



2022

Annual Report

Karakia for Tangaroa

He huanui, he huaroa ki te Ao

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

Omāio 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

Nāu e Hinemoana – Nāu Tangaroa ē

The sacred domain of Hinemoana and Tangaroa.



 **Water
Safety**
NEW ZEALAND

Water Safety New Zealand

Contents

Water Safety New Zealand – 2022 Annual Report

Chair Report	05
CEO Report	06
About Us	08
Our Board	09
Wai Ora Leadership	10
Water Skills for Life	12
Numbers Don't Lie	14
Community Investment	17
Members	18
Financials	19

Water Safety New Zealand

Chair Report

Kate Wareham – Water Safety New Zealand Board Chair

As Chair of the Water Safety New Zealand Board, it is my pleasure to present the annual report for 2021.

Too many New Zealanders continue to lose their lives or get injured in our waterways at great cost to New Zealand. However, without the efforts of our members and sector organisations the numbers would be catastrophic.

The 90 preventable drownings for the 2021 calendar year, the highest since 2011, is disappointing for all Kiwis. This, combined with the worst summer holiday period in 40 years, a near tripling of preventable drownings (14), has been described in the media as a "national disgrace".

The Wai Ora Aotearoa Strategy 2025– NZ's Water Safety Sector Strategy, commits sector partners, to continue to work together towards common goals with greater impact and efficiency. This strategy is our collective response.

As the lead agency of the sector strategy, Water Safety New Zealand will continue to drive the strategy's implementation, and report back. WSNZ and the sector will also stand accountable for its results. However, no one organisation can make the step change alone.

The sector has developed aspirational goals, determined measurable targets, and agreed an action plan to achieve the sector outcomes. There has been strong collaboration during the development of this strategy. We now need to continue to work constructively together to implement, monitor and evaluate our action plan, so that we reach our vision

"Everyone connects to and enjoys the water safely".

Clearly, we all need to continue working closely together to do something different – a step change – to improve the summer of 2021/22 tragedies and provide for New Zealanders' well-being. WSNZ's Board firmly believes that if all parties responsible for water safety and drowning prevention work collectively, align behaviours and invest based on evidence, we can improve New Zealanders' community well-being and avoid another Summer 2021/22.

As an organisation, WSNZ has revitalised itself to be completely aligned with the Sector Strategy. As a refreshed organisation we now strive to be partner-centric, have decisions and areas of focus based on robust evidence and a drive for a long-term, intergenerational approach to behaviour change.

I thank my fellow Board members. In particular, Matt Barker, who has served two terms (6 years) as a general member, Maurice Kidd, with two terms as Independent Member and Interim Chair, Margaret McKee, 1 term as Core Member Swimming, and Dean Lawrence, two terms as Core Member – Coastguard NZ. Your contribution to the sector has been outstanding.

I wish to also take this opportunity to acknowledge and thank Water Safety New Zealand staff who have dealt with numerous changes over the year. To our core members namely Coastguard New Zealand, Surf Life Saving New Zealand and Swimming New Zealand, general members and our numerous sector volunteers thank you for your service, commitment, and contributions.

Kate Wareham
Water Safety New Zealand Board Chair



Water Safety New Zealand

CEO Report

Daniel Gerrard – Water Safety New Zealand CEO

It gives me great pleasure to present my second Annual Report for Water Safety NZ. 2020/21 has been both challenging and rewarding. In the calendar year of 2021 there were 90 recreational (intending to be in the water) and non-recreational (no intention of being in the water) preventable drowning fatalities. This is 1.76 per 100,000 Kiwis, up from the five-year average of 1.67. Australia's per capita rate is 1.1 and Canada's 1.3. Each fatality comes with a human and financial cost. It's a life cut-short and it leaves families and communities devastated.

Our drowning rate is something every New Zealander should see as a national disgrace and one we all have a responsibility to address.

Preventable fatalities in 2021 increased by 7% on 2020 (84) and 13% on the 10-year average (80). 2021 had the highest number of preventable drowning deaths since 2011.

Like 2020, there were lockdowns and restrictions of varying levels in New Zealand in 2021. December 2021, the beginning of summer and the move to fewer restrictions in the orange level of the traffic light system saw 17 fatalities, almost double December 2020 (9) and over 50% higher than the five-year average (11). December 2021 was the highest December since 1998.

2021 Key Data Points

- 2021 was the worst year for drowning for a decade, 90 up from a 10-year average of 80.
- 76 were male (16 different activities) Vs 14 Women (3 types of activities, free diving, swimming and powered boat under 4m)
- Fatalities for the 0-44 age groups are all down, 25-34yrs down by 33% on 10 year average
- A near doubling of 45 years and above

- Drowning deaths at beaches (25) and rivers (24) made up over half the fatalities
- There were 60 recreational drowning fatalities. Swimming (22) and powered boating (13) made up 58% of those deaths.
- Māori and Asian are at far greater risk of drowning than their proportion of the population

Insights—who is at risk?

- Older males especially: NZ European in powered boats, or swimming at beaches or fishing from rocks
- Asian men fishing from rocks
- Māori men in underwater activities or swimming in rivers
- Pasifika men in powered boats
- 15-24-year-olds swimming in rivers – all ethnicities
- Pasifika male youth at beaches – swimming and other activities
- Caregivers of small children supervising when they are outside of the home (lakes and rivers e.g. at the family picnic)

Participation Rates

- Land based fishing has increased
- Underwater activities increased
- Surfing has increased
- Participation over summer is elevated from Boxing Day through the first couple of weeks of summer and any summer weekend (particularly nice ones)

Resilience is defined as "the capacity to recover quickly from difficulties; toughness". With the 2021/22 year in mind the team at Water Safety New Zealand personify this definition.

