



2021 | ANNUAL REPORT  
NEW ZEALAND WATER POLO



# NEW ZEALAND WATER POLO 2021



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# CHAIRMAN AND CHIEF EXECUTIVE REPORT

“  
Despite the challenges of today, we are preparing for the opportunities of tomorrow

The continuing disruption of Covid-19 made the year somewhat different to what was anticipated, with a long Auckland and Northland lockdown, water polo activities were halted in these areas and compromised throughout the country. One of the biggest lessons learnt was how important it is to be ready and willing to adapt to change within an uncharted and fast-moving environment. However, despite the challenges of today, we are preparing for the opportunities of tomorrow as we navigate our pathway delivering our services and work through this time.

It has been a very unfamiliar environment to work in, and very challenging for staff and stakeholders to understand and respond to the Covid-19 global pandemic. Whether it meant putting the needs of athletes and communities ahead of their own fears, or working collaboratively to find an innovative solution to a new problem – people have shown courage and determination at every turn. We are currently unsure of what the national and international events calendars will look like, however NZWP and FINA are continuing to adapt, find ways to carry on, and to keep us all safe while complying with mandates.

During 2021 it was pleasing to see several successful national competitions held after a much disrupted programme in 2020 including the National League finals weekend in April displaying many exciting matches. Atlantis Tridents had a solid 11-5 Victory over Marist Magic in the women’s final, whilst in an extremely tense and hard fought match, Marist Magic prevailed over Tauranga 13-11 in the men’s final.

Midyear NZWP underwent change, with Chris Wilson departing and the appointment of new CEO Jan Shearer. Due to the financial situation, primarily caused by the pandemic and cancellation of events, staff numbers were reduced, the office relocated, and a new interim strategy written to see the organisation through these unprecedented times and ensure the national body survived. The BOD would like to acknowledge the contribution made by Kurt Goldsworthy, Ashleigh Benny and Kirsty Whiting during their time employed at NZWP.

We welcome Jan Shearer to the role of CEO and are excited to witness the experience and energy she has brought to the organisation over the past 6 months. With a real focus on communication and community engagement she is well positioned to lead us through the challenges ahead. We also acknowledge the continued hard work of Pam Scheirlinck and Fabian Wanrooij and greatly appreciate their commitment and resilience.

At the 2021 AGM Penny Swarbrick and Deb Bowry stood down from the Board. Both Penny and Deb served on the board for several years and we thank them both for their dedication and leadership during that time. Elected onto the board at that time were Alex Howieson and Cecilia Lambie who have both made a great contribution over the past year.

There has been a shift in opportunities and focus with the successful application to HPSNZ for funding towards the NZ Women’s Paris 2024 Olympic Campaign, the successful application to NZOC Solidarity and Sport NZ for funding towards Youth and Junior Camps and development coaches, the introduction of National Selectors, Athletes Leadership Group, a team coaching approach and a number of coach development programmes that NZWP have been included in.

Within the financial constraints we currently face there is a continued focus by the organisation to enable participation at all levels, provide a national pathway for players, coaches, and referees to progress in waterpolo, enjoy their journey, and realise their goals.

We acknowledge the clubs and centres for their work in these areas and those who have taken a constructive approach to better the sport in a holistic manner for the greater good. Our desire is to better work in partnership with stakeholders, have aligned goals, be united, and all pull in the same direction.

*If you want to go fast go alone, if you want to go far go together.  
An African proverb.*

Thank you to our Board who work as volunteers providing strong governance and support for the organization, especially as we navigate these times of change.

A huge thank you to our key funding partners NZCT, Sport NZ, Pub Charity, Kap 7, FINA, and Ministry of Social Development - wage subsidy and resurgence.

*J. Shearer*  
Jan Shearer  
Chief Executive Officer

*Alastair Hulbert*  
Alastair Hulbert  
BOD Chair





# NZWP BOARD GOVERNANCE STATEMENT

The directors are responsible for the governance practices of New Zealand Water Polo Association. This statement sets out the main practices that were in operation throughout the financial year, except where otherwise indicated.

## Board of Directors

The board carries out its responsibilities according to the following mandate:

- the number of directors on the board should be no fewer than eight
- directors should possess a broad range of skills, qualifications and experience

- the board meets a minimum of five times per calendar year.
- all available information relating to items to be discussed at a meeting of the board is provided to each non-conflicted director prior to that meeting; and
- the practices of the board are subject to review and evaluation.

The board consists of four appointed and four elected directors. The chief executive officer attends all board and committee meetings except where specifically exempted during “board only” board meeting sessions. Details of the directors are set out here.

Directors are not remunerated for their time. However reasonable expenses are provided in order to carry out director duties.

The primary responsibilities of the board include:

- ensuring preparation of the annual and half-year financial statements
- establishing the long-term goals of the New Zealand Water Polo Association and strategic plans to achieve those goals
- reviewing and adopting annual budgets for the financial performance of the New Zealand Water Polo Association and monitoring results on a monthly basis
- managing risk by ensuring that the New Zealand Water Polo Association has implemented adequate systems of internal controls together with appropriate monitoring of compliance activities; and
- working with management to create member value

## Independent Professional Advice

With the prior approval of the chair, each director has the right to seek independent legal and other professional advice at New Zealand Water Polo Association’s expense concerning any aspect of New Zealand Water Polo Association’s operations or undertakings to assist in fulfilling his or her duties and responsibilities as director. Circumstances that dictate this necessity are rare and must be justifiable, if called for, to the board.

## Board Committees

The board has two standing committees, namely the Finance and Audit Committee and the Risk and Governance Committee. Other committees are formed for specific purposes as required.

**Finance and Audit (F&A) Committee:** The F&A Committee consists of three directors, at least two of whom must be appointed directors. The current directors of the committee are:

Phil Doak (Chairman), Alastair Hulbert and Megan Thomson.

The F&A Committee provides a forum for effective communication between the board and external and internal auditors. The F&A Committee reviews:

- the annual and half-yearly financial statements prior to their approval by the board
- the effectiveness of management information systems and systems of internal control, and
- the efficiency and effectiveness of the external and internal audit functions

The F&A Committee generally invites the chief executive officer, finance manager and the external and internal auditors to attend its meetings. The F&A Committee also meets with and receives regular reports from the external and internal auditors concerning any matters that arise in connection with the performance of their respective roles, including the adequacy of internal controls.

Name	Megan Thomson	Alex Howieson	Cecilia Lambie	Alastair Hulbert (Chairman)	Aleisha Clarke	Viv Scott CMIInstD, GIA	Andrew Berry MInstD	Phil Doak CMIInstD, INFINZ (Cert)
Qualifications	MBA, BA (Management), Dip Sport Science	BEd (Sec), GradDip Accounting, GradDip Commerce, GradDip HRM	MBA (Exec), BBA	BCom (Marketing)	BA (Applied Management)	MA, BA (Hons), PG Cert Governance, PG Dip Publishing, Dip Policing, Dip Business Computing	MBA (Exec), MSc Marine Science (Hons), Bsc, Dip Policing	B Com (Ag), Dip Applied Finance & Investment
Executive Leadership		•	•	•		•	•	•
Financial	•	•	•	•		•	•	•
Governance		•	•	•		•	•	•
Water Polo	•			•	•			•
Digital - Technology	•	•	•		•	•	•	•
Stakeholder Engagement	•	•	•	•	•	•	•	•
Regional Profile	•				•			



# NZWP BOARD GOVERNANCE STATEMENT

**Risk and Governance (RAG) Committee:** The current directors of the RAG Committee are: Vivienne Scott (Chairman), Aleisha Clarke, Andrew Berry and Alex Howieson.

The RAG Committee assists the board in discharging its responsibilities relative to:

- management of risk and compliance, with all statutory and regulatory human resource requirements
- assisting the chair to conduct the CEO performance appraisal and performance plan, recommend any adjustments to the CEO's remuneration, and ensure that the remuneration of the CEO's direct reports aligns with the remuneration policy, and
- overseeing and recommending governance policies and procedures, board remuneration, director appointments, annual board evaluation and board profiling
- advise the board about outstanding areas of risk requiring management action and progress to remedy in line with scheduled compliance plan
- reviewing risk and governance policies; and
- supervising special investigations when requested by the board

In addition, the committee shall examine any other matters referred to it by the board.

The RAG Committee also reviews the composition of the board annually and makes recommendations to the board where considered necessary to ensure that the board



comprises a balance of appointed and elected directors with an appropriate mix of skills and experience. When necessary, the RAG Committee seeks assistance from external advisers in connection with the suitability of applicants for board membership.

