auckland Rugby.*

Don Urquhart (Waitākere Rugby Club)

### Barrie Connell Memorial Trophy

*For the Volunteer Club Administrator of the Year.*

Craig Cunningham (College Rifles), James (Jimbo) Bailey (Waiheke), Duana Upchurch (Waiheke)

### Jordan Rosebowl

*Highest aggregate points awarded by Auckland Rugby Referees, across all senior grades.*

Pakuranga Rugby Club

## The Southland Shield

*Average championship points for Under-21 and Under-85kg.*

Pakuranga Rugby Club

## The Silver Football

*Average championship points across all grades.*

Manukau Rovers

## George Whyte Kicking Trophy

*Most points gained by goal kicking in round robin, across all grades.*

Faletoi Peni (Manukau Rovers)

## Trophy Winners

### Premier Men's

Alan Mc Evoy Memorial Shield: Manukau Rovers Rugby Football Club

Sir Fred Allen Challenge Cup: Manukau Rovers Rugby Football Club

Gallaher Shield: Manukau Rovers Rugby Football Club

Jubilee Trophy: Papatoetoe Rugby Football Club

Portola Trophy: Waitemata Rugby Football Club

### Premier Women

Coleman Shield: Ponsonby Rugby Football Club

### Women's 10s

Richards-Martin Shield: Grammar TEC Rugby Club

### Men's Premier Development

Lawrie Knight Challenge Cup: Manukau Rovers Rugby Football Club

Geroge Nicholson Trophy: Waitemata Rugby Football Club

Tramways Memorial Cup: Waitemata Rugby Football Club

Peter Fatialofa Memorial Cup: Puketapapa Roskill Sports Club

### Under 21

Sir Wilson Whineray Challenge Cup: Pakuranga United Rugby Club

Whetton Brothers Trophy: Pakuranga Rugby Football Club

Arthur Bayliss Memorial Cup: Pakuranga United Rugby Club

Stan Foster Memorial Cup: Waitemata Rugby Football Club

## First Grade

Reuben O'Neil Cup: Ōtāhuhu Rugby Football Club

Peter Hall Cup: Eden Rugby Football Club

## Restricted Weight (Under 85kg)

Speights Shield: Ponsonby Herne Bay Hustlers

Maurice O'Connor & Speights Cup: Ponsonby Herne Bay Hustlers

Speights Plate: Ponsonby Herne Bay Hustlers

## Secondary school final standings

1A Sacred Heart College

1B Botany Downs Secondary College

1RA Sacred Heart College

Secondary School Girls 1st XV: Mt Albert Grammar

2A Sacred Heart College

2B Mt Albert Grammar School

2C De La Salle College

5A Auckland Grammar School

5B Botany Downs Secondary College

6A Auckland Grammar School

U15A St Peter's College and St Kentigern College

U15B Ōtāhuhu College

U15RA Auckland Grammar School

U14A Kelston Boys High School

U14B Kelston Boys High School



# 2023 BUNNINGS WAREHOUSE NPC RESULTS



**BACK ROW:** Ed Annandale; Hamish Dalzell; Josh Beehre; Payton Spencer; Zarn Sullivan **FIFTH ROW:** Scott Pinfold (Strength & Conditioning Coach); Dan Rees (Analyst); Marcia Jerram (Nutritionist); Alex Hodgman; Jock McKenzie; AJ Lam; Bryce Heem; Andrea Thomas (Personal Development Manager); Murray Williams (Head of High Performance); Hayden Nelson (Assistant Strength & Conditioning) **FOURTH ROW:** Brent Metson (ARU Board Chair); Jeff Jerome (Development Coach); Joshua Fusitua; Ben Ake; Sione Ahio; Terrell Peita; Tanielu Tele'a; Caleb Tangitau; Jarrod Bear (ARU CEO); Census Johnson (Scrum Coach) **THIRD ROW:** Niko Jones; Josh Yarrton (Performance Analyst); Harley Matthews (Assistant Physio); Leni Apisai; Soane Vikena; Corey Evans; Ilze Jacobs (Team Doctor); Vaiolini Ekuasi; Che Clark **SECOND ROW:** Mark Plummer (Physiotherapist); Russell Gorst (Massage Therapist); Kalani Thomas; Xavier Tito-Harris; Joel Cobb; Roger Tuivasa-Sheck; Taufa Funaki; Pele Cowley; Grant Wilson (Manager); Brent Ward (Manager) **FRONT ROW:** Blake Gibson; Jono Hickey (Assistant Coach); Adrian Choat; Patrick Tuipulotu; Harry Plummer (Captain); Craig McGrath (Head Coach); Akira Ioane; Angus Ta'avao; Salesi Rayasi; Steven Bates (Assistant Coach); Marcel Renata **ABSENT:** Caleb Clarke; Kalin Felise; Rieko Ioane; James Lay; Joe Royal; Sione Tuipulotu; Tito Tuipulotu

Round 1	AWAY	Bay of Plenty	32 - 30 WON
Round 2	AWAY	Tasman	12 - 24 LOST
Round 3	AWAY	North Harbour	43 - 21 WON
Round 4	HOME	Hawke's Bay	41 - 22 WON
Round 4	HOME	Manawatū	31 - 33 LOST
Round 5	AWAY	Southland	41 - 13 WON
Round 6	HOME	Canterbury	36 - 29 WON
Round 7	HOME	Waikato	12 - 27 LOST
Round 8	AWAY	Taranaki	16 - 18 LOST
Round 9	HOME	Northland	27 - 26 WON
Quarter-final	AWAY	Canterbury	24 - 29 LOST

