

Water Safety New Zealand  
Annual Report

2021



# Karakia for Tangaroa

**He huanui, he huaroa ki te Ao**

**From the energies of the extensive  
and intensive ocean we will learn**

**Omaio ki tua e**

**To maintain balance**

**Ka rongo ki te Waitai e**

**Reciprocation of healing is needed**

**Haramai e te Taipari – Haramai e te Taitimu**

**Celebrate the provisions of the full and low tides**

**Nau e Hinemoana – Nau Tangaroa e i**

**The sacred domain of Hinemoana  
and Tangaroa**

## Achievements

**\$2,600,000**

**301,226**

**51,208**

**32,822**

**30,241**

invested into community water safety initiatives

students aged 5 - 13 years, receiving Water Skills for Life

primary age students completing CBE's Safe Boating

primary age students receiving Surf Life Saving's Beach Education

bathmats and water safety messages distributed to parents of five month old babies

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# Chair's Report



**The strategy commits water safety sector partners to continue to work together towards common goals with greater impact and efficiency.**

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

Drowning is a preventable public health problem. Although overall rates have been trending down on a per capita basis over the last 20 years, our drowning toll remains high compared to other OECD countries. Each fatality comes with a social and economic cost, as well as a life cut short. Many more can suffer a non-fatal drowning incident; often resulting in long-term consequences that leave families and communities devastated.

As the leadership organisation for the water safety sector our focus this year was to finalise and launch Wai Ora Aotearoa: Water Safety Sector Strategy 2025. The March 2021 launch was a significant day for the whole sector and Hon Priyanca Radhakrishnan, the Minister for the Community and Voluntary Sector, officially launched the strategy at Te Wharewaka o Pōneke, in Wellington.

The strategy commits water safety sector partners to continue to work together towards common goals with greater impact and efficiency. This alignment will ensure

maximum buy-in to the vision and mission of the water safety sector, and will in turn, support sector organisations to incorporate the strategy into their own plans. With a collective responsibility to ensure all New Zealanders connect to and enjoy the water safely, achieving this vision will address the drowning problem in Aotearoa New Zealand.

Water Safety New Zealand and the implementation of the new sector strategy, is being led by Water Safety New Zealand's new CEO, Daniel Gerrard. Appointed in May 2021, Daniel brings extensive experience in the sector in leadership and governance roles both as a CEO and chair of a number of sports organisations and bodies.

The Water Safety New Zealand Board was confident in the financial performance of the organisation during a period of steady stewardship by outgoing CEO Jonty Mills. We farewelled Jonty in December 2020 and thank him for steering Water Safety New Zealand, and the sector, through the development of the new sector strategy. A strategy which essentially endorses Water Safety New Zealand's leadership role but which is reliant on ongoing close collaboration across the sector for delivery.

On behalf of the Board, I would like to thank the NZ Lottery Grants Board, ACC, Sport New Zealand, our commercial partner Protector Aluminium, and other supporting trusts and foundations, for their ongoing support and investment.

I would also like to thank my fellow Board members for their diligence and significant input. In March 2021 Danny Tuato'o stepped down from the chair and the Board. His contribution to the whole sector has been significant and greatly appreciated by all. Jenny Gill is also stepping down from the Board at this year's AGM, and her experience in the NFP and water safety sectors will be missed.

Thanks also to Water Safety New Zealand staff, our core members, (Coastguard New Zealand, Surf Life Saving New Zealand and Swimming New Zealand), general members, and our numerous providers and sector volunteers for your service and commitment to water safety in Aotearoa New Zealand.

Regards

  
**Maurice Kidd**  
Chair

# CEO's Report



**“As Kiwis we love the water, in particular our spectacular and often wild coastlines and waterways. I am passionate about the safety of all people in Aotearoa New Zealand, especially when it comes to water and the important role it can play in personal growth. I’m excited about the opportunity to assist New Zealand’s water safety sector in achieving its aspirational outcomes to bring down our drowning toll and lead Water Safety New Zealand as we serve sector partners, providers and the public.”**

The year started on a high with the announcement that ACC would become the naming partner for our flagship programme, Water Skills for Life. More Kiwis, especially children, need access to lifelong participation in sport and safe water recreation and ACC’s four-year financial commitment will help realise this.

For the second year in a row, and thanks again to ACC with their injection of \$500,000 for kaupapa Māori water safety, we were able to invest \$2.6m into water safety initiatives through our annual funding round. This investment which is in most cases more than matched by other funders, has enabled water safety providers to make a real difference in their communities, providing much needed skills training and behaviour change programmes, for systemic improvement in New Zealanders knowledge, attitudes, and behaviour around water.

Our focus this year has been the development and launch of Wai Ora Aotearoa: Water Safety Sector Strategy 2025 with a full powhiri by hosts Te Ātiawa ki Te Whanganui a Tara.

We look forward to working with our sector partners to implement the strategic actions identified within the strategy over the next five years.

The financial year also ended on a significant note with the United Nations General Assembly adopting a ‘Resolution on drowning prevention’ (April 2021). New Zealand, along with over 80 countries worldwide, including Australia and some Pacific Nations, co-sponsored this historic resolution, which was initiated by Bangladesh and Ireland.

Water Safety New Zealand is proud to support this initiative and is committed to driving change in people’s knowledge, attitudes, and behaviour around water to ensure their safety and enjoyment of New Zealand’s great waterways.

**Daniel Gerrard**  
CEO

A handwritten signature in blue ink, appearing to read 'Daniel Gerrard'. The signature is stylized and fluid, written over a light blue circular graphic element.

# About Water Safety New Zealand

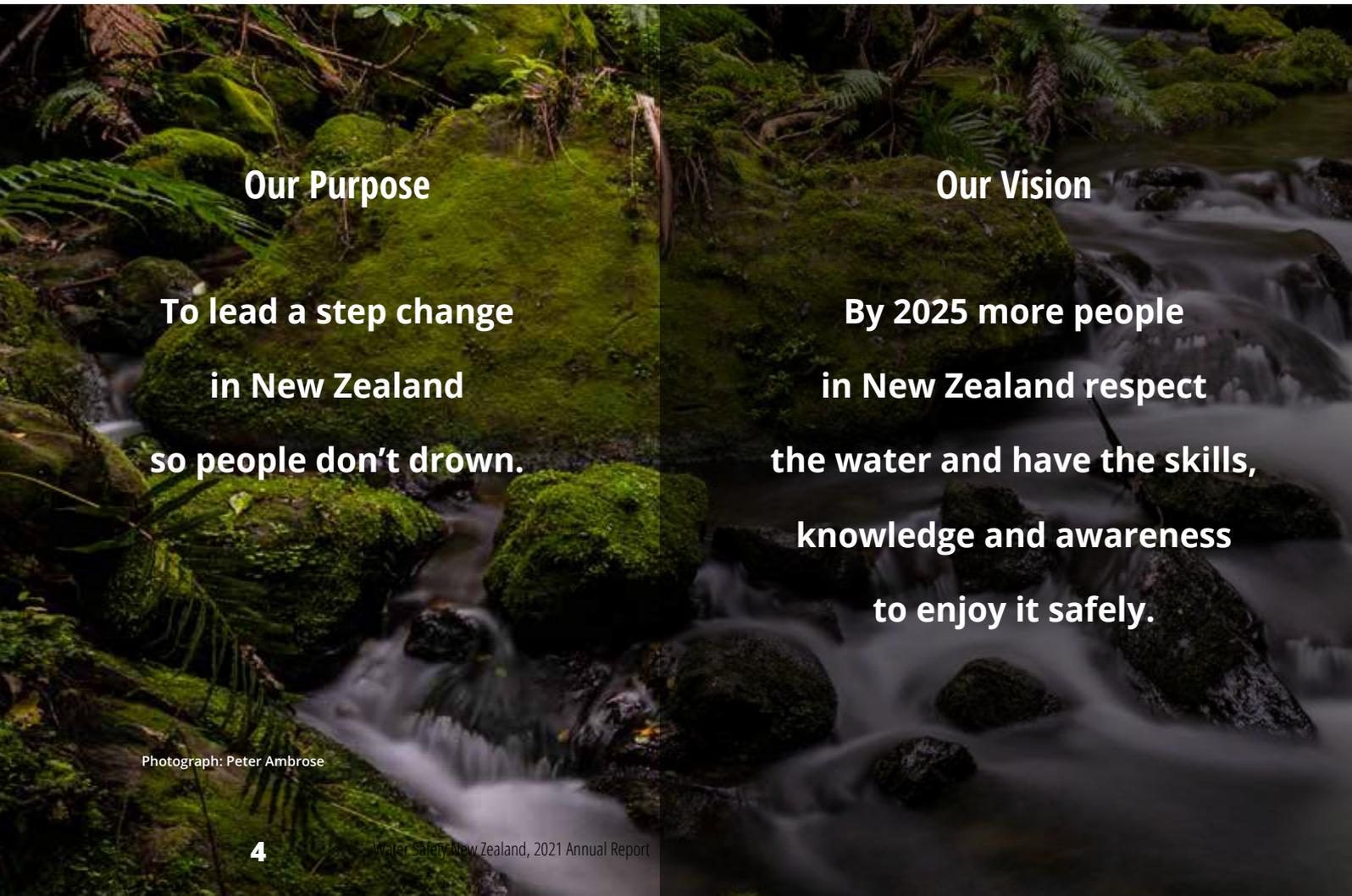
Water Safety New Zealand is the leadership organisation for New Zealand's water safety sector. We work with water safety sector organisations, individuals, and the public to reduce the incidence of drowning and injury in Aotearoa New Zealand. Our work contributes to the reduction in drownings by ensuring evidence-based water safety policies, investment funding, initiatives and aquatic education are delivered throughout Aotearoa New Zealand.

