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With special thanks to our funders and partners
Report from the Chair

It is my pleasure to present this report as Chair of the Board of Water Safety New Zealand (WSNZ).

Last year began with the launch of the New Zealand Water Safety Sector Strategy 2020 by the Minister of Recreation and Sport, the Hon Dr Jonathan Coleman. We welcome the Minister’s ongoing commitment to support the sector in this important work. We will continue to work with central government to secure greater surety of funding so that we can plan and invest in confidence in the programmes, education and awareness required to make water safety a priority for all New Zealanders.

The new sector strategy represents a stake in the ground to reduce the number of Kiwis who drown in our water each year. Our targets are ambitious – and achieving them will require greater collaboration and careful use of what are very limited resources. We want to ensure that the sector is well supported and sustainably funded.

We know that water safety sector capability is not keeping pace with the growing levels of aquatic participation and the new risks this presents. Costs are rising, we are impacted by recent changes in health and safety legislation, and the public has a growing expectation for rescue services to be available when and where they are. Meeting these expectations is not always realistic given the pressures on organisations such as Coastguard and Surf Life Saving New Zealand.

We have no drug and alcohol limits for recreational boating, school pools are being closed due to high maintenance costs, and there remain unknown risks attached to the upcoming repeal of the Fencing of Swimming Pools Act. To address these complex issues, the sector will be working with Sport New Zealand and ACC to consider the wide ranging issue of sector capability in the next year.

Engagement and collaboration with member and partner organisations remains a key priority for the Board and staff. We work hard to present a unified view on key issues to better achieve collective impact. I thank everyone who has attended and participated fully in our sector forums and governance meetings. These have greatly helped to inform and align our thinking on shared issues of concern.

I would also like to take this opportunity to thank fellow sector Board members, staff and volunteers for the many hours of work behind the scenes and on the front line.

All of our work would not be possible without the incredible support and investment of the New Zealand Lottery Grants Board’s Outdoor Safety Committee, Sport New Zealand, ACC and our commercial partners and philanthropic trusts. Thank you for your investment and confidence in us.

I’d like to acknowledge Mark Lindsay and the WSNZ team. During a challenging time you all continued to make substantial inroads on our work programme to support achievement of our 2020 goals.

We also welcome in a new Chief Executive Jonty Mills and look forward to his leadership over the coming months and years ahead.

A special thank you to departing Board members Jane Mitchell and John Cowan – our gratitude to you for the years of excellent service to the sector.

We all share a vision in which New Zealanders can and do enjoy the water safely. As we head towards another summer campaign a statement that sums up the state of play is: He waka eke noa – we’re all in this together. We believe that it is only together as a united water safety sector that we will be truly effective in preventing drowning in our communities.

Nga mihi

Danny Tuato’o
Chair
Work undertaken by Water Safety New Zealand (WSNZ) in 2015/16 shows that each New Zealand drowning death costs our society $3.984 million dollars. The average annual cost of total drowning deaths is in the order of $410 million. Over 10 years, this represents a total cost of around $4.79 billion. But however high these financial costs are, they pale in comparison to the personal tragedy suffered by the families and loved ones of each man, woman and child who drown unnecessarily in this country.

New Zealanders continue to die at an appalling rate in our waters – some 96 preventable deaths in 2015/16. While this was a reduction on the prior year, drowning deaths and injuries continue to be New Zealand’s unrecognised crisis. The drowning problem demands a much greater scale of response from New Zealanders – as individuals we need to take greater responsibility for the safety of ourselves and others around water: wear lifejackets; actively supervise our children; stop and think about the risks before we go into water; swim between the flags; and know our limits. These messages are clear, consistent and life saving.

In the last year WSNZ consolidated its role as a national leadership agency for the water safety sector; focusing on policy, advocacy and investment funding to reduce drownings. The launch of the New Zealand Water Safety Sector Strategy 2020 was a significant milestone. It presents a collective vision and ambitious drowning prevention targets, and a plan to meet those targets within the next five years.

The strategy acknowledges that we need to deliver nothing less than a cultural change where every New Zealander takes responsibility for improving their knowledge, attitudes and behaviour around water. This is the big idea that sits at the heart of the strategy.

There have been a number of highlights this year. Following a long process of consultation, WSNZ developed an agreed set of Water Skills For Life for 5-13 year olds. These new national aquatic education standards will be rolled out over the next year to ensure that every New Zealand child learns the foundation skills to be safe in the water.

Our funding policy review will move WSNZ from being a demand driven, annual funding allocator to a targeted strategic investor. Increasingly, we will invest in the long-term capability development of water safety organisations and in programmes that support growth in regional and community drowning prevention.

In association with ACC we ran a successful Stop Think Go water safety campaign over summer. When combined with public awareness campaigns such as Safer Boating Week led by Maritime NZ, we are working on a broad front to increase the public’s understanding of the risks posed by our waterways.

Our major advocacy work this year was to connect the water safety sector with the child safety and child health sectors, to oppose proposals for the Building (Pools) Amendment Bill and the repeal of the Fencing of Swimming Pools Act 1987. This collective advocacy helped secure some major changes in the Bill, which will lessen the risk to young children around home pools. We will monitor and report on any changes to the safety of home pools that may result from this change of legislation.

Our sponsors are critical to the success of our work. Thank you to Sealord for their continued support of our Swim for Life, and now the Water Skills for Life initiative. Our thanks to Garver, Protector Aluminium, Intergroup, Waikato Filtration and Bunnings for working with us on our Save our School Pools campaign. It is critical that we save our local school pools to retain the birthright of Kiwi kids to learn water safety.

The New Zealand public and government get huge value for money from a water safety sector that runs predominantly on non-government funding: sponsorships and the work of volunteers. But this funding structure needs to change. During the year ahead, WSNZ will explore opportunities for new drowning prevention partnerships within central and local government, civil society and the private sector.

I would like to acknowledge two long-standing team members who left during the year, former Chief Executive Matt Claridge and Partnership and Sector Development Manager Cory Sweeney. Matt and Cory’s work made a substantial contribution to drowning reduction in New Zealand.

I also wish to thank members of the Cross Sector Reference Group leaving our industry this year – Swimming New Zealand CEO Christian Renford and WAI CEO Jonny Gritt. Both have been valued contributors to development of the water safety sector’s collective strategy. I am pleased to acknowledge the appointment of new WSNZ Chief Executive Jonty Mills, and new Water Safe Auckland CEO Jonathon Webber, and look forward to working with them. Finally, my thanks to the Board and team at WSNZ. The last six months have been a time of change and challenge and I have been grateful for everyone’s support and commitment.

Enjoying the water is a core part of our New Zealand culture. But our waters are cold, swift, remote, unpredictable and often threatening. We want all generations of New Zealanders to enjoy this birthright without the risk of injury or death by drowning. This is the challenge that gives purpose and passion to our every working day.

Mark Lindsay
Acting Chief Executive
About us

Formed in 1949, Water Safety New Zealand (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.