Played 11 | Won 6 | Lost 5

Points For 315 | Against 272

# 2023 BUNNINGS WAREHOUSE FARAH PALMER CUP RESULTS



**BACK ROW:** Angelica Mekemeke Vahai, Maama Vaipulu, Cheyenne Tuli-Fale, Mikaya Kaipō, Patricia Maliepo, Chrissy Viliko, Katelyn Vahaakolo **THIRD ROW:** Daynah Nankivell, Danny-Elle Fesolai, Samaria Kaipō, Elizabeth Moimoi, Braxton Sorensen-McGee, Sulieti Halafihi, Mataeae Vaea, Ruahei Demant **SECOND ROW:** Rebecca Ailles (Assistant Strength & Conditioning Coach), Andrea Thomas (Personal Development Manager), Mel Puckett, Alakoka Po’oi, Milahn Jeremia, Gillian Fa’aumu, Sylvia Brunt, Amy Courtney (Manager), Rebecca (Assistant S&C) **FRONT ROW:** Ezekiel Anthony-Jnr Fa’aliga Itunu (Team Support), Aldora Itunu, Willie Walker (Head Coach), Maiakawanakaulani Roos, Eloise Blackwell (Captain), Sophie Fisher, Liana Mikaele-Tu’u, Mark Hooper (Assistant Coach), Zahnia Papalii, **ABSENT:** Anna Richards (Assistant Coach), Courtney Wilson (Physio), Ash Parrott (Strength & Conditioning Coach), Jessica Dermody (Assistant Manager), Cristo Tofa, France Bloomfield, Mizuho Kataoka, Natahlia Moors, Nijiho Nagata, Princess Elliot

Round 1	AWAY	Hawke’s Bay	31 - 32 LOST
Round 2	AWAY	Wellington	17 - 15 WON
Round 3	BYE		
Round 4	HOME	Bay of Plenty	61 - 19 WON
Round 5	AWAY	Counties	37 - 10 WON
Round 6	HOME	Waikato	25 - 15 WON
Round 7	HOME	Canterbury	24 - 27 LOST
Semi-final	AWAY	Waikato	29 - 22 WON
Final	AWAY	Canterbury	39 - 27 WON

Played 8 | Won 6 | Lost 2

Points For 263 | Against 167

# AUCKLAND REPRESENTATIVE RESULTS 2023

## AUCKLAND B

12 August	Counties Manukau B	31 - 45 LOST
19 August	North Harbour B	33 - 14 WON
26 August	Bay of Plenty B	31 - 33 LOST
2 September	Counties Manukau B	52 - 27 WON
9 September	North Harbour B	48 - 19 WON
16 September	Northland B	45 - 28 WON
23 September	Taranaki	24 - 28 LOST
Played 7   Won 4   Lost 3		Points For 264   Against 194

**Coaches:** Jeff Ierome, Grant Henson, Dave Thomas

**Manager:** Paul Gionotti

## AUCKLAND THUNDER

22 July	Northland	27 - 12 WON
29 July	Counties Manukau	24 - 0 WON
5 August	Waikato	14 - 28 LOST
12 August	Northland	26 - 17 WON
20 August	Counties Manukau	39 - 0 WON
26 August	Waikato	22 - 17 WON
Played 6   Won 5   Lost 1		Points For 152   Against 74

**Coaches:** Ben Sinnamon, Kris Hibberd, Lai Sao Taliu

**Manager:** Larissa Nogacz

## AUCKLAND RESTRICTED U85KG

26 August	North Harbour	29 - 10 WON
2 September	Counties Manukau	39 - 7 WON
9 September	Waikato	20 - 7 WON
16 September	Counties Manukau (Final)	24 - 9 WON
Played 4   Won 4   Lost 0		Points For 112   Against 33

**Coaches:** Logan O'Connell, Corey Larsen, Ewan Milnes

**Manager:** Sam Rainger

### AUCKLAND UNDER 19 BOYS

12 August	Northland	29 - 7 WON
26 August	Taranaki	26 - 7 WON
2 September	Waikato	36 - 5 WON
9 September	North Harbour	33 - 17 WON
17 September	Bay of Plenty	18 - 17 WON
23 September	Counties Manukau	35 - 13 WON
30 September	North Harbour	10 - 11 LOST
Played 7   Won 6   Lost 1		Points For 187   Against 77

**Coaches:** Willie Rickards, Francis Stowers, Nooroa Tokahere, Adam Foy

**Manager:** James Kumate

### AUCKLAND UNDER 18 GIRLS - SOUTH EAST

2 September	North Harbour	15 - 12 WON
9 September	Northland	25 - 26 LOST
16 September	Auckland U18 Girls Central West	51 - 10 LOST
23 September	Auckland U18 Girls Central West	34 - 17 LOST
Played 4   Won 1   Lost 3		Points For 68   Against 123

**Coaches:** Andrew Hall, Matt Clarke, Tulaga Seumau

**Manager:** Jennifer Hall

### AUCKLAND UNDER 18 GIRLS - CENTRAL WEST

2 September	Northland	36 - 12 WON
9 September	North Harbour	37 - 10 WON
16 September	Auckland U18 Girls 2 South East	51 - 10 WON
23 September	Auckland U18 Girls 2 South East	34 - 17 WON
Played 4   Won 4   Lost 0		Points For 158   Against 49

