

2025

Annual Report



About DPA

Why do we exist?

Formed in 1994, Drowning Prevention Auckland (DPA) is a charitable organisation with a mission 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 recommended for drowning prevention. The addition of an eLearning platform provides flexibility and accessibility for all.

Contents

2	About Drowning Prevention Auckland
5	Chair and CE letter
6	Why fund DPA?
8	Drowning statistics
9	High risks of drowning
10	Education impact
12	Innovation and research
14	Words of support from participants and partners
16	Celebrating Kushida and Lynley
18	Drowning Prevention Aotearoa
20	Community collaboration
22	Our supporters
24	Watersafe Auckland Inc Financial Statements

Legal Name of Entity

WaterSafe Auckland Incorporated

Registration Number

CC11454

Contact

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dpanz.org.nz
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Entity Type and Legal Basis

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

Postal Address

PO Box 147566, Ponsonby 1144

Social

Facebook @DPANZdrowningprevention
X @DPANZdrowningprevention
Instagram @DPANZdrowningprevention
LinkedIn DPANZdrowningprevention
WeChat ID DPA_NZ



From our leadership: Chair and CE letter

Kia ora,

Let's begin by saying how privileged we feel to govern and lead DPA, and to introduce this year's annual report.

Courage, collaboration, consolidation and impact – these four words sum up the last financial year.

This year's funding challenges encouraged us to be more strategic and to lean further into our identified niche of inland waterways. We've made some courageous decisions like halting the regional strategy and consolidating what we offer, with more focus on adult education.

It's when we collaborate and put the kaupapa at the heart of what we do that we can make the most impact, despite limited resources. We've continued our concerted effort to improve collaboration across the aquatic sector. Drowning is preventable – whether that means wearing lifejackets or sharing lifesaving messages like **Float first** – and we need as many experts in the waka as possible.

We're thrilled our research capacity has grown from 0.6 to 2.6 FTEs, with Dr Mick Kearney joining our team as Inland Safety and Engagement Manager and Josh Carmine moving into a new role as Aquatic Safety Researcher. This increased capacity allows us to continue providing timely thought leadership to the sector. Our environmental design work and hazard assessments ensure communities up and down the motu are built with drowning prevention in mind. Alongside this is the birth of the Drowning Prevention Research Unit with wise guides – including Dr Kevin Moran and Dr Jonathon Webber – offering us support and guidance.

When it comes to programme delivery, RUKU: Tau ihu has been a highlight. Co-created with iwi, rangatahi engage more authentically with the water safety messages, making their learning experience more enriching and memorable.

As well as John Holley stepping down as Board Chair, we've seen other Board changes, including Dr Sapna Samant and Melino Maka leaving. We thank them all for their contributions. We are delighted to welcome Matthew Sabourin – Head of Regulatory Policy and Intervention Design at the Financial Markets Authority, and Warren Megget – a semi-retired Coastguard Education Tutor. Our Board continues to diversify which means we, and the communities we serve, benefit from a broader mix of skillsets, life experience, and expertise.

The Board would like to acknowledge that, in the face of significant change and challenges, Nicola and her team have remained focused and resilient. Both the Board and Nicola recognise and celebrate every DPA staff member.

In early 2026, we're required to reregister as an incorporated society. We're currently reviewing our constitution and bringing it up to date, reflecting on our priorities and DPA's structure.

In closing, we know this to be true: DPA remains a safe pair of hands for investment. The stories, statistics and testimonials in this report clearly demonstrate that. With sustainable, multi-year funding, we can have an even greater impact – supporting more people and communities to access the skills, knowledge and confidence to enjoy the waterways of Tāmaki Makaurau Auckland and return home safely.

***Nāu te rourou, nāku te rourou,
ka ora ai te iwi.***

By collaborating the people will thrive.

Jo Fagan

Jo Fagan
BOARD CHAIR

Nicola Keen-Biggelaar

Nicola Keen-Biggelaar
CHIEF EXECUTIVE

Why fund DPA?

With thanks to all our funders, donors, partners and sponsors, we can be proud of the progress and impact we've made in drowning prevention education, research and advocacy in the last financial year. But we can't stop here.

We must sustain the momentum of our mahi.
Every life lost to drowning is one life too many.

The funding we receive has a multiplier effect, enabling us to:

- expand our education delivery allowing us to reach more at-risk communities
- increase the visibility and reach of our lifesaving campaigns, like **Float first**
- train more teachers
- strengthen community collaborations and sector partnerships
- grow our research capacity
- enhance our influence on systemic and legislative change

Let's look at our recent impact. Imagine how much more we can achieve together with increased and consistent funding.

Mult-year impact

86 Hazard assessments completed from 2022 to June 2025 across 16 Councils.

20 years The West Coast Rock-based Fishing Safety Project has been running. Now expanded to include a full-time adviser on the ground instead of just summer-only.

77 Aquatic WOF (warrant of fitness) participants over the last three years.

FY25 impact

1.3 million Lifejacket campaign engagements

196 Participants in the RUKU: Tau ihu programme

124,716 Individuals reached through our educational programmes

317 Programmes delivered

59,610 Annual website views (Content on our website viewed this number of times)

17 Conference presentations

1,433 Downloads of our water safety research

32,522 Lifejackets from a DPA Lifejacket hub have been worn this year

3,501 eLearning subscribers

33 Community events attended

Vision / Whāinga

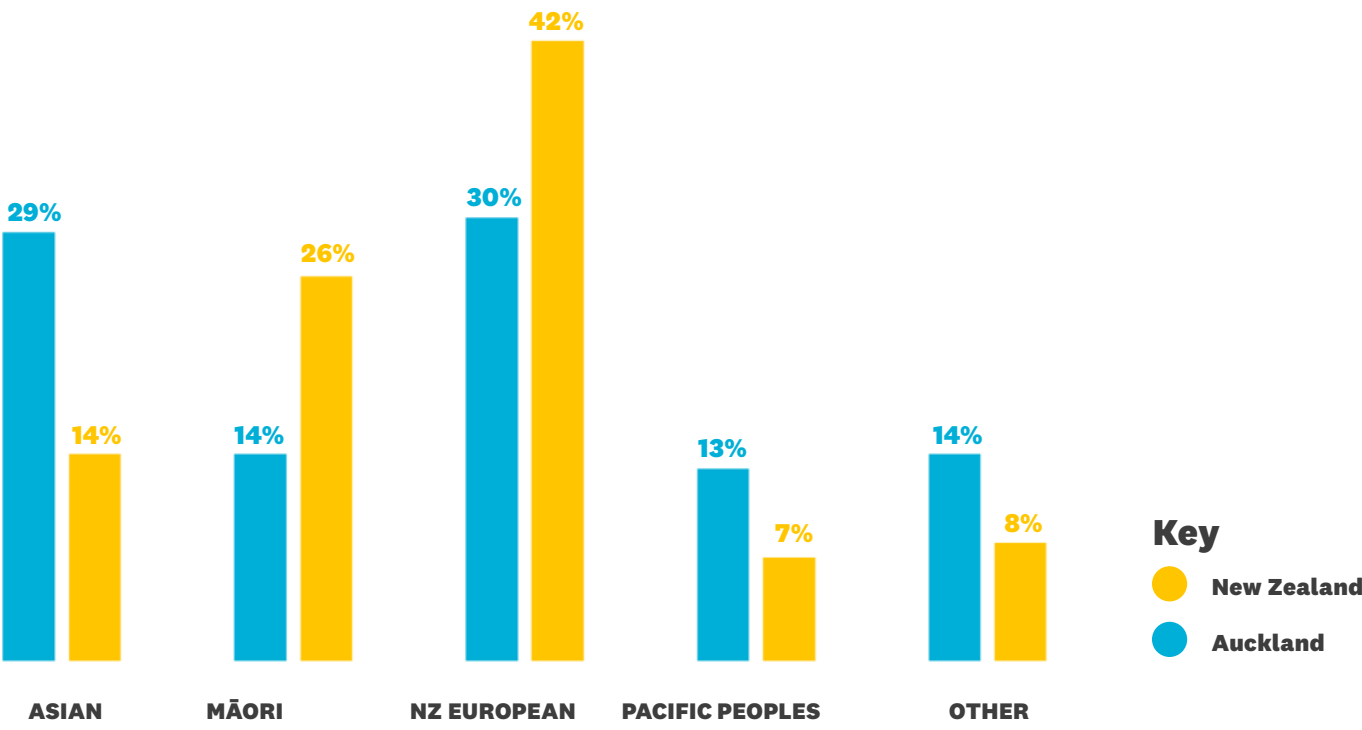
To create an Auckland free from drowning – achieved through the development of water competence and changing knowledge, attitudes and behaviours



