



Annual Report and Audited Financial Statements

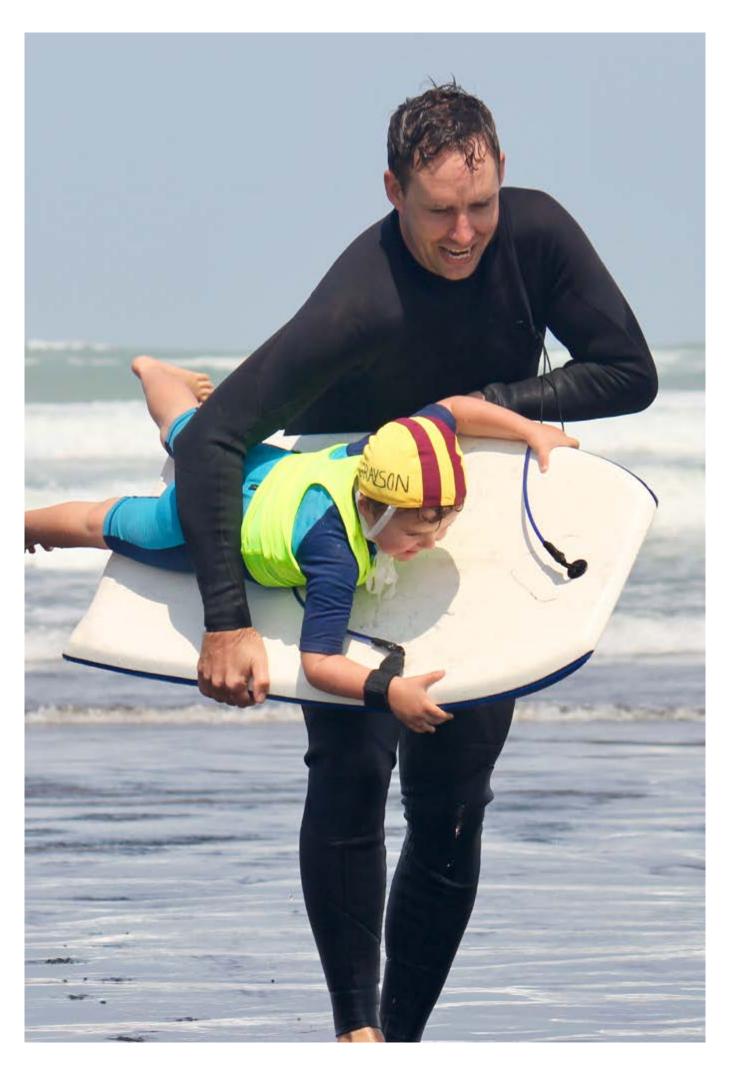
2019 / 2020



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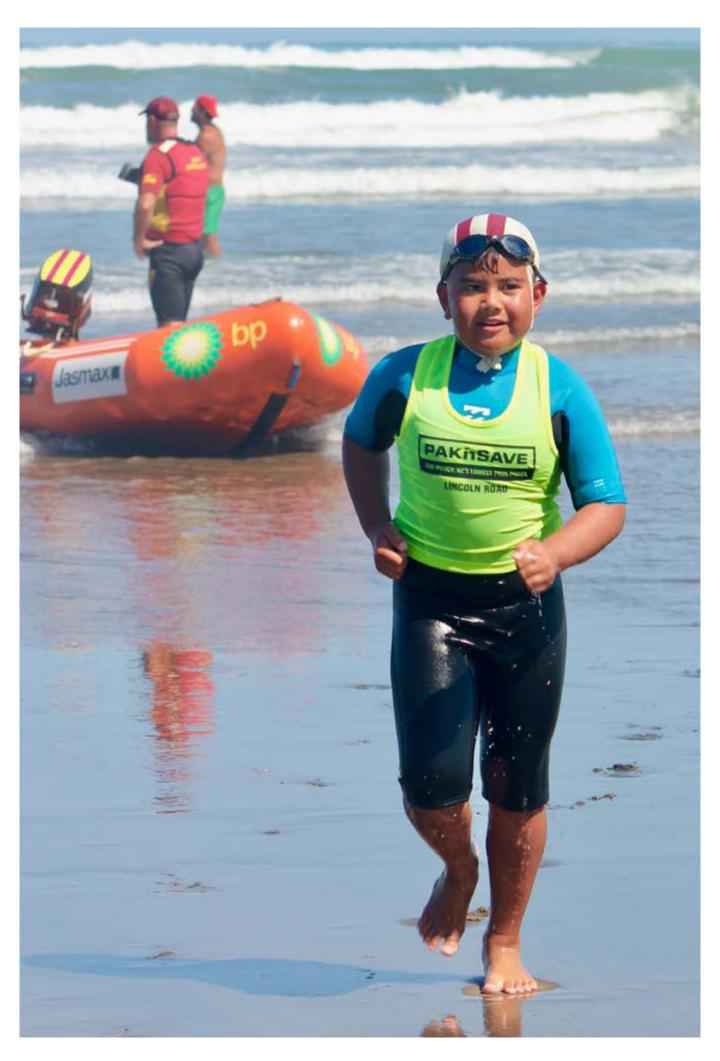


Directory

Management Board		
President – Jo Cooper	Chairperson – Michael Ward	
Vice President – Mark Goodhew	Lifesaving Convenor – Damian Molloy	
Finance & Administration Convenor – Rob Buchanan	Junior Convenor– Nick Thompson	
Welfare Officer – Jaime Rose-Peacock	Administrator / Secretary – Kate Ward	
Delegate to SLSNR – Brendan Barry-Walsh		

Lifesaving & Sport		
Convenor – Damian Molloy	Gear Officer– Bryce Pearce	
Head Lifeguard – Glenn Gowthorpe Chief Instructor – Graham Ashby First Aid officer – David Peacock Powercraft Officer – Bryce Pearce Call-Out Squad – Glenn Gowthorpe Technology – Anthony O'Meara Rookies Coordinator – Laurice Sciarone		

Junior Surf	Membership & Social	
Junior Surf Lead– Nick Thompson	Social Convenor – Nivana Johnson	
Junior Surf 2IC – John Kahukiwa Operations Manager – Jo Thompson & Nora Whelan Head Manager – Evelyn Micheal	Merchandise – Jo Thomson Registrar – Emily Eadie	
Head Coach – Craig Smith	Business and Revenue	
Communications Manager – Kim Barker	Business, Revenue, Finance and Grants Convenor – Rob Buchanan	
	Board Chair – Michael Ward MLSAT Liaison - Michael Ward	
Key Partners		
Muriwai Lifeguard Service Amenities Trustees Mike Alexander, Erin Griffin, Michael Ward, Dan Russek, Jo Cooper		
Bankers – ASB Bank	Insurers – JLT	
Accountants – Denise Maffey & Associates Ltd	Auditor – NZ Small Audit	
Lawyers – Chapman Tripp		



The Muriwai Volunteer Lifeguard Service gratefully acknowledges the support of its major sponsors and funders in 2019/20





LINCOLN ROAD



































President & Chairman Report



We would like to welcome you all to the 2019/2020 Muriwai Volunteer Lifequard Service AGM. Once again, we have enjoyed another active and busy patrol season supporting high numbers of beach goers to Muriwai Beach and Maukatia (Maori Bay).

