

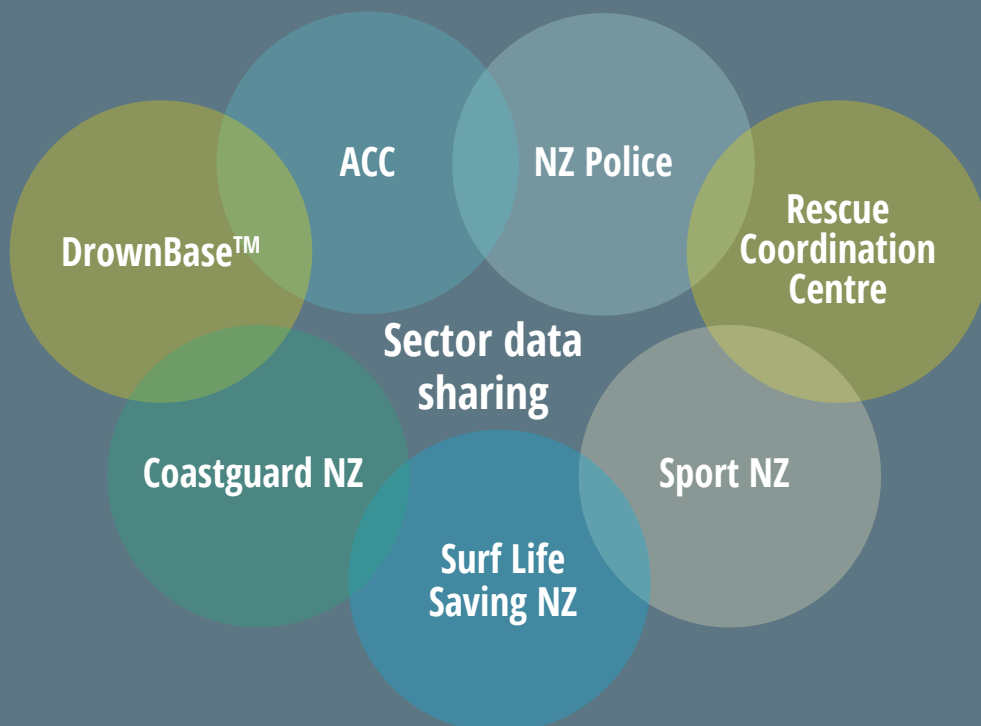


Water Safety New Zealand
Annual Report

2018

Achievements

9,635,130	The Swim Reaper views on Instagram
\$1,696,000	invested into community water safety initiatives
228,326	children received Water Skills for Life and Beach Ed
160,934	water safety website views
45,800	families received bathmats through Plunket
41,279	young people on safe boating courses through partner CBE
15,901	water safety Facebook followers
5,642	teachers trained through Swimming New Zealand
3,691	on our database



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.



Contents

This is New Zealand	2	Financial Statements	22
Chair's Report	3	Statement of comprehensive revenue and expense	23
CEO Report	4	Statement of changes in equity	24
About Water Safety New Zealand	6	Statement of financial position	25
Investment into the community	9	Statement of cash flows	27
Water safety and the media	17	Notes to the financial statements	28
Partnerships and collaborations	18	Independent auditor's report	36
What the research is telling us	20		
Fatalities and hospitalisations 2017	21		

This is New Zealand

4.7 million people



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⁺
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



Tēnā Tātou Katoa,

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

Our role as the water sector leadership organisation provides us with constant challenges. The sector has a collective responsibility to ensure all New Zealanders enjoy the water safely. This is a huge task and without you all this would not be achievable. We all work extremely hard and aspire to be part of a world leading water safety sector.

The Board would like to express our thanks and gratitude to NZ Lottery Grants Board, ACC, Sport NZ and our commercial partners for your ongoing support and investment.

The Board is confident in the financial performance of the organisation during a period of steady stewardship and modest investment into sector drowning interventions but we are all cognisant that a 'holding the line' approach is not good enough and more is required. The Water Safety Sector 2020 Strategy provided us all with an ambitious vision that 'No one drowns'. As Chair, I can say that we have made good strides towards achieving our mission of working 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.

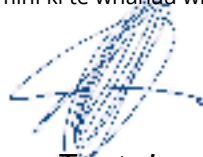
A sector capability review was undertaken in 2017/18 and based on the findings a range of potential actions have been identified with a key priority being the need to secure long-

term sustainable funding for the largely volunteer sector. Water Safety New Zealand is also engaged in developing insights and understandings of the drowning problem. This is an exciting and necessary work stream. The results will be applied via social marketing to influence positive behavioural change targeting at risk groups who make up the majority of our drowning statistics.

Water Skills for Life continues to be our flagship programme for drowning prevention and water safety and I am very pleased with what has been achieved with this programme to date. In partnership with Swimming New Zealand, whose educators provide aquatic professional development to school and swim teachers, and our funded partners including regional sports trusts, councils and swim schools, our goal is that every child will learn Water Skills For Life across the country.

