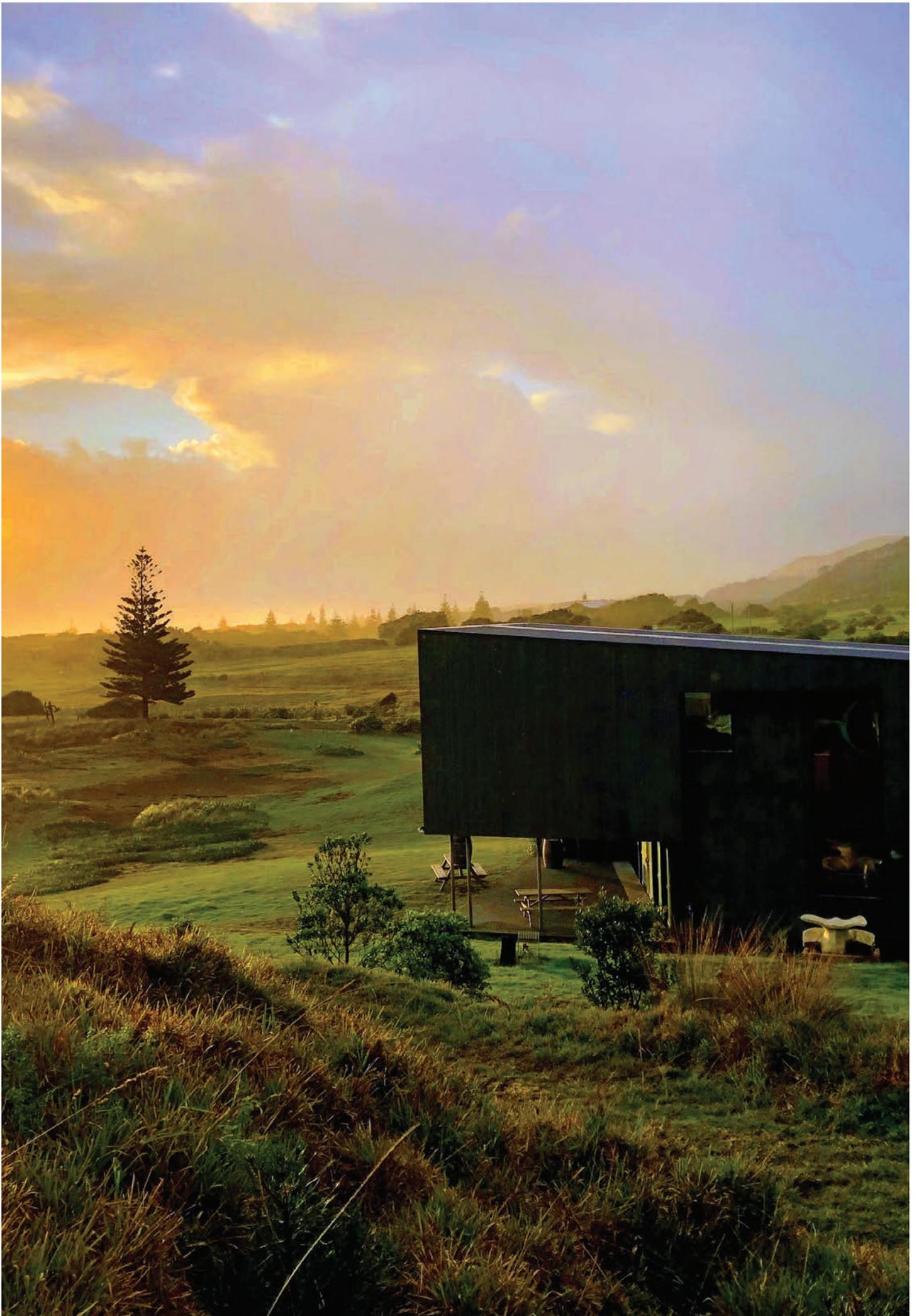




Annual Report and Audited Financial Statements

2018 / 2019





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Photography courtesy of Chris Brittenden, Dirk van der Woerd and other members of The Muriwai Volunteer Lifeguard Service.

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Directory

| Management Board | |
|---------------------------------|---------------------------------------|
| President – Brendan Barry-Walsh | Chairperson – Jo Cooper |
| Lifesaving – Damian Molloy | Welfare Officer – Jaime Rose-Peacock |
| Junior Convenor– Nick Thompson | Administrator / Secretary – Kate Ward |
| Surf Sport Convenor – Ed Eadie | |

| Lifesaving | Sport |
|---|---------------------|
| Convenor – Damian Molloy | Convenor – Ed Eadie |
| Head Lifeguard – Glenn Gowthorpe Chief Instructor – Graham Ashby First Aid officer – David Peacock IRB Officer – Bryce Pearce Vehicles Officer – Bryce Pearce Call-Out Squad – Glenn Gowthorpe, Mark Goodhew Technology – Anthony O’Meara Rookies Coordinator – Laurice Sciarone | |

| Junior Surf | Membership & Social |
|--|--|
| Junior Surf Lead– Nick Thompson | Convenor – Vacant |
| Junior Surf Treasurer – Blair McKolsky Junior Surf Gear Steward - Bryan Chapman Junior Surf Secretary – Emily Eadie Junior Surf Communications - Rochelle Lockley Junior Surf Membership – Emily Eadie Under 5 Coordinator – Richard Duckworth Under 7 Coordinator – Rick Walker Under 12 Coordinator – Evelyn Michael Under 14 Coordinator – Rob Mihaljevich Rookie Coordinator – Laurice Sciarone | Media and Public Relations – Rena Jeffery Registrar – Kate Ward Social Convenor – Nivana Johnson |
| | Business and Revenue |
| | Convenor – Michael Ward |
| | Board Chair – Jo Cooper MLSAT Liaison - Michael Ward |

| Key Partners | |
|---|---------------------------------|
| Muriwai Lifeguard Service Amenities Trustees Mike Alexander, Ed Eadie, Erin Griffin, Michael Ward, Dan Russek | |
| Bankers – ASB Bank | Insurers – JLT |
| Accountants – Kumeu Taxation Services | Auditor – NZ Small Audit |
| Lawyers – Chapman Tripp | |



The Muriwai Volunteer Lifeguard Service gratefully acknowledges the support of its major sponsors and funders in 2018 / 19



