



2023 Annual Report



Contents

1	About Drowning Prevention Auckland
3	Water competencies
5	Chairperson report
7	Chief Executive Report
8	Insights
9	High risks of drowning
11	Drowning statistics
13	Te ara tika, te ara haepapa, tō DPA ara whai mātauranga
15	Who we worked with, delivered to and partnered with
17	Case study - Scott Point School
19	Programme highlight - Wai Wise Asian and Pasifika
21	Programme highlight - Splash Holiday Programme
23	Leadership and Advocacy
25	Collaboration highlight - Wai Ora Tāmaki Makaurau
27	Research
29	Team spotlight - Madison Chang
31	Community engagement
33	Our supporters
35	Watersafe Auckland Inc Financial Statements

Legal Name of Entity

WaterSafe Auckland Incorporated

Entity Type and Legal Basis

WaterSafe Auckland is a Charitable Trust
incorporated under the Charities Trust Act 1957

Registration Number

CC11454

Postal Address

PO Box 147566, Ponsonby 1144

Contact

09 376 5114
www.dpanz.org.nz
info@dpanz.org.nz

Social

Facebook @DrowningPreventionAKL
X @DPAuckland
Instagram @dpauckland
LinkedIn Watersafe Auckland
WeChat

About DPA

Why do we exist?

Formed in 1994, Drowning Prevention Auckland (DPA) is a charitable organisation with a mission/whakatakanga to prevent drowning through education, research, and advocacy.

DPA undertakes practical and relevant research for the sector that enables organisations to implement evidence-based practices in their pursuit to reduce drowning. DPA is also an established voice in policy and bylaw amendments, regionally and nationally. Building on the development of the national strategy, Wai Ora Aotearoa, DPA joined with sector partners to lead on the development and implementation of Wai Ora Tāmaki Makaurau - Auckland's Water Safety and Drowning Prevention Strategy.

DPA's suite of educational programmes continue to meet the needs of at risk and hard to reach water-users, encouraging safer behaviours in, on and around the water. Recognised as a leading agency for drowning prevention education, our accessible curriculum is underpinned by the 15 evidence-based water competencies for drowning prevention. The addition of an eLearning platform provides flexibility and accessibility for all.

Impact at a glance

126,403 Individuals reached through DPA's educational programmes

321 Programmes delivered

389,421 Social and online reach

9 Conference presentations of our research - domestically and internationally

1,526 Downloads of our water safety research

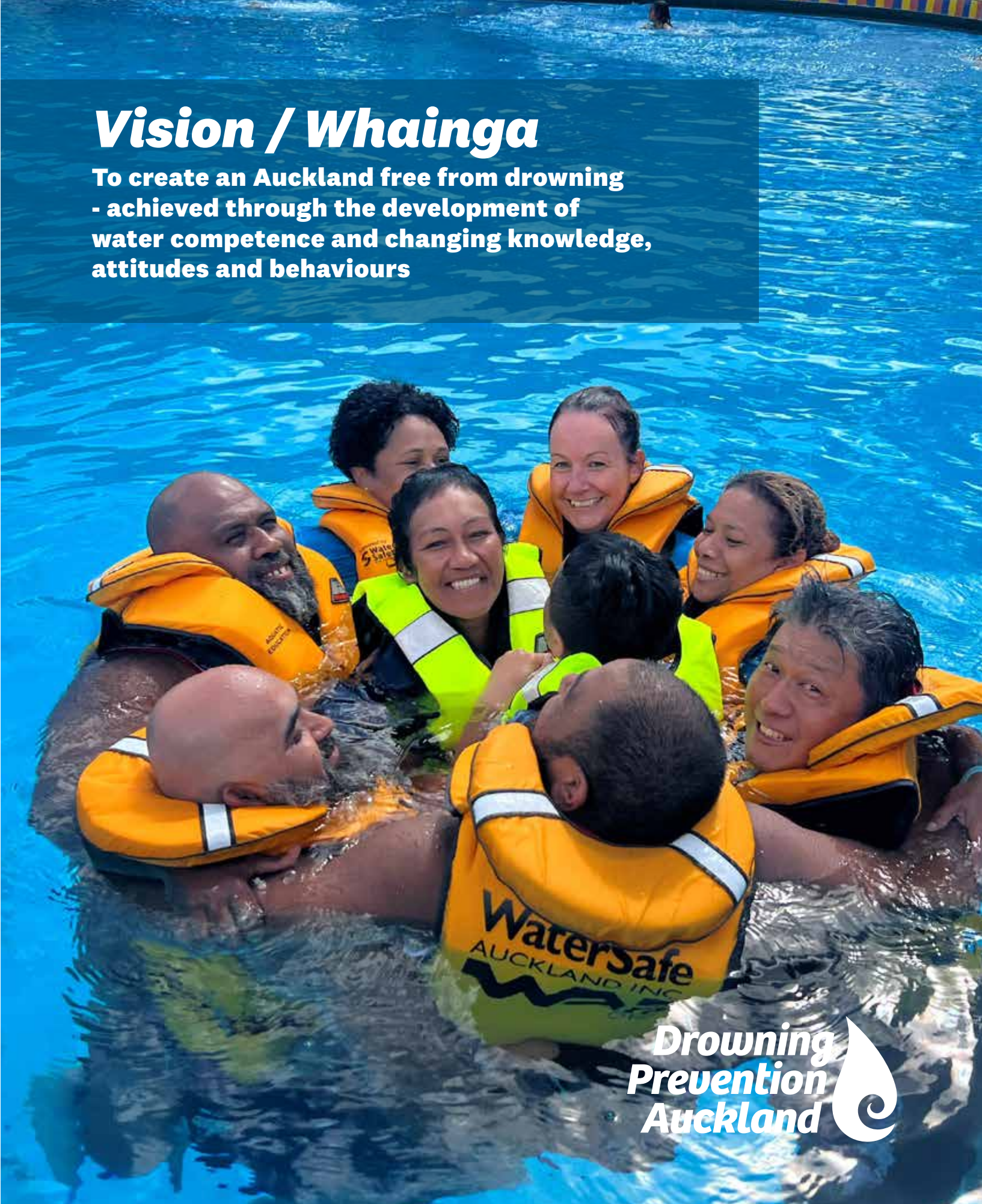
73,926* Lifejackets loaned to the public
*Daily uses per lifejacket

2,425 Online platform subscribers at year end

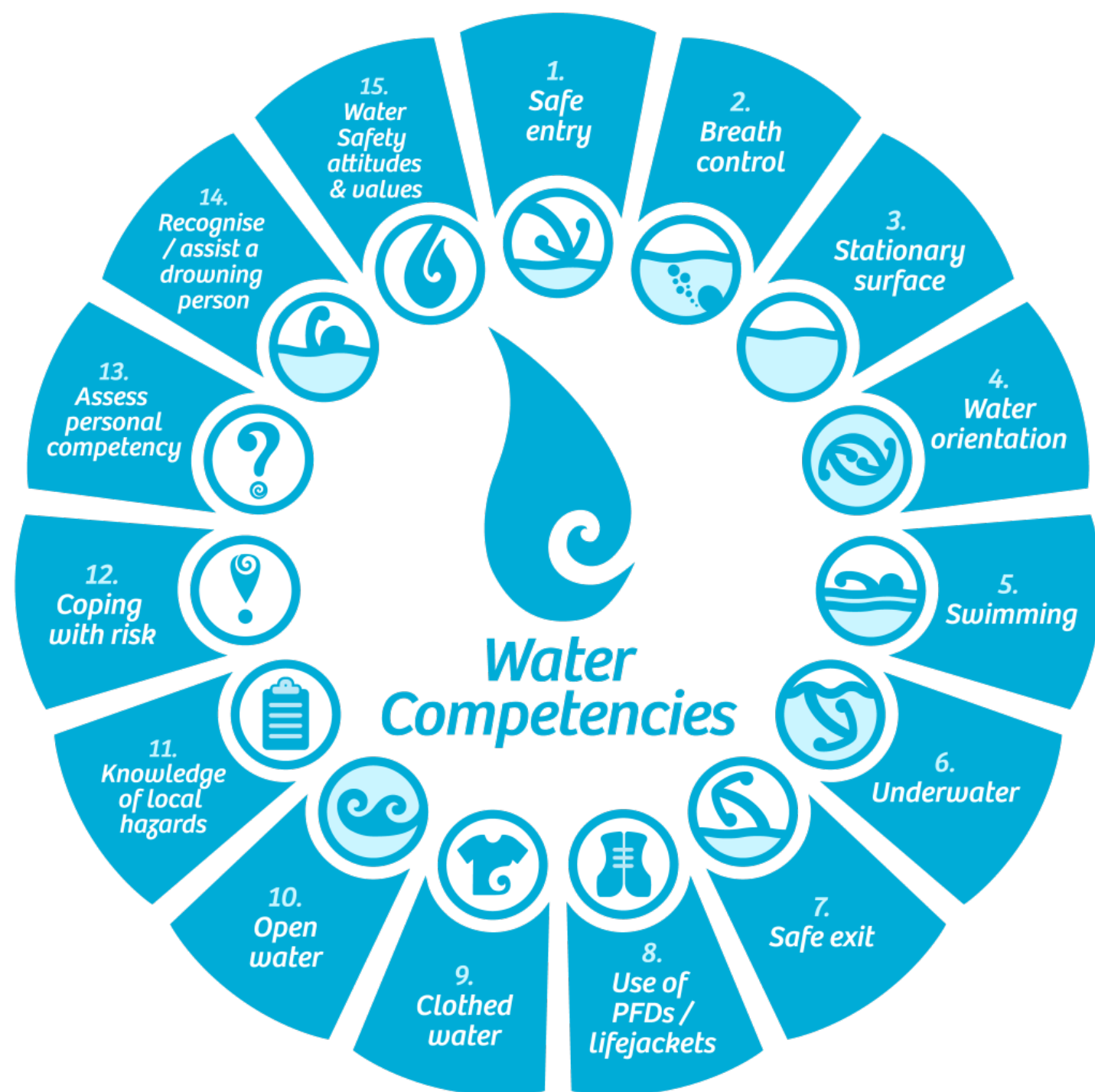
18 Community events attended sharing key water safety messages

Vision / Whainga

To create an Auckland free from drowning - achieved through the development of water competence and changing knowledge, attitudes and behaviours



Drowning Prevention Auckland



The philosophy that underpins all of our work is that the key to preventing drowning is the development of personal water competence. We believe that water competence needs to be developed through all 15 water competencies from a drowning prevention perspective, and that this is a lifelong journey. We are proud that all of our education is underpinned by this international research and believe wholeheartedly that this is the best approach.