**Coaches:** Lei Lafaele, Eloise Blackwell, Kris Hibberd

**Manager:** Karina Stowers

### AUCKLAND UNDER 18 1A BOYS

2 September	Auckland U18s Div	27 - 15 WON
9 September	Northland	76 - 12 WON
16 September	North Harbour	22 - 44 LOST
23 September	Waikato (3rd/4th)	32 - 20 WON
Played 4   Won 3   Lost 1		Points For 157   Against 91

**Coaches:** Peter Leulusoo, Jason McLean, Terry Kimiangatau

**Manager:** William Howling

### AUCKLAND UNDER 18 DIVISIONAL BOYS

2 September	Auckland U18s 1A Boys	15 - 27 LOST
9 September	North Harbour	26 - 29 LOST
16 September	Northland	27 - 5 WON
23 September	Bay of Plenty (5th/6th)	12 - 27 LOST
Played 4   Won 1   Lost 3		Points For 80   Against 88

**Coaches:** Scott Mansell, Aula Silipa, Bryan Donnelly, Saua Leaupepe

**Manager:** Sam Lennox

### AUCKLAND UNDER 18 GULLS BOYS

2 September	Counties Manukau	17 - 17 DRAW
9 September	Waikato	24 - 41 LOST
16 September	Bay of Plenty	21 - 24 LOST
23 September	Northland (7th/8th)	41 - 0 WON
Played 4   Won 1   Draw 1   Lost 2		Points For 103   Against 82

**Coaches:** Parker Cline, Willie Gibbons, Sani Sanileva

**Manager:** Tua Tomokino

### AUCKLAND UNDER 16 BOYS CENTRAL

9 September	East	17 - 29 LOST
16 September	West	9 - 13 LOST
23 September	South	24 - 16 WON
Played 3   Won 1   Lost 2		Points For 50   Against 58

**Coaches:** Matthew Johnson, Nale Taukolo & Trent Freeman

**Manager:** Joel Stewart

### AUCKLAND UNDER 16 BOYS WEST

9 September	South	11 - 12 LOST
16 September	Central	13 - 9 WON
23 September	East	6 - 45 LOST
Played 3   Won 1   Lost 2		Points For 30   Against 66

**Coaches:** Alex Fatu, Ethan Nisbett, Ignacio Costa

**Manager:** Joel Stewart

### AUCKLAND UNDER 16 BOYS EAST

9 September	Central	29 - 17 WON
16 September	South	44 - 19 WON
23 September	West	45 - 6 WON
Played 3   Won 3   Lost 0		Points For 118   Against 42

**Coaches:** Shaun Simpson, Jason Fletcher, Chris Hiko

**Manager:** Theresa Turua

### AUCKLAND UNDER 16 BOYS SOUTH

9 September	West	12 - 11 WON
16 September	East	19 - 44 LOST
23 September	Central	16 - 24 LOST
Played 3   Won 1   Lost 2		Points For 47   Against 79

**Coaches:** Lucky Smythe, Sheppard Tokahere & John Faaumu

**Manager:** Joel Wiggans

### AUCKLAND UNDER 16 GIRLS SOUTH-EAST

23 September	Waikato	27 - 12 WON
23 September	Thames Valley	41 - 0 WON
24 September	Taranaki	42 - 19 WON
Played 3   Won 3   Lost 0		Points For 110   Against 31

**Coaches:** Waisake Sotutu, Chris Bean

**Manager:** Adelita Sotutu

### AUCKLAND UNDER 16 GIRLS CENTRAL WEST

23 September	Waikato	24 - 12 WON
23 September	Counties Manukau	0 - 5 LOSS
24 September	Northland	17 - 5 WON
24 September	Bay of Plenty	7 - 31 LOSS
Played 4   Won 2   Lost 2		Points For 48   Against 29

**Coaches:** Natasha Leota, Sa'o Mulivai, Antony John

**Manager:** Sarah Hutchinson

# NATIONAL HONOURS AND REPRESENTATIVE AWARDS

## National Honours

### All Blacks

Rieko Ioane  
Caleb Clarke

### Black Ferns

Chryss Viliko  
Sophie Fisher  
Maiakawanakaulani Roos  
Liana Mikaele Tu'u  
Ruahei Demant  
Patricia Maliepo  
Logo-I-Pulotu Lemapu Atai'i (Sylvia) Brunt  
Katelyn Vahaakolo

### All Blacks XV

Akira Ioane  
AJ Lam

### Black Ferns XV

Maama Vaipulu  
Elizabeth Moimoi  
Angelica Mekemeke Vahai

### New Zealand Under 20

Ben Ake  
Caleb Tangitau  
Che Clark  
Leo Gordon  
Riley Williams  
Sam Hainsworth-Fa'aofu  
Xavi Taele  
Unavailable due to injury:  
Payton Spencer  
Maliu Niuafe

### All Black 7s

Payton Spencer  
Caleb Tangitau  
Che Clark  
Xavier Tito-Harris

### Black Ferns 7s

Niall Williams  
Theresa Fitzpatrick

### NZ Secondary Schools

Tonga Helu  
Josh Tengblad  
Rico Simpson  
Frank Vaenuku  
Tevita Naufahu  
Robson Faleafa

## Representative Awards

### Sir Fred Allen Supreme Award

Eloise Blackwell

### Storm Player of the Year

Chryss Viliko

### Storm Most Promising Player of the Year

Braxton Sorensen-McGee

### Storm Players' Player of the Year

Jessica Dermody

### Bunnings Warehouse NPC Player of the Year

Roger Tuivasa-Sheck

### Bunnings Warehouse NPC Defensive Player of the Year

Adrian Choat

### Bunnings Warehouse NPC Team Man of the Year

Angus Ta'avao

### Thunder Player of the Year

Kasselle Martin

### Bs Player of the Year

Sam Hainsworth-Fa'aofu

### Under 19 Player of the Year

Xavi Taele

### Under 85kg Player of the Year

Eamon Reily

We would like to acknowledge the Auckland based players that played international rugby for other nations this year.