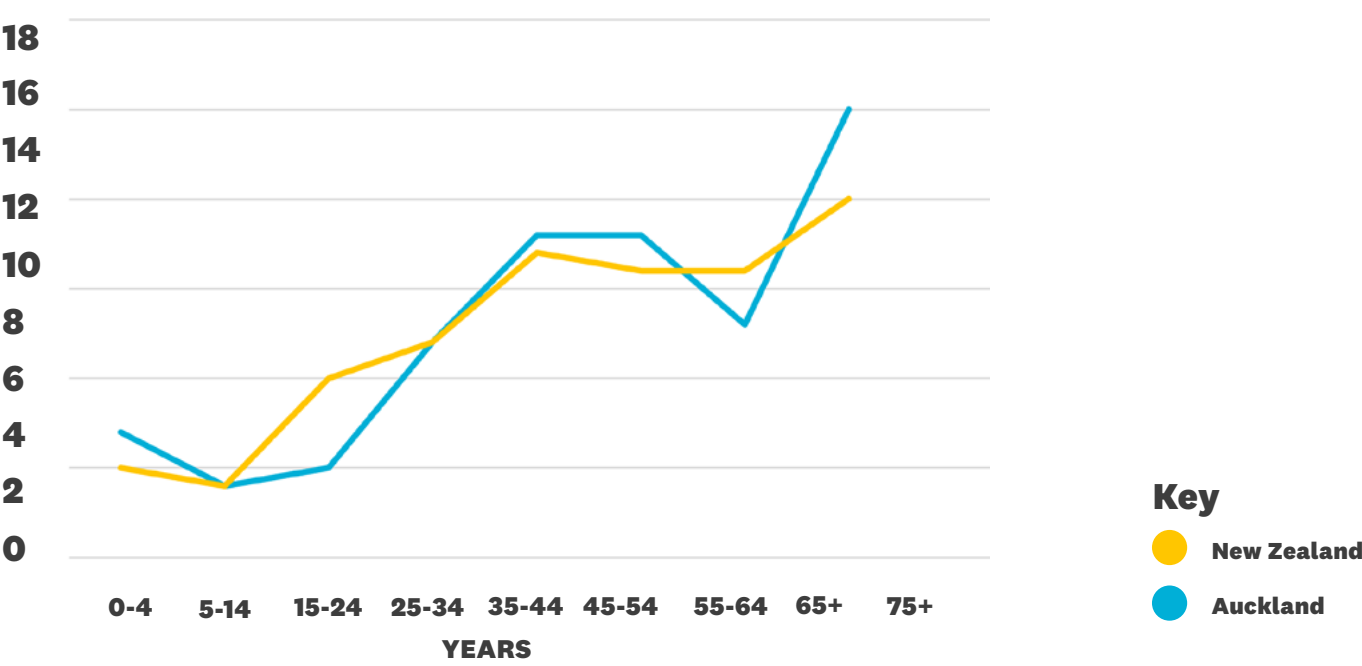
Drowning Statistics

For Tāmaki Makaurau Auckland 2020-2024

Preventable Drowning Percentage by Ethnicity



Preventable Drowning Percentage by Age Group



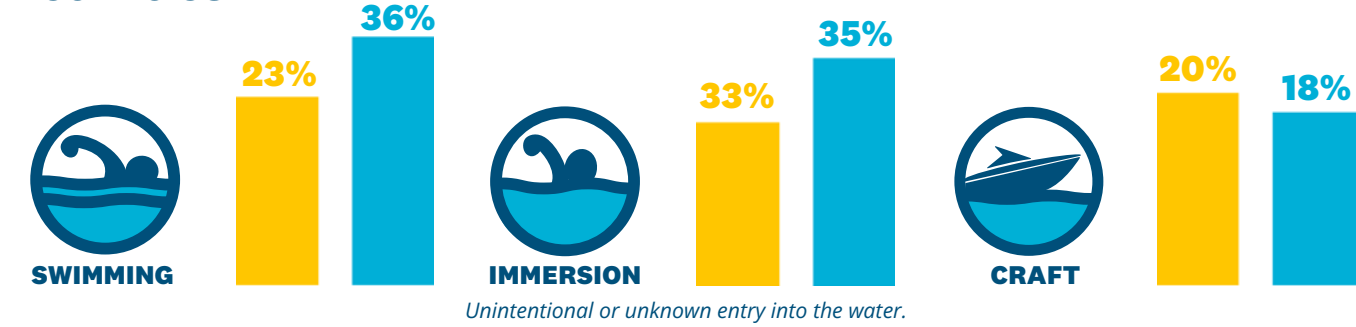
Source: WSNZ. (2024). Fatality data open data sources. & WSNZ. (2025). Drowning Prevention Report 2024.

High Risks

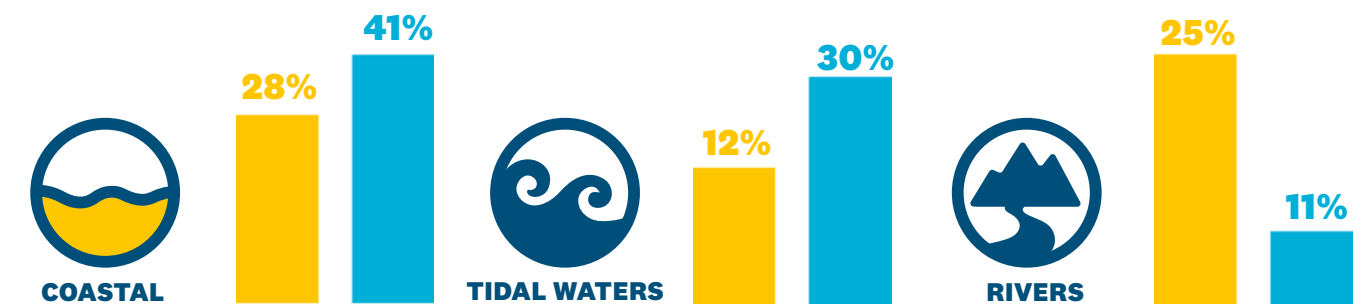
For Tāmaki Makaurau Auckland 2020-2024

In 2024, Auckland recorded 18 drowning fatalities, representing 25% of all drownings in New Zealand. On a positive note, none were under the age of 20 years. Most fatalities occurred at the coast (44%) or tidal environments (39%), with more than one-third (39%) at identified black spots.

