

Water Safety New Zealand  
Annual Report

2019

The logo for Water Safety New Zealand, featuring a stylized white wave icon to the left of the text "Water Safety" in a bold, sans-serif font, with "NEW ZEALAND" in a smaller font below it.

Water  
Safety  
NEW ZEALAND



## Achievements

**12.4m**

Swim Reaper views on Instagram

**\$2,228,311**

invested into community  
water safety initiatives

**222,649**

children received Water Skills for Life,  
Beach Ed and Surf to Schools

**163,030**

water safety website views

**45,000**

families received bathmats and/or  
water safety messages through  
Plunket

**16,683**

water safety Facebook followers

**4,415**

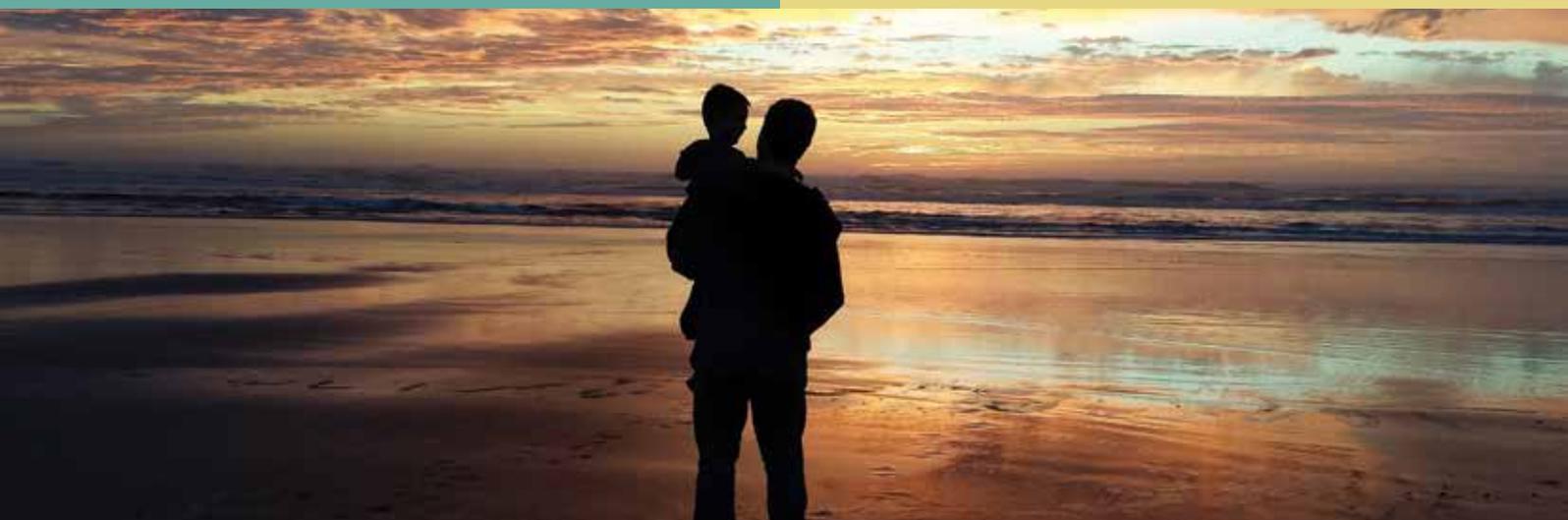
school and swim teachers trained  
in Water Skills for Life

## Our Purpose

To lead a step change  
in New Zealand  
so people don't drown.

## Our Vision

By 2025 more people  
in New Zealand respect  
the water and have the skills,  
knowledge and awareness  
to enjoy it safely.



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# This is New Zealand



20 million visits  
to public  
swimming pools



1.45 million go  
boating



3.5 million people  
visit beaches



1.1 million  
plus go  
swimming



700,000<sup>+</sup>  
go fishing



180,000  
kilometres of rivers



14,000  
kilometres of  
coastline



3,820  
lakes, equalling  
1 hectare + in area



8°-16°C  
winter water  
temperature

# Chair's Report

Photograph: Peter Ambrose



Tēnā tātou katoa,

It is my pleasure, as Chair of the Board of Water Safety New Zealand, to present this annual report.

As the leadership organisation for the water safety sector we are working towards the ambitious goal set in the Water Safety Sector Strategy 2020 that 'No one drowns' and turning our minds and focus to what lies beyond.

The sector has a collective responsibility to ensure all New Zealanders enjoy the water safely. This is a huge task and without the support of our members and sector organisations this would not be possible.

We all work extremely hard towards creating a step change to reduce New Zealand's preventable drowning toll.

The Board would like to express its thanks and gratitude to NZ Lottery Grants Board, ACC, Sport NZ, commercial partners and the many Trusts and Foundations for their ongoing support and investment.

The Board is confident in the financial performance of the organisation during a period of growth and increased capacity, and as population and participation continues to grow.

The preventable drowning toll of 66 for 2018, the second lowest since records began, is pleasing. But we need to see a continued downward trend in the toll and a cultural shift in the importance placed on water safety.

As Chair, I can say that the sector is working well collectively to reduce drownings and injuries. However, the social and

economic costs remain too high. To address this, major work is currently underway to ensure our sector is fit for purpose and financially sustainable now and into the future.

Work continues on the goals set out in the Sector Capability Plan with a key priority being the need to secure long-term sustainable funding for the largely volunteer sector. We have also made great progress in our cultural capability and in our work in partnership with Māori advisory group Tangaroa Ara Rau.

Water Skills for Life continues to be our flagship programme for drowning prevention and the focus of the majority of our investment. Our goal that every child will learn Water Skills For Life across the country would not be achieved without partners including Swimming New Zealand, whose educators provide professional development to school and swim teachers, and some Regional Sports Trusts, councils and swim schools.

I thank my fellow Board members and wish to also take this opportunity to acknowledge and thank Water Safety New Zealand staff, core members namely Coastguard New Zealand, Surf Life Saving New Zealand and Swimming New Zealand, general members and our numerous sector volunteers for your service, commitment and contributions.

Nga mihi ki te whanau whānui,

**Danny Tuato'o**

**Board Chair**

# CEO's Report



Photograph: Peter Ambrose



Tenā Koutou,

Coming off the second lowest drowning toll since records began is a hard act to follow, however as a water safety sector we can take encouragement that in relative terms preventable drowning fatalities are trending down against a growing population and participation. This is reflective of united sector efforts in both prevention initiatives and frontline rescue services, against a backdrop of growing expectation and demand for services. It's worth acknowledging the achievements of all our partners in this space.

The stats have a habit of jumping around, a reflection of the complex problem we're all trying to solve. As an example, there were zero fatalities in the under-five category this time last year (as we go to print), yet we have lost six toddlers so far this year in preventable situations. And in other segments, high immigration, growing international student numbers and the influx of tourists mean our goalposts are forever shifting.

This year we invested just over \$2m into the community via our contestable funding round. We attracted a record number of applications (96) for a total request of \$5.2m. It's a tough allocation challenge and means we must be very specific as to our funding priorities. For the first time we ran the funding round through an online grants administration system which delivered great efficiencies.

We exceeded our overall reach targets which means we are reaching more people. Another successful summer campaign with the return of The Swim Reaper far exceeded its target metrics as well as delivering impactful evaluation.

New partnerships have been formed with ACC, Ministry of Education and Tangaroa Ara Rau (Māori Advisory Group) to support our Kia Maanu Kia Ora water safety programme and this has resulted in incremental investment into Māori water safety. We have enlisted our own Kaihautū (Hone Tibble) to help build our internal cultural capability as we focus on partnering for better outcomes for Māori.

The sector has made good progress against the short-term actions of the Capability Plan, particularly in our engagement with Central Government, implementing regional water safety plans and developing our Māori Water Safety Strategy.

Much of my focus has been leading the sector engagement with Government (along with Surf Life Saving New Zealand, Coastguard New Zealand and Swimming New Zealand). A significant programme of work has been completed between Government officials and key sector partners to consider all the different sources of funding and to work out the best way to ensure the sector's long-term sustainability. We have met with relevant Ministers to present co-designed recommendations and solutions in relation to the pressures the sector is facing, at the same time acknowledging that not everything we do is the responsibility of the Government. These discussions continue in a positive manner.

We are working hard on better understanding why we do what we do and how we know it works – the evidence base and the causal factors. Linking practice with theory and better monitoring and evaluation are a priority going forward. In addition, acknowledging the fact that we can't go after everything, so we must target the things that are most important, backed up by data and insights. Business as usual won't lead to a step change.

Perhaps the thing I'm most proud of is the continued collaborative way we have worked together towards a common goal, acknowledging that many of our partners also have other agendas. This has been a great success out of the Water Safety Sector Strategy 2020.

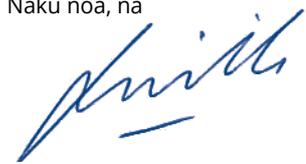
Thanks to the Board for their guidance and continued challenge to make change. To our fantastic staff; we've welcomed four new members over the course of the last twelve months. Jo Kinnaird in Fundraising, George Bulleid in Marketing, Ants Lowe in Funding and Relationships, and Karen Wells in Policy and Research. We all work here because we genuinely care about the cause and want to make a difference.

To our funders, acknowledged above by our Chair, and all our members; we are grateful and appreciate your shared vision. We welcomed three new general members; Second Nature Charitable Trust trading as Vector Wero Whitewater Park, YMCA North and New Zealand Stand Up Paddling. Welcome to the Water Safety New Zealand whanau.

And to our generous corporate partners; The Warehouse, Protector Aluminium, G8 Safe and The Architects Choice – thank you.