Chairperson Report

Kia ora,

I want to start by acknowledging Richard Pamatatau. As our Chair, Richard guided DPA through some challenging transitions, all while broadening our board to ensure mana whenua and Pasifika are well-represented. His governance acumen was invaluable.

I'm extremely privileged to be DPA's Chair and will continue supporting and strengthening our amazing organisation for the challenges and opportunities ahead.

Across Aotearoa, there are several organisations that work tirelessly towards water safety. DPA stands out with education, research and advocacy at the centre. We've seen increasing demand for our services outside Tāmaki Makaurau/Auckland. Now's the perfect time to formalise partnerships with organisations outside our region – focusing on the best strategies and structures that deliver greater impact for our people across the country to be safe in, on and around the water to prevent fatal and non-fatal drowning.

The devastating impact of the floods and cyclones in the first half of 2023 included six tragic drowning deaths due to Cyclone Gabrielle, with three of these in Tāmaki Makaurau/Auckland. These weather events increase the urgency for drowning prevention education across all aquatic environments – not just pools and open water, but rivers and stormwater too. We must not leave anyone behind when it comes to water competencies, especially as we anticipate more extreme climate events.

We continue to nurture our engagement with Māori communities. This was evident at World Drowning Prevention Day in July. This very moving day began with He Taonga Te Wai – a dawn event. This co-governed event with Te Ahiwaru Trust, acknowledged our close connection with water, remembered the tragic loss of life and brought hope to the future.

Our borders officially re-opened to all visitors in August 2022. That's why our programmes must reach and resonate with

families new to New Zealand. Evidence shows that many people who visit or make Aotearoa their home require non-traditional methods of drowning prevention education (Moran & Willcox, 2010). Furthermore, although one-half of new New Zealanders had not participated in aquatic recreation before coming to New Zealand, three-quarters increased their aquatic activity once in New Zealand (Moran & Willcox, 2013).

Our research and programme outputs have increased. Ten papers were accepted for this year's World Conference on Drowning Prevention to be held in Perth in December. That's outstanding evidence of the quality and range of our research outputs.

The future of DPA excites the board and I as we stay focused on our mission: Preventing drowning through education, research and advocacy.

The board is extremely grateful for Chief Executive, Nicola Keen-Biggelaar, who leads with strength and vision. Throughout the year, we've strengthened our board, focusing on a broad skillset and diversity to support Nicola and her team.

**Ki te kotahi te kākaho, ka whati;
ki te kāpuia, e kore e whati.**

**If a reed stands alone, it can be broken; if it is in a group,
it cannot. When we stand alone, we are vulnerable, but
together we are unbreakable.**

John Holley
CHAIRPERSON

Moran, K., & Willcox, S. (2010). New settlers, old problem: Facilitating water safety education for new residents in aquatically oriented New Zealand. Pacific-Asian Education, 22(2), 49-60.

Moran, K., & Wilcox, S. (2013). Water Safety Practices and Perceptions of "New" New Zealanders. International Journal of Aquatic Research and Education, 7(2), 5.



Chief Executive Report

Kia ora,

It is with great pleasure that I offer my overview for the year ended 30 June 2023.

Thanks to our passionate and dedicated team of educators, researchers, and support staff,, we achieved our greatest delivery reach since 2018. More people accessed our education programmes in a way that resonated with them culturally and socially. Alongside education, our research outputs continue to be world-class, and we've presented our findings both nationally and on the international stage. I'm proud we continue to be seen as a leader in drowning prevention education which is reflected in the number of submissions lodged, the meetings with Ministers to raise awareness of initiatives, and our ever-growing media profile. We're stronger when we collaborate and every time we share water safety messages – whether that's at community events, in schools, with businesses, via media or meeting with policymakers – it is an opportunity to save lives.

Thank you to Rihari Wilson, as our Pou Ārahi, for his continued guidance and wero to be better. Your leadership has been essential to our journey towards embedding and applying tikanga Māori into all our programmes and sector engagements. This year is the first annual report where we feature Te ara tika, te ara haepapa, tō DPA ara whai mātauranga: the correct path, the path of responsibility, DPA's pathway of pursuing knowledge. We were humbled to share Rihari's personal connection with the impact of drowning at our inaugural dawn service, He Taonga Te Wai, on World Drowning Prevention Day in July 2022. To be able to work together to make a difference for whānau and communities is a great privilege.

Our commitment to grow and meet the needs of our community beyond Tāmaki Makaurau/ Auckland was reflected in extending our lifejacket hubs into Waikato, receiving funding from Hamilton City Council for hazard assessments and behavioural research on the Waikato River, and conducting enforceable undertakings in Hamilton and Rotorua. These are all places that Aucklanders travel to, and recreate in, so we see value in both supporting other regions and Aucklanders on holiday.

Here are some more key highlights from the year:

- Hazard assessments in Auckland, Northland and Waikato
- Contributing to the Ministry of Transport led review of the Recreational Safety and Search and Rescue Sector
- Wai Ora Tāmaki Makaurau moved from development phase into its first year of implementation.
- Investing in our staff and keeping them safe: improved Health and Safety systems and processes and a boost in resourcing to improve their water competencies.

I would like to thank our voluntary board for their guidance, support, and appropriate challenge in the past 12 months. Your insights and expertise have been invaluable to our organisation and supported us to have a financially strong year with no deficit. Special thanks to our chairperson, John Holley, for his strategic guidance and his board member recruitment campaign. We're positioned well for the year ahead thanks to your efforts.

Thank you to our sector partners for continuing to collaborate with us. I would like to specifically acknowledge Surf Life Saving New Zealand, Maritime New Zealand, New Zealand Search and Rescue, Swimming Waikato, Global Enigmatic, and Water Safety New Zealand. Thanks also to Deloitte for their pro bono support this year to further our impact and efficiency with improved IT systems.

Working together with our partners, funders, volunteers, supporters and sponsors, our work saves lives. Ongoing water safety education that resonates with the diversity of people that live, work, and visit Tāmaki Makaurau/Auckland is key to making sure that everyone can connect with and enjoy the water safely.

I would like to close in acknowledging the tragic loss of life to drowning this year, including three people in Tāmaki Makaurau as a result of Cyclone Gabrielle. This year has reinforced three things: we need to consider all waterways including inland rivers, waterholes and stormwaters, water safety is a lifelong process, and everyone can play a part in reducing the risk of drowning.

Itiiti rearea, teitei Kahikatea ka taea

Although the rearea is small it can ascend the lofty heights of the Kahikatea tree. (We can achieve our goals)

Nicola Keen-Biggelaar
CHIEF EXECUTIVE





“Beaches continue to be the most dangerous environment for fatal drowning in Tāmaki Makaurau, accounting for almost one-half of all fatalities from 2018-2022.”

High Risks

For Tāmaki Makaurau/Auckland 2018-2022

Key

- New Zealand
- Auckland

Demographics

AGED 65+

25%

This age group continues to increase and is higher than the national figure of 21%

MALE

81%

Males continue to comprise the majority of fatal drowning. This aligns with national and international trends.

AGED 45-54

17%

Adults of all ages are becoming the new at-risk of drowning age groups, and for this period, especially the 45-54 year group.

ASIAN

27%

Asian ethnicities remain over one-quarter of all Auckland drowning (14% of the national figure).

MĀORI

12%

While only 12 % of Auckland drowning, Māori are overrepresented for drowning in Auckland.

PASIFIKA

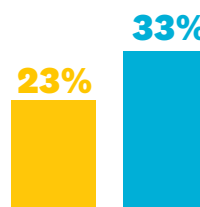
18%

Pasifika ethnicities continue to be overrepresented in the drowning figures for Auckland but have dropped below one-fifth of total Auckland drowning.

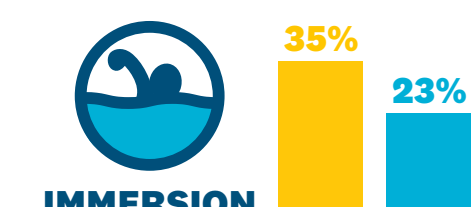
Activities



SWIMMING



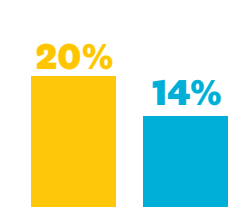
IMMERSION



Unintentional or unknown entry into the water.



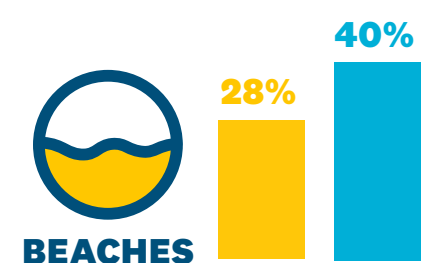
BOATING



Environment



BEACHES



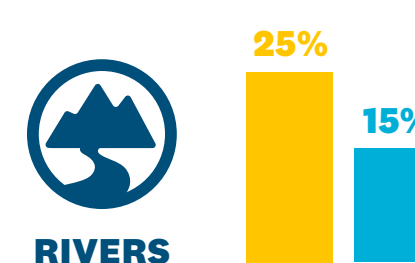
The beach environment risk continues to grow in Tāmaki Makaurau, Auckland.