MAC  
GROUP

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sky CITY

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JAYCO  
AUCKLAND

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# AUCKLAND RUGBY UNION INC. FINANCIAL STATEMENTS



# SPECIAL PURPOSE CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

For the year ended 31 October 2023

	Note	2023 \$ '000	2022 \$ '000
<b>Revenue and other income</b>			
Revenue	3	9,600	9,010
Other revenue	4	2,114	819
		<b>11,714</b>	<b>9,829</b>
Less: expenses			
Administration expenses		(1,657)	(1,646)
Community expenses		(1,723)	(2,430)
Change in fair value of managed funds investments	9	(25)	(431)
Commercial & high performance expenses		(6,802)	(4,928)
		<b>(10,207)</b>	<b>(9,435)</b>
<b>Profit before equity accounting</b>		<b>1,507</b>	<b>394</b>
Share of net profit of associate accounted for using the equity method	12	113	477
<b>Profit for the year</b>		<b>1,620</b>	<b>871</b>
<b>Other comprehensive income for the year</b>		<b>–</b>	<b>–</b>
<b>Total comprehensive income</b>		<b>1,620</b>	<b>871</b>

The accompanying notes form part of these financial statements.

# SPECIAL PURPOSE CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31 October 2023

	Note	2023 \$ '000	2022 \$ '000
<b>Current assets</b>			
Cash and cash equivalents	6	9,754	14,447
Receivables	7	4,647	4,551
Inventories	8	17	26
Investments in managed funds	9	3,809	3,834
Other assets	10	165	181
<b>Total current assets</b>		<b>18,392</b>	<b>23,039</b>
<b>Non-current assets</b>			
Receivables	7	1,592	1,578
Equity accounted investments	12	1,357	1,244
Property, plant and equipment	11	430	369
<b>Total non-current assets</b>		<b>3,379</b>	<b>3,191</b>
<b>Total assets</b>		<b>21,771</b>	<b>26,230</b>
<b>Current liabilities</b>			
Payables	13	5,053	11,400
Provisions	14	474	221
Other liabilities	15	490	475
<b>Total current liabilities</b>		<b>6,017</b>	<b>12,096</b>
<b>Total liabilities</b>		<b>6,017</b>	<b>12,096</b>
<b>Net assets</b>		<b>15,754</b>	<b>14,134</b>
<b>Equity</b>			
Retained earnings		15,754	14,134
<b>Total equity</b>		<b>15,754</b>	<b>14,134</b>

For and on behalf of the Board of Directors on 28 November 2023



Brent Metson  
Chair



Brandon Jackson  
Director

The accompanying notes form part of these financial statements.

# SPECIAL PURPOSE CONSOLIDATED STATEMENT OF MOVEMENTS IN RETAINED EARNINGS

For the year ended 31 October 2023

	2023	2022
	\$ '000	\$ '000
<b>Retained earnings</b>		
Balance at beginning of the year	14,134	13,263
Profit for the year	1,620	871
Total comprehensive income	1,620	871
<b>Balance at the end of the year</b>	<b>15,754</b>	<b>14,134</b>

The accompanying notes form part of these financial statements.

# SPECIAL PURPOSE CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended 31 October 2023

	Note	2023 \$ '000	2022 \$ '000
<b>Cash flow from operating activities</b>			
Receipts from customers, funding and sponsorship		11,239	8,997
Receipts from government subsidies		-	208
Payments to suppliers and employees		(16,082)	(5,546)
Interest received		381	94
<b>Net cash provided by / (used in) operating activities</b>		<b>(4,462)</b>	<b>3,753</b>
<b>Cash flow from investing activities</b>			
Payment for property, plant and equipment		(231)	(102)
<b>Net cash used in investing activities</b>		<b>(231)</b>	<b>(102)</b>
<b>Reconciliation of cash</b>			
Cash at beginning of the financial year		14,447	10,796
Net increase / (decrease) in cash held		(4,693)	3,651
<b>Cash at end of financial year</b>		<b>9,754</b>	<b>14,447</b>

The accompanying notes form part of these financial statements.

# NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

For the year ended 31 October 2023

## NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report covers Auckland Rugby Union Incorporated and its consolidated entities and its associated entity (the 'Group'). Auckland Rugby Union Incorporated is an incorporated entity under the Incorporated Societies Act 1908.

The consolidated special purpose financial statements comprise the special purpose consolidated statement of financial position as at 31 October 2023, the special purpose consolidated statements of financial performance, movements in retained earnings and cash flows for the year then ended, a summary of significant accounting policies as well as notes to these special purpose consolidated financial statements ("the financial statements").

The Group currently has no reporting requirement under legislation. The financial statements have been prepared for the Group based on accounting policies approved by the Board.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

### (a) Basis of preparation of the financial report

#### *Historical cost convention*

The financial statements have been prepared under the historical cost convention, as modified by revaluations to fair value for certain classes of assets and liabilities as described in the accounting policies.

#### *Functional and presentation currency*

The financial statements of each entity within the consolidated group is measured using the currency of the primary economic environment in which that entity operates (the functional currency). The financial statements are presented in New Zealand dollars which is the consolidated group's functional and presentation currency.