Over the course of the 2019/2020 season our dedicated lifequards, backed up by our committed local Emergency Callout Squad, provided 7,338 hours of monitoring and surveillance to ensure safe swimming areas for visitors to Muriwai. As a united force, we work together to make sure that everyone who visits one of the country's most popular sandy stretches leaves safely and we work strategically to educate visitors and increase preventative actions, ultimately reducing the drowning toll across all our beaches.

With the impact of Covid-19 cutting the patrol season short, special mention goes out to our Emergency Callout Squad and support team who ensured they were sufficiently prepared and equipped to assist should they be called upon to do so. Junior surf was enjoying the excitement of Oceans when we started to hear about how serious Corona virus was becoming. Best

laid plans for the end of season celebration and prizegiving were placed on hold as the country moved to Level 4 lockdown causing a 3-month postponement of the event. The celebration and recognition was finally enjoyed on Saturday 27 June bringing a unique event to a well-attended group of kids and parents alike.

Management team

Our Management team continued to grow in strength and numbers welcoming Rob Buchanan into the Finance and Administration Convenor role and Brad Hagstrom supporting Grants, Sponsorship, and fundraising. Bryce Pearce put his experienced hand up for the Health and Safety role alongside his Powercraft Officer and overall club support roles. At this time, we wish to thank and acknowledge Jaime Rose Peacock for the energy she brought to the Welfare Officer position, recognising this area continues to grow in focus. A huge

thank you in general to our team collectively and individually for the positive and proactive contribution they continue to make.

Lifeguarding

We started the season with a boost in numbers of new guards, IRB crewpersons and drivers. A huge thanks to the instructors Scruff Ashby, Bryce Pearce, Damian Molloy, Glenn Gowthorpe, Laurice Sciarone and many helpers for all their hard work in enabling the candidates to become lifeguards, crewpersons, drivers & rock rescue competent guards.

The addition of 'Patrol 6 - The Youngies Patrol' has proven very successful, with good numbers of keen and dedicated young lifeguards taking leadership of this patrol and doing a fantastic job. Thanks too for the mentoring and experienced support provided by others supporting this endeavour.



The health and safety of our members remain a core priority. We continue to work with SLSNZ and SLSNR to ensure proactive understanding and fulfilment of our commitment to manage all Health & Safety requirements.

Improving communications across media platforms continues to develop with the management team working on some exciting initiatives during the off season months. We will 'communicate' this with you all as updates come to hand.

Once again a big thank you to the powercraft team headed by Bryce Pearce that continues to do an outstanding job keeping the large fleet of IRBs and vehicles fully operational. You may have noticed a new addition to the powercraft 'fold' quietly sitting in the gear shed. With great excitement we can now include our brand new Seadoo to our Rescue Water Craft (RWC) list. We wish to acknowledge Trillian Trust for their support. Keep an eye out for up coming training schedules run by our highly skilled trainers. Once full training is complete, we look forward to seeing the Jetski complement our IRBs to further enhance visitor safety and lifesaving procedures on our beach.

Junior Surf and Rookie Programme

Under the ongoing stewardship team of Nick & Jo Thompson, Junior Surf was once again a hive of positive energy and activity on a Sunday morning with supportive and interactive parents taking the lead both pool and beach side. The season commenced with a series of age group camps, setting the tone for another energy laden, interactive and incredibly well organised junior season.

A strong contingent of newly qualified guards under the guidance and support of Laurice's rookie programme bolstered guard numbers alongside JS parents. We were pleased to support Laurice's successful application to the SLSNZ BP Leaders for Life Program for the 2020/2021 season. The program emphasizes the development of leaders at a local level to work collaboratively with a focus on SLSNZ sustainability. With Laurice's passion for instruction and training, the program provides an opportunity for her to grow existing skills alongside being challenged to develop new ones.

Surf Sports

Our surf boat teams had an exciting and event filled 2019/2020 season. Muriwai Moonshine won Gold and Silver medals across numerous

Open Mens surfboat events, alongside representing SLSNZ in the Open Mens Surfboat crew (OAR-BLACKS) competition in Australia.

Muriwai Meerkats competed in an Australian event of a different sort, becoming the first New Zealand club to have a female crew compete in the George Bass Surfboat Marathon, an event known as the toughest surfboat event on the world Surfboat Calendar. Sadly, due to the bushfires, the event was cancelled part way through - read the teams full story further on in the annual report.

The whole surf boat section team is eager to boost numbers of rowers within the club, focussing on junior and womens crews. Feel free to get in touch with any of the teams for another exciting 020/2021 season.

News and updates

Trust: The impact of COVID-19 on the Trust reflected in the cancellation of club events - both corporate and community. The strengthened financial stability from 2018/2019 season assisted with 'weathering the storm' and ongoing focus by the Trust board working smartly and tirelessly will enable financial stability through challenging times.



Delegates: Active involvement and participation at all SLSNR Delegates Meetings remains increasingly crucial with the depth and scope of the SLSNR team member reports and number of matters covered increasing. Muriwai recognise the importance of participation and continues to have a 100% participation record with typically at least 2 from the club in attendance.

Diversity and Inclusion: As a club that values community support and involvement at a high level, we acknowledge the importance of diversity and inclusion in our processes. We are developing and educating ourselves to help grow our understanding and start to create an open conversation and awareness to lead to meaningful change.

Sponsors: Thank you to our fantastic sponsors providing invaluable financial backing with a special thanks to Pak n Sav Lincoln Road, Trillian 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 Hunting Lodge.

Government Funding: As you are no doubt aware Central Government announced, new

funding for surf lifesaving in May of this year. Central Government funding will contribute \$9.4m to the annual costs of providing surf lifesaving services to the public. Just like it is for ambulance and other similar rescue and community services, this only pays for part of the full cost of delivering an essential rescue service. Funding for surf lifesaving services will continue to be a 'joint effort' between Central Government. Local Government and the wider community in its many forms, such as sponsors and grant funders and the general public through donations. SLSNZ has further work to do with Government to understand what the accountabilities will be and what we need to do to get additional funds at a club level therefore at this stage we remain in a BAU status pending further engagement.

Acknowledgements and in remembrance: Sadly, we acknowledge the passing of members of MVLS in the last year. We acknowledge and remember them. May they rest in peace.