WSNZ is a membership based collective comprising 37 member organisations that elect the Board that governs the national organisation. We are a not for profit incorporated society with charitable status.

WSNZ Board

Danny Tuato’o  
Chair

Brent Warner  
Deputy Chair

Horst Miehe  
Board Member

Jane Mitchell  
Board Member

John Cowan  
Board Member

Katie Phillipps  
Board Member

WSNZ Staff

Matt Claridge – Chief Executive (until March 2016)

Jonty Mills – Chief Executive (commenced August 2016)

Alex Barnao – Membership, Grant and Communications Coordinator (until January 2016)

Christine Lim – Accountant

Cory Sweeney – Partnership and Sector Development Manager (until January 2016)

Felicity Fozard – Advisor Information and Research

Hidde Mebus – Senior Advisor Policy and Planning (commenced May 2016)

Mark Lindsay – Policy and Advocacy Manager, and Acting Chief Executive March to August 2016

Michelle Reidy – Team Administrator

Neil McInnes – Capability and Investment Manager (commenced August 2016)

Sally Walker-Simmons – EA/Office Manager (commenced November 2015)

Terrence Aschoff – Senior Advisor: Policy and Planning (until February 2016)
The numbers

86 preventable drowning fatalities in 2015. 80% Male
21 offshore deaths (highest environment)
16 swimming deaths

998 Waikato intermediate students learnt swim safety lessons

86% of people agree that drowning is a problem in New Zealand with water safety rated as this country’s fourth most concerning issue behind child abuse, domestic violence and road safety

6,500 bathmats delivered by Tamariki Ora providers

3,644 children received in Water Skills for Life programme

510 Te Wananga O Aotearoa students received water safety education with Rerehia Campus winning the Kia Maanu Kia Ora Challenge Trophy

34,250 children took part in Safe Boating courses by Coastguard Boating Education

1 research project into Mano water safety intervention

590 Hawke’s Bay rangatahi attended water safety wananga.

3,644 children received in Water Skills for Life programme

188 hospitalisations in 2015

829,401 Sealord Swim for Life lessons

510 students learning river safety skills at the newly opened WERO whitewater park

6 paddlers upskilled to deliver Waka Ama water safety workshops

2 thermal pool facilities signed up to PoolSafe QMS

222,501 surf lifesaving hours on patrol, 101,822 preventable actions involving 403,684 people to avert dangerous situations becoming deadly

6400 people brought safely home to their families by Coastguard

188 hospitalisations in 2015

38 preventable drowning deaths in the first half of 2016

3,3988 students received beach education

15,000 km ‘geo-fence’ of the New Zealand coastline sent 3 million messages to remind boaties to wear their lifejackets

33,988 students received beach education

510 students learning river safety skills at the newly opened WERO whitewater park

5,048 school teachers provided with professional development

3,644 children received in Water Skills for Life programme

300,000 volunteer Coastguard hours: equating $6 million contribution of voluntary time to keep Kiwis safe around our coastline

96,836 children received 829,401 Sealord Swim for Life lessons

404 outdoor instructors with aquatic instructor qualifications

One in three New Zealanders have had a first-hand experience of a serious situation in the water

80 times Dive Safety ads played on radio in the month before Labour Weekend, 2,965,200 heard the message

600 members of GirlGuiding NZ participated in water survival skills challenges

1513 rescues by surf lifesavers, 1946 first aid treatments and 300 searches

998 Waikato intermediate students learnt swim safety lessons

373 Royal Life Saving New Zealand medals presented

300,000 volunteer Coastguard hours: equating $6 million contribution of voluntary time to keep Kiwis safe around our coastline

1,700 Youthtown youth participated in Learn to Sail, Safe Boating and aquatic education programmes

6,500 bathmats delivered by Tamariki Ora providers

78% of the better half. Many New Zealanders have not been taught the skills needed to survive if they accidentally end up in the water.

86% of people agree that drowning is a problem in New Zealand with water safety rated as this country’s fourth most concerning issue behind child abuse, domestic violence and road safety

96,836 children received 829,401 Sealord Swim for Life lessons

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The Sector Strategy 2020 – No One Drowns

The New Zealand Water Safety Sector Strategy 2020 sets bold targets for a reduction in drownings, particularly in the number of men and under-five year olds drowning, by 2020.

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.

In launching the strategy WSNZ Chair Danny Tuatōo reminded us that achieving the strategy’s ambitious targets requires hard work, greater collaboration and careful use of what are very limited resources across the sector.

It is in that spirit that the sector has commenced implementation of the plan, with a number of contributions highlighted throughout this report.

Sector Strategy Targets

<table>
<thead>
<tr>
<th>Metric</th>
<th>2010-2014 Avg</th>
<th>2014</th>
<th>2015</th>
<th>2020 Goal</th>
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<td>Drowning fatalities reduced from 77 to 50 (-35%) or less</td>
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<td>150</td>
<td>100</td>
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<tr>
<td>Drowning hospitalisations reduced from 172 to 100 (-42%) or less</td>
<td>200</td>
<td>150</td>
<td>100</td>
<td>50</td>
</tr>
<tr>
<td>Male drowning deaths are halved from 66 to 33 or less</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Preschool drowning deaths are reduced from six to zero</td>
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2010-2014 (Avg) 2014 2015 2020 Goal
WSNZ Key Initiatives and Partnerships

Sealord Swim for Life – Water Skills for Life competencies

Much work has been done this year on the development of a skills-based approach to aquatic education for school children aged 5 – 13 years. Sector experts have collaborated to develop Water Skills for Life as a new national aquatic standard, drawing on global research and international best practice.

The guiding principles that informed the skills are:

• a greater emphasis on teaching a range of aquatic competencies before focusing on teaching swimming skills;

• providing knowledge and exposure to different open water environments and conditions in which the majority of New Zealand drownings occur; and

• establishing a more integrated and consistent approach to teaching basic water skills, knowledge and awareness.

Implementing Water Skills for Life will help deliver to one of the Sector Strategy goals – Every New Zealander has the opportunity to develop water safety knowledge and survival skills. Learning these basic water skills will ensure that children are able to enjoy the water more safely, as well as providing a crucial foundation for participation in all types of aquatic activities and sports.

Thanks to funding support from ACC, the skills were trialled in nine areas across New Zealand in the first half of 2016. Feedback was overwhelmingly positive and helped focus the supporting information for the organisations that will be rolling out the skills in the coming year.

Feedback from the pilot studies included:

“Those who did understand the difference between teaching swimming and water safety found the programme to be very valuable and really appreciated the opportunity to participate. In fact, one parent told a teacher that her child fell off a biscuit in the weekend and put her hand up to signal she needed help. The mother asked her about it and was told she had learnt this in one of the water safety sessions.”

“Children responded very enthusiastically to the programme which was a definite extension of what we could provide at school.”

“I think the skills will help me if I’m out in the sea/river/lake because if I need help and I have to stay in the sea for a while I can use the skill of treading water.”

“I think they’ll help me most in the river because I live by a river.”

“If I was in a bad situation I would know how to not waste my energy and stay safe.”