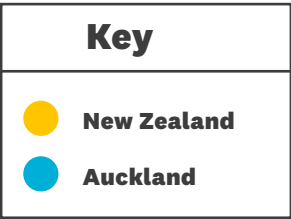
TIDAL WATERS



RIVERS

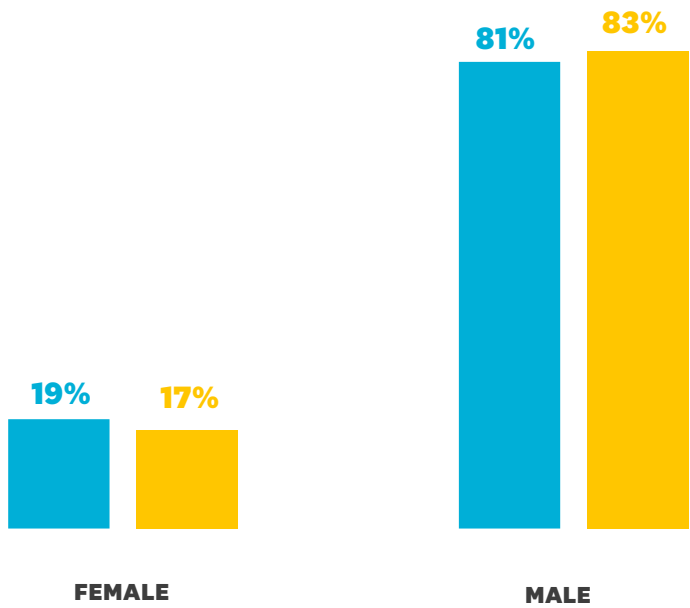


Water Safety New Zealand. (2023). Open Data Sets - 1980 - 2022 Raw Data. <https://www.watersafetynz.org/drowning-insights>



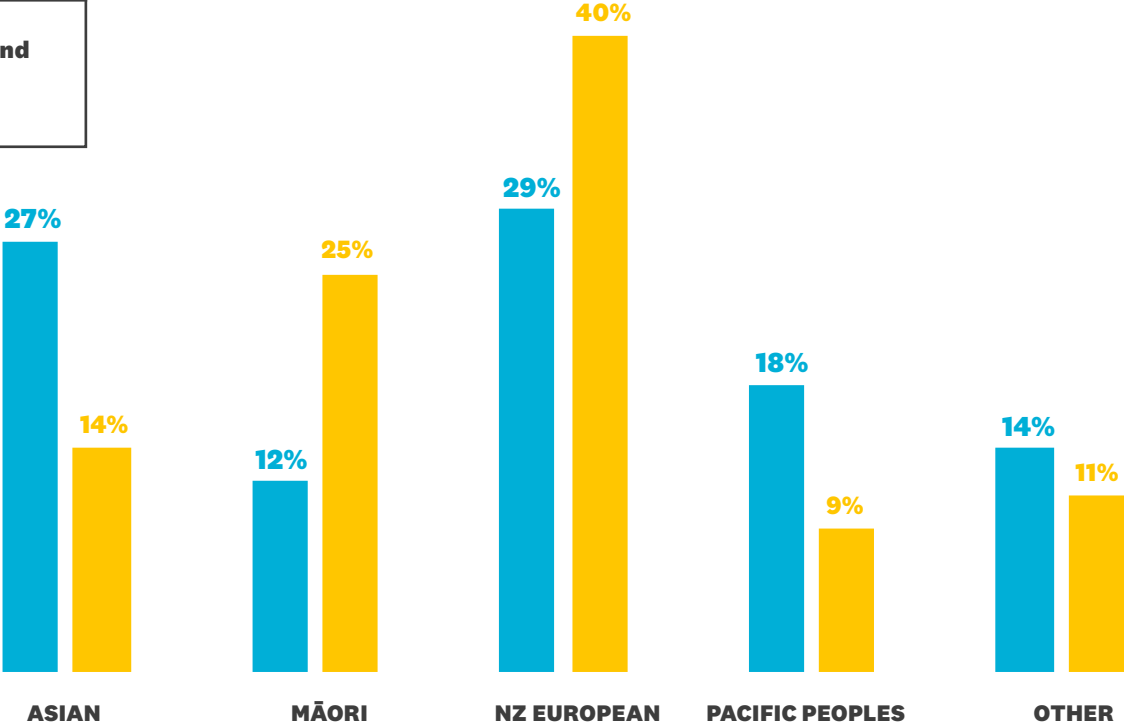
Preventable Drowning Percentage
by Gender

2018 Census



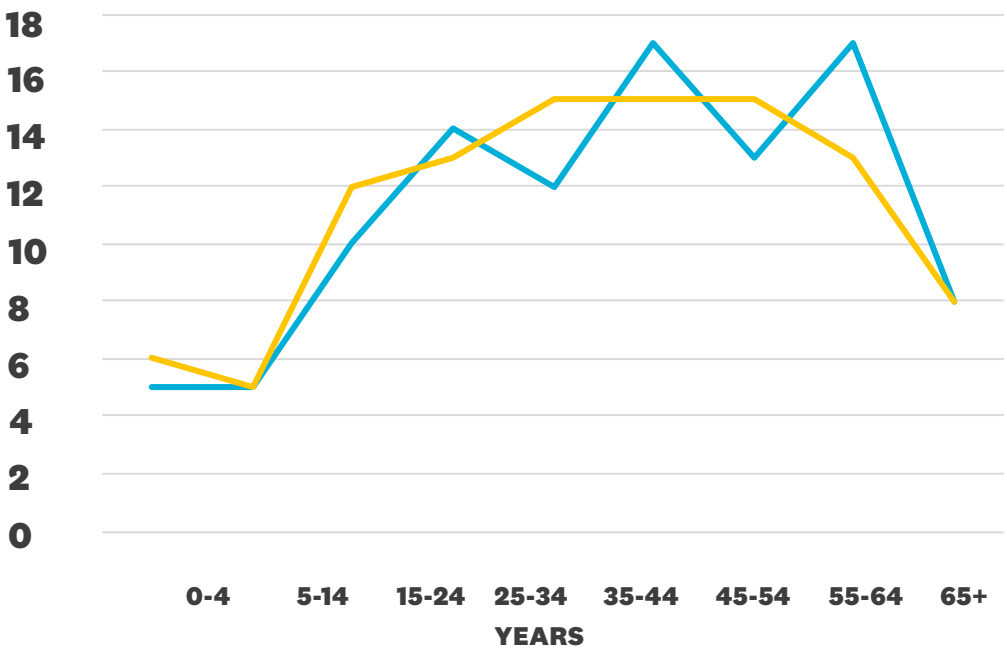
Preventable Drowning Percentage
by Ethnicity

2018 Census

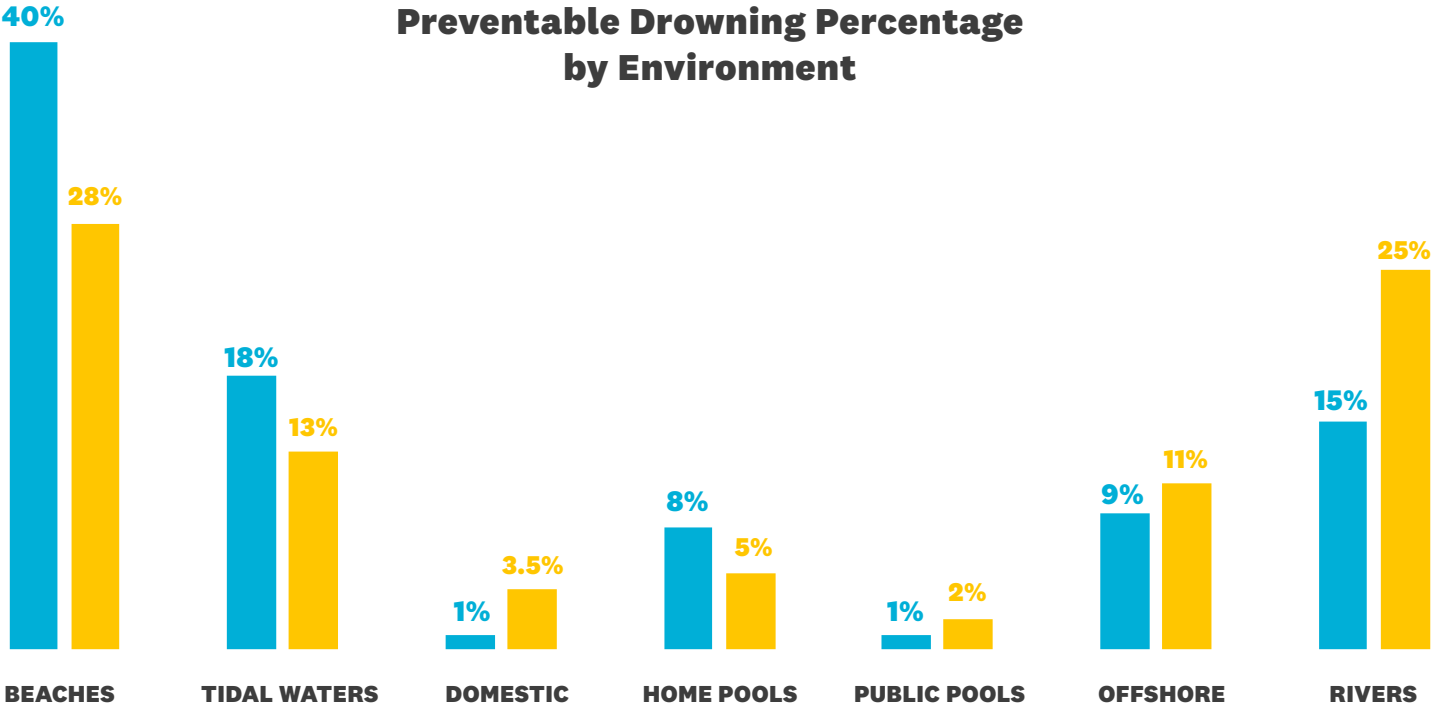


Preventable Drowning Percentage
by Age Group

2018 Census



Preventable Drowning Percentage
by Environment



Water Safety New Zealand. (2023). Open Data Sets - 1980 - 2022 Raw Data. <https://www.watersafetynz.org/drowning-insights>

Water Safety New Zealand. (2023). Open Data Sets - 1980 - 2022 Raw Data. <https://www.watersafetynz.org/drowning-insights>



Te ara tika, te ara haepapa, tō DPA ara whai mātauranga

The correct path, the path of responsibility, DPA's pathway of pursuing knowledge

For the last two years, DPA has been lucky enough to have the voluntary support of a Korowai Awhina, Moana Tamaariki-Pohe to guide us in our Te Ao Māori journey.

Following her advice and guidance, Moana facilitated the relationship in November 2022 with Pou Ārahi, Rihari Wilson to further our commitment and to elevate our Te Ao Māori haerenga.

Rihari has extensive whakapapa across multiple iwi in Tāmaki Makaurau/Auckland and, as a regional organisation, we feel very privileged to have a Pou who can guide us around the multiple iwi perspectives that we need to be mindful of.

Given the diversity of our board, and our team, this haerenga is multi-faceted. We're committed to understanding our responsibility to honour the intentions of the partnership which Te Tiriti o Waitangi was signed under. We also need to be mindful of the holistic complexities of te ao Māori, considering all the ethnicities that make up our communities of the greater Auckland area, whether they are tangata whenua or tangata Tiriti (New Zealanders who do not have whakapapa Māori). This includes pronunciation of words and names, being mindful of cultural differences such as beliefs and values, while respecting ourselves to ensure respect to others.

