

Water Safety New Zealand
Annual Report

2017





Lake Alexandrina, Mackenzie Basin. Photograph: Peter Ambrose

Our vision for Aotearoa

Aotearoa is an island nation with some of the most magnificent waterways in the world. Our ocean, coasts, beaches, lakes and rivers help define us and are an intrinsic part of our way of life. Experiences in, on or around the water go to the core of what makes us Kiwi. But sadly, preventable fatal drownings and non-fatal drowning incidents are all too common.

VISION

That all Kiwis, new New Zealanders and visitors enjoy safe experiences in, on or around the waterways of Aotearoa/New Zealand. That everyone respects water and is aware of the dangers to themselves and others with people knowing how to prevent injury and preserve life.

MISSION

To educate, empower and support people throughout their lives so they can safely enjoy their experiences in, on or around water.

Contents

Chair's Report	3	What the research is telling us	23
CEO's Report	4	Financials	27
Water Safety Sector 2020 Strategy	5	Statement of Comprehensive Revenue and Expense	27
New Zealand's drowning problem	8	Statement of Changes in Equity	28
Water Safety New Zealand	10	Statement of Financial Position	29
Our Work	13	Statement of Cash Flows	31
Keeping water safety top of mind through the media	19	Notes to the Financial Statements	32
Partnerships and collaborations	20	Independent Auditor's Report	40

Through our work we are improving the culture around water safety:

- More people will come to respect the power of water and know their own ability to manage theirs and others' water experiences
- More people will influence others to have safe experiences in, on or around water
- More babies, toddlers and preschoolers will be nurtured around water by the people they trust
- All school-age children will learn Water Skills for Life aquatic education
- More young people will be exposed to water skills and pathways to water sport and recreation, volunteering and work experiences around water
- More new New Zealanders and visitors to Aotearoa/New Zealand, will learn to respect the water and the conditions, and be water-wise.

Our charitable work contributes to a safer and more resilient society for individuals, families and communities.

The size of the community we work for

New Zealand's coastline is the 10th longest in the world, measuring about 14,000km. The total length of the country's rivers is more than 180,000km and there are 3820 lakes that have a surface area larger than a hectare.

Rivers are predominantly unpatrolled, cold, deep and fast-flowing. They are fed from mountains and hill country with high rainfall. Danger signs are limited in number. Survival due to accidental immersion or a swimmer getting into difficulty in these waters is slim.

New Zealand's environment and weather patterns can be unpredictable and various, and the temperature of our sea, lakes and rivers ranges from about 8-16C in winter to about 14-20C in summer.



4.6 million people



20 million visits to public swimming pools



1.45 million go boating



3.5 million people visit beaches



1.1 million plus go swimming



700,000+ go fishing



180,000 kilometres of rivers



14,000 kilometres of coastline



3,820 lakes, equalling 1 hectare + in area



8°-16°C winter water temperature

Chair's Report



Taipa Beach Northland. Photograph: Sport Northland

Tēnā koutou

It is my pleasure to be working with the Water Safety New Zealand team. We are working hard to create positive social change for all people of Aotearoa which involves educating, empowering and supporting people throughout their life's journey to have safe experiences when they are in, on or around water.

Water Safety New Zealand is a charity which continues to impact positively and is making a difference to the social and economic problems of drowning. Supported primarily by one of Aotearoa's statutory grantmakers, the Lotteries Grants Board, and together with Sport NZ, ACC, corporates and trusts, we are providing strategic and transformative giving. We continue to add strength to our water safety community partners by influencing policy, convening sector discussions and work programmes, taking leadership, building knowledge through research and dissemination, and working in collaboration with other grant makers, government, community and business interests.

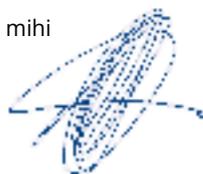
Our guiding star is the Water Safety Sector 2020 strategy which has set our course since 2015 and continues to keep us focused on our mission. The social and economic cost of drowning far outweighs funding to the water safety sector and we must continue to be innovative and efficient if we are to bring down this country's high drowning toll with 78 preventable fatalities, 207 drowning hospitalisations and thousands of water related incidents in 2016.

In the past year we have enjoyed strong bonds between sector partners. There is a clear alignment of the importance of a shared vision of water safety and need for collaboration for collective impact. The sector is in accord and remains focused on three main priorities underway for a step change to occur. Led by the Cross Sector Reference Group and driven by Water Safety New Zealand, work is underway on the sector capability review; how data and research will enhance our understanding of drowning solutions; management and delivery of water safety strategies; and social marketing to change behaviour of at risk groups who make up the majority of drowning statistics.

The Board is pleased to report encouraging stakeholder satisfaction, a stable management team, robust investment processes and sound financial management, all of which are detailed in this report.

I thank my fellow trustees for their ongoing support, passion for water safety, professionalism and expertise. We farewelled board members Jane Mitchell and Brent Warner in 2016 and welcomed Michael Bassett-Foss, Surf Life Saving New Zealand delegate and Maurice Kidd, as an independent director to the board.

Nga mihi



Danny Tuato'o

Board Chair



CEO's Report

I've completed my first year at WSNZ and after a transitional period we have rebuilt the team to ensure we have the right people in the right roles doing great things. I have also travelled extensively, primarily to build strong relationships and to experience first-hand agency activity in the regions.

After a downward trend leading to 2006, drowning fatalities have plateaued while hospitalisations are increasing. An ever changing, more diverse and aging population, broad aquatic participation and increasing pressure on resources are contributing factors to the challenges the sector faces. At the same time, more Kiwi children are coming out of the education system without basic levels of water safety skills.

However, our sector is made up of passionate and resilient people, supported by loyal volunteers who are and will need to continue to be agile and adaptable to meet this changing landscape.

During the year, I made it a priority to meet with all political parties including our Minister Dr Coleman and representatives from Labour, Maori Party, United Future, Greens and NZ First. Key to the conversations were the decline of aquatic education through the school system, the changing drowning landscape and the challenges around the capability of the sector to meet growing and more complex demands.

With our investment into the community of \$1.74m for the year, we worked with providers to try and meet these demands specifically reaching out to those most vulnerable and at risk. These include infants, children, youth, Maori, Pacific Peoples and specific male groups.

We received positive feedback from our sector stakeholder survey that we are heading in the right direction. 91 percent were satisfied or very satisfied that we are fulfilling our leadership role, 95 percent considered the sector strategy important or very important and 88 percent were satisfied or very satisfied with levels of their involvement with us.

Other highlights included;

- The continued rollout and uptake of Water Skills for Life.
- A successful Swim Reaper summer campaign generously supported by ACC.
- The establishment of National Infrastructure Agency agreements with key partners focussed on three year sustained funding and relationship management
- A near completed Sector Capability Review.

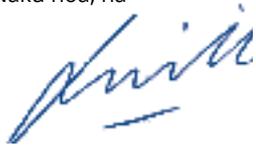
We worked hard on our policy, research and data agendas. This work forms our evidence base and is critical to our story telling and advocacy, as well as the return on investment and accountability to our funders.

Thanks to our core funders; Sport NZ, NZLGB and ACC. Also our partners, delivery agencies, members and generous sponsors; Sealord, L'Oreal Garnier and Protector Aluminium. We are one team and share aligned values. Thanks to the Board for their support and guidance, and our staff, who all add so much value and are so passionate about the cause and what we do.

We must continue to tell our story better. I have thoroughly enjoyed my first year at the helm and we have built great relationships and a strong foundation to deliver on our strategic goals. My future focus is simple; deliver positive social change in attitudes and behaviours in, on and around the water. We are not the fun police. I want all New Zealanders and visitors to enjoy the water in whatever way, shape or form they choose.

We'll focus on our strategic deliverables, including sustainable funding, capability plan implementation, data and research initiatives and cohesive communications with emphasis on social marketing. I believe these will be the step changes required to meet our targets and effect positive change.

Naku noa, na



Jonty Mills
CEO



Water Safety Sector 2020 Strategy

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

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

The New Zealand Water Safety Sector 2020 Strategy sets bold targets for a reduction in drownings, particularly for male drownings and those aged under five, and all hospitalisations. This strategy represents the shared vision, aims and intent of the water safety sector, with all sector agencies committed to working together on the plan. Findings of the 2016/17 Stakeholder Survey indicated that 80 percent thought the strategy was extremely important for the sector to reduce New Zealand's drowning toll.

Water Safety New Zealand, members, supporters, funders and service delivery agents, are advocates and influencers for social change around water safety. Together we are making positive change for a thriving Aotearoa/New Zealand.