“I think that I will be able to do all of the stuff calmly.”
Policy, research and advocacy
This year was a busy one for our policy, research and advocacy team. A few highlights from the year include:

University of Otago: Water Skills for Life Research
Following the change in WSNZ’s focus to Water Skills for Life, the University of Otago has developed a research project to better understand children’s uptake of water skills. This involves measuring the effectiveness of Water Skills for Life on children’s behaviour, their perception of risk and aquatic propulsion ability. The study’s initial results are expected in December 2016.

Data and research strategy
A key initiative of the Sector Strategy 2020 is the development of a data and research strategy to help understand the drowning problem, inform decisions and be used to improve sector performance. The Cross Sector Reference Group is progressing the strategy and bringing a cross-organisational perspective to identifying data gaps, standards and data capture, access and sharing. The strategy will help target safety messages, funding and awareness raising campaigns, and improve the monitoring and evaluation of drowning prevention services.

Social cost of drowning
WSNZ worked with Statistics New Zealand, the Ministry of Transport and New Zealand Search and Rescue to develop an up to date methodology for establishing the ‘Value of a Statistical Life’ for New Zealand drowning deaths and injuries. The social cost of a drowning death has been estimated at $3948,000 and one water related hospitalisation is estimated at $394,800 – a huge cost to New Zealand society.

Baseline research into Kiwis’ attitudes and behaviours towards water safety
WSNZ has commissioned the first of what will be an annual survey of New Zealanders’ awareness, attitude and behaviour related to water safety. This research helps the water safety sector understand and target high-risk groups, and follow changes in the community’s views on water safety. This year’s snapshot is also a baseline to measure changing attitudes and knowledge over coming years.

Topline results of the survey include:
• 86% of respondents agree that drowning is a problem in New Zealand with water safety rated as this country’s fourth most concerning issue behind child abuse, domestic violence and road safety
• One in three respondents have had a first-hand experience of a serious situation in the water
• 78% of respondents believe that most New Zealanders have not been taught the skills needed to survive if they accidentally end up in the water.

In addition, more than half of respondents said they’d seen or heard water safety messages in the past year, with many able to cite good practices such as wearing life jackets. An overwhelming majority thought risky behaviour – such as over-confidence, carelessness and not respecting the conditions – contribute to drownings. Perhaps understandably, the third of respondents who have experienced a serious situation in the water first-hand were more likely than others to recall safety messages.

Many people surveyed advised they were not sure about reading water conditions, while respondents also felt it was becoming harder to learn to swim, both for children and immigrants.

Swimming was the most commonly reported activity undertaken by survey respondents, while the activity with the highest proportion of risk-takers was fishing and food-gathering.
Save Our School (SOS) Pools
This year, the Save Our School Pools campaign continued to gain traction and media attention, with some positive ‘wins’ across the country.

Nine school pools have been saved by this initiative in the past 12 months with the help of significant investments (in kind or cash) from companies including Intergroup, Bunnings, Protector Aluminium, Waikato Filtration and L’Oreal/Garnier.

The remaining 135-plus schools with at-risk pools are being prioritised in line with WSNZ and Ministry of Education criteria, including whether the pool is operational, the distance to another swim facility, the current swim programme or alternative programme being offered and the cost of the repair.

Stop and Think Campaign
In December, with the support of ACC, WSNZ launched ‘Stop, Think, Go’ – a summer campaign aimed at reaching a broad audience of New Zealanders and urging them to ‘stop and think’ about water safety when heading to the beaches, pools, lakes and rivers. The message was simple but, if followed, could have a significant impact on the drowning toll.

PR and social media activity, particularly around the launch and general summer media, generated high levels of awareness of the campaign, with specific messaging around men in boats and parents of young children.

Across the country, billboards (estimated to reach 200,000 Kiwis) and Adshels (potentially reaching 87% of New Zealanders) created a strong outdoor presence, particularly around beaches and waterways.

Plunket and Tamariki Ora – Under 5’s
The Plunket bathmat project, funded through WSNZ commenced in 2011. Over the last two years Iwi Well Child Tamariki Ora providers have been included in the project with whanau receiving a bathmat at the Core Four Tamariki Ora check (at five to seven months of age) with the Well Child nurse.

What does this mean? 13,000 bath mats have been shared among the Iwi providers and drowning prevention conversations held. With Maori Tamariki over represented in the drowning statistics, supporting whanau through provision of a bathmat and having conversations around drowning prevention are important in efforts to reduce the drowning figures.

Stop and Think campaign live media activity:

Speaking to the Daily Mail, a neighbour said: “It’s terrible news, just terrible.

“I just don’t know what to say. It’s terrible, she was a lovely woman, the kids, the little kids, it’s just terrible, they were great kids.”

90 drownings already this year: ‘Stop and think before you go near the water’

Authorities want to make sure people understand the risks of swimming and boating this summer.

“Unfortunately, some people don’t take the risks of the water seriously and put themselves or their children in harm’s way.

“Drowning is a tragic and avoidable loss of life, and it’s crucial that we continue to raise awareness and work with communities to ensure everyone stays safe around water.”
Stakeholder engagement and member communications
Member and sector communications were once again a priority for the WSNZ team this year. Water Safety Matters, now in its second year, continued to be a useful newsletter to communicate and share information with the sector.

Sector collaboration was most evident with the development and launch of the sector strategy. The launch, by the Minister for Sport and Recreation, included a successful forum featuring pecha kucha style presentations from a range of water safety experts and leaders.

A survey of members by WSNZ found that overall the sector was happy with the organisation’s increased emphasis on communications and leadership, while also offering areas that could be improved upon.

Keeping water safety top of mind in the media
Media interest in the water safety sector – and this country’s drowning issue – has never been so high and WSNZ worked with our sector partners to capitalise on this opportunity. Wherever possible, members were included in proactive WSNZ media relations such as drowning toll announcements or milestones. In total there were over 500 media stories focused on water safety during the year, a significant portion of them national.

Our water safety ambassadors continue to act as ‘spokespeople’ for the sector, talking at every opportunity about the issue of preventing drowning.

Duncan Garner
Lauren Boyle
Oscar Kightley
Stacey Morrison
Investment in the sector

In 2015/16 the Board approved a new approach to our sector funding policy, moving WSNZ from a demand-driven, annual funding allocation approach to one of targeted strategic development investments.

The New Zealand Water Safety Sector Strategy 2020 identified the need for a significant step change to achieve its ambitious targets, recognising that business as usual for the sector will at best only maintain the current drowning prevention levels. WSNZ’s funding programme provides a mechanism to influence such changes within the sector.

In 2015/16 WSNZ received 38 applications from 34 organisations, totalling over $2.7 million in funds requested – substantially more than the total funding available. All applications were rigorously assessed against the funding criteria and the objectives of the New Zealand Water Safety Sector Strategy 2020.

WSNZ partnered with 28 organisations from around New Zealand, investing in drowning prevention interventions that delivered the most effective return on investment from the available funding.