Water Safety New Zealand has a membership structure (38 general members and 3 core members) with a partially elected Board. Surf Life Saving New Zealand, Coastguard New Zealand and Swimming New Zealand are core members, and each have an appointed delegate on our Board. These core members provide critical infrastructure and programmes to the water safety sector and participate in its collective leadership.

An incorporated society with charitable status that was established in 1949, donations made to Water Safety New Zealand receive tax credits and our Charities Services registration number is CC33799.

Water Safety New Zealand's core functions include leading the development of a sector strategy (in collaboration with the sector), policy development, advocacy (including media and communications), research, monitoring and evaluation, and an investor/funder of sector programmes and activities.

**Why we were established is reflected in our purpose and vision.**



## 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.**

Our annual operating budget is funded by Sport New Zealand and ACC, and accountability reports are provided to Sport NZ and ACC half-yearly. Thus, while we are an incorporated society, Sport New Zealand is the 'government home' for water safety policy. Sport NZ is our government reporting agency and oversees our governance appointments.

NZ Lotteries Grants funding, via Sport NZ, provides funds which are distributed to water safety providers through the Water Safety New Zealand annual investment round. In addition, for the past two years ACC has funded kaupapa Māori water safety initiatives. We also receive funding from Protector Aluminium, and work with trusts and foundations which support community drowning prevention initiatives and programmes. Over the 2020-21 year we allocated \$2.4 m of funding to 49 organisations.



## The Board



**Maurice Kidd**  
Independent chair



**Matt Barker**  
Member delegate



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



**Jennifer Gill**  
Member delegate



**Dean Lawrence**  
Coastguard New Zealand  
delegate



**Margaret McKee**  
Swimming New Zealand  
delegate



**Kate Wareham**  
Independent director

# New Zealand's drowning problem

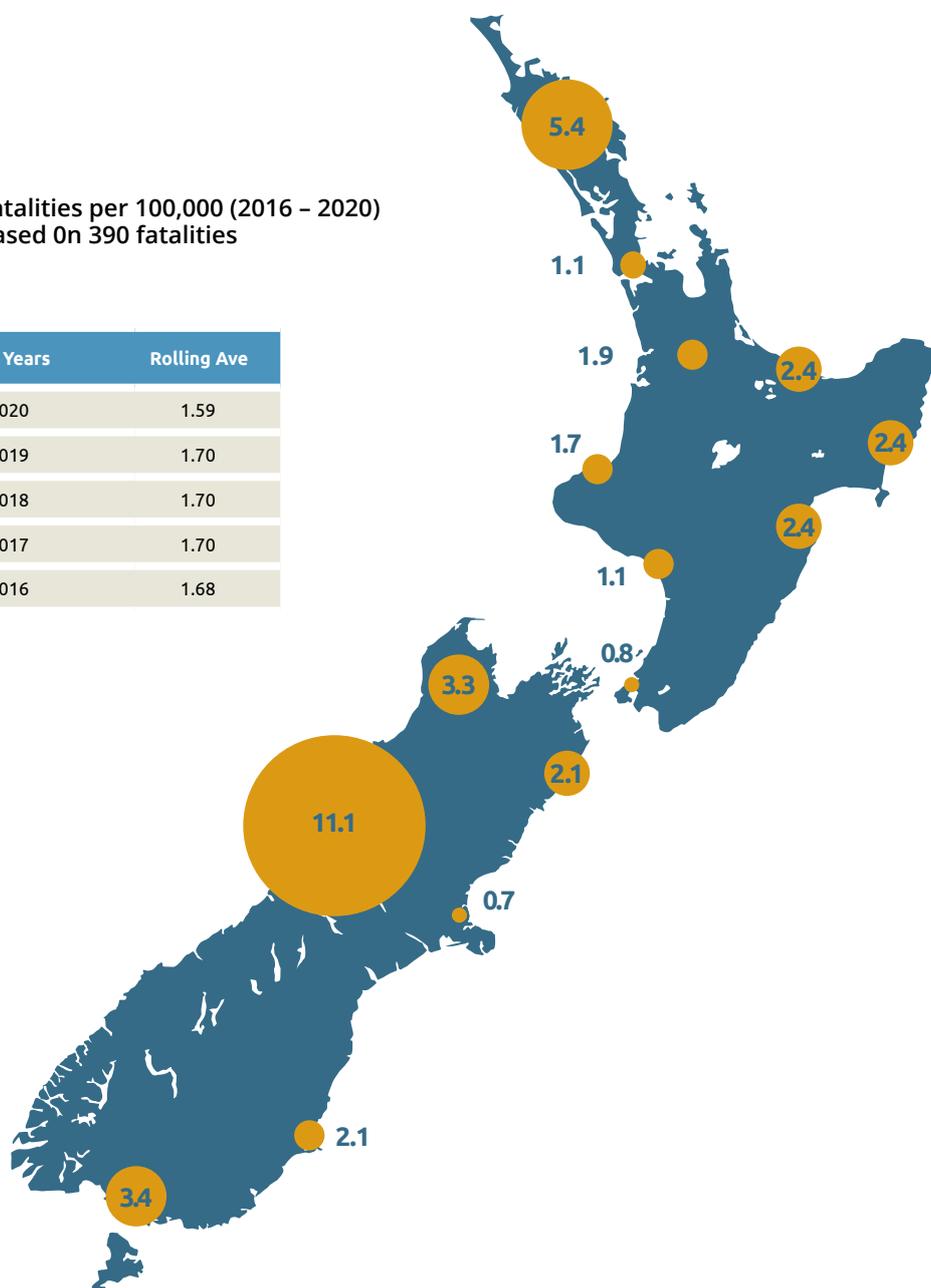
Drowning is a significant public safety issue in New Zealand – it is the:

- leading cause of recreational death;
- second highest cause of death for 15–24-year-olds;
- third highest cause of accidental death in New Zealand; and
- responsible for an estimated annual social cost of over \$350 million.

New Zealand is consistently ranked at the higher end of OECD countries for per capita drowning rates with 1.59 preventable fatalities per 100,000. Our relative drowning rate is almost 50 percent more than Australia's and more than double that of most Western European countries.