Our first Noho Marae was held at Makaurau Marae. We enjoyed the opportunity to hikoi on the whenua, and to learn the stories of Hape. Hape is the stingray rider from Hawaiki – whom the iwi members of Te Ahiwaru Te Waiohau look towards as their tekoteko, carved figure on the apex of their tūpuna whare of Tāmaki Makaurau – another narrative we were privileged to wānaga.

Our Matariki wish for the year ahead:

- Successfully complete the Kai Gathering pilot programme with Te Ahiwaru Trust's rangatahi programme, 'Te Ara a Hape' to increase knowledge and awareness around the risks and hazards of diving and receive feedback from an iwi member.
- To hikoi to Waitangi with our board, team and their whānau to further our understanding of the Te Tiriti o Waitangi and the arrival of Kupe to Aotearoa ahead of the Great Migration on waka some 1,000 years ago.
- To embed seamlessly and apply our new learning of tikanga Māori into all our programmes and sector engagements - kaupapa Māori or not.



**Drowning
Prevention
Auckland**



Who we worked with, delivered to and partnered with

Everyone has a role to play in drowning prevention. By increasing our touchpoints – across education, community, workplaces and public events, and collaborating with our partners and media, DPA delivers accessible, culturally and age-appropriate programmes – reflecting that water safety education is a lifelong process.

EDUCATION	COMMUNITY	PARTNERS & MEDIA
Primary Secondary Specialist (Universities) Early Childhood Centres ECE Parent Groups	Holiday Programmes Pool Facilities Disability Providers Social Service Providers Business Community Government Agencies Public Events	Government Ministries Councils Philanthropic Trusts Media Agencies Sector funders Sponsors and donors





Case Study

Scott Point School

“We know the horrible statistics regarding drowning in New Zealand and Auckland is surrounded by water. We’ve now integrated water safety into our inquiry program and hope that this will help our children have a raised awareness and be able to identify any risks.” Deputy Principal Adam Baker.

Scott Point School is a brand-new school in Hobsonville teaching students from new entrants to year eight. Like 45% of Auckland schools, they don’t have their own pool onsite. However, leadership and teachers recognise the vital importance of water safety, especially given the ethnic diversity of their students and being so close to the beach and other waterways. Deputy Principal Adam Baker is also a keen surfer and involved in lifesaving, so knows firsthand the importance of water safety.

This year, the school asked DPA to help them develop their water competencies and confidence. We began with a teacher Professional Learning and Development workshop looking at the key elements of water safety education. We then provided the school with ideas for lessons as well as in-class resources.

For their in-water experience, students went to their local swimming pool. Across two weeks, the swimming lessons taught students by developing their water competence, which includes knowledge and practical skills.

The school really made water safety their own, incorporating this area into their term one inquiry topic aptly named: “Water, Water Everywhere”. Students were engaged and enjoyed researching and presenting information on a range of water-related topics – from geography to science, to health and environmental concerns. Research areas included filtration, the rain cycle, water sports, floods, tsunamis, life in Venice and water pollution.

Teachers say students started the year with a vast range of water experience and knowledge. Now they know how to be safe around water and identify risks at the beach or other aquatic environments. The lessons were timely given their focus for the term and the impact of Cyclone Gabrielle and the Auckland floods.

Scott Point School is a great example of how to incorporate water safety into their inquiry topics. This is an inspiring example of how relevant and engaging water safety can be and we hope to see more schools adapt this approach to suit their learning environment.



**Drowning
Prevention
Auckland** 



Programme Highlight

Wai Wise Asian and Wai Wise Pasifika

Thanks to funding from Maritime New Zealand’s recreational boating safety programme, DPA adapted one of our flagship programmes, Wai Wise, to meet the needs of Auckland’s Asian and Pasifika boating communities.

Across six weekends in February and March, participants from the Chinese Dragon Boat Association, nicknamed the Dragon Riders, and the Steel Dragons boating club, who are mostly of Pasifika descent, took part. As part of our Wai Wise programme, DPA partnered with Coastguard Boating Education who supported the courses on Day Skipper and In-water Survival.

Wai Wise is designed to improve knowledge, attitudes and behaviours related to water safety for at-risk communities and includes theory, pool sessions, and an open water session. It is a flexible programme designed to meet the needs – and respect the cultural traditions – of the participants.

Before the course, some participants had little to no knowledge of boating safety. Sadly, one of the driving reasons behind The Steel Dragons completing the Wai Wise programme is that they had lost a dear friend and paddler to drowning.

That’s why, this year, we included a day skipper course in the Wai Wise programme to teach participants how to operate a boat safely and leave as qualified boat skippers. The knowledge they take away from this course can be applied to make safer and better decisions when boating, which can result in less boating incidents and fatalities.

Each participant who completed Wai Wise received a free lifejacket to use while boating or on another watercraft. One participant from the Wai Wise Asian programme and two from the Wai Wise Pasifika programme expressed interest in becoming Day Skipper tutors as they see the importance of supporting their communities (Asian, Samoan, and Fijian) on safer boating.

“We recognise our responsibility to pass this important message to all Asian communities in Auckland. We are living in a country surrounded by water. In-water survival skills would play an important role in our life.”

Jun Xiao – Chinese Dragon Boating Association

“My goal was to be more confident in the water and I managed to achieve that thanks to this water safety programme”

Tevita Dulariverata – Steel Dragons Paddler



**Drowning
Prevention
Auckland**



Programme Highlight

Splash Holiday Programme

Splash began, eleven years ago, as a week long holiday programme and has now been refreshed to one-day filled with new water safety lessons and experiences.

During the April school holidays, Splash took place at Mount Albert Aquatic Centre, offering two day-long programmes for around 25 children aged between 8-10 and 11-13.

The programme covers all 15 water competencies including lifejacket safety, boating safety, recognising, and assisting a drowning person, beach safety and more. The children loved all the activities and left with a raft of new skills. Highlights were snorkelling and safer boating.

Throughout the Splash Holiday Programme, participants are taught a variety of new and challenging activities like snorkelling, safer boating and lifejacket safety.

Responses to the holiday programme included: “Yes! I want to snorkel and get shells” and, “I really want to do boating again”.

Every participant DPA spoke with loved the programme, including the parents who watched. Parents asked questions and thanked the facilitators, while some commented on how it boosted their child’s confidence and how excited they are to attend a future Splash programme.

“My child learned about beach and rafting safety and enjoyed meeting others.”

Parent feedback

“My son doesn’t like to dive - Splash worked on this issue doing a lot of games to help my son feel comfortable breathing underwater.”

Parent feedback



Leadership and Advocacy

Advocacy is one of our three key pillars and we pride ourselves in our work advocating for a diverse range of groups and stakeholders within the communities we serve.

Over the past 12 months our work has continued on Wai Ora Tāmaki Makaurau, our region wide water safety and drowning prevention strategy. We have enjoyed seeing sector relationships and collaboration strengthen this past year as we work together to prevent drowning across the many waterways of Tāmaki Makaurau, Auckland.

With a wealth of knowledge, expertise and backed by internally renowned research, the DPA team takes an advisory role across many projects and champions important drowning prevention initiatives.

Advocacy Projects

Advocating for consistent lifejacket legislation

DPA continues to recognise the importance of advocating for legislative changes by drawing on our research and expertise in drowning prevention.

Recent studies show that wearing a lifejacket can at least halve recreational boating drowning deaths. Yet due to a clause in the Navigational Safety ByLaw, Auckland skippers can determine if it is safe to remove lifejackets. This is inconsistent with the rest of the country.

This year DPA wrote a letter to the Minister and Associate Ministers of Transport around consistent lifejacket legislation around the country. After we sent this letter, we also met with Minister McAnulty to share our research-evidenced perspective.

Collaborating with Surf Life Saving New Zealand to support Councils

Together, this year SLSNZ and DPA formalised a step-by-step process on how we can support councils to keep their aquatic environments safe by identifying, analysing, and mitigating hazards. Using a consistent and evidence-based approach, SLSNZ can complete assessments for coastal areas and DPA can undertake assessments for any inland water areas. The process begins by delivering a hazard assessment, before writing and submitting a detailed report of our findings. We can then follow up with any further research including risk analysis.

Greater investment in new to New Zealand drowning prevention initiatives

It was a great honour to host Minister Radhakrishnan at our office to share our work to help prevent drowning amongst immigrant and ethnic communities. We are now working more closely to support ethnic communities to develop their water competence.

Working with Tāmaki Makaurau Safety Collective and Council around safer greywater management

This year a parent raised concerns about the proximity of a popular Auckland playground to an unfenced greywater pond. Even though the pond is surrounded by intensive planting, any gaps, intended or otherwise, provide opportunities for tamariki to gain unsupervised access. Tāmaki Makaurau Safety Collective is assisting DPA to work with Council so that we can achieve a coordinated, effective, and timely response to this issue.

Pictured: Kushida Rasheed, Fungai Mhlana, Nicola Keen-Biggelaar, Minister Priyanca Radhakrishnan, Harry Aonga





Collaborative Highlight

Wai Ora Tāmaki Makaurau Auckland’s Water Safety and Drowning Prevention Strategy

DPA and our sector stakeholders began implementing Wai Ora Tāmaki Makaurau – Auckland’s Water Safety & Drowning Prevention Strategy in February.

With four key strategic areas - collective impact, behavioural change, improved service delivery and increased funding and capacity - the plan’s overarching outcome is for everyone in Tāmaki Makaurau, Auckland to have the opportunity to safely connect to and enjoy the water.

“We’re working with community groups, regional organisations, government agencies and businesses to implement the strategic plan. Collectively we are making a difference through systems change, to improve education and reduce drowning.”