Kumeu & Hobsonville



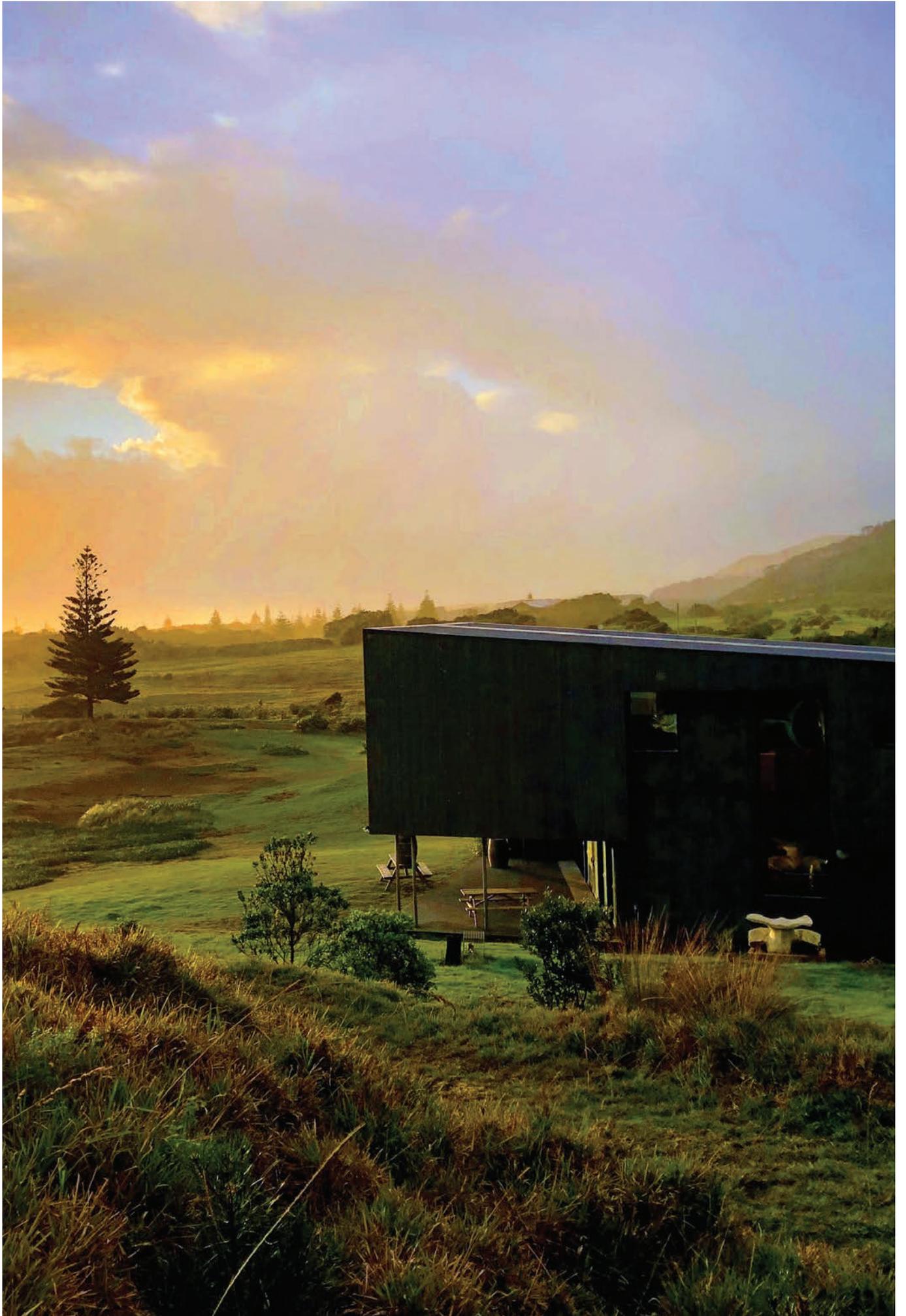
Waimauku



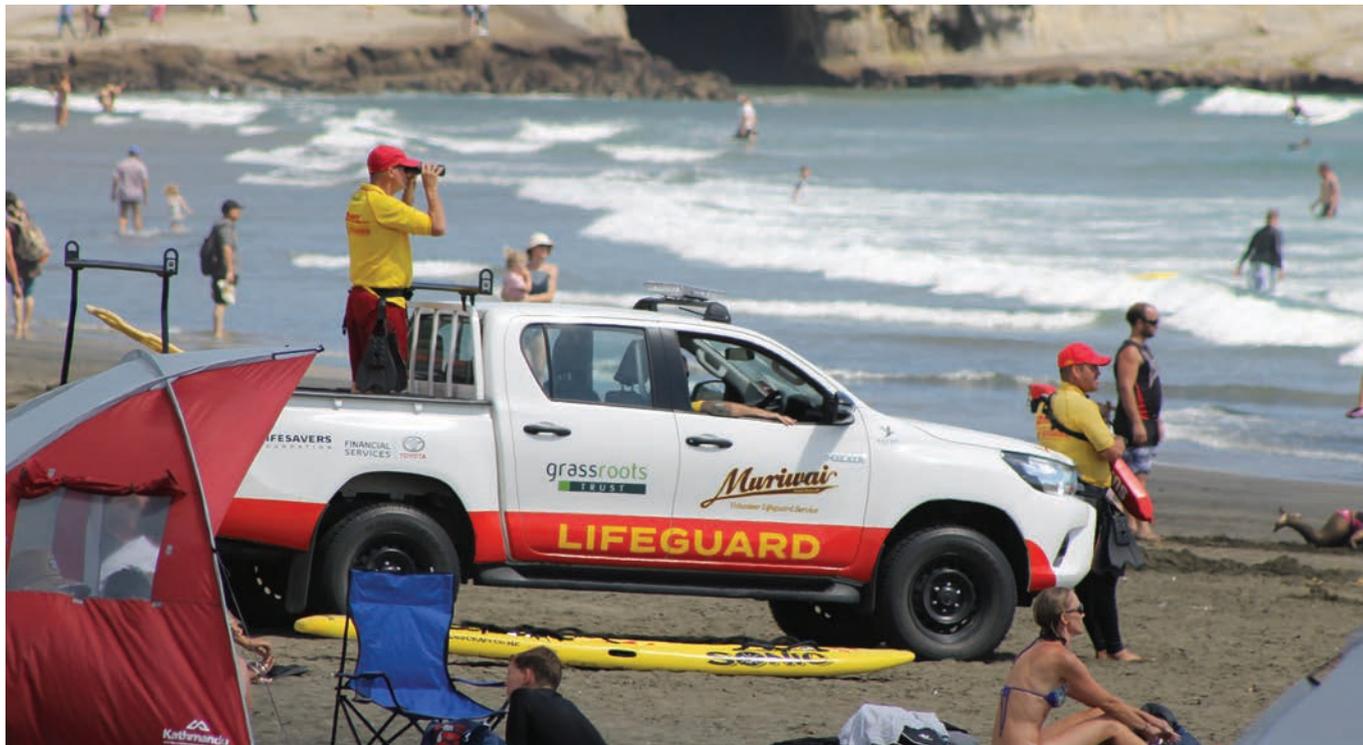
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Applied Conveyor & Polymers Ltd | Steve Benseman | Allan Bonnici | Chris Brittenden Photography
 Fools Pools | Bill Grayson | Hallertau | Highrise Construction | Lusi Huang | Alan Kindred
 Kindred Travel | Barry Neale | Patrick Rowland | Peroni | Sand Dunz Cafe
 Dana Schoonover | Subway | Weld Productions



2108/2019 President & Chairman Report



Patrolling the flags over the past summer, we see and hear first-hand the challenges our volunteer lifeguards face and it serves as reminder just what a privilege it is to support each other in our commitment to keeping Muriwai and its community safe.

As the season progressed, so did our management team as more passionate and informed people put their hand up to support the administrative side of the club that is required to ensure compliance and support of our club and community. We wish to acknowledge our team collectively and individually for the positive and proactive contribution they continue to make.

Lifesaving

Our primary purpose and priority remains on keeping Muriwai safe. We are focused on ensuring we have well maintained and sufficiently resourced patrols, and appreciate the workload placed on us all, each of whom give freely of our time with passion and commitment.

We look to support the youth coming through from our Junior programme by implementing a 6th patrol this coming season comprising of rookies and the great crop of newly qualified Bronze members with support, leadership

and mentoring on hand from our more experienced members. We will also offer a youth role on the management team to provide representation of the group. The role will be supported by the committee and offer an opportunity for the elected members to experience governance planning and reporting.

We continue to aspire to our Mission Statement with a review and refresh planning session booked for the start of the season.

Increasing demands on all of our services has again been evident

with burgeoning visitor numbers to Muriwai as reflected in the statistics. The implementation of the 6th patrol next season by our Head Lifeguard and LOC will be a positive step in spreading the increasing demands on volunteer lifeguards at Muriwai. The total volunteer hours worked, preventative actions, first aids, assists, coupled with a drop in the number of rescues is a ratio to be proud of. Surf conditions were favourable during high head count statistic days but it is also **as** a direct result of our proactive lifeguarding mantra with guards constantly at flag duty & on hand in the water.



Lifeguarding resources ready for the start of the next season received a big boost with a significant number of trainee guards successfully passing their bronze exam coupled with the largest number in season of IRB crewmen and drivers passing their exams. The end of the season also saw a well subscribed rock rescue module completed in perfect conditions. A huge thanks to the instructors Scruff Ashby, Laurice Sciarone, Bryce Pearce, Damion Molloy, Glenn Gowthorpe, Shane Armitage and many helpers for all their hard work in enabling the candidates to become lifeguards, crewmen, drivers & rock rescue competent guards.

