

Vote Sport and Recreation

APPROPRIATION MINISTER(S): Minister for Sport and Recreation (M64)

DEPARTMENT ADMINISTERING THE VOTE: Ministry for Culture and Heritage (A12)

RESPONSIBLE MINISTER FOR MINISTRY FOR CULTURE AND HERITAGE: Minister for Arts, Culture and Heritage

Overview of the Vote

The Minister for Sport and Recreation is responsible for appropriations in the Vote for the 2026/27 financial year covering the following:

- a total of nearly \$74 million to support high performance sport, supplied by High Performance Sport New Zealand (HPSNZ)
- a total of over \$26 million for a wide range of functions to benefit sport and physical recreation within New Zealand, supplied by Sport New Zealand (SNZ)
- a total of over \$11 million for protecting and enhancing integrity in sport and recreation, supplied by Integrity Sport and Recreation Commission New Zealand
- a total of \$4 million to provide scholarships enabling talented New Zealanders to pursue tertiary study and elite-level sport development concurrently, and/or to develop skills that contribute to the quality of New Zealand's sport performance at the elite level
- a total of nearly \$2 million for the Ministry for Culture and Heritage to provide policy advice, monitoring of sport and recreation crown entities and advice regarding appointments to boards
- a total of \$180,000 for New Zealand's membership of the World Anti-Doping Agency, and
- a total of \$44,000 for miscellaneous grants supporting sport and recreation activity.

Details of these appropriations are set out in Parts 2-4.

Details of Appropriations and Capital Injections

Annual Appropriations and Forecast Permanent Appropriations

Titles and Scopes of Appropriations by Appropriation Type	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Departmental Output Expenses			
Policy Advice and Monitoring of Sport and Recreation Crown Entities (M64) (A12) This appropriation is limited to the provision of policy advice (including second opinion advice and contributions to policy advice led by other agencies), analysis and related services to support Ministers to discharge their portfolio responsibilities relating to sport and recreation, including monitoring of sport and recreation Crown Entities and advice in relation to the appointment to boards.	1,224	1,224	1,724
Purchase Advice and Monitoring of Sport and Recreation Crown Entities (M64) (A12) This appropriation is limited to provision of purchase advice and monitoring of Sport New Zealand and the Integrity Sport and Recreation Commission, including advice in relation to appointments to boards.	126	126	-
Total Departmental Output Expenses	1,350	1,350	1,724
Non-Departmental Output Expenses			
High Performance Sport (M64) (A12) This appropriation is limited to delivery of initiatives aimed at improved sports performance at the elite level.	74,192	74,192	73,717
Services from the Integrity Sport and Recreation Commission (M64) (A12) This appropriation is limited to purchasing the provision of integrity services for protecting and promoting the safety and wellbeing of participants and the fairness of competition in the sport and active recreation sector.	11,283	11,283	11,057
Sport and Recreation Programmes (M64) (A12) This appropriation is limited to delivery of programmes and operational advice in accordance with Sport New Zealand's statutory functions to promote, encourage and support sport and recreation in New Zealand.	27,928	27,928	26,035
Total Non-Departmental Output Expenses	113,403	113,403	110,809
Non-Departmental Other Expenses			
Membership of International Organisations (M64) (A12) This appropriation is limited to non-discretionary payments required as formal obligations from New Zealand's membership of international sport and recreation related organisations.	175	175	180
Miscellaneous Grants (M64) (A12) Discretionary funding is provided on application to groups, individuals and organisations that are unable to obtain support through organisations such as Sport New Zealand, local government, or the New Zealand Lottery Grants Board, to support sports-related initiatives including participation in sport and recreation activities.	44	44	44
Prime Minister's Sport Scholarships (M64) (A12) This appropriation is limited to sport scholarships to enable talented New Zealanders to pursue tertiary study and elite sport development and/or to develop skills that contribute to the quality of New Zealand's sport performance at the elite level.	4,250	4,250	4,000