We live in a changing world and what we do is a direct reflection of this. We are looking ahead, beyond 2020 and the next iteration of our collective strategic direction. Our mantra remains the same – no one organisation can solve this problem alone. It's clear we need to secure long-term support to ensure sustainability of our sector. It's also clear, in order to achieve a step change, we need to be prepared to adapt as well.

Naku noa, na



**Jonty Mills**  
CEO

# Water Safety New Zealand

Water Safety New Zealand is an incorporated society established in 1949. It has a membership structure with an elected board and recruited management team. Its operating budget is funded by Sport New Zealand and ACC, while Lotteries Grants funding, via Sport New Zealand, funds water safety providers through the Water Safety New Zealand annual investment round. Funding from corporates, trusts and foundations also support community initiatives and programmes.

Water Safety New Zealand has a broad reach across the country. We work with government and regulatory agencies, drowning prevention and rescue agencies, professional and national sport and recreation organisations, child and youth support organisations, schools, swim schools, local authorities, regional sports trusts, harbourmasters and more.



Lottery Grants Board  
FUNDS FOR YOUR COMMUNITY



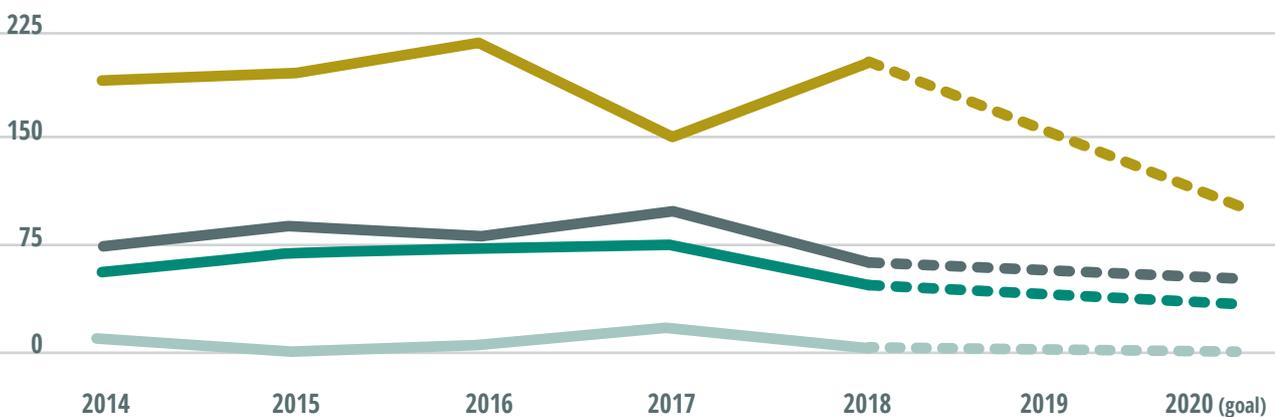
## Water Safety Sector Strategy 2020

The launch in 2015 of the New Zealand Water Safety Sector 2020 Strategy was a significant milestone. At that time, Water Safety New Zealand consolidated its role to become New Zealand's lead national drowning prevention agency.

Our charity is reducing the incidence of drownings by ensuring evidence-based water safety policies, investment funding, initiatives and aquatic education are delivered throughout the country.

The New Zealand Water Safety Sector 2020 Strategy sets bold targets for a reduction in drownings.

### PROGRESS TOWARDS NEW ZEALAND WATER SAFETY STRATEGY 2020 GOALS



DROWNING FATALITIES



DROWNING HOSPITALISATIONS



MALE DROWNING FATALITIES



PRESCHOOL DROWNING FATALITIES

## The Board

**Danny Tuato'o**  
Independent chair



**Michael Bassett-Foss**  
Surf Life Saving New Zealand  
delegate



**Dean Lawrence**  
Coastguard New Zealand  
delegate



**Horst Miede**  
Swimming New Zealand delegate



**Matt Barker**  
Independent director



**Maurice Kidd**  
Independent director



**Ian Murphy**  
Independent director



**Kate Wareham**  
Independent director

## Staff

**Jonty Mills**  
CEO

**Sheridan Bruce**  
Strategic Partnerships  
and Communications Manager

**George Bulleid**  
Marketing Coordinator

**Ben Christie**  
Senior Communications and Media Advisor

**Felicity Fozard**  
Advisor Information and Data

**Joanne Kinnaird**  
Fundraiser

**Christine Lim**  
Accountant

**Ants Lowe**  
Funding and Relationships Manager

**Neil McInnes**  
Capability and Investment Manager

**Michelle Reidy**  
Team Administrator

**Sally Walker-Simmons**  
EA/Office Manager

**Karen Wells**  
Policy and Research advisor

## Members

Members cover a wide range of water activities and initiatives that have water safety and drowning prevention fundamental to their missions.

### ACC

Coastguard Boating Education  
Coastguard New Zealand  
Drowning Prevention Auckland  
Education Outdoors New Zealand  
Girl Guiding New Zealand  
Jet Boating New Zealand  
Kiwi Association of Sea Kayakers (KASK)  
NZ Marine  
Motutapu Outdoor Education  
Camp Trust  
NZ Jet Sports Boating Association  
NZ Outdoor Instructors' Association  
(NZOIA)  
New Zealand Rivers Association for  
Professional Guides  
New Zealand Recreation Association  
NZ Recreational Fishing Council  
NZ Sport Fishing Council  
New Zealand Stand Up Paddling  
NZ Swim Coaches & Teachers  
New Zealand Trailer Boat Federation

New Zealand Underwater Association  
New Zealand Water Polo Association  
Royal Life Saving Society,  
New Zealand  
Royal New Zealand Plunket Trust  
Royal Port Nicholson Yacht Club –  
Wellington Ocean Sports  
Safekids Aotearoa  
Scouts New Zealand  
Sir Peter Blake Marine Education  
& Recreation Centre  
Surf Life Saving New Zealand  
Surfing New Zealand  
Swimming New Zealand  
Te Toki Voyaging Trust  
Vector Wero Whitewater Park  
YMCA North  
Waka Ama NZ  
Whitewater NZ  
Windsurfing New Zealand  
Yachting New Zealand  
Youthtown

# Investment into the Community

## Water Skills for Life

Water Safety New Zealand invests in community partnerships that deliver drowning prevention interventions that make a difference to New Zealand's high drowning toll and align with the goals of the New Zealand Water Safety Sector Strategy 2020. Projects that demonstrate clear impacts and the organisational capability to deliver effectively are considered.

24 providers across the country were supported with funding of \$1,389,027 to deliver Water Skills for Life, Beach Ed and Safe Boating aquatic education to children in Years 1 – 8 in school. Representing 62 percent of Water Safety New Zealand's investment programme, emphasis on the delivery of Water Skills for Life and associated aquatic education for primary school students remains an important aspect of future investment.

Water Skills For Life was developed for the advancement of aquatic education, the promotion of recreation and health, and for drowning prevention. Based on evidential international and national research, Water Skills For Life comprises a combination of water safety skills learnt



in the pool and classroom. It establishes broad fundamental competences for life-long water safety setting young people up to recreate safely in authentic environments across a range of activities.

The delivery of Water Skills for Life is facilitated by Swimming New Zealand whose educators deliver professional development to school teachers with school pools. For those schools without school pools, a number of regional sports trusts, trusts and foundations, councils and swim schools are funded to deliver the programme in community pools, with the support of school teachers.

The continued support of CBE and Surf Life Saving New Zealand with Safe Boating and Beach Education contributes to students learning water safety competencies for authentic activities and environments and is an important aspect of advancing student's water survival competencies beyond the pool.



**\$1,394,161**  
Investment

**24**  
Providers

**266,775**  
children in Years 1 – 10 reached

## Water Safety & Awareness



Water safety and awareness

## Getting in and out of the water safely



Getting in and out

## Going under the water



Submersion

## Floating on the water



Personal buoyancy

## Rolling & turning in the water



Orientation in the water

## What to do in an emergency



Safety of self and others

## Moving through the water



Propulsion

Water Skills for Life

SUPPORTED BY

the warehouse



Students reached through the investment programme for water survival competencies

# 190,481

children reached

# 34,186

5 – 13 year olds participated in Coastguard Boating Education's Safe Boating courses in schools



# 9,940

children participating in AUT Millennium Schools Programme

# 32,168

children participated in Beach Education and Surf to School programmes run by Surf Life Saving New Zealand.



## CASE STUDY: JOHN WALKER FIND YOUR FIELD OF DREAMS FOUNDATION

Water Safety New Zealand is pleased to have a partnership with the John Walker Find Your Field of Dreams Foundation. This organisation aims to positively impact the lives of young people in Auckland's areas of greatest need by providing them with opportunities to live healthy, active lifestyles and pursue a positive pathway through sport and physical recreation.

Their Community Swim programme was developed and launched in 2008 to address issues of inaccessibility for families and schools to swimming lessons. It provides free Water Skills for Life lessons, including pool entry, transportation to and from the school and instructors at no charge to teach school children the basic yet essential skills of swimming and to be safe in and around water. In addition it includes a fast-moving water day or safe boating education.

This year the foundation delivered 19,963 free Water Skills for Life lessons to students aged 7 – 11 in South Auckland. Overall, the programme has delivered 1.2 million free swimming lessons.





# “Eight ways to keep babies and toddlers water safe”

Amelianne Ekenasio  
Central Pulse and Silver Fern netballer, Water Safety New Zealand ambassador

**1. Active adult supervision is imperative.** Always keep them within arms’ reach around water.



**2. If you’re in a group, have an active adult supervision roster.** Don’t rely on children or teenagers, they are easily distracted.