Roger Thomas Vic Coulsen **Evan Thomas** PJ (Peter) White **Ross Scholes**

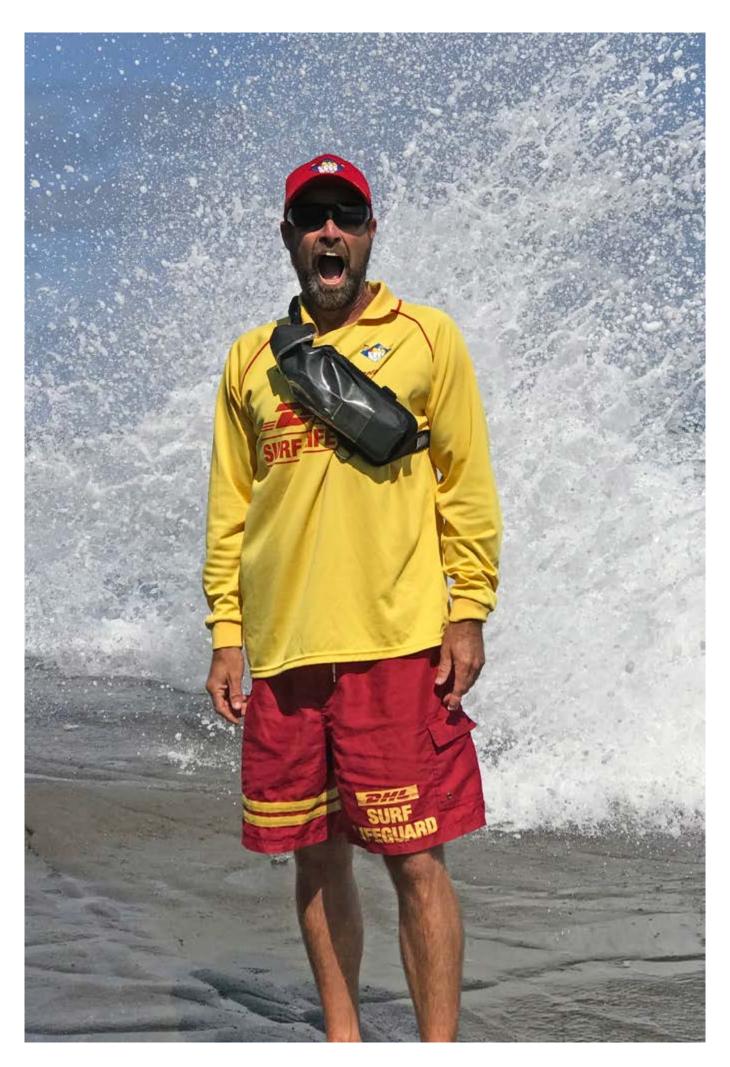
Finally, we look forward to enjoying this year's prizegiving with you following the 2020 AGM. Congratulations to all the prizewinners and thank you for your stand out work.

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 for your ongoing commitment to the cause. We hope you have a fantastic 2020/2021 season and look forward to seeing you in the club and on the beach doing what we do best - keeping Muriwai Beach safe.

Jo Cooper President

Michael Ward

Chairman



Life Saving Report



The summer of 2019/20 was fantastic weather wise which saw Muriwai Beach and surrounds busy with an ever increasing range of beachgoer activities and associated land and surf-craft. While the season was cut short by about 5 weeks by the COVID-19 alert level 4 declaration, MVLS worked behind the scenes to ensure that the club could still muster an Emergency Callout Squad that was sufficiently prepared and equipped to conduct in-water rescues and first aid assistance should they be called upon to do so.

With Auckland's sprawling suburbs creeping ever closer to Muriwai Beach, late afternoon and evening beachgoers are increasing in number and staying longer to enjoy the balmy summer evenings.

Similarly, tourists were tending to stay at the beach longer to enjoy dinner on the beach and an evening swim prior to the magical sunsets that Muriwai is now Instafamous for.

Patrolling

With the ever-increasing range of beach activities and surf craft in use at the beach, our lifeguards were often required to assist outside of the flagged area. With surfers and rock fisherman at one end of the beach and jet-skis, foilers and kite surfers at the other, maintaining the flags and swimmers in the safest area of the beach is always our priority. Proactive lifeguarding where our lifeguards warn of dangers and intervene with preventative actions before dangerous situations evolve into full blown rescues remains our 'modus operandi'

The addition of 'Patrol 6 – The Youngies Patrol' has proven very successful, with good numbers of keen and dedicated young lifeguards taking leadership of this patrol and doing a fantastic job. Patrol 6 is the future of MVLS, thanks to those leading and those mentoring this patrol, keep up the great work!

Lifeguard numbers and hours have remained static season-on-season with an increasing level of 'episodic volunteerism' becoming the norm. Busy lives, regional traffic issues and the time cost of committing 100% to being a volunteer lifeguard all impact on the lifequard numbers available to patrol on any given

2018/19 Statistics

Lifeguard hours	7,942
Rescues	33
Assists	27
Major first aid	24
Minor first aid	50
Searches	15
Preventative actions	3,150
Persons in preventative actions	8,400

2019/20 Statistics

Lifeguard hours Rescues Assists	7,338 28 53
Major first aid Minor first aid	5 131 5
Searches Preventative actions Persons in preventative actions	4333 13,119





weekend. Our patrol captains and committee are constantly looking at innovative ways to encourage, retain and attract lifequards for our ever important role at Muriwai Beach.

Surf Lifeguard Award

Over the course of the 2019/20 season our amazing Surf Lifequard Award Instructors, Scruff Ashby, Laurice Sciarone and Wayne Sutton, motivated and coached 11 candidates to successful completion of the Surf Lifeguard Award. Welcome aboard everyone! You can now look forward to consolidating the skills taught on the course, getting some hands on lifeguarding experience and then expanding your skillsets through the range of courses offered in Surf Lifesaving.

IRB Training

Our stalwart Powercraft Officer and Instructor Bryce Pearce, qualified 1 new IRB driver and 4 lifeguards as IRB Crewpersons. To their credit, 2 of the new crewpersons were super keen and eager to put their new skills to use, performing IRB rescues on their first weekend patrol as qualified IRB crew.

IRB Crew Award:	1
IRB Driver Award:	4

Frist Aid Training

With the increasing number of first aid incidents in and around Muriwai Beach, a large number of our lifequards have made use of the winter months to upskill and/ or refresh their first aid skills. Having well trained and experienced firstaiders allows us to provide often life-saving first aid to those in need prior to St John or Westpac Rescue arriving to assist. Thanks go out to our training and first aid officers who keep this important element of our service going

24/7 Emergency Callout Squad. (ECOS)

The ECOS consisting of 14 local lifeguards approved and tasked by the NZ Police for search and rescue operations maintained their skills and availability throughout the year, including over the COVID-19 lockdown levels. Specialist PPE and training was made available to ensure that any callouts during lockdown levels 2, 3, and 4 would not put our lifequards at undue risk of COVID-19 infection.

The ECOS attended 7 callouts during the 19/20 season with the most challenging being that for a young surfer who was swept north from Maukatia (Maori) Bay on to the rocks and tragically drowned. The callout squad worked frantically to locate the victim and then

attempted to perform a rescue in very challenging and dangerous conditions. While a successful rescue was not possible, the ECOS assisted the NZ Police and local Muriwai Fire Brigade throughout the operation including the subsequent location of the body some two days later.