I thank my fellow Board members as we farewelled Katie Phillipps and welcomed Kate Wareham to the Board. I 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



Tēnā Koutou,

Undoubtedly, one of the main attractions of Aotearoa New Zealand is our magnificent waterways. Most Kiwis and visitors to our country love to recreate in, on and around the water. However, when water safety competence, knowledge and behaviour is lacking too many people are paying for it with their lives. Drowning is the leading cause of recreational death, the second highest cause of death for 1 – 24 year olds and the third highest cause of accidental death in New Zealand.

Every preventable fatal drowning leaves a family and community devastated. Over the past ten years the cost of drowning deaths and injuries to New Zealand is in the order of \$4.79 billion.

The New Zealand Water Safety Sector 2020 Strategy set bold targets for a reduction in drownings, particularly for male and under-five year old drownings, and all hospitalisations. This strategy represents a shared vision, aims and intent of the water safety sector, with all sector agencies committed to working together on the plan.

With our investment into the community of \$1.7m for the year, we continue to work with providers to try and meet these demands, specifically reaching out to those most vulnerable and at risk. These include infants, children, youth, Māori, Pacific Peoples and specific male groups. Our work with partners to influence these groups is detailed in this report.

To achieve a reduction in drownings in New Zealand, people's attitudes and behaviours around water needs to change. A culture of under estimating the risks, over estimating ability and lack of water safety knowledge and skills is a contributing factor to New Zealand's high drowning toll, especially among New Zealand males.

This year we implemented the sector's shared data strategy. This work forms our evidence base and is critical to our ongoing understanding of who is getting into trouble in the water, when, where and how. Insights will inform drowning prevention strategies, initiatives and social marketing campaigns.

An immense amount of work went into the sector capability review and plan with the focus being to address the water safety sectors' capability, capacity and effectiveness in drowning prevention. From this there are four main priority areas as I see it;

- we must secure long-term financial sustainability for the sector
- ensure our young people are coming out of the education system with the competence and risk awareness to enjoy the water safely
- run ongoing, continuous campaigns to create long-term attitude and behaviour change around water
- engage better with high risk groups, including Māori, Pacific Peoples and migrants.

Some of this work is already underway. We are engaging positively with Government, both at central and local level and have established an MOU with a Water Safety Sector Maori Advisory Group.

We remain an evidence based organisation. All we do must be underpinned by robust data, insights and applied research; all areas we are applying additional focus and resource into. A Cross Sector Reference Group (CSRG) reset and the development of specific Water Safety Regional Plans are other areas of continued focus.

Thanks to our core funders; Sport NZ, NZ Lotteries Grants Board and ACC, as well as our partners, delivery agents and members. Special thanks to our generous commercial partners;

- Protector Aluminium, G8 Safe and The Architects Choice for supporting water safety campaigns in the home, primarily reaching parents of Under Fives.
- The Warehouse for getting behind aquatic education and supporting Water Skills for Life. The Warehouse is an iconic Kiwi brand with a long history of supporting the community and a focus on supporting young people and families. Through this partnership and in conjunction with Swimming New Zealand, more vulnerable children will be reached.

Thanks to our Board for their support and guidance, and our staff, who all add so much value and are so passionate about the cause and what we do.

We continue to build great relationships and a strong foundation to deliver on our strategic goals.

My future focus is simple; deliver positive social change in attitudes and behaviours in, on and around the water. We are not the fun police. I want all New Zealanders and visitors to enjoy the water in whatever way, shape or form they choose.

I believe we are implementing the step changes required to meet our targets and effect positive change in Aotearoa, New Zealand. However, we now need to be focusing beyond 2020 on what a world leading water safety sector needs to look like for Aotearoa New Zealand.

Naku noa, na


Jonty Mills
 CEO



Lottery Grants Board
 FUNDS FOR YOUR
 COMMUNITY



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.

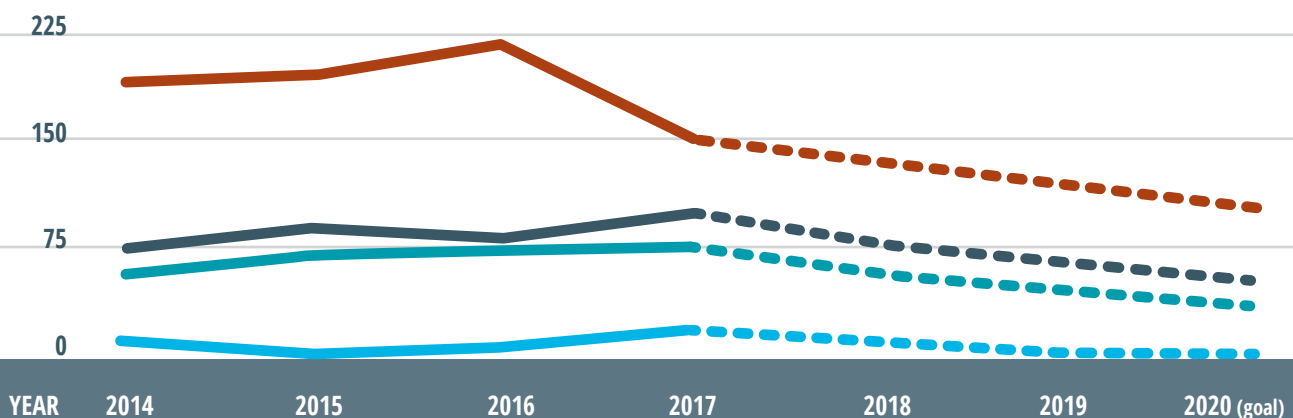
Water Safety Sector 2020 Strategy

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

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
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
Waka Ama NZ
Whitewater NZ
Windsurfing New Zealand
Yachting New Zealand
Youthtown

How those who work in the water safety sector perceive us

The annual stakeholder survey yielded valuable and positive feedback, and support for Water Safety New Zealand's work.

