



LAND SEARCH & RESCUE

New Zealand | Rapa Taiwhenua

ANNUAL REPORT 2023/24



Over 167,962 volunteer hours, helping 600 people at risk

New Zealand Land Search and Rescue
Everywhere for Everyone

www.landsar.org.nz

MESSAGE FROM CHAIR AND CHIEF EXECUTIVE

On behalf of the Board, staff, members, and volunteers, it is a great privilege to introduce New Zealand Land Search and Rescue's 2023/24 Annual Report. This past year has been remarkably busy and rewarding, reflecting our steadfast commitment to providing Search and Rescue services to the lost, missing, and injured throughout Aotearoa New Zealand.

New Zealand Land Search and Rescue Inc. continues to be the national volunteer organisation that provides land search and rescue support services to the Coordinating Authorities (New Zealand Police and Rescue Coordination Centre New Zealand). Our volunteers operate across suburban, urban, wilderness, and rural areas, including regional and forest parks, shorelines, and caves, to ensure that help is never far away.

Reflecting on the financial year 2023/24, Land Search and Rescue volunteers were involved in an impressive 495 Search and Rescue Operations, aiding 600 individuals whose lives were at risk. Our volunteers dedicated a combined total of 167,962 unpaid hours to Search and Rescue activities, underscoring their unwavering dedication and commitment.

We owe a tremendous debt of gratitude to our volunteers, whose selfless dedication makes our mission possible. We would also like to extend our heartfelt thanks to the families (whānau) and employers of our volunteers. Their unwavering support and understanding enable our volunteers to commit the time and effort required for their crucial roles in life-saving operations. The sacrifices made by these whanau and employers, often behind the scenes, are invaluable to the success of Land Search and Rescue.

We have seen substantial growth in our operational capabilities and volunteer support. This year, 343 new volunteers joined our ranks, contributing to a total of 3,300 volunteers. Our volunteers' extensive efforts were complemented by our continued emphasis on training and development. A total of 342 formal training events were delivered, involving 4,289 students and amounting to 72,668 hours of formal training.

Funding this year has allowed impressive results, with \$2,489,386 being spent on Land Search and Rescue group equipment, grants/scholarships and travel/accommodation. This funding has been instrumental in providing essential resources such as radio and communication equipment, GPS devices, PISA jackets, first aid kits, locator beacons, specialist rescue equipment and WanderSearch pendants and tracking devices.

Although our National Support Staff has grown to include a small yet effective team of 41 staff, we remain firmly committed to enhancing the resources and support available to our volunteers.

Finally, we extend our heartfelt appreciation to all our volunteers, staff, donors, supporters, and collaborating organisations. Your collective efforts and contributions are deeply valued and have made a significant difference in our local communities and the ongoing mission of New Zealand Land Search and Rescue.

CHARLOTTE ARONSEN
CHAIR



CARL MCONIE
CHIEF EXECUTIVE



WHO WE ARE

Annual Report 2023/24



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Introduction

We are New Zealand Land Search and Rescue, a national volunteer organisation dedicated to providing essential search and rescue (SAR) assistance across Aotearoa. Our mission is to support and carry out SAR operations in diverse environments, including suburban, urban, wilderness, and rural areas, as well as parks, shorelines, and caves.

With over 3,300 highly trained volunteers across 64 local groups, we respond to a wide range of emergencies nationwide. Our teams specialise in various disciplines, including Search and Rescue Dogs, CaveSAR, CanyonSAR, Alpine Cliff Rescue, and RiverSAR, ensuring we are equipped to handle even the most complex rescue situations. We are governed by the Board of Land Search and Rescue Inc and led by the Chief Executive, supported by a small team of salaried National Support Staff. Together, we provide strategic leadership and operational support, ensuring our volunteers can effectively carry out rescue missions and save lives across all terrains and environments.