Titles and Scopes of Appropriations by Appropriation Type	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Contributions to the Redevelopment of Colin Maiden Park (M64) (A12) This appropriation is limited to contributions to the redevelopment of Colin Maiden Park.	5,000	5,000	-
Total Non-Departmental Other Expenses	9,469	9,469	4,224
Total Annual Appropriations and Forecast Permanent Appropriations	124,222	124,222	116,757

Supporting Information

Part 1 - Vote as a Whole

1.1 - New Policy Initiatives

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Baseline Savings - Ministry for Culture and Heritage (Sport and Recreation)	Sport and Recreation Programmes Non-Departmental Output Expense	-	(1,410)	(1,410)	(1,410)	(1,410)
	High Performance Sport Non-Departmental Output Expense	-	(475)	(475)	(475)	(475)
	Prime Minister's Sport Scholarships Non-Departmental Other Expense	-	(250)	(250)	(250)	(250)
	Services from the Integrity Sport and Recreation Commission Non-Departmental Output Expense	-	(226)	(226)	(226)	(226)
Redevelopment of Colin Maiden Park	Contributions to the Redevelopment of Colin Maiden Park Non-Departmental Other Expense	5,000	-	-	-	-
Total initiatives		5,000	(2,361)	(2,361)	(2,361)	(2,361)

1.2 - Trends in the Vote

Summary of Financial Activity

	2021/22	2022/23	2023/24	2024/25	2025/26		2026/27			2027/28	2028/29	2029/30
	Actual \$000	Actual \$000	Actual \$000	Actual \$000	Final Budgeted \$000	Estimated Actual \$000	Departmental Transactions Budget \$000	Non- Departmental Transactions Budget \$000	Total Budget \$000	Estimated \$000	Estimated \$000	Estimated \$000
Appropriations												
Output Expenses	242,213	149,194	158,124	120,440	114,753	114,753	1,724	110,809	112,533	112,524	112,524	112,524
Benefits or Related Expenses	-	-	-	-	-	-	N/A	-	-	-	-	-
Borrowing Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	4,434	4,434	4,434	4,434	9,469	9,469	-	4,224	4,224	4,229	4,229	4,229
Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Intelligence and Security Department Expenses and Capital Expenditure	-	-	-	-	-	-	-	N/A	-	-	-	-
Multi-Category Expenses and Capital Expenditure (MCA)												
<i>Output Expenses</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other Expenses</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Expenditure</i>	-	-	-	-	-	-	N/A	-	-	-	-	-
Total Appropriations	246,647	153,628	162,558	124,874	124,222	124,222	1,724	115,033	116,757	116,753	116,753	116,753
Crown Revenue and Capital Receipts												
Tax Revenue	-	-	-	-	-	-	N/A	-	-	-	-	-
Non-Tax Revenue	-	-	-	-	-	-	N/A	-	-	-	-	-
Capital Receipts	-	-	-	-	-	-	N/A	-	-	-	-	-
Total Crown Revenue and Capital Receipts	-	-	-	-	-	-	N/A	-	-	-	-	-

Note - where restructuring of the vote has occurred then, to the extent practicable, prior years information has been restated as if the restructuring had occurred before the beginning of the period covered. In this instance Total Appropriations for the Budgeted and Estimated Actual year may not equal Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations in the Details of Appropriations and Capital Injections.

Adjustments to the Summary of Financial Activity Table Due to Vote Restructuring

	2021/22 Adjustments \$000	2022/23 Adjustments \$000	2023/24 Adjustments \$000	2024/25 Adjustments \$000	2025/26 Final Budgeted Adjustments \$000	2025/26 Estimated Actual Adjustments \$000
Appropriations						
Output Expenses	(140)	(140)	(140)	(140)	-	-
Benefits or Related Expenses	-	-	-	-	-	-
Borrowing Expenses	-	-	-	-	-	-
Other Expenses	140	140	140	140	-	-
Capital Expenditure	-	-	-	-	-	-
Intelligence and Security Department Expenses and Capital Expenditure	-	-	-	-	-	-
Multi-Category Expenses and Capital Expenditure (MCA)						
<i>Output Expenses</i>	-	-	-	-	-	-
<i>Other Expenses</i>	-	-	-	-	-	-
<i>Capital Expenditure</i>	-	-	-	-	-	-
Total Appropriations	-	-	-	-	-	-
Crown Revenue and Capital Receipts						
Tax Revenue	-	-	-	-	-	-
Non-Tax Revenue	-	-	-	-	-	-
Capital Receipts	-	-	-	-	-	-
Total Crown Revenue and Capital Receipts	-	-	-	-	-	-