This capacity to recover quickly from difficulty was best illustrated by the need for change and the direct impact this had on the day to day running of WSNZ, its funded partners and the local delivery network.

We owe it to Aotearoa to change.

Of the multiple challenges confronting WSNZ, the inability to effect real change and 'turn the curve' on our horrendous drowning numbers over the last 15 years is what focuses WSNZ the most.

The data from the 2020 and 2021 Drowning Reports reinforced the need for an organisation wide re-focus for WSNZ. A clear desire to align more closely to Wai Ora Aotearoa 2025, NZ's Water Safety Sector Strategy, was the key driver for change. This resulted in a significant yet necessary organisational refresh. It became increasingly clear that for WSNZ to provide the support needed to its partners, to drive and lead the sector strategy and effect real change to New Zealand's drowning problem that we needed a different fundamental approach.

This refreshed approach has now been embedded throughout WSNZ and the recruitment of key personnel to drive our revitalisation is nearing completion.

The fundamental focus now driving WSNZ forward is:

1. A true partnership philosophy- without our partners and deliverers performing at their best impacts will be minimal. WSNZ will focus on supporting the capability of its partners
2. Evidence based approach to all that we do.
3. Acknowledging that a long-term intergenerational approach is needed to truly effect change.

As a result of the organisational refresh, we've welcomed 5 new members to our fantastic team over the course of the last twelve months. Simon Williamson (GM Data, Research, and Insights), former contractor Caron Mounsey-Smith (GM Business Services), Gavin Walker (GM Partnerships & Funding), Kerry Cooper (Executive Assistant and Office Manager) and Esther Hone-Moore returns to WSNZ (Interventions Advisor-WSFL).

We did however farewell Sheridan Bruce, Neil Molnes, Ants Lowe, Ben Christie, Jo Kinnard and Sally Walker all of whom have committed tremendously over the years. I thank you all for your contribution and genuine desire you show genuinely care about the cause and want to make a difference.

I am hugely appreciative of the support I have received from Kate and the whole WSNZ Board, Andrew Corkill (Sport NZ) and Kirsten Malpas (ACC) during this time.

As a sector we know that 2021 was a hugely tragic year, 2022 may be looking worse. The sector has organised itself behind the Wai Ora Strategy and WSNZ has reshaped itself ready for action. We must all focus our attention on what needs to be done...now the hard work begins.

Kaua e mate wheke mate ururoa

"Don't die like an octopus, fight like a hammerhead shark"

Daniel Gerrard
Water Safety New Zealand CEO



Water Safety New Zealand

About Us

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

Our Vision

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

Our Purpose

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.

Water Safety New Zealand

Our Budget & Board

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. We also receive funding from Protector Aluminium, and work with trusts and foundations which support community drowning prevention initiatives and programmes. Over the 2021-22 year we allocated just over \$2M of funding to 38 organisations



Kate Wareham
Independent Chair



Maurice Kidd
Independent Director



Dr. Anne-Marie Jackson
Independent Director



Kira Schaffler
General Member director



Dr. Matt Barker
General Member director



Michael Bassett-Foss
Core Member delegate
(SLSNZ)



Dean Lawrence
Core Member delegate
(Coastguard NZ)



Margaret McKee
Core Member delegate
(Swimming NZ)



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

Water Safety New Zealand

Our Achievements

Wai Ora Leadership Annual Report

Following the successful launch of the Wai Ora Aotearoa 2025 Sector Strategy by the Minister for the Community and Voluntary Sector – the Hon. Priyanca Radhakrishnan in March 2021, the water safety sector’s leadership group, Wai Ora Leaders (WOL), has been working towards the vision that “Everyone connects to and enjoys the water safely”.

Achievement of this vision will be by strengthening peoples’ connection to water using the three focus areas of the Wai Puna model of Māori water safety: Whakapapa (Attitudes and Beliefs), Mātauranga (Knowledge) and Tikanga (Behaviour).

The strategic areas of focus in the Sector Strategy are:

- Education and training
- Data, Research and insights
- Communication, collaboration, and partnership
- Leadership, advocacy and influence
- Frontline prevention, search and rescue

The 11 member organisations of WOL all have various roles and responsibilities that enable the group to work together collaboratively to achieve the vision, mission and outcomes of the strategy. All are committed to improving water safety in Aotearoa and implementing the strategy’s strategic initiatives.

2021–2022 has seen the foundation put in place to set the strategy up for success and to be able to monitor the progress against outcomes. The following overarching sector outcomes were agreed by member organisations during the sector strategy development process:

- Culture change: People’s water safety competencies are increased, and they modify their behaviours in, on and around the water based on risk awareness,
- Reduced drowning fatalities and drowning related hospitalisation: The social and economic costs of drowning and water related injury and hospitalisation are minimised.
- High performing: The New Zealand water safety sector is sustainable, collaborative and efficient.

The foundational work completed in 2021/22 includes;

Setting baselines for the sector outcomes

Culture change baseline measures have been agreed and set by Wai Ora Leaders. WSNZ and Surf Lifesaving New Zealand

collaborated to commission Ominipoll to run a market research survey in April 2021. This survey will be repeated annually for each year of the strategy and will provide behaviour change insights for the sector over time.

Drowning fatalities and drowning related hospitalisation baselines were set per 100,000 at the end of the calendar year in 2020. These figures are held in Drownbase™ and are being tracked over time. Drowning data is available from 1980 and drowning related hospitalisations from 2003. We are using the data to drive evidenced based decision making, to help support investment in appropriate areas.

The high performing sector outcome will show how sustainable, collaborative and coherent the water safety sector is. Member organisations will incorporate the sector strategy, where relevant, into their strategic annual and long-term planning. The impacts the sector wants to achieve from their combined activities are for the sector to be efficient, aligned and cooperative.