Bronwyn Coers, WOTM Strategy and Implementation Manager



Projects

Six Wai Ora Tāmaki Makaurau working groups focused on these projects:

- 1

Integrated Aquatic Pathway

A resource outlining the various aquatic programmes and services available. Previously, the Integrated Aquatic Programme only included programmes geared towards new entrants to year eight. The new pathway includes ECE, youth and adults – reflecting that developing water competencies is a lifelong journey. The strength of this resource is in recognising gaps, duplications of resourcing and areas to improve.
- 2

Changing lifejacket component of the Navigational Safety ByLaw

Evidence suggests that strengthening the lifejacket wearing component of the Navigation Safety Bylaw will reduce drowning (Maritime NZ, 2021; 2022 Fatal Accident Reports). This working group is reviewing past submissions on the Navigation Safety Bylaw, collecting current data and research, creating a marketing approach that involves key decision makers, stakeholders and influencers, and advocating for policy change.
- 3

Reviewing and refreshing our water safety messages

We’ve been reviewing our water safety messaging to consider if they are fit-for-purpose, inclusive of a wider range of voices from diverse backgrounds and capture the changing needs of every age group from babies to seniors.
- 4

Business engagement with the retail sector

The goal is to provide retailers of lifejackets and other aquatic equipment with educational information, so that they can better inform their customers on how to safely enjoy the water.
- 5

Improving the employment journey

To make a career in the aquatic sector an attractive option, we’re developing ways to promote the employment opportunities available and improve pathways to entry. This could include career advisors, e-learning opportunities, career expos, apprenticeships, and other training programmes.
- 6

Event calendar

We want to help organisations coordinate their water safety events in Tāmaki Makaurau/ Auckland to avoid scheduling conflicts and make sure communities know what’s happening in their region. A consolidated calendar offers oversight to see which months are quiet or overloaded and discover opportunities to be more collaborative and efficient with our resources. We focused on our region - next year we will incorporate it into the national calendar.



Research

Research and evaluation underpin all DPA programmes and initiatives. The evidence is used to make recommendations, develop tools and initiatives for specific at-risk of drowning groups, activities, and environments.

1,424 reads of published research

528 participants in various research studies

Waikato River - Hazard Assessments, Behaviours, and Factors that may Encourage Risky Behaviours.

Outcomes from the hazard assessment include clearing out debris from the site and empowering local people to intervene if they see a visitor about to do something dangerous at their river or waterfall to prevent drowning or other forms of harm.

A total of 175 observations were undertaken at five sites. One-half (52%) of all visitors were observed being in the water, most were male (63%) or aged under 15 years (61%). The observations were compelling and highlighted the power of local knowledge. Researchers noted that when local rangatahi were jumping off a jetty at one of the sites, they would only do a Manu (water bomb) on one side because they knew there was debris on the other side. On the other hand, if tourists wanted to do the same, they might not know about the invisible dangers. It reinforced the value of local knowledge and encouraging people to look out for one another.

Interviews with those displaying risky behaviours reported a likely overestimation of water competence, an underestimation of risk together with a prevalence of unsafe attitudes.

Water Competency among Adults

DPA presented a research paper “Adult reality gaps of water competence and drowning risk in open water” at the 14th World Conference on Injury Prevention and Safety Promotion in Adelaide, Australia. The research by Dr Teresa Stanley and Dr Kevin Moran examined the gap between adults’ perception of their water competencies against reality. The study revealed that many participants underestimate the risks and overestimate their competencies – therefore providing a viable reason why many adults drown. While most adults think they could swim 100m in 5-mins, or float for more than 5-mins, in reality only two percent of adults could achieve that in open water. The paper provided recommendations on preventing drowning among adults including changing attitudes and encouraging a more accurate risk analysis before entering the water.

Public Rescue Equipment (PRE)

At the same Adelaide conference, DPA presented a research paper “Standardising public rescue equipment for bystanders and emergency personnel in New Zealand” by DPA’s Dr Teresa Stanley and Surf Lifesaving NZ’s Dr Mick Kearney. DPA supported SLSNZ in the trialling of in-water PRE rescues to determine the best type of PRE for coastal areas. National PRE guidelines have now been drafted based on the in-depth programme which investigated types and use of PRE – informing recommendations on the best suited PRE type and methods for various New Zealand aquatic environments.

West Coast Rock-based Fisher Safety Project

Now in its 18th year of operation, DPA continues to partner with Auckland Council, and Surf Life Saving Northern Region (SLSNR), with sole funding from Auckland Council, to promote safety education amongst rock-based fishers. This has led to a reduction in fisher drowning in our West Coast beaches significantly over the years.

The 2022 report by Dr Moran shows that just over half of fishers (51%) agreed that drowning was a constant threat when fishing from rocks on the west coast of Tāmaki Makaurau/Auckland. This is a slight increase from the previous year’s report (47% in 2021). A new open-ended question was included in the most recent survey (2022) to identify reasons why fishers choose to wear or not wear a lifejacket, with the aim to drill down into reasons for and against lifejacket use and help direct future efforts to promote more rock fishers to wear them.

Hazard assessments - Northland, Auckland and Waikato

Hazard assessments have been undertaken to provide Councils with information to provide safer aquatic environments. Assessments include recommendations on infrastructure, signage and public rescue equipment, DPA completed hazard assessments at 24 inland water sites in Northland, 23 sites for Auckland Council, and five sites on the Waikato River for Hamilton City Council.

Hūnua Water Safety Project

The collaboration between Auckland Council, YMCA North, and DPA has continued with a goal to keep visitors to Hūnua Falls safer. Observations of in-water user behaviours were undertaken together with monitoring use of PRE in the Falls area. Weather disrupted the research, although it was noted that risky behaviours within the Falls were minimised.

**Drowning
Prevention
Auckland**





**Drowning
Prevention
Auckland**



Team Spotlight

Madison Chang

Multilingual and passionate about keeping Asian communities safe around water, our Asian Drowning Prevention Advisor, Madison, is now in his fourth year with DPA.

“When engaging with Asian and New Settler communities, it’s vital we work with trusted community leaders to deliver safety education in more informal settings – as the usual public events and workshops don’t always reach these communities.

Land-based fishing activities can be dangerous if you’re not familiar with the environment and conditions. Activities like crab fishing require little cost and so there’s not many barriers to entry – making it popular. That’s why it’s so important we take people to West Coast beaches and educate them on how to fish safely. Without needing to get in the water, we help people identify changes in currents and rips, talk to a lifeguard, and learn the importance of wearing a lifejacket and telling family where they’re heading.

We delivered our Wai Wise Asian programme to people from The Dragon Riders of the New Zealand Chinese Dragon Boating Association, who are predominantly of Asian/ Chinese ethnicity. This programme develops water competencies, including safe decision-making and risk management, so that they, and their extended whānau, can safely and confidently enjoy aquatic environments. It also promotes leadership and team-building skills, all while keeping traditional backgrounds in mind.

Participants who complete the programme receive a certificate and so they feel the programme is official and worthwhile - they enjoy the real sense of achievement. This resonates with them which means they are more likely to spread the key messages to their friends and family and the wider community.

We’ve also noticed significant uptake and inquiries for our lifejacket loans. Previously, there were very few inquiries from people of Asian descent for this service, but the demand is growing fast.

Language and culture are barriers to educating Asian ethnicities. One way we overcome this, is through using WeChat. WeChat is a combination of Western social media, and we use it to share culturally appropriate water safety knowledge and skills in Mandarin. It’s an effective platform to share water safety knowledge and we weave cultural elements such as Chinese New Year and water-related opportunities like the Dragon Boat Festival.”

Madison Chang, Asian Community Engagement Advisor



Community Engagement

Our appeal to Auckland's diverse population ensures that we reach the many different ethnic groups who live, work and play in Tāmaki Makaurau/Auckland.

Community events

The easing of all Covid restrictions meant an increased appetite for in-person education and events. This year, DPA attended 18 community events of cultural and social significance including Diwali Festival, Chinese New Year festival, various boating events and the Rotary World Drowning Prevention Event.

Online

Our online reach, including website views and social media reach, totalled over 389,000 for 2022-2023 financial year. The DPA website is a live space for up-to date information, research and educational resources. Traffic is driven to it from several social media sites (follow us via the links below). We strive to produce digital content in multiple languages so that our key messages are as accessible as possible and are proud to say that our online audience is growing each year as a result of targeted campaigns and engaging content.

Targeted video content

DPA produced videos based on high-risk water activities to provide each audience with accessible water safety education messages as part of a digital campaign. This year we filmed a series of videos to sit within a new eLearning module for young children developing water competence.

DPA WeChat

The DPA WeChat channel provides a unique social media platform to promote and advocate water safety activities for Mandarin speakers in New Zealand. Our current reach of over 26,000 has more than doubled from the previous year. With an average of over 1,000 readers of the monthly WeChat edition, this successful channel promotes the latest DPA news, water safety messages and educational opportunities in Mandarin.

NZ Water Safety Month

November was NZ Water Safety Month, and this year DPA took the nation through each of the 15 water competencies. We shared information across all our social media channels and encouraged our followers to complete the DPA Water Safety Month checklist which was:

- Learn all 15 evidence-based water competencies #Learn15WaterCompetencies
- Assess personal competency in a safe environment like a pool
- Borrow a lifejacket from one of DPA's Lifejacket Hubs in Tāmaki Makaurau/Auckland

World Drowning Prevention Day

Our first World Drowning Prevention Day campaign took place on 25th July 2022 to highlight the tragic and profound impact of drowning on families and communities, while looking ahead at what can be done to prevent future tragedies. The day began with the Sky Tower turning blue as a symbol of remembrance and a beacon of hope for the future.

The primary goal of the 2022 campaign was to increase awareness of drowning and provide water safety guidance, in line with DPA's 15 water competencies. The six-week campaign increased awareness of the issue and enabled schools, community groups and workplaces to go blue for the day and learn. The campaign ran in different languages and was culturally sensitive to diverse groups.

DPA developed a range of free educational and promotional resources. The campaign also included lived experience stories and engagement was encouraged via a competition. We saw huge growth in social media reach (2003%) across all platforms and an increase in social media followers. Our website visitors increased by 73% compared to July 2021. The campaign also achieved national media coverage in radio, TV and articles during July.



DrowningPreventionAKL



dpauckland



DPAuckland



Drowning Prevention Auckland

Thanking our Funders, Donors, Sponsors and Supporters

Drowning Prevention Auckland is grateful for the ongoing support we receive from our funders, donors, sponsors and supporters that enable us to be the lead agency for regional drowning prevention education, research and advocacy across Tāmaki Makaurau/Auckland.

Specified amenity status

We simply could not do what we do without the substantial support from the Auckland Regional Amenities Funding Board who provide over 75% of our funding.

Key funding partners

With thanks to Water Safety New Zealand, Oranga Tamariki, Maritime New Zealand and Auckland Council Parks & Recreation who are key partners in our work to keep Aucklanders safe in, on and around water.



Grants & donations

Our work is also able to extend due to the generous support through grants from Foundation North, Tauranga City Council, Four Winds Foundation, Lion Foundation, Grassroots Trust, Aktive, Sport Waitakere, CLM Community Sport, Trillian Trust, Sport Auckland, Rotary Auckland South, New Zealand Community Trust and passionate donors.