A highlight of the ECOS training calendar was the training day conducted with Auckland Regional Helicopter Trust – aka Westpac Rescue. 9 ECOS members spent the day understanding the landing zone and rescue requirements of the new 'Westpac Rescue' helicopter and then conducted simulated rescues and winch operations in sizeable Muriwai surf. The Westpac Rescue Helicopter is a familiar sight in Muriwai, residents can feel safe in the knowledge that our lifeguards are qualified and experienced in working closely with this critical response asset.

Thanks to the ECOS members, your 24/7 dedication and professionalism is especially appreciated by the year-round beach users and locals of Muriwai Beach.

Damian Molloy

Lifesaving Convenor

Glenn Gowthorpe Head Lifeguard



Rookie Coordinator's Report

This year we had a very energetic and skillful group of individuals complete the rookie program at Muriwai.

Firstly, I would like to congratulate all those that participated in this year's program, and unfortunately we had a bit of a short end to the season and weren't able to compete in the rookie challenge due to coronavirus. The rookies this year worked well as a team and were very keen to learn. They also completed their work to a high standard throughout summer and will be great lifequards in the future.

Our rookie program consisted of weekly Sunday sessions at Muriwai where the rookies took part in practical and theoretical learning. They also joined patrols on the weekends to experience lifeguarding firsthand and participated where possible.

We had a rookie camp at Muriwai for a weekend where the rookies learnt many valuable skills in areas such as first aid and water rescues. A pool session was another part of the camp to learn more technical skills like tube rescues. Working together throughout the weekend helps to build teamwork and leadership skills that are vital to lifeguarding.

Emma Chapman received the rookie of the year award this year for her commitment to the rookie program, her ability to work in a

team and guide others, also for putting in the hours to gain patrol experience.

Finally, a big thank you to everyone that went out of their way to make the program so successful. Firstly, Caroline Chapman, thank you for being our manager and all the help to ensure the program ran as smoothly as it did. To all the parents, thank you for your support and taking the time to get the rookies to where they needed to be. All the patrol captains and the Muriwai lifeguards for sharing your experiences and teaching our rookies on patrol. Pipi Maloney, Oliver Eadie and Cole Ashby, thank you for helping with the rookie program and camp where you were able to, you guys are a big help.

Personally, I was very humbled to be accepted into the BP Leaders for Life Program for the 2020/2021 season. This program has given me an exciting opportunity to learn new skills and develop existing ones. I hope to bring these skills back to Muriwai to help develop the club where I can. I believe that the club and members would benefit from the implementation of a program aimed to develop our lifeguards into instructing roles. This would provide a stepping stone for those

interested in passing on their knowledge and help to develop our lifeguards. Additionally, along with some key members in the club we are looking to run an under 20's camp for the beginning of next season. This will work towards the younger lifeguards achieving qualifications which will improve their lifeguarding skills and their ability to keep the public safe. I look forward to being involved in these programs and seeing the benefits, through the development of our younger lifeguards.

Laurice Sciarone Rookie Coordinator



Muriwai Meerkats 2019/2020 Season Wrap Up

The goal

In 2018 while competing at the 2018 Team Navy ASRL Open as the New Zealand women's surfboat crew, Ricky Butt was handed a flyer for the 2020 George Bass Surfboat Marathon (GBM). The GBM is known to be the toughest surfboat event on the world Surfboat Calendar. Without much hesitation Ricky and two of the longest standing female surfboat rowers at Muriwai VLGS, Alison and Jess, agreed it was a challenge worth tackling.

Muriwai Volunteer Lifequard Service would become the first New Zealand club to have a female crew compete in the GBM.

The preparation

The full team comprised 13 dedicated volunteer lifeguards with four rowing at any one time over the course of the event. The team was led by Ricky Butt. Included in the team were four support members working on the logistics on and off the water. The 2020 Muriwai MVLS George Bass team is as below:

The build-up and logistics to this event required months of preparation, dedication, hours of training and hours of fundraising. The average week of training for the crew of 13 involved three strength and conditioning sessions per week, two long distance rowing machine sessions and two long distance rows in the surfboat on Saturday and Sunday (averaging 15-20km per session). Of note was the weekly Thursday night group strength and conditioning sessions with our trainer, John Russell. These sessions pushed us mentally as a team and developed a cohesiveness we otherwise would have lacked. By the end of the 9 month prepetration phase we felt mentally and physically primed for the GBM.

Through the generous support of our Muriwai MVLS, Airhull Ltd, Waimauku Lions Club, longstanding and past club members, friends, family, multiple other supporters, community members and businesses, we were able to realise our fundraising target of \$30,000.

Athletes		Support Crew
Ricky Butt	Sweep (injured)	Shane and Charmaine
Mark Goodhew	Manager	
Alison Craigie	Rower	Claire and Lance Craigie
Jessica Parkin	Rower	Rose and Brent Wright
Kathryn Wright	Rower	Jeremy Woolerton
Nivana Johnson	Rower	William (Doug) Wilkins
Steph Gleeson	Rower	Alex Robinson
Louise Ayling	Rower	
Mandy Lardenoye	Rower	
Nikki Jones	Rower (Orewa SLSC)	Mate Botica
David Maguire	Sweep (fill in from Freshwater Surf Club)	

The Event

Three weeks out from the event, team leader and sweep Ricky, suffered a severe achilles injury which meant he wasn't going to be able to sweep the event. The team kept their spirits high and were able to find a fill in sweep from Freshwater Surf Club (NSW). Ricky continued to lead the team both in the final weeks leading up to the event and once in Australia.

The crew departed for Australia on Boxing Day, arriving in Batemans Bay some eleven hours after landing in Sydney. What should have been an easy four hour drive was turned into guite the challenge due to road closures from bush fires. We had three days until the event started. We prepared the boat, putting our sponsor's logos on the boat and oars and installed our rolling seats. With the bush fires surrounding the New South Wales Southcoast the air was thick with smoke and ash was washing up on the beach. It was a challenge for everyone to adjust to the conditions.

On the 29th December the first leg of the race started from Batemans bay to Moruya. The crew was in a "ding dong" battle with the Broulee crew for third and fourth. The second day saw a similar outcome finishing a mere 5 strokes behind the Broulee crew.

Sitting comfortably in 4th position tailing Broulee, the 3rd day was to be completed on a lake due to forecast gale force winds. We were feeling confident as the conditions favoured our lighter crew. At 6am on day 3 we received notification that the entire event had been cancelled due to fires escalating to an uncontrollable state in and around the course. Whilst this was devastating at the time, this was absolutely the right call. The fires devastated the homes and livelihoods of many involved in the GBM and the wider community.