Developing the Sector Strategy implementation plan

A key deliverable for 2021/2022 was the development and writing of the sector Implementation Plan covering the first 12–18 months of the strategy period. This was developed and led by WSNZ and broadly involved collaborative planning, risk management, and governance of the Wai Ora Leadership Group and the pillar working committees.

Developing a local government engagement strategy and action plan

The Local Government (Community Well-being) Amendment Act 2019 restored the promotion of social, economic, environmental, and cultural well-being to the purpose of local government. The amendments are intended to enable local authorities, and ensure local authorities are responsible for playing a broad role in promoting and improving the social, economic, environmental, and cultural well-being of their communities—the four aspects of well-being.

This change in the Local Government (Community Well-being) Amendment Act 2019 requires local government to now take a broader and deeper approach to water safety and drowning

protection as key components of a community's well-being. This broader and deeper approach must reflect the needs and aspirations of local communities and provide local solutions for local needs.

During 2021/2022, WSNZ developed the Water Safety Sector Local Government Engagement Strategy and associated action plan. The plan outlines the high-level principles for engagement, engagement actions, and how WSNZ will measure success. Wai Ora Leaders approved the Engagement Strategy and has committed to support the action plan.

There have been several regions which have moved on this, notably Waikato with their investment in risk and river user enquiry, investigation to improve access to aquatic facilities, river safety education trial, communications strategy, staff training, trial of increased riverside presence by City Safety, improved signage & river infrastructure inspections. Manawatu has also been working closely with the WSNZ Kaihautū to invest in a pilot river assessment originating from a joint Iwi, Palmerston North City Council, WSNZ and Horizons Council work programme to help address the Summer 2021/22 Manawatu drownings. Other initiatives in the work programme are response protocols when a Rāhui is placed, review signage along the Manawatu River/Awa and a water safety education programme. NZSAR should be acknowledged for supporting this pilot.

Sector policy statement on mandatory use of lifejackets

In order to reduce harm and save lives, the WSNZ Board has consistently maintained the position that all persons on recreational vessels of six metres or less in length be required to wear personal floatation devices at all times. NZ law states that the skipper must carry a correctly sized lifejacket for each person on board, and they have a legal responsibility to ensure that lifejackets are worn in situations of heightened risk. Some regions have bylaws that are more specific, making wearing of lifejackets compulsory on small craft in their area.

Our research shows that New Zealanders are confused and uncertain about lifejacket requirements in different areas around New Zealand. Introducing standardised national guidelines and

regulations will reduce confusion and enable sector agencies to be consistent in their messaging – and turn boating fatalities into survivors.

WSNZ notes that there has been a lack of movement in parliament to resolve the inconsistency in lifejacket regulations. In the meantime, fatalities continue to mount. There has been an average of 17 boating deaths per year, with one third dying without getting a chance to put on a lifejacket they were carrying, and 37% failing to carry any lifejackets at all"

WSNZ and WOL members continue to request ministers prioritise legislation that apply a national standard approach: that all persons on recreational vessels of six metres or less in length be required to wear personal flotation devices at all times before Summer 2022/23 and help avoid a repeat of last year's fatalities, or worse.

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

**Wai Ora Aotearoa
Water Safety
Sector Strategy
2025**



Water Safety New Zealand

Protect Our Future

Water Skills for Life is an initiative led by Water Safety NZ to give children the skills and knowledge they need to assess risk and make smart decisions around water.

For as much as we love the water. We don't have the skills and knowledge to enjoy it safely. Drowning is the number one cause of recreational death and the second highest cause of death as result of unintentional injury among young people aged 1-24 years.

Only 27% of New Zealand schools provide a minimum acceptable combination of eight or more water-based lessons of 26-30 minutes' duration per year. The minimum should in fact be 10 lessons of at least 30 minutes.

Faced with the reality that more children are leaving school without the necessary water safety skills, should we accept that more children will drown, or address the issue, starting in schools?

The ways that our children enjoy the water has changed and we need to give them better practical skills to make sure no one loses their life unnecessarily. Which is why we re-developed the Water Skills for Life program to set the national standard for aquatic education in New Zealand primary schools. It is linked into the national education curriculum and gives children the skills and knowledge they need to assess risks and make smart decisions around water.

This program has been designed by educators from across New Zealand with input from world leading experts in aquatic education. The focus is to achieve the end outcome of culture change for this age group.

Water Skills for Life is made up of seven competency areas that contains 27 core skills, establishing broad fundamental competencies for life-long water safety. It provides basic information about how to stay safe around water, how to recognise hazards and risk factors associated with water activities, how to avoid them and what actions should be taken if things go wrong.

The Water Skills for Life programme helps build the capabilities of the swim teachers and schools to help them deliver water skills learning experiences for students across a broad and diverse range of abilities, ages, and cultures.

Specifically designed to engage with our community better than ever before. We're proud to have launched a new dynamic website, complete with e-learning modules, self assessment tools and a private app-based members community for our educators to connect.

Now that WSFL has become a better organised programme we look to the Swimming educators. We need you to rally around the refreshed WSFL programme, to find ways to ensure all Kiwis get the opportunity to learn these crucial life skills. We look forward to working with you all.

Cutting edge e-learning to reach every corner of Aotearoa



As a nation of islands in the South Pacific, water is deeply engrained in our culture. Naturally it's the power of our oceans, lakes and rivers that form the basis of the design identity.

As the vision for Water Skills for Life evolves, the refreshed visual identity is built around a bold design system. Encapsulating the flows, currents and power of New Zealand's waterways. Ushering in an expressive new era for Water Skills for Life.