87%

Said Water Safety New Zealand was highly or reasonably effective in fulfilling its leadership role.

80%

Said that they were very or reasonably engaged with Water Safety New Zealand.

93%

Said they believed the areas of policy, sector advocacy, communications and awareness, and funding support conducted by Water Safety New Zealand would contribute to a reduction in drowning fatalities and injury.

Staff

Jonty Mills – CEO

Mel Aiken – Senior Advisor Insights

Sheridan Bruce – Strategic Partnerships and Communications Manager

Ben Christie – Senior Communications and Media Advisor

Mark Lindsay – Advocacy and Policy Manager

Felicity Fozard – Advisor Information and Research

Christine Lim – Accountant

Neil McInnes – Capability and Investment Manager

Michelle Reidy – Team Administrator

Sally Walker-Simmons – EA/Office Manager

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.

Water Skills for Life is the national aquatic education standard in New Zealand schools.

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, the initiative comprises a combination of learnt water survival skills. Based on 27 core skills, it establishes broad fundamental competences for life-long water safety.

In 2017 The Warehouse became the sponsor of Water Skills for Life to support the work being done to lift the levels of aquatic education in New Zealand's schools and turn around this country's high drowning toll. The Warehouse also supports the initiative with in-store fundraising so more children will have access to these crucial water safety skills.

**Kids have
fun and
learn water
safety**



SUPPORTED BY
the warehouse



A total of \$1,053,500 was invested in 2017/18, with 19 providers delivering Water Skills for Life 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 will remain an important aspect of future investment.

The delivery of Water Skills for Life was facilitated by Swimming New Zealand, regional sports trusts, councils, swim schools and schools. A cultural shift is now emerging away from the established view that learning to swim means being safe in the water.

Swimming New Zealand educators provide aquatic professional development to school teachers and swim teachers nationally.

The continued support of CBE and Surf Life Saving New Zealand with Beach Education and Surf to School programmes contributes to students learning water safety skills in an authentic learning environment and are an important aspect of water survival competencies training for children.

CHILDREN REACHED

191,803



30,500

Children learnt CBE’s Safe Boating



33,795

Children participated in Beach Education and Surf to School programmes



2,728

Children attended a fast moving water safety programme at Vector Wero Whitewater Park

\$1,053,500

Investment



19

Providers



Classroom Resources

Going under the water

- Get under water, open eyes and control breathing
- Pick up an object from under the water
- Dive from a horizontal position in the water and move underwater for a slow count to five



Have fun and
with friends
Pak
Māori
Learn water safety

Water Skills for Life
SUPPORTED BY thewarehouse

Water Safety
SUPPORTED BY thewarehouse

Floating on the water

- ✓ Float and regain feet
- ✓ Float on back with controlled breathing (at least 1 minute)
- ✓ Scull head or feet first (at least 3 minutes)
- ✓ Tread water (at least 3 minutes)
- ✓ Fit a lifejacket in water
- ✓ Signal for help while treading, sculling and floating in water



Have fun and
with friends
Pak
Māori
Learn water safety

Water Skills for Life
SUPPORTED BY thewarehouse

Water Safety
SUPPORTED BY thewarehouse

Getting in and out of the water safely

- Get in and out of the water safely in any environment
- Perform this sequence with a buddy watching: check the depth of the water, check that the area is safe, jump into deep water, float on back for 1 minute to control breathing, return to edge and exit



Have fun and
with friends
Pak
Māori
Learn water safety

Water Skills for Life
SUPPORTED BY thewarehouse

Water Safety
SUPPORTED BY thewarehouse

Water Safety & Awareness

Things to know:

- What an emergency looks like
- Watersafety rules
- Risks at home, on the farm, in and around pools
- Risks at the beach, river or lake
- Risks swimming, boating and playing in the water
- Who to call for help
- About hypothermia



Have fun and
with friends
Pak
Māori
Learn water safety

Water Skills for Life
SUPPORTED BY thewarehouse

Water Safety
SUPPORTED BY thewarehouse

What to do in an emergency

- Float and signal for help with and without a flotation aid
- Do a reach rescue and a throw rescue with a buddy
- Correctly perform this sequence: fit a lifejacket, do a step entry into deep water, float in the H.L.P. position, then with a couple of buddies or a group form a huddle, return to edge and get out