#### *Rounding of amounts*

The amounts in the financial statements have been rounded to the nearest thousand dollars, or in certain cases, to the nearest dollar (where indicated).

#### *Significant accounting estimates and judgements*

The preparation of the financial statements requires the use of certain estimates and judgements in applying the Group's accounting policies. Those estimates and judgements significant to the financial statements are disclosed in Note 2 to the financial statements.

### (b) Going concern

These financial statements have been prepared on a going concern basis, which contemplates continuity of normal activities and the realisation of assets and the settlement of liabilities in the ordinary course of business.

### (c) Principles of consolidation

The financial statements are those of the consolidated entity ("the Group"), comprising the financial statements of the parent entity and all of the entities the parent controls. The Group controls an entity where it has the power, for which the parent has exposure or rights to variable returns from its involvement with the entity, and for which the parent has the ability to use its power over the entity to affect the amount of its returns.

The financial statements of subsidiaries are prepared for the same reporting period as the parent entity, using consistent accounting policies. Adjustments are made to bring into line any dissimilar accounting policies which may exist.

All inter-company balances and transactions, including any unrealised profits or losses have been eliminated on consolidation. Subsidiaries are consolidated from the date on which control is obtained by the Group and are de-recognised from the date that control ceases.

# NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

For the year ended 31 October 2023

## NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### (d) Investments in associates

An associate is an entity over which the Group is able to exercise significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control of those policies.

The Group's interests in associates are accounted for using the equity method after initially being recognised at cost. Under the equity method, the Group's share of the profits or losses of the associate is recognised in the Group's profit or loss.

Unrealised gains and losses on transactions between the Group and an associate are eliminated to the extent of the Group's interest in the associate.

### (e) Revenue

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the rendering of services is recognised upon the delivery of the service to the customers.

The Group has applied the following specific revenue recognition policies:

#### *Match Fees*

NPC match fees and test match fees are recognised as revenue when the match is held on an accrual basis.

#### *Grant and New Zealand Rugby Union Funding*

Funding with specific use is recognised when the requirements under the agreement have been met. Any funding with specific use for which the requirements under the agreement have not been completed are recognised as liabilities until all the conditions have been fulfilled. Funding which is not subject to restrictions or conditions is recognised as revenue at the time of receipt.

#### *Merchandise Sales*

Merchandise sales are recognised when the significant risks and rewards of ownership of the goods have passed to the buyer being at the time of sale.

#### *Sponsorship*

The Group have various sponsorship contra arrangements, whereby the transactions are not settled by cash, but through offsetting services/products supplied. Non-cash contra revenue is recognised at normal commercial rates in the period it arises with an offsetting contra expense recognised.

Sponsorship received in cash is recognised as revenue in advance until all the services under the sponsorship agreement have been provided, at which point the sponsorship is recognised as revenue.

#### *Membership*

Membership revenue is recognised on a straight-line basis throughout the period covered by the membership. Memberships purchased for future seasons are recognised as revenue in advance for the proportion of matches that the tickets are still valid for after balance date.

### (f) Other revenue and other income

#### *Dividend and other distributions*

Dividend and other distribution revenue is recognised when the right to receive a dividend or other distribution has been established. Dividends and other distributions received from associated entities are accounted for in accordance with the equity method of accounting.

#### *Interest*

Interest revenue is measured in accordance with the effective interest method.

# NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

For the year ended 31 October 2023

## (g) Goods and services tax (GST)

Revenues, expenses and purchased assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Inland Revenue Department. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the special purpose consolidated statement of financial position are shown inclusive of GST.

Cash flows are presented in the special purpose consolidated statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

## (h) Income tax

The Group is exempt from income tax as a promoter of amateur sport, under section CW 46 of the Income Tax Act 2007.

## (i) Cash and cash equivalents

Cash and cash equivalents include cash on hand and at banks, short-term deposits with an original maturity of 12 months or less held at call with financial institutions, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the special purpose consolidated statement of financial position.

## (j) Receivables

Receivables are recorded at the amount due, less any provision for uncollectability. A receivable is considered uncollectable when there is evidence the amount due will not be fully collected. The amount that is uncollectable is the difference between the amount due and the present value of the amount expected to be collected.

## (k) Inventories

Inventories held for sale are measured at the lower of cost and net realisable value.

Inventories held for distribution at no or nominal consideration are measured at lower of cost and current replacement cost.

## (l) Investments

Managed fund investments are stated at their fair value based on the quoted price as at year end. Any gains or losses generated as a result of the revaluation is recognised in the profit or loss.

## (m) Property, plant and equipment

Each class of plant and equipment is measured at cost or fair value less, where applicable, any accumulated depreciation and any accumulated impairment losses.

### *Plant and equipment*

Plant and equipment is measured on the cost basis.

### *Depreciation*

The depreciable amount of all other property, plant and equipment is depreciated over their estimated useful lives commencing from the time the asset is held available for use, consistent with the estimated consumption of the economic benefits embodied in the asset.

Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

<b>Class of fixed asset</b>	<b>Useful life</b>	<b>Depreciation basis</b>
Leasehold improvements	4 to 10 years	Straight line
Motor vehicles	5 to 10 years	Straight line
Furniture, fittings, IT & equipment	2 to 10 years	Straight line

# NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

For the year ended 31 October 2023

## NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### (n) Impairment of non-financial assets

Assets other than goodwill, intangible assets not yet ready for use and intangible assets with indefinite useful lives are assessed for impairment whenever events or circumstances arise that indicate the asset may be impaired.