WHAT WE DO



Lives Saved

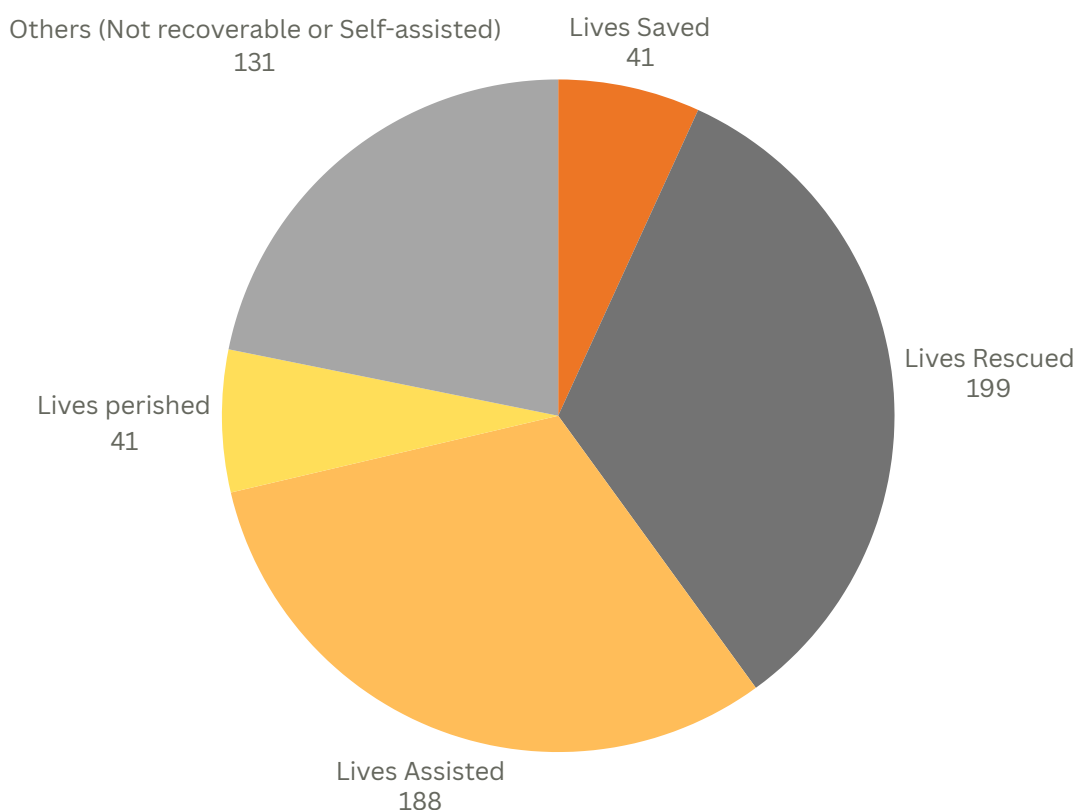
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From July 2023 to June 2024, our dedicated volunteers donated an incredible **167,962 hours** to search and rescue operations, providing vital assistance to **600 people**.



We operate 24/7 in coordination with the New Zealand Police and the Rescue Coordination Centre, ensuring a rapid response to emergencies at any time. Our volunteers generously donate their time and bring highly specialised search and rescue skills to every operation.

Our coverage spans suburban, urban, wilderness, and rural areas, allowing us to respond to incidents in a variety of challenging environments. Specialist teams include Land Search and Rescue Dogs, CaveSAR, CanyonSAR, Alpine Cliff Rescue (ACR), and RiverSAR, ensuring that we are well-prepared for any scenario.



VISION, MISSION & PURPOSE

Our mission is to ensure the safety and well-being of people across Aotearoa by providing expert search and rescue services in urban, rural, and wilderness environments. Our volunteers are committed to being there when needed, whether it's a late-night call in the suburbs or a complex multi-day mission in the mountains. We believe in bringing people home safely, and that is what drives every one of us.



VISION STATEMENT

Rapa Taiwhenua Moemoeā
We are Land Search and Rescue –
everywhere for everyone



MISSION STATEMENT

Rapa Taiwhenua Tō Mua
Providing land search and rescue assistance
to the lost, missing, injured and their
communities.