Improving communications across media platforms continue to develop with the management team focused on the importance of keeping everyone well informed and up to date. This focus will continue through the season as we develop the communications role through the ever changing media environment.

A big thank you to the powercraft team headed by Bryce Pearce that did an outstanding job keeping the large fleet of IRBs and vehicles fully operational, along with delivering the biggest crop of newly qualified and sorely needed IRB drivers and crewpersons.

Thank you to the Trust for supporting MVLS with such an outstanding facility. We work alongside community initiatives that provide the essential financial support required to keep the Club financially sustainable in challenging times and the Trust board have worked smartly and tirelessly to enable a greatly improved financial stability.

Junior Surf

Building on the large and vibrant group that has been in place for several seasons under the stewardship team of Nick & Jo, Junior Surf was once again a leading light of Muriwai VLGS. With close to 300 nippers registered, the whole club space & beach was a hive of positive energy and activity

on a Sunday mornings aligned with big teams at pool and beach based competitions. It was extremely pleasing to see the fruits of all the effort in Junior Surf space over the past few years produce qualified lifeguards to boost patrolling resources. The future of the club looks to be in safe hands judging by the quality of newly qualified guards.

Membership

Once again the Junior Surf programme has greatly assisted drive membership numbers and the majority of aforementioned newly minted lifeguards including more than one JS parent!

Congratulations to all the award recipients at the end of season Senior and Junior prizegivings. At a regional level, it was a relatively quiet season for Muriwai awards – Laurice Sciarone was a finalist for the Community Education Instructor of the Year at the SLSNR Awards but narrowly missed out.

Financial Performance

Operating a successful surf club



with increasing high demands on our resources is not an easy task so it is no surprise a change to the model of funding has become a well-publicised debate in the media with a push towards Central Government funding.

The overall financial year has been one of consolidation rather than expenditure to rebuild our financial reserves and resilience.

Achieving a solid financial base would not be possible without some serious support. Thank you to our fantastic sponsors providing invaluable financial backing with a special thanks to Pak n Sav Lincoln Road, Trillion Trust, Auckland Council, Foundation North, Lottery Grants Board, BP, DHL, TSB, Surf Lifesaving Northern Region, Surf Lifesaving NZ, Waimauku Lions, Waimauku Rotary, Hallertau, Cottle Motors

The future

We have been extremely fortunate in having Jaime Rose- Peacock on board to fill the important new role of Club Welfare Officer. Jaime's

report is included in the Annual Report and will continue to be feature in the future.

With recent legislative changes, Health and Safety has become an increasingly important aspect of lifeguarding. SLSNR has engaged a consultant to assist clubs in that area and Muriwai will be required to facilitate an advanced Health and Safety programme.

Watch this space for the innovative adoption of the next generation rescue water craft....

Acknowledgements and in remembrance

We also need to make mention of the efforts of all our volunteers and local community members and businesses who give their free time and support to the club. The Management Board are incredibly grateful to you all and would like to make a special shout out to Neil Reid. We hope you have a fantastic 2019/2020 season and look forward to seeing you in the club and on the beach doing what we do best – keeping Muriwai Beach safe.

Sadly, Adrian Cook passed away shortly before the season. A much loved husband and supporter of Brenda in her tireless work for Muriwai. Father to 3 of our finest guards, McKenzie, Bethany & Sophia.

During the season, we lost Fred Butt who truly does deserve the rare moniker of club legend. Long time President, Team Manager, enabler, club mechanic, Life Member. Words cannot do justice to the towering legacy Fred has imprinted on the club history and future with a the ongoing involvement of his wider Whanau at Muriwai.

May they rest in peace.

Jo Cooper
Chairman

Brendan Barry-Walsh
President



2108/2019 Life Saving Report



The summer of 2018/19 was a busy season for Muriwai lifeguards, and activity wasn't limited to patrolling operations.

Surf Lifeguard Award

Over the course of the 2018/19 season our gaggle of Surf Lifeguard Award Instructors, Scruff Ashby, Laurice Sciarone and Wayne Sutton, coached at least 30 candidates to successful completion of the SLG award. Welcome aboard everyone. Now you can look forward to expanding your education as lifeguards with some of the courses below...

Rock Rescue Module

The Rock Rescue Module was introduced by SLSNZ over the 2018/19 season. The intent of this module is to help create a safe, consistent standard amongst lifeguards when it comes to lifesaving in proximity to rocky coastline. Given the coastline

around Muriwai, this is an important consideration for our lifeguards.

Number of successful candidates: 14

Instructors on the day were: Danny Tenheuvel, Shane Armitage, Tim Draisey and Damian Molloy (who was also the assessor for the day)

IRB Training

IRB training was underway again over the 2018/19 season with results that will help boost our patrols for seasons to come. Total numbers of candidates who successfully passed IRB awards were:

IRB Crew Award: 19

IRB Driver Award: 3

Patrolling

Often nice weather over the season meant the beach was busy. Total rescues and preventatives were down on some previous seasons and the surf conditions may

have had a part to play in hand with proactive lifeguarding and engaging with beach users prior to them entering the water.

Thanks also to the callout squad who were also required to assist during the season. It was not as busy as the previous season but I'm sure the people involved are happy not to have to miss too many dinners. We look forward to another busy in 2019 / 2020 with bolstered qualified lifeguard numbers. The lifeguarding leadership team is working hard in the off season to put in place the roll out of a sixth patrol to help spread the rostering load with increasing busy beach user numbers, longer average hours spent patrolling. Bring it on!

Damion Molloy

Lifesaving Convenor

Glenn Gowthorpe

Head Lifeguard

2017/18 Statistics

| | |
|---------------------------------|--------|
| Lifeguard hours | 4,769 |
| Rescues | 104 |
| Assists | 60 |
| Major first aid | 17 |
| Minor first aid | 31 |
| Searches | 9 |
| Preventative actions | 4,358 |
| Persons in preventative actions | 10,429 |

2018/19 Statistics

| | |
|---------------------------------|-------|
| Lifeguard hours | 4,915 |
| Rescues | 33 |
| Assists | 21 |
| Major first aid | 22 |
| Minor first aid | 30 |
| Searches | 12 |
| Preventative actions | 3,140 |
| Persons in preventative actions | 8,13 |



2108/2019 Senior Sports Report



Once again, Muriwai Boat Crews to the fore in competition

In total, we had 4 crews this year, Ricky Butt swept for a Women's Crew, Danny Tenhueval for a Women's crew, Chris Deacon also swept for a third Muriwai Women's Crew plus Danny Tenhueval also doing the steering for a revitalised Open Men's Crew

It was gratifying to see the competition in the boat provincial and national arenas was undoubtedly the strongest it has been in several seasons.

Ricky's crew fought through for a bronze at the CRCs at Oakura.

Danny's Men's open crew achieved an excellent silver at the same event and went on claim gold and a silver at the NRC's.

Following on the strong showing at the NRC's, Danny's men's open team snatched bronze and silver at the Nationals.

Ricky Butt's crew placed well in most of their events but as spectators watching will attest, they suffered some downright bad luck with the

turn of buoy, not being at the pin end or the roll of a wave on the way home to be cruelly denied more silverware this season.

This year, the rest of the senior beach sports team went through a transition period, with many of the athletes of the previous year focussing their energies outside of the competitive surf sports arena.

But some stalwarts remained and the ubiquitous Chapman family put their bodies on the line for club and bragging rights. Huge congratulations to Harrison Chapman, who took out gold in the North Region Championships and silver at Nationals for the U16 2 km beach run; and to Bryan Chapman for his gold in the Masters 2 km beach run at North Regions.

Special mention must also go to Tim Burgess and Blair McKolskey, who rolled back the years and put bodies on the line to take silver medals in the Masters Board Race and the Masters swim race at North Regions. As some might say, a small but beautifully formed team.