1.3 - Analysis of Significant Trends

Output Expenses

Non-Departmental output expenses decreased from 2021/22 due to the Sport Recovery Package in response to the COVID-19 pandemic. This package was delivered between 2020/21 and 2024/25. These initiatives supported the rebuilding of play, active recreation and sport organisations following disruptions associated with government restrictions.

At the end of the 2023/24 financial year Drug Free Sport New Zealand was disestablished and consolidated with the newly formed Integrity Sport and Recreation Commission.

In 2024/25 baselines were reduced as part of the government's fiscal sustainability programme.

From 2025/26, the new baseline reflects the conclusion of the Sport Recovery Package. In this year Non-Departmental output expenses decreased, with a corresponding increase in Departmental output expenses for the transfer of the strategic sport policy function from Sport New Zealand to Manatū Taonga Ministry for Culture and Heritage.

There is a further reduction in Crown funding to funded entities from 2026/27 to contribute to the Budget 2026 baseline reduction target for the Ministry for Culture and Heritage.

Other Expenses

In 2025/26 there is an increase in other expenses for a contribution to the redevelopment of Colin Maiden Park, Auckland.

Part 2 - Details of Departmental Appropriations

2.1 - Departmental Output Expenses

Policy Advice and Monitoring of Sport and Recreation Crown Entities (M64) (A12)

Scope of Appropriation

This appropriation is limited to the provision of policy advice (including second opinion advice and contributions to policy advice led by other agencies), analysis and related services to support Ministers to discharge their portfolio responsibilities relating to sport and recreation, including monitoring of sport and recreation Crown Entities and advice in relation to the appointment to boards.

Expenses and Revenue

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	1,224	1,224	1,724
Revenue from the Crown	1,203	1,203	1,720
Revenue from Others	21	21	4

Comparators for Restructured Appropriation

Vote, Type and Title of Appropriation	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Vote Sport and Recreation: Departmental Output Expenses			
Purchase Advice and Monitoring of Sport and Recreation Crown Entities	126	126	-
Total	1,350	1,350	1,724

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve improved sport and recreation outcomes through the provision of high quality advice to Ministers and related outputs such as ministerial servicing and monitoring of funded entities.

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Ministerial confidence in the sport and recreation policy advice provided (see Note 1)	>3.5	>3.5	>3.5

Note 1 - Ministerial satisfaction is calculated in accordance with Department of the Prime Minister and Cabinet guidance. This results in a ministerial satisfaction score between 1 and 5 with 1 being 'needs significant improvement' and 5 being 'extremely satisfied'.

End of Year Performance Reporting

Performance information for this appropriation will be reported by Manatū Taonga Ministry for Culture and Heritage in its Annual Report 2026/27.

Reasons for Change in Appropriation

The increase in this appropriation for 2026/27 is mainly due to:

- a \$217,000 increase for aligning appropriations with Ministry forecast allocations
- a \$183,000 increase for a full year of funding for the strategic sport policy function transferred from Sport New Zealand to the Ministry for Culture and Heritage in October 2025, and
- a \$122,000 increase for a full year funding transfer from the old Purchase Advice and Monitoring of Sport and Recreation Crown Entities appropriation.

Part 3 - Details of Non-Departmental Appropriations

3.1 - Non-Departmental Output Expenses

High Performance Sport (M64) (A12)

Scope of Appropriation

This appropriation is limited to delivery of initiatives aimed at improved sports performance at the elite level.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	74,192	74,192	73,717

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve more New Zealand winners on the world stage by supporting them in their pinnacle events.