Activities



Environment



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

Key ● New Zealand ● Auckland

WSNZ. (2025). Drowning Prevention Report 2024.



Education impact

Now in its third year, RUKU: Tau ihu, co-created by Rihari Wilson of Te Ahiwaru and DPA's Ants Lowe, is oversubscribed. It's that popular. Around 200 rangatahi completed the programme last year, and we've now got a waitlist.

RUKU: Tau ihu is in high demand because it combines international snorkel-diving best practice with mātauranga Māori and tikanga, supporting young people to connect or reconnect with wai in a safer and authentic way.

During in-pool water competence testing, most students struggle to swim 50 metres without stopping, often needing to take breaks or stand up. Yet when we move to the open-water, they can achieve swimming distances of around 1km – an incredible improvement in their skills, fitness, determination and confidence. Breathing is a central part of RUKU, and the skills learned can be applied to many life situations. For example, when rangatahi feel intense emotions, they can return to slow, controlled breathing to help. RUKU is not just about building water confidence or gathering kaimoana, it's also about teaching rangatahi how to manage their emotions.

RUKU consists of three parts

- 1. Theory taught at a kura or marae.** The RUKU methodology creates a learning environment that is accessible for students, including those who may have had negative educational experiences. Our teaching approach is tailored to individual needs, incorporating both practical and theoretical elements.
- 2. Pool session.** Next, rangatahi build and practice their water skills in a controlled environment. We focus on breathing techniques, kohi kaimoana skills and water confidence. Students also apply their new sign language skills to communicate underwater.
- 3. Open water, typically at Te Kohuroa/Mathesons Bay.** Rangatahi put their theory into practice, snorkel diving at depths between 2-4 metres, combining water safety with the principles of kaitiakitanga (guardianship) and tikanga. As they explore the vibrant reef, they search for kaimoana, all while honouring their role as guardians of the moana.

How we embrace tikanga

Before we enter the water, we say a karakia.

Rangatahi learn that controlling the kina population by removing them promotes kaitiakitanga – allowing marine life to return and flourish in this marine environment.

The first kina caught is returned to Tangaroa (the Māori deity of the sea).

After eating, the kina shells are buried at tree bases (returning to whenua).

“Our kura’s experience was more than just a ruku into the water; it was a ruku into confidence, courage, and growth. It was inspiring to see students challenge themselves, support one another, and discover new strengths beneath the surface. A truly unforgettable experience!”

*Matua Lance Kawiti –
Te Kura Kaupapa Māori a Rohe o Māngere*

“We learnt at the Māngere pools and then went to Mathesons Bay (where I hadn’t been before). We learnt how to be safe in the water, how to open our lungs and stay calm. I’m feeling better about being in the open water now and it was fun to do with my cousins.”

Kāpene, a RUKU participant

“The majority of our JCHS Services Academy tauira (students) had never dived before, so having this opportunity to learn safely under the professional guidance of DPA was amazing. The team was kind, caring, and extremely thorough, giving our students a sense of comfort and safety to learn and explore. The entire experience was fantastic, and we are super grateful for the lessons and memories.”

Matua Ratima Rolleston – James Cook High School

“I’m happy Kāpene, was able to be a part of RUKU because we understand the importance of learning basic skills. We have lost whānau members to the water. He understands a lot more about the safety of being in and around the water. Come summertime when we go out to the beaches, I’ll be able to tell the difference [in his skills].”

Kylie (Kāpene’s mum)





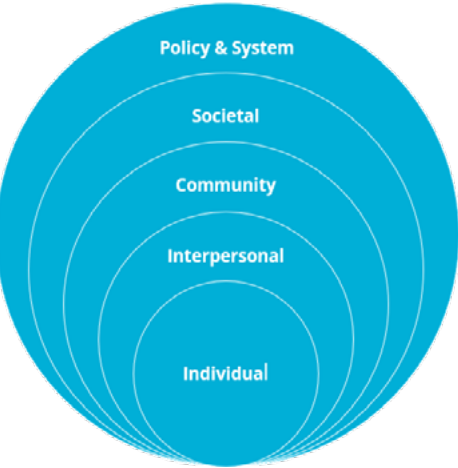
Innovation and research

Drowning Prevention Through Environmental Design (DPTED)



Following coronial recommendations, DPA has produced a foundational document: Drowning Prevention Through Environmental Design – a gap analysis. This is a groundbreaking piece of work and the first of its kind in Aotearoa New Zealand. Inspired by the concept of CPTED, Crime Prevention Through Environmental Design, this gap analysis highlights the opportunity for DPTED to become a guiding document for planners nationwide. Whenever water is close by – whether that’s a pond, coastline, tidal estuary, swimming pool, river or other waterway – planning should consider drowning prevention. This includes meeting signage standards, installing the appropriate public rescue equipment, and ensuring Surf Life Saving New Zealand and other relevant water safety organisations are consulted before public amenities (like toilet blocks) are placed near beaches or other waterways. Working alongside AECOM Consulting Services, we have completed the gap analysis phase of this project, and Dr Mick Kearney presented to Auckland Council’s Regulatory and Safety Committee in June. We’re now working towards securing stakeholder support from Auckland Council, the New Zealand Planning Institute, and various funders. After that, we will facilitate workshops with councils, starting with Auckland Council.

Using the social ecological model (SEM) to support Auckland’s Asian communities



When it comes to Auckland’s drowning statistics, Asian communities are disproportionately represented. We know this is because of the various cultural, behavioural, and environmental factors at play. DPA is committed to addressing this inequity through a multi-layered approach, grounded in the social ecological model (SEM).

This model recognises the significant and overlapping nature of:

- **individual behaviours** (such as lifejacket use and awareness of risks)
- **interpersonal influence** (such as relationships with family, peers and colleagues)
- **community norms** (looking at where drownings could occur)
- **and systemic factors** (like policies and governmental systems).

Water Safety Signage and Public Rescue Equipment Guidelines for Inland Waters



Another first of its kind in Aotearoa, DPA recently launched these [nationally significant guidelines](#). These provide land managers, councils, iwi, and community leaders with practical, research-informed tools to help prevent drownings in our inland waters including inner harbour beaches, rivers, lakes, tidal estuaries, ponds, and swimming holes. **These tools include:**

- **clear signage**
- **fit-for-purpose public rescue equipment (PRE)**
- **practical, life-saving solutions tailored for inland water environments**

This new evidence-based resource is backed by years of research, site assessments, and community collaboration – all aimed at keeping people safer in, on and around the water.

This year marks 20 years of our West Coast Rock-based Fishing Safety Project

Our report: [“2025 Rock-based Fishing Observational Study and Rock-based Fishing Community Survey”](#) brings together two decades of historical data, 309 detailed observations from high-risk coastal sites, survey responses from 55 active fishers, and movement analytics sourced from GPS data via ActiveXchange. Aurion Mead, Coastal Safety Officer at Surf Life Saving Northern Region, led the observational component of this study. Aurion now conducts year-round observations and actively engages with fishers to keep them safe, providing advice and promoting the use of lifejackets through DPA’s Lifejacket Hubs. Below are some of the insights we gained from this study about the profile, attitudes, and behaviours of rock-based fishers.