Ed Eadie
Sports Convenor





2108/2019 Rookie Coordinator's Report



This year we had 12 rookies go through our program at Muriwai. I was very impressed by the dedication and commitment they all showed the course through the 2018/2019 season and they will go on to be brilliant lifeguards. They were always keen to give things a go and help each other out through the process. Their modules were completed to a high standard and there was passion to lifesaving shown.

Congratulations to: Finn Jennings, Freddie Eadie, Sam Higgs, Benedict Maloney, Nadia Leddy, Finn Boonen, Esther Mihalijevich, Brock Colson, Charlotte Maggs, Jed Burgess, Oliver Clarke, Poutama

We had weekly sessions on Sundays throughout the season which included a range of theory and practical learning, the rookies also joined patrols when they could which is a great opportunity to experience lifeguarding first hand.

We held a rookie camp at Muriwai

with Mairangi Bay. We worked alongside Mairangi Bay to run the camp smoothly and include many activities that would be benefit the rookies. There was also the benefit of meeting new people and understanding the differences between our beaches. The rookies completed many activities throughout the weekend ranging from team building activities, board sessions and rock sessions.

The rookie challenge held by Northern Region was held at Mangawhai Heads Surf Club. Similarly, to last year we had great conditions at the start of the day and with an outgoing tide these conditions deteriorated throughout the day which led to the unfortunate cancelling of some of the water events. We had one Muriwai team and one where a girl from Piha had joined us to make a full team. Our Muriwai Gannet team finished in 8th place and Muriwai Hot feet received 9th place, there were 12 teams from various clubs on the day.

Both teams worked really hard for this challenge and did very well on their theory tests.

Nadia Leddy was our rookie of the year as she was very willing to learn and showed dedication to the course by her attendance. She was a role model and showed great interest in the process of the course and the next steps of becoming a lifeguard. Nadia showed her leadership in the rookie challenge and led her peers well.

Lastly, a big thank you to everyone involved in the rookie program that made it so successful. This includes, parents for getting the kids where they need to be, the patrols for teaching the rookies some valuable lessons, Pipi Maloney for helping out with the delivery of the content and the support from the club.

Laurice Sciarone
Rookie Coordinator



2108/2019 Junior Surf Report

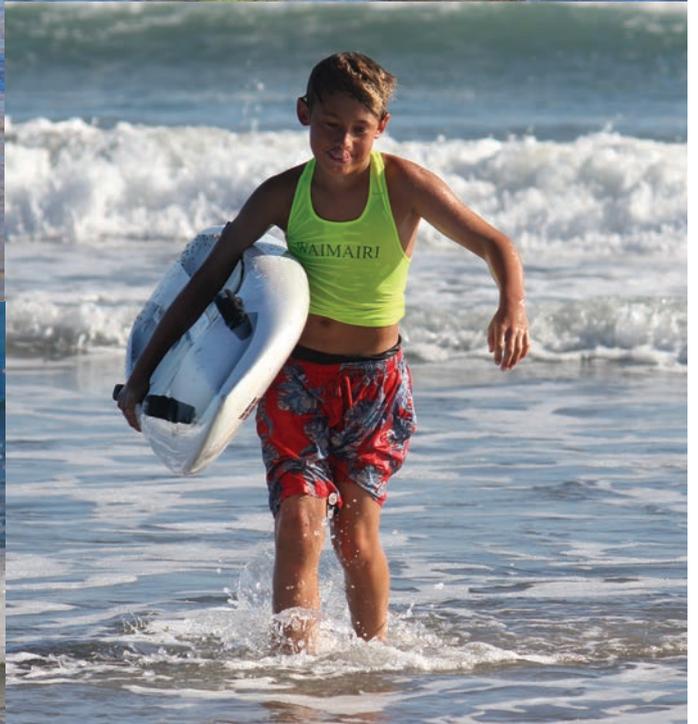


The 2018 – 2019 season was another great success for all those children aged 3 to 14 who took part in activities within our unique beach environment at Muriwai. For the nearly 300 children who attended none of these adventures would have been possible without our volunteers who made it happen.

Every parent who makes the conscious choice of a Sunday morning to bring their child to the beach, through to those who lead from the front or quietly beaver away in the background I am so immensely grateful for their help in making Muriwai Nippers what it is. The seasons planning started well in advance with a pre-season planning session held in early August. At this early stage we were able to confirm the season calendar, confirm key volunteer roles and start to look forward to what lays ahead. Nippers only rest is in school term 2, when the only thing happening are board meetings and low-level banter between parents. With

the end of term 2 and the winter holidays comes the start of Pool Championship training which commenced on 23 July for the U12 and U14 year olds. This saw regular training sessions at the local Muriwai Fools Pools with the hard effort paying off at the Northern Regional Champs and then at the National Pool Champs. Muriwai fielded a good team with the U12 boys being stand-out and collecting multiple medals along with Luca Joint – Rotondo breaking a national record for his age group. This summer season kicked off slightly earlier with registration taking place on 21 October and the first club day the following

week, along with the U14 camp. The U14 camp is focused on a team building as with the last 2 years and starts the transfer for the 13 years from being Nippers to becoming qualified lifeguards when they reach 14 years old. Those in that last year of Nippers take part in the Rookie Program which was expertly led by Laurice Sciarone. Laurice has shone in this role over the past years and has become an amazing ambassador for the club and its development. During the season the Rookies got to be part of a patrol, take part in the Rookie Challenge and then qualify as lifeguards. As with previous years we saw a number of Rookies and





their parents qualifying together as lifeguards and going on to patrolling together. This include myself with my daughter this season qualifying as a lifeguard and us having our first joint father and daughter rescues in early January. As with previous seasons the pace at which events take place always astonishes me and the way that parents step up to support the club makes planning and execution all that much easier. Without this help many of the things achieved could never happen. Apart from the club days the first half of the summer season, covering 8 weeks, saw mid-week training sessions at Mairangi Bay on Mondays and Wednesday. The first Interclub Carnival at

Orewa, the Christmas Parade, with a Moana theme and our annual Christmas party with, food truck, slip-n-slide, Santa and heaps of fun for nippers and parents. For me the most important part of the club has always been the tadpoles, those aged under 5 and under 7 years old, who represent the club's future. This year saw a massive swell in numbers in this group with the biggest numbers on the beach during club days being made up of the U5 and U7's. These numbers continued after the Christmas break and showed how much fun was being had on the beach for those tadpoles to return. Once again, the amazing help of those parents involved in taking

these age groups is a reflection of the continued patronage. The juggernaut which is surf club continued post-Christmas with 2nd interclub held at Ruakaka on 12th January. This event over the last couple of years has been extremely well attended by the club, with great conditions and a holiday vibe. The Ruakaka interclub started a domino effect of planned new years events, which included, the U10 camp, U12 Camp, Northern Regional Carnival, Rookie Camp, Oceans Training Camp at Papamoa, Club Champs and then the premier event Oceans 2019. Everyone was pleased to be returning to Mount Maunganui this year for Oceans after the less than compiling