Water Safety New Zealand

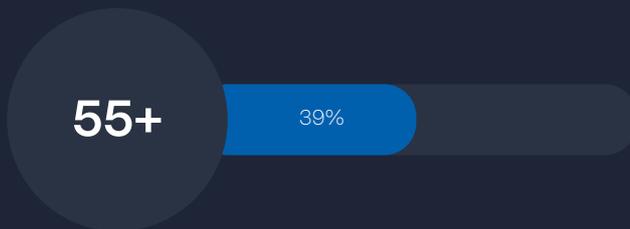
Numbers Don't Lie

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.

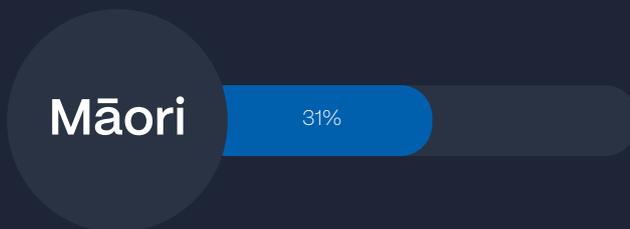
Knowledge Hub was developed by Water Safety New Zealand and launched for sector partners in 2021-2022 as a key tool for the water safety sector. As set out in the Water Safety Strategy 2025, initiatives and programmes developed and implemented by sector partners will be monitored and evaluated to gauge progress, effectiveness and efficiency against expected outcomes. Knowledge Hub gives the sector the ability to track progress with data that is comparable over the whole sector.

Water Safety New Zealand continues to maintain DrownBase, the official drowning database for New Zealand. Cases are categorised according to the nature of the incident; preventable fatality or hospitalisation and dozens of variables are collected. We analyse the data and look for groupings of incidents with similar characteristics. These characteristics help us to understand more about the drivers of behaviour that result in these incidents.

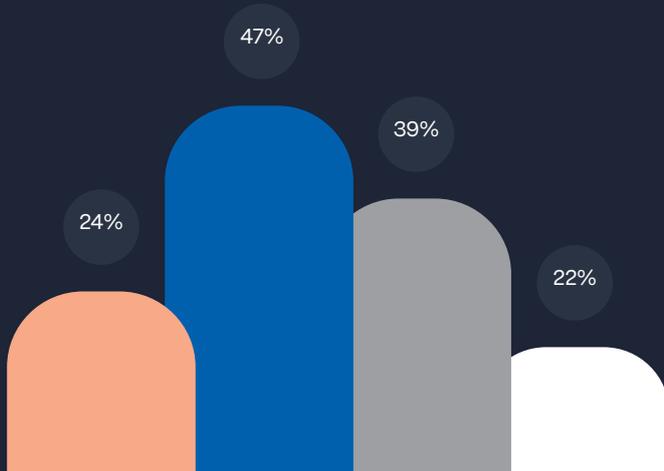
To expand Knowledge Hub, WSNZ is developing a participation tracker which brings together data from a number of datasets such as equipment sales, and surveys such as the National Coastal and Water Survey in order to understand the full picture of risk across activities and environments.



In 2021, the number of over 55 fatalities was 39% of the annual total, the majority male. In 2021, the numbers of NZ European men, Māori men and Asian men aged 55+ were the highest on record.



Māori comprise 31% (28) of all drowning fatalities in 2021 despite representing only 17% of the population. Almost a quarter of drowning fatalities and hospitalisations are of Māori ethnicity. Looking at the last ten years, Māori drowning deaths are increasing and there is a continual increase in Māori hospitalisations.

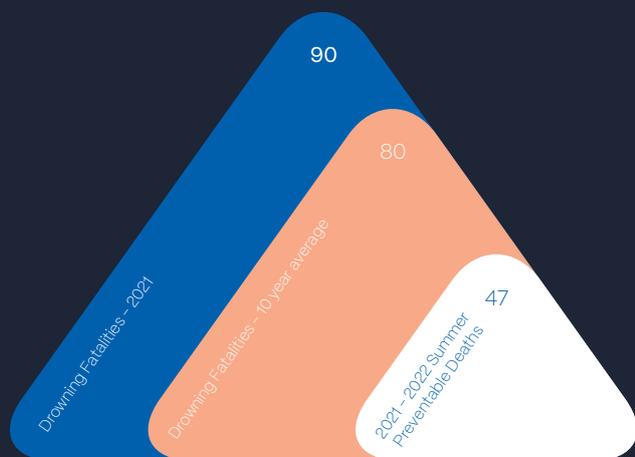


- 24% of drowning deaths occur on the coast
- Only 47% of people always swim between the flags
- Only 39% of people can swim 50m in the ocean
- 22% of drowning deaths occur in the rivers

More than 1 in 4 New Zealanders have ever experienced some kind of difficulty in or on the water while participating in coastal activities

There were 90 drowning fatalities in 2021. This was the highest total of drowning deaths since 2011 (91). The ten-year average is 80 drowning deaths per year. 2021 was New Zealand’s warmest year on record. Swimming and boating participation rates appeared to be higher in 2021 than the ten-year average. There were 22 Swimming drowning fatalities in 2021, mostly occurring at beaches or

in rivers and were often aged 15–24 or over 65 years old. There were 13 Powered Boat drowning fatalities in 2021. These were mostly in small boats under 6m, occurred in tidal waters (such as a harbour or a bar) and be men aged 45 years or older. Drowning deaths at beaches occurred while taking part in many activities; drowning deaths in rivers were mostly swimming or falls.



Summer 2021–2022

There were 47 preventable deaths over the 2021–22 summer. This is the highest summer total since 1996–1997. The past average has been 33 deaths per summer.