Progress towards 2020 Targets

PREVENTABLE DROWNING FATALITIES

2020 Target: Reduced to 50 or less

Annual preventable drowning fatalities have been reducing since 2000.

To reach the reduction target the rate at which the preventable drownings have been reducing (by about one person per year) needs to accelerate.



TOTAL DROWNING FATALITIES



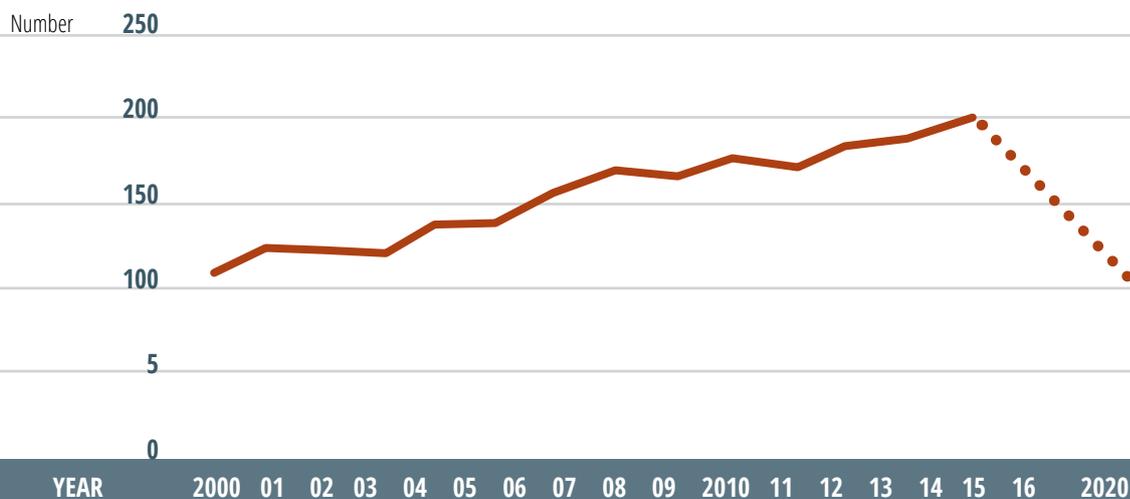
PREVENTABLE DROWNING FATALITIES

HOSPITALISATIONS

2020 Target: Reduced to 100 or less

The drowning hospitalisation rate has been increasing by about 12 people a year since 2003.

To reach the reduction target the rate of growth in hospitalisations has to be firstly slowed, and then reduced.

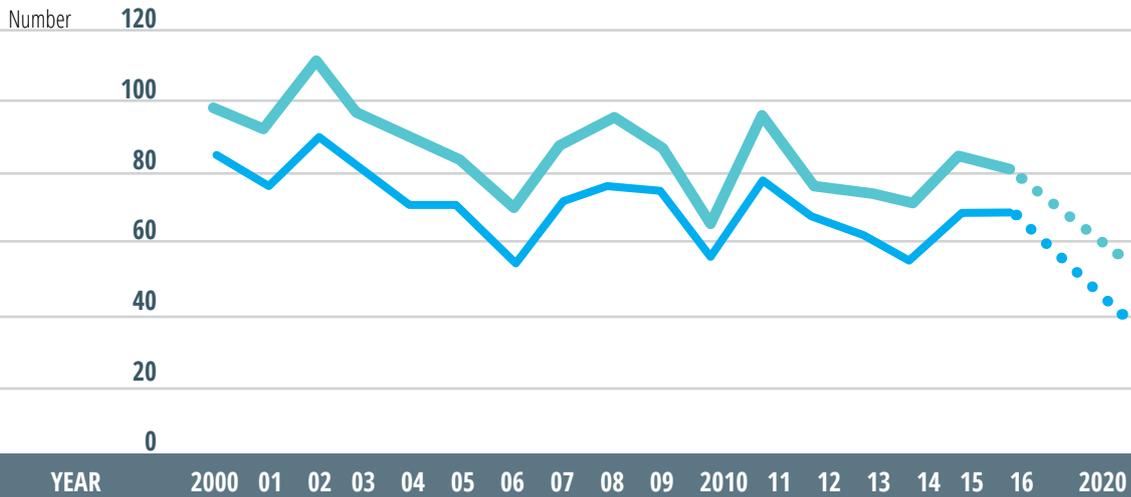


HOSPITALISATIONS

MALE FATALITIES

2020 Target: Fatalities reduced to 33 or less

The number of preventable male drowning fatalities has been reducing since 2000, but not at the same rate as overall preventable drownings. To reach the reduction target a step change in male behaviour around water is needed.



PREVENTABLE DROWNING FATALITIES



MALE PREVENTABLE DROWNING FATALITIES

PRESCHOOL FATALITIES

2020 Target: Reduced to zero

Since 2000 a consistent reduction in preventable drowning fatalities of pre-school children has occurred. To reach the reduction target the progress needs to be maintained, as well as launching initiatives that target high risk groups.



PRESCHOOL DROWNING FATALITIES

New Zealand's drowning problem

With any water comes risk and sadly every year far too many people lose their lives or are injured in, on or around the water. The tragedy is that most drownings and injuries are preventable. Of the 107 drownings (both recreationally and otherwise) in New Zealand in 2016, 78 were preventable.

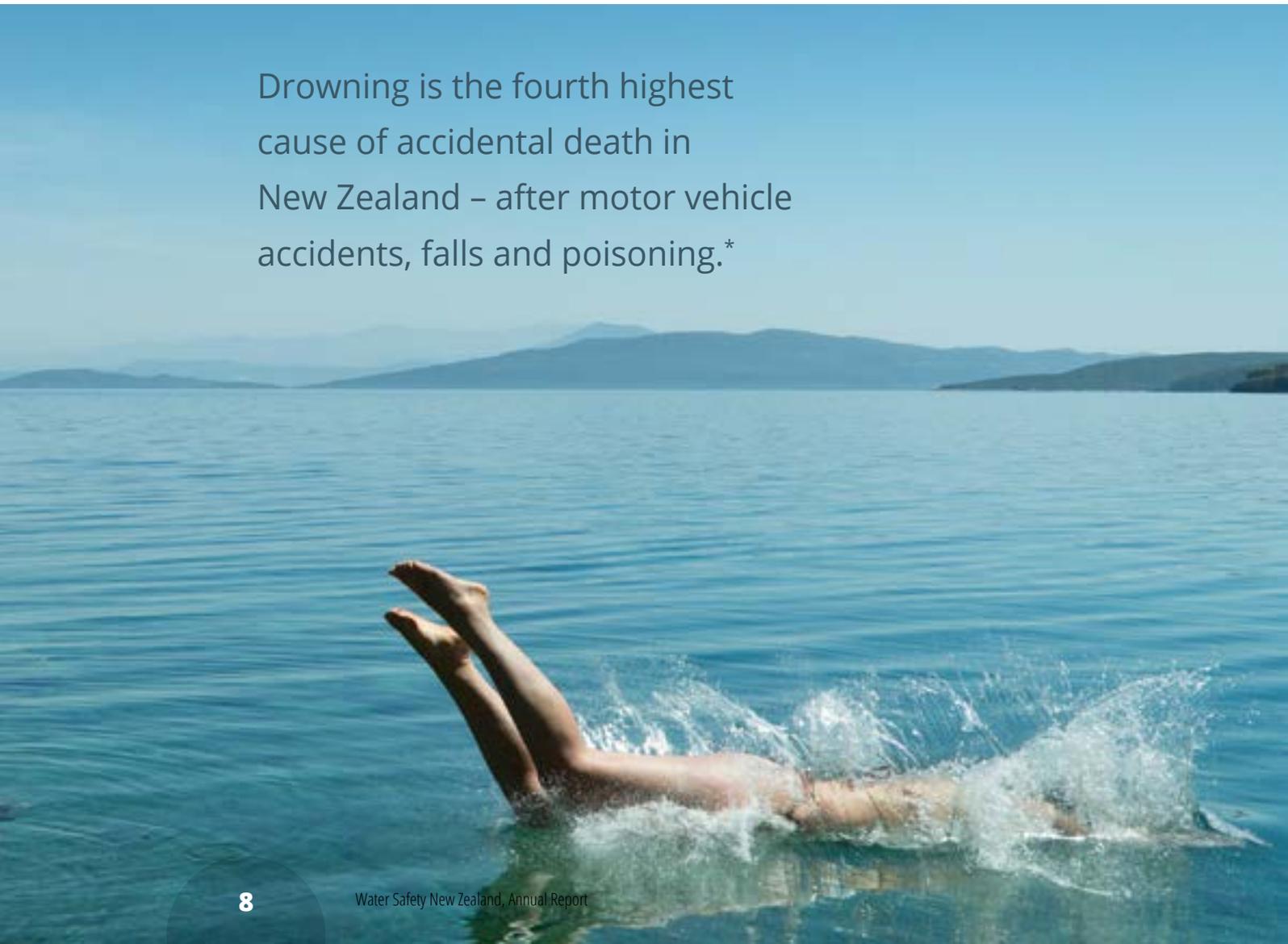
While the number of preventable drownings is down by six compared with 2015, and down by three when comparing the past five-year average of 81, hospitalisations are increasing. From 189 in 2015, in 2016 there were 207 hospitalisations, the highest since records began in 2003.