An impairment loss is recognised when the carrying amount of an asset or cash generating unit exceeds the asset's or cash generating unit's recoverable amount. The recoverable amount of an asset or cash generating unit is defined as the higher of its fair value less costs to sell and value in use (where 'value in use' is determined as the present value of the future cash flows expected to be derived from an asset or cash-generating unit).

Impairment losses in respect of individual assets are recognised immediately in profit or loss.

### (o) Creditors and accruals

Creditors and accruals are initially measured at fair value net of transaction costs and are subsequently measured at amortised cost using the effective interest method. The Group only recognise a liability to the extent that the nature and timing is certain and can be reliably estimated.

### (p) Employee benefits

#### *(i) Short-term employee benefit obligations*

Liabilities arising in respect of wages and salaries, annual leave and other employee benefits (other than termination benefits) expected to be settled wholly before twelve months after the end of the reporting period are measured at the (undiscounted) amounts based on remuneration rates which are expected to be paid when the liability is settled. The expected cost of short-term employee benefits in the form of compensated absences such as annual leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables in the special purpose consolidated statement of financial position.

#### *(ii) Defined contribution superannuation plan*

The Group makes superannuation contributions to the employee's defined contribution superannuation (i.e. KiwiSaver) plan of choice in respect of employee services rendered during the year. These superannuation contributions are recognised as an expense in the same period when the related employee services are received. The Group's obligation with respect to employee's defined contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are presented as current liabilities in the special purpose consolidated statement of financial position.

#### *(iii) Bonus plan*

The Group recognises a provision when a bonus is payable in accordance with the employee's contract of employment, and the amount can be reliably measured.

### (q) Leases

Leases are classified at their inception as either operating or finance leases based on the economic substance of the agreement so as to reflect the risks and benefits incidental to ownership.

#### *Operating leases*

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are recognised as an expense on a straight-line basis over the term of the lease.

Lease incentives received under operating leases are recognised as a liability and amortised on a straightline basis over the life of the lease term.

### (r) Comparatives

Where necessary, comparative information has been reclassified and repositioned for consistency with current year disclosures.

# NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

For the year ended 31 October 2023

## NOTE 2: SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS

### (a) Applicability of the going concern basis of accounting

Management have assessed and determined that the Group's application of the going concern basis of accounting remains appropriate. Management has applied judgement, having undertaken the responses and consideration described in note 1(b) to reaffirm the Group's application of the going concern basis of accounting remains appropriate.

Note	2023 \$ '000	2022 \$ '000
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## NOTE 3: REVENUE

NPC Match Fees	413	609
Sponsorship	1,495	1,444
North and South Trust Limited Funding	2,887	2,190
Test Match Fees	293	1,161
New Zealand Rugby Union Funding	4,057	3,173
Commercial Initiatives	182	241
Service & Fees Revenue - Blues Limited Partnership	273	192
	<b>9,600</b>	<b>9,010</b>

During the year the Group received grants of \$2,750,000 (2022: \$2,190,000) from North and South Trust Limited. Under the terms of the authorised purpose statement of North and South Trust Limited, the grants received are required to be used to support and encourage amateur games or sport where the game or sport is conducted for the benefit of the general public. Other grant income of \$137,000 was received from North and South Trust Limited during the current financial year.

## NOTE 4: OTHER REVENUE AND OTHER INCOME

Cash distributions from investments in managed funds	56	46
Interest income	381	94
Government subsidy	-	208
Other revenue	1,677	471
	<b>2,114</b>	<b>819</b>

# NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

For the year ended 31 October 2023

	Note	2023 \$ '000	2022 \$ '000
<b>NOTE 5: OPERATING PROFIT</b>			
<b>Profit / (losses) before income tax has been determined after:</b>			
Depreciation		170	156
<b>Employee benefits:</b>			
- Short term benefits		5,475	3,995
- KiwiSaver contributions		147	135
		<b>5,622</b>	<b>4,130</b>
<b>Loss on fair value adjustments</b>			
- Financial assets at fair value through profit and loss		25	431
<b>NOTE 6: CASH AND CASH EQUIVALENTS</b>			
Cash at bank		2,285	2,288
Cash on short term deposit		7,469	12,159
		<b>9,754</b>	<b>14,447</b>
<b>NOTE 7: RECEIVABLES</b>			
<b>CURRENT</b>			
Receivables		979	236
Other receivables		2,483	-
GST receivable		330	-
Amounts receivable from:			
- other related parties	16	855	4,315
		<b>4,647</b>	<b>4,551</b>
<b>NON CURRENT</b>			
Other receivables		14	-
Amounts receivable from:			
- other related parties	16	1,578	1,578
		<b>1,592</b>	<b>1,578</b>
<b>NOTE 8: INVENTORIES</b>			
<b>CURRENT</b>			
<i>At cost</i>			
Merchandise		17	26

# NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

For the year ended 31 October 2023

## NOTE 9: INVESTMENTS IN MANAGED FUNDS

Reconciliation of the carrying amounts of investments in managed funds at the beginning and end of the current financial year.

	Milford Funds Limited \$ '000	Nikko Asset Management New Zealand Limited \$ '000	Total \$ '000
<b>2023</b>			
Opening value	1,856	1,978	3,834
Gain / (loss) in fair value	(20)	(5)	(25)
Closing value	1,836	1,973	3,809
<b>2022</b>			
Opening value	1,967	2,298	4,265
Gain / (loss) in fair value	(111)	(320)	(431)
Closing value	1,856	1,978	3,834

The investments in management funds are highly liquid and readily convertible to cash within 3 business days and are therefore considered current assets.