**3. Identify water hazards in and around the home.** Empty water from unused baths, paddling pools and buckets.



**4. Use your Water Safety bathmat at bath times.**



**5. Put your phone away.** Avoid distractions such as texting and using social media.



**6. Teach your children water safety behaviour.**

**7. Lifejackets.** These are essential on a boat, must fit snugly and have a crotch strap.



**8. Support your child to have enjoyable and positive early experiences around water.**

SUPPORTED BY



[watersafety.org.nz](http://watersafety.org.nz)



## Bathmat Project for families with infants under 12 months

Water Safety New Zealand is pleased to partner with Plunket to deliver water safety messages and bathmats to families when their baby is five months olds. Not only does the bathmat make baby bath time safer at this time when baby is beginning to sit up, it also reinforces the important message of constant adult supervision of little ones around water – in the bath and around the home.

165,000 bathmats and water safety conversations have been delivered to parents of babies throughout New Zealand over the past five years.

A recent study showed 72 percent of the parents/caregivers who said they used the bathmat did recall a version of its safety message. This is a significant increase over previous surveys and an important contributor to the reduction of infant drownings in the bath.

Water Safety New Zealand's partnership with Plunket is enduring because of the campaign's broad national reach and effectiveness in reducing infant drownings.



**“Always supervise children around water...always”**

**“Tiakina ngā tamariki ki te taha wai i ngā wā katoa”**

## Males 15-34 years

### THE SWIM REAPER - an unlikely water safety influencer

Water Safety New Zealand, in collaboration with ACC, launched The Swim Reaper summer campaign in December 2016 aimed specifically at young Kiwi males aged 15-34 years who make up around a third of all preventable drowning fatalities.

After a successful initial campaign, and continued growth and engagement over the summer of 2017/18, The Swim Reaper again lurked at watering holes around New Zealand – on social media – last summer. The campaign continued to extend its reach among young males and increase awareness of the potentially deadly consequences of making bad decisions around water.

An impressive reach of 92 percent of 18 – 34 year old males in New Zealand was achieved.

Using geo targeting technology, audio and display social media activity was focused on areas pre-defined as hotspots based on drowning statistics. An audience reach of 186,666 with 1.1 million impressions was achieved.

Overall NZ digital Impressions

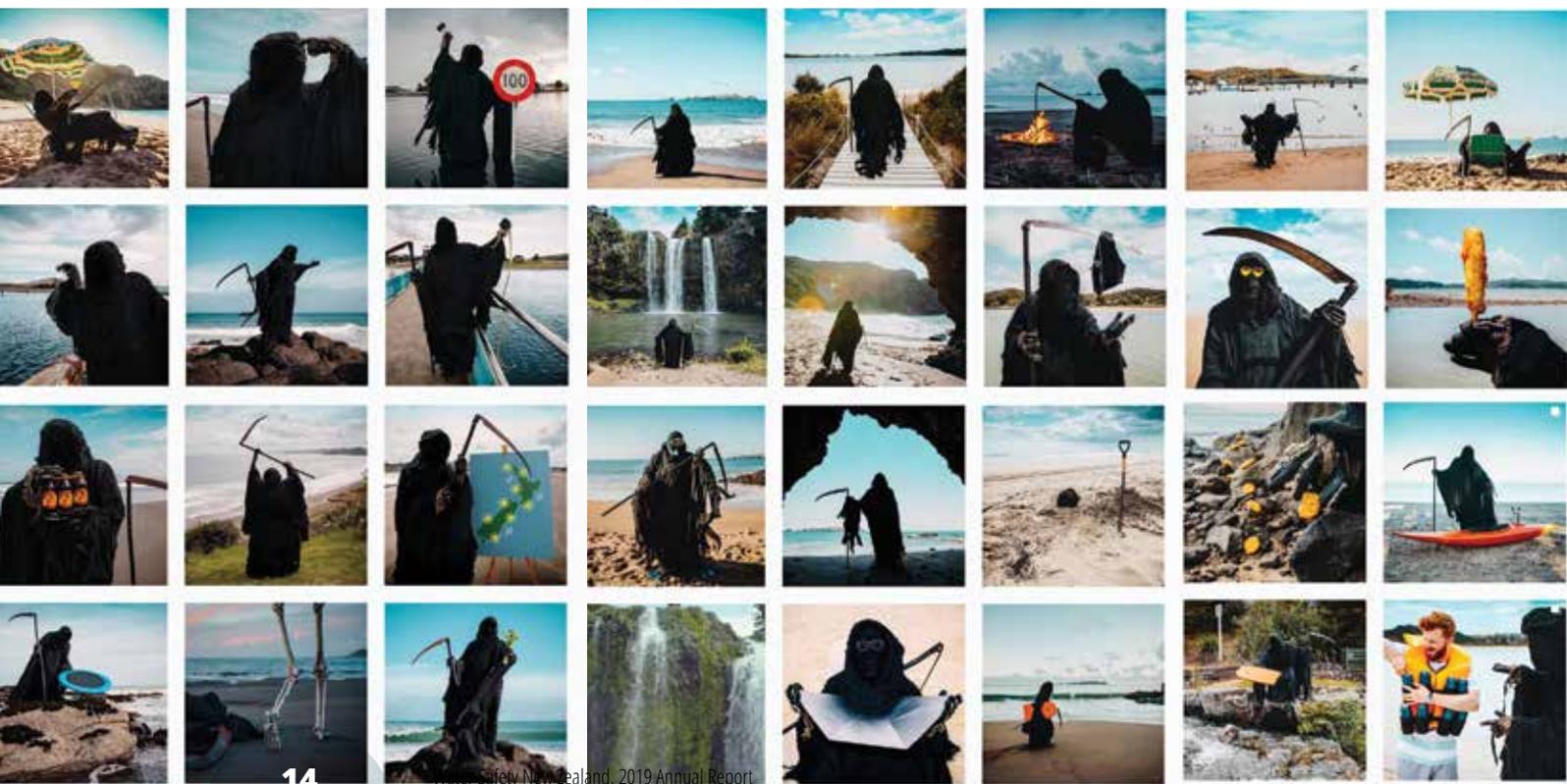
12.4 million

Completed Video Views

1.12 million

Overall reach

92% of males 15 – 34



While it is clear the campaign had great engagement with young males, this is only meaningful if it improves their knowledge and changes their attitudes and behaviour around water.

Three types of surveys were conducted this year to understand the impact of the campaign:

#### ONLINE SURVEY ANALYSIS\*

- 34% of respondents said they behaved well around water anyway
- 53% were aware of The Swim Reaper when prompted
- 20% said The Swim Reaper had effected how they behave around water

#### FACE TO FACE SURVEY

- From 100 respondents, 44 percent were aware of The Swim Reaper
- Overall message take out was the campaign was about water safety
- Those previously aware of The Swim Reaper campaign were more likely to respond positively and think about water safety
- Consistent messages over time were having an impact on culture change
- The campaign was most impactful among New Zealand born young males

#### DATA INSIGHTS

- Among NZ male residents 15 – 34 years, drowning fatalities in natural waters over the five year period has decreased significantly since The Swim Reaper campaign has been in market.

The Swim Reaper has made guest appearances all over the world. Not only on Instagram and on international television but at conferences too. Jonty Mills presented at the 4th World Maritime Rescue Congress in Vancouver in June 2019 and again at The World Drowning Prevention Conference in Durban in October 2019.

We thank and acknowledge the financial support of ACC in making this campaign possible. Special thanks to the creative and media teams of advertising agency FCB who conceived the campaign. The Swim Reaper continues to pick up awards including The 2019 People's Choice Orca for radio creative.

\* 500 respondents split 250 pre and 250 post campaign (2018/19 summer). Survey methodology was two online panel surveys of M15 – 34 years in NZ who had used Instagram within the last two weeks of each survey (mid Dec 2018 and mid Feb 2019).

## Priority groups, activities and environments

Water Safety New Zealand continues to support water safety providers who deliver effective drowning prevention programmes to priority groups and across specific activities and environments.

### **CASE STUDY: SECOND NATURE CHARITABLE TRUST (VECTOR WERO) WHITE WATER PROGRAMME.**

The splendid Vector Wero Whitewater Park in Manukau, Auckland was the venue for The Water Safety and Introduction to White Water Programme (formerly named Wero Toru).

3,000 Year 7-13 students of a wide range of ethnicities and abilities, were introduced to an hour of instructional and actual white water experience with three main components: river safety theory and application, experiential river crossing, and rafting.

- 98 percent of the students had no river crossing experience prior to the programme.
- After the sessions, almost 90 percent of the respondents reported to have increased water safety knowledge and skills, understanding of hydrology or how to safely behave in moving water.

### **CASE STUDY: HAMILTON CITY COUNCIL RIVERSAFE PROGRAMME AT ROTOTUNE JUNIOR HIGH SCHOOL.**

This project aimed to increase key water safety messages and competencies for 700 intermediate students and develop their critical thinking and decision making skills in and around rivers and students them about the dangers of river swimming.

Strong outcomes were achieved relating to river safety awareness and water skills with some of the key outputs including:

- Students able to swim 200m increased by 47 percent after the programme
- 83 percent of students were confident about sharing their knowledge on how to be safe in the river and keep themselves and others safe in the water

Photograph: Peter Ambrose



## CASE STUDY: TE TAITIMU TRUST – BIG CAMP ON THE WHANGANUI RIVER

The trust provides water safety training to Māori and Pasifika children and youth through camp and wānanga experiences providing them with skills, knowledge and experiences of water safety within the context of whakapapa, mātauranga and tikanga Māori.

This year its celebrated Big Camp was on the Whanganui River where rangatahi experienced culture and wellness training through water-based activities. The five-day paddle started at the Whakahoro camp site and finished at Pipiriki with a small journey on the bus to Kawhaiki Marae for the final night. 70 rangatahi and 60 whānau volunteers participated.