Males are four times more likely to drown than females, and people across all age groups lose their life in the water.

Immersion incidents, where the victims had no intention of being in the water, remain the largest cause of drowning, followed by incidents where people simply went for a swim.

Hospitalisations are non-fatal drownings resulting in a hospital stay of at least 24 hours. From 189 in 2015, there were 207 in 2016 – a 9.5 percent increase and a 16 percent increase on the past 5-year average.

*acc.govt.nz



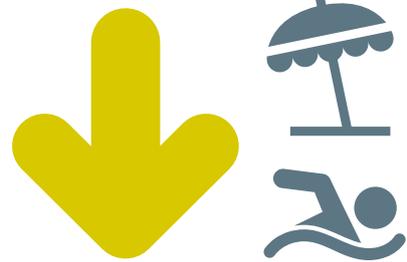
Drowning is the fourth highest cause of accidental death in New Zealand – after motor vehicle accidents, falls and poisoning.*



3 under fives fatalities.



Male fatalities involved 16 different activities.



Beach hospitalisations have decreased from 38 in 2015 to 24 this year: a decrease of 37%. This is closer to the 2011-2015 five year average of 26. Half of beach hospitalisations were from swimming incidents.



Under Fives hospitalisations have more than doubled in 2016 (42) from 2015 (20) and are 10 more than the 2011-2015 five year average.



25 hospitalisations occurred for 65+ year olds, up 10 or 67% over 2015 and 47% on the five year average. Most common activity was swimming (40%) and boating (24%).



Notable increase in hospitalisations are in the 'other domestic' category. 12 in 2015, 27 in 2016: an increase of 136% on 2015 and 35% on the five year average (2011-2015). 70% of these were aged 0 – 4 years, which is a similar rate in the past five years. Over half were Māori, which is double the five year average (2011-2015).

Water Safety New Zealand

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

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



Lottery Grants Board
FUNDS FOR YOUR
COMMUNITY



The Board

Danny Tuato'o
Independent chair



Michael Bassett-Foss
Surf Life Saving New Zealand
delegate



Dean Lawrence
Coastguard New Zealand
delegate (from October 2016)



Horst Miede
Swimming New Zealand
delegate



Matt Barker
Independent director



Maurice Kidd
Independent director

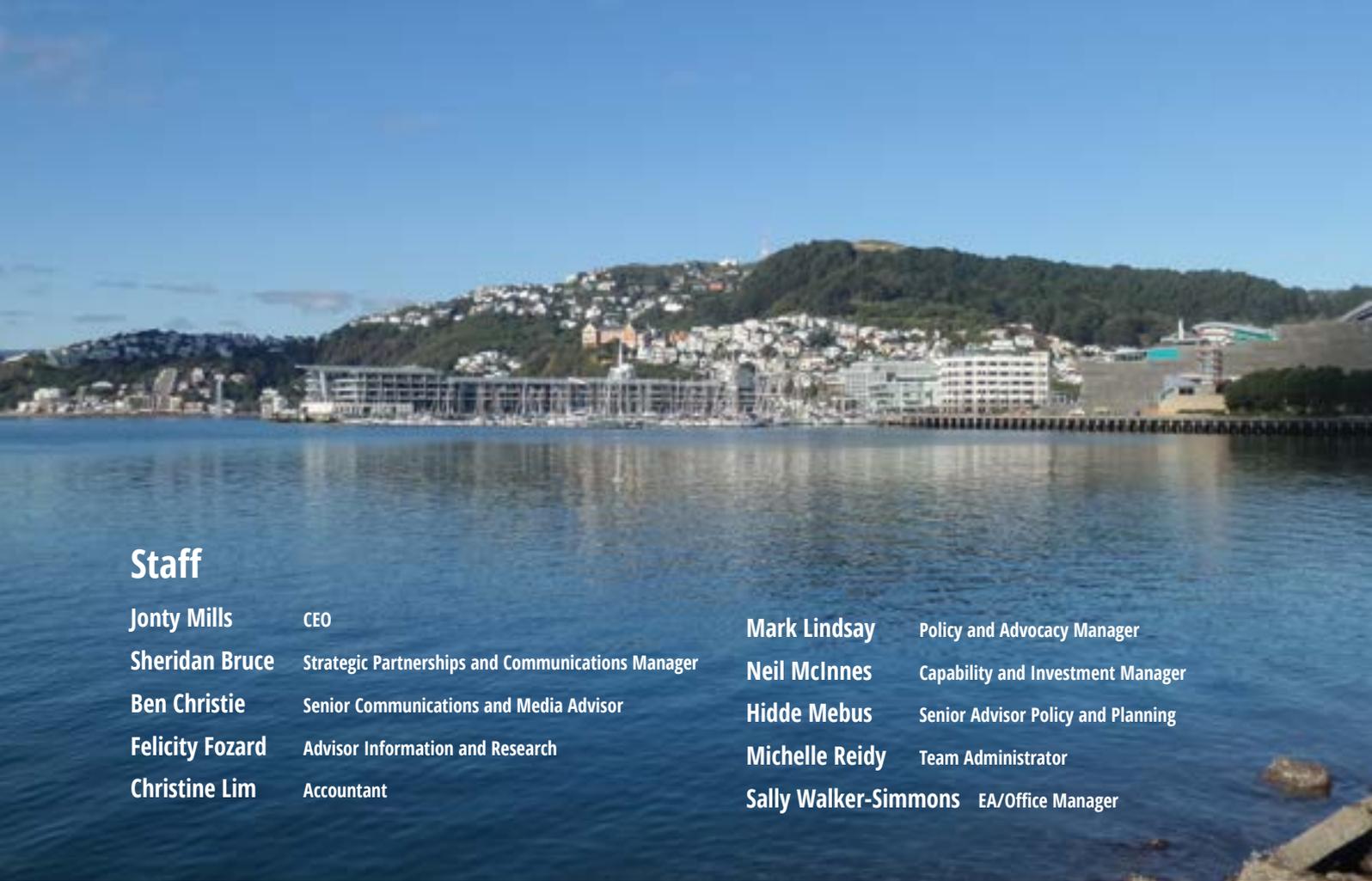


Ian Murphy
Independent director



Katie Phillipps
Independent director





Staff

Jonty Mills	CEO	Mark Lindsay	Policy and Advocacy Manager
Sheridan Bruce	Strategic Partnerships and Communications Manager	Neil McInnes	Capability and Investment Manager
Ben Christie	Senior Communications and Media Advisor	Hidde Mebus	Senior Advisor Policy and Planning
Felicity Fozard	Advisor Information and Research	Michelle Reidy	Team Administrator
Christine Lim	Accountant	Sally Walker-Simmons	EA/Office Manager

Members

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

Coastguard Boating Education	New Zealand Recreation Association	Sir Peter Blake Marine Education #experiencenzwithus & Recreation Centre (MERC)
Coastguard New Zealand	NZ Recreational Fishing Council (NZRFC)	Surf Life Saving New Zealand (SLSNZ)
Education Outdoors New Zealand	NZ Sport Fishing Council	Surfing New Zealand
Girl Guiding New Zealand	NZ Swim Coaches & Teachers	Swimming New Zealand
Jet Boating New Zealand	New Zealand Trailer Boat Federation	Te Toki Voyaging Trust
Kiwi Association of Sea Kayakers (KASK)	New Zealand Underwater Association	Waka Ama NZ
NZ Marine	New Zealand Water Polo Association	WaterSafe Auckland Inc (WAI)
Motutapu Outdoor Education Camp Trust	Royal Life Saving Society, New Zealand	Whitewater NZ
NZ Jet Sports Boating Association (NZJSBA)	Royal New Zealand Plunket Society	Windsurfing New Zealand
NZ Outdoor Instructors' Association (NZOIA)	Royal Port Nicholson Yacht Club – Wellington Ocean Sports	Yachting New Zealand
New Zealand Rivers Association for Professional Guides	Safekids Aotearoa	Youthtown
	Scouts New Zealand	

How those who work in the water safety sector perceive us

91%

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

86%

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

94%

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



Our Work



Water Skills for Life

In 2016 Water Skills For Life (WSFL), the national standard for aquatic education for children aged 5-13 years, was launched as the successor to Sealord Swim For Life.