	2023 \$ '000	2022 \$ '000
<b>NOTE 10: OTHER ASSETS</b>		
<b>CURRENT</b>		
Prepayments	122	137
Other current assets	43	44
	<b>165</b>	<b>181</b>

# NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

For the year ended 31 October 2023

	2023 \$ '000	2022 \$ '000
<b>NOTE 11: PROPERTY, PLANT AND EQUIPMENT</b>		
Leasehold improvements at cost	1,379	1,379
Accumulated depreciation	(1,314)	(1,257)
	<b>65</b>	<b>122</b>
Motor vehicles at cost	17	17
Accumulated depreciation	(15)	(13)
	<b>2</b>	<b>4</b>
Furniture, fittings, IT and equipment at cost	1,262	1,075
Accumulated depreciation	(944)	(832)
	<b>318</b>	<b>243</b>
Work in progress at cost	45	-
<b>Total property, plant and equipment</b>	<b>430</b>	<b>369</b>

## (a) Reconciliations

Reconciliation of the carrying amounts of property, plant and equipment at the beginning and end of the current financial year.

### Leasehold improvements

Opening carrying amount	122	179
Depreciation expense	(57)	(57)
<b>Closing carrying amount</b>	<b>65</b>	<b>122</b>

### Motor vehicles

Opening carrying amount	4	5
Disposals	(1)	-
Depreciation expense	(1)	(1)
<b>Closing carrying amount</b>	<b>2</b>	<b>4</b>

### Furniture, fittings, IT and equipment

Opening carrying amount	243	239
Additions	187	102
Depreciation expense	(112)	(98)
<b>Closing carrying amount</b>	<b>318</b>	<b>243</b>

### Work in progress

Opening carrying amount	-	-
Additions	45	-
<b>Closing carrying amount</b>	<b>45</b>	<b>-</b>

# NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

For the year ended 31 October 2023

## NOTE 12: INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD

The Group has a 38.75% ownership interest in the Blues Limited Partnership. The Blues Limited Partnership was established to manage the licence granted to it by the New Zealand Rugby Union to operate the Blue Super Rugby franchise, which represents the regions of Auckland, North Harbour and Northland in the SANZAR Super Rugby competition.

During 2023, the Blues Limited Partnership and New Zealand Rugby Union signed a perpetual license agreement.

The Group accounts for the Blues Limited Partnership as an associate using the equity method of accounting on the basis of significant influence. The Group's proportion of voting power held in the associate is the same as its ownership interest (38.75%).

The equity accounted profit or loss from the Blues Limited Partnership is based on audited financial statements for the year ended 31 August 2023 and adjusted to take into account the 2 months to 31 October 2023.

	Note	2023 \$ '000	2022 \$ '000
Opening balance at 1 November		1,244	767
Share of profit		113	477
<b>Closing balance at 31 October</b>		<b>1,357</b>	<b>1,244</b>

## NOTE 13: PAYABLES

### CURRENT

#### Unsecured liabilities

Trade creditors		700	24
<b>Amounts payable to:</b>			
- other related parties	16	2,246	9,438
Sundry creditors and accruals		2,107	1,938
		<b>5,053</b>	<b>11,400</b>

## NOTE 14: PROVISIONS

### CURRENT

Employee benefits		220	221
Other		254	-
		<b>474</b>	<b>221</b>

## NOTE 15: OTHER LIABILITIES

### CURRENT

Deferred income		490	475
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# NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

For the year ended 31 October 2023

## NOTE 16: RELATED PARTY TRANSACTIONS

The following parties are considered related to the Group:

### *Subsidiaries*

The subsidiaries of the Group include Auckland Rugby Promotions Limited and non-trading entities Gallagher Investments Limited, Potters Park Limited and Auckland Blues Limited.

### *Eden Park Trust*

The Group hires Eden Park from the Eden Park Trust and has provided the Eden Park Trust with loans, the terms of which are set out in note 16(d). The Group is related to the Eden Park Trust by virtue of having two trustees, out of nine, on the Eden Park Trust Board.

### *Auckland Rugby Clubs*

The Group operates for the benefit of amateur rugby and provides operational support to affiliated rugby clubs. The Group is related to the clubs by virtue of the Clubs being members of the Group.

### *New Zealand Rugby Union*

The Group transacts with the New Zealand Rugby Union in respect of the staging of test matches at Eden Park. The Group receives bulk funding based upon current registered player numbers which is received from New Zealand Rugby Union on a calendar year basis.

In addition, the Group transacts with the New Zealand Rugby Union in respect of the contracting of professional rugby players. New Zealand Rugby Union is related to the Group as Auckland Rugby Union is a member of New Zealand Rugby Union.

### *Blues Limited Partnership*

The Group has a 38.75% ownership interest in the Blues Limited Partnership. The Group accounts for the Blues Limited Partnership as an associate using the equity method of accounting on the basis of significant influence.

## (a) Transactions with other related parties

During the financial year ended 31 October 2023 the following transactions were undertaken with significant related parties.

	2023	2022
	\$ '000	\$ '000
<b>Blues Limited Partnership - Services and fees revenue</b>	307	263
<b>Eden Park Trust - Venue hire and services received / (paid)</b>	283	(215)
<b>New Zealand Rugby Union - Funding</b>	5,709	3,434

## (b) Transactions with directors

Remuneration paid to directors during the year amounted to \$33,000 (2022: \$36,000). There have been no dealings with directors or parties related to the directors on terms other than in the ordinary course of business.

# NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

For the year ended 31 October 2023

## (c) Balances with related parties

As at 31 October 2023, the following balances were outstanding with significant related parties.