Have fun and
with friends
Pak
Māori
Learn water safety

Water Skills for Life
SUPPORTED BY thewarehouse

Water Safety
SUPPORTED BY thewarehouse

Moving through the water

- ✓ Move 15m non-stop, using any method
- ✓ Move through water of all kinds (currents, waves and deep water)
- ✓ Move 50m and/or 3 minutes non-stop, confidently and competently, using any method
- ✓ Move 100m and/or 5 minutes non-stop, confidently and competently, using any method



Have fun and
with friends
Pak
Māori
Learn water safety

Water Skills for Life
SUPPORTED BY thewarehouse

Water Safety
SUPPORTED BY thewarehouse

Rolling & turning in the water

Perform

- a horizontal rotation (front to back and back to front)
- a horizontal to vertical rotation and vice versa (front or back to upright and return)
- a vertical rotation (half rotation and full rotation) around the body's vertical axis



Have fun and
with friends
Pak
Māori
Learn water safety

Water Skills for Life
SUPPORTED BY thewarehouse

Water Safety
SUPPORTED BY thewarehouse



Water safety for Under Fives

BATHMAT PROJECT FOR FAMILIES WITH INFANTS UNDER 12 MONTHS

Under Fives continue to be vulnerable to drowning fatalities and injuries and a specific drowning reduction target of zero has been included in the Water Safety Sector Strategy 2020.

In 2017 seven infants fatally drowned and 26 were hospitalised with a non-fatal drowning incident.

The Plunket 'safety message' bathmat project, funded by Water Safety New Zealand commenced in 2011 and delivers slip preventing bathmats to make bath time safer while reinforcing the important message around constant adult supervision of little ones around water.

Last year 45,800 bathmats were despatched to Plunket areas and 7,614 were provided to DHB contracted Iwi Well Child.

Evaluation showed 72% of the parents/caregivers who said they used the bathmat did recall a version of its safety message. This is a significant increase compared to 49% in the 2015 survey.

Water Safety New Zealand and Plunket recognise this campaign's broad national reach and its effectiveness in targeting one of our priority groups for drowning prevention. This initiative is:

- the most effective intervention available;
- a unique service that cannot be easily substituted; and
- delivered by an agency with strong organisational capability and governance.



45,800
bathmats into homes

72%
awareness

Social marketing to parents of little ones

Water Safety New Zealand is surveying parents' confidence to teach their toddlers water safety and water skills. This project will provide insights into the level and quality of communication necessary to impact on parents understanding and attitudes and behaviour towards water safety at home.

Water Safety New Zealand partnered with SplashSave and Plunket to conduct this pilot. The SplashSave programme provides water safety educational materials to parents of children aged under five. The easy to follow educational guides are designed to enable parents to take the lead in their child's aquatic education and to have positive early experiences in water. It also improves parents knowledge, attitudes and behaviour around water. The pack is made up of water safety education materials based on the Water Skills for Life principles and themed to appeal to pre-school children.

576 packs were delivered to parents in two groups in Wellington and Canterbury/West Coast through Plunket. Feedback from Plunket said parents were highly engaged with the packs. The comprehensive nature of the drowning prevention guidance was noted and that it felt highly aligned to the components of the Well Child Schedule.

Parents were enthusiastic and showed strong commitment to using the pack information at bath time and at the pool. The project has six months to run before results will be released.

Aquatic education at Early Childhood Centres in Auckland

Water Safety New Zealand was pleased to support Drowning Prevention Auckland (DPA) to conduct water safety sessions at 100 Early Childhood Development centres in Auckland. The sessions reached 2960 children involving interactive water safety education presentations including water skills for pre-schoolers. Parents and caregivers were educated about the importance of parental supervision, wearing of lifejackets and boating safety.





Photograph: FCB

Confronting young men with The Swim Reaper

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

After a successful initial campaign, The Swim Reaper ran again last summer continuing to increase awareness that bad decisions made around water can have potentially deadly consequences. Other key messages included the dangers presented by the consumption of alcohol around water, cliffs/rocks, rivers and unsuitable water craft.

Water Safety New Zealand and The Swim Reaper were invited to make a guest appearance at the NSW Water Safety Forum in May 2018. Hosted by the NSW Government, Sheridan Bruce shared with Australian water safety advocates the success of this unlikely water safety ambassador and innovative social marketing campaign.

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 best Social Good Campaign at the 2017 New Zealand Social Media Awards and two bronzes at the 2017 Effie Awards.



70% Reach

Impressions

9,635,130

Video Views

1,388,277

Engagements

82,493

GET TANK TESTED FIT TO DIVE

1,800	Visitors directed to the NZ Underwater website
212,544	Overall impressions on Facebook
3,056,484	Ad impressions over the campaign period

High risk groups, activities and environments

Water Safety New Zealand supports water safety providers who deliver effective drowning prevention programmes to high risk groups and across specific activities and environments.

Coastguard Boating Education's Safe Boating courses in schools and Te Ripo Tapui Trust's Waka Ama water safety programme extended our drowning preventing funding even further to reach 41,279 young people.