On behalf of all children in New Zealand, we thank Sealord for its cash and in-kind support of the Sealord Swim For Life aquatic education programme during the past six years. In 2010 only 20 percent of all Year 6 children could swim 50 metres. In 2016 this grew to 50 percent. With the support of Sealord, more than 4.3 million aquatic lessons were delivered by schools and swim schools to 356,000 Kiwi children throughout the country.

Water Skills For Life was developed for the advancement of aquatic education, the promotion of recreation and health, and for drowning prevention. Based on evidential international and national research, the initiative comprises a combination of learnt water survival skills and swimming skills. Based on 27 core skills, it establishes broad fundamental competences for life-long water safety.



Investment programme for water survival competencies of children 5-13 years



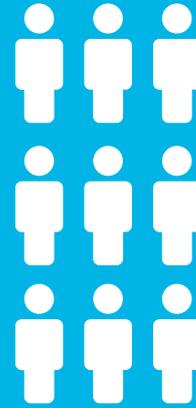
Funds into the community

\$1,266,438



Providers

20



Children aged 5-13 years reached

247,708*

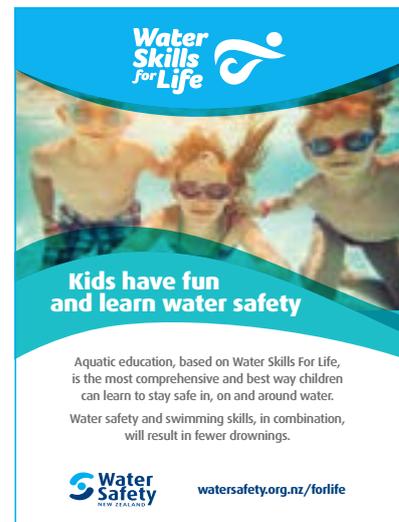
In 2016/17 \$1,266,438 was invested with 20 providers delivering water survival competencies training for children aged 5-13 years. Representing 72 percent of Water Safety New Zealand's investment fund, emphasis on the delivery of WSFL will remain an important aspect of future investment.

WSFL has been introduced throughout the country by Swimming New Zealand, regional sports trusts, local councils, swim schools and schools. This world-leading water safety initiative was established to provide fundamental life-long water safety skills to children. It is now accepted that learning to swim in isolation is not enough to save a life and that water safety skills should form the basis of aquatic education. A cultural shift is now emerging away from the established view that learning to swim means being safe in the water.

With the support of Swimming New Zealand and its education coordinators who provide aquatic professional development to school teachers and swim teachers nationally, and regional providers, it is our goal that every child will learn WSFL in the near future.

The continued support of Surf Life Saving New Zealand with Beach Education and Surf to School, and Coastguard Boating Education with Safe Boating courses for children, extends our funded water safety skills training even further into schools.

* Based on school rolls and predicted teacher engagement.



SURF LIFE SAVING
NEW ZEALAND



Bathmat Project for families with infants under 12 months



Under Fives continue to be vulnerable to drowning fatalities and injuries. A specific drowning reduction target of zero has been included in the Water Safety Sector Strategy 2020. In 2016, three infants fatally drowned and 42 were hospitalised in non-fatal drowning incidents.

The Plunket 'safety message' bathmat project, funded through WSNZ, began in 2011. This has been extended to iwi and Well Child Tamariki Ora providers, who also deliver bathmats to parents of infants five to seven months old. In total, 40,200 bathmats were delivered to families of infants in 2016/17 with \$179,258 of investment funding. The bathmat provides a vehicle to deliver water safety messages, not only on the bathmat itself but also through the thousands of conversations between Plunket and Well Child nurses and parents.



40,200
bathmats into homes



Piha Beach, Auckland. Photograph: FCB

Confronting young men with The Swim Reaper

Water Safety New Zealand launched its summer campaign in December 2016 aimed specifically at young Kiwi males aged between 15-34 who make up about a third of all preventable drowning fatalities and drowning injuries. The campaign was funded by ACC and developed by FCB.

The Swim Reaper, a confrontational character, delivered water safety messages in a direct and consequential manner. Based on dark humour and mockery, this character, and its antics, got the attention of young males who generally aren't interested in safety messages, nor convinced that they need to know.

65%

An impression 65 percent of males aged 15-24 were reached during the three-month campaign on Facebook alone.

Overall impressions

9,948,358

Completed video views

187,242

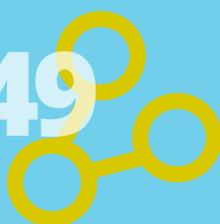


Social engagements

609,749

Engagement rate

15%



Conditioned by their own conviction that they're 'bullet proof', fearful or threatening messages are unlikely to have any impact with young males. The use of humour allowed threatening messages to be better processed. This was evidenced through social media engagement of The Swim Reaper, and the resulting comments and sharing of posts.

The campaign took our audience on a fun-filled journey on Instagram, Facebook and Snapchat. @jimisworld, @toravel and @Cougarboys were real people who influenced the campaign through their own social media channels and antics, along with web advertising, radio and street posters which reinforced and supported the message at water 'fun spots'.

The success of the campaign was acknowledged by it winning the Social Good Campaign category in the 2017 New Zealand Social Media Awards. Internationally, The Swim Reaper was shortlisted in the Laugh category in the 2017 Facebook awards.

Safe Boating Education

Water safety was the primary component of the Te Ripo Tapui and Coastguard Boating Education Safe Boating programmes, reaching 47,478 students.

Aspects of the Water Skills for Life competencies, including recognising an emergency and hypothermia, knowing boating rules and regulations, making safe decisions, use of lifejackets, floating, propulsion, and getting in and out of the water in several ways, are an intrinsic part of the Safe Boating programme. Each provider has tailored its programmes by age and environments and applied water safety strategies to specific boating activities.



Save Our School Pools

School pools provide valuable access to aquatic education for New Zealand children, but the cost of maintaining them is a challenge for many. About 40 percent of all primary schools don't have pools (about 800 schools) resulting in many children missing out on vital water safety skills training at school.

From a 2016 schools survey, 130 schools seek advice and support to help keep their pools open. Work required includes fencing, pool resurfacing, painting, filtration systems, changing room upgrades and other remedial work.

Schools apply for cash /or and in-kind support and this is funded through generous donations made by our corporate partners, L'Oreal Garnier, Protector Aluminium, Bunnings, Intergroup and Waikato Filtration.





Te Koronga

Innovation and research

Mitchell Purvis was awarded a University of Otago internship, funded through a \$10,000 Water Safety New Zealand investment grant, to help create a strategic research approach to Maori water safety and drowning prevention. With assistance from supervisor Dr Anne Marie Jackson, Tuia Te Here Tāngata: Sewing together the Maori water safety sector, is the result. Mitchell's journey involved networking at the Te Koronga: Indigenous Science Wananga, writing a research paper on young Maori males' understandings and experiences of Maori water safety, and attending hui with other Maori water safety sector stakeholders.

WSNZ is working in partnership with Water Safe Auckland to develop an Auckland water safety strategy. Water Safe Auckland received investment funding of \$20,000 to provide facilitation and support to the strategy's project manager and to assist with consultation with Auckland water safety stakeholders.

The strategy will be completed in 2017/18. The objective of the Auckland water safety strategy is to develop a coordinated and collaborative work plan for Auckland water safety organisations to reduce drowning fatalities and hospitalisations, and build a culture of safe enjoyment around water.

Waka Ama in action



Keeping water safety top of mind through the media

Our good work in the community and our responses to New Zealand's sad drowning toll is reflected in the media. A potential audience of 1.9 million people has been reached by our media communications.