Fatalities per 100,000 (2016 – 2020)  
based On 390 fatalities

5 Years	Rolling Ave
2020	1.59
2019	1.70
2018	1.70
2017	1.70
2016	1.68



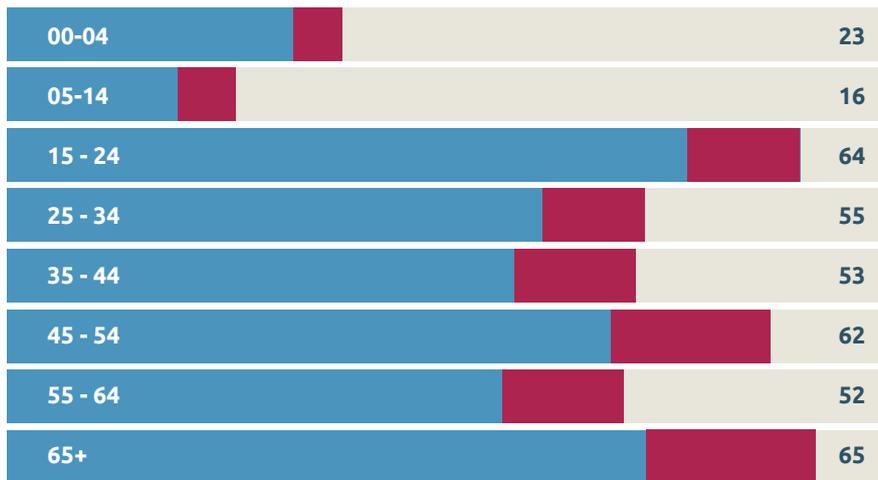
## Activities (2016 – 2020: 390 incidents)



## Environments (2016 – 2020: 390 incidents)



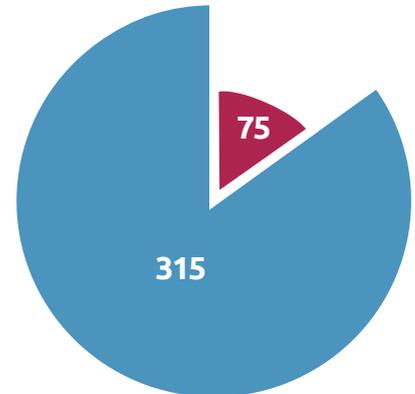
## Age (2016 – 2020: 390 incidents)



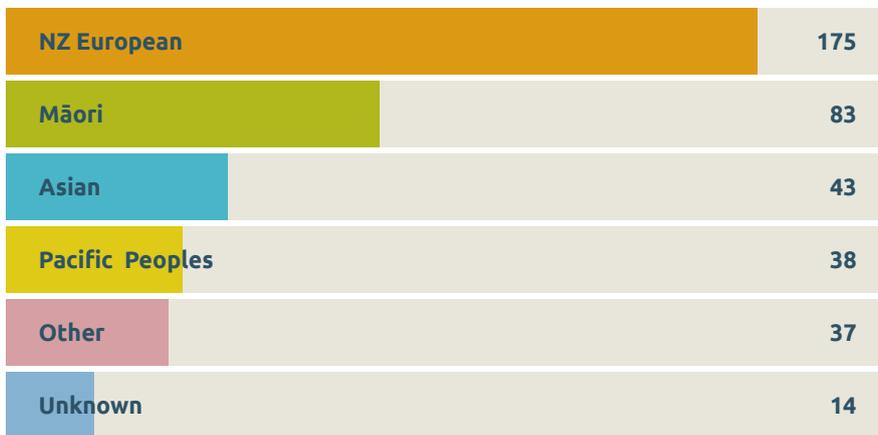
## Gender (2016 – 2020: 390 incidents)

(2016 – 2020: 390 incidents)

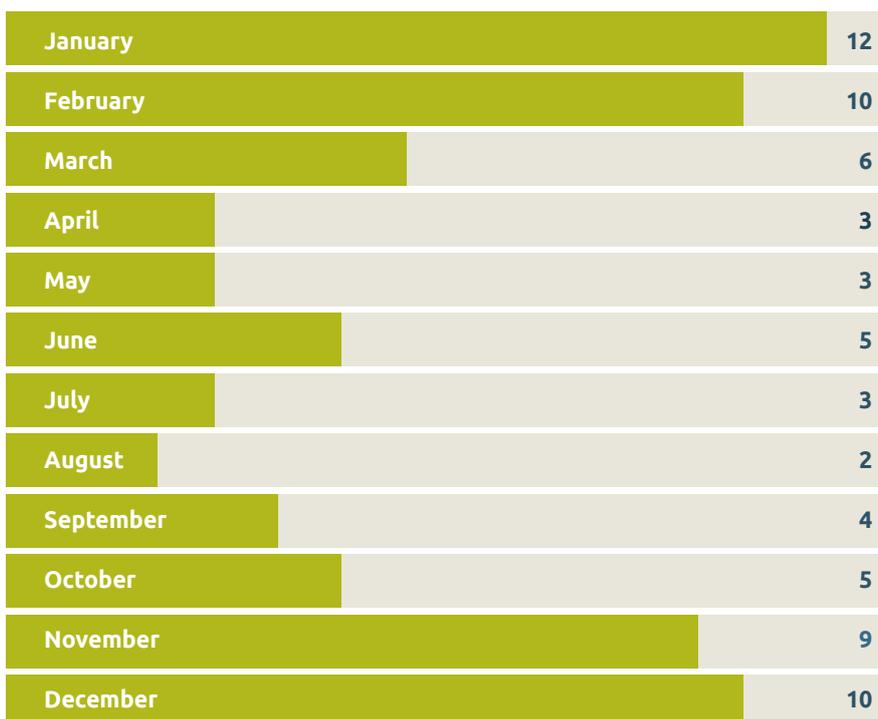
- Male
- Female



## Ethnicity (2016 – 2020: 390 incidents)



## Monthly Average (2016 – 2020)



# Our achievements

## Leading the development of Wai Ora Aotearoa: Water Safety Sector Strategy 2025

Building on our strategy work in 2019-20, our effort this financial year focused on developing, and then launching, the sector strategy in collaboration with the water safety sector.

We asked CEOs from 10 key sector organisations to form a Cross Sector Reference Group (CSRG) to help inform the development of the strategy.



The CSRG provided great feedback from the broader water safety sector, and the most significant comments integrated into the sector strategy were:

- The scope of the Sector Strategy should expand from drowning prevention to also include water safety.
- Māori partnership needed elevating to become an integral part of the Sector Strategy.
- The five strategic areas of focus should be: Education and training; Data research and insights; Communication, collaboration, and partnership; Leadership advocacy and influence; and Frontline prevention, search and rescue.
- Water Safety New Zealand will lead the implementation of the strategy, with the CSRG support.
- Monitoring and evaluation is required to enable the sector to measure and report on the expected outcomes effectively and efficiently each year.
- The absolute measures used in the 2020 Sector Strategy be updated to include measures for the three agreed overarching sector outcomes of Culture Change, Reduced costs, and a High Performing sector.

# Wai Ora Aotearoa: Water Safety Sector Strategy 2025

## VISION

Everyone connects to and enjoys the water safely

### Whakapapa: Attitudes & Beliefs

The source of water safety knowledge

### Mātauranga: Knowledge

The deepening of water safety knowledge

### Tikanga: Behaviour

The application of water safety knowledge

This vision and mission is derived from the Wai Puna framework with the central focus of strengthening our connection to the water through whakapapa, mātauranga and tikanga [1]

## MISSION

To work collectively to instill respect  
for the water, and encourage  
safe behaviours/tikanga by all people  
in Aotearoa New Zealand  
so that drowning fatalities and injuries are reduced

## Strategic Areas of Focus

### EDUCATION AND TRAINING

There is an effective water safety education framework in place, designed to promote behaviour change and skills development, for all ages and abilities in Aotearoa New Zealand.

### DATA, RESEARCH AND INSIGHTS

Evidenced based decision making is driven and supported by a trusted “knowledge hub” that provides relevant data, research and insights to focus investments and response activities to achieve desired sector outcomes.