**The terms and conditions of the appointment of directors:**

These are set out in a formal letter of appointment that deals with the following matters:

- duration of appointment
- remuneration
- expectations concerning attendance at board meetings
- conflict resolution; and
- the right to seek independent legal and professional advice

**Risk Management**

The board is responsible for New Zealand Water Polo Association's system of internal controls. The board constantly monitors the operational and financial aspects of New Zealand Water Polo Association's activities. The board considers the recommendations and advice of external and internal auditors and other external advisers on the reputational, operational and financial risks that face New Zealand Water Polo Association.

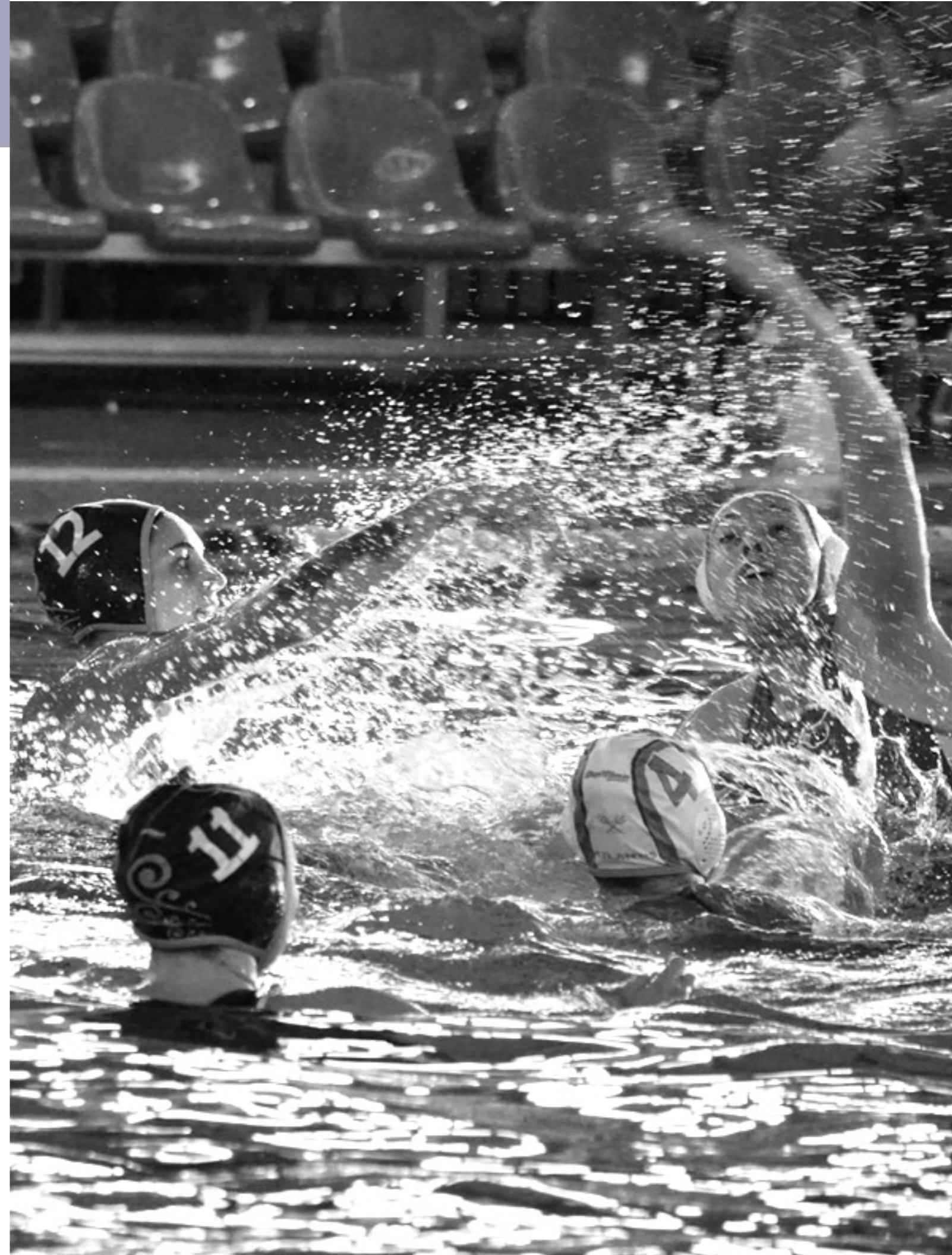
The board ensures that recommendations made by the auditors and other external advisers are investigated and, where considered necessary, appropriate action is taken to ensure that New Zealand Water Polo Association has an appropriate internal control environment in place to manage the key risks identified.

In addition, the board investigates ways of enhancing existing risk management strategies, including appropriate segregation of duties, the employment and training of suitably qualified and experienced personnel and, in conjunction with the recommendations of the F&A and RAG Committees, the scope and work programme of internal auditors.

**Board Code of Conduct**

As part of the board's commitment to the highest standards of behaviour and accountability, New Zealand Water Polo Association adopts a code of conduct to guide the board in carrying out their duties and responsibilities. The code covers such matters as:

- responsibilities to members
- relations with customers and suppliers
- employment practices; and
- responsibilities to the community





# PARTICIPATION

## Club Participants

CLUB	OPEN		UNDER 19		UNDER 12		2021
	Men	Women	Boys	Girls	Boys	Girls	Total
Atlantis City	0	8	20	103	28	40	199
Canterbury	28	28	78	65	7	6	212
Harbour City	13	1	23	37	10	10	94
Hawkes Bay	0	0	0	0	80	80	160
Hibiscus Coast	0	0	10	7	26	15	58
Hutt	23	9	36	18	13	15	114
Manawatu	15	0	34	12	12	10	83
Marist	23	13	113	58	54	37	298
Marlborough	26	7	10	21	8	13	85
Mountfort Park	5	12	35	29	13	20	114
North Harbour	39	19	104	88	20	10	280
Otago	74	55	90	108	80	74	481
Rotorua	0	10	15	15	15	15	70
Sea Wolf	8	6	108	64	56	25	267
Southland	0	0	65	25	55	45	190
Tauranga	13		91	65	90	90	349
Waikato	0	0	31	26	10	8	75
Waitakere	13	7	42	24	51	22	159
<b>Total</b>	<b>280</b>	<b>175</b>	<b>905</b>	<b>765</b>	<b>628</b>	<b>535</b>	<b>3288</b>

## Secondary School Participants

SCHOOLS	SCHOOLS	BOYS	GIRLS	TOTAL
North Island	61	347	374	721
South Island	23	142	129	271
Nationals	63	369	381	750
<b>Total</b>	<b>147</b>	<b>858</b>	<b>884</b>	<b>1742</b>

## Flippa Ball and Mini Polo

CLUB	FLIPPA BALL	MINI POLO	MODULES	SCHOOLS	TOTAL
Atlantis City	0	0	0	0	0
Canterbury	0	0	0	0	0
Harbour City	0	0	0	0	0
Hawkes Bay	0	0	0	0	0
Hibiscus Coast	0	0	0	0	0
Hutt	81	81	1	13	176
Manawatu	108	0	0	0	108
Marist	0	0	0	0	0
Marlborough	0	37	0	10	47
Mountfort Park	0	0	0	0	0
North Harbour	621	0	0	0	621
Otago	216	0	0	15	231
Rotorua	144		1	25	144
Sea Wolf	0	0	0	8	8
Southland	270	110	1	14	395
Tauranga	486	0	2	26	514
Waikato	0	0	0	0	0
Waitakere	108	0	2	11	121
NZWP Central	378			0	378
NZWP Eastern	306				306
<b>Total</b>	<b>2718</b>	<b>228</b>	<b>6</b>	<b>97</b>	<b>3049</b>

## Coaches

FLIPPA BALL	YEAR 7&8	SECONDARY	OPEN	TOTAL
116	104	151	36	407

## Referees

FINA	A Grade	B Grade	C Grade	Club
8	11	27	65	120



# NATIONAL EVENTS

## Suzuki National Water Polo League

WOMEN	MEN
1. Atlantis City Tridents	1. Marist Magic
2. Marist Magic	2. Tauranga Body in Motion
3. North Harbour Hammerheads	3. Hutt Heat
4. Mountfort Park	4. North Harbour Turtles
5. Canterbury	5. Canterbury
6. Sea Wolf	6. Waitakere Blue Devils

### Most Valuable Players:

Women: Morgan McDowell, Atlantis City Tridents

Men: Matt Lewis, Marist Magic

The 2021 NWPL Was largely run by the National League Management Group on behalf of NZWP, an advisory group formed by all clubs active in the NWPL, with each club having 1 representative.