Rangatahi were given the opportunity to explore and discover new landscapes, develop leadership skills and enhance their water safety skills and preparedness. They were introduced to the challenging environment of being on a major river, and were put in a position where teamwork and personal and collective responsibility were important.

Te Taitimu Trust is all about supporting and enhancing young people's wellbeing and building them into resilient leaders. The Trust uses the Te Whare Tapa Whā model of health, which is based on the four cornerstones of health important to Māori physical, spiritual, whānau and mental health.

At its conclusion the following changes in participants were noted:

- Improved water skills and preparedness
- Improved social skills and confidence
- Greater understanding of the strength of whānaungatanga
- Improved communication and teamwork
- A growing desire for whānau to be involved in water based activities
- Creating new ideas of wellness for rangatahi and whānau

Te Taitimu Trust's director, Zack Makaore has been delivering water safety programmes with rangatahi for the past ten years. Zack's professionalism and passion is evident with the impact his work is having in the community.



### **CASE STUDY: NEW ZEALAND STAND UP PADDLING (NZSUP)**

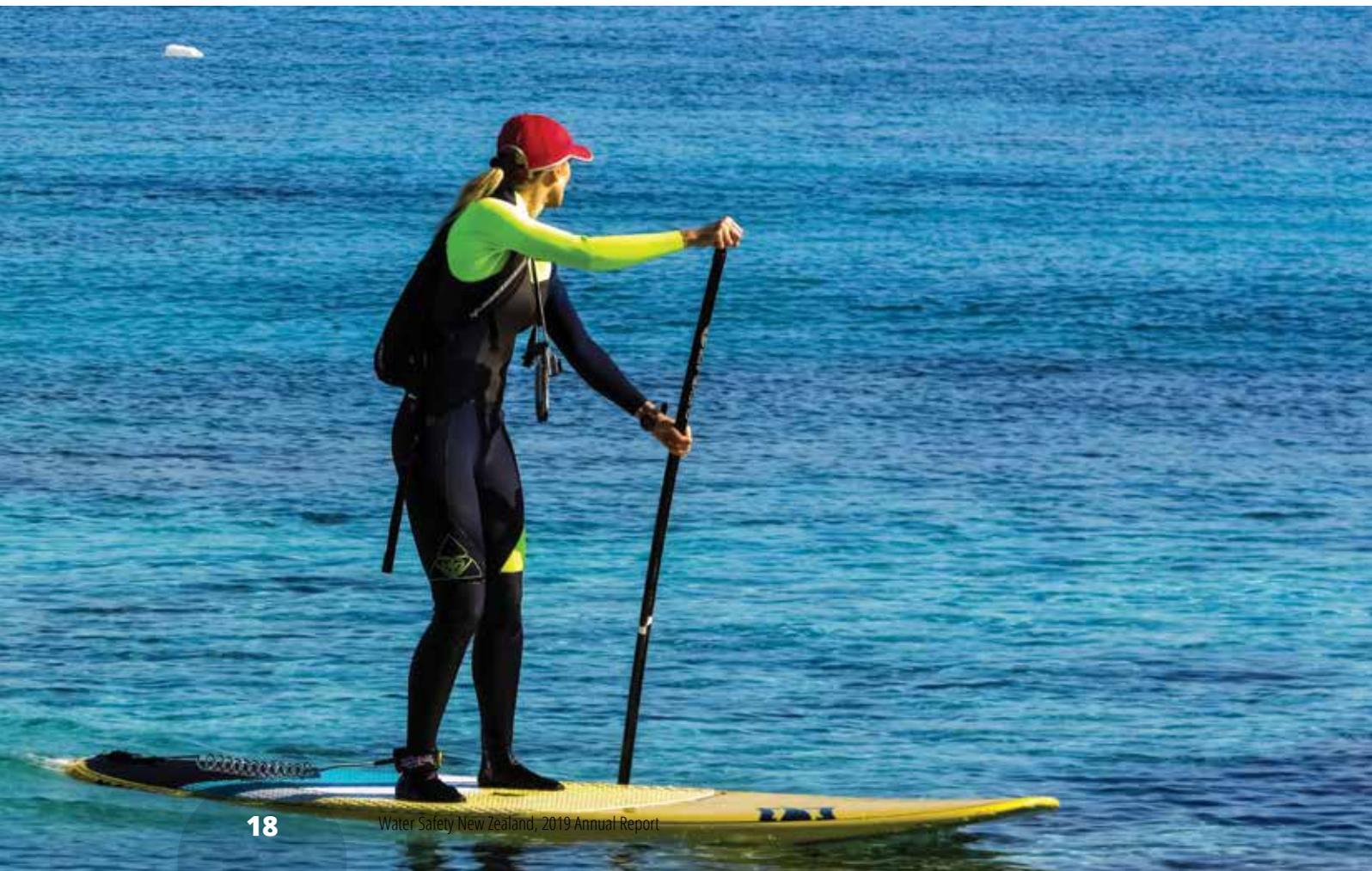
NZSUP was funded to develop content and resources to educate and inform participants in safe practices for stand up paddling in New Zealand as this activity continues to grow in popularity.

Event organisers, club officials and members, SUP Schools and individual recreational paddlers were engaged in developing these resources to make safety a focus and a priority.

There were four phases of the project:

1. SUP SAFE messages
2. SUP RESCUE courses
3. SUP SAFE courses
4. Safety Management Guidelines for SUP

The project had wide consultation with key industry stakeholders and as a result broad ownership of the safety messages by those committed to bringing about changes in safety behaviour among stand up paddlers.



# Keeping water safety top of mind in the media

Our work maintaining a high profile of water safety and highlighting the drowning problem continues with coverage across all media channels.

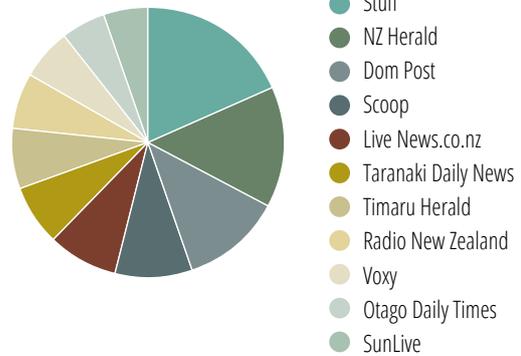
Over 300 media items referenced Water Safety New Zealand with CEO Jonty Mills appearing across national media on TV, radio, in newspapers and online.

High-profile media opportunities included a feature interview with Jonty by Duncan Garner on the AM Show, and radio interviews on Checkpoint with John Campbell, RNZ's The Panel and Larry Williams Drive on NewstalkZB.

Jonty also appeared on TVOne's 6pm news discussing New Zealand's high drowning toll, as well as a feature story on the Te Taitimu Trust Big Camp on the Whanganui river.

Other social media presence continues to grow on Facebook, Instagram, Twitter and LinkedIn.

## Top 10 Sources



## By Region



4,031,122

Facebook reach

219,000

minutes of Facebook video viewed

16,684

followers on Facebook

# Partnerships and collaborations

Drowning of Māori in Aotearoa is a significant issue and presents risk for all whānau.

While Māori are intimately connected to wai (water), they are overrepresented in New Zealand's annual drowning statistics. On average Māori account for 20-24 percent of all preventable and non-preventable drowning fatalities, despite comprising only 15 percent of the nation's population.

This tragic fact confronts us, with a determination, to collectively address the issues with the refresh of the Kia Maanu Kia Ora kaupapa (vision and purpose) to 'be safe around water' and brand.

At its heart, this fully acknowledges the intimate connections Māori have always had with wai – the sea and landscape waterways. It is central to Māori identity, as a life-giving force for sustenance, health and wellbeing. Wai is considered a taonga (treasure) with physical and spiritual properties attached to it.

Kia Maanu Kia Ora kaupapa embodies these intimate connections to wai so that the Māori worldview of the physical and spiritual properties of wai are integral to water safety.

It acknowledges that water safety is not merely about teaching water skills. It must start with a deeper understanding and respect for wai that is natural for Māori, which can also lead to the provision of more purposeful drowning prevention for all New Zealanders.