### COMMUNICATION, COLLABORATION AND PARTNERSHIP

There is strong sector collaboration utilising members strengths and capacity.  
There is sustainable engagement at a local, regional and national level to ensure best practice is enacted, and cost effective solutions and efficiencies are adopted.

### LEADERSHIP, ADVOCACY AND INFLUENCE

Water safety objectives and interventions are advocated for, and key decision makers influenced, in order to increase public and political support for water safety and drowning prevention.

### FRONTLINE PREVENTION, SEARCH AND RESCUE

Prevent or reduce drowning and water related injuries through providing targeted supervision and surveillance, safety services, guidance, and if necessary rescue, of those at the point of being exposed to water hazards.

An important decision reflected in the strategy was the agreement to extend Water Safety New Zealand’s role to lead the implementation of the sector strategy including its monitoring and evaluating.

Wai Ora Aotearoa: Water Safety Sector Strategy 2025 is available online at [sector.watersafety.org.nz](https://sector.watersafety.org.nz).

# Wai Ora Aoteaora. New Zealand Water Safety Sector Strategy 2025 Launch

11 March 2021

Hosted by Te Ātiawa ki Te Whanganui a Tara  
Te Raukura, Te Wharewaka o Pōneke, Wellington.

Launched by the Hon Priyanca Radhakrishnan,  
Minister for the Community and Voluntary Sector



Water Safety Sector Cross Reference Group members with the  
Hon Priyanca Radhakrishnan and Dr Phillips' whanau members.



## Evidence based decision making to reduce drowning

Drowning and water safety insights are driven and supported by a trusted knowledge hub that provides relevant data and research to inform investments, policies and activities to achieve desired outcomes.

The knowledge hub, developed during 2020-21 year and managed by Water Safety New Zealand is a key tool for the sector strategy outcomes. As agreed among water safety sector partners, initiatives developed and implemented, as part of the strategy, will be monitored and evaluated in order to gauge progress, effectiveness and efficiency against expected outcomes.

Water Safety New Zealand continues to maintain DrownBase™, the official drowning database for New Zealand.

Fatal and non fatal preventable drowning statistics are obtained from coronial findings, police and DHB incident reports. We categorised each case according to the nature of the incident; preventable fatality, or hospitalisation, age, gender and ethnicity of the victim and nature and cause of the incident, including activity and environment and a host of other factors. Behind the scenes we analyse the data to look for significant groupings of incidents with similar characteristics that might reveal some underlying cause to the incident.

In addition to these two incident datasets, through access agreements we obtain other datasets including water related injuries, partner incident and rescue data and a number of participation and secondhand equipment datasets, in order to understand the full picture of risk across activities and environments.

# Research - Understanding people's knowledge, attitudes and behaviour around water

Generally, what people know and believe about water safety and how they behave in, on and around water can be quite different. And this varies considerably across demographics, activities, and environments.

A large part of our work is understanding the complexities of these variations and then working with partners to conceive, develop or support policies and initiatives to mitigate risk to people and improve their knowledge, attitudes, and behaviour in relation to water safety.

Understanding risk can only be evaluated by understanding the quantum of recreational participation in, on and around water. This allows us to put into perspective the risk of certain water pursuits.

Research conducted in 2020-21 has attempted to put some numbers on water recreational participation in New Zealand. In addition, Maritime NZ's boating survey provides a comprehensive understanding of boating participation in New Zealand:

- 3.2M (85 percent) people have visited the coast in the past 12 months and almost half of them (48 percent) visit the coast at least once a month.
- the average number of visits to the coast is 3.8 visits per month and on a typical day people spend on average two hours at the coast, from 1.5h to 2.5h per visit depending on how far from the coast they live and how old the visitors are.
- 2.2M people participated in some coastal activities in the past 12 months and most of them (1.8M) have participated in swimming/wading. About 1M only swim or wade and do not participate in any other coastal activity.
- 1 in 3 swimmers (600k) are frequent swimmers (swim or wade at least once a month) and around 50 percent usually swim at lifeguarded beaches.
- Swimming/wading is also popular in rivers with 1 in 4 adults (0.9M) doing it in the past 12 months. The vast majority (0.7M) are doing both: swimming and wading in the ocean and in rivers.
- Mahikai - gathering food from the sea - is also popular as 23 percent of respondents did it in the past 12 months and this increases amongst Māori/Pacific Islanders (41 percent).

Water Safety New Zealand, sector partners and academics continue to understand the drowning problem through research, the aim being to inform the development of initiatives based on real life data.

This year our organisation supported the publication of two research papers written by Water Safety New Zealand's Karen Richardson, Advisor Policy and Research and Dr Amy Peden, Lecturer School of Population Health of the Faculty of Medicine at the University of NSW, Australia.

1. Another gender data gap: female drowning in Aotearoa, New Zealand published in BMJ Injury Prevention; and
2. Quantifying fatal and non-fatal drowning among children under five in Aotearoa, New Zealand published in the Australian and New Zealand Journal of Public Health.

## Key findings

### Another gender data gap: female drowning in Aotearoa, New Zealand

- A gender gap is present in drowning research and prevention interventions, resulting in an inequitable focus on males.
- Female drowning represents a significant burden on the health system and the community in New Zealand.
- Further investment in interventions targeting females about their own risky behaviours around water (not only children in their care) is suggested, including interventions focused on hazardous conditions and alcohol consumption.

### Quantifying fatal and non-fatal drowning among children under five in Aotearoa, New Zealand

- Drowning is a significant yet preventable threat to public health. Children under five are particularly susceptible to drowning due to many age and developmental related factors.
- Fatalities declined while hospitalisations increased.
- Males were overrepresented in fatal and non-fatal statistics.
- One year-olds recorded the highest fatal (4.39) drownings and non-fatal (2.14) drowning rates.
- Home pools were the leading fatal drowning location, while domestic environments attracted the highest hospitalisation rate.
- For every fatal drowning there were 6.85 hospitalisations and 74.67 ACC claims.



# Policy development

The development of sector policy is an important part of our role as a leader and high-performing organisation. We are seen as a body of influence and change, providing sector resources and funding for impactful interventions and activities, based on tangible information, and well considered policy.

Water Safety New Zealand constantly works to build its internal and external capabilities to deliver policies that support activities and good decision making, particularly for groups have key roles in the sector and wider community.

## Under Fives Policy

One of the leading causes of death for the Under-Fives in New Zealand is drowning. The approach to drowning prevention for the Under-Fives is based on using human development theory to segment this cohort into three smaller sub-groups. The risk profile for each of these sub-groups developed by Water Safety New Zealand shifts from the ages of zero to five years, and different initiatives are needed to address these different risks. The Under Fives policy states:

### For Babies – under 18 months, Biggest Risk – baths.

**Current initiative:** The bathmat campaign undertaken in conjunction with Plunket.

**Purpose:** To increase drowning prevention knowledge of families at the point of key risk for pre-walking babies. We seek to expand this initiative by improving geographical coverage and recruiting new providers to reach priority, at risk groups. Greater awareness and alignment with interventions for the Under-Fives by health and education agencies is the next step



plunket  
whānau āwhina

**For Toddlers – 18 months to three years,  
Biggest Risk – home pools and other  
bodies of water on the property.**

**Current initiative:** ‘Eight ways’ marketing campaign which focuses on educating and raising awareness amongst parents and caregivers of the importance of eight key water safety points. We seek to expand this initiative by partnering with public health agencies and corporates on existing and new social marketing initiatives which would enable greater reach and recall.



**For Preschoolers – three to five years,  
Biggest Risk – home pools and bodies of  
water outside the property.**

**Current initiative:** Fencing of home pools legislation which provides that residential pools must have physical barriers that restrict access by unsupervised children under five years of age. Water Safety New Zealand’s policy objective for this sub-group is to advocate at the local government level, and through a water hazard awareness campaign, for the greater use of barriers around water races, effluent ponds and other water hazards commonly found in rural New Zealand.