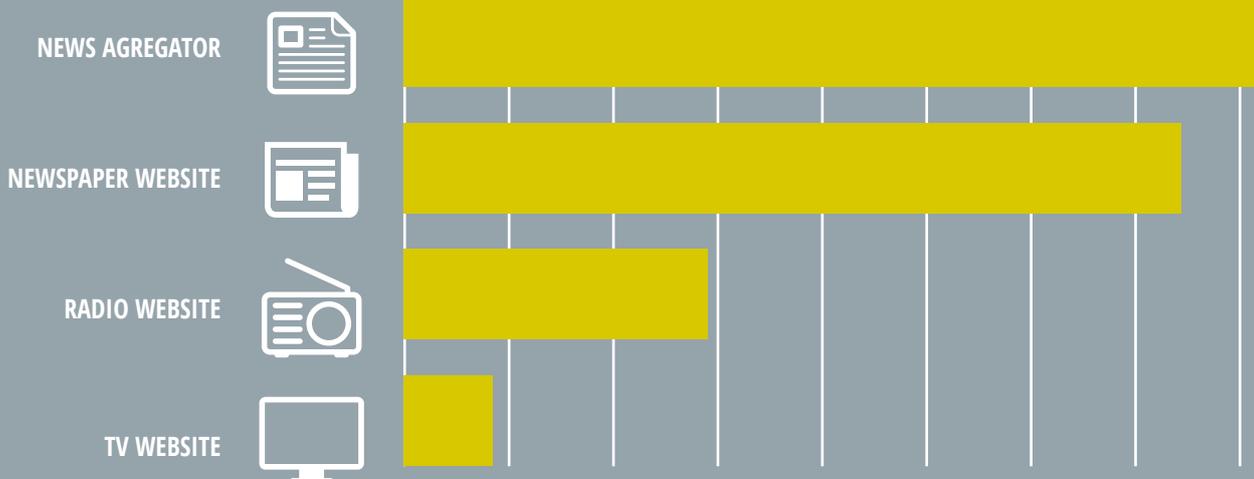
Significant national media coverage was generated across all channels. More than 300 items referenced Water Safety New Zealand and/or drowning prevention and water safety awareness. CEO Jonty Mills appeared regularly in national media. A wide range of water safety issues have been promoted, including New Zealand's drowning problem, our boating culture, diver safety, The Swim Reaper campaign, compulsory lifejackets, the dangers posed by rivers, school pools, Water Skills for Life, parental supervision of under fives and specific drowning incidents.

High-profile media opportunities included two interviews on TV3's The Project and an interview on TVNZ's Breakfast which involved Prime Minister Bill English.

1.9 million people reached

Potential Audience reached by Media Type

PEOPLE - 100,000 200,000 300,000 400,000 500,000 600,000 700,000 800,000 900,000



Partnerships and collaborations

Cross-Sector Reference Group

The Cross Sector Reference Group (CSRG) was established in 2014. It provides input and advice to the water safety community on initiatives around the sector plan. It is based on a collaboration between organisations within the water safety sector, focusing on informing and progressing solutions to the drowning problem in New Zealand. Its three priorities are:

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

WSNZ provides backbone leadership support, guides the vision and strategy, supports aligned activities, establishes shared measurement practices, builds public will, advances policy and mobilises funding.

Collective sector ownership is paramount and several initiatives were progressed in 2016/17.

SECTOR DATA AND RESEARCH PLANS

The CSRG Sector Data and Research Plans are distinct, but interrelated, work streams.

The former will outline a sector data strategy, and the latter will identify the priority research topics and research delivery strategy for the sector.

The Research and Data Working Group was established to develop the plans and provide oversight and coordination of sector information, research, data collection, survey and market research.

Members of the working group were enlisted from Water Safety New Zealand, Surf Life Saving New Zealand, Coastguard New Zealand, Coastguard Boating Education, WaterSafe Auckland Inc and Maritime New Zealand. The first draft of the plan was completed by 30 June 2017.



SECTOR CAPABILITY REVIEW

The Capability Review was initiated in late 2016. The review was aimed at developing a capability plan for the sector. The key proposed outputs are:

1. Developing an outcome set for the water safety sector based on the Sector Strategy
2. Undertaking an environmental scan of the water safety sector
3. Completing a stocktake that describes the current state of the sector, its agencies and programmes, and assess their functional state, strengths, risks, opportunities and gaps
4. Collating and publishing a capability review document (based on 1 to 3 above)
5. Developing a draft capability plan based on a capability review document and workshop outcomes.
6. Agreeing with stakeholders the capability development actions that could be undertaken without extra funding and identify those which require extra resources.

Implementation of the review began in 2016/17 and is seen as a two-year initiative through to 2018/19.

A governance structure has been developed for the Capability Review that involves several sector stakeholders in active contributing roles:

- CSRG's role is providing oversight to the Capability Review
- The Project Owners are the Chairs of Water Safety New Zealand, Swimming New Zealand, Coastguard New Zealand, Surf Life Saving New Zealand
- The Capability Working Group comprises representatives of Water Safety New Zealand, Coastguard New Zealand, Surf Life Saving New Zealand, New Zealand Search and Rescue, and Water Safe Auckland Inc.

Tongariro River, Turangi.



COMMUNICATIONS AND ENGAGEMENT WORKING GROUP

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

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

The working group consists of representatives from Water Safety New Zealand, Coastguard New Zealand, Surf Life Saving New Zealand, Maritime New Zealand, WaterSafe Auckland Inc, Waikato Regional Council, Aktive, New Zealand Search and Rescue, and Swimming New Zealand.

New Zealand Safer Boating Forum

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

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



What the research is telling us

Aquatic education in schools

In 2016 the New Zealand Council for Educational Research (NZCER) was commissioned to assess the standard of aquatic education in schools. It revealed that only about a quarter of schools (27 percent) provide a minimal or acceptable level of aquatic education; that is, a minimum of eight 26-30 minute lessons a year. Based on sector expertise, WSNZ believes that the minimum should be 10 lessons of at least 30 minutes duration a term. Moreover, these lessons should be taught by appropriately trained (swim) teachers.

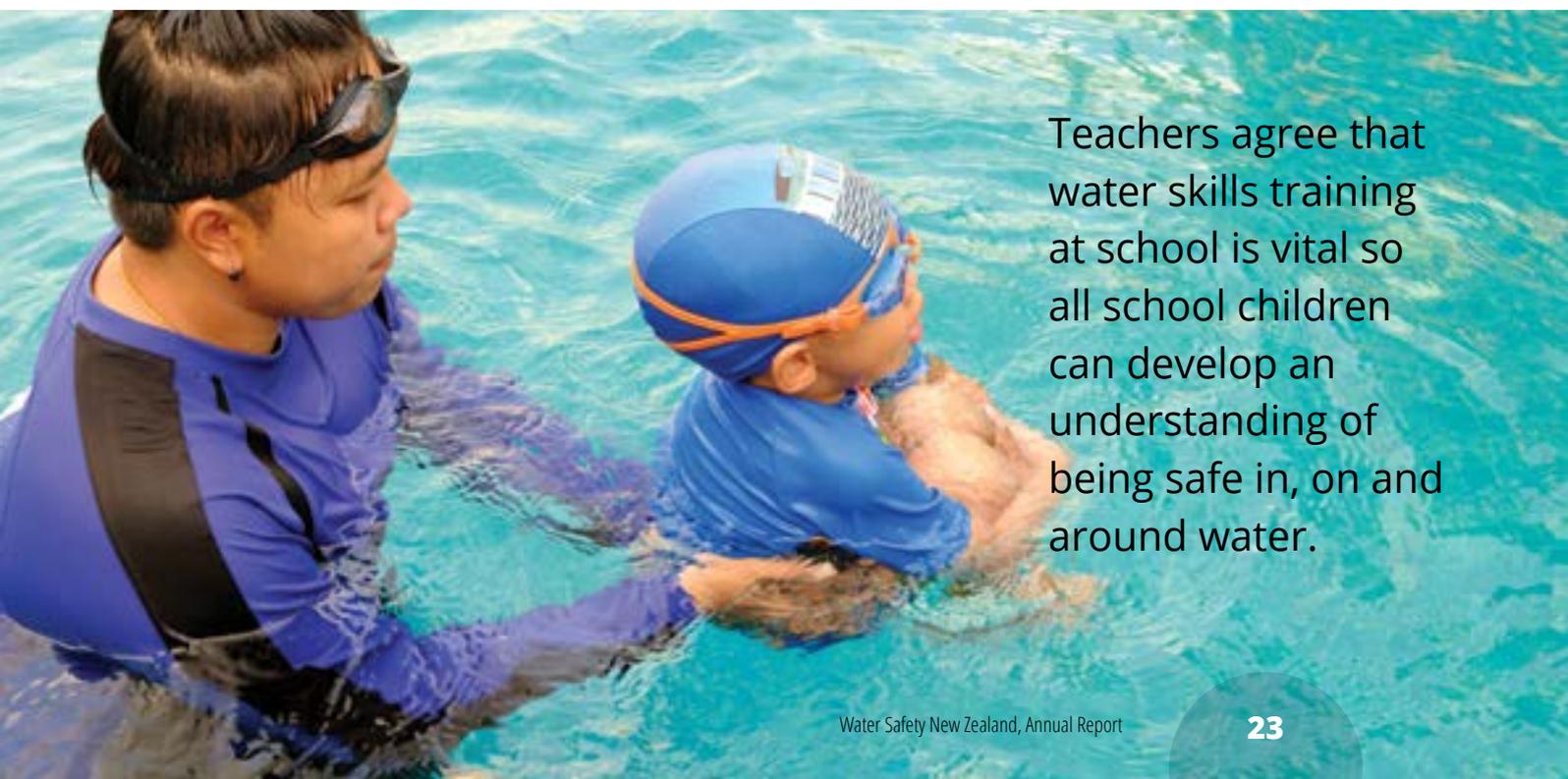
Teachers agree that water skills training at school is vital so all school children can develop an understanding of being safe in, on and around water.