	2023 \$ '000	2022 \$ '000
<b>Receivable</b>		
Eden Park Trust	535	948
New Zealand Rugby Union	231	3,278
	766	4,226
<b>Payable</b>		
Auckland Rugby Member Clubs	-	(7)
Blues Limited Partnership	(48)	-
Eden Park Trust	(16)	(701)
New Zealand Rugby Union	(2,182)	(8,730)
	(2,246)	(9,438)

## (d) Loans to related parties

As at 31 October 2023, the following loans to significant related parties were outstanding.

<b>Current</b>		
Auckland Rugby Member Clubs	42	42
Eden Park Trust	47	47
	89	89
<b>Non-current</b>		
Blues Limited Partnership	535	535
Eden Park Trust	1,043	1,043
	1,578	1,578

Current loans to Eden Park Trust are in respect of the Gate 24 Kiosk, which have no fixed repayment date as long as the merchandise shop remains rent-free.

Non current loans to Eden Park Trust are unsecured, interest free and have no fixed repayment date. Under the terms of the loan, unless called earlier, repayment will occur upon any sale or disposition of the Park.

The Group has no intention of recalling these loans within the next financial year, nor is it anticipated that the Park will be sold.

Current loans to the Blues Limited Partnership shall be at 0% interest, and no interest shall accrue on the loan until such time the Group give notice to the Board of the Blues Limited Partnership that the loan shall bear interest. The Blues Limited Partnership may repay all or part of the loan at any time without penalty.

The loans are repayable on the earlier of the termination of the license granted to it by the NZRU to operate the Blues Super Rugby franchise, or notice being given by the Group specifying the repayment date.

# NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS

For the year ended 31 October 2023

## NOTE 17: CAPITAL AND LEASING COMMITMENTS

As at 31 October 2023, the Group had no capital commitments (2022: \$Nil).

### (a) Operating lease commitments

Non-cancellable operating leases contracted for but not capitalised in the financial statements:

	2023	2022
	\$ '000	\$ '000
<b>Payable</b>		
- not later than one year	212	334
- later than one year and not later than five years	660	657
- later than five years	187	347
	1,059	1,338

The Group enters into operating leases for vehicles, IT equipment and buildings.

## NOTE 18: EVENTS SUBSEQUENT TO REPORTING DATE

There has been no matter or circumstance, which has arisen since 31 October 2023 that has significantly affected or may significantly affect:

- (a) the operations, in financial years subsequent to 31 October 2023, of the Group, or
- (b) the results of those operations, or
- (c) the state of affairs, in financial years subsequent to 31 October 2023, of the Group.

## INDEPENDENT AUDITOR'S REPORT

### To the Members of Auckland Rugby Union Incorporated

#### Report on the Audit of the Special Purpose Consolidated Financial Statements

##### Opinion

We have audited the special purpose consolidated financial statements of Auckland Rugby Union Incorporated and its subsidiaries ('the Group') on pages 36 to 51, which comprise the special purpose consolidated statement of financial position as at 31 October 2023, and the special purpose consolidated statement of financial performance, special purpose consolidated statement of movements in retained earnings and special purpose consolidated statement of cash flows for the year then ended, and notes to the special purpose consolidated financial statements, including significant accounting policies.

In our opinion, the accompanying special purpose consolidated financial statements are prepared, in all material respects, in accordance with the accounting policies approved by the Board (refer to Note 1 of the special purpose consolidated financial statements).

Our report is made solely to the Members of the Group. Our audit work has been undertaken so that we might state to the Members of the Group those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Members of the Group as a body, for our audit work, for our report or for the opinions we have formed.

##### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) ('ISAs (NZ)'). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Special Purpose Consolidated Financial Statements* section of our report. We are independent of the Group in accordance with Professional and Ethical Standard 1 (Revised) *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* ('IESBA Code'), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor, our firm is also a sponsor of Auckland Rugby Union Incorporated. The sponsorship has not impaired our independence.

##### Emphasis of Matter – Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 1 of the special purpose consolidated financial statements, which describes the basis of accounting. The financial statements are prepared to provide the members information about the results of operations, financial position and cash flows and illustrate the financial performance of the Group. As a result, the special purpose consolidated financial statements may not be suitable for another purpose. Our report is intended solely for the Group and the Members of the Group and should not be distributed to parties other than the Group or the Members. Our opinion is not modified in respect of this matter.

##### Other Information

Those Charged with Governance are responsible for the other information. The other information comprises the information included in the Group's annual report for the year ended 31 October 2023 (but does not include the special purpose consolidated financial statements and our auditor's report thereon).

Our opinion on the special purpose consolidated financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the special purpose consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the special purpose consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Responsibilities of Those Charged with Governance for the Special Purpose Consolidated Financial Statements**

Those Charged with Governance are responsible on behalf of the Group for the preparation of the special purpose consolidated financial statements in accordance with the accounting policies approved by the Board (refer to Note 1 of the special purpose consolidated financial statements), and for such internal control as Those Charged with Governance determine is necessary to enable the preparation of the special purpose consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the special purpose consolidated financial statements, Those Charged with Governance are responsible on behalf of the Group for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Those Charged with Governance either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's Responsibilities for the Audit of the Special Purpose Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the special purpose consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these special purpose consolidated financial statements.

A further description of the auditor's responsibilities for the audit of the special purpose consolidated financial statements is located at the External Reporting Board's website at:

<https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-7/>



**BAKER TILLY STAPLES RODWAY AUCKLAND**

**Auckland, New Zealand**

28 November 2023



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