Māori

Almost a quarter of drowning fatalities and hospitalisations are of Māori ethnicity. At the last census, Māori made up 17% of the New Zealand population. Looking at the last ten years, after a decline for several years, Māori drowning deaths are increasing and there is a continual increase in Māori hospitalisations. Like the NZ total of drowning deaths, Māori drownings are predominantly male. Māori participation regionally and per age group is quite broad but swimming in the younger male age groups and underwater activities and boating in the older male age groups are common fatal activities. Swimming, boating, jumping off and falls are the leading activities for Māori male hospitalisations. Māori hospitalisations of children under five are overrepresented: Māori comprise 40% of the under five drowning hospitalisation total.

Older Males 55+

Ten years ago, the average for over 55 year old drowning fatalities was just over a quarter of the annual total. In 2021, the number of over 55 fatalities was 39% of the annual total, the majority male. This cohort have been drowning at higher rates throughout their lives. {risk takers} In 2021, the numbers of NZ European men,

Māori men and Asian men aged 55+ were the highest on record. Looking at the past decade, Asian males aged 55+ who died by drowning were most likely to be in Auckland and have been fishing on the coast or in powered boats in tidal waters. Māori males aged 55+ who died by drowning were likely to be swimming in rivers, participating in underwater activities on the coast or powered boating offshore. NZ European males aged 55+ who died by drowning were likely to have been swimming at beaches or powered boating in tidal waters or offshore. Pasifika males aged 55+ who died by drowning were most likely to be in Auckland and be powered boating tidal waters.

Rivers

River drowning deaths often occur when swimming or after a fall in the water. Nearly half the swimming deaths are males aged between 15–24 and range over all ethnicities. A high proportion of river swimming incidents are aged even younger – from about age nine to 14. A high number of river drowning deaths occur in regions known for rivers: Waikato, Manawatu–Wanganui, Otago and West Coast. Bay of Plenty and Canterbury have a high number of river incidents compared with the fatal numbers in these regions.

Water Safety New Zealand

Community Investment

\$2m + invested in community led programmes

Thanks to our incredible support from the Lottery Grants Board, Sport New Zealand, ACC and Protector Aluminium, just over \$2 million of funding support was delivered to 38 partners whose mahi is focussed on tackling the key drivers of drowning in Aotearoa. These help those most at risk of drowning; improving their knowledge, skill level and providing valuable real-world experience so that they are better able to have safe and enjoyable lifelong connection to wai.

Funding available to WSNZ to support community led programmes varies from year to year. The half a million-dollar reduction between the 2020/2021 and 2021/2022 year reflects the end of specific funding support to increase kaupapa Māori initiatives. This has had a big impact on all funded partners over the past year and WSNZ is focussed on securing additional funding for the future. In the meantime, we have focussed on ensuring that every dollar available is supporting the highest priority programmes. Over the past year we have made changes to better align who and what we fund with the priority areas outlined in Wai Ora Aotearoa – New Zealand Water Safety Strategy 2025. This has resulted in a focus on:

Under-Fives

This age group continues to be vulnerable to drowning fatalities and injuries, and projects and initiatives that focus on parental education on active supervision will be preferred. This includes expanding existing initiatives and developing effective campaigns to improve the knowledge/mātauranga, attitudes/whakapapa and behaviours/tikanga of parents and caregivers.

Water Skills for Life (WSFL)

WSFL focuses our education funding on 5- to 13-year-old children learning a fundamental set of water survival competencies.

Māori water safety education

Kia Maanu, Kia Ora focuses on improving water safety outcomes especially for Māori. It outlines a portfolio of projects and initiatives focused on the way WSNZ works with Māori and on key Māori drowning prevention.

Proposals were sought for initiatives that aim to reduce Māori preventable drowning through a strengthened connection with wai/water, as aligned with Dr Chanel Phillips' Wai Puna model (<https://kmko.nz/wai-puna>). These are programmes that reflect Māori values and aspirations and strengthen the connection to wai by:

- Increasing the awareness of water safety risks amongst Māori.
- Providing Māori with opportunities to learn water safety survival skills and knowledge.
- Providing Māori with the opportunity to learn about Māori water safety (i.e., kaupapa Māori approaches).
- Using Māori-led research and evaluation to identify new drowning prevention interventions for Māori.

Reducing male drowning and improve decision making in the 15–34 age range

Males in this age group are the most likely demographic cohort to drown.

Targeted water safety projects and initiatives aimed at changing the risk-taking behaviour around water of males aged 15 – 34 years are welcomed.

Programmes and tools that aids people’s awareness of the difference between their perceived competencies and real competencies. Analysis of drowning fatality data has identified that many drowning victims over-estimated their in-water competencies, particularly when undertaking high-risk activities (e.g., Free diving, snorkelling and scuba diving).

The following figure gives an illustration of where funding has been allocated over the past year against these priority areas. The overwhelming majority of funding supports subsidised Water Skills for Life lessons for more than 140,000 tamariki.



Water Safety New Zealand

Members

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

ACC

Aotearoa Women's Surfing Association

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)

Maritime NZ NZ Marine

Motutapu Outdoor Education Camp Trust

NZ Jet Sports Boating Association

NZ Outdoor Instructors' Association (NZOIA)

New Zealand Rivers Association for Professional Guides

New Zealand Recreation Association

NZ Recreational Fishing Council

NZ Sport Fishing Council

New Zealand Stand Up Paddling

NZ Swim Coaches & Teachers

New Zealand Trailer Boat Federation

New Zealand Underwater Association

New Zealand Water Polo Association

Royal Life Saving Society, New Zealand

Royal New Zealand Plunket Trust

Royal Port Nicholson Yacht Club – Wellington Ocean Sports

Safekids Aotearoa Scouts New Zealand

Sir Peter Blake Marine Education & Recreation Centre

Surf Life Saving New Zealand

Surfing New Zealand

Swimming New Zealand

Swimming Pool & Spa Association (SPASA)