## Suzuki Division 2 Water Polo League

WOMEN	MEN
1. Hutt Heat	1. North Harbour RJB Legacy
2. Atlantis City Tridents	2. Marist Makutu
3. Waikato	3. Waikato Koura
4. Sea Wolf	4. Harbour City Hawks
5. Otago	5. Hutt B
6. Rotorua	6. Sea Wolf Alpha
7. Waitakere Blue Diamonds	7. Waikato Mangu
	8. Palmy Pirates of Manawatu
	9. Otago
	10. Mountfort Park

### Promotion/Relegation

In 2021, the Waikato Koura earned the right to challenge the lowest ranked NWPL team (after the conclusion of the NWPL round robin phase). The Waikato Koura team beat the 6th ranked team of the NWPL, the Waitakere Blue Devils, twice out of a three-game series (8-5, 8-11, 16-8). Waikato Koura will be allowed to enter the 2022 NWPL, and the Waitakere Blue Devils have been relegated to play in the 2022 D2WPL. This was the first time this model was successfully introduced as a bridge between the NWPL and the D2WPL.

### Growth of Senior Leagues in 2021

In 2021, the number of participating teams in the senior leagues grew steeply, due to the doubling of the senior women's teams entered (there were no senior women's teams active in the D2WPL in 2020, and 7 in the 2021). The men's teams had a similar number to 2020 and 2021, which tells us that currently we are looking at a plateau with 16 senior men's teams in the country.

### Senior Team Entries Over 3 Years

	Women	Men	Total Senior Teams
2019	7	16	23
2020	6	17	23
2021	13	16	29

This would have been complemented by a number of Masters' teams in the Masters' Championships, if the event had not been cancelled due to Covid-19.

## 21 & Under National Championships

WOMEN	MEN
1. Atlantis City Tridents	1. NHWP Maroon
2. NHWP Maroon	2. Tauranga
3. Marist	3. Hutt
4. Canterbury	4. Canterbury
5. Sea Wolf	5. Sea Wolf
6. Waikato	6. Marist Men
7. Waitakere	7. Waikato
8. Hutt	8. Waitakere
	9. NHWP Black

### Most Valuable Players:

Women: Bridget Layburn, NHWP Maroon

Men: James Catlin, NHWP Maroon

### 21 & Under Team Entries Over 3 Years

	Women	Men	Total Senior Teams
2019	6	8	14
2020	Not held		
2021	8	9	17

As of 2021, the 21 & Under National Championships will be held annually. Previously, this event was only held in non-Pan Pacific Festival years. The number for both women's and men's grades is still increasing, although it is likely to plateau around 10 teams for both men and women. The decrease between 18U and 21U is due to the decline in competitive players nationally. However we have also seen that while the D2WPL grows, the 21U grade also grows.



# NATIONAL EVENTS

## 18 & Under National Championships

WOMEN	MEN
1. Atlantis Tridents	1. Sea Wolf Black
2. Canterbury	2. NHWP Maroon
3. NHWP Maroon	3. Waikato
4. Mountfort Park Toki	4. Marist Red
5. Atlantis Aqua	5. Tauranga
6. Sea Wolf Black	6. Canterbury
7. Marist Red	7. Manawatu Mako
8. Waikato	8. NHWP Black
9. Atlantis White	9. Hutt
10. Tauranga	10. Sea Wolf Grey
11. Waitakere Gold	11. Mountfort Park Toki
12. NHWP Black	12. Sea Wolf White
13. Mainland	13. Marist Blue
14. Harbour City Hawks	14. Mainland
	15. Waitakere
	16. Harbour City Hawks

### Most Valuable Players:

Women: Eve Weston, Canterbury  
Men: Boston Frost, Sea Wolf Black

## 18 & Under Team Entries Over 3 Years

	Women	Men	Total Senior Teams
2019	12	12	24
2020	7	10	17
2021	14	16	30

In 2021, 18 & Under team entry numbers were up dramatically from the year before. This is a result from running the event in Auckland, as the bigger clubs were able to enter multiple teams in the same grade. In 2020, the event was held in Christchurch and was held a few months after the first Covid-19 lockdown was held. Based on the number of teams entering each year in the NISS, SISS and NZSS competitions, there may still be room for entry number growth in this grade.

## 16 & Under National Championships - Division 1

WOMEN	MEN
1. Sea Wolf Black	1. NHWP Maroon
2. Mountfort Park Toki	2. Marist Red
3. Atlantis Tridents	3. Manawatu Mako
4. NHWP Maroon	4. Canterbury
5. Marist Red	5. Tauranga
6. Tauranga	6. Waikato
7. Canterbury	7. Marist Blue
8. Atlantis Aqua	8. Sea Wolf Black
9. Waikato Black	9. NHWP Black
10. Harbour City Hawks	10. Waitakere Gold
11. Sea Wolf Grey	11. Mountfort Park Toki

### Most Valuable Players:

Women: Tiaare Ahovelo, Sea Wolf Black  
Men: Louis Hackett, NHWP Maroon

## 16 & Under Team Entries Over 3 Years

	Women	Men	Total Senior Teams
2019	26	28	54
2020	24	22	46
2021	23	27	50

In 2021 the 16 & Under entry numbers were slightly higher than in 2020, but lower than in 2019. The 16 & Under Division 1 took place in Christchurch, however entry numbers were not affected.

## 16 & Under National Championships - Division 2

WOMEN	MEN
1. NHWP Black	1. Tauranga B
2. Waitakere Gold	2. Canterbury Red
3. Otago	3. Harbour City Hawks
4. Rotorua	4. NHWP White
5. Atlantis Navy	5= Atlantis Tridents
6. Manawatu Mako	5= Hutt
7. Atlantis White	7. Manawatu Mangopare
8. Hutt	8. Southland
9. Southland	9. Otago
10. NHWP White	10. Marist White
11. Canterbury B	11. Rotorua
12. Tauranga B	12. Waitakere Teal
	13. Hibiscus Coast Gold
	14. Canterbury Black
	15. NHWP Blue
	16. Waikato B

## 14 & Under National Championships

The 14 & Under National Championships did not take place in 2021 due to the Covid-19 lockdown measures between August and December 2021.

### Most Valuable Players:

Women: Cooper Godbold, NHWP Black  
Men: Ryan Kingsbeer, Tauranga B





# NATIONAL EVENTS

## NZ Secondary Schools' National Championships - Div 1

GIRLS	BOYS
1. Diocesan Premier	1. Hamilton Boys' High
2. Rangitoto College	2. Rangitoto College
3. Rangī Ruru	3. Sacred Premier
4. St Kentigern College Girls	4. Tauranga Boys' College
5. St. Cuthbert's Premier	5. Palmerston North Boys' High
6. Baradene	6. Auckland Grammar
7. Aquinas College	7. St. Bede's College
8. Hamilton Girls' High	8. Westlake Boys' High School
9. Westlake Girls' High	9. King's College
10. Western Springs Eels Girls	10. Mt. Albert Grammar
11. Epsom Girls Grammar	11. Rosmini College
12. St Mary's College	12. St. Peter's College
13. Diocesan Senior A	13. St. Kentigern College
14. Kristin Premier Girls	14. Kristin Premier Boys
15. Carmel College	15. Sacred A1

### Most Valuable Players:

Women: Sophie Shorter-Robinson, Diocesan Premier  
Men: Kieran Van Staden, HBHS

## NZ Secondary Schools' National Championships - Div 2

GIRLS	BOYS
1. St. Margaret's College	1. Western Springs Eels Boys
2. Mt. Albert Grammar	2. Christchurch Boy's High
3. St. Cuthbert's B	3. John Paul College
4. Diocesan Senior B	4. King's High School
5. Mt. Maunganui College Girls	5= Rosmini College B
6. Long Bay College	5= Hamilton Boys' High B
7. Marlborough Girls' College	7. Palmerston North Boy's High B
8. Waikato Diocesan	8. Avondale Mixed
9. Christchurch Girls' High	9. Tauranga Boys' College B
10. St. Cuthbert's C	10. Northcote
11. Cambridge High Combined	11. Orewa
12. Takapuna Grammar	12. Auckland Grammar Gold
13. Diocesan Senior C	13. St. Bernard's College
14. Otumoetai College	14. Takapuna
15. Fraser Fairfield Combined	15. Scot's College
	16. Silverstream