After the event cancellation

As soon as we received notice our Australian based sweep, David McGuire of Freshwater Surf Club





advised that we needed to get out of Batemans Bay and head north within the next hour based on the direction and speed of the fires. We packed up and headed north to Sydney getting as far as Mollymook SLSC before the road ahead was closed as fire approached it. Unable to proceed, the Mollymook surfclub opened their club house to the Muriwai VLGS crew and other crews from across Australia caught in the same situation. Locals provided us with bedding and food. Despite the circumstances, we were still able to enjoy the company of our transtasman clubbie mates for a once in a lifetime New Year's Eve. With no power and only the company of those around us we debriefed on the last week's events over a scratch meal prepared by a crew from Noosa.

Two days later the road north opened, and we were able to get north to Freshwater Surf Club where David had organised for us to stay in the Freshwater SLSC clubhouse. Again, locals provided us bedding and we set up a Whare in the board room. This was home for the next four days until we headed back to New Zealand.

A few members of the team and support crew, including Ricky Butt, stayed in Batemans Bay with the intention of heading south to Melbourne. Unfortunately they became trapped with road closures and actually ended up stuck in

Mollymook not long after the rest of the crew had managed to leave and get to Sydney. Ricky eventually made it to Melbourne after almost a day and a half of waiting in a traffic queue for a police escort which would allow 100 cars to travel.

Our thoughts on the experience

Although the event did not go as planned, the devastation the fires caused to communities of the New South Wales South Coast that we witnessed puts everything into perspective. We are lucky to have been supported by our club, sponsors, and wider community to have made the trip over there and feel humbled by the support we received from Mollymook and Freshwater SLSCs. Our hearts go out to the communities devastated by the bushfires and we hope to return one day to complete the event and give back to those communities where we can.

We would like to thank the Muriwai VLGS, Airhull, Waimauku Lions and all individual and businesses who contributed as well as all who attended our fundraising events.

The GBM is now firmly on the 'unfinished business' list for Muriwai VLGS Surfboat section!

The remainder of the 2020 season

After returning from the GBM, four members of the crew (Steph, Nivana, Kat and Alison) continued to race for the remainder of the

surf boat season. Kendall Dooley, a member of the Open Mens Surf Boat Crew, taking on the role of sweep for rest of the season with Ricky still out due to injury.

The crew achieved some great results, particularly considering all of their efforts so far had been based around long distance racing rather than the usual sprint distance.

Meerkats Results:

North Island Long Course Surf Boat Champs (Waihi) - Third

Eastern Regional Championships (Mount Maunganui) - Third (long course), second (short course)

Northern Region Championships (Omaha) - First (long course), first (short course)

New Zealand Championships (Gisborne) - **Second** (short course)

New Zealand Surf Boat Series - Third

Plan for the future

There will definitely be some form of Meerkats crew competing in the 2020/2021 season. The whole surf boat section is trying to increase the number of surf boat rowers within the club, focussing on getting some junior crews started as well as more womens crews.

The Muriwai Meerkats







Junior Surf Report & Plans



In 1786 Robert Burns' wrote a poem to a mouse and it is that poem that the phrase, "The best laid schemes of mice and men," was coined from. The phrase means no matter how carefully a project is planned, something may still go wrong with it and this certainly applied to our 2019 - 2020 season.

Planning for this year's season commenced in the middle of the winter, with parents and kids itching to find out about the upcoming season and how they could help out. Everyone enjoyed the midwinter catch up, hatching plans for the upcoming season over brunch and reconnecting after being apart from each other for a few months.

Plans were quickly implemented with club registrations opening up in June for those wanting to kick the season off by taking part in the Northern Regional Pool Champs at the end of July and National Pool Champs at the end of August. These events are open to all our U12 and U14 year old

nippers and involve a wide range of lifequarding themed events such as, swimming with fins, tube rescues, swimming under obstacles and swimming whilst carrying a brick. As with all competitions the kids had opportunities to train with sessions taking place from 27 June through to the National Pool Champs. The training sessions took place at our countries National Aquatic Centre on Saturday mornings and at our local Muriwai pool, Fools Pools on Sunday afternoon. We were extremely lucky to have Dougie back coaching the kids this season. Being a Black Fins coach, he has some super star friends such as Commonwealth Swimmer Carina Doyle who helped out with some of the pool sessions, much to the kids

delight. After these planned regular training sessions, it was competition time and things went our way with multiple medals being won at both events and of notice Luca Joint-Rotondo claiming 2 national records in the rescue medley and brick carry.

By early September with the pool training and competitions behind us it was time to catch our breath before diving head first into the surf lifesaving season. With plans set in the middle of the year the season rolled out as planned with club registration taking place for those new to the club on Sunday 20th October. Post the registration event this year all those involved in coaching and managing the





club took part in a Good Sports Community workshop, which provided them some insights into how to get the best out of our young people. Now the prework had been done it was time for the main affair with our first club day taking place on Sunday 3 November.

This season we had chosen to run all of our age group camps at the very beginning of the year. Although this meant a heap of dashing around and organisation the benefits it gave to our nippers to get to know each other and bond were tremendous. The U14 camp took place on Saturday 2nd November and ran into our first club day and included a great team building event at the obstacle course in Matakana, where everyone ended up covered in mud and smiles. This set the tone for the U12 camp the following weekend and then the U10 camp on the following weekend. Both of these camps remained local and involved their own team building events.

Whilst these camps took place, the planned seasons normal club activities continued. Mid-week

training kicked off at Mairangi Bay, with the U12 and U14's starting on Wednesday 30th October and the U10's joining these older nippers on Mondays from 4th November. These mid-week training sessions were extremely well attended throughout the season and coached by Dougie, Samalulu Clifton with the U10's having Arabella Thompson coaching them. As the weather improved and the sea and air temps warmed up an extra Saturday training session was added at Muriwai.

Equipment wise, we kept our good fibre glass boards based at Mairangi Bay, locked in our secure trailer and added to our armoury of competition ready knee boards with 6 new Sonic boards. Whilst back on the West Coast we invested in more foam knee boards which are perfectly suited to our challenging conditions giving the kids confidence and safety. Not to be left out our youngest members of the club our U5 and U7 tadpoles scored a new fleet of boogie boards. Our gear shed and purpose-built kneeboard trailer are now stocked with some of the latest equipment thanks to our continued

support of our major sponsor PaknSave Lincoln Road. The PaknSave support was extended to a major investment to a New Zealand first, the development and implementation of a digital signing in and out system for all our nippers. The system involved every nipper being issued with a wristband that were waterproof and could be scanned by smart phones issued to the age group managers. The system enabled Nippers to be electronically signed in and out from the beach on club days, whilst giving club management emergency contact information at their fingertips and the ability to complete digital risk assessment form. The system has been entered into the Northern Region awards under the innovation category and currently being considered.