Aspects of Water Skills for Life competencies, including recognising an emergency and hypothermia, knowing boating rules and regulations, making safe decisions, use of lifejackets, floating, propulsion, and getting in and out of the water in several ways, are an intrinsic part of the these programmes.

NZ Underwater Association's Get Tank Tested Fit to Dive social marketing digital campaign targeted males over 45 years encouraging them to engage in routine health checks before going under water.

He Toka Tu Moana: Lean on me leadership for learning wananga at Big Camp Mohaka were conducted by the Te Taitimu Trust in the Hawkes Bay. Participants developed knowledge, attitudes and behaviours to be safe around the water when fishing, boating, surfing, diving, snorkeling, swimming and performing life saving.

Hiwi the Kiwi made an appearance at 10 low decile schools in South Auckland thanks to NZ Sport Fishing Council. Water safety messages and the importance of wearing life jackets was taught to primary school children through humour and song and supported through CD and books provided to the schools.

Water Skills for Life research

New Zealand has one of the highest fatality records for drowning amongst 'developed' countries. In 2015, Water Safety New Zealand reviewed how basic water survival skills are taught to children 5-13 year olds.

RESULTS SUGGESTED

- Greater emphasis needed on teaching survival skills alongside swim strokes
- Exposure to range of aquatic conditions
- More consistent, national approach required

University of Otago associate professor Chris Button and senior lecturer Anne-Marie Jackson were engaged in 2017 to test if exposure to a range of aquatic conditions did in fact impact on a child's ability to retain water safety skills learning. The research assessed children's learnt Water Skills for Life competencies across various environments include pool, beach, harbour and river.

98 school children between 7 and 11 years old in Dunedin were recruited to take part in a one week training course. Several competencies were tested before and after the open water programme, including knowledge of conditions, floating, propulsion and lifejacket use.

The researchers examined whether learning Water Skills for Life in open water environments promoted skill and knowledge retention. Students were tested against various skills before skills training, after skills training and after the retention period.

A key finding was that student's open water (authentic environment) skills training of approx. 10 hours did improve their learning and retention of Water Skills for Life.

Findings point to the importance of Water Skills for Life becoming an integrated component of the school curriculum and that family/whanau should be engaged to introduce children to aquatic environments safely. Knowledge about New Zealand's water and environmental conditions, such as unseen dangers and awareness of responses to dangers, should be a cornerstone of children's understanding. Research will be published in 2018.



Water safety and the media

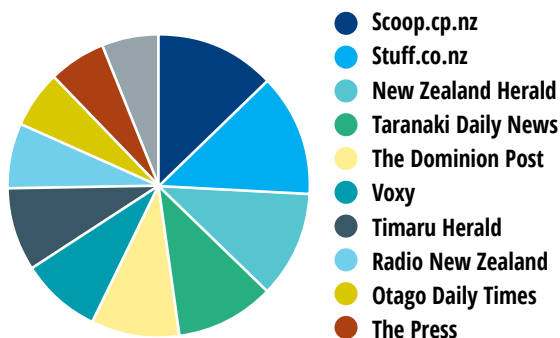
Media coverage continues to increase as we raise the profile of this country's drowning problem in the national consciousness.

Significant national media coverage was generated across all channels. Over 450 media items referenced Water Safety New Zealand with CEO Jonty Mills appearing personally across national media on TV, radio, in newspapers, online and across social media.

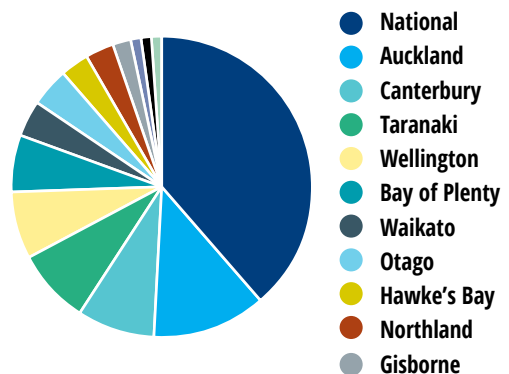
High-profile media opportunities included Jonty Mills announcing the support of The Warehouse for Water Skills for Life on TVNZ's Breakfast in a live interview with Jack Tame.

- Coverage across the networks for the launch of "Reaping Season" as The Swim Reaper campaign was relaunched for the summer.
- Joining Prime Minister Jacinda Adern on 1 News at 6pm to discuss the challenges faced by SLSNZ and the wider water safety sector during a hot and busy summer.
- A feature interview on The Mike Hosking Breakfast show on a spike in home pool drownings.

Top 10 Sources



By Region



Partnerships and collaborations

Cross-Sector Reference Group (CSRG)

The Cross Sector Reference Group 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, focused on informing and progressing solutions to the drowning problem in New Zealand. The priorities are:

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

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

Sector Capability Plan

A sector capability review was undertaken in 2017 and 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 for water safety sector organisations to deliver effective drowning prevention solutions.

Discussion 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 2025 Strategy and the creation of a robust, highly efficient and sustainable water safety sector.

Sector data sharing programme

The goal of the data sharing programme is to reduce the rate of drownings through deeper insight into the drowning problem and the implementation of more targeted and informed behaviour change strategies.