## Tangaroa Ara Rau

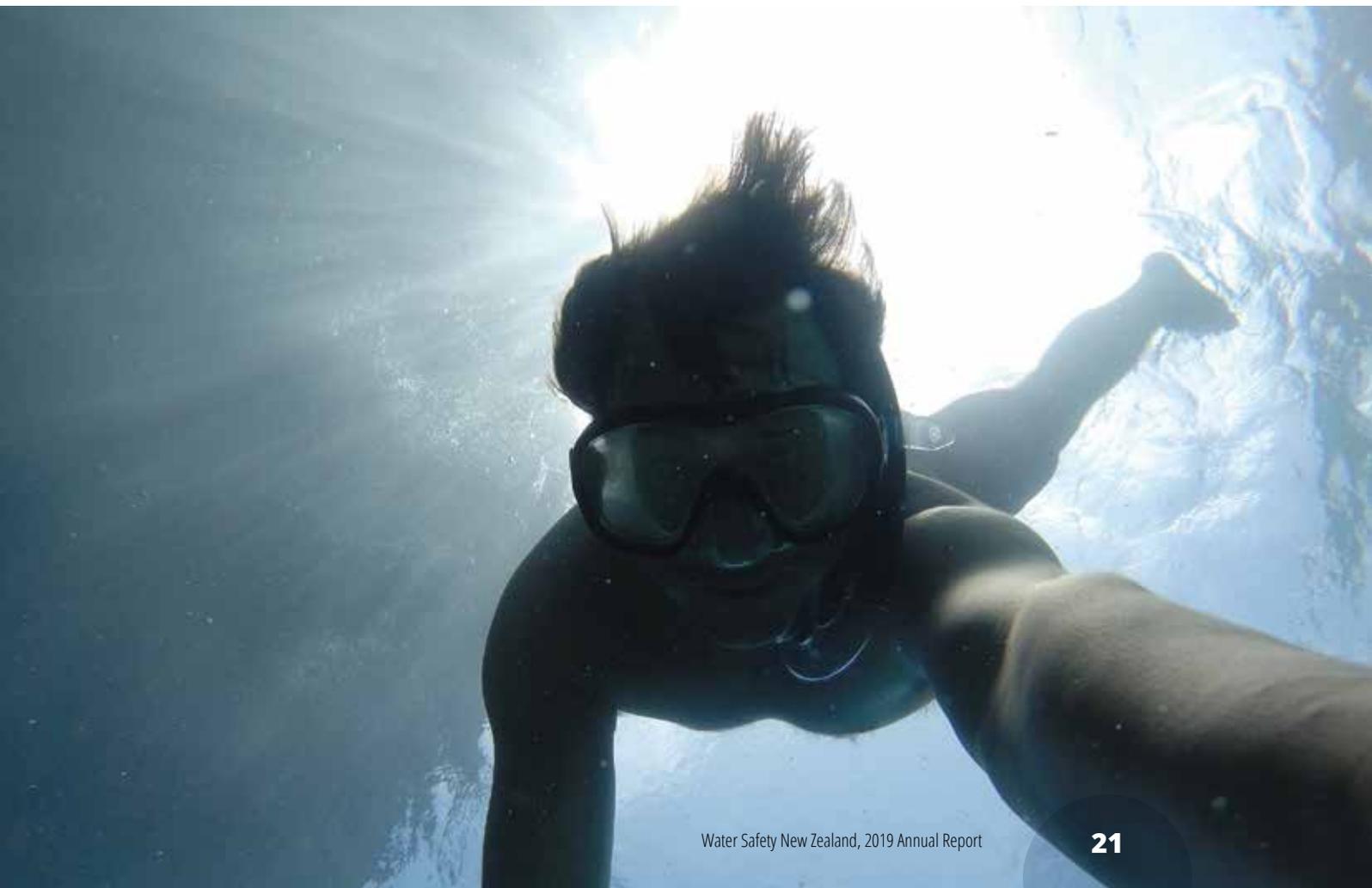
As part of Water Safety New Zealand's deepening understandings for Māori water safety, the team has been working closely with Māori advisory group Tangaroa Ara Rau (TAR). In consultation with TAR the Kia Maanu, Kia Ora water safety brand and suite of programmes is being established with the promotion of Māori water safety at key Māori events including the Waka Ama Nationals and Te Matatini (the national kapa haka competition).

To be authentic in this environment the team has been developing its own internal cultural capability with the support of Kaihautū Hone Tibble.

## ACC

Water Safety New Zealand's partnership with ACC continues to evolve with the announcement of new funding for the 2019/20 year and beyond to support Kia Maanu, Kia Ora water safety programmes.

Our work with Tangaroa Ara Rau and Kaihautū Hone Tibble has prepared the team to take on this responsibility.



### **CASE STUDY: WAKA AMA AND THE WAKA AMA NATIONALS**

Waka Ama is New Zealand's fastest growing sport and has 87 affiliated clubs around the country. Partnering with Waka Ama New Zealand Water Safety New Zealand provides funding for water safety information and safety videos for club members. This funding has also supported the establishment of Waka Ama Safety Officers for each club. Our presence at the Waka Ama National is cementing our partnership where the Water Safety team can meet and talk with whānau at this popular and highly charged and exciting event.

### **CASE STUDY: TE MATATINI**

Water Safety New Zealand promoted Kia Maanu Kia Ora at Te Matatini, the national competition and celebration of Kapa Haka, in February. Working in partnership with the team from Tangaroa Ara Rau water safety was promoted to the thousands of participants and whanau of the event.



## Cross-Sector Reference Group

The Cross Sector Reference Group (CSRG) was established in 2014 and provides input and advice to the water safety community on current and future initiatives around the sector plan. It is based on a collaborative partnership between organisations within the water safety sector, operating as an advisory, focussed on informing and progressing solutions to the drowning problem in New Zealand. The three priorities are:

1. Identifying and advising members on alignment of delivery, data and insights, research, policy and advocacy;
2. Providing advice and support to initiatives;
3. Building an understanding of the collective impact approach.

Water Safety New Zealand provides backbone support; guiding the vision and strategy; supporting a aligned activities; establishing shared measurement practices; building public will; advancing policy and mobilising funding.



## Sector Capability Plan (update)

A sector capability review was undertaken in 2017 and, based on the findings, a range of potential actions were identified. These form the basis of the Water Safety Sector Capability Plan. The priority being the need to secure sustainable funding streams for water safety sector organisations.

Most are under financial stress and for the main agencies maintaining financial viability is their key day-to-day management challenge. As a result, the need to secure operational funding takes priority over capability development.

Discussions about the long term structure of the water safety sector is underway. It is hoped from these discussions options will be identified for addressing any disadvantages in the sector's current structures, while retaining the advantages of local ownership and identity.

This will inform the development of the Water Safety Sector Strategy 2025 and the creation of a robust, highly efficient and sustainable water safety sector.

The Capability Working Group comprises representatives of Water Safety New Zealand, Coastguard New Zealand, Surf Life Saving New Zealand, New Zealand Search and Rescue and Drowning Prevention Auckland.



## Communications and Engagement Working Group

The CSRG Communications and Engagement Working Group was established to provide effective coordination of sector communications activity, especially regarding summer campaigns, social marketing and sector communications which contribute to the implementation of the sector strategy. Work in progress includes:

- Development and delivery of a National Engagement and Communications Plan
- The alignment of sector investments in communications and engagement;
- Building political and public support for water safety through coordinated sector media, advocacy and communications plans; and
- Connecting the wider water safety sector by sharing information and key messages.

The Working Group consists of representatives from Water Safety New Zealand, Coastguard New Zealand, Surf Lifesaving New Zealand, Maritime New Zealand, Drowning Prevention Auckland, Waikato Regional Council, Aktive, New Zealand Search and Rescue and Swimming New Zealand.

### BOATING SAFETY CODE



**WEAR YOUR LIFEJACKET**



**TAKE TWO WATERPROOF WAYS TO CALL FOR HELP**



**CHECK THE MARINE WEATHER FORECAST**

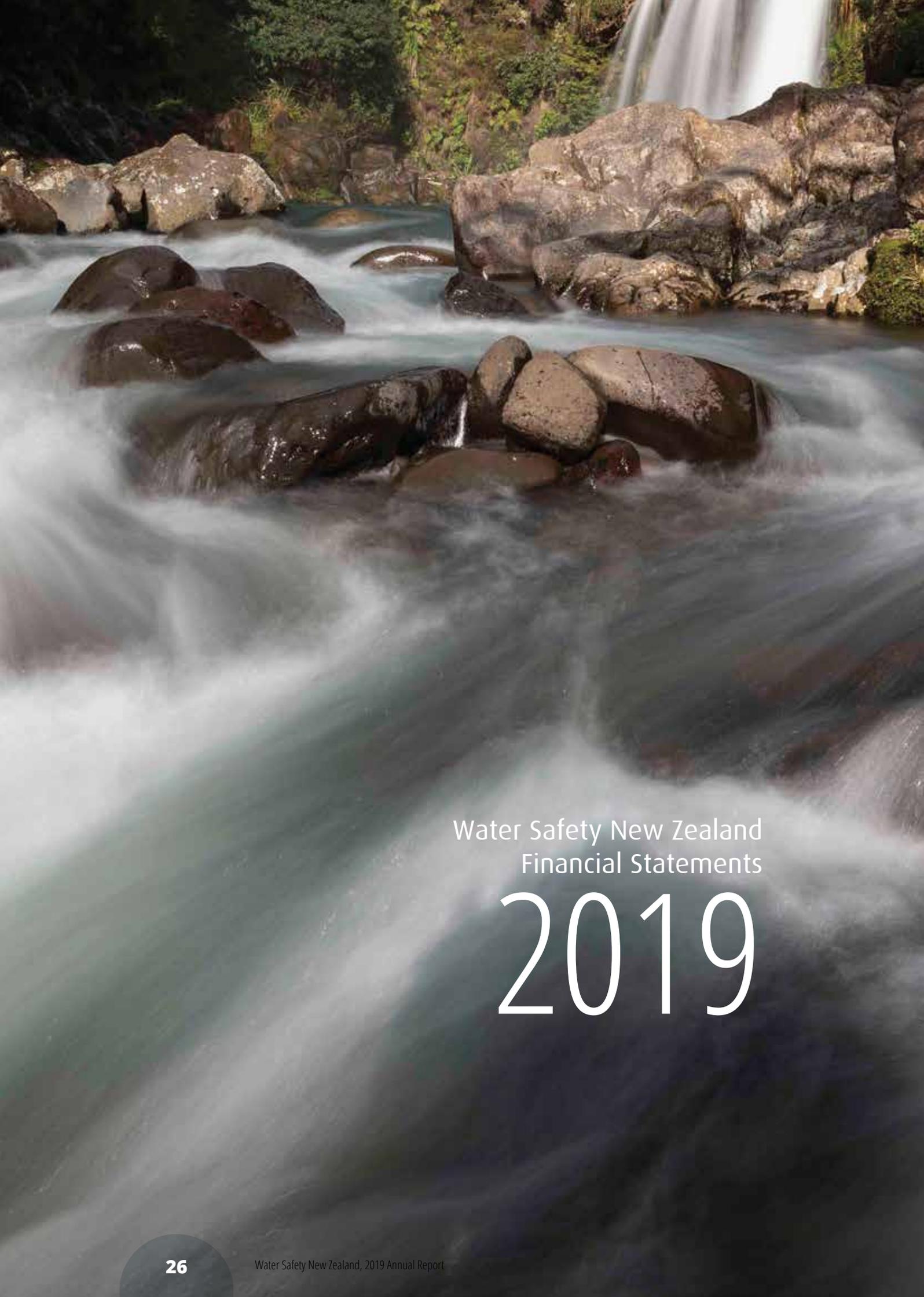


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Water Safety New Zealand  
Financial Statements