With the camps and mid-week season now under full steam ahead and Christmas approaching quickly it was time to participate in the Northern Regions first interclub event at Orewa on Sat 30 November. This event for U10's through to U14s is purely participation and gives our nippers a great chance to settle into the













standard junior surf lifesaving events. With the first half of the season almost completed the only major event left before breaking for the holidays was to hold the clubs Christmas Party on Sunday 15 December. This seasons party which marks the Christmas break was as fun packed as previous years with food trucks, the regular Santa appearance and a packed slip n slide.

After a well-deserved holiday period, the second half of the season kicked off as planned with the U10 to U14 age grouped nippers heading North to Ruakaka on 11th January for the 2nd Northern Region Interclub. This event is always well attended and as in previous years had a beach holiday feel to it. That holiday feeling quickly became a distant memory as the senior part of the club had their weekends stacked back to back with the following events:

- 1-2 Feb Northern Region Championships at Omaha
- 8-9 Feb Rookie Camp
- 15/16 Feb Papamoa Camp
- 23 Feb Club Camps
- 27 Feb 1 March Oceans National Championships held at Mount Maunganui



These events mean the club splits with the U12's and U14's being absent from the club days during most of February, but at the same time giving them some amazing experiences. This year's Oceans was the club's best competition in club history. Luca Joint – Rotondo won a gold in the flags and Mathew Mihalijevich achieving an incredible double bronze in both the U13 run swim run and the extremely gruelling Diamond event. On top of this the number of Muriwai athletes who made it to finals was standout this year. With finals day seeing 6 finalists with 3 U13 boys being in the one final. Competing in big conditions on every day ended up with Muriwai being placed 1 point behind Mairangi Bay and 5 points behind Orewa and doing

noticeably better than any of our other local West Coast beaches. I personally can't wait to my final Oceans next season and have my accommodation booked for it, 25 - 28 Feb 2021.

It was around the time of the excitement of Oceans that the world started to hear about how serious the Coronavirus disease was becoming. This disease changed rapidly not only the plans for our season end but New Zealand and the world by becoming a global pandemic. This meant that during the last few club days of the season the disease landed in New Zealand and everyone was placed into lockdown in their homes for 5 weeks. Our prize giving and end of season celebration planned for 22 March had to be postponed by not just 5 weeks but what turned out to be 3 months. The club manaed to eventually end up celebrating our season on Saturday 27 June and although not to plan, resulted in a unique event which brought joy to all who attended.

Nick Thompson Junior Surf Lead



Delegate to SLSNR Report for 2019/20 Season



Muriwai being an active part of all Delegates Meetings is increasingly crucial with the depth and scope of the SLSNR team member reports, number of matters covered increasing. Muriwai recognise the importance of participation and continues to have a 100% participation record with at least 2 from the club in attendance.

One of the ongoing challenges for SLSNR has been to maintain and increase funding for the benefit of their member clubs. Not only is there increasing competition for funding from other organisations but also a shift in focus from existing benefactors such as Foundation North and fluctuating fortunes of Lottery Grants Board. The NLS Trust has performed well with an indication pre CV19 of roughly \$370k being able to go directly to club's core operations.

The announcement recently from the Government to partially fund SLSNZ directly for the first time in history will mean a shift in governance, reporting and compliance which is still in the

early stages. The task of the Constitutional Review Committee has become even harder aligned with the reduced likelihood of being able to successfully produce and adopt a current constitution any time soon.

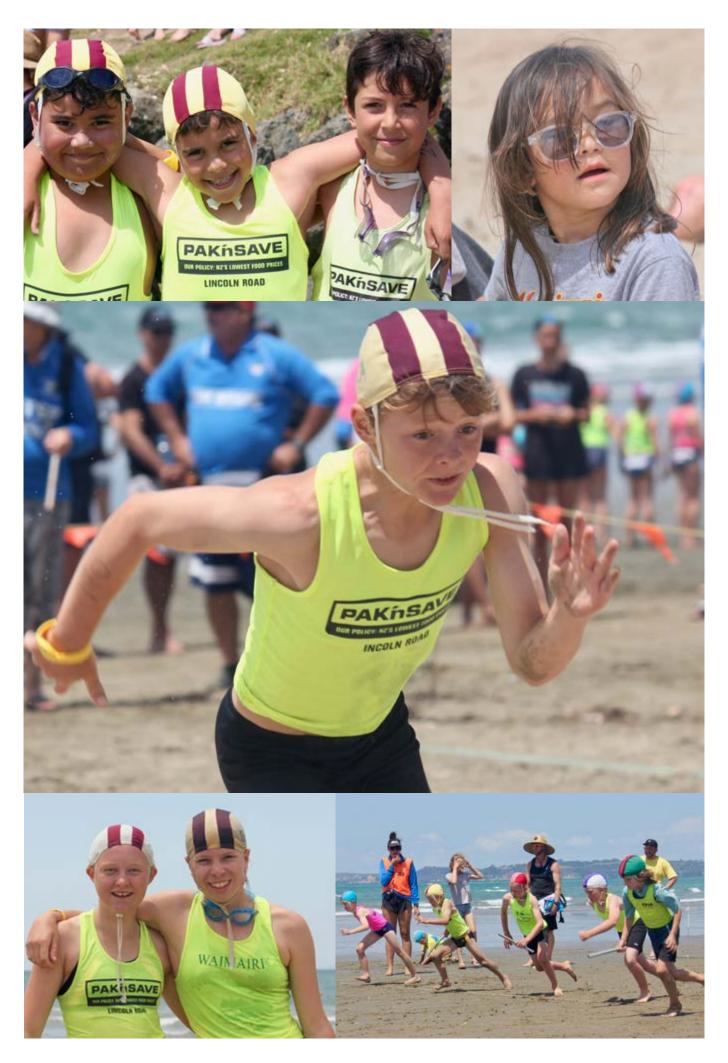
As well as abruptly ending the season, level 4 lockdown also meant the May delegates meeting was by way of Zoom and it proved to be a reasonably successful operation with focus remaining on items to hand - amazing how a crisis can give a bit of perspective on what is important. The speedy rollout of online workshops by SLSNR was a success in a number of forum subjects. There was some very useful discussion with agreement from clubs that individual beach patrolling hours should be flexible on a needs basis rather than a rigid 9 to 5 Labour Weekend to Easter template. Plus a desire for more beach sharing, i.e. sports focussed clubs to give their members west coast patrolling experience.

Investment in enhancing the digital radio network continued with the

reliability of use being very good this season. More clip-ons in the way it can be used plus connection with supporting emergency services will continue.

There are plenty if not more than usual challenges for the next season onwards and we would like to thank the team members at SLSNR for their hard working enthusiasm in our dealings.

Brendan Barry-Walsh Delegate to SLSNR



Club Welfare Report



19/20 was a great season for progressing welfare initiatives at MVLS.

The previous 18/19 was very much about establishing welfare policies, systems and processes with safety checks, and child safety policies. This year saw us implementing technology to support the safeguarding of our Tadpoles and Nippers.

MVLS trialled a technology which allowed Junior Sports team Managers to sign the children into the club with a phone application. The children were issued with a wristband, and by holding a phone to the wristband, it scanned the child into the club for the week. When they left the club at the end of the session, they had to find their Manager and scan out. What a far cry from a paper and pen!