Te Toki Voyaging Trust

Vector Wero Whitewater Park

YMCA North

Waka Ama NZ

Whitewater NZ

Windsurfing New Zealand

Yachting New Zealand

Youthtown

Water Safety New Zealand

Contact

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

Water Safety New Zealand

Water Safety New Zealand | PO Box 834
| Wellington 6140 Old Bank Arcade | 98
Customerhouse Quay | Level 2 | Wellington 6011



Water Safety New Zealand

Financial Statements
2022

Water Safety New Zealand Incorporated
Financial Statements for the year ended
30 June 2022

Contents

Water Safety New Zealand Incorporated	
Directory	2
Statement of Comprehensive Revenue and Expense	3
Statement of Changes in Net Assets/Equity	4
Statement of Financial Position	5
Statement of Cash Flows	6
Notes to the Financial Statements	7

Directory

Board for the year ended 30 June 2022	Kate Wareham (Chair) Matt Barker Michael Bassett-Foss Maurice Kidd Anne-Marie Jackson Dean Lawrence Margaret McKee Kira Schaffler Jennifer Gill (resigned 21/10/2021)
Registered office	Level 3, Booth House 202-204 Cuba Street Wellington 6011 New Zealand
Nature of business	WSNZ is the umbrella organisation for the water safety sector. We work to reduce the high number of Kiwis who lose their lives or are injured in the water each year.
Charities Services registration number	CC33799
Independent Auditor	Grant Thornton New Zealand Audit Limited

Statement of Comprehensive Revenue and Expense
Water Safety New Zealand Incorporated
For the year ended 30 June 2022

	Notes	2022	2021
		\$	\$
Revenue from Non-Exchange Transactions			
Accident Compensation Corporation		1,000,000	1,500,000
Sport New Zealand	5	3,209,876	3,180,314
Local or Regional Council		18,583	-
Sporting Organisations and Trusts		102,911	137,395
Sponsorship		60,500	64,000
Donations		11,250	81,294
		<u>4,403,120</u>	<u>4,963,003</u>
Revenue from Exchange Transactions			
Interest Income		10,397	16,912
		<u>10,397</u>	<u>16,912</u>
Total Revenue		<u>4,413,517</u>	<u>4,979,915</u>
Expenses			
Governance	6	66,565	81,511
Leadership	6	2,297,194	2,194,712
Partnership and Investment Programmes	7	1,873,409	2,603,192
Total Expenses		<u>4,237,168</u>	<u>4,879,415</u>
Total Surplus or (Deficit) for the Year		<u>176,349</u>	<u>100,500</u>
Other Comprehensive Revenue and Expense		-	-
Total Comprehensive Revenue and Expense for the Year		<u>176,349</u>	<u>100,500</u>

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



Statement of Changes in Equity
Water Safety New Zealand Incorporated
For the year ended 30 June 2022

	Accumulated Comprehensive Revenue & Expense	Partnership Investment Reserve	Capability, Information Management & Social Marketing Reserve	Research Reserve	Total Equity
Opening Balance at 1 July 2020	788,050	72,335	74,000	166,088	1,100,473
Profit/(Loss) for the Year	100,500	-	-	-	100,500
<i>Reserve Movements</i>					
To Comprehensive Revenue & Expense	146,335	(72,335)	(74,000)	-	-
From Comprehensive Revenue & Expense	(80,601)	80,601	-	-	-
Closing Balance at 30 June 2021	954,284	80,601	-	166,088	1,200,973
Opening Balance at 1 July 2021	954,284	80,601	-	166,088	1,200,973
Profit/(Loss) for the Year	176,349	-	-	-	176,349
<i>Reserve Movements</i>					
To Comprehensive Revenue & Expense	25,500	(25,500)	-	-	-
From Comprehensive Revenue & Expense	(66,966)	66,966	-	-	-
Closing Balance at 30 June 2022	1,089,167	122,067	-	166,088	1,377,322

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



Statement of Financial Position
Water Safety New Zealand Incorporated
As at 30 June 2022

	Notes	2022	2021
		\$	\$
Current Assets			
Cash and Cash Equivalents	9	944,766	893,272
Short Term Investments	10	618,049	415,536
Receivables from Non-Exchange Transactions		52,157	78,080
Prepayments		15,430	21,375
Interest Receivable		3,039	885
GST Receivable		41,827	43,158
		<u>1,675,268</u>	<u>1,452,306</u>
Non-Current Assets			
Intangible Assets	11	-	-
Property, Plant and Equipment	12	19,149	10,803
		<u>19,149</u>	<u>10,802</u>
Total Assets		<u>1,694,417</u>	<u>1,463,109</u>
Current Liabilities			
Trade Creditors and Accruals	14	230,721	206,728
Partnership and Investments Creditors	14	35,650	-
Unspent Partnership Grants	13	25,000	-
Employee Annual Leave and Salary Entitlements		25,724	55,408
Total Liabilities		<u>317,095</u>	<u>262,136</u>
Net Assets		<u>1,377,322</u>	<u>1,200,973</u>
Equity			
Accumulated Comprehensive Revenue and Expenses	3.14	1,089,167	954,284
Partnership Investment Reserve	3.14	122,067	80,601
Capability, Information Management and Social Marketing Reserve	3.14	-	-
Research Reserve	3.14	166,088	166,088
Total Equity		<u>1,377,322</u>	<u>1,200,973</u>

Signed for and on behalf of the WSNZ Board who authorised these Financial Statements for issue on 11 October 2022.