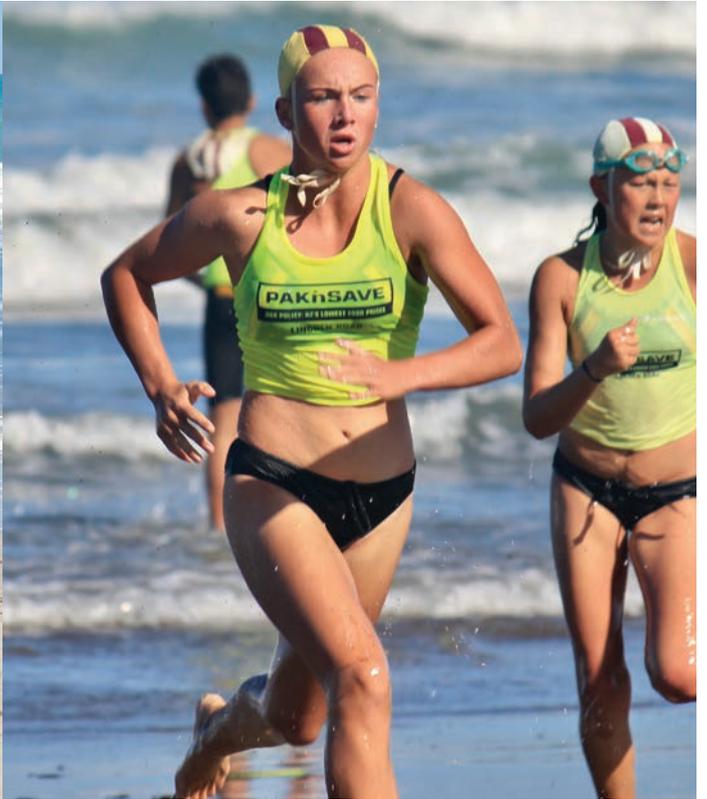


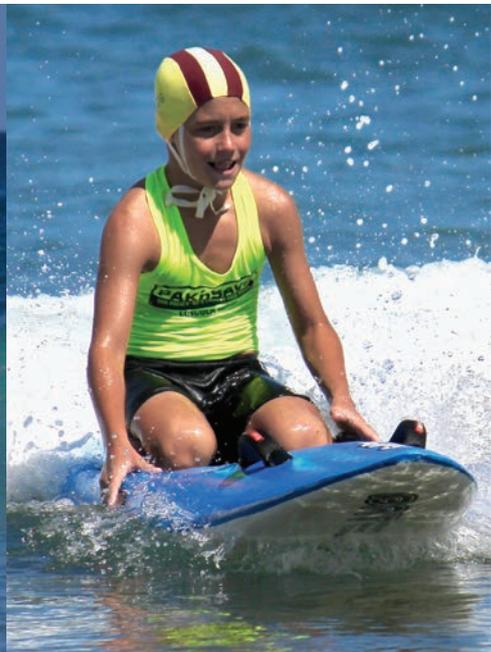














hosting of the event at Orewa in the previous season.

The competitive standard of the club has continued to thrive thanks to the regular mid-week training sessions at Mairangi Beach and the dedication of athletes. This session saw a core of 20-30 kids attending regularly trainings and enjoying coaching from Samalulu Clifton, a junior Black Fin and member of Muriwai Surf Club. At the competitive events we had a mix of athletes competing, with medals being won at both Northern Regional Champs, plus a water medal at Oceans. There was real strength in the U12 boys who took out the majority of the club's medals, with others making it through to the finals. Of special mention was Matthew Mihalijevich

who finalized in 5 of the Ocean water events at Oceans and Luca Joint – Rotondo securing one of the few Oceans water Medals won by the club in the last 10 years. The season was finished off on the weekend of 30/31 March with the Rookie Challenge and Club Prize Giving ending another stellar period of the club's history. We saw the last year for some nippers who have been with the club since they were 4 years old and whom I have seen take the journey from tadpole to lifeguard. For me it's so rewarding to see how these members of the club have developed over the years and how all the effort put into them and by them has paid off at such a young age. With the end of the 2018 / 2019 season saw us saying good bye to some of Junior Surf's

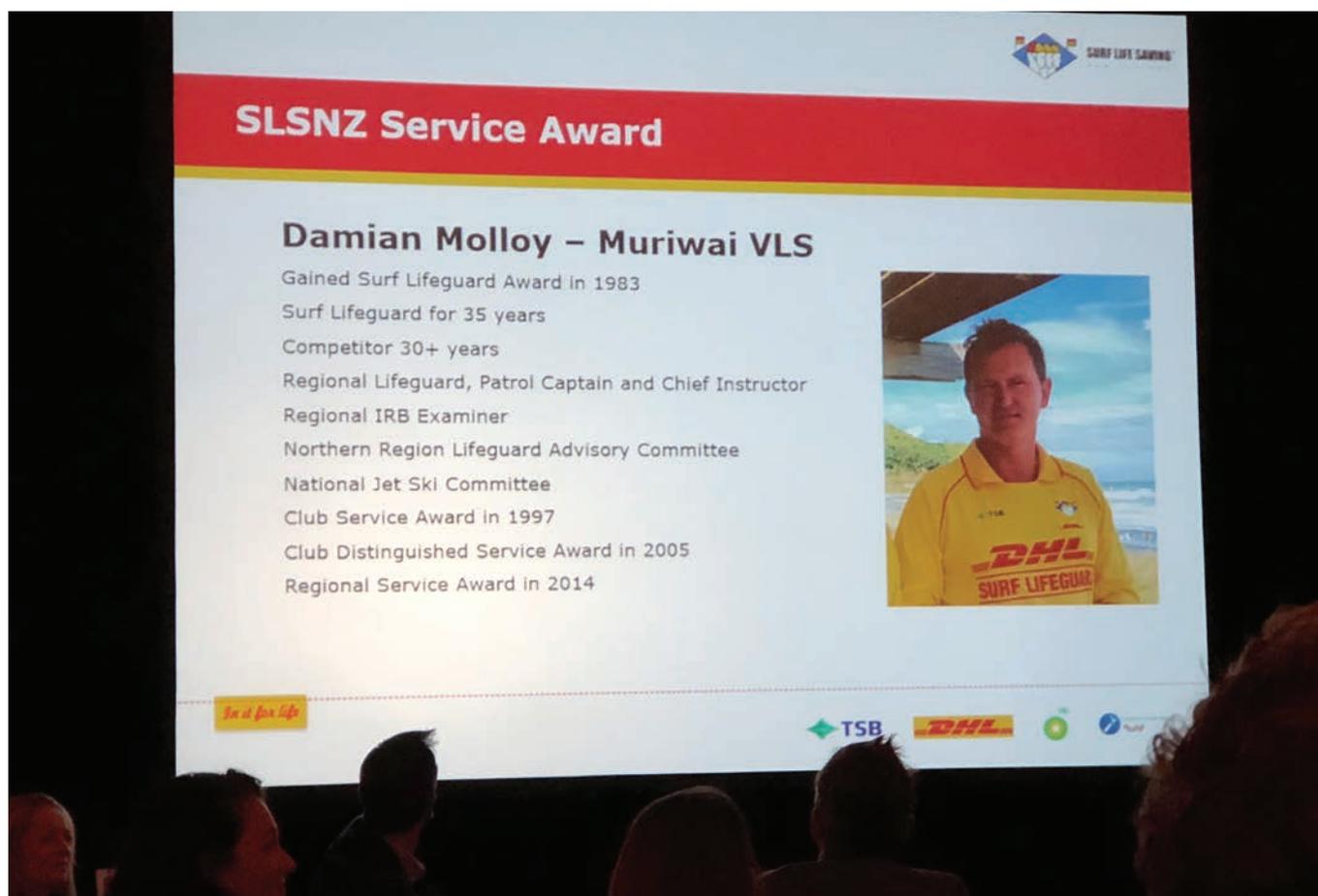
amazing families who have been of such a great help volunteering their time over the years. I'd like to thank again both the Jennings and Burgess's for all their help over their time with Junior Surf.

This is my 3rd year leading Junior Surf and I have 2 more years left as my youngest daughter moves into her last years in the U14's group. After that I hope like many, she too becomes a surf lifeguard joining her elder sister and myself on patrols. In the meantime, I would like to thank Pak-N-Save Lincoln Road and their continued support and look forward to the 2019 – 2020 season and the fun it will bring for all.