### Most Valuable Players:

Women: Georgia Reed, St. Margaret's College  
Men: Fergus Reay, Western Springs Eels Boys

## North Island Secondary Schools' Championships - Div 1

GIRLS	BOYS
1. Diocesan Premier	1. Hamilton Boys' High
2. Rangitoto College	2. Rangitoto College
3. St. Cuthbert's Premier	3. Westlake Boys' High
4. Diocesan Senior A	4. Sacred Premier
5. St. Kentigern College Girls	5. Palmerston North Boys' High
6. Baradene	6. King's College
7. Western Springs Eels Girls	7. Auckland Grammar School
8. Carmel College	8. St. Kentigern College Boys
9. Westlake Girls' High	9. Rosmini College
10. Hamilton Girls' high	10. Tauranga Boys' College
11. St. Cuthbert's B	11. Mt. Albert Grammar
12. Kristin Premier Girls	12. St. Peter's College
13. Aquinas College	13. Kristin Premier Boys
14. St. Mary's College	
15. Wellington East Girls	
15. Hutt Valley High	

### Most Valuable Players:

Women: Sophie Shorter-Robinson, Diocesan Premier  
Men: Matt Lander, HBHS

## North Island Secondary Schools' Championships - Div 2

GIRLS	BOYS
1. Mt. Maunganui College	1. John Paul College
2. Diocesan B	2. Tauranga Boys' College B
3. Mt. Albert Grammar	3. Westlake Boys' High B
4. Epsom Girls' Grammar	4. Palmerston North Boy's High B
5. Palmerston North Boy's High	5= Western Springs Eels Boys
6. King's College	5= Rongotai College
7. Waikato Diocesan	7. Hamilton Boys' High B
8. Rototuna	8. Hutt Valley High
9. St. Peter's Cambridge	9. Glendowie College
10. Diocesan C	10. Rosmini Senior B
11. St. Cuthbert's Black	11. Selwyn College
12. Macleans Composite	12. Green Bay Mixed
13. Wellington High School	13. Northcote College
14. St. Cuthbert's D	14. Cambridge High
	15. Mt. Roskill Grammar
	16. Long Bay College

### Most Valuable Players:

Women: Katie Parkinson, Mt. Maunganui College  
Men: Josh Balmer, John Paul College

## South Island Secondary Schools' Championships

GIRLS	BOYS
<b>GIRLS A GRADE</b>	<b>BOYS A GRADE</b>
1. Rangī Ruru	1. St. Bede's A
2. St Margaret's College	2. St. Andrews
3. Christchurch Girls	3. Christ College
4. Otago Girls	4. Christchurch Boys' High A
5. Villa Maria	5. Burnside Boys
6. St. Hilda's	6. Shirley Boys
	7. King's High School
<b>GIRLS B GRADE</b>	<b>8. Verdon College</b>
1. Southland Girls	9. Mainland
2. Canterbury Combined	10. St. Bede's B
3. Mainland	11. Christchurch Boys' High B
4. St. Andrews	12. Shirley Boys B
5. Burnside Girls	

### Most Valuable Players:

Women: Eve Weston, Rangī Ruru  
Men: Sam Rochford, St. Bede's

### Most Valuable Goalies:

Women: Hayley Bond, Rangī Ruru  
Men: Ben Steel, St. Bede's

## School Competition Team Entries Over 3 Years

	NISS	SISS	NZSS
2019	54	22	61
2020	Not held due to Covid-19 lockdown		
2021	60	23	63

## Intermediate Event Growth Numbers

	2019	2020	2021
Winter Festival	47	43	52
Tim Sonderer Memorial	48	42	42
Festival of Olympic Hopefuls	46	17 *	23 **
North Island Year 7&8 Festival	50	33*	44**

\* Rescheduled after lockdown  
\*\* Rescheduled, then cancelled

## New Zealand Water Polo Events Canceled Due to Covid-19 in 2021

12 & Under Festival Of Olympic Hopefuls
NZ Open Masters Championship
Tim Sonderer Memorial Tournament
North Island Year 7 & 8 Festival
North Island Year 9 & 10 Cup
14 & Under National Championships

Unfortunately, in 2020, due to Covid-19, the above events were unable to proceed.

However in 2021, New Zealand Water Polo received the highest number of entries for school events to date, with a good number of South Island teams traveling to the North Island for Schools' Nationals Division 1 or 2.

### Impact of Cancelled Events:

The cancellation of the Intermediate aged tournaments have led to a large loss of surplus. The 14 & Under age group has not seen any or hardly any activity in 2021. While this could lead to a small uptake in team entries in 2022, it is likely that clubs have struggled to retain members in this age group and this will lead to a decrease in overall members in 2022.



# PERFORMANCE PROGRAMME

In 2021, the Performance Programme was heavily impacted by the Covid pandemic with no overseas travel, limited camps and many local and national events cancelled.

A review of the High Performance Programme was commissioned by the Board, and undertaken by external providers throughout the year. This was well received by the community and gave stakeholders an opportunity to contribute by sharing their experiences and ideas. The recommendations were accepted and a roll out of these has begun.

### NZ Women

In September, 2021 Angie Winstanley-Smith was re-appointed as the NZ Women's Coach through to 2024.

Angie commented 'I am really excited to get started and to try and reach our goal of Olympic Qualification. I have so much belief in the current group of athletes within New Zealand with many more making waves overseas. We now embark with the goal of achieving something we have never achieved, so we will have to behave and train in a manner that we haven't ever. The journey, I am sure, will be worthwhile and I will give 100% to the challenge that lies ahead'.

High Performance Sport New Zealand (HPSNZ) announced that NZWP will receive \$101k p.a. for the Women's Olympic Campaign through to 2024.

Angie Winstanley-Smith was selected for the HPSNZ Te Hāpaitanga Cohort 2 women's coaching initiative, as one of 16 NZ women. It's a holistic coach development initiative designed to enable more women into a career in high performance coaching in Aotearoa-New Zealand.

Over 18 months Te Hāpaitanga will provide Angie a range of opportunities that test and develop her coaching capability and help her develop new skills to navigate a complex and challenging career in high performance sport.

### NZ Men

NZ Water Polo is working towards appointing coaching staff and subsequently selecting a men's squad.

### NZ Youth Squad Announcement

Squads were announced in August 2021 and are training towards the FINA Youth World Championships in August 2022

### 2021 NZ Junior Men & Women

NZ Water Polo made the difficult decision not to send teams to the Czech Republic (Men) and Israel (Women) for the FINA World Junior Waterpolo Champs due to the ongoing travel restrictions and health risk due to the pandemic.

Together with Australia Water Polo, NZ Water Polo planned the Under 20 Trans-Tasman Test Series which was to take place at AUT Millennium in Auckland in June.

Unfortunately, Australia Water Polo made the tough decision to withdraw from the event due to a significant rise in Covid -19 cases resulting in border closures between the 2 countries.

The following athletes had been selected for this series:

#### NZ Junior Women:

- Samantha Bright (Atlantis City)
- Bene Catlin (North Harbour)
- Rachel Dean (North Harbour)
- Lucia Doak (North Harbour)
- Jessica Ingram (Sea Wolf)
- Issy Jackson (Atlantis City)
- Abbey Keyte (Marist)
- Bridget Layburn (North Harbour)
- Samantha Milicich (Marist)
- Georgia Milne (Canterbury)
- Chelsea Oliver (Marist)
- Ella Palmer (Sea Wolf)
- Violette Perry (Atlantis City)
- Olivia Pickering (Sea Wolf)
- Millie Quin (Atlantis City)
- Sophie Shorter (Marist)
- Darcy Spark (North Harbour)
- Sarah Stewart (North Harbour)
- Clodagh Weir (North Harbour)
- Eve Weston (Canterbury)

#### NZ Junior Men:

- Theo Bos (Tauranga)
- Ben Gardner (Marist)
- Amosa Gould (Sea Wolf)
- Flynn Howarth (North Harbour)
- Lucas Hannah (Marist)
- Campbell Hulbert (Hutt)
- Matt Lander (Waikato)
- Jarrold Matthews (North Harbour)
- Kelly McDowell (Hutt)
- Taine Pickering (Sea Wolf)
- Darius Porter (Canterbury)
- Jack Preston (Tauranga)
- Sam Ratima (Hutt)
- Billy Simpson (Hutt)
- Andrei Soldatovic (North Harbour)