Kate Wareham (Chair)
9/10/2022



Daniel Gerrard (Chief Executive)

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

Statement of Cash Flows
Water Safety New Zealand Incorporated
For the year ended 30 June 2022

	Notes	2022	2021
		\$	\$
Cash Flows from Operating Activities			
<i>Receipts</i>			
Grants from Government Organisations		4,283,318	4,675,410
Grants from Sporting Organisations and Trusts		102,911	137,395
Sponsorship		55,250	69,833
Interest Income		8,244	17,526
Donations		11,250	81,294
Net GST Received		2,576	-
		<u>4,463,549</u>	<u>4,981,458</u>
<i>Payments</i>			
Suppliers and Employees		1,530,415	1,549,868
Partnerships and Investment Programmes		1,839,823	2,649,540
Research		212,031	320,999
Water Safety Media Campaigns and Communications		289,000	279,767
Regional and Risk Group Strategies		319,962	133,157
Net GST Paid		-	18,605
		<u>4,191,231</u>	<u>4,951,936</u>
Net Cash Flows from Operating Activities		<u>272,318</u>	<u>29,522</u>
Cash Flows from Investing Activities			
<i>Payments</i>			
Investments in Short Term Deposits		202,514	203,462
Purchase of Property, Plant and Equipment		18,310	2,169
		<u>220,824</u>	<u>205,631</u>
Net Cash Flows from Investing Activities		<u>(220,824)</u>	<u>(205,631)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents		51,494	(176,109)
Cash and Cash Equivalents at 1 July		893,272	1,069,381
Cash and Cash Equivalents at 30 June	9	<u>944,766</u>	<u>893,272</u>

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



Notes to the Financial Statements
Water Safety New Zealand Incorporated
For the year ended 30 June 2022

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 2022 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

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.



Notes to the Financial Statements
Water Safety New Zealand Incorporated
For the year ended 30 June 2022

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 \$7,000 with an interest rate of 19.95% per annum applicable on late payments, of which there were none during the financial year.

Notes to the Financial Statements
Water Safety New Zealand Incorporated
For the year ended 30 June 2022

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, plant 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

Notes to the Financial Statements
Water Safety New Zealand Incorporated
For the year ended 30 June 2022

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 and 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.

Notes to the Financial Statements
Water Safety New Zealand Incorporated
For the year ended 30 June 2022

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

Notes to the Financial Statements
Water Safety New Zealand Incorporated
For the year ended 30 June 2022

5 Sport New Zealand Revenue

In 2022 income from Sport New Zealand included \$2,477,314 (2021: \$2,448,763) 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:

	Note	2022	2021
		\$	\$
Leadership Expenditure			
Depreciation of Property and Equipment	12	9,434	8,276
Loss on the Disposal of Property and Equipment	12	530	-
Travel Expenses		29,786	74,519
Office Operating Expenses		138,076	159,826
Water Safety Media Campaigns and Communications		279,000	247,333
Kiwisaver Defined Contribution Plan Expenses		20,841	25,398
Employee and Contractor Expenses		1,279,534	1,209,204
Research and Policy Expenses		200,031	306,999
Regional and Risk Group Strategy Expenses		339,962	163,157
Total Leadership Expenditure		2,297,194	2,194,712
Governance Expenditure		\$	\$
Audit Fees		17,565	16,784
AGM and Annual Report Expenses		5,410	4,844
Board Honorarium		34,750	30,550
Board Travel Expenses		3,177	18,935
Other Governance Expenditure		5,663	10,398
Total Governance Expenditure		66,565	81,511

7 Partnership and Investment Programmes Expenditure

	2022	2021
	\$	\$
Under 5's		
Aktive Auckland Sport and Recreation	-	12,500
Royal New Zealand Plunket Trust	170,000	150,000
Te Taitimu Trust	-	(13,000)
Water Safe Auckland Inc	12,500	25,000
	182,500	174,500
5 to 13 Year Olds		
Aktive - Auckland Sport and Recreation	125,000	105,000
Bay Venues	30,000	45,000
Christchurch City Council	35,000	42,250
Community Leisure Management - Rotorua	-	15,000
Drowning Prevention Auckland	(1,326)	-
Hamilton City Council	10,000.00	-
John Waker Find Your Field of Dreams	59,936	107,250
Matamata Piako District Council	(15,818)	25,000
Ngati Porou Surf Life Saving Club Inc	20,000	-
Palmerston North	(2,562)	-
Porirua City Council	38,000	55,000
Rotorua Aquatics Ltd	25,000	-
Royal New Zealand Coastguard Boating Education Limited	190,000	-
Second Nature Charitable Trust t/a Vector Wero Whitewater Park	-	45,000
Sir Peter Blake Marine Education and Recreation	2,548	34,000
Sport Hawke's Bay	-	22,500
Sport Northland	92,500	95,000
Sport Otago	42,500	71,395
Sport Southland	30,000	32,250
Sport Tasman	15,000	20,000
Surf Life Saving New Zealand	150,000	175,000

Notes to the Financial Statements
Water Safety New Zealand Incorporated
For the year ended 30 June 2022