Sponsorship

DPA continues to be grateful to our sponsor, Aakron Express, who provide our Club 420 boat, which enables our programmes to have high levels of on-water safety.

Key collaborative partners

The success of our organisation is also related to the strong, collaborative and supportive partnerships we have within the wider sector. Our thanks goes out to those organisations for their ongoing support and collaboration to keep our communities safe in, on and around water. We would particularly like to acknowledge:

- Surf Life Saving New Zealand for our collaborative work on developing national guidelines for the use of Public Rescue Equipment, a collective approach to coastal and inland hazard assessments for local government and our long-standing work together on rock-based fishing project.
- Maritime New Zealand for their strong partnership which has gone beyond funding to include collaborating on community education and support to attend the Boat Show.
- Water Safety New Zealand for financially supporting Wai Ora Tāmaki Makaurau – A sector collaboration to develop and implement Auckland's Water Safety & Drowning Prevention Strategy.
- Many participating organisations, big and small, committed and involved in the implementation of Wai Ora Tāmaki Makaurau.
- Swimming Waikato for working with us to establish a lifejacket hub in Waikato.
- Global Enigmatic for working with us to further our capacity for working with diverse communities most effectively.

Watersafe Auckland Inc

General Purpose Financial Report

For the year ended 30 June 2023



WATERSAFE AUCKLAND INC
STATEMENT OF SERVICE PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2023

	<u>PAGE</u>
DIRECTORY	2
STATEMENT OF RESPONSIBILITY	3
INDEPENDENT AUDITOR'S REPORT	4 - 5
STATEMENT OF SERVICE PERFORMANCE	6 - 9
 <u>FINANCIAL STATEMENTS</u>	
STATEMENT OF COMPREHENSIVE REVENUE & EXPENSE	10
STATEMENT OF CHANGES IN NET ASSETS / EQUITY	11
STATEMENT OF FINANCIAL POSITION	12
STATEMENT OF CASH FLOWS	13
NOTES TO THE FINANCIAL STATEMENTS	14 - 23

NATURE OF BUSINESS:	Promote and advance water safety education in the interests and development of, and to the benefit of the Auckland region.
BOARD MEMBERS:	<p>John Holley (Chair)</p> <p>Nicola Keen-Biggelaar (CEO)</p> <p>Richard Pamatatau</p> <p>Dr Kevin Moran</p> <p>Melino Maka</p> <p>Anne Pala – Resigned November 2022</p> <p>Hui Li – Resigned November 2022</p> <p>Berin Wong – Resigned December 2022</p> <p>Ireen Manuel-Rahiman – Appointed November 2022</p> <p>Dr Sapna Samant – Appointed November 2022</p> <p>Behishta Najibi Yahyazada– Board Intern from April 2023</p> <p>Joanne Fagan-Oslawskyj – Appointed June 2023</p> <p>Kathryn Holtmeier – Appointed June 2023</p> <p>Hannah Ross – Appointed June 2023</p>
ADDRESS:	85 Westhaven Drive St Marys Bay
SOLICITOR:	Rennie Cox
BANKER:	BNZ Bank
AUDITOR:	BDO Auckland

The Board of WaterSafe Auckland Incorporated accept responsibility for the preparation of the Financial Statements and the judgements used in them.

The Board of WaterSafe Auckland Incorporated accept responsibility for establishing and maintaining a system of internal control which has been designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In the opinion of the Board of WaterSafe Auckland Incorporated, the Financial Statements for the year ended 30 June 2023 fairly reflect the financial position, operations, and cash flows of WaterSafe Auckland Incorporated.

The Society’s financial statements are authorised for issue by the Chairperson and the CEO:

	
Board Member	CEO
28 September 2023	28 September 2023
Date	Date

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WATERSAFE AUCKLAND INCORPORATED

Report on the Audit of the General Purpose Financial Report

Opinion

We have audited the general purpose financial report of Watersafe Auckland Incorporated ("The Society"), which comprise the financial statements on pages 10 to 23, and the service performance information on pages 6 to 9. The complete set of financial statements comprise the statement of financial position as at 30 June 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity, 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 general purpose financial report presents fairly, in all material respects:

- the financial position of the "The Society" as at 30 June 2023, and (of) its financial performance, and its cash flows for the year then ended; and
- the service performance for the year ended 30 June 2023, in accordance with the entity's service performance criteria,

in accordance with Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance information in accordance with the ISAs and New Zealand Auditing Standard (NZ AS) 1 *The Audit of Service Performance Information (NZ)*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the General Purpose Financial Report section of our report. We are independent of the "The Society" in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Other Matter

The comparative information in the statement of service performance for the year ended 30 June 2022 is unaudited.

Boards' responsibilities for the General Purpose Financial Report

Those charged with governance are responsible on behalf of the "The Society" for:

- (a) the preparation and fair presentation of the financial statements and service performance information in accordance with Public Benefit Entity Standards RDR issued by the New Zealand Accounting Standards Board;
- (b) service performance criteria that are suitable in order to prepare service performance information in accordance with Public Benefit Entity Standards RDR; and
- (c) such internal control as those charged with governance determine is necessary to enable the preparation of the financial statements and service performance information that are free from material misstatement, whether due to fraud or error.

In preparing the general purpose financial report those charged with governance are responsible for assessing the "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 those charged with governance either intend to liquidate the "The Society" or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the General Purpose Financial Report

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, and the service performance information 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) and NZ AS 1 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 or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this general purpose financial report.

A further description of the auditor's responsibilities for the audit of the general purpose financial report is located at the XRB's website at <https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-14/>

Who we Report to

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 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 opinions we have formed.

BDO Auckland

BDO Auckland
Auckland
New Zealand

28 September 2023

PURPOSE

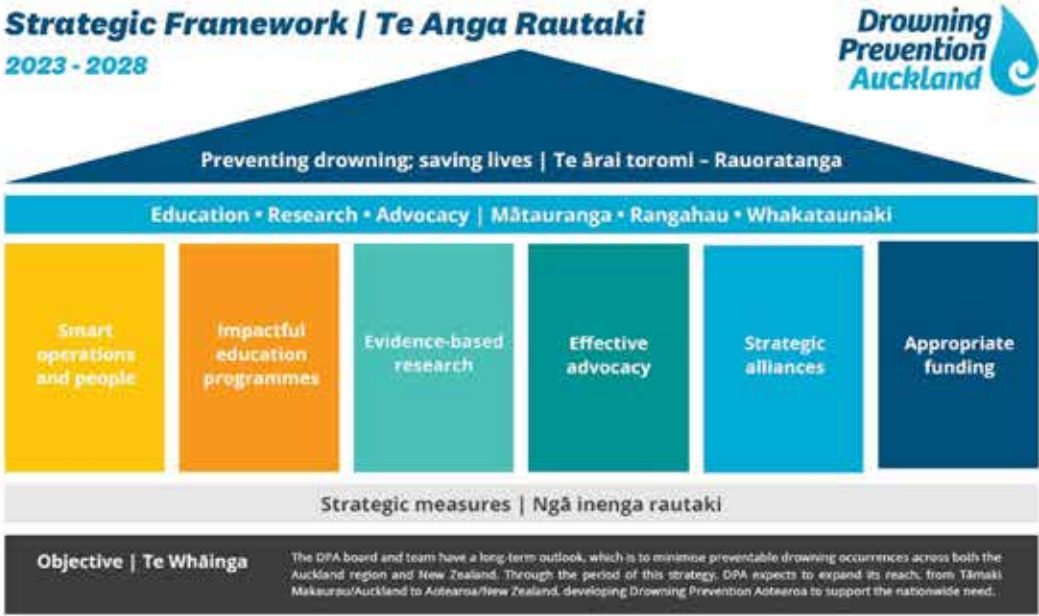
Drowning Prevention Auckland (DPA) helps prevent drowning across the Auckland region, through education, research, and advocacy.

OUR WORK

DPA’s work can be segmented into six priority areas:

Impactful education programmes	Development and delivery of drowning prevention education and water competence programmes, tailored to identified needs
Evidence-based research	World-class research, to understand social and demographic trends, societal expectations, and technological developments
Effective advocacy	A respected voice, to inform and lobby regulators, and exert influence across the ‘water’ sector and harm prevention sectors
Strategic alliances	Symbiotic relationships with select funders and service providers
Smart operations and people	Effective operational systems and processes, and a motivated and productive team
Appropriate funding	Secure multi-sourced funding; prudent financial management

RELEVANCE TO STRATEGIC PLAN



This information (the purpose, pillars, and strategic overview) was defined in DPA’s 2023 – 2028 strategy).

STRATEGIC PRIORITY: IMPACTFUL EDUCATION PROGRAMMES

OBJECTIVE: Development and delivery of aquatic education and water competence programmes, tailored to identified needs.

Measure	Indicator	FY2023	FY2022
Delivery of aquatic education and water competence programmes	Number of programmes	321	270
	Number of learners	39,011	18,187
	Number of subscribed eLearning learners at year end	2,425	2,067
	Growth of eLearning learners	358	276
Regular use of Lifejacket loan scheme and lifejacket hubs	Number of lifejacket usages	73,926	40,686
We are present at key and relevant events in line with our target audience	Number of community events	18	1

METHOD OF MEASUREMENT

1. The delivery of aquatic education and water competence programmes are captured in our delivery sheets. Programme’s name and number of learners is entered in our delivery sheets. Number of e-learners are measured by total number of registered users on e-learning platform. Data is entered in our delivery reporting database and the results are reported to the Board through our Chief Executive’s monthly report and presented at the Board meeting and quarterly Auckland Regional Amenities Funding Board (ARAFB) report. These data are broken down into four areas: Community, Education, Workplace and Events.
2. The number of lifejacket loan scheme and lifejacket hubs usages is collected through Alchemer and delivery sheets which is captured in our delivery reporting database.
3. The number of community events is captured through our delivery sheets and entered in our delivery reporting database.

STRATEGIC PRIORITY: EVIDENCE-BASED RESEARCH

OBJECTIVE: World-class research, to understand social and demographic trends, societal expectations, and technological developments.

Measure	Indicator	FY2023	FY2022
Active in research	Published research reports	3	2
	Presentations nationally on our research	5	4
	Presentations internationally on our research	4	0
Use of the research we have done	Downloads of research	1,365	1,288
	Citations of research	15	23

METHOD OF MEASUREMENT

1. Research data are captured through Alchemer surveys, delivery sheets and practical sessions and reports are published by our Research & Impact Manager. This research is presented nationally and internationally.
2. The international use of research we have completed is measured by download from our website and downloads and citations from ResearchGate and Scholarworks. Requests for use of our water competency research and imagery, nationally and internationally are requested by email and through our website.