This programme has brought together data sets to provide comprehensive information on who, what, where and how drowning occurs (across mortality, morbidity, incidents and total aquatic participation).

Water Safety New Zealand thanks ACC, Coastguard New Zealand, Surf Life Saving New Zealand, Sport NZ, NZ Recreational Association and the NZ Rescue Coordination Centre for providing datasets to help establish the programme.

Partnership with The Warehouse

In a strong show of collaboration, The Warehouse has partnered with Water Safety New Zealand and Swimming New Zealand to get behind Water Skills for Life.

The Warehouse is an iconic Kiwi brand with a long history of supporting the community and a focus on supporting young people and families. Through this partnership with The Warehouse more vulnerable children will be reached through funds generated from instore fundraising, merchandising and local store involvement.



SUPPORTED BY
the warehouse

Partnership with Protector Aluminium

Water safety around the home and school is of paramount importance to Protector Aluminium, suppliers of pool fencing and gate latches. Their support is invested into social marketing campaigns targeting parents of under five year olds promoting active adult supervision and making homes water safe.



G8SAFE



The New Zealand Safer Boating Forum is a formal network representing a cross-section of national and regional government agencies, local body groups, organisations and the marine industry, involved in promoting recreational boating safety in New Zealand. Water Safety New Zealand is an active contributor.

The purpose of the Forum is for the sector to work together to develop and implement a common safety recreational boating strategy for New Zealand and to support agreed boating safety policy, communications, education, compliance and regulation. Maritime New Zealand (MNZ) leads the Forum and works with Forum members to coordinate safe boating activities.

BOATING SAFETY CODE



WEAR YOUR LIFEJACKET



TAKE TWO WATERPROOF WAYS TO CALL FOR HELP



CHECK THE MARINE WEATHER FORECAST



AVOID ALCOHOL



BE A RESPONSIBLE SKIPPER

FOR MORE INFORMATION:
SAFERBOATING.ORG.NZ

What the research is telling us

Attitudes and behaviour of Kiwis

The third annual public attitudes and behaviour survey identified drowning as a problem by 84 percent of respondents and ranked drowning fifth behind child abuse, domestic violence, road safety and bullying.

KEY FINDINGS:

- The Swim Reaper's safety messages are getting through with a significant decrease in people getting into trouble in the water due to alcohol, showing off or peer group pressure. The campaign is targeted to reduce these types of behaviours.
- People are under estimating the risks presented by some aquatic environments. Beaches are identified as the highest risk area for drowning, much higher than rivers, when in reality more people drowned in rivers than beaches in the last five years.
- People aged 15 to 24 years are perceived as most at risk closely followed by under-fives when in reality those over the age of 35 make up 50 percent of all drownings over the last three years.

One in three people reported experiencing a serious situation in the water. Underestimating the conditions and poor knowledge of the environment were identified as the top reasons why people get into trouble.



Fatalities and hospitalisations 2017



92 preventable fatal drownings in 2017, up ten from 2016.

Highest number of fatalities among those Swimming.



7 Under Fives fatalities in 2017.

Increased from 3 in 2016 and highest toll since 2011. 5 were in home pools.



	HOSPITALISATIONS	FATALITIES
Auckland	37	24
Bay of Plenty	17	12
Canterbury	15	9
Gisborne	2	2
Hawkes Bay	9	0
Manawatu-Wanganui	9	1
Marlborough	1	3
Northland	1	8
Otago	5	5
Southland	1	4
Taranaki	6	2
Tasman	2	2
Waikato	15	7
Wellington	17	7
West Coast	4	6
Unknown	7	

TOTAL **148** **92**



20 female fatalities. The highest rate since 2008.

38 female hospitalisations. The majority were due to Swimming (37%) and Immersion Incidents (37%).



16

Largest number of fatalities among the 15-24 years and 65+ year age groups. 16 in each age group.



Swimming fatalities were highest among 15-24 year olds.



71% of Powered Boating fatalities were NZ European.

Water Safety New Zealand
Financial Statements

2018



Statement of Comprehensive Revenue and Expense

For the Year Ended 30 June 2018

	Notes	2018 \$	2017 \$
Revenue from Non-Exchange Transactions			
ACC		900,000	934,460
Sport NZ	5	2,601,289	2,283,545
Tauranga Energy Consumer Trust		-	95,121
Sporting Organisations and Trusts		55,000	32,608
Donations		527	1,568
Sponsorship		185,671	298,000
		3,742,487	3,645,302
Revenue from Exchange Transactions			
Interest Income		66,496	57,051
Other Income		2,267	-
		68,763	57,051
Total Revenue		3,811,250	3,702,353
Expenses			
Leadership	6	1,939,483	1,658,638
Partnership and Investment Programmes	7	1,696,713	1,740,696
Governance	6	84,582	77,450
		3,720,778	3,476,784
Net Surplus From Operating Activities		90,472	225,569
Other Comprehensive Revenue and Expense		-	-
Total Comprehensive Revenue and Expense		90,472	225,569