- Most rock-based fishers are male (89%) and 51% of participants in 2025 were aged 45+.
- Despite an improvement in some safety behaviours, including increased weather checks (92%), carrying a cell phone (95%), and abstaining from alcohol (100%), many still wear inappropriate footwear (gumboots) and are risking their lives climbing down rocks to retrieve snagged lines.
- Lifejacket usage has improved from just 5% in 2006 to 41% in 2025, but this is still significantly below best practice recommendations.
- Several rock-based fishers were underprepared or using limited safety equipment, and many tend to overestimate their own swimming abilities.

Looking ahead, DPA has applied for additional funding to help keep our rock-based fishers safe. We want to deliver an Ethnic Water Safety Ambassador Programme which empowers trusted community members to deliver culturally relevant messaging and influence behaviour change. This will allow us to have a greater reach and impact through trusted voices in the community. Recognising that rock-based fishers are often first responders in emergencies, we also aim to build capacity within fishing communities to rescue people safely and effectively. This way we can reduce harm, promote collective responsibility, and strengthen community resilience.





Words of support from participants and partners

Throughout the year, we receive letters of support and survey responses from teachers, participants and our partners. We repeatedly hear that our mahi plays a vital role in keeping themselves, their whānau, students, staff and communities safe around water. While these testimonials have been edited for brevity, all the words are directly from letters or surveys.

**From Stephanie Tawha,
General Manager, Te Ahiwaru Trust**

“We’ve worked closely with DPA for a number of years in delivering water safety and drowning prevention programmes to our whānau and wider community. **Their culturally responsive and community-centred approach** aligns with our values and aspirations, particularly in ensuring our people are equipped with the knowledge and skills to stay safe in, on, and around the water.

As tangata whenua of this rohe, we recognise the ongoing risks associated with water-related activities and **the vital role DPA plays in reducing preventable drowning incidents**. Their programmes are not only educational but are also built on meaningful relationships with iwi and hapū, which is critical for engagement and long-term impact.

Sustainable funding is essential for DPA to continue its important mahi. Support would directly contribute to the continuation and growth of their services, ensuring more tamariki, rangatahi, and whānau are reached and empowered through their kaupapa.”

The following are survey responses from teachers following DPA’s aquatic professional learning and development (PLD)

“I had not had any aquatic PLD for years so it was great to learn all these skills.”

“While I felt reasonably confident teaching aquatic education, this PLD has provided a clear direction and resources to teach drowning prevention, rather than just swimming.”

“I wouldn’t have known where to start without the PLD. It helped give guidelines and measurable steps for my lessons.”



**From Leo Li, a participant of
our adult Aquatic WOF programme**

“I’d been afraid of water since childhood. A few years ago, I met my girlfriend, who is an able swimmer. One day we went to the beach, and she encouraged me to try bodyboarding in the waves.

I began to seriously consider learning how to swim. I started with a few group lessons and practiced on my own after each session. Over time, I improved, but deep water still scared me.

I discovered DPA’s Aquatic Warrant of Fitness programme. I first participated in the 2023 and 2024 sessions.

The instructors were incredibly supportive, and I learned skills such as deep-water exits, floating on my back, wearing and correctly fitting a lifejacket, and swimming as far as I could in five minutes – only managing about 100 metres at first.

I attended the 2025 Aquatic WOF, and the biggest surprise was my improvement.

I managed to swim 200 metres in five minutes.

The Aquatic WOF programme has completely changed my relationship with the water.

I now have the confidence, competence, and practical skills that I know could save my life.”

**From Merrick Rennell, Physical Education
and Health, Rosehill College, Papakura.**

“The delivery of the theory and kura based pool activities left our ākonga feeling supported and confident. Resourcing our kaiako gave them absolute confidence to facilitate the program also.

DPA were able to work with our ākonga in the classroom providing our kaiako with resource material and interesting presentations that introduced sound water safety concepts and research.

The open water session at Ōkahu Bay was a highlight and the facilitation of this by DPA was superb. Equipment to make it enjoyable in the water such as wetsuits for kaiako, rash shirts for ākonga, and many learning resources such as flotation devices were all supplied. The ākonga (and kaiako) had an absolute blast and loved every minute of the experience.



Celebrating Kushida and Lynley who have been with us for over 10 years.

“We’ve done a lot with women migrants and refugees. We’re making a difference.”

Although she grew up in rural Fiji, surrounded by waterfalls and rivers, with a fisherman and boat-owning father, it wasn't until she moved to New Zealand in 2008 that Kushida became keenly aware of water safety.

With a background in management economics, Kushida started with us as a volunteer before being offered a paid role in 2015. Six years later, she was promoted to Finance Manager. She now oversees all aspects of our financial operations. For the Board, she prepares monthly financial reports and attends bi-monthly Finance and Risk Committee meetings. Kushida plays a vital role in allowing us to financially sustain – and prove the return on investment of – our lifesaving work.

Beyond finances, Kushida has helped us reach her local mosque community, allowing us to deliver culturally appropriate swimming programmes for Muslim women. Kushida also coordinates with around 40 schools annually so they can hire lifejackets from our Auckland Lifejacket Hubs. She provides oversight for the 12 lifejacket hubs across Aotearoa and is the primary contact person for our head office lifejacket hub.



“Not everyone can say they’re in a job where you can make a massive difference to somebody’s life.”

Growing up in the South Island, Lynley's always enjoyed being in and around the water. It was this outdoor upbringing which led Lynley to pursue a career in education, particularly outdoor, physical and aquatic education. Her impressive career has directly contributed to reducing drowning statistics and building water confidence across Aotearoa New Zealand.

Lynley joined DPA in 2014, and since then she's trained hundreds of teachers in aquatic education. Lynley focuses on supporting teachers rather than directly teaching children as this way educators gain the tools, knowledge, and confidence they need to create meaningful learning experiences for thousands of students. The most rewarding part of her job is witnessing teachers transform from being unsure and uncertain about aquatic education to becoming confident, passionate, and skilled.

Lynley's recent promotion to Learning and Development Manager includes strategic oversight of DPA's professional development programmes, developing training frameworks, and supporting our team to continue delivering educational excellence.





Drowning Prevention Aotearoa

86 Hazard Assessments now completed across Aotearoa

The demand for our hazard assessments continues to grow as councils, landowners, and land managers are increasingly aware that all water environments pose drowning risk. In the last three years, we've completed 86 assessments.

The assessments identify critical hazards – including absent or inadequate infrastructure, non-compliant or missing signage, and insufficient public rescue equipment (PRE) – while providing a range of evidence-based, best practice safety recommendations aimed at preventing drowning.

A special thanks to ActiveXchange for once again sponsoring our subscription to their platform.

ActiveXchange allows us to:

- align safety messaging campaigns, patrols, and educational interventions with peak visitation times
- maintain remote reviews (using heatmap technology) to monitor shifting user patterns, supporting resource planning that's relevant and current
- support funding applications and prove the need for drowning prevention infrastructure.

10 sites around Taupō. Inland Water Hazard Assessment including signage and PRE

Thanks to the Taupō Harbourmaster for approaching us to complete an inland water hazard assessment at 10 sites around Taupō. Home to New Zealand's largest freshwater lake, this is a popular location for various water-based activities.