The funding allocation saw 71% invested in programmes for 5-13 year olds, 16% in educating men, especially in the area of boating, 12% in targeting no drowning in under-fives, and a small investment of 1% towards environmental management of drowning prevention.

### 2015-2016 Partnership and Investment Programmes

- **Under 5’s**
  - Males: $315,000
  - Environment: $325,000
- **5 to 13 Year Olds**
  - Males: $20,000
- **Environment**
  - Sponsorship: $444,829
  - Interest Received: $66,858

### 2015-2016 Sources of Income

<table>
<thead>
<tr>
<th>Source</th>
<th>Under 5’s</th>
<th>5 to 13 Year Olds</th>
<th>Males</th>
<th>Environment</th>
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<tr>
<td>ACC</td>
<td>$236,724</td>
<td>$1,370,943</td>
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<tr>
<td>Sport NZ*</td>
<td>$315,000</td>
<td>$2,273,859</td>
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<td>Endeavour Foundation</td>
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<tr>
<td>Interest Received</td>
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<tr>
<td>Sponsorship</td>
<td>$444,829</td>
<td>$444,829</td>
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</table>

*The primary funding source is Lottery Grants Board Outdoor Safety Committee, via Sport NZ.*
The causes of drowning are multi-factorial, and there is no quick fix. The issue of ‘underestimating risk and overestimating ability’ often referred to after a drowning incident is common across other types of recreational injury, but mixed with water the consequences can be fatal. The challenge in addressing these issues is not an easy one, but ACC welcomes the water safety sector’s efforts to make a difference to New Zealand’s drowning rate.

Under the leadership of Water Safety NZ, 2015 saw the development of the New Zealand Water Safety Strategy 2020, a significant milestone for the sector. The targets are ambitious and require collective efforts to give us the greatest chance of success. By continuing to invest in Water Safety NZ’s leadership and delivery by the sector, ACC encourages the sector to pull together towards achieving these targets; no single organisation can achieve the required change on its own.

New Zealand is blessed with extensive access to water, and we make the most of this access by playing in, on or under the water: it’s integral to our Kiwi way of life. Through efforts of the water safety sector to minimise the incidence and severity of water related injury, we hope to ensure that participation in New Zealand’s aquatic playground continues to be safe and enjoyable.

24/7, 365 days a year Coastguard is there to provide Search and Rescue services to our communities. We work collaboratively with sector partners to deliver combined objectives such as reducing tragedies at sea and mitigating risk in our environment as outlined in the 2020 Sector Strategy.

Along with fellow sector partners we understand the importance of a cohesive sector response, which is imperative to help reduce New Zealand’s drowning problem. Collaboration of agencies helps reinforce relationships, clarify understanding, and allows us to combine our collective knowledge to drive down our high drowning toll. Coastguard invests heavily to ensure volunteers are highly trained and ready to respond when they are needed most.

Coastguard is equipped to deliver operational excellence in order to save lives at sea and last year volunteers devoted over 300,000 hours to keeping Kiwis safe around our coastline which equates to a $6m contribution of volunteers time to our community.

Many people still do not realise that Coastguard is a charity run purely on the good-will and dedication of our volunteers. Together we have brought over 6,400 people home this year. That’s a lot of people who, if it were not for Coastguard volunteers and our partners, may not have been brought home to their families.
GirlGuiding NZ
www.girlguidingnz.org.nz

In term four 2015 GirlGuiding NZ introduced an optional term challenge for its girl members, focused on developing confidence and survival skills in the water.

With girls aged 5-17 in four different sections, specific challenges were developed appropriate to the skill level and ability of the group. These were Pippins take the Plunge, Brownies at the Beach, Guides and Goggles and Rangers to the Rescue.

During the term over 600 girls nationally participated in this challenge as part of the term programme. While the girls had fun as a group they also learnt valuable skills and gained skills in keeping themselves safe in various settings from supervised pools to outdoor locations where water conditions and risk factors vary considerably.

Kiwi Association of Sea Kayakers (Inc) – KASK
www.kask.org.nz

Through the 16 or so kayak networks that KASK links together and with contributions from our colleagues in Australia we promote water safety within the New Zealand paddle-sports community.

One of the networks, the Canterbury Sea Kayak Network, held their annual Okains Bay Training weekend in early 2016 and had a near record turnout of 80 people, many of them attending this type of training for the first time.

The 25th annual KASK Sea Kayaking Forum “Kayak Fest 2017” is to be held on Ponui Island in the Hauraki Gulf in March. For the first time all attendees will need to paddle to the event, not just at the event and already more than half the places are taken. In preparation we have sought information from a club perspective on the 2015 Health and Safety legislation. Workplace information is readily available however ‘club’ information is more difficult to find.

KASK made a submission to the Canterbury Regional Council Navigational Safety By-Law review promoting fewer exemptions for the wearing of life jackets. A stance consistent with the Maritime NZ Safer Boating Forum and that we would like to see more consistent throughout New Zealand.

We held our 2016 Annual General Meeting by Audio Conference for the first time, making attendance available to all members without leaving home, something we hope WSNZ can replicate.

KASK representatives bring a paddle-sports perspective to the Maritime NZ Safer Boating Forum, we are working with Coastguard Boating Education on Sea Kayak training and we continue to publish the bi-monthly ‘New Zealand Sea Canoeist’. The magazine keeps readers on their toes with analysis of near misses and occasional tragedy, but mostly portrays great kayaking experiences, changes in communication technology, review of recent training DVDs and books and always concludes with a ‘humour’ page.
Maritime New Zealand is pleased to report one of the lowest recreational boating fatality rates we have seen in several years. Just 16 people died in the year ended June 2016, compared to 31 in the previous year.

A huge amount of education and compliance work has been done by the NZ Safer Boating Forum members, including Water Safety New Zealand, over many years to make recreational boating safer.

The single biggest factor in saving recreational boaties’ lives is wearing a lifejacket all the time. Most boaties know that, and more are actually doing it. Annual research and observations from Harbour Masters suggest more boaties are wearing lifejackets all the time on the water.

A new way of getting the lifejacket message to boaties was successfully used during the year. The idea behind the digital ‘geo-fence’ was to send a message to boaties just as they went out on the water.

Maritime NZ partnered with Google and Facebook to digitally ‘geo-fence’ the entire 15,000km coastline. All boaties had to do was have their mobile and GPS on, and when they crossed the geo-fence out on the water a lifejacket advert was sent automatically reminding them to “Get it on or it’s no good”.

Over 3 million lifesaving adverts were delivered through the geo-fence alert system last summer. Watch the video at this link to get a clear, visual description of how the geo-fence works: https://vimeo.com/175756890

This financial year, Maritime NZ has funded significantly more education and compliance activities that involve direct interaction with boaties through regional councils and other Forum members. We hope to share further good news about this new initiative in future.