STRATEGIC PRIORITY: EFFECTIVE ADVOCACY

OBJECTIVE: A respected voice, to inform and lobby regulators, and exert influence across the 'water' sector and harm prevention sectors.

Measure	Indicator	FY2023	FY2022
Number of submissions to Central and Local Government.	DPA completes several written and oral submissions to both Central and Local Government.	3	4
A respected voice	Media interviews to inform the public about drowning prevention education.	18	23
Meetings with local Councillors and central government Ministers	Advocate for drowning prevention with local and central government	2	1
Recognised as the lead advocacy agency for drowning prevention education	Participant in sector leadership forums and working groups.	17	9

METHOD OF MEASUREMENT

1. DPA completes several written and oral submissions to both Central and Local Government and this is captured in our internal reports.
2. Media interviews to inform the public about drowning prevention education are shared on our social media platforms, newsletter, quarterly ARAFB reports and captured through Mediamine platform.
3. Meetings with local Councillors and central government Ministers to advocate for drowning prevention are attended by Chief Executive, senior leadership management and this is captured in the Chief Executive monthly report, our newsletter and quarterly ARAFB reports.
4. DPA participation in sector leadership forums and working groups are attended by Chief Executive, senior leadership management and Team leaders, as appropriate. DPA's Strategy and Implementation Manager leads Wai Ora Tāmaki Makaurau - Auckland's water safety and drowning prevention strategy and has working groups meeting fortnightly and monthly.

STRATEGIC PRIORITY: STRATEGIC ALLIANCES

OBJECTIVE: Symbiotic relationships with select funders and service providers.

The outcomes for this priority include positive, collaborative alliances that enable us to deliver impactful education programmes, secure funding and increase our influence.
We currently do not have measures for these outcomes.

STRATEGIC PRIORITY: SMART OPERATIONS AND PEOPLE

OBJECTIVE: Effective operational systems and processes, and a motivated and productive team.

Measure	Indicator	FY2023	FY2022
People development is a priority	Our team engage in professional learning and development courses, webinars, and events.	23	3
Committed to Health and Safety practices	Our Safe365 assessment is increasing year on year.	52%	N/A

METHOD OF MEASUREMENT

1. Our team engage in professional learning and development courses, webinars, and events and this is reported through General Manager Operations and Chief Executive's monthly report and captured in our training register. Note: for FY2022, Training register did not exist.
2. Our Safe365 assessment is increasing year on year, and this is captured on our live Safe365 platform. The Index has increased from 46% to 52% since the platform was introduced. Increase is through module completion with evidence to support index rating and external audit verification. The Health and Safety report is generated by General Manager Operations and shared monthly to the team and Board. We also have Standard Operating Procedures for all our programmes which is signed off by General Manager Operations before a programme commences. We also had an external, independent audit in April 2023. Note: Safe365 platform was introduced in July 2022.

STRATEGIC PRIORITY: APPROPRIATE FUNDING

OBJECTIVE: Secure multi-sourced funding; prudent financial management.

Measure	Indicator	FY2023	FY2022
Building our funding base	Our non ARAFB income grows year on year.	34%	32%

METHOD OF MEASUREMENT

1. Our non ARAFB income grows year on year, and this is achieved through increasing our funding applications, Delivery income, donation, and sponsorship.

WATERSAFE AUCKLAND INC
STATEMENT OF COMPREHENSIVE REVENUE & EXPENSE
 FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023	2022
Revenue from Non Exchange Transactions			
Auckland Regional Amenities Funding		1,128,750	1,075,000
Donations		1,466	394
Grants	5	363,283	348,103
Other Income - Wage Subsidy COVID-19		4,200	6,000
Total Non Exchange Revenue		1,497,699	1,429,497
Revenue from Exchange Transactions			
Partnerships		56,393	45,643
Workplace, Training and Courses		25,145	53,725
Other Income		109,640	36,128
Total Exchange Revenue		191,178	135,496
Interest Revenue		29,454	7,083
Total Revenue		1,718,331	1,572,076
Delivery and Development Expenses			
Project Costs		(154,791)	(126,721)
Salaries		(1,007,659)	(876,990)
Salaries - Kiwisaver		(24,607)	(24,790)
Vehicle and Travel		(89,914)	(77,787)
		(1,276,971)	(1,106,288)
Expenses			
Depreciation		(37,642)	(41,571)
Financial Expenses		(193)	(130)
Governance		(27,200)	(17,481)
Marketing		(59,000)	(48,029)
Office and Administration		(78,266)	(61,584)
Other Expenses		(112,376)	(123,388)
Rent and Facility Expenses		(85,512)	(70,712)
Research and Development		(7,573)	(6,712)
Staffing Expenses		(31,970)	(18,255)
		(439,732)	(387,862)
Total Expenses		(1,716,703)	(1,494,150)
Total Comprehensive Profit Revenue and Expense for the Year		1,628	77,926

WATERSAFE AUCKLAND INC
STATEMENT OF CHANGES IN NET ASSETS / EQUITY
 FOR THE YEAR ENDED 30 JUNE 2023

	Accumulated Revenue and Expenses	Total Net Assets/Equity
Balance as at 1 July 2021	795,926	795,926
Total Comprehensive Revenue and Expenses for the Year	77,926	77,926
Balance at 30 June 2022	873,852	873,852
Balance as at 1 July 2022	873,852	873,852
Total Comprehensive Revenue and Expenses for the Year	1,628	1,628
Balance at 30 June 2023	875,480	875,480

WATERSAFE AUCKLAND INC
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023	2022
Assets			
Current Assets			
Cash and Cash Equivalents		351,297	638,871
Term Deposits	7	720,063	315,583
Trade Receivables		8,044	94,086
Goods and Services Tax		5,357	4,826
Total Current Assets		1,084,761	1,053,366
Non-Current Assets			
Property, Plant and Equipment	8	56,164	69,085
Total Non-Current Assets		56,164	69,085
Total Assets		1,140,925	1,122,451
Liabilities			
Current Liabilities			
Trade and Other Payables		77,677	86,651
Accruals		35,335	41,417
Revenue in Advance	6	91,450	66,413
Employee Entitlements		60,983	54,118
Total Current Liabilities		265,445	248,599
Total Liabilities		265,445	248,599
Net Assets		875,480	873,852
Equity			
Accumulated Revenue and Expense		875,480	873,852
Total Equity		875,480	873,852

12

The above statements should be read in conjunction with the notes to and forming part of the financial statements.

WATERSAFE AUCKLAND INC
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
Cash Flows from Operating Activities		
Cash was provided from :		
Auckland Regional Amenities Funding	1,128,750	1,075,000
Other Funding, Contracts and Donations	671,206	429,647
Interest	29,454	7,083
Net GST	(532)	1,270
Cash was disbursed to :		
Payments to Suppliers and Employees	(1,687,251)	(1,422,074)
Net Cash Inflow from Operating Activities	141,627	90,926
Cash Flows from Investing and Financing Activities		
Cash was disbursed to :		
Payments to Acquire Property, Plant and Equipment	(24,721)	(39,693)
Term Deposits	(404,480)	(2,083)
Net Cash Outflow from Investing and Financing Activities	(429,201)	(41,776)
Net Increase/(Decrease) in Cash Held	(287,574)	49,150
Cash and Cash Equivalents at beginning of the Year	638,871	589,721
Cash and Cash Equivalents at the end of the Year	351,297	638,871

13

The above statements should be read in conjunction with the notes to and forming part of the financial statements.

NOTE 1 - REPORTING ENTITY

WaterSafe Auckland Incorporated ("The Society") is incorporated in New Zealand, under the Incorporated Societies Act 2022. On 31 October 2007, the Society was registered as a charitable entity under the Charities Act 2005.

The principal aims and objects of the Society are to prevent drowning through leadership, advocacy, and delivery of water safety education.

NOTE 2 - BASIS OF PREPARATION

(a) *Statement of compliance*

The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand ("NZ GAAP"). They comply with Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR"), as appropriate for Tier 2 not-for-profit public benefit entities.

The Society qualifies as a Tier 2 reporting entity as the Society is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30m. The Society has elected to report as a Tier 2 entity.

(b) *Measurement Basis*

The financial statements have been prepared on the historical cost basis.

(c) *Functional and presentation currency*

The financial statements are presented in New Zealand dollars (\$) which is the entity's functional and presentation currency, rounded to the nearest dollar.

NOTE 3 - USE OF JUDGEMENTS AND ESTIMATES

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 and expenses. Actual results may differ from those estimates.

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

Assumptions and estimation uncertainties that have a significant impact on the financial statements include following:

- Recognition of non-exchange revenue
- Estimated useful life of property, plant and equipment

NOTE 4 - SPECIFIC ACCOUNTING POLICIES

The following specific accounting policies, which materially affect the measurement of financial performance and of financial position, have been applied as follows:

(a) *Revenue*

Revenue is recognized when the amount of revenue can be measure reliably and it is probable that economic benefits will flow to the Society, and is measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to the Society's revenue streams must also be met before revenue is recognized.

i. *Revenue from exchange transactions*

Rendering of services

Revenue is recognised when the service is performed. Amounts received in advance for events scheduled in future periods are recognised as a liability until such time as the service takes place.

ii. *Revenue from non-exchange transactions*

Non-exchange transactions are those where the Society receives an inflow of resources ((i.e. cash and other tangible or intangible items) but provides no (or nominal) direct consideration in return.

With the exception of *services-in-kind*, inflows of resources from non-exchange transactions are only recognised as assets where both:

- It is probable that the associated future economic benefit or service potential will flow to the Society, and
- Fair value is reliably measurable.

Inflows of resources from non-exchange transactions that are recognised as assets are recognised as non-exchange revenue, to the extent that a liability is not recognised in respect to the same inflow.

Liabilities are recognised in relation to inflows of resources from non-exchange transactions when there is a resulting present obligation as a result of the non-exchange transactions, where both:

- It is probable that an outflow of resources embodying future economic benefit or service potential will be required to settle the obligation, and
- The amount of the obligation can be reliably estimated.

The following specific recognition criteria in relation to the Society's non-exchange transaction revenue streams must also be met before revenue is recognised.