In addition, we seek to expand the delivery of foundational water skills education, as a precursor to learning Water Skills for Life. This includes advocating to have foundational water skills included as part of the Early Childhood curriculum and encourage parents and caregivers to learn water safety education and techniques.

# Investment of sector initiatives into the community

This year 49 organisations received funding of \$2.4m with investment focused on two main areas – water survival skills training and water safety awareness raising and behaviour change.

Water Skills for Life (WSFL) is Water Safety New Zealand’s flagship water survival skills programme and it reaches over 200,000 primary school children each year. Investment is also made into a range of water safety behaviour change initiatives with emphasis placed on reaching demographic groups with high drowning high risk.

## Water Skills for Life



SUPPORTED BY



A key indicator of the sector strategy is culture change and improvement in people’s water safety competencies to survive in, on or around the water. Aquatic education participation across pool, beach, boat and river is one indicator.

Specifically a 50 percent increase in students participating in pool-based Water Skills For Life from a 2019-20 baseline of 200,000, and a 10 percent increase in the Water Skills For Life achievements of the two fundamental water survival skills is the targeted.

This year Water Safety New Zealand invested \$1.5m with 24 providers to deliver to 365,000 students to make these goals a reality.

The programme includes a range of water safety skills and competencies that children are expected to have achieved by the time they are 13 years old (by the time they leave primary school). These skills are deemed crucial for the safe enjoyment of aquatic activities in a range of environments. Water Skills for Life also provides the essential basis for participating in most water-based sports.

### 2020-21 data insights indicate the following achievements from a sample of up to 64,000 students.

Skills	Achieved (%)
Getting in and out in multiple ways	98
Getting under the water	98
Floating and regaining feet	96
Scull for at least 3 minutes	65
Treading water for three minutes	56
Moving in the water for 100m or five minutes	50

In New Zealand, despite the fact that the majority of drownings occur in open water, most Water Skills for Life delivery occurs in swimming pools. It is possible that learning Water Skills for Life in a pool doesn't sufficiently prepare people to develop water competence when exposed to open water environments.

Most people in New Zealand have relatively easy access to open water environments and consequently engage in a wide range of different aquatic activities. However, research suggests that many New Zealanders are ill-prepared to recreate in these environments and underestimate the level of risk inherent in such activities (Moran 2008<sup>2</sup>). The safety organisation 'Safe Kids Worldwide' suggests that the assumption that a child is able to swim in a pool will be safe in open water may be one factor contributing to drowning statistics (Safe Kids Worldwide, 2018).

This year we have been working collaboratively with sector partners to inform policy and strategies for a Water Skills for Life expansion plan. This includes:

- Exploring and promoting opportunities to teach water safety knowledge and skills to New Zealanders in open water environments.
- Identifying and supporting 'expert' organisations best placed to provide education in different open water environments.
- Liaising with school teachers to consider how best to integrate open water safety education with swimming pool based skill acquisition programs.

The development of Water Skills for Life Beach, a new initiative based on SLSNZ's Beach Education programme, occurred this year and will be piloted in 2021-22.

<sup>2</sup> Moran, 2008. Will They Sink or Swim? New Zealand Youth Water-Safety Knowledge and Skills, International Journal of Aquatic Research and Education



## Kia Maanu Kia Ora Kaupapa Māori water safety

The ACC Kia Maanu Kia Ora water safety programme was a two-year pilot programme of Kaupapa Māori water safety initiatives. Its genesis was the result of a partnership between ACC, Water Safety New Zealand and Tangaroa Ara Rau, a collective of Māori water safety advocates, practitioners, and researchers.

Fully funded by ACC for \$1m between 1 July 2019 and 30 June 2021, its objective was to understand how a strengthened connection to wai (water) could improve Māori water safety.

Māori water recreation participation rates are high<sup>3</sup>, as are Māori drownings fatalities. It is proposed that a strengthened connection to wai amongst Māori will help mitigate drowning risk and improve the safe enjoyment of recreating and kai gathering in, on and around water.

The Kia Maanu Kia Ora programme uses Dr Chanel Phillips' Wai Puna model of Māori water safety in programme delivery and evaluation. Dr Phillips' model discusses how Māori being is grounded in their connection to wai and it is this connection which defines Māori identity, the source of being and overall hauora (health and wellbeing).

The research underpinning the Wai Puna model identified that there is a correlation between a person's strengthened connection with wai and water safety. That is, the ripples of Wai Puna: whakapapa, mātauranga and tikanga, recognise multiple ways of knowing and being around water. This knowing provides a connection, a roundedness and holism or appreciation for water and water safety far beyond the learning of water survival skills alone.

<sup>3</sup> SportNZ Māori Participation in Community Sport report (May 2017).



Over 20 kaupapa Māori and modified mainstream water safety events and programmes were funded over the two-year period. Delivery was the responsibility of the Kaitautoko (a small group from Water Safety New Zealand and Tangaroa Ara Rau) to steer the programme to ensure that it proceeded correctly. Events and initiatives were delivered with respect and cultural integrity, and practitioners of delivery-maintained control to ensure programme authenticity.

Kaiawhina (supporters) were engaged to ensure programme delivery remained on course. Kaiawhina performed field work to make observations, speak with programme leaders and gather information for the monitoring and evaluation reports. A key aspect of their role was to ensure programmes were delivered with aroha and goodwill, with reciprocity and willingness between all participants.

Taken together the Kaitautoko and Kaiawhina provided a sense of whanaunatanga to programme leaders – ie working together to support each other. This approach is consistent with tikanga Māori and locates the programme in a context of wider community support.

The importance of kaupapa Māori localised place-based knowledge, ancestral stories and traditions was reinforced through culturally relevant programme delivery. And primary outcomes of the programme were the developed knowledge, attitudes and behaviours to be safe across various waterways and a strengthened connection with wai and a connection with Māori values.



# Working with others

## Partnership with Māori

This year Water Safety New Zealand sought to ensure the Water Safety Sector Strategy 2025 reflected Māori aspirations for water safety. The Wai Puna model of water safety was integrated into the strategy's vision and mission.

In addition, Water Safety New Zealand recruited a Kaihautū Māori to help achieve its objectives for Māori and other sector agencies on their Māori responsiveness journeys.

A positive step for the water safety sector is that sector partners are moving to support greater use of a kaupapa Māori approaches to water safety for tangata whenua. We acknowledge the need for culturally distinctive pathways that enable tangata moana (people of the sea) and all New Zealanders to participate and understand the critical link between water safety and Māori Mātauranga: Knowledge.

Water Safety New Zealand is currently in the process of partnering with the Wai Puna Kaihautū Leadership Rōpū of Coastal People: Southern Skies Centre of Research Excellence. A formal Memorandum of Understanding has been drafted. A representative of Coastal People Southern Skies attends the CEO Sector Leadership group. Agreeing the Memorandum of Understanding will allow Coastal People: Southern Skies to support Water Safety New Zealand's Kaihautū Māori to deliver on Water Safety New Zealand's objectives for Māori.



Sport is engrained in our Kiwi culture but societal changes and global trends towards inactivity are impacting this. Sport New Zealand is the guardian of New Zealand's world leading sporting system, from grassroots through to elite sport. While Water Safety New Zealand is an incorporated society, Sport New Zealand is the 'government home' for the water safety sector and is Water Safety New Zealand's reporting agency.



One of ACC's purposes is to work with New Zealanders helping them stay safe and a natural partnership exists between our two organisations as a result.

ACC has supported the work of Water Safety New Zealand for many years, and this was further strengthened this year with ACC's additional financial contribution to Water Skills for Life, to make them the official naming partner of the programme. This investment is in addition to ACC's support of the Kia Maanu Kia Ora water safety programme for the second year of the programme.



The Statutory grantmaker, Lottery Grants Board distributes the profits made from New Zealand state lotteries, such as Lotto and Instant Kiwi, for the benefit of New Zealand communities. Through Sport New Zealand, Water Safety New Zealand receives funding from Lottery Grants Board for its operating budget and community investment programme.