The NZOIA Instructor Training/Assessment scheme maintains and grows a body of skilled instructors/guides, who are able to teach skills for safe aquatic activities, impart a water safety culture, be educational role models, and provide quality and safe experiences to participants. NZOIA provides training / qualifications across nine disciplines, many of these take place in aquatic environments including rivers, lakes, canyons, underground rivers (caves), coastal areas and inland waterways. They include Kayaking, Canoeing, Sea Kayaking, Canyoning, Caving, River Rescue, and River Crossings in our Bush syllabus.

404 NZOIA members have aquatic activity leader or instructor qualifications. In 2015/2016, 91 instructors passed a NZOIA aquatic activity training or revalidation course. There are now 77 newly qualified instructors with increased knowledge of best-practice and skills around water, ensuring that delivery of water-based activities for participants are of a high safety standard.

NZOIA instructors work through clubs, schools, workplaces, training institutions and adventure tourism operations involved in water based activities. By increasing the knowledge base of the community, NZOIA qualified instructors educate and build a water safety culture, in particular in young people, so they can manage their own safety and make water safe decisions.
New Zealand Underwater Association
www.nzu.org.nz

The New Zealand Underwater Association was established in 1953 and continues its promotion that underwater activities be readily accessible, safe and enjoyable for all.

NZUA has continued to focus on the delivery of various projects for our members and stakeholders as well as reflecting on who we are and who we represent whether it be protection of our underwater environment, competing on the sporting world stage or water safety.

This summer, we developed and delivered a safe diving campaign supported by Water Safety New Zealand. NZUA campaigns aim to drive behavioural change with at risk male New Zealanders by asking water users to assess their own competency and address poor decision making.

NZUA continues to collaborate with industry partners who share the strategic goal of education to help people survive in the water and engage in purposeful communication of the key messages to its community.

Safekids Aotearoa
www.safekids.nz

Challenging changes to The Fencing of Swimming Pools Act (1987)

The Act has proven to be a cost effective legislation with drowning of children in home pools and spa pools having reduced from 10 to 2 per year. Safekids in collaboration with Watersafety NZ and other organisations have challenged changes to the Act by making a submission and making itself heard in the media to ensure changes will strengthen, and not threaten, the lives of children.

Report: 'Child Unintentional Deaths and Injuries In New Zealand, and Prevention Strategies'

To give policymakers a clear view of child injury and death rates and causes, including child drowning, Safekids created a report that shows unintentional injury death and hospitalisation rates (2006-2012). The report references proven prevention strategies for each cause.

Home safety

Safekids is running a safety campaign to reduce the incidence and severity of injuries in the home, including drownings in baths and pools.

Royal Life Saving Society of New Zealand
www.lifesaver.org.nz

Royal Life Saving Society was founded by William Henry in London in 1891 as a response to hundreds of unnecessary drownings in the UK. He started a worldwide Commonwealth organisation to prevent drownings through teaching survival skills, rescues skills and water safety education. “Everyone can be a Lifesaver”

Our RLSS NZ President and National Secretary were privileged to attend the 125th Commonwealth Drowning Prevention Anniversary Conference in London in February 2016. It was a very full week of comprehensive activities. With such a large number of Commonwealth countries and a huge cross section of ethnicities attending it was vital having the opportunity of sharing ideas, programmes and problem solving as each country has different challenges to face. All were focused on drowning prevention.

We have continued with our education programmes and Awards, with over 2,000 awards being presented this past year. We have also extended our programmes to community pools in some regions, those being Oamaru, Hawera, Hamner Springs and Amberly. We have continued building our relationship and projects with other national bodies.

We remain committed to educate every New Zealander to be safe in, on and around water, and to develop an acceptable standard of skills, knowledge and ability in all areas and aquatic activities.
SCOUTS New Zealand continues to endorse and promote good practice and seamanship in all aspects of our water activities including drowning prevention. SCOUTS New Zealand currently has 54 Sea Scout Groups. The National Water Activities Advisor, the Regional Water Activities Advisors and our leaders are active in encouraging our members to progress in their swimming competencies. This is part of our youth award scheme that reinforces the development of skills.

We continue look at all of the causal factors that may contribute to drowning. This includes injury prevention; use of correctly fitted and appropriate PFD’s; using active supervision ratios; conducting regular training such as capsize drills to build competence and confidence; ensuring the boats are well maintained; and crucially, developing seamanship to promote well run boats in all of our fleet. This requires focus not only on the water, but also the all-important preparations completed on the shore.

One area of development is with kayaking. This development includes the certification of leaders by checking their kayaking skills, group management, and the inspection and tagging of all kayaks throughout New Zealand.

In activities such as raft races where the Scouts use pioneering skills to build a raft on the shoreline, these activities are conducted in shallow sheltered waters with appropriate supervision.
Swimming New Zealand
www.swimming.org.nz

The summer of 2015/16 followed the weather patterns of the previous year, which coincided the peak holiday period with some great weather. As a result, surf lifeguards around the country were again kept very busy, preventing drownings on the frontline at 80 beaches.

The statistics backed this up with a total of 222,501 hours on patrol, rescuing 1,513 people from life threatening situations, which was up 14% on the previous year. They also performed 1,946 first aid treatments and undertook 300 searches. But perhaps most importantly, they undertook 107,823 preventative actions involving 403,684 people to avert dangerous situations becoming deadly.

The holiday season unfortunately started on a very bad note with four beach drownings on Christmas day alone, followed by another two within a few days. Fortunately, this did not continue as people took more responsibility for their own safety, but a period of large swells on the east coast later in January saw a further four beach drownings within a few days as people were caught out by the conditions. Very sadly for the surf lifesaving movement, one of these was 17-year-old off-duty lifeguard Hamish Reiger, a stark reminder that no matter how skilled you are, you have to treat the surf with the utmost respect.

By the end of the summer the number of beach drownings was the same as the previous year – 14 between Labour weekend and Easter. So despite all our best efforts we are simply holding the line. This highlights the need for the Sector Strategy, if we are to make any material progress towards our 2020 reduced drowning targets we need to find new ways help the wider public to make better decisions before they get in the water.

Surf Life Saving New Zealand
www.surflifesaving.org.nz

The Swimming New Zealand (SNZ) education teams’ desire that all New Zealanders are able to enjoy the water safely has seen them reaching the milestone of training and supporting over 5000 school teachers in one year. To develop a truly customer centric model the SNZ education advisors have modified programmes, training and support offered, meeting the needs of schools, teachers and communities. A further 104 schools have accessed the Kiwi Swim Safe programme reaching an additional 20,000 children. The programme has reached over 16,000 teachers from 1,400 schools since its introduction in 2010. SNZ is now looking at ways to extend the aquatic programmes offered to schools, linking them with other WSNZ members who offer modules aimed at schools.

With a philosophy of working toward inclusion SNZ has transformed the entry level swim teacher course so swim teachers gain the skills and knowledge to teach people of all abilities, disability, culture, gender or age. With assistance from the Halberg Disability Foundation, SNZ will extend inclusive practices into all the courses and training we provide.