One such activity is the Waikato River Float, a popular 3km recreational route from Control Gates Bridge to Hipapatua Recreational Reserve (Reid's Farm), which draws thousands of participants annually. Our research highlighted various risks including the water's depth, cold water shock, floating while under the influence of alcohol or any other drugs, inappropriate floating equipment, disposal of rubbish into the river, and limited bystander and professional rescue access points. Our recommendations included installing compliant aquatic safety signage at car parks, access points and other key locations. We also recommended installing site-specific PRE at all ten sites, including high-risk locations such as informal jumping points, river mouths, and areas with fast flowing current or entrapment risks.

We acknowledge the lives lost to drowning in these inland waterways and want to thank local authorities, and other stakeholders, who are working hard to improve safety alongside us. We also acknowledge these waters are taonga to Ngāti Tūwharetoa (tangata whenua) and we must honour this.

Assessment Sites FY25

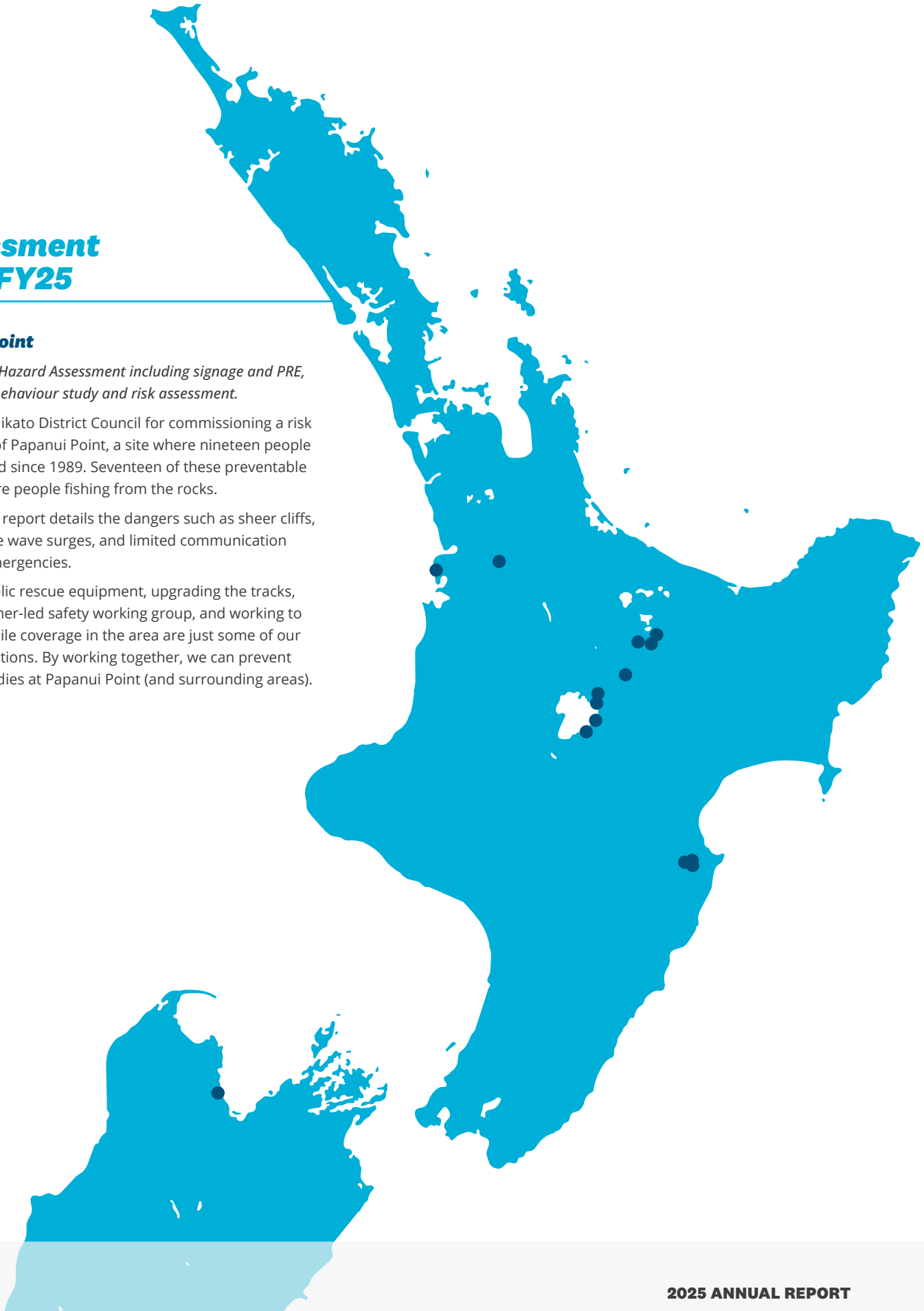
Papanui Point

Inland Water Hazard Assessment including signage and PRE, observation/behaviour study and risk assessment.

Thanks to Waikato District Council for commissioning a risk assessment of Papanui Point, a site where nineteen people have drowned since 1989. Seventeen of these preventable tragedies were people fishing from the rocks.

Our research report details the dangers such as sheer cliffs, unpredictable wave surges, and limited communication options in emergencies.

Installing public rescue equipment, upgrading the tracks, creating a fisher-led safety working group, and working to improve mobile coverage in the area are just some of our recommendations. By working together, we can prevent further tragedies at Papanui Point (and surrounding areas).





Community collaboration

Float first

Thanks to Maritime New Zealand for featuring our **Float first** and ‘Going Blue’ campaigns in their Ipsos survey of boaties (the summary report was published in September 2024). Without their support, we wouldn’t have the data to evaluate the success of these campaigns.

When asked: “Which of the following can you recall seeing or learning about?” **Float first** achieved the highest recognition for new campaigns.

When boaties were asked what they could recall about the **Float first** campaign the themes that emerged include:

“The importance of remaining calm and not panicking in the event of falling into the water.”

“The idea of floating to reduce exhaustion and maintain energy for a potentially prolonged period in the water.”

“The information shared to prepare people for potential emergencies on the water.”

This clearly demonstrates the **Float first** messaging is being seen and spread among the boating community, and its key messages are easy to recall. This gives us a lot of confidence that the money and time invested in **Float first** advertising campaigns, signage and events are a worthwhile investment.