PURPOSE STATEMENT

Rapa Taiwhenua Pūtake Kōrero
Land Search and Rescue's primary purposes are to:

1. Provide effective and efficient land search and rescue capability throughout Aotearoa New Zealand in collaboration with the New Zealand Police, Rescue Coordination Centre New Zealand, and other agencies as required, consistent with New Zealand Land Search and Rescue Inc. approved standards.
2. Further the safety and education of the public of Aotearoa New Zealand in matters related to search and rescue.
3. Provide education, training and assessment in land-based search and rescue and emergency management.



VISION, MISSION & PURPOSE

NGĀ TŪĀPAPA

Values Ngā Uara	Key Message Concept Kaupapa kōrero	Value to Stakeholders Ngā Hononga
Voluntary Service	We do not charge for search and rescue services.	Trained, competent professional volunteer responders providing search and rescue services to the coordinating authorities. Our motivation is altruism and the desire to give something back to our wider communities.
Independence	We act in the interest of the missing person.	As a not-for-profit NGO, our primary interest is to assist the lost, missing or injured subject, their communities and whānau, free from any commercial or political agenda.
Impartiality	We offer our services equally to all.	We treat all lost, missing or injured equitably regardless of the reason they are lost, missing or injured or their country of origin, race, religion, ethnicity. Every life is worth our service.

OUR STRATEGY TŌ TĀTOU RAUTAKI

Service and Organisational Quality

Fit for Purpose

To provide search and rescue services to Aotearoa New Zealand at or better than international best practice. We empower Land Search and Rescue Groups, volunteers and staff to pioneer change to improve SAR outcomes and for the betterment of the SAR sector.

Well-Supported and Engaged Groups/Volunteers

Viability

To ensure the Land Search and Rescue workforce have the necessary skills, knowledge, and equipment to carry out their SAR responsibilities safely and competently every time. We embrace the responsibility of providing safe and effective environments for our volunteers by making our support and training meaningful. We provide our Groups with the solutions they need in a positive and supportive manner.

Strong and Effective Relationships

Collaboration and mutual support

Land Search and Rescue's relationships and partnerships enhance our reputation and influence within the national and international SAR sector and the wider Aotearoa New Zealand society. Through equitable and effective working relationships, we can continue to meet the needs of the SAR sector, our lead agencies, communities, iwi/Māori, mana whenua, and the lost, missing and injured.

Sustainability

Membership and stakeholder value

To ensure that Land Search and Rescue retains sufficient capacity to consistently meet the coordinating agencies' requirements now and in the future. We will diversify and strengthen the organisation to return value to Groups, volunteers, stakeholders, and the public of Aotearoa New Zealand.

OUR GROUPS

North Island / Te Ika-a-Māui

Auckland Land Search and Rescue
 Far North Search and Rescue Organisation Inc
 Gisborne Land Search and Rescue
 Hamilton Search and Rescue
 Hawkes Bay Search and Rescue
 Horowhenua Search and Rescue Inc
 Kūaotunu Land Search and Rescue
 Northland Search and Rescue
 Palmerston North Search and Rescue
 Rotorua LandSAR
 Ruapehu Alpine Rescue Organisation
 Thames Search and Rescue
 Taihape Search and Rescue Group
 Tairua Pauanui Whangamata LandSAR Inc
 Taranaki Search and Rescue Group
 Taranaki Alpine Cliff Rescue
 Tararua Search and Rescue Club Inc
 Taupo Search and Rescue Group
 Tauranga Search and Rescue
 Te Aroha Paeroa Search and Rescue
 Turangi Search and Rescue Group
 Waihi Land Search and Rescue Inc.
 Wairarapa Search and Rescue Inc
 Wairoa Search and Rescue Inc
 Waitomo Search and Rescue
 Wellington Land Search and Rescue Inc
 Whakatane Land Search and Rescue
 Whanganui Search and Rescue Inc