SNZ has backed the introduction of the Water Skills for Life competencies, supporting swim schools, schools and clubs to understand the rationale behind them and will continue to develop tools and resources to support the implementation of them.
**Youthtown Inc**  
www.youthtown.org.nz

As an Outdoors Mark approved provider, Youthtown has always integrated water safety awareness within not only their Outdoor Programmes, but their Holiday, After School, Sport and Youth Programmes as well. Over 30 of their staff are trained in safe pool supervision with a focus on drowning prevention and water survival amongst 5-13 year olds.

They had a huge summer with over 1700 youth actively participating in their Yachting NZ Learn to Sail, Coastguard Safe Boating, and Aquatic Education programmes. Young people learnt correct life jacket use, hazard identification, effects of weather on water, water survival techniques and individual skills associated with water sports.

Youthtown’s Stand up Paddle Boarding & Windsurfing continue to be growing in popularity with local schools and community groups, providing more opportunities for them to educate on water safety at beaches and lakes, as well as pools, nationwide.

For six years now, Youthtown has partnered with Hutchwilco to run the Annual Auckland Boat Show’s Aquafun Pavilion, where schools and members of the public participate in hands on, high energy water safety activities such as snorkelling, safe boating and beach education. This year, most of the 32,000 Boat Show attendees watched Youthtown deliver the water safety message as they had their prize ticket stamped.

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**WaterSafe Auckland Inc (WAI)**  
www.watersafe.org.nz

WaterSafe Auckland continues in its role as a lead agency for water safety education, drowning prevention and advocacy in the Auckland region, working collaboratively to achieve our vision of a “water-safe Auckland free from drowning”. The 2015/16 year has been one of significant change. On the staffing front, a new management structure has been formed, and our team of Aquatic Educators lead programme delivery and professional learning and development (PLD). Chief Executive Johnny Gritt stepped down from the role in December, and at governance level, our Board has grown both in size and breadth of skill.

Our key achievements, however, lie in the direct contact we have with individuals and groups through our channels of engagement in the community, formal education sector and workplace. Community programmes target Maori, Pasifika, Asian and other high-risk groups, and examples include SPLASH Break-Away (school holiday programme), Whanau Nui (in-water competence programme for caregiver and child), WaiWise and Wai Turama (development of safer aquatic practices for at-risk youth), New Settler programmes such as Muslim Women’s Swimming, Land-based Fishing (safer net, rock and crab fishing workshops), and our Lifejacket Hubs and Loan scheme.

Our experienced, registered teachers lead PLD from early childhood to tertiary in the formal education sector, and our delivery in the workplace for organisations requiring site-specific water safety training continues to expand. We maintain a strong presence in the scientific research literature, with staff and board members contributing 2 chapters, 2 journal articles and 11 peer-reviewed conference presentations in the last year.

We look forward to working closely with Water Safety New Zealand and other partners in the forthcoming year on a variety of sector strategy initiatives that draw on our educational and research expertise.
Financial Statements

Statement of Comprehensive Revenue and Expense
For the Year Ended 30 June 2016

<table>
<thead>
<tr>
<th>Notes</th>
<th>2016</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue from Non-Exchange Transactions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACC</td>
<td></td>
<td>1,037,940</td>
</tr>
<tr>
<td>Sport NZ</td>
<td>6</td>
<td>2,273,859</td>
</tr>
<tr>
<td>Endeavour Foundation</td>
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<td>52,570</td>
</tr>
<tr>
<td>Tauranga Energy Consumer Trust</td>
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<td>79,879</td>
</tr>
<tr>
<td>Sporting Organisations and Trusts</td>
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<td>41,250</td>
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<tr>
<td>Donations</td>
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<td>6,034</td>
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<tr>
<td>Sponsorship</td>
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<td>310,000</td>
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<td>Total</td>
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<td>Revenue from Exchange Transactions</td>
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<td>Interest Income</td>
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<td>66,858</td>
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<td>Other Income</td>
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<td>Total Revenue</td>
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<tr>
<td>Expenses</td>
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<tr>
<td>Leadership</td>
<td>7</td>
<td>1,789,239</td>
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<tr>
<td>Partnership and Investment Programmes</td>
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<tr>
<td>Governance</td>
<td>7</td>
<td>84,819</td>
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<td>Total Expenses</td>
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<tr>
<td>Net Surplus From Operating Activities</td>
<td></td>
<td>59,331</td>
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<tr>
<td>Other Comprehensive Revenue and Expense</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Comprehensive Revenue and Expense</td>
<td></td>
<td>59,331</td>
</tr>
</tbody>
</table>

Statement of Changes in Equity
For the Year Ended 30 June 2016

<table>
<thead>
<tr>
<th>Notes</th>
<th>2016</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accumulated Comprehensive Revenue and Expense</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at 30 June 2015</td>
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<td>738,335</td>
</tr>
<tr>
<td>Add: Adjustment Due to Change in Accounting Policy – PBE IPSAS 1</td>
<td>32</td>
<td>60,638</td>
</tr>
<tr>
<td>Opening Balance at 1 July 2015</td>
<td></td>
<td>798,973</td>
</tr>
<tr>
<td>Total Comprehensive Revenue and Expenses for the Year Ended 30 June 2016</td>
<td></td>
<td>59,331</td>
</tr>
<tr>
<td>Less: Transfer to Water Survival Skills Implementation Reserve</td>
<td>(54,000)</td>
<td></td>
</tr>
<tr>
<td>Closing Accumulated Comprehensive Revenue and Expense</td>
<td></td>
<td>804,304</td>
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<tr>
<td>Water Survival Skills Implementation Reserve</td>
<td>414</td>
<td>54,000</td>
</tr>
<tr>
<td>Research Reserve</td>
<td>414</td>
<td>191,088</td>
</tr>
<tr>
<td>Total Equity</td>
<td></td>
<td>1,049,392</td>
</tr>
</tbody>
</table>

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 2016

<table>
<thead>
<tr>
<th>Notes</th>
<th>2016</th>
<th>$</th>
</tr>
</thead>
</table>

### Current Assets
- Cash and Cash Equivalents: 518,861
- Short Term Investments: 600,000
- Receivables from Non-Exchange Transactions: 37,129
- Prepayments: 4,790
- Interest Receivable: 1,732
- GST Receivable: 36,304

Total Current Assets: 1,198,816

### Non Current Assets
- Intangible Assets: 11
- Property and Equipment: 12,930

Total Non Current Assets: 13,090

### Total Assets
1,209,746

### Current Liabilities
- Trade Creditors and Accruals: 50,988
- Partnership and Investment Creditors: 50,030
- Employee Annual Leave and Salary Entitlements: 24,876
- Grants Received In Advance: 34,460

Total Current Liabilities: 160,354

### Total Liabilities
160,354

### Total Net Assets
1,049,392

### Equity
- Accumulated Comprehensive Revenue and Expense: 804,304
- Water Survival Skills Implementation Reserve: 54,000
- Research Reserve: 191,088

Total Equity: 1,049,392

Cash Flows Statement
For the Year Ended 30 June 2016

### Cash Flows from Operating Activities

#### Receipts
- Grants from Government Organisations: 3,346,489
- Grants from Community Trusts and Foundations: 109,142
- Grants from Sporting Organisations and Trusts: 13,438
- Sponsorship: 305,688
- Interest Income: 68,060
- Donations: 6,034
- Other Income: 8,128