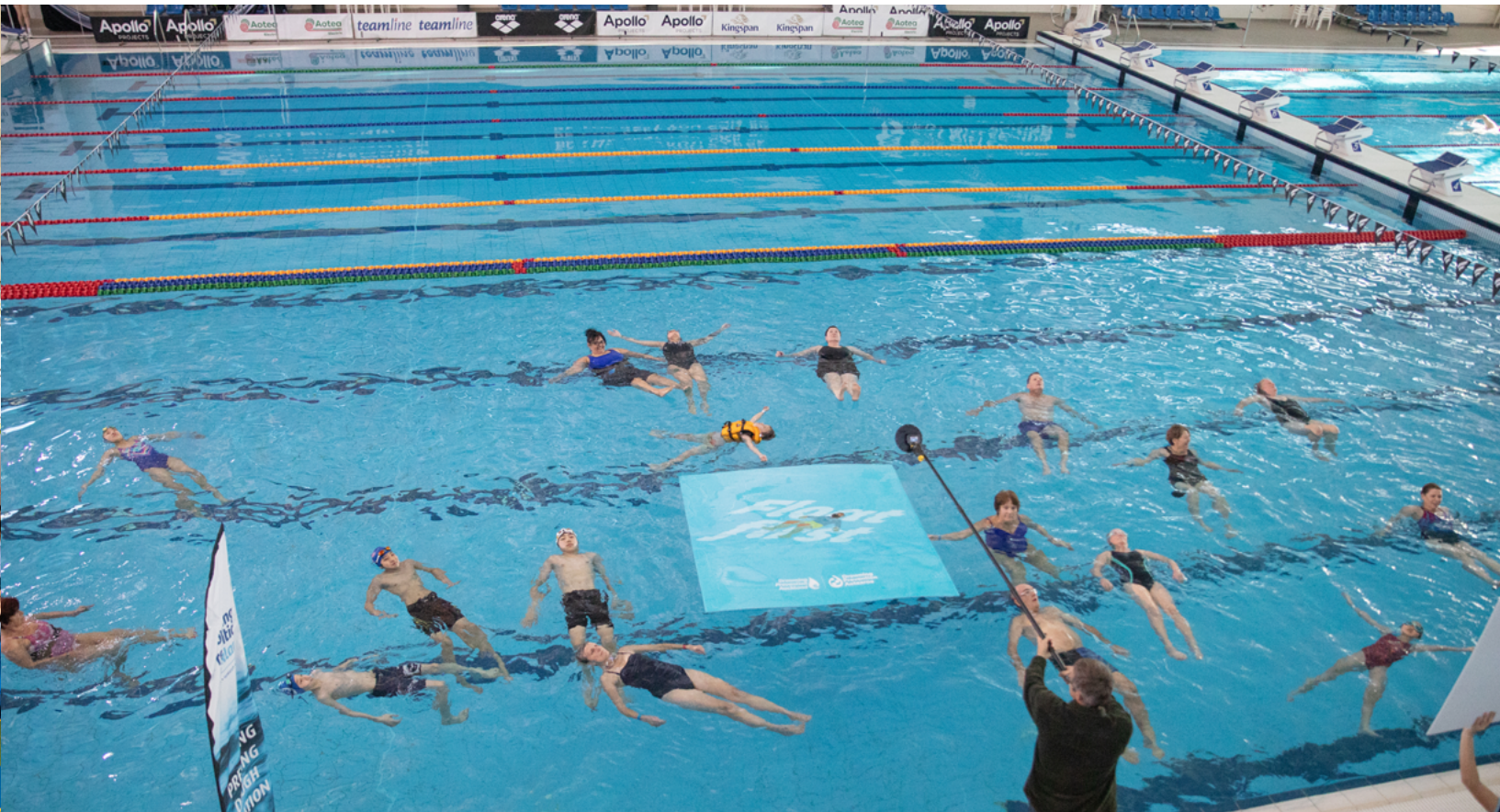
World Drowning Prevention Day, 25 July 2024

World Drowning Prevention Day began with a dawn service – He Taonga Te Wai. We gathered at the Ngā Whare Waatea Marae in Māngere, a place where ancestors travelled to the city to start a new life and where we remembered the tragic loss of life of our loved ones to drowning. A huge mihi to the Manukau Urban Māori Authority (MUMA) for hosting us.

Thanks to the team at Seven Sharp who interviewed Aquatic Safety Researcher, Josh Carmine, on World Drowning Prevention Day. Josh spoke on key messages around **Float first** and provided instruction on how to **Float first** if you get into trouble in the water.

Thanks to AUT Millennium Pools for partnering with us to deliver a Flash Float Experience. We had a large contingent join us to learn floating tips from our DPA educators and take part in a Flash Float together.

Thanks to Radio Tarana for interviewing our CE, Nicola, on World Drowning Prevention Day. Nicola spoke about how drowning affects the Indian community, why people who are new to Aotearoa New Zealand are more at risk around our waterways, and the lifesaving importance of **Float first**.



Thanks to our funders, donors, sponsors and supporters

Drowning Prevention Auckland would like to thank our funders, donors, sponsors and supporters for your ongoing support. You 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 substantial support from the Auckland Regional Amenities Funding Board which provides over 72% of our funding.

Key funding partners

With thanks to Water Safety New Zealand, Maritime New Zealand, Auckland Council Parks & Recreation, Active Charitable Trust, Four Winds Foundation, Ethnic Communities Development Fund and the Rotary Club of Papakura (Inc) who are key partners in our work to keep Aucklanders safer in, on, and around water.

Grants & donations

We are able to extend our impact due to the generous support through grants from The Lion Foundation, Auckland Airport Community Trust, New Zealand Search and Rescue, Trillian Trust, The Hugh Green Foundation, and COGS Auckland.

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 go 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:



Watersafe Auckland Inc

**General Purpose
Financial Report**

For the year ended 30 June 2025



WATERSAFE AUCKLAND INC
STATEMENT OF SERVICE PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2025

- DIRECTORY
- STATEMENT OF RESPONSIBILITY
- INDEPENDENT AUDITOR’S REPORT
- STATEMENT OF SERVICE PERFORMANCE

- FINANCIAL STATEMENTS
- STATEMENT OF COMPREHENSIVE REVENUE & EXPENSE
- STATEMENT OF CHANGES IN NET ASSETS / EQUITY
- STATEMENT OF FINANCIAL POSITION
- STATEMENT OF CASH FLOWS
- NOTES TO THE FINANCIAL STATEMENTS

WATERSAFE AUCKLAND INC
DIRECTORY
AS AT 30 JUNE 2025

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:	Joanne Lesley Fagan-Oslawskyj (Chair) Nicola Keen-Biggelaar (CEO) Dr Kevin Moran Hannah Lynne Ross Kathryn Mary Holtmeier Ireen Rahiman-Manuel Matt Sabourin – Appointed April 2025 Warren Megget – Appointed April 2025 Dr Sapna Samant – Resigned November 2024 John Holley – Resigned June 2025 Melino Maka – Resigned October 2024
ADDRESS:	85 Westhaven Drive St Marys Bay
SOLICITOR:	Rennie Cox
BANKER:	BNZ Bank
AUDITOR:	BDO Auckland

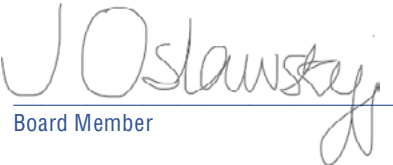
WATERSAFE AUCKLAND INC
STATEMENT OF RESPONSIBILITY
AS AT 30 JUNE 2025

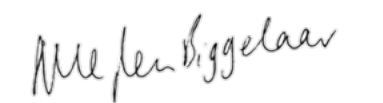
The Board of WaterSafe Auckland Incorporated accept responsibility for the preparation of the Financial Statements and the judgements used in them.

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 2025 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

9 September 2025
Date

9 September 2025
Date

**INDEPENDENT AUDITOR’S REPORT
TO THE MEMBERS OF WATERSAFE AUCLAND INCORPORATED**

Opinion

We have audited the general purpose financial report of Watersafe Auckland Incorporated (“The Society”), which comprises the financial statements on pages 10 to 23, and the statement of service performance on pages 6 to 9. The complete set of financial statements comprise the statement of financial position as at 30 June 2025, 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 Society as at 30 June 2025, and its financial performance, and its cash flows for the year then ended; and
- the statement of service performance for the year ended 30 June 2025, in that the service performance information is appropriate and meaningful and prepared in accordance with the Society’s measurement bases or evaluation methods,

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 statement of service performance in accordance with the ISAs (NZ) and New Zealand Auditing Standard 1 (NZ AS 1) (Revised) *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 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 our firm also provided other services to the Society in relation to assist management with financial statement compilation. Other than this, we have no relationship with, or interests in, the Society.