How Performance will be Assessed and End of Year Reporting Requirements

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Medals at Olympic Summer Games (see Note 1)	Los Angeles 2028: 12-16	Los Angeles 2028: 12-16	Los Angeles 2028: 12-16
Medals at Paralympic Summer Games (see Note 1)	Los Angeles 2028: 12-16	Los Angeles 2028: 12-16	Los Angeles 2028: 12-16
Expert advice, guidance and assistance provided to funded national sport organisations, rated as 'Good' or above	80%	80%	80%
Tailored Athlete Pathways Support athletes and their coaches strongly agree that specialist services have a positive impact on athlete performance	80%	80%	80%
Medals at Olympic Winter Games (see Note 2)	Milano Cortina 2026: 2+	Milano Cortina 2026: 2+	French Alps 2030: 2+
Medals at Paralympic Winter Games (see Note 3)	Milano Cortina 2026: 2+	Milano Cortina 2026: 2+	Not a measure in 2026/27
Medals at non-Olympic pinnacle events	New measure	New measure	2+

Note 1 - These results are reported every four years, in line with the Olympic and Paralympic Games. The next games are taking place in Los Angeles in July 2028.

Note 2 - These results are reported every four years, in line with the Winter Olympic and Paralympic Games. The next games are taking place in the French Alps 2030.

Note 3 - These results are reported every four years, in line with the Winter Olympic and Paralympic Games. The 2026 games were held in Milano Cortina.

End of Year Performance Reporting

Performance information for this appropriation will be reported by Sport New Zealand in its Annual Report 2026/27.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Baseline Savings - Ministry for Culture and Heritage (Sport and Recreation) - High Performance Sport	2026/27	-	(475)	(475)	(475)	(475)
Budget 2024 Reduction in Baseline Funding - High Performance Sport	2028/29	-	-	-	(5,900)	(5,900)

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is due to a reduction of \$475,000 in Crown funding to contribute to the Budget 2026 baseline reduction target for the Ministry for Culture and Heritage.

Services from the Integrity Sport and Recreation Commission (M64) (A12)

Scope of Appropriation

This appropriation is limited to purchasing the provision of integrity services for protecting and promoting the safety and wellbeing of participants and the fairness of competition in the sport and active recreation sector.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	11,283	11,283	11,057

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve improved integrity outcomes in New Zealand's sport and active recreation sector, including through a code of integrity.

How Performance will be Assessed and End of Year Reporting Requirements

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Percentage of people who agree or strongly agree that the learning outcomes have been achieved on education modules they have completed	80%	80%	80%
Percentage of complaints responded to within three working days	90%	90%	Not a measure in 2026/27
Percentage of complaints where the resolution pathway is determined within 10 working days	New measure	New measure	80%
Percentage of complaints where the confirmed resolution pathway of early facilitation or mediation is completed within 30 working days	New measure	New measure	80%
Number of samples (urine and blood) collected from athletes (see Note 1)	1,100	1,100	1,100
Elite athletes believe their sporting contests in NZ are influenced by doping (see Note 2)	<10%	<10%	Not a measure in 2026/27
Total number of people receiving education through workshops and/or online learning at all ages	10,000	10,000	15,000

Note 1 - The Integrity Sport and Recreation Commission also undertakes user-pays testing - these numbers are not included in this performance indicator.

Note 2 - Elite athletes for this indicator are those in two sports anti-doping testing pools.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Integrity Sport and Recreation Commission in its Annual Report for 2026/27.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Baseline Savings - Ministry for Culture and Heritage (Sport and Recreation) - Services from the Integrity Sport and Recreation Commission	2026/27	-	(226)	(226)	(226)	(226)
Previous Government						
Integrity of Sport and Recreation - to Promote and Protect the Safety and Wellbeing of Participants	2023/24	8,044	8,044	8,044	8,044	8,044

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is due to a \$226,000 reduction in Crown funding to contribute to the Budget 2026 baseline reduction target for the Ministry for Culture and Heritage.

Sport and Recreation Programmes (M64) (A12)

Scope of Appropriation

This appropriation is limited to delivery of programmes and operational advice in accordance with Sport New Zealand's statutory functions to promote, encourage and support sport and recreation in New Zealand.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	27,928	27,928	26,035

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve an increase in the number of young people and adults participating in play, active recreation and sport.