64 Local Groups
3,300 Volunteers

South Island / Te Wai Pounamu

Catlins Search and Rescue
 Central Otago SAR
 Christchurch Search & Rescue
 Christchurch Alpine Cliff Rescue
 Clutha District Search and Rescue
 Dunedin Land Search and Rescue Inc
 Eastern Southland Combined SAR
 Ellesmere Search & Rescue
 Fiordland Search and Rescue Incorporated
 Golden Bay Search and Rescue
 Greymouth LandSAR
 Haast LandSAR
 Hanmer Springs Search and Rescue
 Hokitika LandSAR Group
 Hurunui Land Search and Rescue Group
 Kaikoura Search and Rescue
 Mackenzie Search and Rescue
 Marlborough Search and Rescue
 Methven Search and Rescue Inc
 Motueka Search and Rescue
 Murchison Search and Rescue Group
 North Otago Search and Rescue Inc
 Oxford Search and Rescue
 Rakaia Search and Rescue
 Search and Rescue Karamea
 Search and Rescue Nelson Inc
 South Canterbury Group
 South Westland Search and Rescue
 Reefton Land Search and Rescue
 Southland Land Search and Rescue
 Stewart Island / Rakiura Search and Rescue
 Tokanui Search & Rescue
 Wakatipu LandSAR
 Wanaka Search and Rescue
 Canterbury WanderSearch Trust

OUR BOARD

CHARLOTTE ARONSEN, CHAIR

MEGAN DIMOZANTOS, VICE CHAIR

WAYNE STEVENS, CHAIR OF AUDIT AND RISK COMMITTEE

CAMILLA OWEN

STEFAN LERBS

JULIAN TOVEY



Land Search and Rescue's governance body is the Board of New Zealand Land Search and Rescue Incorporated.

The Board comprises of elected directors chosen by the Land Search and Rescue membership and appointed directors. The Board meets at least six times a year and appoints three of its members to the Audit Committee, which reviews all policies and financial commitments and undertakings.

OUR ACHIEVEMENTS IN 2023/24

Lives Saved, Training, and Specialist Teams at Work

In the 2023/24 period, we have made significant strides in saving lives and assisting those in need across New Zealand. With **495 operations** undertaken, we **aided 600 individuals** in critical situations, including **41 lives saved, 199 lives rescued, and 188 lives assisted**. Our dedicated volunteers contributed over 167,962 hours, including operational, training, administrative, and prevention work. We continue to train and empower our teams, with **355 training events** completed and 2,354 volunteers attending training sessions. Our diverse volunteer base, made up of 3,300 individuals, played a pivotal role in every operation, ensuring that we are always ready to respond when needed. Together, we remain committed to providing search and rescue services across Aotearoa, ensuring everyone has a chance to come home safely.

(355 training events includes 342 formal and 13 informal training events, such as webinars and online workshops).

In addition to our operational achievements, we have placed a strong emphasis on training to ensure that our volunteers are prepared for any situation. This year, we delivered a total of 342 formal training courses across various disciplines. These included **181 Search and Rescue courses**, 49 Multi-Agency Search and Rescue courses, and 54 Emergency Management courses. We also offered 58 User Pays courses to extend our expertise and knowledge to other organisations. These training efforts are vital in maintaining the high standard of readiness and skill required for our volunteers to perform at their best in challenging environments.

Our specialist teams have once again demonstrated their crucial role in search and rescue operations across New Zealand. This year, our Specialist Land Teams dedicated over 1,913 hours to rescue efforts, resulting in 16 lives saved, 53 lives assisted, and 73 lives rescued. Teams such as CanyonSAR, CaveSAR, and Alpine Cliff Rescue (ACR) units from Christchurch, RARO, Taranaki, Wakatipu, and Wanaka contributed significantly to these outcomes. The Christchurch ACR alone saved 1 life and rescued 6 others, while the RARO ACR saved 2 lives, assisted 9, and rescued 9 individuals. Our Wilderness Dogs team, with 227.5 hours of dedicated work, played an essential role in assisting 5 individuals and saving 2 lives. These specialist teams bring a wide range of expertise and skill to complex and challenging operations, making an invaluable contribution to our overall mission of bringing people home safely.

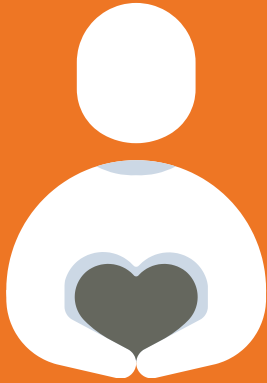


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Volunteer well-being checks



FUNDRAISING



We Raised

\$900,998

Donations*
\$91,930

Grants**
\$654,068

Value of Gifts***
\$413,505

*Less Police Donation.