Pool fencing providers, Protector Aluminium, Architects Choice and pool latch specialists Gate8 are all about water safety around pools. With a long history of water safety advocacy in New Zealand and Australia, Protector Aluminium and companies provide valuable funds and in-kind support to our Under Fives campaigns and community programmes. Products are available exclusively at Bunnings.

### Thanks to our other funders

BayTrust

Bay of Plenty Regional Council

Lion Foundation

Margaret and Huia Clarke Trust

NZ Search and Rescue

Wilks Charitable Trust

## Local government

### Increasing Local Government Involvement in Drowning Prevention

A requirement to develop a sector local government engagement strategy was included in Wai Ora Aotearoa, the Water Safety Sector Strategy 2025. To give effect to this requirement, during March – May 2021, Water Safety New Zealand (on behalf of the sector) submitted on the Long-Term Plans (LTPs) of around 60 local and regional governments. These submissions sought from local authorities:

- A broader approach to drowning prevention that is focused on community well-being.
- To consider water safety and drowning prevention a key component of maintaining the community well-being.
- To continue to invest in water safety and drowning prevention activities, including improving safety messages at beaches and through web-based channels.
- To continue to work with WSNZ (and the broader water safety sector) on water safety and drowning prevention issues, including expanding awareness of Māori water safety issues, and potential ways to reduce the Māori drowning toll.

Several councils have sent responses to Water Safety New Zealand's LTP submission, most agreeing with the recommendations made, and indicating a desire to work with our organisation going forward.

The next step is for Water Safety New Zealand to develop a local government engagement strategy that leads to improved community well-being from greater local government involvement in water safety and drowning prevention.

This strategy will be developed in tandem with an engagement action plan that focuses on the various local government key audiences and how they can help with improving drowning prevention in their jurisdiction.

Water Safety New Zealand  
Financial Statements

# 2021



# Statement of Comprehensive Revenue and Expense

For the Year Ended 30 June 2021

	Notes	2021 \$	2020 \$
<b>Revenue from Non-Exchange Transactions</b>			
Accident Compensation Corporation		1,500,000	1,400,000
Sport New Zealand	5	3,180,314	2,677,314
Sporting Organisations and Trusts		137,395	240,500
Sponsorship		64,000	164,503
Donations		81,294	455
Ministry of Education		-	150,000
		<b>4,963,003</b>	<b>4,632,772</b>
<b>Revenue from Exchange Transactions</b>			
Interest Income		16,912	39,380
Other Income		-	6,745
		<b>16,912</b>	<b>46,125</b>
<b>Total Revenue</b>		<b>4,979,915</b>	<b>4,678,897</b>
<b>Expenses</b>			
Governance	6	81,511	113,365
Leadership	6	2,194,712	2,265,348
Partnership and Investment Programmes	7	2,603,192	2,315,425
<b>Total Expenses</b>		<b>4,879,415</b>	<b>4,694,138</b>
<b>Total Surplus or (Deficit) for the Year</b>		<b>100,500</b>	<b>(15,241)</b>
<b>Other Comprehensive Revenue and Expense</b>		-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>100,500</b>	<b>(15,241)</b>

These Financial Statements should be read in conjunction with the notes to the Financial Statements.

# Statement of Changes in Equity

For the Year Ended 30 June 2021

	Accumulated Comprehensive Revenue & Expense	Partnership Investment Reserve	Capability, Information Management, & Social Marketing Reserve	Research Reserve	Total Equity
Opening Balance at 1 July 2019	795,239	42,865	111,522	166,088	1,115,714
Profit/(Loss) for the Year	(15,241)	-	-	-	(15,241)
<b>Reserve Movements</b>					
To Comprehensive Revenue & Expense	37,522	-	(37,522)	-	-
From Comprehensive Revenue & Expense	(29,470)	29,470	-	-	-
<b>Closing Balance at 30 June 2020</b>	<b>788,050</b>	<b>72,335</b>	<b>74,000</b>	<b>166,088</b>	<b>1,100,473</b>
Opening Balance at 30 June 2020	788,050	72,335	74,000	166,088	1,100,473
Profit/(Loss) for the Year	100,500	-	-	-	100,500
<b>Reserve Movements</b>					
To Comprehensive Revenue & Expense	146,335	(72,335)	(74,000)	-	-
From Comprehensive Revenue & Expense	(80,601)	80,601	-	-	-
<b>Closing Balance at 30 June 2021</b>	<b>954,284</b>	<b>80,601</b>	<b>-</b>	<b>166,088</b>	<b>1,200,973</b>

These Financial Statements should be read in conjunction with the notes to the Financial Statements.

# Statement of Financial Position

As At 30 June 2021

	Notes	2021 \$	2020 \$
<b>Current Assets</b>			
Cash and Cash Equivalents	9	893,272	1,069,381
Short Term Investments	10	415,536	212,074
Receivables from Non-Exchange Transactions		78,080	64,508
Prepayments		21,375	12,758
Interest Receivable		885	1,499
GST Receivable		43,158	24,964
		<b>1,452,306</b>	<b>1,385,184</b>
<b>Non-Current Assets</b>			
Intangible Assets	11	-	-
Property, Plant and Equipment	12	10,803	16,910
		<b>10,803</b>	<b>16,909</b>
<b>Total Assets</b>		<b>1,463,109</b>	<b>1,402,094</b>
<b>Current Liabilities</b>			
Trade Creditors and Accruals		206,728	195,599
Partnership and Investments Creditors		-	33,348
Employee Annual Leave and Salary Entitlements		55,408	72,674
<b>Total Liabilities</b>		<b>262,136</b>	<b>301,621</b>
<b>Net Assets</b>		<b>1,200,973</b>	<b>1,100,473</b>
<b>Equity</b>			
Accumulated Comprehensive Revenue and Expenses	3.14	954,284	788,050
Partnership Investment Reserve	3.14	80,601	72,335
Capability, Information Management and Social Marketing Reserve	3.14	-	74,000
Research Reserve	3.14	166,088	166,088
<b>Total Equity</b>		<b>1,200,973</b>	<b>1,100,473</b>

Signed for and on behalf of the Water Safety New Zealand Board who authorised these Financial Statements for issue on 27 September 2021

Maurice Kidd (Interim Chair)

Daniel Gerrard (Chief Executive)

These Financial Statements should be read in conjunction with the notes to the Financial Statements.

# Statement of Cash Flows

For the Year Ended 30 June 2021

	Notes	2021 \$	2020 \$
<b>Cash Flows from Operating Activities</b>			
<b>Receipts</b>			
Grants from Government Organisations		4,675,410	4,169,814
Grants from Community Trusts and Foundations		-	199,500
Grants from Sporting Organisations and Trusts		137,395	41,000
Sponsorship		69,833	164,024
Interest Income		17,526	39,563
Donations		81,294	455
Net GST Received		-	389
Other Income		-	6,746
		<b>4,981,458</b>	<b>4,621,491</b>
<b>Payments</b>			
Suppliers and Employees		1,549,868	1,174,162
Partnerships and Investment Programmes		2,649,540	2,385,535
Research		320,999	205,058
Water Safety Media Campaigns and Communications		279,767	592,264
Regional and Risk Group Strategies		133,157	193,389
Net GST Paid		18,605	-
		<b>4,951,936</b>	<b>4,550,408</b>
<b>Net Cash Flows from Operating Activities</b>		<b>29,522</b>	<b>71,083</b>
<b>Cash Flows from Investing Activities</b>			
<b>Payments</b>			
Investments in Short Term Deposits		203,462	6,864
Purchase of Property, Plant and Equipment		2,169	14,156
		<b>205,631</b>	<b>21,021</b>
<b>Net Cash Flows from Investing Activities</b>		<b>(205,631)</b>	<b>(21,021)</b>
Net Increase/(Decrease) in Cash and Cash Equivalents		(176,109)	50,062
Cash and Cash Equivalents at 1 July		1,069,381	1,019,319
<b>Cash and Cash Equivalents at 30 June</b>	<b>9</b>	<b>893,272</b>	<b>1,069,381</b>

These Financial Statements should be read in conjunction with the notes to the Financial Statements.