Nick Thompson
Junior Surf Lead



Honours and Awards - Muriwai Prize Giving



Life Saving Awards

Rescue of the Year

Simon Yates
Sonia Connon
Devon Headland

Lifeguard of the Year

Laurice Sciarone

U19 Lifeguard of the Year

Pippi Maloney

Rookie Lifeguard of the Year

Nadia Leddy

Patrol of the Year

Patrol 4 - Patrol Captain –
Jason Platt

Top Ten Lifeguards

Finn Jennings
Pippi Maloney
Damian Molloy
Sophia Cook
Bryan Chapman

Andreas Hamschmidt

Nagel Staff

Greg Sager

Danny Tenheuval

Brett Hardie

Senior Sports Awards

Female Beach & Surf Sports

Hazel Burgess

Male Beach & Surf Sports

Harrison Chapman

Male Beach & Surf Sports

Harrison Chapman

Contribution to Surf Boats

Patrick & Trish Rowland

Rod Lewton Wave of the Year

Ricky Butt and Waimari World's Crew

Rheineck Award for

Top Surf Boat Crew

Muriwai Moonshine;
Danny Tenheuval, Jason Stroud, Rob McCaig, Liam McMaster, Kendall Dooley, Issac Holden

Most Improved Rower

Nivana Johnson

Sports Team of the Year

Master Beach & Surf Sports; Lisa McCallum, Tim Burgess, Bryan Chapman, Blair McKolskey

Club Awards

Club Captain's Prerogative

For outstanding contribution to lifesaving; Bryce Pearce

Vic Colson Cup

For

outstanding contribution by a non-competitive member; Neil Reid

Junior Club Member of the Year

A junior member who contributes to the club in a significant way; Arabella Thompson

Club Member of the Year

A member who contributes to the club in a significant way; Scruff Ashby

Cavitation Trophy

For the person who has broken most gear this season; Jason Platt

Top Stirrer

Nate Ward



2108/2019 Club Welfare Report



At MVLS our team are absolutely committed to ensuring the safety of our people: in the water, on the beach, and also with aspects of physical and psychological wellbeing.

In 2017 it was identified that there needed to be a role dedicated to the welfare and wellbeing of our people (staff, volunteers and members), and which has the capability to develop welfare/ wellbeing policies and programmes for lifesaving, junior surf (Nippers), adult surf sports, staff HR processes, etc. With this in mind, MVLS created a Welfare Officer role to be part of the Management Committee. Jaime Rose-Peacock took on the role in late 2017 and has developed the role to ensure that the club has children's safeguarding policies in place, that we have processes available to maximise Diversity and Inclusion of our people, and that we also provide support where needed for the mental and physical

wellbeing of our staff, members and volunteers. These responsibilities mean that the role also works closely with the Health and Safety functions in the club.

In addition to these aspects, the completion of safety checks (police vetting) is a large part of the role. Under the Vulnerable Children's Act 2014, safety checks have recently become a compulsory requirement for all organisations who have the responsibility of caring for children. The past several years have tracked with a good rate of voluntary completion of these checks. With the upcoming patrolling season, and Junior Surf programme we now require a 100% mandatory completion rate of police vets for all staff and volunteers. Once checks are completed they remain valid for three years and only need to be completed for new members, or if the 3-yearly checks have expired. By having these checks in place, it also means that we have robust

safeguarding processes for any risk areas that are identified.

We pride ourselves on being leaders in ensuring safety and wellbeing for every person involved in this club. We are thrilled at the continually positive responses about the welfare initiatives that we have created, and which continue to evolve with the leadership and feedback of our people.



2108/2019 Financial Report

Performance Report

Muriwai Volunteer Lifeguard Service Incorporated
For the year ended 30 June 2019

Prepared by Denise Maffey & Associates Ltd

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- 5 Statement of Service Performance
- 6 Statement of Financial Performance
- 7 Statement of Financial Position
- 8 Statement of Cash Flows
- 9 Statement of Accounting Policies
- 10 Notes to the Performance Report

Entity Information

Muriwai Volunteer Lifeguard Service Incorporated For the year ended 30 June 2019

'Who are we?', 'Why do we exist?'

Legal Name of Entity

Muriwai Volunteer Lifeguard Service Incorporated

Entity Type and Legal Basis

Incorporated Society

Registration Number

Incorporated Society Number 223780
Charities Registration Number CC38103

Entity's Purpose or Mission

Our purpose is to provide lifesaving, lifeguarding patrol services and other programmes including training and education on beach and water safety.

Entity Structure

The Management Board is responsible for determining the strategies, policies and financial arrangements of the club. The Board is comprised of the following elected members: Chairman, President, Treasurer, Lifesaving Convenor, Membership Convenor, Junior Surf Convenor, and Sport Convenor, and up to two co-opted members.

Main Sources of Entity's Cash and Resources

Our main source of funding our lifesaving operations is grants from SLSNZ and SLSNR. Other income comes from members subscriptions, sponsorship, and trading income from bar and merchandise.

Main Methods Used by Entity to Raise Funds

Our main source of funding our lifesaving operations is grants from SLSNZ and SLSNR. Other income comes from members' subscriptions, sponsorship and trading income from bar operations and merchandise sales.

Entity's Reliance on Volunteers and Donated Goods or Services

All lifesaving operations and club committees are run and fully staffed by volunteers. Paid staff are employed for administration, bar operations and sport coaching.

Physical Address

100 Jack Butt Lane, RD1, WAIMAUKU, NEW ZEALAND, 0881

Postal Address

PO Box 526, Kumeu, KUMEU, NEW ZEALAND, 0841

Approval of Financial Report

Muriwai Volunteer Lifeguard Service Incorporated For the year ended 30 June 2019

The Management Board are pleased to present the approved financial report including the historical financial statements of Muriwai Volunteer Lifeguard Service Incorporated for year ended 30 June 2019.

APPROVED



Joanne Cooper

Chairperson

Date 13 August, 2019



Brendan Barry-Walsh

President

Date 13 August, 2019

Statement of Service Performance

Muriwai Volunteer Lifeguard Service Incorporated For the year ended 30 June 2019

'What did we do?', 'When did we do it?'

Description of Entity's Outcomes

The key purpose of Muriwai Volunteer Lifeguard Service ("MVLS") is to prevent injury and loss of life on one of Auckland's most popular beaches. MVLS ensures the beach is efficiently and effectively patrolled each weekend by volunteer guards from Labour weekend until Easter. In addition a range of surf sports helps keep members fit and healthy; and MVLS has a strong team of athletes competing in many disciplines across regional, national and international events. MVLS offers beach education initiatives, including an extensive Junior Surf programme, which develops the surf skills of hundreds of children as they work towards becoming lifeguards or becoming safe users of all beaches. MVLS is proud to be part of the Muriwai and greater Rodney community and hold an immense gratitude for each of their sponsors and supporters, without whom the provision of these services would be impossible.

| | 2019 | 2018 |
|---|-------|-------|
| Description and Quantification of the Entity's Outputs | | |
| Volunteer lifeguard hours provided | 7,910 | 7,578 |
| Number of people rescued | 33 | 113 |
| Number of preventative actions | 3,140 | 6,122 |
| Number of searches | 15 | 16 |

Description and Quantification of the Entity's Outputs

Volunteer lifeguard hours are recorded each patrol day, these vary from year to year according to the length of the patrol season. Number of rescues, searches and preventative actions is also variable, depending on number of beachgoers, weather, sea conditions and other factors. All data for these outputs is recorded in daily lifeguard reports to SLSNZ and is collated in their Patrol And Memberships database.

Statement of Financial Performance

Muriwai Volunteer Lifeguard Service Incorporated For the year ended 30 June 2019

'How was it funded?' and 'What did it cost?'

| | NOTES | 2019 | 2018 |
|--|-------|----------------|----------------|
| Revenue | | | |
| Donations, fundraising and other similar revenue | 1 | 188,227 | 180,551 |
| Fees, subscriptions and other revenue from members | 1 | 38,091 | 44,228 |
| Revenue from providing goods or services | 1 | 86,052 | 113,893 |
| Interest, dividends and other investment revenue | 1 | 430 | 405 |
| Other revenue | 1 | 12,634 | 9,762 |
| Total Revenue | | 325,433 | 348,838 |
| Expenses | | | |
| Costs related to providing goods or service | 2 | 156,017 | 201,818 |
| Other expenses | 2 | 116,892 | 133,521 |
| Total Expenses | | 272,909 | 335,339 |
| Surplus/(Deficit) for the Year | | 52,525 | 13,499 |

This statement has been audited and should be read in conjunction with the attached Audit Report.