A couple of times, there were children that didn't sign out at the end of the session. The Manager was able to identify who was missing and could call the parent's details which were also logged in the app. Thankfully we didn't have missing kids, and it was because

the parents had left without letting us know! It became part of our weekly drill that the children had to remember their bands, sign in and sign out.

This initiative really made a massive difference to the administration involved with the management of our teams and ensuring the safety of our groups. We are incredibly grateful for the support of our Sponsors which have allowed us to purchase this incredible app.

In addition, welfare was a big focus for our club this year. Welfare can be applied to a range of issues (concerns of abuse; mental health; post-traumatic stress, etc.). MVLS had no welfare incidents reported to Jaime (our Welfare Officer) this season which we are grateful for. Jaime attended a one-day workshop run by SLSNR, which provided guidance on how to detect welfare issues within our clubs and how to safeguard our members and provide support. This support includes access to

counselling helplines, specialist services, training we can access for our members, and resources that we can distribute throughout our club.

NZer's have inherently had a "she'll be right" attitude, but welfare and wellbeing can no longer sit on the periphery. We encourage all team members to speak up if they are concerned for someone (or themselves), or to make contact with the Welfare Officer if they aren't sure what to do. We are looking forward to the coming seasons, where we can further embed welfare as part of our culture and for our members to know that as members of MVLS, they are cared for and supported.

Jaime Rose-Peacock Welfare Officer



2019/2020 Financial Report

2019 - 2020 Performance Report

Muriwai Volunteer Lifeguard Service Incorporated For the year ended 30 June 2020

Prepared by Denise Maffey & Associates Ltd

Contents

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- Approval of Financial Report
- Statement of Service Performance
- Statement of Financial Performance
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- Statement of Accounting Policies
- Notes to the Performance Report

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Entity Information

Muriwai Volunteer Lifeguard Service Incorporated For the year ended 30 June 2020

'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

2019 - 2020 Performance Report Muriwai Volunteer Lifeguard Service Incorporated

Approval of Financial Report

Muriwai Volunteer Lifeguard Service Incorporated For the year ended 30 June 2020

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 2020.

APPROVED

Joanne Cooper

President

Date 11/08/2020

Statement of Service Performance

Muriwai Volunteer Lifeguard Service Incorporated For the year ended 30 June 2020

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.

	2020	2019
Description and Quantification of the Entity's Outputs		
Volunteer lifeguard hours provided	7,338	7,910

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 2020

The proper terror of the Arm of the terror of the contract of	NOTES	2020	2019
Revenue			
Donations, fundraising and other similar revenue	1	157,495	188,227
Fees, subscriptions and other revenue from members	1	28,040	38,091
Revenue from providing goods or services	1	83,146	86,052
Interest, dividends and other investment revenue	1	227	430
Other revenue	1	15,814	12,634
Total Revenue		284,722	325,433
Expenses			
Costs related to providing goods or service	2	134,100	156,018
Other expenses	2	166,435	116,892
Total Expenses		300,535	272,910
Surplus/(Deficit) for the Year		(15,812)	52,524

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

2019 - 2020 Performance Report Muriwai Volunteer Lifeguard Service Incorporated



Statement of Financial Position

Muriwai Volunteer Lifeguard Service Incorporated As at 30 June 2020

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

	NOTES	30 JUN 2020	30 JUN 2019
Assets			
Current Assets			
Bank accounts and cash	3	74,893	68,356
Debtors and prepayments	3	3,174	4,330
Inventory	3	29,176	23,708
Total Current Assets		107,243	96,393
Non-Current Assets			
Property, Plant and Equipment	5	151,482	178,028
Investments	3	11,590	11,370
Other non-current assets	3		(1)
Total Non-Current Assets		163,072	189,397
Total Assets		270,314	285,790
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	4,750	8,080
Other current liabilities	4	1,374	2,374
Total Current Liabilities		6,124	10,454
Non-Current Liabilities			
Loans	4	4,667	
Total Non-Current Liabilities		4,667	
Total Liabilities		10,790	10,454
Total Assets less Total Liabilities (Net Assets)		259,524	275,336
Accumulated Funds			
Accumulated surpluses or (deficits)		249,524	265,336
Reserves	7	10,000	10,000
Total Accumulated Funds		259,524	275,336

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

2019 - 2020 Performance Report Muriwai Volunteer Lifeguard Service Incorporated

Statement of Cash Flows

Muriwai Volunteer Lifeguard Service Incorporated For the year ended 30 June 2020

ACHER DESCRIPTION AND SERVICE ASSESSMENT OF A PROPERTY OF	2020	2019
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	165,299	196,160
Fees, subscriptions and other receipts from members	30,738	44,800
Receipts from providing goods or services	86,416	103,214
Interest, dividends and other investment receipts	227	430
Cash receipts from other operating activities	31,076	14,792
GST	(9,029)	1,916
Payments to suppliers and employees	(140,232)	(158,758)
Cash flows from other operating activities	(96,937)	(57,358)
Total Cash Flows from Operating Activities	67,559	145,196
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment		21,483
Proceeds from loans borrowed from other parties	10,472	3,000
Payments to acquire property, plant and equipment	(61,355)	(109,393)
Payments to purchase investments	(220)	(422)
Repayments of loans borrowed from other parties	(6,806)	(5,167)
Cash flows from other investing and financing activities	(3,114)	(8,776)
Total Cash Flows from Investing and Financing Activities	(61,022)	(99,275)
Net Increase/(Decrease) in Cash	6,537	45,922
Bank Accounts and Cash		
Opening cash	68,356	22,434
Closing cash	74,893	68,356
Net change in cash for period	6,537	45,922

Statement of Accounting Policies

Muriwai Volunteer Lifeguard Service Incorporated For the year ended 30 June 2020

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.

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.

2019 - 2020 Performance Report Muriwai Volunteer Lifeguard Service Incorporated

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Notes to the Performance Report

Muriwai Volunteer Lifeguard Service Incorporated For the year ended 30 June 2020

	2020	2019
L. Analysis of Revenue		
Donations, fundraising and other similar revenue		
BBQ fundraising	1,073	4,239
Donations	17,794	14,300
Fundraising	347	1,264
Grant Income	23,096	52,000
SLSNR	78.979	79,309
SLSNZ	15.607	17,114
Sponsorship	20,600	20,000
Total Donations, fundraising and other similar revenue	157,495	188,227
Fees, subscriptions and other revenue from members		
Coaching		2,522
Competition Entries		11,311
Subscriptions	28,040	24,259
Total Fees, subscriptions and other revenue from members	28,040	38,091
Revenue from providing goods or services		
Bar Income	53,173	76,642
Bar Profit to MLSAT	(2,573)	(3,700)
Club Hire		2,625
Junior Surf Competition Entries Income	13,033	
Product Sales	19,513	10,485
Total Revenue from providing goods or services	83,146	86,052
Interest, dividends and other investment revenue		
Interest Income	227	430
Total Interest, dividends and other investment revenue	227	430
Other revenue		
COVID-19 Wage Subsidy	13,533	
Other Revenue	2,280	12,634
Total Other revenue	15,814	12,634
	2020	2019
. Analysis of Expenses		
Costs related to providing goods or services		
ACC Levies	28	199
Accounting Fee	4,570	2,148
Administration	7,497	8,340
Bad Debts		115
Bank Charges	834	1,100
Bar- Product Costs	21,791	37,367