Over half of the comments made by more than 1500 teachers and other educationalists who responded in the survey, mentioned the importance of aquatic education in schools. Many referred to safety being paramount in the New Zealand environment that children enjoy, including lakes, rivers and beaches.

Schools have largely borne the responsibility for teaching children to swim and water safety in general, with the New Zealand curriculum expecting students to have basic aquatic skills by the end of Year 6.

The top five barriers to providing water-based aquatic education in schools are:

- lack of a suitable or operating pool
- costs
- lack of transport to a suitable pool
- aquatic education not being a priority
- too few staff or not appropriately trained staff.



Teachers agree that water skills training at school is vital so all school children can develop an understanding of being safe in, on and around water.

Attitudes and behaviour of Kiwis

The second annual public attitudes and behaviour survey was conducted in April 2017.

Drowning is perceived as a problem in New Zealand by 83 percent of survey respondents and ranks fifth behind child abuse, domestic violence, road safety, and bullying at school and the workplace. The results revealed that while water safety messages may be getting through to some of the people some of the time, behaviour change is sadly lagging.

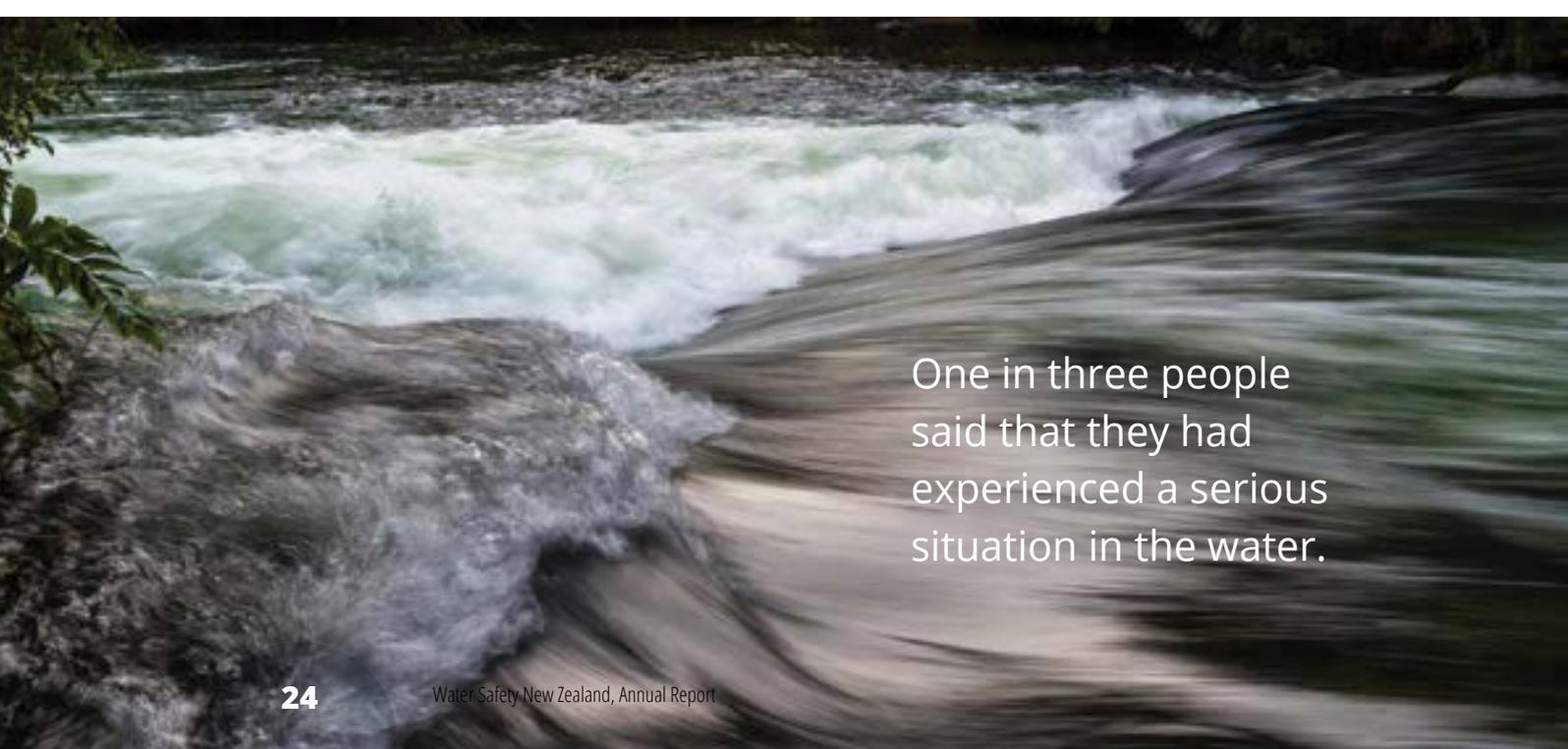
Beaches, private homes, coastlines, rocks and rivers are perceived as high risk areas, yet people's behaviour in these environments is not changing.

People's beliefs about the dangers in, on or around water align with what's happening in terms of preventable drownings, injuries and risky behaviour. Underestimating the conditions, a lack of knowledge of the environment, over-confidence and a lack of skills – including not being able to swim – prevail as the top reasons why people get into trouble. However, it doesn't seem to be deterring people from making risky decisions in, on or around water.

One in three people said that they had experienced a serious situation in the water, and that underestimating the conditions and having poor knowledge of the environment ranked highest as contributing factors.

On the positive side, the wearing of lifejackets and the mandatory supervision of under-fives appears to be gaining traction. The percentage of people always wearing a lifejacket when canoeing, kayaking, rowing or stand-up paddle boarding has gone up from 26 percent to 47 percent. The number of people sailing in a large boat (more than six metres) who always wear a lifejacket has increased from 63 percent to 74 percent and those who never wear one has dropped from 21 percent to 7 percent.

The number of respondents who always keep preschool children within arm's reach around water has increased from 69 percent to 71 percent. (Sample size 1,000)



One in three people said that they had experienced a serious situation in the water.

Assessing water survival skills competency of children

University of Otago, School of Physical Education, Sport and Exercise Sciences
Associate Professors Chris Button and Jim Cotter and Dr Anne Marie Jackson

University of Otago and WSNZ have collaborated on numerous research projects over the past years, including:

- Human response to sudden cold water immersion (1,2 superscript)
- Multivariate analysis of male drowning in New Zealand (3)
- Distance perception in open water (4)

The two projects undertaken in 2016/17 were Tuia Te Here Tangata: Sewing together the Maori water safety sector, and Assessing children's survival skill competency.

ASSESSING CHILDREN'S SURVIVAL SKILL COMPETENCY – A QUALITATIVE STUDY

This study sought to demonstrate that a rational and balanced emphasis on teaching fundamental aquatic skills can improve the ability of children to evaluate risk and behave appropriately in, on and around water.

A total of 48 primary school aged children (6-11 years) were recruited from eight schools around

“Swimming is learned indoors while drowning happens primarily outdoors. How many children have the opportunity to experience swimming in their clothes or the discomfort of cold water? For all too many, swimming is a matter only of performing the correct movements. We believe it is much more.” Sallman et al. (2008:pg 372).