The Boards’ Responsibilities for the General Purpose Financial Report

The Board are responsible on behalf of the Society for:

- a) the preparation and fair presentation of the financial statements and statement of service performance in accordance with PBE Standards RDR;
- b) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present a statement of service performance that is appropriate and meaningful in accordance with PBE Standards RDR;

- c) the preparation and fair presentation of the statement of service performance in accordance with the Society’s measurement bases or evaluation methods, in accordance with PBE Standards RDR;
- d) the overall presentation, structure and content of the statement of service performance in accordance with PBE Standards RDR; and
- e) such internal control as the Board determine is necessary to enable the preparation of the financial statements and statement of service performance that are free from material misstatement, whether due to fraud or error.

In preparing the general purpose financial report the Board 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 Board 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 General Purpose Financial Report

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, and the statement of service performance 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 (Revised) 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-14-1/>

This description forms part of our auditor’s report.

Who we Report to

This report is made solely to the Society’s 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 members, as a body, for our audit work, for this report or for the opinions we have formed.



BDO Auckland
Auckland
New Zealand
9 September 2025

PURPOSE

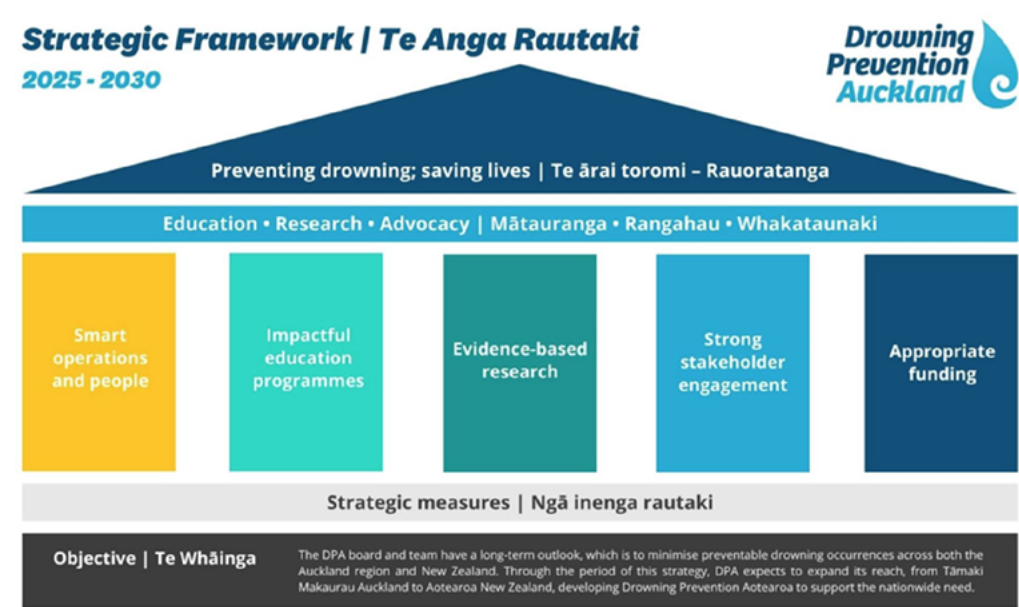
Drowning Prevention Auckland (DPA) helps prevent drowning across the Auckland region, through education, research, and advocacy.

OUR WORK

DPA's work can be segmented into five 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
Strong stakeholder engagement	Market development to build awareness, engage well, and establish symbiotic relationships with stakeholders.
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 2025 – 2030 strategy).

STRATEGIC PRIORITY: IMPACTFUL EDUCATION PROGRAMMES

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

Measure	Indicator	FY2025	FY2024
Delivery of aquatic education and water competence programmes	Number of programmes	317	343
	Number of learners	38,282	33,297
	Number of subscribed eLearning learners at year end	3,501	2,933
	Growth of eLearning learners	568	508
Regular use of Lifejacket loan scheme and lifejacket hubs	Number of lifejacket usages	32,522	48,040
We are present at key and relevant events in line with our target audience	Number of community events	33	14

METHOD OF MEASUREMENT

1. The delivery of aquatic education and water competence programmes are captured in our delivery sheets. The programme name and number of learners are 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. This data is 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	FY2025	FY2024
Active in research	Published research reports	13	13
	Presentations nationally on our research	15	8
	Presentations internationally on our research	2	11
Use of the research we have done	Downloads of research	1,433	1,832
	Citations of research	27	7

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: STRONG STAKEHOLDER ENGAGEMENT

OBJECTIVE: Market development to build awareness, engage well, and establish symbiotic relationships with stakeholders.

Measure	Indicator	FY2025	FY2024
Number of submissions to Central and Local Government.	DPA completes several written and oral submissions to both Central and Local Government.	2	4
A respected voice	Media interviews to inform the public about drowning prevention education.	12	18
Meetings with local Councillors and central government Ministers	Advocate for drowning prevention with local and central government	15	7
Recognised as the lead advocacy agency for drowning prevention education	Participant in sector leadership forums and working groups.	29	37

METHOD OF MEASUREMENT

- DPA completes several written and oral submissions to both Central and Local Government and this is captured in our internal reports.
- 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.
- Meetings with local Councillors and central government Ministers to advocate for drowning prevention are attended by Chief Executive and Senior Leadership team members and this is captured in the Chief Executive monthly report, our newsletter and quarterly ARAFB reports.
- DPA participation in sector leadership forums and working groups are attended by Chief Executive or team members, as appropriate.

STRATEGIC PRIORITY: SMART OPERATIONS AND PEOPLE

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

Measure	Indicator	FY2025	FY2024
People development is a priority	Our team engage in professional learning and development courses, webinars, and events.	28	34
Committed to Health and Safety practices	Our Safe365 assessment is increasing year on year.	61%	59%

METHOD OF MEASUREMENT

- 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.
- Our Safe365 assessment is increasing year on year, and this is captured on our live Safe365 platform. The Index has increased from 46% to 61% 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 August 2024. Note: Safe365 platform was introduced in July 2022.

STRATEGIC PRIORITY: APPROPRIATE FUNDING

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

Measure	Indicator	FY2025	FY2024
Building our funding base	Our non ARAFB income grows year on year.	28%	31%

METHOD OF MEASUREMENT

- 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 2025

	Note	2025	2024
Revenue from Non Exchange Transactions			
Auckland Regional Amenities Funding		1,260,000	1,178,750
Donations		2,961	2,305
Grants	5	332,015	378,659
Total Non Exchange Revenue		1,594,976	1,559,714
Revenue from Exchange Transactions			
Partnerships		21,705	17,056
Workplace, Training and Courses		19,910	45,853
Other Income		62,400	27,600
Total Exchange Revenue		104,015	90,509
Interest Revenue		50,327	64,086
Total Revenue		1,749,318	1,714,309
Delivery and Development Expenses			
Project Costs		(135,244)	(119,518)
Salaries		(1,081,875)	(1,099,754)
Salaries - Kiwisaver		(30,402)	(28,024)
Vehicle and Travel		(70,792)	(82,990)
		(1,318,313)	(1,330,286)
Expenses			
Depreciation		(24,534)	(29,554)
Financial Expenses		(186)	(140)
Governance		(27,151)	(20,632)
Marketing		(103,590)	(71,024)
Office and Administration		(68,287)	(103,408)
Other Expenses	7	(132,981)	(172,405)
Rent and Facility Expenses		(97,908)	(91,547)
Research and Development		(18,554)	(15,905)
Staffing Expenses		(36,455)	(44,045)
		(509,646)	(548,660)
Total Expenses		(1,827,959)	(1,878,946)
Total Comprehensive Profit Revenue and Expense for the Year		(78,641)	(164,637)