Coach: Zoli Boros

Coach: Angie Winstanley-Smith



### Kiwis overseas

Whilst the pandemic has dampened New Zealand National teams hopes it certainly hasn't stopped many of our athletes succeeding internationally. The following Kiwis are currently flying the flag high at college, university or professional programs:

Name	College/University
Libby Alsemgeest	University of Michigan
Hamish Bonnar	West Valley Athletics
Samantha Bright	Mount St Mary's
Shinae Carrington	Marist College
Rachel Dean	Marist College
Lucia Doak	University of San Diego
Ben Fleming	UC Davis
Libby Gault	University of Hawaii
Maddy Gault	LMU
Kiahi Horan	Mount St Mary's
Kaitlin Howarth	Fresno State
Jess Ingram	Marist College
Malia Josephson	Wagner
Bronson Larsen	Sydney University
Bridget Layburn	University of Hawaii
Heather Lock	Salem College
Morgan McDowall	University of Hawaii
Matt Morris	Long Beach State
Emily Nicholson	Fresno State
Chelsea Oliver	Long Beach State
Tate Renata	St Francis
Joe Schuler	Sydney University
Loui Schuler	Sydney University
Billy Simpson	St Francis
Kelsey Snelgar	LMU
Matt Taylor	Olympic Club SF
Eve Weston	Eger - Hungary



# REFEREE REPORT

## 2021 Referee Report

The previous year, from a refereeing perspective, was not a particularly positive one. In our second year with Covid-19, we were fortunate to be able to complete the first seven months of the water polo calendar, with only a minimum of interruptions. The year came skidding to a halt with the onset of the Delta variant in mid-August, with all National events eventually being cancelled.

I was able to deliver referee education, with three courses occurring during May in Auckland, Hamilton, and Dunedin, respectively. A second Auckland course was delivered in June, while Michael Brooks was able to deliver a Tauranga course in August just before the Level 4 lockdown.

An important development in terms of education delivery: Jack Dymond sat in on the Dunedin course, and Ryan McEwen the second Auckland course, learning how the material should be presented, as well as contributing comments on how to reform the course going ahead. Both will now be able to deliver the course material, expanding the number of instructors to four.

The only confirmed FINA international appointment was myself for the Tokyo Olympics. One unfortunate result of New Zealand Water Polo not being able to participate in the FINA calendar is number of NZ referees nominated to the FINA list has dropped from seven to three.

Domestically, with the gutting of the competition calendar from August to the end of the year, we also lost the opportunity to mentor and evaluate newer referees at competitions in which they are best suited to improve their skills. I hope we can get this back on track for 2022.

Administratively, work is continuing on developing domestic referee programs. A decision has been made to create the base or entry position of Local Referee. This will be an online learning program, including a knowledge check component. The intent is to have all minor officials provided for a game to be, at minimum, registered local referees. To facilitate local referees, each centre or club will have a Local Referee Co-ordinator. This individual will steer prospective referees to the online material, oversee the development of local referees, and liaise with the Director of Referees.

Material for both of these roles is being finalised and will then be transferred into an e-learning platform.

Respectfully submitted,  
John W. Waldow,  
National Director of Referees,  
New Zealand Water Polo

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF NEW ZEALAND WATER POLO ASSOCIATION INCORPORATED

#### Opinion

We have audited the consolidated financial statements of New Zealand Water Polo Association Incorporated ("NZWP") and its controlled entity (together, "the Group"), which comprise the consolidated statement of financial position as at 31 December 2021, and the consolidated statement of revenue and expense, consolidated statement of movements in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at 31 December 2021, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") issued by the New Zealand Accounting Standards Board.

#### Basis for Opinion

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

Other than in our capacity as auditor we have no relationship with, or interests in, NZWP or its controlled entity.

#### Other Information

The directors are responsible for the other information. The other information obtained at the date of this auditor's report is information contained in the annual report but does not include the consolidated financial statements and our auditor's report thereon.

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Directors' Responsibilities for the Consolidated Financial Statements

The directors are responsible on behalf of the Group for the preparation and fair presentation of the consolidated financial statements in accordance with PBE Standards RDR, and for such internal control as the directors determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

#### Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

A further description of our responsibilities for the audit of the financial statements is located at the External Reporting Board's website at: <https://www.xrb.govt.nz/assurance-standards/auditorsresponsibilities/audit-report-7/>.

This description forms part of our auditor's report.

#### Who we Report to

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



BDO Auckland  
Auckland New  
Zealand  
11 March 2022

# FINANCIAL REPORT

## CONSOLIDATED FINANCIAL STATEMENTS

### Consolidated Statement of Revenue and Expense

For the 12 month period ended 31 December 2021

	NZWPA	
	Dec-21	Dec-20
	\$	\$
Revenue	1,213,537	1,327,834
Elimination of inter Revenue Centre Income and Expenses	(26,217)	(73,558)
<b>TOTAL REVENUE</b>	<b>1,187,320</b>	<b>1,254,276</b>
<b>NET REVENUE CENTRES SURPLUS</b>	<b>195,243</b>	<b>145,935</b>
<b>NET SERVICE CENTRES DEFICIT</b>	<b>(269,583)</b>	<b>(333,828)</b>
<b>TOTAL DEFICIT FOR THE PERIOD</b>	<b>(74,340)</b>	<b>(187,892)</b>
<b>REPRESENTED BY:</b>		
<b>REVENUE CENTRES</b>		
<b>Competition</b>		
Income	384,431	349,821
Expenses	(275,492)	(268,570)
<b>Competition Surplus</b>	<b>108,939</b>	<b>81,251</b>
<b>Flippa Ball</b>		
Income	181,724	194,109
Expenses	(102,590)	(124,343)
<b>Flippa Ball Surplus</b>	<b>79,134</b>	<b>69,766</b>
<b>Commercial Activities</b>		
Income	209,464	397,385
Expenses	(202,293)	(402,467)
<b>Commercial Surplus/Deficit</b>	<b>7,171</b>	<b>(5,082)</b>
<b>NET REVENUE CENTRES SURPLUS</b>	<b>195,244</b>	<b>145,935</b>
<b>SERVICE CENTRES</b>		
<b>Development</b>		
Income	21,370	739
Expenses	(17,758)	-
<b>Development Surplus</b>	<b>3,612</b>	<b>739</b>
<b>High Performance Teams</b>		
Income	44,595	88,808
Expenses	(78,546)	(132,154)
<b>High Performance Deficit</b>	<b>(33,951)</b>	<b>(43,346)</b>
<b>Human Resources</b>		
Income	-	9,170
Expenses	(474,495)	(460,814)
<b>Human Resources Deficit</b>	<b>(474,495)</b>	<b>(451,644)</b>
<b>Administration</b>		
Income	371,830	287,097
Expenses	(136,702)	(127,379)
<b>Administration Surplus</b>	<b>235,128</b>	<b>159,718</b>
<b>The Foundation – High Performance</b>	<b>124</b>	<b>705</b>
<b>NET SERVICE CENTRES DEFICIT</b>	<b>(269,582)</b>	<b>(333,828)</b>

### Consolidated Statement of Movements in Equity

For the 12 month period ended 31 December 2021

	NZWPA	
	\$	\$
Opening Accumulated Funds	350,876	538,768
Total deficit for the period	(74,340)	(187,892)
<b>Closing Accumulated Funds</b>	<b>276,536</b>	<b>350,876</b>

Accepted for and signed on behalf of New Zealand Water Polo Association Incorporated



Alastair Hulbert

Dated: 11 March 2022



Phil Doak

Dated: 11 March 2022

# FINANCIAL REPORT

## CONSOLIDATED FINANCIAL STATEMENTS

### Consolidated Statement of Financial Position

As at 31 December 2021

	Notes	NZWPA	
		Dec-21	Dec-20
		\$	\$
<b>Assets</b>			
<b>Current Assets</b>			
Bank Accounts Operations		89,849	169,746
Bank Accounts Foundation		32,959	32,835
Cash and Cash Equivalents		122,808	202,581
Term Deposits		164,902	164,062
Short Term Investments		164,902	366,643
Stock on hand		19,575	23,109
Debtors		13,915	49,650
Less : Doubtful Debt Provision		(696)	(2,482)
Net Debtors		13,219	47,167
GST Refund Due		-	14,611
Prepayments & Accrued Income	N5	20,709	26,251
<b>Total Current Assets</b>		<b>341,213</b>	<b>477,781</b>
<b>Property, Plant and Equipment</b>	N8	<b>6,608</b>	<b>10,199</b>
<b>Total Assets</b>		<b>347,821</b>	<b>487,980</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accrued Expenses	N7	16,931	33,630
Creditors		29,424	81,706
Fees Received in Advance	N6	1,619	7,619
GST Due		9,162	-
Referees Fines Fund		4,149	4,149
Grants Received in Advance	N4	10,000	10,000
<b>Total Current Liabilities</b>		<b>71,285</b>	<b>137,103</b>
<b>Total Liabilities</b>		<b>71,285</b>	<b>137,103</b>
<b>Total Net Assets</b>		<b>276,536</b>	<b>350,877</b>
<b>Represented By:</b>			
Accumulated Funds		350,876	538,769
Total Deficit for the year		(74,340)	(187,892)
		<b>276,536</b>	<b>350,877</b>