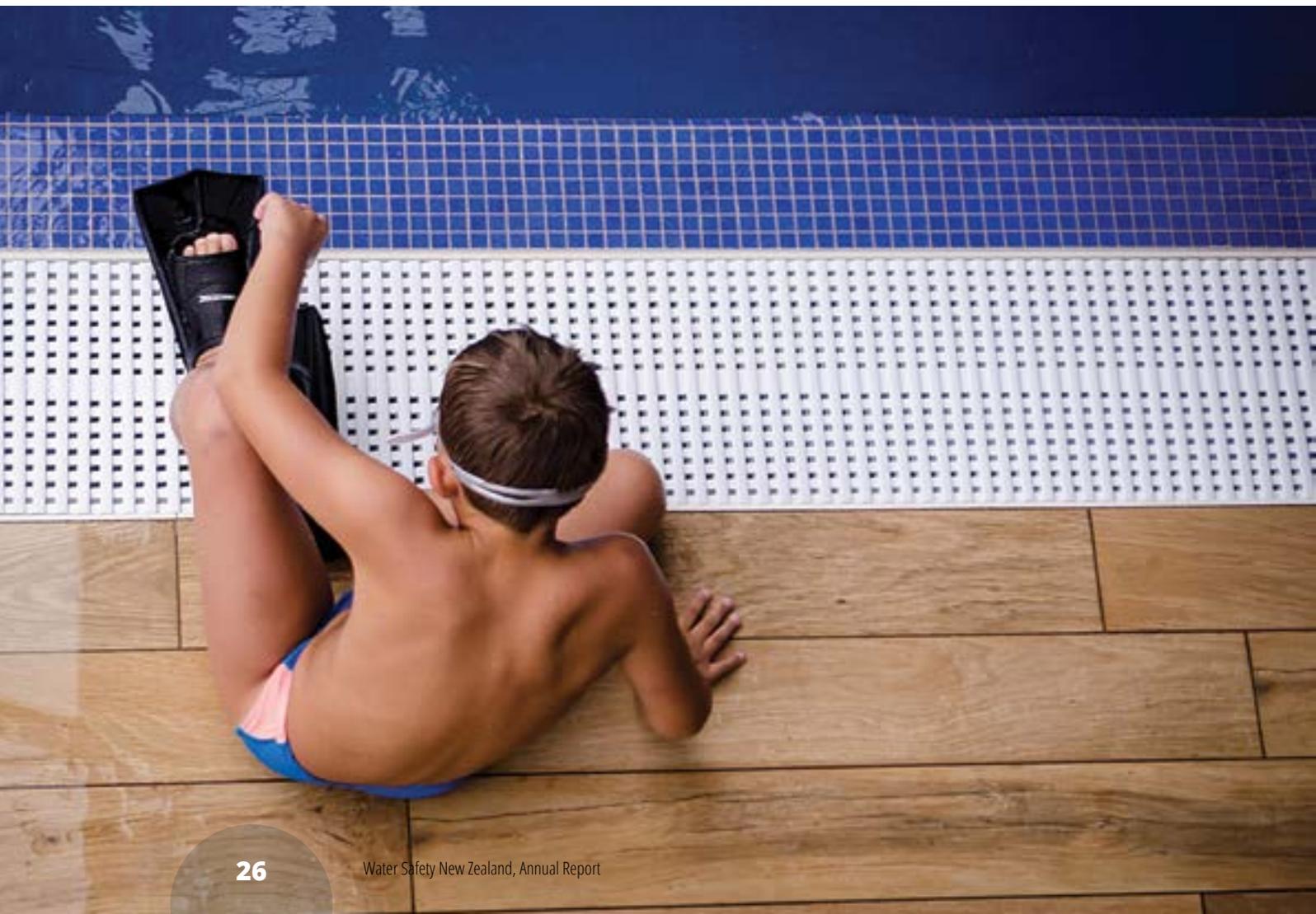
Dunedin. Children were tested before, immediately at the end of, and 10 weeks after the end of lessons delivered by a private learn-to-swim organisation.

Assessment evaluated each child's water survival competencies at six tasks: knowledge, buoyancy, submersion, simulated rescue, negotiating obstacles, and propulsion.

The results supported the notion that primary school aged children had a low level of survival skills competency. Children's propulsion skills were limited, with 62 percent unable to swim 100m unaided.

Although knowledge of risks and emergency response was notably low, there was some encouraging evidence that education of survival skills could improve competency.

Recommendations are that Water Skills for Life should become an integrated component of the school curriculum and that family/whanau should be engaged to introduce children to aquatic environments safely. Knowledge about New Zealand's water and environmental conditions, such as unseen dangers and awareness of responses to dangers, should be a cornerstone of children's understanding.



Statement of Comprehensive Revenue and Expense

For the Year Ended 30 June 2017

	Notes	2017 \$	2016 \$
Revenue from Non-Exchange Transactions			
ACC		934,460	1,037,940
Sport NZ	5	2,283,545	2,273,859
Endeavour Foundation		-	52,570
Tauranga Energy Consumer Trust		95,121	79,879
Sporting Organisations and Trusts		32,608	41,250
Donations		1,568	6,034
Sponsorship		298,000	310,000
		3,645,302	3,801,532
Revenue from Exchange Transactions			
Interest Income		57,051	66,858
Other Income		-	7,666
		57,051	74,524
Total Revenue		3,702,353	3,876,056
Expenses			
Leadership	6	1,658,638	1,789,239
Partnership and Investment Programmes	7	1,740,696	1,942,667
Governance	6	77,450	84,819
Total Expenses		3,476,784	3,816,725
Net Surplus From Operating Activities		225,569	59,331
Other Comprehensive Revenue and Expense		-	-
Total Comprehensive Revenue and Expense		225,569	59,331

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

Statement of Changes in Equity

For the Year Ended 30 June 2017

	Notes	2017 \$	2016 \$
Accumulated Comprehensive Revenue and Expense			
Opening Accumulated Comprehensive Revenue and Expenses		804,304	798,973
Total Comprehensive Revenue and Expenses for the Year		225,569	59,331
Less: Transfer (to)/from Water Survival Skills Implementation Reserve	3.14	54,000	(54,000)
Less: Transfer to Partnership Investment Reserve	3.14	(80,593)	-
Less: Transfer to Capability, Information Management and Social Marketing Reserve	3.14	(182,000)	-
Closing Accumulated Comprehensive Revenue and Expense		821,280	804,304
Water Survival Skills Implementation Reserve			
Opening Water Survival Skills Implementation Reserve	3.14	54,000	-
Less: Transfer (to)/from Accumulated Comprehensive Revenue and Expense		(54,000)	54,000
Closing Water Survival Skills Implementation Reserve		-	54,000
Partnership Investment Reserve			
	3.14	80,593	-
Capability, Information Management and Social Marketing Reserve			
	3.14	182,000	-
Research Reserve			
	3.14	191,088	191,008
Total Equity		1,274,961	1,049,312

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

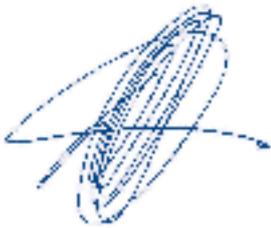
Statement of Financial Position

As At 30 June 2017

	Notes	2017 \$	2016 \$
Current Assets			
Cash and Cash Equivalents		375,667	518,861
Short Term Investments	9	1,000,000	600,000
Receivables from Non-Exchange Transactions		43,571	37,129
Prepayments		7,474	4,790
Interest Receivable		2,098	1,732
GST Receivable		30,029	36,304
		1,458,839	1,198,816
Non Current Assets			
Intangible Assets	10	-	-
Property and Equipment	11	13,991	10,930
		13,991	10,930
Total Assets		1,472,830	1,209,746
Current Liabilities			
Trade Creditors and Accruals		96,850	50,988
Partnership and Investment Creditors		46,748	50,030
Employee Annual Leave and Salary Entitlements		54,271	24,876
Grants Received In Advance	12	-	34,460
		197,869	160,354
Total Liabilities		197,869	160,354
Total Net Assets		1,274,961	1,049,392

Equity			
Accumulated Comprehensive Revenue and Expenses		821,280	804,304
Water Survival Skills Implementation Reserve	3.14	-	54,000
Partnership Investment Reserve	3.14	80,593	-
Capability, Information Management and Social Marketing Reserve	3.14	182,000	-
Research Reserve	3.14	191,088	191,088
Total Equity		1,274,961	1,049,392

Signed for and on behalf of the Board who authorised these financial statements for issue on 5 September 2017



Danny Tuato'o
(Chair)



Jonty Mills
(Chief Executive)

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

Statement of Cash Flows

For the Year Ended 30 June 2017

	Notes	2017 \$	2016 \$
Cash Flows from Operating Activities			
Receipts			
Grants from Government Organisations		3,183,545	3,346,489
Grants from Community Trusts and Foundations		88,808	109,142
Grants from Sporting Organisations and Trusts		32,609	13,438
Sponsorship		302,312	305,688
Interest Income		56,684	68,060
Donations		1,568	6,034
Other Income		-	8,128
		3,665,526	3,856,979
Payments			
Suppliers and Employees		1,245,663	1,517,265
Partnerships and Investment Programs		1,748,417	1,884,069
Research		126,075	61,761
Water Safety Media Campaigns and Communications		281,882	288,626
Net GST Paid		(6,275)	3,061
		3,395,762	3,754,782
		269,764	102,197
Net Cash Flows from Operating Activities			
Cash Flows from Investing Activities			
Receipts			
Sale of Property and Equipment		-	2,652
Payments			
Investments in Short Term Deposits		400,000	-
Purchase of Property and Equipment		12,958	15,049
		(412,958)	(12,397)
		(412,958)	(12,397)
Net Increase/(Decrease) in Cash and Cash Equivalents		(143,194)	89,800
Cash and Cash Equivalents at 1 June		518,861	429,061
Cash and Cash Equivalents at 30 June		375,667	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 2017

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 RDR because it does not have public accountability and has operating expenditure between \$2 million and \$30 million.