**All grants received less NZSAR SLA Grant and Lottery Outdoor Safety.

***Estimated value of gifts including money saved by volunteers through discounts.



OUR VOLUNTEERS IN ACTION

Our strength is in our people. From search and rescue missions to community engagement and training, our volunteers play diverse and essential roles in keeping Aotearoa safe.



OUR VOLUNTEERS

We engaged the dedicated efforts of **3,919** volunteers during these search and rescue operations (SAROPs), totaling an impressive **24,653** volunteer operational hours.



495
Operations



199
Persons Rescued



188
Persons Assisted



41
Lives Saved

Unfortunately 41 tragically lost their lives and a further 131 self rescued.

OUR VOLUNTEERS IN ACTION

OUR VOLUNTEERS

We invested a total of 167,962 volunteer hours.



Operations

24,653 Hours

SAREX/Training

97,411 Hours



Administration
37,621 Hours



Prevention
4052 Hours



WanderSearch
4225 Hours



SPECIALIST TEAMS IN ACTION

This year, our Specialist Land Teams dedicated over 1,913 hours to critical search and rescue operations across New Zealand, resulting in 16 lives saved, 53 lives assisted, and 73 lives rescued. These highly trained teams, including CanyonSAR, CaveSAR, Alpine Cliff Rescue (ACR) teams from Christchurch, RARO, Taranaki, Tasman/West Coast, Wakatipu, and Wanaka, worked tirelessly in some of the most challenging environments.

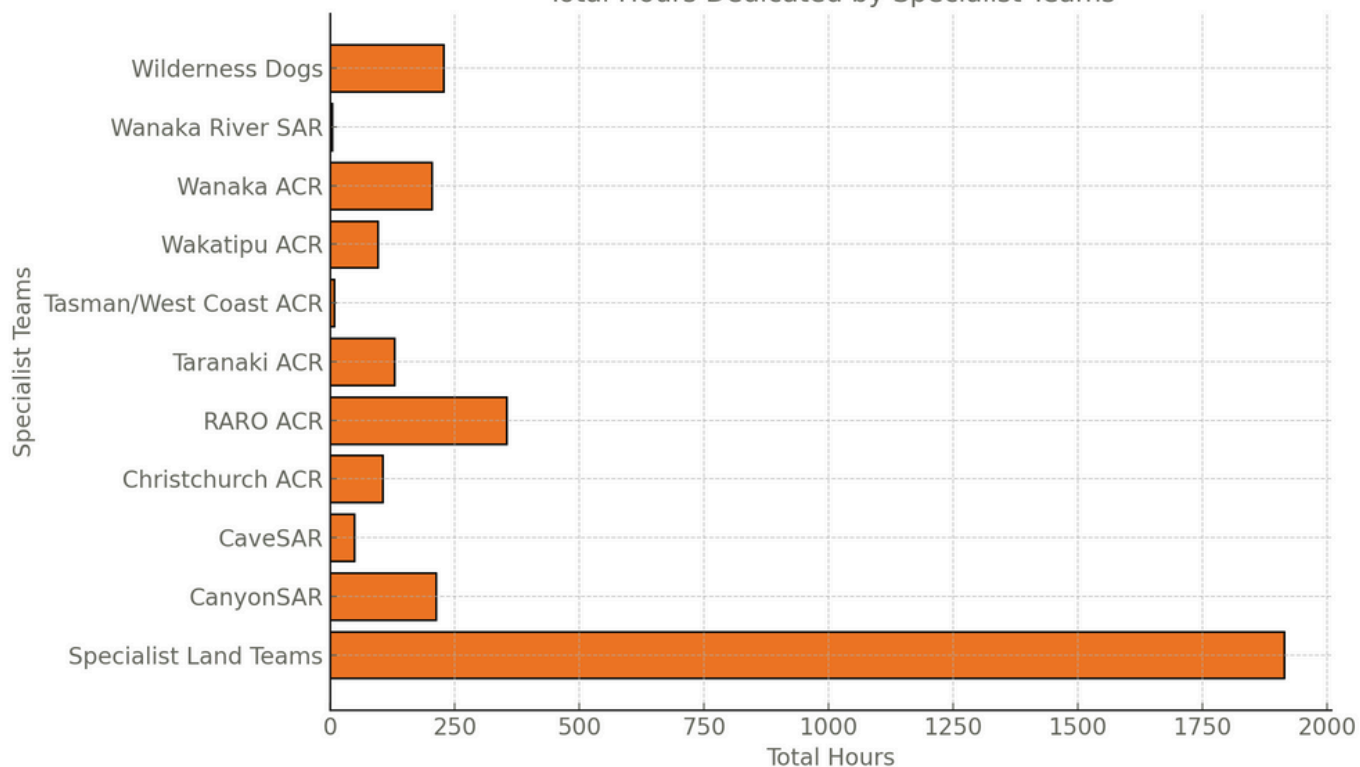
Among the standout contributions, CanyonSAR committed over 212 hours, resulting in 1 life saved and 2 lives assisted. The Wanaka ACR team played a vital role with over 203 hours dedicated to missions, saving 2 lives and assisting 15 others.