# Notes to the Financial Statements

For the Year Ended 30 June 2021

## 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 purpose of complying with generally accepted accounting practice in New Zealand ("NZ GAAP"), WSNZ is a Tier 2 not-for-profit public benefit entity ("PBE").

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 Accounting Standards Reduced Disclosure Regime ("PBE Standards RDR"). WSNZ is eligible to report in accordance with Tier 2 PBE Standards 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, and donations. 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

Financial assets and financial liabilities are recognised when WSNZ becomes a party to the contractual provisions of the financial instrument.

WSNZ derecognises a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or WSNZ has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- WSNZ has transferred substantially all the risks and rewards of the asset; or
- WSNZ has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

#### Financial Assets

WSNZ's financial assets are classified as loans and receivables. WSNZ's financial assets comprise: cash and cash equivalents, short term investments in the form of term deposits, and receivables from non-exchange transactions.

#### 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 derecognised 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.

#### Impairment of Financial Assets

At the end of each reporting date WSNZ assesses whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and the loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

WSNZ first assesses whether there is objective evidence of an impairment of individually significant financial assets. If it is determined that there is no objective evidence of impairment of an individually assessed financial asset, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Impairment losses are recognised in the surplus and deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the allowance account.

#### 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.

Cash and cash equivalents comprise of cash in hand, on call accounts and term deposits with maturities less than three months held with banks.

WSNZ has no overdraft facilities with a bank. WSNZ has a credit facility with VISA totalling \$17,000 with an interest rate of 19.95% 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 three months and less than one year, 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 reporting date.

### 3.8 Property and Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Depreciation is charged on a straight line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost of the asset less any estimated residual value over its remaining useful life:

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

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 asset.

The carrying amounts of WSNZ's property, plant and equipment assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. An impairment loss is recognised if the carrying amount of an asset exceeds its estimated recoverable amount.

Impairment losses are recognised in surplus or deficit.

An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation, if no impairment loss had been recognised.

### 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.

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits or service potential embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates.

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 wholly expected to be realised within 12 months of reporting date, 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 on an uncounted basis.

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, assets and liabilities 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 or current liabilities 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. This reserve is established through attributions to or from Accumulated Comprehensive Revenue and Expenses.

#### 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. This reserve is established through attributions to or from Accumulated Comprehensive Revenue and Expenses.

#### 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. This reserve is established through attributions to or from Accumulated Comprehensive Revenue and Expenses.

## 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.

## Estimates 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 New Zealand Revenue

In 2021 income from Sport New Zealand included \$2,448,763 (2020: \$2,477,314) 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>Note</b>	<b>2021 \$</b>	<b>2020 \$</b>
Depreciation of Property and Equipment	12	8,276	12,513
Travel Expenses		74,519	70,302
Office Operating Expenses		159,826	158,143
Water Safety Media Campaigns and Communications		247,333	555,470
Kiwisaver Defined Contribution Plan Expenses		25,398	29,124
Employee and Contractor Expenses		1,209,204	1,055,723
Research and Policy Expenses		306,999	205,058
Regional and Risk Group Strategy Expenses		163,157	179,015
<b>Total Leadership Expenditure</b>		<b>2,194,712</b>	<b>2,265,348</b>

<b>Governance Expenditure</b>	<b>\$</b>	<b>\$</b>
Audit Fees	16,784	15,301
AGM and Annual Report Expenses	4,844	38,471
Board Honorarium	30,550	32,700
Board Travel Expenses	18,935	13,681
Other Governance Expenditure	10,398	13,212
<b>Total Governance Expenditure</b>	<b>81,511</b>	<b>113,365</b>

## 7 Partnership and Investment Programmes Expenditure

	2021 \$	2020 \$
<b>Under 5's</b>		
Aktive Auckland Sport and Recreation	12,500	10,000
Royal New Zealand Plunket Trust	150,000	150,000
Te Taitimu Trust	(13,000)	25,000
Water Safe Auckland Inc	25,000	10,000
	<b>174,500</b>	<b>195,000</b>
<b>5 to 13 Year Olds</b>		
Aktive – Auckland Sport and Recreation	105,000	187,500
Bay Venues	45,000	55,000
Christchurch City Council	42,250	42,500
Community Leisure Management – Rotorua	15,000	22,500
Community Leisure Management – Otorohanga	-	20,000
Community Leisure Management – Waitomo District Aquatic Centre	-	20,000
John Waker Find Your Field of Dreams	107,250	100,000
Matamata Piako District Council	25,000	-
Porirua City Council	55,000	75,848
RecreActive Ltd	-	47,500
Second Nature Charitable Trust t/a Vector Wero Whitewater Park	45,000	-
Sir Peter Blake Marine Education and Recreation	34,000	-
Sport Hawke's Bay	22,500	40,000
Sport Northland	95,000	90,000
Sport Otago	71,395	95,000
Sport Southland	32,250	22,500
Sport Tasman	20,000	28,000
Surf Life Saving New Zealand	175,000	200,000
Swim for Life Tairāwhiti Charitable Trust	27,250	22,500
Swimming New Zealand	541,500	295,000
Te Ripo Tapui Ltd	27,000	15,000
Waimakariri District Council	15,000	15,000
Waipa Community Facilities Trust	32,250	20,000
Westland Recreation Centre	17,500	-
Other Providers	4,000	30,317
	<b>1,554,145</b>	<b>1,444,165</b>

## 7 Partnership and Investment Programmes Expenditure continued

	2021 \$	2020 \$
<b>High Risk Groups, Activities and Environments</b>		
Aotearoa Water Patrol	27,000	-
Birds Eye View	5,000	-
Coastguard Boating Education	190,000	200,000
Dive Wellington	20,000	-
Drowning Prevention Auckland	52,000	-
Enigmatic Global	13,200	-
Hoe Aroha Whanau O Mauao Outrigger Canoe	10,000	-
Internal Strength	-	25,000
Moana Futures Ltd	68,500	25,000
Mountains to Sea Trust	5,000	-
New Zealand Underwater Association	12,500	-
Nga Kaihue O Aotearoa Inc	52,500	30,000
Ngati Porou Surf Life Saving	27,000	17,500
Other Providers	(20,000)	103,760
Outside the Box Consulting Ltd	28,000	-
Raukawa Moana Voyaging Trust	-	30,000
Recreation Aotearoa	50,000	30,000
Second Nature Charitable Trust	-	47,500
Sir Peter Blake Marine Education and Recreation	6,870	-
Splash Save	26,000	20,000
Sport Bay of Plenty	5,000	-
Stealth Outdoors	7,000	-
Surfing New Zealand Inc	30,000	-
Tauranga Swim School	5,000	-
Te Ara Moana Trust	32,500	-
Te Arawa River Iwi Trust	15,000	-
Te Puna Ora o Mataatua	20,000	-
Te Rau Oranga o Ngati Kahungunu Waka Ama	7,500	-
Te Taitimu Trust	-	30,000
Te Waiariki Purea Trust	60,000	50,000
Te Whare Wananga O Awanuiarangi	-	50,000
University of Otago, Te Koronga - Indigenous science research team (Dive Otago)	20,000	-
Waka Unlimited Ltd	14,727	-
Whenua Iiti Outdoors	39,250	-
YMCA North	45,000	17,500
	<b>874,547</b>	<b>676,260</b>
<b>Total Partnership and Investment Expenditure</b>	<b>2,603,192</b>	<b>2,315,425</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. The lease was renewed on 1 October 2019 for three years from that date.