2019

# Statement of Comprehensive Revenue and Expense

For the Year Ended 30 June 2019

|  | Notes | 2019<br>\$       | 2018<br>\$       |
|--|-------|------------------|------------------|
| <b>Revenue from Non-Exchange Transactions</b>          |       |                  |                  |
| ACC  |       | 900,000          | 900,000          |
| Sport NZ   | 5     | 2,838,177        | 2,601,289        |
| Sporting Organisations and Trusts                      |       | 65,000           | 55,000           |
| Donations  |       | 1,385            | 527              |
| Sponsorship  |       | 192,429          | 185,671          |
|  |       | <b>3,996,991</b> | <b>3,742,487</b> |
| <b>Revenue from Exchange Transactions</b>              |       |                  |                  |
| Interest Income  |       | 59,468           | 66,496           |
| Other Income   |       | 487              | 2,267            |
|  |       | <b>59,955</b>    | <b>68,763</b>    |
| <b>Total Revenue</b>                                   |       | <b>4,056,946</b> | <b>3,811,250</b> |
| <b>Expenses</b>  |       |                  |                  |
| Leadership   | 6     | 1,983,876        | 1,939,483        |
| Partnership and Investment Programmes                  | 7     | 2,228,311        | 1,696,713        |
| Governance   | 6     | 94,478           | 84,582           |
| <b>Total Expenses</b>                                  |       | <b>4,306,665</b> | <b>3,720,778</b> |
| <b>Net Surplus/(Deficit) From Operating Activities</b> |       | <b>(249,719)</b> | <b>90,472</b>    |
| <b>Other Comprehensive Revenue and Expense</b>         |       | <b>-</b>         | <b>-</b>         |
| <b>Total Comprehensive Revenue and Expense</b>         |       | <b>(249,719)</b> | <b>90,472</b>    |

This statement is to be read in conjunction with the notes to the financial statements and the accompanying auditor's report

# Statement of Changes in Equity

For the Year Ended 30 June 2019

|   | Notes | 2019<br>\$       | 2018<br>\$       |
|---|-------|------------------|------------------|
| <b>Accumulated Comprehensive Revenue and Expense</b>                                | 3.14  |                  |                  |
| Opening Accumulated Comprehensive Revenue and Expenses                              |       | 795,849          | 821,280          |
| Total Comprehensive Revenue and Expenses for the Year                               |       | (249,719)        | 90,472           |
| Less: Transfer (to)/from Partnership Investment Reserve                             |       | 175,631          | (137,903)        |
| Less: Transfer from Capability, Information Management and Social Marketing Reserve |       | 48,478           | 22,000           |
| Less: Transfer from Research Reserve  |       | 25,000           | -                |
| Closing Accumulated Comprehensive Revenue and Expense                               |       | <b>795,239</b>   | <b>795,849</b>   |
| <b>Partnership Investment Reserve</b>   | 3.14  |                  |                  |
| Opening Partnership Investment Reserve  |       | 218,496          | 80,593           |
| Less: Transfer (to)/from Accumulated Comprehensive Revenue and Expense              |       | (175,631)        | 137,903          |
| Closing Partnership Investment Reserve  |       | <b>42,865</b>    | <b>218,496</b>   |
| <b>Capability, Information Management and Social Marketing Reserve</b>              | 3.14  |                  |                  |
| Opening Capability, Information Management and Social Marketing Reserve             |       | 160,000          | 182,000          |
| Less: Transfer (to) Accumulated Comprehensive Revenue and Expense                   |       | (48,478)         | (22,000)         |
| Closing Capability, Information Management and Social Marketing Reserve             |       | <b>111,522</b>   | <b>160,000</b>   |
| <b>Research Reserve</b>   | 3.14  |                  |                  |
| Opening Research Reserve  |       | 191,088          | 191,088          |
| Less: Transfer (to) Accumulated Comprehensive Revenue and Expense                   |       | (25,000)         | -                |
| Closing Research Reserve  |       | <b>166,088</b>   | <b>191,088</b>   |
| <b>Total Equity</b>   |       | <b>1,115,714</b> | <b>1,365,433</b> |

This statement is to be read in conjunction with the notes to the financial statements and the accompanying auditor's report

# Statement of Financial Position

As At 30 June 2019

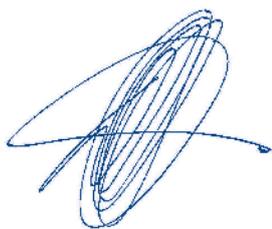
|   | Notes | 2019<br>\$       | 2018<br>\$       |
|---|-------|------------------|------------------|
| <b>Current Assets</b>                         |       |                  |                  |
| Cash and Cash Equivalents                     |       | 1,019,319        | 591,900          |
| Short Term Investments                        | 9     | 205,209          | 800,000          |
| Receivables from Non-Exchange Transactions    |       | 46,312           | 38,750           |
| Prepayments                                   |       | 24,964           | 23,719           |
| Interest Receivable                           |       | 1,682            | 2,992            |
| GST Receivable                                |       | 24,576           | 36,378           |
|   |       | <b>1,322,062</b> | <b>1,493,739</b> |
| <b>Non Current Assets</b>                     |       |                  |                  |
| Intangible Assets                             | 10    | -                | -                |
| Property and Equipment                        | 11    | 15,266           | 23,549           |
|   |       | <b>15,266</b>    | <b>23,549</b>    |
|   |       |                  |                  |
| <b>Total Assets</b>                           |       | <b>1,337,328</b> | <b>1,517,288</b> |
| <b>Current Liabilities</b>                    |       |                  |                  |
| Trade Creditors and Accruals                  |       | 99,744           | 102,189          |
| Partnership and Investment Creditors          |       | 63,375           | -                |
| Employee Annual Leave and Salary Entitlements |       | 58,495           | 49,666           |
|   |       | <b>221,614</b>   | <b>151,855</b>   |
|   |       |                  |                  |
| <b>Total Liabilities</b>                      |       | <b>221,614</b>   | <b>151,855</b>   |
|   |       |                  |                  |
| <b>Total Net Assets</b>                       |       | <b>1,115,714</b> | <b>1,365,433</b> |

## Statement of Financial Position *continued*

As At 30 June 2019

|   | Notes | 2019<br>\$       | 2018<br>\$       |
|---|-------|------------------|------------------|
| <b>Equity</b>   |       |                  |                  |
| Accumulated Comprehensive Revenue and Expenses                  | 3.14  | 795,239          | 795,849          |
| Partnership Investment Reserve                                  | 3.14  | 42,865           | 218,496          |
| Capability, Information Management and Social Marketing Reserve | 3.14  | 111,522          | 160,000          |
| Research Reserve  | 3.14  | 166,088          | 191,088          |
| <b>Total Equity</b>   |       | <b>1,115,714</b> | <b>1,365,433</b> |

Signed for and on behalf of the Board who authorised these financial statements for issue on 18 September 2019



Danny Tuato'o  
(Chair)



Jonathan Mills  
(Chief Executive)

This statement is to be read in conjunction with the notes to the financial statements and the accompanying auditor's report

# Statement of Cash Flows

For the Year Ended 30 June 2019

|  | Notes | 2019<br>\$       | 2018<br>\$       |
|--|-------|------------------|------------------|
| <b>Cash Flows from Operating Activities</b>          |       |                  |                  |
| <b>Receipts</b>                                      |       |                  |                  |
| Grants from Government Organisations                 |       | 3,738,177        | 3,501,289        |
| Grants from Community Trusts and Foundations         |       | 35,000           | 44,817           |
| Grants from Sporting Organisations and Trusts        |       | 45,000           | 45,000           |
| Sponsorship  |       | 191,950          | 184,234          |
| Interest Income                                      |       | 60,778           | 65,602           |
| Donations  |       | 1,385            | 527              |
| Other Income   |       | 487              | 2,267            |
|  |       | <b>4,072,777</b> | <b>3,843,736</b> |
| <b>Payments</b>                                      |       |                  |                  |
| Suppliers and Employees                              |       | 1,343,583        | 1,428,533        |
| Partnerships and Investment Programmes               |       | 2,172,019        | 1,797,289        |
| Research   |       | 92,844           | 166,958          |
| Water Safety Media Campaigns and Communications      |       | 521,463          | 338,952          |
| Regional and Risk Group Strategies                   |       | 115,064          | 67,224           |
| Net GST Paid/(Received)                              |       | (11,803)         | 6,349            |
|  |       | <b>4,233,170</b> | <b>3,805,305</b> |
|  |       | <b>(160,393)</b> | <b>38,431</b>    |
| <b>Cash Flows from Investing Activities</b>          |       |                  |                  |
| <b>Receipts</b>                                      |       |                  |                  |
| Investments in Short Term Deposits                   |       | 594,790          | 200,000          |
| Sale of Property and Equipment                       |       | -                | -                |
| <b>Payments</b>                                      |       |                  |                  |
| Investments in Short Term Deposits                   |       | -                | -                |
| Purchase of Property and Equipment                   |       | 6,978            | 22,198           |
|  |       | <b>6,978</b>     | <b>22,198</b>    |
|  |       | <b>587,812</b>   | <b>177,802</b>   |
| Net Increase/(Decrease) in Cash and Cash Equivalents |       | 427,419          | 216,233          |
| Cash and Cash Equivalents at 1 July                  |       | 591,900          | 375,667          |
| <b>Cash and Cash Equivalents at 30 June</b>          |       | <b>1,019,319</b> | <b>591,900</b>   |

This statement is to be read in conjunction with the notes to the financial statements and the accompanying auditor's report

# Notes to the Financial Statements

For the Year Ended 30 June 2019

## 1. Reporting Entity

Water Safety New Zealand Incorporated (WSNZ) is domiciled in New Zealand and is an incorporated society registered in New Zealand under the Incorporated Societies Act 1908 and the Charities Act 2005.