Statement of Financial Position

Muriwai Volunteer Lifeguard Service Incorporated As at 30 June 2019

'What the entity owns?' and 'What the entity owes?'

| | NOTES | 30 JUN 2019 | 30 JUN 2018 |
|---|-------|----------------|----------------|
| Assets | | | |
| Current Assets | | | |
| Bank accounts and cash | 3 | 68,356 | 22,434 |
| Debtors and prepayments | 3 | 4,330 | 5,560 |
| Inventory | 3 | 23,708 | 23,770 |
| Total Current Assets | | 96,393 | 51,764 |
| Non-Current Assets | | | |
| Property, Plant and Equipment | 5 | 178,028 | 172,190 |
| Investments | 3 | 11,370 | 10,948 |
| Total Non-Current Assets | | 189,398 | 183,138 |
| Total Assets | | 285,791 | 234,902 |
| Liabilities | | | |
| Current Liabilities | | | |
| Creditors and accrued expenses | 4 | 8,080 | 7,923 |
| Other current liabilities | 4 | 2,374 | - |
| Total Current Liabilities | | 10,454 | 7,923 |
| Non-Current Liabilities | | | |
| Loans | 4 | - | 4,166 |
| Total Non-Current Liabilities | | - | 4,166 |
| Total Liabilities | | 10,454 | 12,090 |
| Total Assets less Total Liabilities (Net Assets) | | 275,337 | 222,812 |
| Accumulated Funds | | | |
| Accumulated surpluses or (deficits) | | 265,337 | 212,812 |
| Reserves | 7 | 10,000 | 10,000 |
| Total Accumulated Funds | | 275,337 | 222,812 |

This statement has been audited and should be read in conjunction with the attached Audit Report.

Statement of Cash Flows

Muriwai Volunteer Lifeguard Service Incorporated

For the year ended 30 June 2019

'How the entity has received and used cash'

| | 2019 | 2018 |
|---|------------------|-----------------|
| Cash Flows from Operating Activities | | |
| Donations, fundraising and other similar receipts | 196,160 | 182,170 |
| Fees, subscriptions and other receipts from members | 44,800 | 50,171 |
| Receipts from providing goods or services | 102,282 | 133,613 |
| Interest, dividends and other investment receipts | 430 | 405 |
| Cash receipts from other operating activities | 14,792 | 11,551 |
| GST | 1,776 | (5,879) |
| Payments to suppliers and employees | (158,758) | (252,248) |
| Cash flows from other operating activities | (55,440) | (29,038) |
| Total Cash Flows from Operating Activities | 146,043 | 90,744 |
| Cash Flows from Investing and Financing Activities | | |
| Receipts from sale of property, plant and equipment | 19,565 | 3,044 |
| Proceeds from loans borrowed from other parties | 3,000 | 0 |
| Payments to acquire property, plant and equipment | (109,393) | (79,684) |
| Payments to purchase investments | (422) | (396) |
| Repayments of loans borrowed from other parties | (5,167) | (4,167) |
| Cash flows from other investing and financing activities | (7,705) | (5,370) |
| Total Cash Flows from Investing and Financing Activities | (100,122) | (86,573) |
| Net Increase/(Decrease) in Cash | 45,922 | 4,171 |
| Bank Accounts and Cash | | |
| Opening cash | 22,434 | 18,264 |
| Closing cash | 68,356 | 22,434 |
| Net change in cash for period | 45,922 | 4,171 |

This statement has been audited and should be read in conjunction with the attached Audit Report.

Statement of Accounting Policies

Muriwai Volunteer Lifeguard Service Incorporated For the year ended 30 June 2019

'How did we do our accounting?'

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Muriwai Volunteer Lifeguard Service Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Performance Report

Muriwai Volunteer Lifeguard Service Incorporated For the year ended 30 June 2019

| | 2019 | 2018 |
|---|----------------|----------------|
| 1. Analysis of Revenue | | |
| Donations, fundraising and other similar revenue | | |
| BBQ fundraising | 4,239 | 2,648 |
| Donations | 14,300 | 32,692 |
| Fundraising | 1,264 | 3,823 |
| Gaming Trusts | - | 19,900 |
| Grant Income | 52,000 | - |
| SLSNR | 79,309 | 79,503 |
| SLSNZ | 17,114 | 21,718 |
| Sponsorship | 20,000 | 20,267 |
| Total Donations, fundraising and other similar revenue | 188,227 | 180,551 |
| Fees, subscriptions and other revenue from members | | |
| Coaching | 2,522 | 5,248 |
| Competition Entries | 11,311 | 7,117 |
| Gear Levies | - | 1,044 |
| Subscriptions | 24,259 | 30,820 |
| Total Fees, subscriptions and other revenue from members | 38,091 | 44,228 |
| Revenue from providing goods or services | | |
| Bar Income | 76,642 | 98,097 |
| Bar Profit to MLSAT | (3,700) | (12,879) |
| Club Hire | 2,625 | - |
| Product Sales | 10,485 | 28,675 |
| Total Revenue from providing goods or services | 86,052 | 113,893 |
| Interest, dividends and other investment revenue | | |
| Interest Income | 430 | 405 |
| Total Interest, dividends and other investment revenue | 430 | 405 |
| Other revenue | | |
| Other Revenue | 12,634 | 9,762 |
| Total Other revenue | 12,634 | 9,762 |
| | 2019 | 2018 |

2. Analysis of Expenses

| | | |
|---|-------|--------|
| Costs related to providing goods or services | | |
| ACC Levies | 199 | 459 |
| Accounting Fee | 2,148 | 1,247 |
| Administration | 8,340 | 12,376 |
| Audit Fee | - | 3,100 |
| Bad Debts | 115 | 670 |
| Bank Charges | 1,100 | 995 |

Notes to the Performance Report

| | 2019 | 2018 |
|---|----------------|----------------|
| Bar- Product Costs | 37,367 | 45,184 |
| Bar Wages | 18,370 | 15,110 |
| BBQ Direct Expenses | 5,973 | 3,639 |
| Book Project | - | 5,478 |
| Camps Direct Costs | - | 553 |
| Coaching Direct Expense | 7,736 | 6,451 |
| Communication | 3,310 | 3,498 |
| Competition Direct Expense | 420 | - |
| Depreciation | 4,177 | 4,739 |
| Entertainment | - | 4,537 |
| Equipment Rental | 4,028 | 2,990 |
| Fundraising Expenses | 60 | 284 |
| General Expenses | 3,942 | 2,533 |
| KiwiSaver Employer Contributions | 568 | 586 |
| Loan interest | 811 | 811 |
| Loss on Disposal of Fixed Asset | 10,916 | 1,569 |
| Merchandise Purchases | 9,808 | 22,157 |
| Merchandise revaluation | - | 12,041 |
| Phone | 1,080 | 1,080 |
| Printing, Postage & Stationery | 547 | 461 |
| Professional Fees | 44 | - |
| Rates & Insurance | 1,562 | 7,612 |
| Repairs & Maintenance | 535 | 566 |
| SportsTG payment fees | 862 | 1,092 |
| Utilities | 32,000 | 40,000 |
| Total Costs related to providing goods or services | 156,017 | 201,818 |
| Other expenses | | |
| Bar Expense - till variance | (33) | 51 |
| Bar Expenses | 4,428 | 5,023 |
| Fuel | 107 | - |
| Junior Fundraising Expenses | - | 321 |
| Junior Surf Camps | 888 | (522) |
| Junior Surf Coaching Expenses | 3,557 | 3,043 |
| Junior Surf Competition Entries | 3,752 | 1,800 |
| Junior Surf Equipment Purchases | - | 664 |
| Junior Surf General Expenses | 3,222 | 473 |
| Junior Surf Prize Giving | 67 | 1,174 |
| Junior Surf Repairs & Maintenance | - | 2,090 |
| Junior Surf Uniforms | - | 2,255 |
| Life Saving Depreciation | 30,932 | 22,836 |
| Life Saving Development | 488 | 1,670 |
| Life Saving Equipment Purchase | 1,057 | 2,326 |
| Life Saving First Aid Supplies | 2,665 | 2,638 |
| Life Saving Fuel | 3,268 | 6,642 |
| Life Saving General Expenses | 6,971 | 1,420 |
| Life Saving Repairs & Maintenance | 6,354 | 2,759 |
| Life Saving Uniforms | - | 17 |
| Lifeguard Awards | 170 | 2,606 |