2019 - 2020 Performance Report Muriwal Volunteer Lifeguard Service Incorporated

	2020	201
Bar Wages	31,153	18,37
BBQ Direct Expenses	2,502	5,973
Coaching Direct Expense		7,73
Communication	30	3,310
Competition Direct Expense		420
Depreciation	9,507	4,177
Equipment Rental	1,601	4,028
Fundraising Expenses	30	60
General Expenses	494	3,942
KiwiSaver Employer Contributions	1,111	568
Loan interest		811
Loss on Disposal of Fixed Asset		10,916
Membership Development Course Fees	1,146	
Merchandise Purchases	7,875	9,808
Phone	986	1,080
Printing, Postage & Stationery	271	547
Professional Fees		44
Rates & Insurance	6,573	1,562
Repairs & Maintenance		535
SportsTG payment fees		862
Utilities	36,000	32,000
Total Costs related to providing goods or services	134,100	156,018
200000000000000000000000000000000000000		
ther expenses		(0.0)
Bar Expense - till variance		(33)
Bar Expenses Fuel	1,865	4,428
		107
Junior Surf Camps	7,659	888
Junior Surf Coaching Expenses	11,483	3,557
Junior Surf Competition Entries	5,513	3,752
Junior Surf Equipment Purchases	1,622	
Junior Surf General Expenses	6,542	3,222
Junior Surf Prize Giving	2,751	67
Junior Surf Repairs & Maintenance	511	
Junior Surf Uniforms	2,236	
Life Saving Depreciation	42,698	30,932
Life Saving Development	16,252	488
Life Saving Equipment Purchase	9,961	1,057
Life Saving First Aid Supplies	5,101	2,665
Life Saving Fuel	2,471	3,268
Life Saving General Expenses	3,859	6,971
Life Saving Repairs & Maintenance	2,900	6,354
lfeguard Awards	170	170
ifesaving First Aid Awards	(130)	198
Membership Development General Expenses		905
Membership Prize Giving	*	488
Sport Accomodation	The state of the s	1,113
Sport Coaching Expenses	500	
Sport Competition Entries	3,495	3,95

		-			
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Sport Depreciation	35,695	37,730
Sport Equipment Purchases		(87)
Sport General Expenses	112	1,345
Sport Repairs & Maintenance	219	658
Vehicle Expenses	2,948	2,694
Total Other expenses	166,435	116,892
	2020	2019
3. Analysis of Assets		
Bank accounts and cash		
ASB Bank Business Saver	8,019	8,012
ASB Bank Junior Surf account	1,858	25,476
ASB Bank Society Cheque	43,310	5,469
ASB Bar Account	21,056	27,748
Petty Cash float	50	50
Till float	600	600
Total Bank accounts and cash	74,893	68,356
Debtors and prepayments		
Accounts Receivable	3,174	506
less Provision for Doubtful Debts		1,071
Prepayments		2,753
Total Debtors and prepayments	3,174	4,330
Investory.		
Inventory Stock on hand - bar product	7.119	5,120
Stock on hand - clothing	22,057	18,588
Total Inventory	29,176	23,708
	-	
Investments		
Term Deposit (Val Walton Fund)	11,590	11,370
Total Investments	11,590	11,370
Other non-current assets		
Uncleared Funds		(1)
Total Other non-current assets		(1)
	2020	2019
4. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable	15,437	7,666
Club Gear Bonds	1,485	1,485
GST	(13,052)	(3,420)
Income/Payments in Advance	326	326
PAYE Payable	554	2,023
Rounding		
Total Creditors and accrued expenses	4,750	8,080

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	2020	2019
Other current liabilities		
Current Account - MLSAT	374	374
Loan - The Lifesavers Foundation	1,000	2,000
Total Other current liabilities	1,374	2,374
Loans		
Covid 19 -21 component	4,667	
Total Loans	4,667	
	2020	2019
5. Property, Plant and Equipment		
Buildings		
Buildings at cost	50,601	50,601
Accumulated depreciation - buildings	(45,984)	(45,297)
Total Buildings	4,617	5,304
Motor Vehicles		
Vehicles owned	94,073	94,073
Accumulated depreciation - vehicles owned	(55,660)	(24,956)
Total Motor Vehicles	38,412	69,116
Other Fixed Assets		
Owned fixed assets	962,294	900,939
Accumulated depreciation - fixed assets owned	(853,841)	(797,332)
Total Other Fixed Assets	108,452	103,607
Total Property, Plant and Equipment	151,482	178,028

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

	2020	2019
6. Accumulated Funds		
Accumulated Funds		
Opening Balance	275,336	222,812
Accumulated surpluses or (deficits)	(15,812)	52,524
Total Accumulated Funds	259,524	275,336
Total Accumulated Funds	259,524	275,336
	2020	2019
7. Breakdown of Reserves		
Reserves		
Val Walton Fund	10,000	10,000
Total Reserves	10,000	10,000

8. Commitments

There are no commitments as at 30 June 2020 (Last year - nil).

9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantis as at 30 June 2020 last year-nil.

	2020	2019
10. Related Parties		
Receivables		
Muriwai Lifeguard Service Amenities Trust		
Total Receivables		
Payables		
Muriwal Lifeguard Service Amenities Trust	11,595	4,255
Total Payables	11,595	4,255
Sales		
Muriwai Lifeguard Service Amenities Trust		
Total Sales		
Purchases		
Muriwai Lifeguard Service Amenities Trust	43,155	44,321
Total Purchases	43,155	44,321

11. Related Parties

Muriwal 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.

12. 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).

13. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

2019 - 2020 Performance Report Muriwai Volunteer Lifeguard Service Incorporated



87 Tapu Road Kumeu Auckland 0810

Mobile: 021 153 4361 Email: dave@smallaudit.co.nz Web: www.smallaudit.co.nz

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 2020, the statement of financial position as at 30 June 2020, the statement of accounting policies and other explanatory information.

In my opinion:

- 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 Muriwal Volunteer Lifeguard Service Incorporated as at 30 June 2020 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
- 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.
- 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

11/8/2020



Muriwai Volunteer Lifeguard Service Inc.

100 Jack Butt Lane, Muriwai Regional Park, Muriwai Beach, Auckland PO Box 526, Kumeu 0841, Auckland Phone Lifeguard Service: (09) 411 8055, Surf Club: (09) 411 8045 www.muriwaisurf.org.nz