For the purposes of complying with generally accepted accounting practice in New Zealand (NZ GAAP), WSNZ is a public benefit entity.

The financial statements represent WSNZ as an individual entity.

## 2. Statement of Compliance

These financial statements comply with NZ GAAP. WSNZ elect to report in accordance with Tier 2 Public Benefit Entity International Public Sector Accounting Standards Reduced Disclosure Regime (PBE IPSAS RDR). WSNZ is eligible to report in accordance with Tier 2 PBE IPSAS RDR because it does not have public accountability and has operating expenditure between \$2 million and \$30 million.

## 3. Summary of Accounting Policies

The significant accounting policies used in the preparation of these financial statements are set out below.

### 3.1 Basis of Measurement

These financial statements have been prepared on the basis of historical cost.

### 3.2 Functional and Presentation Currency

These financial statements are presented in New Zealand dollars (\$), which is WSNZ's functional currency. All financial information presented in New Zealand dollars has been rounded to the nearest dollar.

### 3.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to WSNZ and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received.

WSNZ receives revenue from both exchange and non-exchange transactions. An exchange transaction is defined as a transaction in which one entity receives assets or services (or has liabilities extinguished) and directly gives approximately equal value to another entity in exchange. A non-exchange transaction is a transaction in which WSNZ receives an asset (such as cash), but does not provide an approximately equal value in return.

The following specific recognition criteria must be met before revenue is recognised.

#### Revenue from Non-Exchange Transactions

Revenue from non-exchange transactions includes grants given by government agencies, other charitable organisations and businesses. Where a non-exchange transaction has an associated condition (which is a requirement to return assets that have not been used for the purposes specified to the other party to the transaction), a liability is recognised. Revenue is then recognised (and the liability extinguished) as the condition is met. Where a non-exchange transaction does not have any associated conditions, revenue is recognised when it is received or becomes receivable.

#### Revenue from Exchange Transactions

Revenue from exchange transactions includes interest revenue. Interest revenue is recognised as it accrues using the effective interest method.

### 3.4 Financial Instruments

#### Loans and Receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. They are recognised when WSNZ becomes a party to the contractual provisions of the instrument. They are initially recognised at fair value plus transaction costs. They are measured subsequently at amortised cost using the effective interest method.

WSNZ assess at each balance date whether there is objective evidence that a financial asset is impaired. Loans and receivables are de recognised when the right to receive cash flows from the investments have expired or have been transferred and WSNZ has transferred substantially all the risks and rewards of ownership.

Loans and receivables comprise of cash and cash equivalents, short term investments, receivables from non-exchange transactions, receivables from exchange transactions and interest receivable.

#### Financial Liabilities

All financial liabilities are initially recognised at fair value less transaction costs and are measured subsequently at amortised cost using the effective interest method.

Financial liabilities comprises of trade creditors, creditor accruals and partnership and investment creditors.

### 3.5 Cash and Cash Equivalents

Cash and cash equivalents represent highly liquid investments that are readily convertible into a known amount of cash with an insignificant risk of changes in value with maturities of less than two months.

Cash and cash equivalents comprise of cash in hand and on call accounts held with banks.

WSNZ has no overdraft facilities with a bank. WSNZ has a credit facility with VISA totaling \$15,000 with an interest rate of 19.5% per annum applicable on late payments, of which there were none during the financial year.

### 3.6 Short Term Investments

Short term investments comprise term deposits which have a term of greater than one month and therefore do not fall into the category of cash and cash equivalents.

### 3.7 Resources and Printed Materials

Purchases of resources and printed materials are recognised as an expense in the year of purchase. Resources include copyrights and brands. No account is taken of stocks on hand at balance date.

### 3.8 Property and Equipment

Items of property and equipment are measured at cost less accumulated depreciation and impairment loss.

Depreciation is charged at rates calculated to allocate the cost of the asset less and estimated residual value. Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the assets.

Assets are classified at cost less residual value and depreciated on a straight line basis over the estimated useful life of the asset as follows:

|                                |         |
|--------------------------------|---------|
| Office Equipment and Furniture | 5 years |
| Computer Hardware              | 2 years |
| Leasehold Improvements         | 3 years |

### 3.9 Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange.

Following recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

The useful lives of intangible assets are assessed as either finite or indefinite. WSNZ do not have any intangible assets that have an indefinite life.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and method are reviewed at each reporting date and are adjusted if there is a change in the expected useful life or the expected pattern of consumption of future economic benefits or service potential embodied in the asset.

Intangible assets are amortised on a straight line bases as follows:

|                   |        |
|-------------------|--------|
| Computer Software | 1 year |
| Website           | 1 year |
| Databases         | 1 year |

### 3.10 Leases

Payments on operating lease agreements (net of incentives received from the lessors), where the lessor retains substantially the risk and rewards of ownership of the leased items, are recognised as an expense in equal instalments over the lease term.

### 3.11 Employee Benefits - Wages, Salaries, Annual Leave and Kiwisaver

Liabilities for wages and salaries and annual leave are recognised as an expense during the period in which the employee provided the related services. Liabilities for the associated benefits are measured at the amounts expected to be paid when the liabilities are settled.

Kiwisaver defined contribution plans are post-employment pension plans under which WSNZ pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans are recognised as an employee expense during the period in which the employee provided services.

### 3.12 Income Tax

Due to its charitable status, WSNZ is exempt from income tax.

### 3.13 Goods and Services Tax (GST)

Revenues, expenses, liabilities and assets are recognised net of the amount of GST except for receivables and payables which are stated with the amount of GST included.

The net amount of GST receivable from the Inland Revenue Department is included as part of current assets in the statement of financial position.

Cash flows are included in the statement of cash flows on a net basis and the GST arising from investing activities, which is recoverable from or payable to, the Inland Revenue Department is classified as part of operating cash flows.

### 3.14 Equity

Equity is the community and WSNZ member's interest in WSNZ, measured as the difference between total assets and total liabilities. Equity is made up of the following components:

#### Accumulated Comprehensive Revenue and Expenses

Accumulated comprehensive revenue and expenses is the accumulated surplus or deficit since WSNZ's formation, adjusted for transfers to and from specific reserves.

#### Research Reserve

The research reserve was established in September 2007. The reserve will be utilised for water safety research projects as approved by the Board.

#### Partnership Investment Reserve

The partnership investment reserve was established in June 2017. This reserve holds funding received during the year from sponsorships, sporting organisations and trust and returned funding from partnership investments. The reserve will be redistributed as new partnership investments in subsequent financial years.

#### Capability, Information Management and Social Marketing Reserve

The capability, information management and social marketing reserve was established in June 2017. This reserve is for development of DrownBase and the Water Skills for Life databases to ensure accurate and timely data is captured and used for policy and investment decisions, with data sharing ability. As well as development of water safety strategies in regionals.

## 4 Significant Accounting Judgements, Estimates and Assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses, the accompanying disclosures and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates are recognised in the period in which the estimates are revised and in any future period affected.

### Judgements

In the process of applying the accounting policies, management has made the following judgement which has the most significant effect on the amounts recognised the financial statements.

Revenue recognition of non-exchange transactions – WSNZ recognises revenue from non-exchange transactions with a use or return condition only when the conditions specified by the other party have deemed to be extinguished.

Contingent liabilities – a liability will be recognised when it is likely to eventuate and the amount of the liability can be reliably quantified.

### Estimate and Assumptions

Useful lives and residual values of plant and equipment and intangible assets are assessed using the following indicators to determine potential future use and value from disposal:

- The condition of the asset
- The nature of the asset, its susceptibility and adaptability to changes in technology
- The nature in which the asset is utilised
- Whether a market exists for its disposal

## 5 Sport NZ Revenue

In 2019 income from Sport NZ included \$2,638,177 (2018: \$2,401,289) sourced from the New Zealand Lotteries Grants Board.