### Consolidated Statement of Cash Flows

For the 12 month period ended 31 December 2021

	NZWPA	
	Dec-21	Dec-20
	\$	\$
Cash received from customers and players	963,809	943,689
Cash received from grants	249,422	247,011
Cash paid to suppliers and employees	(1,293,734)	(1,447,138)
<b>Net cash flows from operating activities</b>	<b>(80,503)</b>	<b>(256,438)</b>
Interest received	1,913	5,075
Acquisition of property, plant and equipment	(1,706)	(3,840)
Proceeds from property, plant and equipment	1,362	2,132
Investment in Term Deposits	(164,902)	(164,063)
Maturing of Term Deposits	164,063	437,513
<b>Net cash flows from investing activities</b>	<b>730</b>	<b>276,817</b>
<b>Net increase/decrease in cash and cash equivalents</b>	<b>(79,773)</b>	<b>20,379</b>
<b>Cash and cash equivalents at the beginning of the financial year</b>	<b>202,581</b>	<b>182,202</b>
<b>Cash and cash equivalents at the end of the financial year</b>	<b>122,808</b>	<b>202,581</b>
Cash and cash equivalents comprises of:		
Bank Accounts Operation	89,849	169,746
Bank Accounts Foundation	32,959	32,835
<b>Total cash and cash equivalents</b>	<b>122,808</b>	<b>202,581</b>

## Notes to the Consolidated Financial Statements

For the 12 month period ended 31 December 2021

### 1. Statement of Accounting Policies

#### A) i) Entity Reporting

New Zealand Water Polo Association Inc. is an Incorporated Society registered under the Incorporated Societies Act 1908 and a registered Charity under the Charities Act 2005. These consolidated financial statements comprise the society and its controlled entity, the New Zealand Water Polo Foundation (together - the Group). The Society established the New Zealand Water Polo Foundation under the Charitable Trusts Act 1957 on the 25 September 2014. The objective of the foundation is to support sporting or charitable purposes and in particular, through education, coaching grants and the development of facilities, to encourage the participation of youth in NZ in the sport of water polo.

For the purposes of financial reporting, the Group is a public benefit entity (not-for-profit).

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice "GAP".

For the purposes of financial reporting, they comply with PBE Accounting Standards Not-For-Profit and Tier 2 reduced disclosure concessions have been applied.

The Group has elected to report in accordance with PBE Accounting Standards Not-For-Profit Tier 2 and is eligible to report under those standards on the basis that it does not have public accountability and has total annual expenses of less than \$30 million.

The statement of cash flows has been prepared using the direct method. The financial statements are prepared on an accrual basis. The consolidated financial statements are prepared on a going concern basis.

#### ii) Presentation Currency

The consolidated financial statements are presented in New Zealand dollars and have been rounded to the nearest dollar, except when otherwise indicated.

#### iii) Basis of consolidation

Business combinations are accounted for using the acquisition method as at the acquisition date, which is the date on which control is transferred to the Group. Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. In assessing control, the Group takes into account potential voting rights that currently are exercisable.

#### Controlled Entities

Controlled entities are those entities controlled, directly or indirectly, by the Society. The financial statements of controlled entities are included in the financial statements using the purchase method of consolidation.

#### Transactions eliminated on consolidation

All intra-group transactions and balances are eliminated on consolidation.

#### B) Measurement Base

The measurement system adopted is that of historical cost.

#### C) Specific Accounting Policies

The following specific accounting policies, which materially affect the measurement of consolidated financial results and consolidated financial position, have been adopted in the preparation of the consolidated financial statements.

##### Accounts Receivable

Accounts receivable are recognised and carried at original invoice amount less any allowance for any uncollectable amounts. Individually impaired accounts receivable relates to debtors for whom there is objective evidence of inability to pay. Accounts receivable are financial assets that are classified as loans and receivables.

##### Valuation of Inventories

Inventories are stated at the lower of cost and net realisable value after making due allowance for damaged and obsolete stock.

##### Goods & Services Tax

All amounts are shown exclusive of GST, with the exception of accounts receivable and accounts payable which are shown inclusive of GST.

##### Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash which are subject to an insignificant risk of changes in value, and bank overdrafts. Term deposits with an original maturity of more than three months do not form part of the cash and cash equivalents and are recorded separately in the statement of financial position.

## Notes to the Consolidated Financial Statements Cont.

For the 12 month period ended 31 December 2021

#### Employee benefits

Short term employee benefit liabilities are recognised where the group has a legal or constructive obligation to remunerate employees for services provided and that are expected to be settled wholly before 12 months after the reporting date. Short-term employee benefits are measured on an undiscounted basis and expensed in the period in which the services are provided.

Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans are recognised as an employee benefit expense in surplus or deficit in the periods during which services are rendered by employees.

#### Financial instruments - accounting policy

The Group initially recognises financial instruments when the Group becomes a party to the contractual provisions of the instrument.

The Group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Group is recognised as a separate asset or liability.

The Group derecognises a financial liability when its contractual obligations are discharged, cancelled, or expire. The Group also derecognises financial assets and financial liabilities when there have been significant changes to the terms and/or the amount of contractual payments to be received/ paid.

The Group classifies its financial assets loans and receivables.

The Group classifies its financial liabilities as at amortised cost.

Financial instruments are initially measured at fair value, plus directly attributable transaction costs.

Subsequent measurement is dependent on the classification of the financial instrument and is specifically detailed in the accounting policies below.

##### Loans and receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market.

Loans and receivables are subsequently measured at amortised cost using the effective interest method, less any impairment losses. Loans and receivables comprise cash and cash equivalents, term deposits and debtors.

##### Amortised cost financial liabilities

Financial liabilities classified as amortised cost are non-derivative financial liabilities that are not classified as fair value through surplus or deficit financial liabilities.

Financial liabilities classified as amortised cost are subsequently measured at amortised cost using the effective interest method.

Financial liabilities classified as amortised cost comprise creditors and accrued expenses.

#### D) Changes in Accounting Policies

The accounting policies set out in these financial statements have been applied consistently to all periods presented. There are no new standards or amendments applicable to the Group for the current year.

#### E) Comparatives

The current period consolidated financial statements of the Group are for the twelve months ended 31 December 2021. The comparative figures are for the 12 months ended 31 December 2020. Certain prior year balances have been reclassified to ensure consistency with current year's presentation.

#### F) Use of estimates and judgements

The preparation of the consolidated financial statements in conformity with PBE Accounting Standards Tier 2 requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected. There are no significant judgements or estimates made in the preparation of these financial statements.

### 2. Taxation

The Group is exempt from income tax under Income Tax Act 2007 on income earned for charitable purposes in New Zealand.

# FINANCIAL NOTES

## Notes to the Consolidated Financial Statements Cont.

For the 12 month period ended 31 December 2021

### 3. Total deficit for the Period

After deducting the following:

	NZWPA	
	Dec-21	Dec-20
	\$	\$
Bad & Doubtful Debts	696	3,878
Depreciation	3,934	5,316
Defined Contribution Plan Expense (Kiwisaver)	7,996	9,085
Employee Benefit Expenses (Salaries)	358,109	365,447

### 4. Revenue

#### Revenue - Accounting policy

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

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

#### Revenue from exchange transactions

##### Player Revenue

Player revenue is recognised when the services have been provided. Amounts received in advance are recognised as a liability until such time as the services have been provided.

##### Competition fees

Revenue from competition fees is recognised once the related competition has been held.

##### Pool hire revenue

Revenue from pool hire is recognised when the related facilities are used by the customer.

#### Revenue from non-exchange transactions

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

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

-It is probable that the associated future economic benefit or service potential will flow to the entity, and

-Fair value is reliably measurable.