5 to 13 Year Olds Continued

	2022	2021
	\$	\$
Swim for Life Tairawhiti Charitable Trust	28,000	27,250
Swimming New Zealand	500,000	541,500
Tauranga Swim School	2,500	-
Te Ripo Tapui Ltd	-	27,000
Waimakariri District Council	5,000	15,000
Waipa Community Facilities Trust	11,000	32,250
Watersafe Auckland Inc	12,000	-
Westland Recreation Centre	-	17,500
Other Providers	4,162	4,000
	1,408,440	1,554,145
High Risk Groups, Activities and Environments		
Aotearoa Water Patrol	15,000	27,000
Birds Eye View	-	5,000
Coastguard Boating Education	-	190,000
Dive Wellington	-	20,000
Drowning Prevention Auckland	-	52,000
Enigmatic Global	7,600	13,200
Hoe Aroha Whanau O Mauao Outrigger Canoe	-	10,000
Internal Strength	-	-
Moana Futures Ltd	40,000	68,500
Mountains to Sea Trust	5,000	5,000
New Zealand Underwater Association	-	12,500
Nga Kaihue O Aotearoa Inc	-	52,500
Ngati Porou Surf Life Saving	-	27,000
Other Providers	-	(20,000)
Outside the Box Consulting Ltd	-	28,000
Raukawa Moana Voyaging Trust	-	-
Recreation Aotearoa	50,000	50,000
Second Nature Charitable Trust	35,000	-
Sir Peter Blake Amrine Education and Recreation	(1,364)	6,870
Splash Save	-	26,000
Sport Bay of Plenty	-	5,000
Stealth Outdoors	-	7,000
Surfing New Zealand Inc	28,000	30,000
Tauranga Swim School	2,350	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 Ripo Tapui Ltd	12,500	-
Te Taitimu Trust	15,000	-
Te Waiariki Purea Trust	27,000	60,000
University of Otago, Te Koronga - Indigenous science research team (Dive Otago)	(1,118)	20,000
Waka Unlimited Ltd	-	14,727
Watersafe Auckland Inc	20,000	-
Whenua Iti Outdoors	27,500	39,250
YMCA North	-	45,000
	282,469	874,547
Total Partnership and Investment Expenditure	1,873,409	2,603,192



Notes to the Financial Statements
Water Safety New Zealand Incorporated
For the year ended 30 June 2022

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.

	2022	2021
	\$	\$
Leases not later than one year	19,575	78,300
Leases later than one year and no later than two years	-	19,575
	19,575	97,875

9 Cash and Cash Equivalents

Cash and cash equivalents include the following components:

	2022	2021
	\$	\$
Cash at bank	844,766	593,272
Term Deposits	100,000	300,000
Total cash and cash equivalents	944,766	893,272

Interest rates earned on cash at bank were nil to 0.70% p.a.

Term deposits are held for a period less than 3 months with an interest rate of 0.90% p.a.

10 Short Term Investments

	2022	2021
	\$	\$
Term deposits - maturing within 12 months of reporting date	618,049	415,536
	618,049	415,536

2022

Term deposit 1089
Balance at 30 June 2022: \$218,049
Maturity date: 18 July 2022
Interest rate: 1.55% p.a.

Term deposit 1132
Balance at 30 June 2022: \$200,000
Maturity date: 8 August 2022
Interest rate: 1.50% p.a.

Term deposit 1134
Balance at 30 June 2022: \$200,000
Maturity date: 8 August 2022
Interest rate: 1.50% p.a.

2021

Term deposit 1089
Balance at 30 June 2021: \$215,536
Maturity date: 19 November 2021
Interest rate: 0.80% 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

	Computer Software	Website	DrownBase	Total
	\$	\$	\$	\$
2022				
Cost	21,137	19,668	16,380	57,185
Accumulated amortisation	(21,137)	(19,668)	(16,380)	(57,185)
Net book value	-	-	-	-
2021				
Cost	21,137	19,668	16,380	57,185
Accumulated amortisation	(21,137)	(19,668)	(16,380)	(57,185)
Net book value	-	-	-	-

There were no additions to or disposals of intangible assets during the year (2021: nil).



Notes to the Financial Statements
Water Safety New Zealand Incorporated
For the year ended 30 June 2022

12 Property, Plant and Equipment

	Leasehold Improvements	Office Equipment	Computer Hardware	Total
2022	\$	\$	\$	\$
Cost	32,899	38,505	60,716	132,120
Accumulated depreciation	(32,899)	(31,875)	(48,196)	(112,971)
Net book value	-	6,630	12,520	19,149
2021	\$	\$	\$	\$
Cost	32,899	38,505	42,406	113,810
Accumulated depreciation	(32,635)	(29,027)	(41,345)	(103,007)
Net book value	264	9,478	1,061	10,803

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

	Leasehold Improvements	Office Equipment	Computer Hardware	Total
2022	\$	\$	\$	\$
Opening balance	264	9,478	1,061	10,803
Additions	-	-	18,310	18,310
Disposals	-	-	530	530
Depreciation	(264)	(2,848)	(6,321)	(9,433)
Closing balance	-	6,630	12,520	19,149

13 Unspent Partnership Grants

	2022	2021
	\$	\$
Partnership Grants	25,000	-
	25,000	-

Unspent partnership grants relate to funds received from the Bay Trust that are to be passed on to Partnership programmes.

14 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.

	2022	2021
	\$	\$
Financial Assets - Loans and Receivables		
Cash and Cash Equivalents	944,766	893,272
Short Term Investments	618,049	415,536
Receivables from Non-Exchange Transactions	52,157	78,080
Interest Receivable	3,039	885
	1,618,011	1,387,772
Financial Liabilities at amortised cost		
Trade Creditors and Accruals	230,721	206,728
Partnership and Investment Creditors	35,650	-
Unspent Partnership Grants	25,000	-
	291,371	206,728

**Notes to the Financial Statements
Water Safety New Zealand Incorporated
For the year ended 30 June 2022**

15 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:

	2022 Number of Individuals	Remuneration	2021 Number of Individuals	Remuneration
Governing Body	9 people*	\$ 34,750	8 people	\$ 30,550
Other Key Management Personnel	3 positions	\$ 478,335	3 positions**	\$ 380,437

* Not all Board of Directors were directors for the full 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

16 Capital Commitments

At reporting date WSNZ has no capital commitments (2021: Nil).

17 Contingent Liabilities

There are no known contingent liabilities at the reporting date (2021: Nil).

18 The Impact of Covid-19

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

19 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 (2021: 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 2022, 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 2022 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 than the audit assignment, our firm undertakes no additional work.

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

11 October 2022