	2021 \$	2020 \$
Leases not later than one year	78,300	78,300
Leases later than one year and no later than two years	19,575	97,875
	<b>97,875</b>	<b>176,175</b>

## 9 Cash and Cash Equivalents

Cash and cash equivalents include the following components:

	2021 \$	2020 \$
Cash at bank	593,272	669,381
Term Deposits	300,000	400,000
<b>Total cash and cash equivalents</b>	<b>893,272</b>	<b>1,069,381</b>

Term deposits are held for a period less than 3 months with an interest rate of 0.40% p.a.

## 10 Short Term Investments

	2021 \$	2020 \$
Term deposits – maturing within 12 months of reporting date	415,536	212,074
	<b>415,536</b>	<b>212,074</b>

2021	2020
Term deposit 1089 Balance at 30 June 2021: \$215,536 Maturity date: 19 November 2021 Interest rate: 0.80% p.a.	Term deposit 1089 Balance at 30 June 2020: \$212,074 Maturity date: 27 July 2020 Interest rate: 2.70% p.a.
Term deposit 1117 Balance at 30 June 2021: \$100,000 Maturity date: 16 August 2021 Interest rate: 0.50% p.a.	
Term deposit 1118 Balance at 30 June 2021: \$100,000 Maturity date: 16 August 2021 Interest rate: 0.50% p.a.	

## 11 Intangible Assets

2021	Computer Software \$	Website \$	DrownBase \$	Total \$
Cost	21,137	19,668	16,380	57,185
Accumulated amortisation	(21,137)	(19,668)	(16,380)	(57,185)
<b>Net book value</b>	-	-	-	-

2020	Computer Software \$	Website \$	DrownBase \$	Total \$
Cost	21,137	19,668	16,380	57,185
Accumulated amortisation	(21,137)	(19,668)	(16,380)	(57,185)
<b>Net book value</b>	-	-	-	-

There were no additions to or disposals of intangible assets during the year (2020: nil).

## 12 Property, Plant and Equipment

2021	Leasehold Improvements \$	Office Equipment \$	Computer Hardware \$	Total \$
Cost	32,899	38,505	42,406	113,810
Accumulated depreciation	(32,635)	(29,027)	(41,345)	(103,007)
<b>Net book value</b>	<b>264</b>	<b>9,478</b>	<b>1,061</b>	<b>10,803</b>

2020	Leasehold Improvements \$	Office Equipment \$	Computer Hardware \$	Total \$
Cost	32,899	36,336	42,406	111,641
Accumulated depreciation	(31,691)	(25,229)	(37,811)	(94,731)
<b>Net book value</b>	<b>1,208</b>	<b>11,107</b>	<b>4,595</b>	<b>16,910</b>

Reconciliation of the carrying amount at the beginning and end of the period:

2021	Leasehold Improvements \$	Office Equipment \$	Computer Hardware \$	Total \$
Opening balance	1,208	11,107	4,595	16,910
Additions	-	2,169	-	2,169
Disposals	-	-	-	-
Depreciation	(944)	(3,798)	(3,534)	(8,276)
<b>Closing balance</b>	<b>264</b>	<b>9,478</b>	<b>1,061</b>	<b>10,803</b>

## 13 Categories of Financial Assets and Liabilities

The carrying amounts of financial instruments presented in the statement of financial position relate to the following categories of assets and liabilities. They are measured at amortised cost using the effective interest method.

	2021 \$	2020 \$
<b>Financial Assets – Loans and Receivables</b>		
Cash and Cash Equivalents	893,272	1,069,381
Short Term Investments	415,536	212,074
Receivables from Non-Exchange Transactions	78,080	64,508
Interest Receivable	885	1,499
	<b>1,387,772</b>	<b>1,347,462</b>
<b>Financial Liabilities at amortised cost</b>		
Trade Creditors and Accruals	206,728	195,599
Partnership and Investment Creditors	-	33,348
Unspent Partnership Grants and Donations	-	-
	<b>206,728</b>	<b>228,947</b>

## 14 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:

	2021 Number of Individuals	Remuneration	2020 Number of Individuals	Remuneration
Governing Body	8 people*	\$30,550	8 people	\$32,700
Other Key Management Personnel	3 positions**	\$380,437	3 positions	\$451,511

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

\*\* The CEO role was filled by an external contractor for six months during the year. Their fees are not included in the 2021 remuneration of Other Key Management Personnel

## 15 Capital Commitments

At reporting date WSNZ has no capital commitments (2020: Nil).

## 16 Contingent Liabilities

There are no known contingent liabilities at the reporting date (2020: Nil).

## 17 The Impact of Covid-19

On 30 January 2020, the spread of novel Corona virus (COVID-19) was declared a public health emergency by the World Health Organisation. On 25 March 2020, New Zealand was placed into Alert Level 4 lockdown to combat the pandemic. In the months following, and up to the date the financial statements were authorised for issue by the Board, the country has cycled in an out of various Alert Levels, some of which have included further lockdowns and restrictions on citizen movement and activities for extended periods.

Due to the implementation of our business continuity plan there was minimal disruption to WSNZ. However, Covid-19 disrupted the operating environments for many of our programme providers. Partnership programmes were assessed for their ability to complete delivery and in some instances, extensions were agreed. If extensions were not possible, funds were returned to WSNZ and re-distributed to other providers.

Our core funding in 2021 was not impacted by Covid-19, nor will it be for the 2022 financial year.

The board will continue to monitor the impact of COVID-19 on WSNZ but at the date of signing this report the Board does not believe the entity has been or will be adversely financially affected by the pandemic.

The Board maintain the view that WSNZ has sufficient resources that it will continue to operate as a going concern provided operational targets are met.

## 18 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 (2020: 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 Organisation") on pages 3 to 16 which comprise the statement of financial position as at 30 June 2021, 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 Organisation as at 30 June 2021 and its financial performance and cash flows for the year then ended in accordance with Public Benefit Entity International Public Sector Accounting Standards (Not-for-Profit) Reduced Disclosure Regime ("PBE IPSAS RDR") 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 Organisation in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* 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 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 Annual Report but does not include the financial statements and our auditor's report thereon.

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

##### Board Members' Responsibilities for the Financial Statements

The Board Members are responsible on behalf of the Organisation for the preparation and fair presentation of these financial statements in accordance with PBE IPSAS RDR 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 on behalf of the entity are responsible for assessing the Organisation'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 Organisation 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/assurance-standards/auditors-responsibilities/audit-report-8/>

#### **Restriction on use of our report**

This report is made solely to the Members, as a body. Our audit work has been undertaken so that we might state to the 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 Organisation and its Board Members, as a body for our audit work, for this report or for the opinion we have formed.

**Grant Thornton New Zealand Audit Limited**



**B Kennerley**

**Partner**

**Wellington**

**27 September 2021**

## Members

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

ACC	New Zealand Trailer Boat Federation
Aotearoa Women's Surfing Association	New Zealand Underwater Association
Coastguard Boating Education	New Zealand Water Polo Association
Coastguard New Zealand	Royal Life Saving Society, New Zealand
Drowning Prevention Auckland	Royal New Zealand Plunket Trust
Education Outdoors New Zealand	Royal Port Nicholson Yacht Club – Wellington Ocean Sports
Girl Guiding New Zealand	Safekids Aotearoa
Jet Boating New Zealand	Scouts New Zealand
Kiwi Association of Sea Kayakers (KASK)	Sir Peter Blake Marine Education & Recreation Centre
Maritime NZ	Surf Life Saving New Zealand
NZ Marine	Surfing New Zealand
Motutapu Outdoor Education Camp Trust	Swimming New Zealand
NZ Jet Sports Boating Association	Te Toki Voyaging Trust
NZ Outdoor Instructors' Association (NZOIA)	Vector Wero Whitewater Park
New Zealand Rivers Association for Professional Guides	YMCA North
New Zealand Recreation Association	Waka Ama NZ
NZ Recreational Fishing Council	Whitewater NZ
NZ Sport Fishing Council	Windsurfing New Zealand
New Zealand Stand Up Paddling	Yachting New Zealand
NZ Swim Coaches & Teachers	Youthtown

OUR VISION

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



He Kaupare. He Manaaki.  
He Whakaora.  
prevention. care. recovery.



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