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

WATERSAFE AUCKLAND INC
STATEMENT OF CHANGES IN NET ASSETS / EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Accumulated Revenue and Expenses	Total Net Assets/Equity
Balance as at 1 July 2023	875,480	875,480
Total Comprehensive Revenue and Expenses for the Year	(164,637)	(164,637)
Balance at 30 June 2024	710,843	710,843
Balance as at 1 July 2024	710,843	710,843
Total Comprehensive Revenue and Expenses for the Year	(78,641)	(78,641)
Balance at 30 June 2025	632,202	632,202

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

WATERSAFE AUCKLAND INC
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025	2024
Assets			
Current Assets			
Cash and Cash Equivalents		615,116	664,605
Term Deposits	8	226,000	226,000
Trade Receivables		32,739	18,084
Goods and Services Tax		8,330	960
Total Current Assets		882,185	909,649
Non-Current Assets			
Property, Plant and Equipment	9	27,562	39,781
Total Non-Current Assets		27,562	39,781
Total Assets		909,747	949,430
Liabilities			
Current Liabilities			
Trade and Other Payables		61,223	60,777
Accruals		49,787	43,983
Revenue in Advance	6	102,756	77,281
Employee Entitlements		63,779	56,546
Total Current Liabilities		277,545	238,587
Total Liabilities		277,545	238,587
Net Assets		632,202	710,843
Equity			
Accumulated Revenue and Expense		632,202	710,843
Total Equity		632,202	710,843

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 2025

	2025	2024
Cash Flows from Operating Activities		
Cash was provided from :		
Auckland Regional Amenities Funding	1,260,000	1,178,750
Other Funding, Contracts and Donations	449,811	447,264
Interest	50,327	64,086
Net GST	(7,371)	4,396
Cash was disbursed to :		
Payments to Suppliers and Employees	(1,789,941)	(1,862,080)
Net Cash (Outflow) from Operating Activities	(37,174)	(167,584)
Cash Flows from Investing and Financing Activities		
Cash was disbursed to :		
Payments to Acquire Property, Plant and Equipment	(12,315)	(13,171)
Term Deposits	-	494,063
Net Cash Inflow/(Outflow) from Investing and Financing Activities	(12,315)	480,892
Net Increase/(Decrease) in Cash Held	(49,489)	313,308
Cash and Cash Equivalents at beginning of the Year	664,605	351,297
Cash and Cash Equivalents at the end of the Year	615,116	664,605

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 \$33m. 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 of 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

The Society adopted the amendments to PBE IPSAS 1 that has resulted in audit fees paid to the Society’s auditor being disclosed in the financial statements for the first time. There were no other changes in accounting policies during the year.

NOTE 5 - REVENUE

	2025	2024
Grants		
Aktive Charitable Trust	49,140	16,590
Auckland Airport Community Trust	19,821	12,000
Auckland Council – Rock Fishing	52,695	19,450
Bay Trust	-	5,000
CLM Community Sport	-	2,100
COGS Auckland City	2,000	2,000
Ethnic Communities Development Fund	1,883	-
Float: Young Enterprise	-	899
Foundation North	-	43,870
Four Winds Foundation	15,000	16,000
Grassroots Trust	-	15,000
Hugh Green Foundation	2,500	2,500
Lion Foundation	-	35,000
Maritime New Zealand	59,482	75,000
New Zealand Search and Rescue	10,766	5,000
Rotary Club of Auckland South	-	9,000
Rotary Club of Papakura Charitable Trust	30,000	-
Safer North Charitable Trust	-	2,000
Safer West	-	1,850
TECT Community Trust	18,585	-
Trillian Trust	5,143	7,000
Water Safety New Zealand	65,000	108,400
	332,015	378,659

NOTE 6 - REVENUE IN ADVANCE

	2025	2024
Aktive Charitable Trust	-	44,226
Auckland Council	5,500	-
Ethnic Communities Development Fund	38,117	-
Education Income	-	5,650
Four Winds Foundation	30,000	-
Hugh Green Foundation	-	2,500
Lion Foundation	20,000	-
New Zealand Search and Rescue	9,139	19,905
Rotary Club of Papakura Charitable Trust	-	5,000
	102,756	77,281

NOTE 7 – OTHER EXPENSES

	2025	2024
Other Expenses include payments to BDO Auckland for the following:		
Accounting Fees	4,050	4,520
Audit Fees	21,596	20,439

NOTE 8 – TERM DEPOSITS

	2025	2024
Current (Maturity < 1 year)	226,000	226,000
	226,000	226,000

Term deposits are held with the BNZ bank. They have maturity terms greater than 30 days and accrue interest at 4.30%.

NOTE 9 - PROPERTY, PLANT AND EQUIPMENT

	Opening Carrying Amount	Purchases	Disposals	Depreciation	Closing Carrying Amount
2025					
Asset Class					
Computers	14,590	4,058	-	(9,637)	9,011
Delivery Equipment	1,426	-	-	(992)	434
Furniture and Fixtures	1,293	-	-	(458)	835
Life Saving Equipment	19,497	8,257	-	(12,509)	15,245
Trailer	2,975	-	-	(938)	2,037
	39,781	12,315	-	(24,534)	27,562

	Opening Carrying Amount	Purchases	Disposals	Depreciation	Closing Carrying Amount
2024					
Asset Class					
Computers	17,197	9,895	-	(12,503)	14,590
Delivery Equipment	2,539	-	-	(1,113)	1,426
Furniture and Fixtures	1,890	-	-	(597)	1,293
Life Saving Equipment	30,625	3,276	-	(14,404)	19,497
Trailer	3,913	-	-	(938)	2,975
	56,164	13,171	-	(29,555)	39,781

NOTE 10 - LEASE COMMITMENTS

	2025	2024
Operating Lease Commitments		
The leases relate to the motor vehicles and office.		
Less than one year	100,614	90,709
Between one and five years	138,674	17,732
Total Operating Lease Commitments	239,288	108,441

NOTE 11 - CATEGORIES OF FINANCIAL INSTRUMENTS

	2025	2024
Financial Assets		
Loans and Receivables - at amortised cost		
Cash and Cash Equivalents	615,116	664,605
Term Deposits	226,000	226,000
Trade Receivables	32,739	18,084
	873,855	908,689
Financial Liabilities		
Financial Liabilities - at amortised cost		
Trade and Other Payables	61,223	60,777
	61,223	60,777

NOTE 12 - RELATED PARTY TRANSACTIONS

i) Board Member Transactions

The following related party transactions were noted during the year:

Board Member professional development & membership expenses \$ 852 (Last year - \$ 3,669).

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:

	2025 Remuneration	Number of FTEs	2024 Remuneration	Number of FTEs
Member of the Board	-	-	-	-
CEO and Direct Reports	511,866	3.6	645,387	5.2
	511,866		645,387	

NOTE 13 - 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 14 - CONTINGENT LIABILITIES AND GUARANTEES

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

NOTE 15 - SUBSEQUENT EVENTS

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