SPECIFIC ACCOUNTING POLICIES (CONTINUED)

(a) Revenue (continued)

ii. Revenue from non-exchange transactions (continued)

Grants and donations

The recognition of non-exchange revenue from *Grants and Donations* depends on the nature of any stipulations attached to the inflow of resources received, and whether this creates a liability (i.e. present obligation) rather than the recognition of revenue.

Stipulations that are 'conditions' specifically require the Society to return the inflow of resources received if they are not utilised in the way stipulated, resulting in the recognition of a *non-exchange liability* that is subsequently recognised as *non-exchange revenue* as and when the 'conditions' are satisfied.

Stipulations that are 'restrictions' do not specifically require the Society to return the inflow of resources received if they are not utilised in the way stipulated, and therefore do not result in the recognition of a *non-exchange liability*, which results in the immediate recognition of *non-exchange revenue*.

For assets received for no or nominal consideration, the asset is recognised at its fair value when the Society obtains control of the asset. The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset.

iii. Interest Revenue

Interest revenue is recognized on a time proportion basis using the effective interest method.

(b) Employee Benefits

Liabilities for wages and salaries, including annual leave, are recognised in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled.

(c) Property Plant and Equipment

Property, Plant and Equipment is stated at cost less depreciation where applicable. Depreciation is provided on a straight-line basis at rates that will write-off the costs of the Property, Plant and Equipment to their estimated residual values over their useful lives. The depreciation rates applied to the Property, Plant and Equipment are:

Computer Equipment	33-40% S.L.
Delivery Equipment	13.5-100% S.L.
Furniture & Fittings	7-30.5% S.L.
Life Saving Equipment	30% S.L.
Trailer	8.5% S.L.
Website and CRM	40% S.L.

SPECIFIC ACCOUNTING POLICIES (CONTINUED)

(d) Operating Leases

Operating lease payments, where the lessors effectively retain the risks and benefits incidental to ownership of the leased item, are recognised in the determination of the operating surplus in equal instalments over the lease term.

(e) Goods and Services Tax

All amounts are recorded exclusive of GST, except for Debtors and Creditors, which are stated inclusive of GST.

(f) Income Tax

On 31 October 2007, the Society was registered as a charitable entity under the Charities Act 2005. Therefore, in terms of Sections CW41 and CW42 of the Income Tax Act 2007, the Society is exempt from income tax on income derived by the Society for charitable purposes.

(g) Financial Instruments

i. Recognition and initial measurement

Receivables are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Society becomes a party to the contractual provisions of the instrument.

A financial asset or financial liability is initially measured at fair value plus transaction costs that are directly attributable to its acquisition or issue. At initial recognition, an entity may measure short-term receivables and payables at the original invoice amount if the effect of discounting is immaterial.

ii. Classification and subsequent measurement

Financial Assets

On initial recognition, a financial asset is classified as measured at: amortised cost, fair value through other comprehensive revenue and expense (FVOCRE) – debt investment and equity investment, or fair value through surplus or deficit (FVTSD).

Financial assets are not reclassified subsequent to their initial recognition unless the Society changes its management model for managing financial assets, in which case all affected financial assets are reclassified on the first day of the first reporting period following the change in the management model.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTSD:

- It is held within a management model whose objective is to hold assets to collect contractual cash flows; and
- Its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

All of the Society's financial assets are financial assets at amortised cost and consist of cash and cash equivalents, term deposits, and trade receivables. These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income and impairment are recognised in surplus or deficit. Any gain or loss on derecognition is recognised in surplus or deficit.

Cash and cash equivalents include cash on hand, cash at bank on call, and short-term deposits with an original maturity of three months or less. Term deposits within other financial assets consist of term deposits with an original maturity of more than three months.

Financial Liabilities

Financial liabilities are classified as measured at amortised cost or FVTSD. A financial liability is classified as at FVTSD if it is classified as held-for-trading, it is a derivative or it is designated as such on initial recognition.

Financial liabilities at FVTSD are measured at fair value and net gains and losses, including any interest expense, are recognised in surplus or deficit. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Any interest expense is recognised in surplus or deficit. Any gain or loss on derecognition is also recognised in surplus or deficit.

The Society's financial liabilities consist of trade and other payables and they are measured at amortised cost.

iii. Impairment of non-derivative financial assets

The Society recognises loss allowances for expected credit losses (ECLs) on financial assets measured at amortised cost using the simplified approach. Loss allowances for trade receivables are measured at an amount equal to lifetime ECLs.

CHANGES IN ACCOUNTING POLICIES

Changes due to the Initial Application of new PBE Standards

i. PBE IPSAS 41 Financial Instruments

PBE IPSAS 41 Financial Instruments was effective from 1 January 2022 and was adopted by the Society on 1 July 2022.

PBE IPSAS 41 introduces new recognition and measurement requirements for financial assets and restricts the ability to measure financial assets at amortised cost to only those assets that are held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. In addition, measurement of financial assets at fair value through other comprehensive revenue and expense is also restricted.

CHANGES IN ACCOUNTING POLICIES (CONTINUED)

PBE IPSAS 41 has not had a material impact on the Society's measurement and recognition of financial instruments because the only financial instruments it holds are cash and cash equivalents, term deposits, trade receivables, and payables which all meet the requirements of financial instruments at amortised cost. Further, the nature of the Society's receivables means the new expected credit loss impairment model has not materially impacted the amounts recorded.

ii. PBE FRS 48 Service Performance Reporting

PBE FRS 48 Service Performance Reporting was effective for periods from 1 January 2022 and was adopted by the Society on 1 July 2022, with comparatives presented for the year ended 30 June 2022 as required by the standard.

PBE FRS 48 requires specific disclosures for the reporting of service performance information which have been provided in the statement of service performance.

NOTE 5 - REVENUE

	2023	2022
Grants		
ANZ Staff Foundation	-	5,600
Auckland Council – Rock Fishing	23,000	23,717
CLM Community Sport	5,630	-
Foundation North	-	1,531
Four Winds Foundation	21,000	-
Harbour Sport	-	2,912
Lion Foundation	20,000	-
Maritime New Zealand	50,822	47,684
Ministry for Ethnic Communities	-	18,700
New Zealand Community Trust	8,250	-
Oranga Tamariki - Ministry for Children	47,262	62,959
Water Safety New Zealand	116,345	185,000
Sport Auckland	8,660	-
Sport Waitakere	14,364	-
Tauranga City Council	37,950	-
Trillian Trust	10,000	-
	363,283	348,103

NOTE 6 - REVENUE IN ADVANCE

	2023	2022
Aktive	14,931	-
CLM Community Sport	2,100	7,730
Education Income	6,549	-
Foundation North	43,870	-
Four Winds Foundation	-	12,000
Grassroots Trust	15,000	-
Lion Foundation	-	20,000
Rotary of Auckland South	9,000	-
Sport Auckland	-	7,794
Sport Waitakere	-	13,889
Trillian Trust	-	5,000
	91,450	66,413

NOTE 7 – TERM DEPOSITS

	2023	2022
Current (Maturity < 1 year)	720,063	315,583
	720,063	315,583

Term deposits are held with the BNZ bank. They have maturity terms greater than 30 days and accrue interest at 2.40% to 4.20%.

NOTE 8 - PROPERTY, PLANT AND EQUIPMENT

	Opening Carrying Amount	Purchases	Disposals	Depreciation	Closing Carrying Amount
2023					
Asset Class					
Computers	17,705	10,209	-	(10,717)	17,197
Delivery Equipment	8,048	2,600	-	(8,109)	2,539
Furniture and Fixtures	2,540	-	-	(650)	1,890
Life Saving Equipment	35,941	11,912	-	(17,228)	30,625
Trailer	4,851	-	-	(938)	3,913
	69,085	24,721	-	(37,642)	56,164

	Opening Carrying Amount	Purchases	Disposals	Depreciation	Closing Carrying Amount
2022					
Asset Class					
Computers	13,068	17,071	-	(12,434)	17,705
Delivery Equipment	21,004	636	-	(13,592)	8,048
Furniture and Fixtures	2,687	539	-	(686)	2,540
Life Saving Equipment	28,415	21,447	-	(13,921)	35,941
Trailer	5,789	-	-	(938)	4,851
	70,963	39,693	-	(41,571)	69,085

NOTE 9 - LEASE COMMITMENTS

	2023	2022
Operating Lease Commitments		
The leases relate to the motor vehicles.		
Less than one year	53,987	67,247
Between one and five years	68,794	118,866
Total Operating Lease Commitments	122,781	186,113

NOTE 10 - CATEGORIES OF FINANCIAL INSTRUMENTS

	2023	2022
Financial Assets		
Loans and Receivables - at amortised cost		
Cash and Cash Equivalents	351,297	638,871
Term Deposits	720,063	315,583
Trade Receivables	8,044	94,086
	1,079,404	1,048,540
Financial Liabilities		
Financial Liabilities - at amortised cost		
Trade and Other Payables	77,677	86,651
	77,677	86,651

Classification of Financial Instruments

2023	
Subsequently not measured at fair value:	Amortised Cost
Financial Assets	
Cash and Cash Equivalents	351,297
Term Deposits	720,063
Trade Receivables	8,044
	1,079,404
Financial Liabilities	
Trade and Other Payables	77,677
	77,677

NOTE 11 - RELATED PARTY TRANSACTIONS

i) Board Member Transactions

The following related party transactions were noted during the year:

Board Member professional development & membership expenses \$5,431 (Last year - \$2,877).

ii) Key Management Personnel Remuneration

The Society classifies its key management personnel into one of two classes:

- Members of the Board.
- Chief Executive Officer and direct reports, who are responsible for the operations of the Society.

Members of the Board are not remunerated.
The Chief Executive Officer and direct reports are employed as employees of the Society, on normal employment terms.

The aggregate level of remuneration paid and the number of persons (measured in 'people' for Members of the board, and 'full-time-equivalents' (FTE's) for Senior Executive Officers and Chief Operating Officers in each class of key management personnel is presented below:

	2023 Remuneration	Number of FTEs	2022 Remuneration	Number of FTEs
Member of the Board	-	-	-	-
CEO and Direct Reports	523,123	6	422,491	4
	523,123		422,491	3

NOTE 12 - CAPITAL COMMITMENTS

There are no commitments as at balance date in respect of capital expenditure contracted for at balance date but not provided for (Last year: Nil).

NOTE 13 - CONTINGENT LIABILITIES AND GUARANTEES

There are no contingent liabilities or guarantees as at balance date (Last year: Nil).

NOTE 14 - SUBSEQUENT EVENTS

There were no events subsequent after balance date requiring adjustment or disclosure.