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 2018

	Notes	2018 \$	2017 \$
Accumulated Comprehensive Revenue and Expense	3.14		
Opening Accumulated Comprehensive Revenue and Expenses		821,280	804,304
Total Comprehensive Revenue and Expenses for the Year		90,472	225,569
Less: Transfer from Water Survival Skills Implementation Reserve		-	54,000
Less: Transfer (to) Partnership Investment Reserve		(137,903)	(80,593)
Less: Transfer (to)/from Capability, Information Management and Social Marketing Reserve		22,000	(182,000)
Closing Accumulated Comprehensive Revenue and Expense		795,849	821,280
Water Survival Skills Implementation Reserve	3.14		
Opening Water Survival Skills Implementation Reserve		-	54,000
Less: Transfer (to) Accumulated Comprehensive Revenue and Expense		-	(54,000)
Closing Water Survival Skills Implementation Reserve		-	-
Partnership Investment Reserve	3.14		
Opening Partnership Investment Reserve		80,593	-
Less: Transfer from Accumulated Comprehensive Revenue and Expense		137,903	80,593
Closing Partnership Investment Reserve		218,496	80,593
Capability, Information Management and Social Marketing Reserve	3.14		
Opening Capability, Information Management and Social Marketing Reserve		182,000	-
Less: Transfer (to)/from Accumulated Comprehensive Revenue and Expense		(22,000)	182,000
Closing Partnership Investment Reserve		160,000	182,000
Research Reserve	3.14	191,088	191,088
Total Equity		1,365,433	1,274,961

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 2018

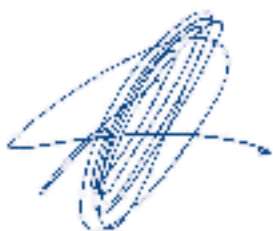
	Notes	2018 \$	2017 \$
Current Assets			
Cash and Cash Equivalents		591,900	375,667
Short Term Investments	9	800,000	1,000,000
Receivables from Non-Exchange Transactions		38,750	43,571
Prepayments		23,719	7,474
Interest Receivable		2,992	2,098
GST Receivable		36,378	30,029
		1,493,739	1,458,839
Non Current Assets			
Intangible Assets	10	-	-
Property and Equipment	11	23,549	13,991
		23,549	13,991
Total Assets		1,517,288	1,472,830
Current Liabilities			
Trade Creditors and Accruals		102,189	96,850
Partnership and Investment Creditors		-	46,748
Employee Annual Leave and Salary Entitlements		49,666	54,271
		151,855	197,869
Total Liabilities		151,855	197,869
Total Net Assets		1,365,433	1,274,961

Statement of Financial Position *continued*

As At 30 June 2018

Equity			
Accumulated Comprehensive Revenue and Expenses	3.14	795,849	821,280
Water Survival Skills Implementation Reserve	3.14	-	-
Partnership Investment Reserve	3.14	218,496	80,593
Capability, Information Management and Social Marketing Reserve	3.14	160,000	182,000
Research Reserve	3.14	191,088	191,088
Total Equity		1,365,433	1,274,961

Signed for and on behalf of the Board who authorised these financial statements for issue on 12 September 2018



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 2018

	Notes	2018 \$	2017 \$
Cash Flows from Operating Activities			
Receipts			
Grants from Government Organisations		3,501,289	3,183,545
Grants from Community Trusts and Foundations		44,817	88,808
Grants from Sporting Organisations and Trusts		45,000	32,609
Sponsorship		184,234	302,312
Interest Income		65,602	56,684
Donations		527	1,568
Other Income		2,267	-
		3,843,736	3,665,526
Payments			
Suppliers and Employees		1,428,533	1,245,663
Partnerships and Investment Programs		1,797,289	1,748,417
Research		166,958	126,075
Water Safety Media Campaigns and Communications		338,952	281,882
Regional and Risk Group Strategies		67,224	-
Net GST Paid/(Received)		6,349	(6,275)
		3,805,305	3,395,762
		38,431	269,764
Cash Flows from Investing Activities			
Receipts			
Investments in Short Term Deposits		200,000	-
Sale of Property and Equipment		-	-
		200,000	-
Payments			
Investments in Short Term Deposits		-	400,000
Purchase of Property and Equipment		22,198	12,958
		22,198	412,958
		177,802	(412,958)
Net Increase/(Decrease) in Cash and Cash Equivalents		216,233	(143,194)
Cash and Cash Equivalents at 1 June		375,667	518,861
Cash and Cash Equivalents at 30 June		591,900	375,667

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 2018

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 bases 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 the 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 chartable 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.

Water Survival Skills Implementation Reserve

The water survival skills implementation reserve was established in June 2016. The reserve was used to deliver training and resources to activate the new Water Skills for Life programme in 2016 and 2017.

Partnership Investment Reserve

The partnership investment reserve was established in June 2017. This reserve will be used for partnership investment in the next financial year.

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 regions.