How Performance will be Assessed and End of Year Reporting Requirements

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Percentage of young people aged 5-17 years (up to 18th birthday) who are not participating in play, active recreation and sport (under 30 minutes a week)	Meet or improvement on baseline result 9%	Meet or improvement on baseline result 9%	Meet or improvement on baseline result 9%
Sport NZ's (excluding High Performance Sport NZ) overall effectiveness as rated by all Sport NZ partners to increase participation	80% of partners rate as 'Good' or higher	80% of partners rate as 'Good' or higher	80% of partners rate as 'Good' or higher
Percentage of tamariki (aged 5-11) who are meeting the physical activity guidelines (7+ hours a week)	Meet or exceed baseline 62%	Meet or exceed baseline 62%	Meet or exceed baseline 62%
Percentage of rangatahi (aged 12-17) who are meeting the physical activity guidelines (7+ hours a week)	Meet or exceed baseline 46%	Meet or exceed baseline 46%	Meet or exceed baseline 46%

End of Year Performance Reporting

Performance information for this appropriation will be reported by Sport New Zealand in its Annual Report 2026/27.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Baseline Savings - Ministry for Culture and Heritage (Sport and Recreation) - Sport and Recreation Programmes	2026/27	-	(1,410)	(1,410)	(1,410)	(1,410)
Tū Manawa Fund - Reduction in Crown Funding	2025/26	(3,810)	(3,810)	(3,810)	(3,810)	(3,810)
Reduction in Crown funded Community Sport programmes	2024/25	(3,100)	(3,100)	(3,100)	(3,100)	(3,100)
Reallocation of COVID Recovery funding (Hawaiki Hou)	2024/25	(5,900)	(5,900)	(5,900)	-	-

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is due to:

- a \$1.410 million reduction in Crown funding to contribute to the Budget 2026 baseline reduction target for the Ministry for Culture and Heritage
- a reduction of \$300,000 from time-limited COVID funding ending in 2025/26, and
- a \$183,000 reduction in Crown funding for the strategic policy function transferred from Sport New Zealand to the Ministry for Culture and Heritage in October 2025.

3.4 - Non-Departmental Other Expenses

Membership of International Organisations (M64) (A12)

Scope of Appropriation

This appropriation is limited to non-discretionary payments required as formal obligations from New Zealand's membership of international sport and recreation related organisations.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	175	175	180

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve New Zealand's membership of international sport and recreation related organisations.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15D(2)(b)(iii) of the Public Finance Act, and the amount of this annual appropriation is less than \$5 million for expenses.

Miscellaneous Grants (M64) (A12)

Scope of Appropriation

Discretionary funding is provided on application to groups, individuals and organisations that are unable to obtain support through organisations such as Sport New Zealand, local government, or the New Zealand Lottery Grants Board, to support sports-related initiatives including participation in sport and recreation activities.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	44	44	44

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve access to sports-related initiatives where groups, individuals and organisations are unable to obtain support through other means.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15D(2)(b)(iii) of the Public Finance Act, and the amount of this annual appropriation is less than \$5 million for expenses.

Prime Minister's Sport Scholarships (M64) (A12)

Scope of Appropriation

This appropriation is limited to sport scholarships to enable talented New Zealanders to pursue tertiary study and elite sport development and/or to develop skills that contribute to the quality of New Zealand's sport performance at the elite level.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	4,250	4,250	4,000

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve elite sport development through targeted scholarships, supporting elite athletes, coaches and officials, and supporting the concurrent pursuit of tertiary study and elite sport development.

End of Year Performance Reporting

An exemption was granted as the appropriation is one from which resources will be provided to a person or entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity under s15D(2)(b)(iii) of the Public Finance Act, and the amount of this annual appropriation is less than \$5 million for expenses.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Baseline Savings - Ministry for Culture and Heritage (Sport and Recreation) - Prime Minister's Sport Scholarships	2026/27	-	(250)	(250)	(250)	(250)

Reasons for Change in Appropriation

The decrease in this appropriation for 2026/27 is due to a \$250,000 reduction in Crown funding to contribute to the Budget 2026 baseline savings target for the Ministry for Culture and Heritage.