3. Summary of Accounting Policies

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

3.1 Basis of Measurement

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

3.2 Functional and Presentation Currency

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

3.3 Revenue

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

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

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

Revenue from Non-Exchange Transactions

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

Revenue from Exchange Transactions

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

3.4 Financial Instruments

Loans and Receivables

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

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

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

Financial Liabilities

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

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

3.5 Cash and Cash Equivalents

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

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

WSNZ has no overdraft facilities with a bank. WSNZ has a credit facility with VISA totaling \$14,000 with an interest rate of 19.5% per annum applicable on late payments, of which there were none during the financial year.

3.6 Short Term Investments

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

3.7 Resources and Printed Materials

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

3.8 Property and Equipment

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

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

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

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

3.9 Intangible Assets

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

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

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

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

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

Computer Software	1 year
Website	1 year
Databases	1 year

3.10 Leases

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

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

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

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

3.12 Income Tax

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

3.13 Goods and Services Tax (GST)

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

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 its formation, adjusted for transfers to and from specific reserves.

Research Reserve

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

Water Survival Skills Implementation Reserve

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

Partnership Investment Reserve

The partnership investment reserve was established in June 2017. This reserve will be used for partnership investment in 2017 and 2018.

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.

4 Significant Accounting Judgements, Estimates and Assumptions

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

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

Judgements

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

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

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

Estimate and Assumptions

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

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

5 Sport NZ Revenue

In 2017 income from Sport NZ included \$2,083,545 (2016: \$2,073,859) sourced from the New Zealand Lotteries Grants Board.

6 Leadership and Governance Expenditure

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

Leadership Expenditure	2017 \$	2016 \$
Depreciation of Property and Equipment	9,897	9,607
Travel Expenses	59,449	69,554
Office Operating Expenses	179,584	185,293
Water Safety Media Campaigns and Communications	281,882	288,177
Kiwisaver Defined Contribution Plan Expenses	25,125	19,581
Employee and Contractor Expenses	959,895	1,132,127
Research and Policy Expenses	142,806	61,763
Other Leadership Expenditure	-	23,137
Total Leadership Expenditure	1,658,638	1,789,239

Governance Expenditure	2017 \$	2016 \$
Audit Fees	13,920	11,000
AGM and Annual Report Expenses	7,147	15,848
Board Honorarium	32,375	24,300
Board Travel Expenses	16,890	28,569
Other Governance Expenditure	7,118	5,102
Total Governance Expenditure	77,450	84,819

7 Partnership and Investment Programmes Expenditure

	2017 \$	2016 \$
Under 5's	179,258	236,724
5 to 13 Year Olds		
Aktive – Auckland Sport and Recreation	180,000	250,000
Surf Life Saving New Zealand	165,000	150,000
Swimming New Zealand	174,500	130,000
Sport Bay of Plenty	124,735	124,879
Sport Otago	89,609	98,000
Te Taitimu Trust	-	50,000
Sport Northland	60,000	60,000
Find Your Field of Dreams*	50,000	-
Hutt City Council	40,000	50,000
Sport Hawke's Bay	37,500	37,500
Sport Manawatu	36,138	45,000
Christchurch City Council	35,000	35,000
Sport Tasman	32,000	53,000
Waimakariri District Council	30,000	25,000
Porirua City Council	30,000	-
Sport Southland	25,000	25,000
Total Leisure Concepts	20,000	25,000
Swim for Life Tairāwhiti Charitable Trust	20,000	20,000
Hamilton City Council	23,333	22,859
Other Providers and Program Expenses	93,623	164,705
High Risk Groups, Activities and Environments		
Coastguard Boating Education	250,000	260,000
New Zealand Outdoor Instructors' Association	-	25,000
NZ Underwater Association	-	15,000
New Zealand Recreation Association	-	20,000
Other Providers	15,000	15,000
Innovation, Research and Value Added Opportunities		
WaterSafe Auckland Inc	20,000	-
University of Otago	10,000	5,000
Total Partnership and Investment Expenditure	1,740,696	1,942,667

* Funded through Aktive – Auckland Sport and Recreation in 2016

8 Committed Expenditure

Lease – Premises

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

A lease commitment of \$65,668 exists not later than one year, \$131,336 not later than two years and \$147,753 not later than 3 years.

Lease – Photocopier

WSNZ has a lease for a Ricoh photocopier for a 60 month period ending 4 June 2019. Payment is negotiated on a per copy basis, with no separate lease amount. Early termination is calculated to be \$14,624 based on the average of the previous 12 months usage, pro-rated for the remainder of the term.

9 Short Term Investments

Short term investments are bank deposits with maturities of between three and seven months.

10 Intangible Assets

	Cost \$	Accumulated Amortisation \$	2017 Net Book Value \$	2016 Net Book Value \$
Computer Software*	21,137	21,137	-	-
Website	19,668	19,668	-	-
DrownBase	16,380	16,380	-	-
	57,185	57,185	-	-

* There have been no additions or amortisation of intangible assets during the year. \$82,612 of fully amortised computer software was written off during the year.

11 Property and Equipment

	Cost \$	Accumulated Depreciation \$	2017 Net Book Value \$	2016 Net Book Value \$
Leasehold Improvements	30,039	30,039	-	-
Office Equipment	25,816	18,039	7,777	4,425
Computer Hardware	39,608	33,394	6,214	6,505
	95,463	81,472	13,991	10,930

2017	Opening Balance \$	Additions \$	Disposals \$	Depreciation \$	Closing Balance \$
Leasehold Improvements	-	-	-	-	-
Office Equipment	4,425	6,207	-	2,855	7,777
Computer Hardware	6,505	6,751	-	7,042	6,214
	10,930	12,958	-	9,897	13,991

12 Grants Received In Advance

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

	2017 \$	2016 \$
ACC Grant for Under 5's Bathmat Project	-	7,687
ACC Grant for Water Survival Competency Partnerships	-	14,000
ACC Grant for Otago University Research	-	12,773
	-	34,460

13 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:

	2017 Number of Individuals	Remuneration	2016 Number of Individuals	Remuneration
Board of Directors	10 people*	\$ 32,375	5 people	\$ 24,300
Senior Management Personnel	4 positions	\$562,571	3 positions	\$383,366

* Not necessary full time equivalent positions during the year

14 Capital Commitments

At reporting date WSNZ has no capital commitments.

15 Contingent Liabilities

There are no known contingent liabilities at the reporting date.

16 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.

Independent Auditor's Report



Audit

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To the Board of Water Safety New Zealand Incorporated

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Water Safety New Zealand Incorporated (the Society) on pages 27 to 39 which comprise the statement of financial position as at 30 June 2017, and the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at 30 June 2017 and its financial performance and cash flows for the year then ended in accordance with Public Benefit Entity International Public Sector Accounting Standards Reduced Disclosure Regime, issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Society.

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

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

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

Board Members' Responsibilities for the Financial Statements

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

In preparing the financial statements, those charged with governance are responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Restriction on use of our report

This report is made solely to the Society's board members, as a body. Our audit work has been undertaken so that we might state to the Society's board members, as a body those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Society and the Society's board members, as a body, for our audit work, for this report or for the opinion we have formed.

Grant Thornton New Zealand Audit Partnership



B Kennerley

Partner

Wellington

12 September 2017

MISSION

To educate, empower and support people throughout their life stages to safely have experiences in, on or around water, to the best of their knowledge, skills and ability.



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