Our Wilderness Dogs also proved invaluable, dedicating 227.5 hours, assisting in the rescue of 5 people and saving 2 lives.

These operations highlight the dedication and expertise of our specialist teams, ensuring the safety and well-being of those in need across Aotearoa.



Total Hours Dedicated by Specialist Teams

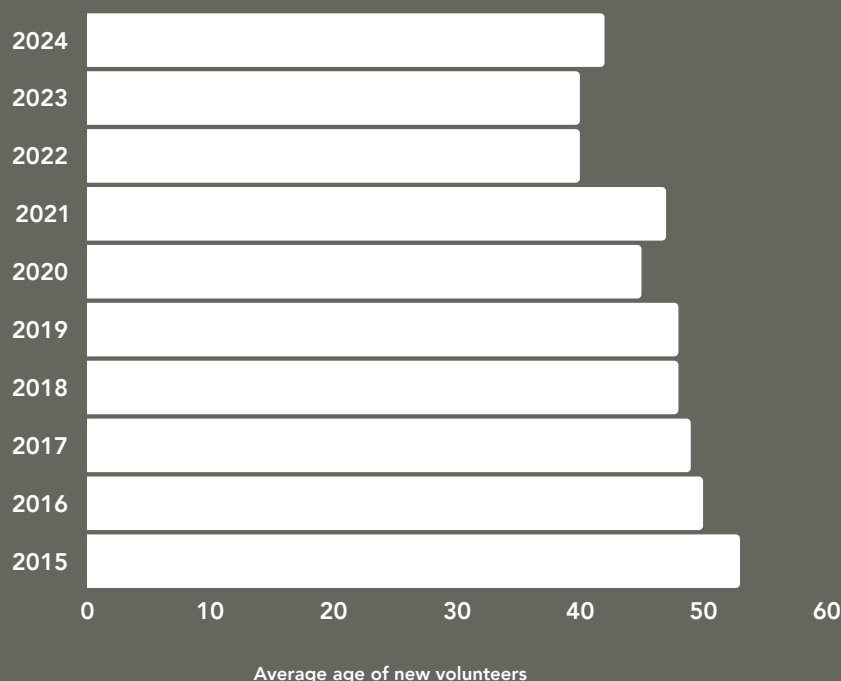


OUR VOLUNTEERS

Land Search and Rescue has **3,300 volunteers**.