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

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

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

-The amount of the obligation can be reliably estimated.

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

##### Sponsorship

Revenue from sponsorship agreements is recognised as the related services are provided in accordance with the terms of the sponsorship agreements

##### Grants and Donations

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

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

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

## Notes to the Consolidated Financial Statements Cont.

For the 12 month period ended 31 December 2021

Donor Institution	NZWPA	
	Dec-21	Dec-20
	\$	\$
FINA	8,632	9,882
NZ Community Trust	74,843	16,143
Ministry of Social Development	99,237	110,638
Oravida	-	10,000
Pub Charity	11,710	-
Sport New Zealand	55,000	110,000
<b>Total</b>	<b>249,422</b>	<b>256,663</b>

Revenue by category	Dec-21	Dec-20
	\$	\$
Grants and Donations	249,422	255,833
Sponsorship	47,600	48,700
Competition Fees	566,155	543,904
Player Fees	60,383	12,637
Pool Hire	180,803	321,720
Registration & Affiliation fees	69,132	57,634
Other Income	13,825	13,848
<b>Total</b>	<b>1,187,320</b>	<b>1,254,276</b>

Received in Advance	Dec-21	Dec-20
	\$	\$
Grants received in period not yet spent:		
Sport New Zealand	10,000	10,000
<b>Total</b>	<b>10,000</b>	<b>10,000</b>

### 5. Prepayments and Accrued Income

Prepayments relate to expenditure paid in the current financial period but relating to future periods.

Accrued income relates to income earned in the current financial period but not yet received.

	NZWPA	
	Dec-21	Dec-20
	\$	\$
Interest	613	400
Sacred Heart Pool Hire	-	21,026
National Mini Storage	1,941	2,145
University Games Deposit	16,337	-
FINA AOSP	-	2,679
Payroll Accrual	1,818	-
<b>Total</b>	<b>20,709</b>	<b>26,250</b>

### 6. Fees Received in Advance

Revenue relating to future periods but received during the current financial period:

Women's High Performance	1,619	1,619
National League	-	6,000
<b>Total</b>	<b>1,619</b>	<b>7,619</b>

### 7. Accrued Expenses

	NZWPA	
	Dec-21	Dec-20
	\$	\$
Annual Leave	5,131	18,868
Audit	10,000	8,700
Referee Match Fees	-	4,700
Staff payroll	1,800	1,362
<b>Total</b>	<b>16,931</b>	<b>33,630</b>



# FINANCIAL NOTES

## Notes to the Consolidated Financial Statements Cont.

For the 12 month period ended 31 December 2021

### 8. Property Plant and Equipment

Property, Plant and Equipment are included at cost less accumulated Depreciation. Depreciation is calculated using the diminishing value method (D.V) at the following rates:

Furniture	18% - 50%	D.V.
Software & equipment	40%	D.V.
Water polo equipment	25% - 67%	D.V.

When an item of property, plant and equipment is disposed of, any gain or loss is recognised in the statement of revenue and expense, calculated as the difference between the sale price and the carrying value of the item. The Group assesses the carrying value of each fixed asset annually. Where the estimated recoverable amount of the asset is less than its carrying amount, the asset is written down. This impairment loss is recognised in the statement of revenue and expense. The Group has reviewed property, plant and equipment for impairment and found no case of any significant impairment of their value.

	Opening Cost	Opening Accum Dep	Opening Book Value	Cost Debits	Cost Credits	Accum Dep Debits	Accum Dep Credits	Closing Cost	Closing Accum Dep	Closing Book Value
<b>31/12/2021</b>										
Software & Computers	14975	6769	8206	1706	3056	1694	3374	15488	10312	5176
Water Polo Equipment	4625	2633	1992	0	0	0	5599	4625	3192	1433
	<b>19,600</b>	<b>9,402</b>	<b>10,198</b>	<b>1,706</b>	<b>3,056</b>	<b>1,694</b>	<b>8,973</b>	<b>20,113</b>	<b>13,504</b>	<b>6,609</b>
<b>31/12/2020</b>										
Software & Computers	11,135	2,365	8,770	3,840	0	0	4,404	14,975	6,769	8,206
Water Polo Equipment	4,625	1,720	2,904	0	0	0	912	4,625	2,633	1,992
	<b>15,760</b>	<b>4,085</b>	<b>11,674</b>	<b>3,840</b>	<b>0</b>	<b>0</b>	<b>5,316</b>	<b>19,600</b>	<b>9,402</b>	<b>10,198</b>

### 9. Commitments

There were no capital expenditure commitments as at 31 December 2021. (December 2020: \$nil)

#### Leases

Operating leases are those where all the risks and benefits incidental to ownership are retained by the lessor. Operating lease payments are expensed in the periods that the amounts are payable. The office lease was cancelled in September and all remaining leases relate to vehicles

	NZWPA	
	Dec-21	Dec-20
	\$	\$
Less than one year	10,068	184,145
Between one and five years	2,517	103,514
More than five years	-	-
<b>Total</b>	<b>12,585</b>	<b>287,658</b>

Total lease expense recognised in the consolidated statement of revenue and expense for the year is \$146,654 (2020: \$360,176).

### 10. Contingent Liabilities and Assets

No contingent liabilities / assets are known to exist at balance date. (December 2020: \$nil)

### 11. Related Party

Key management personnel include the trustees of the society. Remuneration and other benefits are as follows:

	2021 No. Personnel	2021 No. Personnel	2021 Remuneration	2020 Remuneration
Trustees (3)	3	3	-	-
Senior management FTE	1	1	102,757	124,782
<b>Total</b>			<b>102,757</b>	<b>124,782</b>

### 12. Subsequent Events

There have been no events subsequent to balance date which would materially affect the consolidated financial statements. (December 2020: nil)

### 13. COVID-19

COVID-19 was declared a pandemic by the World Health Organisation on 11 March 2020.

Since this date, New Zealand has been in various alert levels which has affected movement in and out of the country and at times prevented sporting events and gatherings from taking place.

These measures impacted the Group's ability to hold competitions and generate income from pool hire.

The Group was able to cut costs and continue to operate throughout the pandemic, however, its results have been impacted. The Trustees consider the Group has sufficient resources to continue to operate for the foreseeable future. It also has the ability to scale the level of services provided if necessary.

## AWARD HOLDERS

### LIFE MEMBERS

WH (Bill) Dyson	1989
Jaap de Haan	1989
Jack Mazzoleni	1989
Geoff Knights	
Chris Haward	2002
Liz Burman	2006
Doug Campbell	2008
Rob Borgers	2015
Steve Knights	2015
Craig McGuinness	2017
Ian Gunthorp	2021
Lachie Marshall	2021

### SERVICE AWARDS

Geoff Knights	1989	Jane Foster	2009
Ken Mark	1989	Trish Cox	2011
Evelyn Jackson		Michael Brooks	2011
Shirley Barrett	1994	Paul Monney	2011
Alison Carter	1994	Robbie Tindall	2012
Glenys Doherty	1994	Andrew Koscis	2012
Clive Hesketh	1994	Deb Bowry	2013
Chris Hayward	1995	Mary Crewdson	2013
Peter Walls	1995	Sarah Goffe	2013
Gillian Smeith	1996	Diane Law	2013
Judy Harvey		Cheryl McGuinness	2013
Liz Burman	1998	Janeane Shrimpton	2013
Iain Ansell	1998	Fraser Bickley	2013
Alistair Gibson	2000	Rob Borgers	2013
Steve Knights	2001	Paul Kayes	2013
Glenn Benge	2001	Sarah Polaschek	2015
G Williams	2002	Matt Payne	2017
M Richards	2002	Lachie Marshall	2018
Kurt Goldsworthy		Nigel Ainley	2018
Richard Clarke	2004	Aleisha Clarke	2019
Gary Campbell	2006	Zoltan Boros	2021
Lynne Percy	2007	James Ross	2021
Davor Carevic	2008		

### HONOURS AWARDS

Geoff Knights	1993
Chris Hayward	1998
Clive Hesketh	1998
Liz Burman	2001
Doug Campbell	2002
Lindy Naylor	2015
Davor Carevic	2017
Terry Logan	2018

## BOARD MEMBERS AND STAFF

Patron:	Sir Stephen Tindall	
Chairman:	Alastair Hulbert	
Deputy Chairman:	Vivienne Scott	
Board of Directors:	Andrew Berry Alex Howieson Aleisha Clarke Phil Doak Megan Thomson Cecilia Lambie	
Chief Executive Officer:	Christopher Wilson	Left May 2021
Chief Executive Officer:	Jan Shearer	Appointed June 2021
Finance Manager:	Pamela Scheirlinck	
Marketing Manager:	Ashleigh Benny	Left August 2021
National Events Manager:	Fabian Wanrooij	
High Performance Manager:	Kurt Goldsworthy	Left September 2021
Community Development Manager:	Kirsty Whiting	Left August 2021
National Referee Director:	John Waldow	
New Zealand Water Polo Support:	Leonie Phillips	
Women's Head Coach: <i>2021 Olympic Campaign</i>	Angie Winstanley-Smith	

Principal Address:	Sport Central, Eden 4 14 Normanby Road Mt Eden, Auckland 1024	Left August 2021
	NAC, Swimming NZ Office 14 Antares Place Rosedale, Auckland 0632	
Postal Address:	PO Box 302145 North Harbour, Auckland 0751	

Bank:	Bank of New Zealand
Auditors:	BDO Auckland

## Peter Thorburn

We have just received advice from Peter Thorburn's wife, Sarnia, that, 'sadly, Peter passed away this morning after a short illness'. He was 81.