Total Receipts: 3,856,979

#### Payments
- Suppliers and Employees: 1,517,265
- Partnerships and Investment Programmes: 1,884,069
- Research: 61,761
- Water Safety Media Campaigns and Communications: 288,626
- Net GST Paid: 3,061

Total Payments: 3,754,782

Net Cash Flows from Operating Activities: 102,197

### Cash Flows from Investing Activities

#### Receipts
- Sale of Property and Equipment: 2,652

#### Payments
- Purchase of Property and Equipment: 15,049

Net Cash Flows from Investment Activities: (12,397)

Net Increase in Cash and Cash Equivalents: 89,800
Cash and Cash Equivalents at 1 July 2015: 429,061

Cash and Cash Equivalents as 30 June 2016: 518,861

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 2016

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). WSNZ is eligible to report in accordance with Tier 2 PBE IPSAS because it does not have public accountability and has operating expenditure between $2 million and $30 million.

3. Effect of First-Time Adoption of PBE Standards on Accounting Policies and Disclosures
This is the first set of financial statements that is presented in accordance with PBE IPSAS. Previous financial statements were prepared in accordance with New Zealand Financial Reporting Standards and Statements of Standard Accounting Practice (old NZ GAAP) and all differential reporting exemptions were applied.

The prior year financial statements are within the 2015 Annual Report, available on the WSNZ website at www.watersafety.org.nz.

Significant differences in accounting policies are as follows:

3.1. Presentation of Financial Statements – PBE IPSAS 1
There are minor differences between PBE IPSAS 1 and the old NZ GAAP standards. These differences have an effect on presentation only. The main changes resulting from the application of PBE IPSAS 1 is the receivables from exchange and non-exchange transactions. In the financial statements of the previous financial year, receivables were presented as a single total in note 10 of the notes to the financial statements. However, PBE IPSAS 1 requires receivables from non-exchange transactions and receivables from exchange transactions to be presented separately. This requirement affected the presentation of accounts receivables and has been reflected in the statement of financial position.

3.2. Revenue from Exchange and Non-Exchange Transactions – PBE IPSAS 23
PBE IPSAS 23 prescribes the financial reporting requirements for revenue arising from non-exchange transactions. There is no equivalent financial reporting standard under old NZ GAAP standards.

The application of this standard affected WSNZ’s accounting for funding and grants revenue. In the previous financial year, grants received were recognised as revenue on the basis of application and committed expenditure at the end of the year. However, PBE IPSAS 23 requires revenue from non-exchange transactions, such as grants, to be recognised as revenue as they are received, unless the grant meets the definition of and recognition criteria for a liability.

Non-exchange revenue from grants can only be deferred and recognised as a liability if there is a condition attached to the grant that require an entity to use the grant as specified or return of the grant if the entity does not perform as specified.

In the previous financial year $108,208 of non-exchange revenue was recognised as grants received in advance, deferring recognition of the revenue to the current financial year. Application of PBE IPSAS 23 to the previous year results in $47,570 of grants received in advance and an additional $60,638 of non-exchange revenue. This adjustment is reflected in the opening balance at 1 July 2015 of net assets in the current financial reports. See below:

<table>
<thead>
<tr>
<th>Grants Received in Advance</th>
<th>Net Surplus 2015</th>
<th>Accumulated Comprehensive Revenue and Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>$108,208</td>
<td>52,691</td>
<td>738,335</td>
</tr>
<tr>
<td>(60,638)</td>
<td>60,638</td>
<td>60,638</td>
</tr>
<tr>
<td>47,570</td>
<td>113,329</td>
<td>798,973</td>
</tr>
</tbody>
</table>

3.3. Cash Flow Statement – PBE IPSAS 2
PBE IPSAS 2 requires presentation of a Cash Flow Statement.

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

4.1. Basis of Measurement
These financial statements have been prepared on the basis of historical cost.
4.2. 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.

4.3. Revenue
Revenue is recognised to the extent that it is probable that the economic benefit will flow to WSNZ and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received.
WSNZ receives revenue from both exchange and non-exchange transactions. An exchange transaction is defined as a transaction in which one entity receives assets or services (or has liabilities extinguished) and directly gives approximately equal value to another entity in exchange. A non-exchange transaction is a transaction in which WSNZ receives an asset (such as cash), but does not provide an approximately equal value in return.
The following specific recognition criteria must be met before revenue is recognised.

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

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

4.4. 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 assesses 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.
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.

4.5. 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 $3,000 with an interest rate of 19.5% per annum applicable on late payments, of which there were none during the financial year.

4.6. Short Term Investments
Short term investments comprise term deposits which have a term of greater than two months and therefore do not fall into the category of cash and cash equivalents.

4.7. 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.

4.8. 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 an 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
- **Motor Vehicles**: 4 years
- **Leasehold Improvements**: 3 years
- **Portable Pools**: 7 years

### 4.9. 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 basis as follows:

- **Computer Software**: 1 year
- **Website**: 1 year
- **Databases**: 1 year

### 4.10. 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.

### 4.11. 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.

### 4.12. Income Tax

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

### 4.13. Goods and Services Tax (GST)

Revenues, expenses, liabilities and assets are recognised net of the amount of GST except for receivables which is 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.

### 4.14. 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 its formation, adjusted for transfers to and from specific reserves.
The research reserve was established in September 2007. The reserve will be utilised for water safety research projects as approved by the Board.

The water survival skills implementation reserve was established in June 2016. The reserve will be used to deliver training and resources to activate the new Water Safety Competencies in 2016 and 2017.

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.

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

Revenue recognition of non-exchange transactions – WSNZ recognises revenue from non-exchange transactions 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.

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

In 2016 income from Sport NZ included $2,073,859 sourced from the New Zealand Lotteries Grants Board.

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

<table>
<thead>
<tr>
<th>2016</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Leadership Expenditure</td>
<td>1,789,239</td>
</tr>
<tr>
<td>Depreciation of Property and Equipment</td>
<td>9,607</td>
</tr>
<tr>
<td>Travel Expenses</td>
<td>69,554</td>
</tr>
<tr>
<td>Office Operating Expenses</td>
<td>183,293</td>
</tr>
<tr>
<td>Water Safety Media Campaigns and Communications</td>
<td>288,177</td>
</tr>
<tr>
<td>Kiwisaver Defined Contribution Plan Expenses</td>
<td>19,581</td>
</tr>
<tr>
<td>Employee and Contractor Expenses</td>
<td>1,132,127</td>
</tr>
<tr>
<td>Other Leadership Expenditure</td>
<td>84,900</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2016</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governance Expenditure</td>
<td>84,819</td>
</tr>
<tr>
<td>Audit Fees</td>
<td>11,000</td>
</tr>
<tr>
<td>AGM and Annual Report Expenses</td>
<td>15,848</td>
</tr>
<tr>
<td>Board Honorarium</td>
<td>24,300</td>
</tr>
<tr>
<td>Board Travel Expenses</td>
<td>28,569</td>
</tr>
<tr>
<td>Other Governance Expenditure</td>
<td>5,102</td>
</tr>
</tbody>
</table>