## 6 Leadership and Governance Expenditure

The financial statements have been reported on an output basis, with expenditure allocated on a factual or assessment bases where practical. Expenditure includes the following specific expenses:

| <b>Leadership Expenditure</b>                   | <b>2019<br/>\$</b> | <b>2018<br/>\$</b> |
|---|--------------------|--------------------|
| Depreciation of Property and Equipment          | 15,261             | 12,640             |
| Travel Expenses                                 | 65,690             | 75,165             |
| Office Operating Expenses                       | 163,136            | 187,387            |
| Water Safety Media Campaigns and Communications | 551,248            | 404,851            |
| Kiwisaver Defined Contribution Plan Expenses    | 25,888             | 29,127             |
| Employee and Contractor Expenses                | 940,372            | 990,862            |
| Research and Policy Expenses                    | 92,844             | 172,227            |
| Regional and Risk Group Strategy Expenses       | 129,437            | 67,224             |
| <b>Total Leadership Expenditure</b>             | <b>1,983,876</b>   | <b>1,939,483</b>   |

| <b>Governance Expenditure</b>       | <b>2019<br/>\$</b> | <b>2018<br/>\$</b> |
|-------------------------------------|--------------------|--------------------|
| Audit Fees                          | 14,731             | 13,955             |
| AGM and Annual Report Expenses      | 19,294             | 9,968              |
| Board Honorarium                    | 33,750             | 32,250             |
| Board Travel Expenses               | 23,878             | 20,731             |
| Other Governance Expenditure        | 2,825              | 7,678              |
| <b>Total Governance Expenditure</b> | <b>94,478</b>      | <b>84,582</b>      |

## 7 Partnership and Investment Programmes Expenditure

|                                   | <b>2019<br/>\$</b> | <b>2018<br/>\$</b> |
|-----------------------------------|--------------------|--------------------|
| <b>Under 5's</b>                  |                    |                    |
| Royal New Zealand Plunket Society | 160,000            | 155,000            |
| Drowning Prevention Auckland      | 20,000             | 20,000             |
| Splash Save Ltd                   | -                  | 14,953             |

|  | 2019<br>\$ | 2018<br>\$ |
|--|------------|------------|
| <b>5 to 13 Year Olds</b>                                       |            |            |
| Aktive – Auckland Sport and Recreation                         | 195,000    | 190,000    |
| Swimming New Zealand   | 200,000    | 175,000    |
| Surf Life Saving New Zealand                                   | 200,000    | 165,000    |
| John Waker Find Your Field of Dreams                           | 100,000    | 100,000    |
| Sport Otago  | 105,000    | 95,000     |
| Sport Northland  | 90,000     | 75,000     |
| Porirua City Council   | 65,000     | 40,000     |
| Bay Venues   | 50,000     | -          |
| RecreActive Ltd  | 49,980     | -          |
| Sport Hawke's Bay  | 47,500     | 38,000     |
| Christchurch City Council                                      | 45,000     | 40,000     |
| Sir Peter Blake Marine Education and Recreation                | 33,527     | -          |
| Sport Tasman   | 30,000     | 30,000     |
| Rotorua Lakes Swim School                                      | 30,000     | -          |
| Te Ripo Tapui Ltd  | 30,000     | 8,000      |
| Community Leisure Management – Waitomo District Aquatic Centre | 14,024     | -          |
| Sport Southland  | 25,000     | 25,000     |
| Swim for Life Tairāwhiti Charitable Trust                      | 20,000     | 20,000     |
| Hamilton City Council  | 20,000     | -          |
| Waimakariri District Council                                   | 15,000     | 38,000     |
| Hutt City Council  | 10,000     | 40,000     |
| Recreation Aotearoa  | -          | 42,000     |
| Sport Bay of Plenty  | -          | 30,000     |
| Palmerston North Aquatics                                      | -          | 30,000     |
| Other Providers  | 19,130     | 37,500     |
| <b>High Risk Groups, Activities and Environments</b>           |            |            |
| Coastguard Boating Education                                   | 225,000    | 190,000    |
| Second Nature Charitable Trust                                 | 65,000     | 35,000     |
| Te Taitimu Trust   | 30,000     | 15,000     |
| Waka Ama New Zealand   | 25,000     | -          |
| New Zealand Stand Up Paddling                                  | 20,000     | -          |
| NZ Underwater Association                                      | 17,500     | 20,000     |
| Te Ripo Tapui Ltd  | 17,500     | 10,000     |
| Other Providers  | 27,400     | 8,000      |

## 7 Partnership and Investment Programmes Expenditure *continued*

|   | 2019<br>\$       | 2018<br>\$       |
|---|------------------|------------------|
| <b>Innovation, Research and Value Added Opportunities</b> |                  |                  |
| Surf Lifesaving New Zealand                               | 75,000           | -                |
| Recreation Aotearoa                                       | 60,000           | -                |
| Surf Lifesaving Northern                                  | 50,000           | -                |
| Drowning Prevention Auckland                              | 40,000           | -                |
| Other Providers   | 1,750            | 10,260           |
| <b>Total Partnership and Investment Expenditure</b>       | <b>2,228,311</b> | <b>1,696,713</b> |

## 8 Committed Expenditure

### Lease – Premises

WSNZ has a lease for the rental of premises at Booth House, 202-206 Cuba Street, Wellington from the Salvation Army Property (NZ) Trust Board renewable on 1 October 2019, and each three years from that date, with a final expiration of 30 September 2022. The current cost is \$65,668 per annum.

A lease commitment of \$16,417 exists not later than one year.

## 9 Short Term Investments

The short term investment is one bank deposit with a maturity of eight months.

## 10 Intangible Assets

|                   | Cost*<br>\$   | Accumulated<br>Amortisation<br>\$ | 2019<br>Net Book Value<br>\$ | 2018<br>Net Book Value<br>\$ |
|-------------------|---------------|-----------------------------------|------------------------------|------------------------------|
| Computer Software | 21,137        | 21,137                            | -                            | -                            |
| Website           | 19,668        | 19,668                            | -                            | -                            |
| DrownBase         | 16,380        | 16,380                            | -                            | -                            |
|                   | <b>57,185</b> | <b>57,185</b>                     | -                            | -                            |

\* There have been no additions or amortisation of intangible assets during the year.

## 11 Property and Equipment

|                        | Cost<br>\$     | Accumulated<br>Amortisation<br>\$ | 2019<br>Net Book Value<br>\$ | 2018<br>Net Book Value<br>\$ |
|------------------------|----------------|-----------------------------------|------------------------------|------------------------------|
| Leasehold Improvements | 32,899         | 30,747                            | 2,152                        | -                            |
| Office Equipment       | 25,816         | 22,150                            | 3,666                        | 5,652                        |
| Computer Hardware      | 42,657         | 33,209                            | 9,488                        | 17,897                       |
|                        | <b>101,372</b> | <b>86,106</b>                     | <b>15,266</b>                | <b>23,549</b>                |

| 2019                   | Opening Balance | Additions    | Disposals | Depreciation  | Closing Balance |
|------------------------|-----------------|--------------|-----------|---------------|-----------------|
|                        | \$              | \$           | \$        | \$            | \$              |
| Leasehold Improvements | -               | 2,860        | -         | 708           | 2,152           |
| Office Equipment       | 5,652           | -            | -         | 1,986         | 3,666           |
| Computer Hardware**    | 17,897          | 4,118        | -         | 12,567        | 9,448           |
|                        | <b>23,549</b>   | <b>6,978</b> | -         | <b>15,261</b> | <b>15,266</b>   |

\*\* \$19,120 of fully depreciated computer hardware was disposed of during the year.

## 12 Related Party Transactions

There are some WSNZ Board members that are also on the board of Member Organisations that receive partnership investment funding from WSNZ. Processes are in place to manage any potential conflict of interest.

### Key Management Remuneration

The key management personnel, as defined by PBE IPSAS20 Related Party Disclosures, are the members of the governing board and other persons having authority and responsibility for planning, directing and controlling the activities of WSNZ. This consists of WSNZ's Board of Directors and Senior Management Personnel.

Key management personnel is classified into two classes and have the following basis of remuneration:

- Members of the governing board. The Board Chairperson is entitled to claim an honoraria of up to \$15,000 per year. Other Board Directors are entitled to claim an honoraria of up to \$3,000 per year
- The senior management personnel responsible for the operations of WSNZ. These personnel are employed as employees on normal employment terms.

The following was paid to key management personnel:

|                             | 2019<br>Number of<br>Individuals | Remuneration | 2018<br>Number of<br>Individuals | Remuneration |
|-----------------------------|----------------------------------|--------------|----------------------------------|--------------|
| Board of Directors          | 8 people                         | \$ 35,250    | 9 people*                        | \$ 32,500    |
| Senior Management Personnel | 3 positions                      | \$444,719    | 4 positions                      | \$595,600    |

\* Not necessarily full-time equivalent positions during the year

## 13 Capital Commitments

At reporting date WSNZ has no capital commitments. (2018: Nil).

## 14 Contingent Liabilities

There are no known contingent liabilities at the reporting date. (2018: Nil).

## 15 Events After the Reporting Date

The Board and management is not aware of any other matters or circumstances since the end of reporting period, not otherwise dealt with in these financial statements that have significantly or may significantly affect the operations of WSNZ. (2018: Nil).



## Independent Auditor's Report

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To the Members of Water Safety New Zealand Incorporated

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of Water Safety New Zealand Incorporated (the "Society") on pages 27 to 39 which comprise the Statement of Financial Position as at 30 June 2019, and the Statement of Comprehensive Revenue and Expense, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at 30 June 2019 and its financial performance and cash flows for the year then ended in accordance with Public Benefit Entity International Public Sector Accounting Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

#### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 we have no relationship with, or interests in, the Society.

#### Other Information Other than the Financial Statements and Auditor's Report thereon

The Board Members are responsible for the other information. The other information comprises the information included within the Annual report, but does not include the financial statements and our auditor's report thereon. The Annual report is expected to be made available for use after the date of this auditor's report.

### Board Members' Responsibilities for the Financial Statements

The Board Members are responsible on behalf of the Society for the preparation and fair presentation of these financial statements in accordance with Public Benefit Entity International Public Sector Accounting Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board, and for such internal control as those charged with governance determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, those charged with governance are responsible for assessing the Society'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 the board members either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the External Reporting Board's website at: <https://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/>

### Restriction on use of our report

This report is made solely to the Society's board members, as a body. Our audit work has been undertaken so that we might state to the Society's board members, as a body those matters which 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 Society and the Society's board members, as a body, for our audit work, for this report or for the opinion we have formed.

### Grant Thornton New Zealand Audit Partnership



**B Kennerley**

Partner  
Wellington

**18 September 2019**

OUR VISION

By 2025 more people  
in New Zealand  
respect the water  
and have the skills,  
knowledge and awareness  
to enjoy it safely.



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Water Safety New Zealand is registered with  
Charity Services with registration number CC33799.



Lottery Grants Board



FUNDS FOR YOUR  
COMMUNITY