Notes to the Performance Report

| | | |
|---|----------------|----------------|
| Lifesaving First Aid Awards | 198 | 4,774 |
| Membership Development General Expenses | 905 | 650 |
| Membership Prize Giving | 488 | 1,400 |
| Realised Currency Gains | - | 72 |
| Sport Accomodation | 1,113 | 1,501 |
| Sport Coaching Expenses | - | 522 |
| Sport Coaching Wages | - | 8,151 |
| Sport Competition Entries | 3,956 | 7,043 |
| Sport Depreciation | 37,730 | 41,867 |
| Sport Equipment Purchases | (87) | - |
| Sport General Expenses | 1,345 | 1,009 |
| Sport Repairs & Maintenance | 658 | 230 |
| Sport Travel | - | 1,949 |
| Vehicle Expenses | 2,694 | 5,067 |
| Total Other expenses | 116,892 | 133,521 |

2019 2018

3. Analysis of Assets

Bank accounts and cash

| | | |
|-------------------------------------|---------------|---------------|
| ASB Bank Business Saver | 8,012 | 8,004 |
| ASB Bank Junior Surf account | 25,476 | 7,408 |
| ASB Bank Society Cheque | 6,469 | 1,022 |
| ASB Bar Account | 27,748 | 5,500 |
| Petty Cash float | 50 | 50 |
| Till float | 600 | 450 |
| Total Bank accounts and cash | 68,356 | 22,434 |

Debtors and prepayments

| | | |
|--------------------------------------|--------------|--------------|
| Accounts Receivable | 1,577 | 5,893 |
| less Provision for Doubtful Debts | - | (333) |
| Prepayments | 2,753 | - |
| Total Debtors and prepayments | 4,330 | 5,560 |

Inventory

| | | |
|-----------------------------|---------------|---------------|
| Stock on hand - bar product | 5,120 | 6,566 |
| Stock on hand - clothing | 18,588 | 17,204 |
| Total Inventory | 23,708 | 23,770 |

Investments

| | | |
|--------------------------------|---------------|---------------|
| Term Deposit (Val Walton Fund) | 11,370 | 10,948 |
| Total Investments | 11,370 | 10,948 |

2019 2018

4. Analysis of Liabilities

Creditors and accrued expenses

| | | |
|----------------------------|-------|-------|
| Accounts Payable | 7,666 | 5,870 |
| Business Visa - Linda Read | - | 148 |
| Club Gear Bonds | 1,485 | 1,400 |

| | | |
|---|--------------|--------------|
| GST | (3,420) | (6,796) |
| Income/Payments in Advance | 326 | 95 |
| PAYE Payable | 2,023 | 126 |
| Trade Accruals | - | 7,079 |
| Total Creditors and accrued expenses | 8,080 | 7,923 |
| Other current liabilities | | |
| Current Account - MLSAT | 374 | - |
| Loan - The Lifesavers Foundation | 2,000 | - |
| Total Other current liabilities | 2,374 | - |
| Loans | | |
| Toyota Finance Lease | - | 4,166 |
| Total Loans | - | 4,166 |
| | 2019 | 2018 |

5. Property, Plant and Equipment

| | | |
|---|----------------|----------------|
| Buildings | | |
| Buildings at cost | 50,601 | 67,019 |
| Accumulated depreciation - buildings | (45,297) | (52,166) |
| Total Buildings | 5,304 | 14,851 |
| Motor Vehicles | | |
| Vehicles owned | 94,073 | 41,213 |
| Accumulated depreciation - vehicles owned | (24,956) | (15,384) |
| Total Motor Vehicles | 69,116 | 25,829 |
| Other Fixed Assets | | |
| Owned fixed assets | 900,939 | 897,162 |
| Accumulated depreciation - fixed assets owned | (797,332) | (765,652) |
| Total Other Fixed Assets | 103,607 | 131,510 |
| Total Property, Plant and Equipment | 178,028 | 172,190 |

All fixed assets are recorded at cost less accumulated depreciation. Depreciation is calculated over the estimated useful life of the asset.

| | | |
|-------------------------------------|----------------|----------------|
| | 2019 | 2018 |
| 6. Accumulated Funds | | |
| Accumulated Funds | | |
| Opening Balance | 222,812 | 209,313 |
| Accumulated surpluses or (deficits) | 52,525 | 13,499 |
| Total Accumulated Funds | 275,337 | 222,812 |
| Total Accumulated Funds | 275,337 | 222,812 |

| | 2019 | 2018 |
|---------------------------------|---------------|---------------|
| 7. Breakdown of Reserves | | |
| Reserves | | |
| Val Walton Fund | 10,000 | 10,000 |
| Total Reserves | 10,000 | 10,000 |

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2019 (Last year - nil).

| | 2019 | 2018 |
|---|---------------|---------------|
| 9. Related Parties | | |
| Receivables | | |
| Muriwai Lifeguard Service Amenities Trust | - | - |
| Total Receivables | - | - |
| Payables | | |
| Muriwai Lifeguard Service Amenities Trust | 4,255 | 5,863 |
| Total Payables | 4,255 | 5,863 |
| Sales | | |
| Muriwai Lifeguard Service Amenities Trust | 48 | 2,066 |
| Total Sales | 48 | 2,066 |
| Purchases | | |
| Muriwai Lifeguard Service Amenities Trust | 44,321 | 68,464 |
| Total Purchases | 44,321 | 68,464 |

10. Related Parties

Muriwai Lifeguard Services Amenities Trust (MLSAT) is the owner of The Surf Club at Muriwai building and as such, the club's landlord. The club pays MLSAT for rent of the building and utilities, and MLSAT pays the club for bar services provided to hirers of the venue. The club Chairman and one other member serve as a trustees on the Board of Muriwai Lifeguard Services Amenities Trust.

11. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

12. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.



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INDEPENDENT AUDITOR'S REPORT

To The Management Committee of Muriwai Volunteer Lifeguard Service Incorporated

Report on the Performance Report

Opinion

I have audited the performance report of Muriwai Volunteer Lifeguard Service Incorporated, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the period ended 30 June 2019, the statement of financial position as at 30 June 2019, the statement of accounting policies and other explanatory information.

In my opinion:

1. the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
2. the performance report presents fairly, in all material respects,:
 - the financial position of Muriwai Volunteer Lifeguard Service Incorporated as at 30 June 2019 and of its financial performance and cash flows;
 - the entity information; and
 - the service performance for the period then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board.

Basis for Opinion

I conducted my audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance*

Report section of my report. I am independent of Muriwai Volunteer Lifeguard Service Incorporated in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Other than in my capacity as auditor I have no relationship with, or interests in, Muriwai Volunteer Lifeguard Service Incorporated.

Restriction on responsibility

This report is made solely to the Management Committee, as a body. My audit work has been undertaken so that I might state to the Management Committee those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Management Committee as a body, for my audit work, for this report, or for the opinions I have formed.

Management Committee's Responsibility for the Performance Report

The Management Committee is responsible for:

1. identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
2. the preparation and fair presentation of the performance report which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
3. for such internal control as the Management Committee determines is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Management Committee is responsible for assessing the entity'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 Management Committee either intends to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

My objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (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, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

1. Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of the use of the going concern basis of accounting by the Management Committee and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
6. Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

I communicate with the Management Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Dave Mackay
NZ Small Audit
Chartered Accountants
Huapai, Auckland, New Zealand
9/8/2019

Muriwai

Great Since 48

Volunteer Lifeguard Service



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