Notes to the Financial Statements
For the Year Ended 30 June 2016
8. Partnership and Investment Programmes Expenditure

<table>
<thead>
<tr>
<th>Under 5’s</th>
<th>2016 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aktive – Auckland Sport and Recreation</td>
<td>236,724</td>
</tr>
<tr>
<td>Surf Life Saving New Zealand</td>
<td>250,000</td>
</tr>
<tr>
<td>Swimming New Zealand</td>
<td>150,000</td>
</tr>
<tr>
<td>Sport Bay of Plenty</td>
<td>130,000</td>
</tr>
<tr>
<td>Sport Otago</td>
<td>124,879</td>
</tr>
<tr>
<td>Te Taitimu Trust</td>
<td>98,000</td>
</tr>
<tr>
<td>Sport Northland</td>
<td>50,000</td>
</tr>
<tr>
<td>Sport Tasman</td>
<td>60,000</td>
</tr>
<tr>
<td>Hutt City Council</td>
<td>53,000</td>
</tr>
<tr>
<td>Sport Manawatu</td>
<td>50,000</td>
</tr>
<tr>
<td>Sport Hawke’s Bay</td>
<td>45,000</td>
</tr>
<tr>
<td>Christchurch City Council</td>
<td>37,500</td>
</tr>
<tr>
<td>Wannakerni District Council</td>
<td>35,000</td>
</tr>
<tr>
<td>Sport Southland</td>
<td>25,000</td>
</tr>
<tr>
<td>Total Leisure Concepts</td>
<td>25,000</td>
</tr>
<tr>
<td>Hamilton City Council</td>
<td>25,000</td>
</tr>
<tr>
<td>Other Providers and Programme Expenses</td>
<td>189,705</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Males</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coastguard Boating Education</td>
</tr>
<tr>
<td>New Zealand Outdoor Instructors’ Association</td>
</tr>
<tr>
<td>NZ Underwater Association</td>
</tr>
<tr>
<td>Other Providers</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Environment</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Zealand Recreation Association</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total Partnership and Investment Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,942,667</td>
</tr>
</tbody>
</table>

9. 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 2016, and each three years from that date, with a final expiration of 30 September 2022. The current cost is $59,520 per annum. A lease commitment of $14,880 exists not later than one year.

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 $26,030 based on the average of the previous 11 months usage, pro-rated for the remainder of the term.

10. Short Term Investments
Short term investments are bank deposits with maturities of between two and twelve months.

11. Intangible Assets

<table>
<thead>
<tr>
<th>2016</th>
<th>Cost</th>
<th>Accumulated Amortisation</th>
<th>Net Book Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Computer Software</td>
<td>103,748</td>
<td>103,748</td>
<td>-</td>
</tr>
<tr>
<td>Website</td>
<td>19,668</td>
<td>19,668</td>
<td>-</td>
</tr>
<tr>
<td>DrownBase</td>
<td>16,380</td>
<td>16,380</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>139,796</td>
<td>139,796</td>
<td>-</td>
</tr>
</tbody>
</table>

There have been no additions, disposals or amortisation of intangible assets during the year.
Notes to the Financial Statements
For the Year Ended 30 June 2016

12. Property and Equipment

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cost</td>
<td>Accumulated</td>
<td>Net Book Value</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$</td>
<td>Depreciation</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Leasehold Improvements</td>
<td>30,039</td>
<td>30,039</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Office Equipment</td>
<td>49,608</td>
<td>45,183</td>
<td>4,425</td>
<td></td>
</tr>
<tr>
<td>Computer Hardware</td>
<td>36,343</td>
<td>29,838</td>
<td>6,505</td>
<td></td>
</tr>
<tr>
<td>Motor Vehicle</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Portable Pool</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td></td>
<td>115,990</td>
<td>105,060</td>
<td>10,930</td>
<td></td>
</tr>
</tbody>
</table>

2016 Opening Balance Additions Disposals Depreciation Closing Balance

<table>
<thead>
<tr>
<th></th>
<th>$</th>
<th>$</th>
<th>$</th>
<th>$</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Leasehold Improvements</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,675</td>
<td>4,425</td>
</tr>
<tr>
<td>Office Equipment</td>
<td>3,376</td>
<td>3,724</td>
<td>-</td>
<td>-</td>
<td>6,932</td>
</tr>
<tr>
<td>Computer Hardware</td>
<td>7,218</td>
<td>11,325</td>
<td>5,106</td>
<td>6,932</td>
<td>6,505</td>
</tr>
<tr>
<td>Motor Vehicle</td>
<td>29,994</td>
<td>-</td>
<td>29,994</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Portable Pool</td>
<td>1,743</td>
<td>-</td>
<td>1,743</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>42,331</td>
<td>15,049</td>
<td>36,843</td>
<td>9,607</td>
<td>10,930</td>
</tr>
</tbody>
</table>

13. Grants Received In Advance

Grants received in advance are from non-exchange transactions with ACC.

<table>
<thead>
<tr>
<th>Grant Description</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC Grant for Under 5’s Bathmat Project</td>
<td>7,687</td>
</tr>
<tr>
<td>ACC Grant for Water Survival Competency Partnerships</td>
<td>14,000</td>
</tr>
<tr>
<td>ACC Grant for Otago University Research</td>
<td>12,773</td>
</tr>
<tr>
<td></td>
<td>34,460</td>
</tr>
</tbody>
</table>

14. Related Party Transactions

There are some WSNZ Board members that are also on the board of Member Organisations that receive partnership investment funding from WSNZ. All related party transactions are made on an arm’s length basis and 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 in 2016:

Number of Individuals Remuneration

<table>
<thead>
<tr>
<th>Position</th>
<th>Number</th>
<th>Remuneration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board of Directors</td>
<td>5</td>
<td>$ 24,300</td>
</tr>
<tr>
<td>Senior Management Personnel</td>
<td>3 positions*</td>
<td>$326,726</td>
</tr>
</tbody>
</table>

* Not necessary full time equivalent positions during the year

15. Capital Commitments

At reporting date WSNZ has no capital commitments.

16. Contingent Liabilities

There are no known contingent liabilities at the reporting date.

17. 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.
To the Stakeholders of Water Safety New Zealand Incorporated

We have audited the accompanying financial statements on pages 44 to 53 of Water Safety New Zealand Incorporated which comprise the statements of financial position as at 30 June 2016, and the statements of comprehensive income and expenses, statement of changes in equity and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

The responsibility of Board members for the financial statements

The Board members are responsible for the preparation and the presentation of these financial statements in accordance with Public Benefit Entity International Public Sector Accounting Standards (Not For Profit) (Revised Disclosure Regime), and for such internal control as the Board members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and presentation of financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates; as well as evaluating the overall presentation of the financial statements.