Peter was a successful NZ water polo player being a product of the powerful Waitemata and Auckland championship-winning teams nurtured and trained in the late 1950s and early 1960s by the brilliant Hungarian player, the late Andrew Kocsis. It was an era in water polo where the men were strong and tough, the play was often brutal and occasionally the sole referee struggled to control the players and spectators.

Peter represented New Zealand on its Australian tour in 1964. The team played in the Australian Interstate Championships with wins against Queensland, Tasmania and South Australia, a 4-4 draw with NSW and narrow losses to Victoria and WA.

Peter was widely known in rugby circles having represented Auckland as a flanker, been an All Black selector and coached in NZ and overseas. He was awarded the MNZM in the 2013 New Year Honours List for services to rugby.

*Written by Ian Gunthorp*

## Ian MacDonald

Ian MacDonald, a stalwart of water polo in NZ, died in Christchurch in December 2020. He was 84.

Ian attended that hotbed of swimming and related sports – Christchurch Boys' High School, 1950-55, made his mark as an outstanding breaststroker and was introduced to water polo and surf club life.

Ian represented Canterbury and NZ Universities touring Australia with the latter team in 1957. His swimming at that stage was outstanding. He had won the 1956 NZ 200m breaststroke title and won every race in which he competed while in Australia – setting NZU and Inter-Dominion records.

Ian served as secretary to the NZWPB 1971-74 and was manager of the NZ Men's Team in 1972.

Ian was a valued contributor in many ways over a long period.

*Written by Ian Gunthorp*

## Gary Martlew

Gary Martlew was a prominent and successful water polo player, swimmer, administrator and all-round good guy. He died in Auckland yesterday after a long illness – aged 85.

Gary started swimming breaststroke in the Wellington swimming championships as a 12 year old in 1947. He finished competing in 1963 having won numerous titles especially in the 100 yards and 220 yards breaststroke. Brother Wayne tells us that Gary was finally persuaded to cease competing when repeatedly beaten by his younger sibling.

Gary loved water polo – its competition, its travels and its characters. He played for and coached Hutt teams for many years – before shifting to Auckland. He represented Wellington in water polo for 12 years and was captain in 1966. He was in NZ Tournament Teams in 1967, 1970 and 1971. In 1972 Gary was in the NZ team which played Australia in the Parnell Baths - with Alan Trotter, Gary Schuster and Wayne Martlew all representing the Hutt Club.

Gary has been described as 'a great friend, colleague and family man - who we shall miss'.

Gary and Jeanette had been married for 63 years on 14th December.

*Written by Ian Gunthorp*

## Gary Schuster

Gary passed away in December 2021 - from Covid – while living in Europe. It is appropriate that we recognise Gary and his huge contribution to NZ water polo.

He was in the NZ Tournament Team in 1968 and 1971; in the NZ team which played Australia in 1972 and 1973; and in the NZ team which toured Europe in 1974. Gary (along with his travelling friend Frank Steiner - both Austrians) were effectively the last of the mid-50s "European imports" who played and drastically improved our water polo playing standards.

He was a dependable "guard" - at club (Hutt), provincial (Wellington and Auckland) and national levels over approximately 15 years. He just knew how to anticipate from whence a shot was likely to be coming, courtesy of a wily opponent trying to test his abilities. He invariably had the knack of blocking much of that potential. Like almost all of those European water polo players, he was certainly vociferous when occasions warranted specific (& urgent) rectification of a technique or playing system.

Gary was a very likeable team member; travelling companion; and prankster. Usually quietly withdrawn, he did know how to party - usually a late finisher! Utterly dependable, Gary will be a loss.

*Written by Alan Trotter*

## New Zealand Water Polo Team

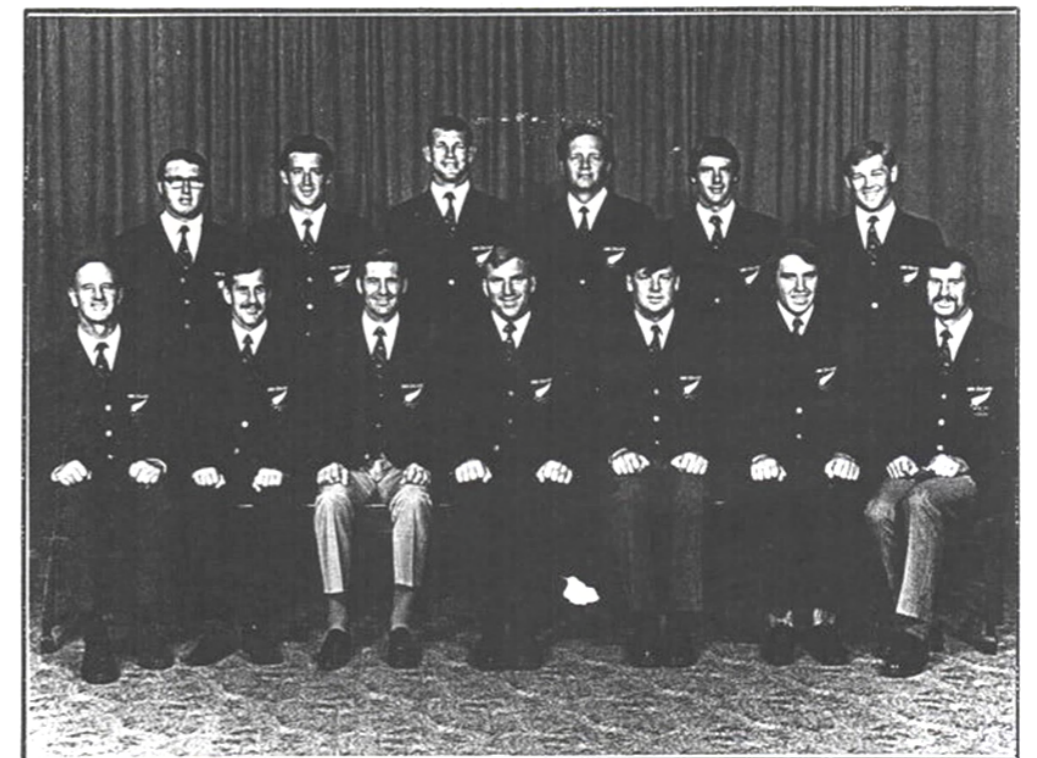
AUSTRALIAN TOUR 1964



Back Row: W. Howes, A. P. Griffiths, A. Kocsis, J. Court, G. Dobbs, R. Harker, P. Thorburn

Front Row: R. J. Robins, (Manager) A. Anderson, A. Chamberlain, G. Leach, M. Harvey, Major W. H. Dyson (Coach)

NEW ZEALAND WATER POLO TEAM : 1972  
to Contest an Olympic Elimination Series with Australia



VERNON H. CLARKE STUDIO  
AUCKLAND

Back Row: Bryan Mustchin, Gary Schuster, Brian Spear, Doug. Ellis, Dennis Reid, Alan Trotter.  
Front Row: Bill Dyson (Coach), Wayne Martlew, Gary Martlew, Ken Mark (Capt.), Ian Brown (Vice Capt.), Barry Britten, Ian MacDonald (Manager).

# FUNDERS OF NZ WATER POLO 2021

A HUGE THANK YOU TO OUR KEY FUNDING PARTNERS



Sir Owen G. Glenn Aquatic Centre 14  
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Rosedale  
Auckland 0632