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 2018 income from Sport NZ included \$2,401,289 (2017: \$2,083,545) 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:

Leadership Expenditure	2018 \$	2017 \$
Depreciation of Property and Equipment	12,640	9,897
Travel Expenses	75,165	59,449
Office Operating Expenses	187,387	179,584
Water Safety Media Campaigns and Communications	404,851	281,882
Kiwisaver Defined Contribution Plan Expenses	29,127	25,125
Employee and Contractor Expenses	990,862	959,895
Research and Policy Expenses	172,227	142,806
Regional and Risk Group Strategy Expenses	67,224	-
Total Leadership Expenditure	1,939,483	1,658,638

Governance Expenditure	2018 \$	2017 \$
Audit Fees	13,955	13,920
AGM and Annual Report Expenses	9,968	7,147
Board Honorarium	32,250	32,375
Board Travel Expenses	20,731	16,890
Other Governance Expenditure	7,678	7,118
Total Governance Expenditure	84,582	77,450

7 Partnership and Investment Programmes Expenditure

	2018 \$	2017 \$
Under 5's		
Royal New Zealand Plunket Society	155,000	179,258
Drowning Prevention Auckland	20,000	-
Splash Save Ltd	14,953	-
5 to 13 Year Olds		
Aktive – Auckland Sport and Recreation	190,000	180,000
Swimming New Zealand	175,000	174,500
Surf Life Saving New Zealand	165,000	165,000
Find Your Field of Dreams	100,000	50,000
Sport Otago	95,000	89,609
Sport Northland	75,000	60,000
New Zealand Recreation Association	42,000	-
Christchurch City Council	40,000	35,000
Porirua City Council	40,000	30,000
Hutt City Council	40,000	40,000
Waimakariri District Council	38,000	30,000
Sport Hawke's Bay	38,000	37,500
Sport Bay of Plenty	30,000	124,735
Sport Tasman	30,000	32,000
Palmerston North Aquatics	30,000	-
Sport Southland	25,000	25,000
Swim for Life Tairāwhiti Charitable Trust	20,000	20,000
Other Providers	45,500	173,094
High Risk Groups, Activities and Environments		
Coastguard Boating Education	190,000	250,000
Second Nature Charitable Trust	35,000	-
NZ Underwater Association	20,000	-
Te Taitimu Trust	15,000	-
Other Providers	18,000	15,000
Innovation, Research and Value Added Opportunities		
University of Otago	10,260	10,000
Drowning Prevention Auckland	-	20,000
Total Partnership and Investment Expenditure	1,696,713	1,740,696

* Funded through Aktive – Auckland Sport and Recreation in 2017

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 \$65,668 exists not later than one year and \$82,085 not later than two years.

Lease – Photocopier

WSNZ has a lease for a Ricoh photocopier for a 60 month period ending 4 June 2019. Payment is negotiated on a per copy basis, with no separate lease amount. Early termination is calculated to be \$7,982 based on the average of the previous 12 months usage, pro-rated for the remainder of the term.

9 Short Term Investments

Short term investments are bank deposits with maturities of between one and eight months.

10 Intangible Assets

	Cost \$	Accumulated Amortisation \$	2018 Net Book Value \$	2017 Net Book Value \$
Computer Software*	21,137	21,137	-	-
Website	19,668	19,668	-	-
DrownBase	16,380	16,380	-	-
	57,185	57,185	-	-

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

(2017: \$82,612 of fully amortised computer software was written off)

11 Property and Equipment

	Cost \$	Accumulated Depreciation \$	2018 Net Book Value \$	2017 Net Book Value \$
Leasehold Improvements	30,039	30,039	-	-
Office Equipment	25,816	20,164	5,652	7,777
Computer Hardware	57,659	39,762	17,897	6,214
	113,514	89,965	23,549	13,991

2018	Opening Balance \$	Additions \$	Disposals \$	Depreciation \$	Closing Balance \$
Leasehold Improvements	-	-	-	-	-
Office Equipment	7,777	-	-	2,125	5,652
Computer Hardware**	6,214	22,198	-	10,515	17,897
	13,991	22,198	-	12,640	23,549

** \$4,417 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:

	2018 Number of Individuals	Remuneration	2017 Number of Individuals	Remuneration
Board of Directors	9 people*	\$32,250	10 people*	\$32,375
Senior Management Personnel	4 positions	\$595,600	4 positions	\$562,571

* Not necessary full-time equivalent positions during the year

13 Capital Commitments

At reporting date WSNZ has no capital commitments. (2017: Nil).

14 Contingent Liabilities

There are no known contingent liabilities at the reporting date. (2017: 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. (2017: Nil).

Independent Auditor's Report

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To the Board 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 on pages 23 to 35 which comprise the statement of financial position as at 30 June 2018, 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 Entity as at 30 June 2018 and its financial performance and cash flows for the year then ended in accordance with Public Benefit Entity 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)). 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 Entity 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 Entity.

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 entity for the preparation and fair presentation of these financial statements in accordance with Public Benefit Entity 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 Entity'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 Entity 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 Entity's board members, as a body. Our audit work has been undertaken so that we might state to the Entity'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 Entity and the Entity'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

19 September 2018

OUR VISION

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



Lottery Grants Board



FUNDS FOR YOUR
COMMUNITY



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