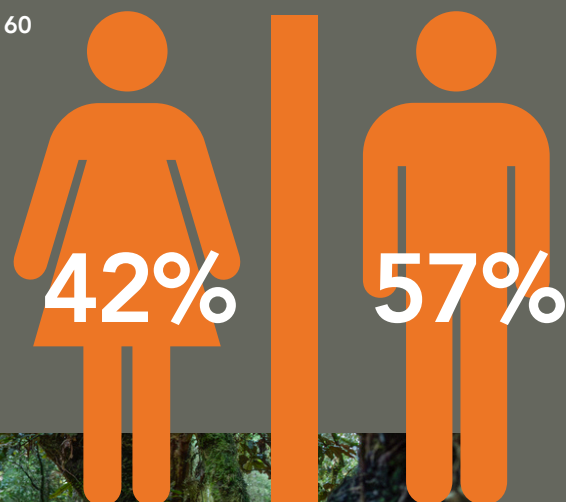
The average age of our volunteers is 48, and 30% of them are women.

Between July 1 2023, and June 30 2024, we **recruited 343 new volunteers**.



This graph illustrates the average age of our **new** Land Search and Rescue volunteers, providing insight into the evolving demographics of our dedicated team over the years.

Our new volunteers are not only getting younger but also more diverse: 42% of **new volunteers** are women, and 1% identify as gender diverse.



HONOURING OUR VOLUNTEERS

Our volunteers are the heart and soul of Land Search and Rescue. This year, we celebrate the outstanding contributions of our volunteers who have gone above and beyond. Whether it's the 40 Peer Supporters trained, or the countless hours put into Health and Safety training, these dedicated individuals represent the best of what it means to serve.

Special recognition goes to those who've achieved excellence in search and rescue operations, as well as those who provide critical support in training and administration. Thank you for your tireless commitment.



Credit: Mark coote

NZSAR AWARDS

Gold Award:

- Senior Constable Conrad Smith, Ruapehu Alpine Rescue Organisation (RARO)
- Awarded for: 18 years of service and commitment to search and rescue, including managing high-profile operations such as the Mangetepopo canyoning tragedy and Te Maari eruption, and leading the establishment of the Central Plateau Emergency Management Facility.

Certificate of Achievement:

- Northland Land Search and Rescue, Northland Police SAR Squad, Fire and Emergency New Zealand Ti Hiku Specialist Water Rescue Team, Urban Search and Rescue Team, Whangārei Fire Station, and Northland Plumbing and Gas
- Awarded for: Operational activity during the search for a missing teenager in Abbey Caves on 9 May 2023. Despite difficult weather conditions, the teams conducted a technical rope recovery to return the student to his whānau.

Operational Activity Award:

- Wakatipu Land Search and Rescue – Alpine Cliff Rescue
- Awarded for: The rescue of two climbers stranded on The Remarkables between 1-2 July 2023. The team undertook a four-hour climb in severe weather conditions and successfully escorted the climbers to safety.

Operational Activity Award:

- Rakaia Land Search and Rescue, South Canterbury Land Search and Rescue, and Murray Bowden with search dog Buck
- Awarded for: The rescue of a missing tramper on Little Mount Peel / Huatekerekere between 26-27 December 2023. Teams searched throughout the night in poor weather, and the tramper was found and safely assisted off the mountain.

THE SEARCHLIGHT CAMPAIGN

SHINNING A LIGHT ON OUR VOLUNTEERS

This year, we launched our first national campaign—**The Searchlight Campaign**—to raise awareness of the life-saving work we do across Aotearoa.

EVERYWHERE FOR EVERYONE

landsar.org.nz



THE WHY

The Searchlight Campaign was created to raise awareness of, and engagement with our mission, with a particular focus on increasing public recognition, expanding our audience, and building new partnerships. Our goal was to highlight the work of our volunteers and drive community involvement, and to start to establish a strong foundation for long-term engagement. This campaign was a critical step in amplifying our presence and setting the stage for ongoing support from volunteers, businesses, partners, and the wider public.

THE WHAT

The Searchlight Campaign successfully boosted engagement across multiple platforms, significantly increasing social media activity and expanding our audience. We experienced a noticeable increase in donations and new contacts, alongside stronger involvement from businesses and communities. The campaign's message reached far and wide through paid advertising, and our campaign film generated positive online engagement. Feedback was overwhelmingly encouraging, with increased awareness and a clear interest in continued involvement from participants. These outcomes highlight the campaign's success in raising awareness and building lasting connections with key stakeholders.

THE FUTURE:

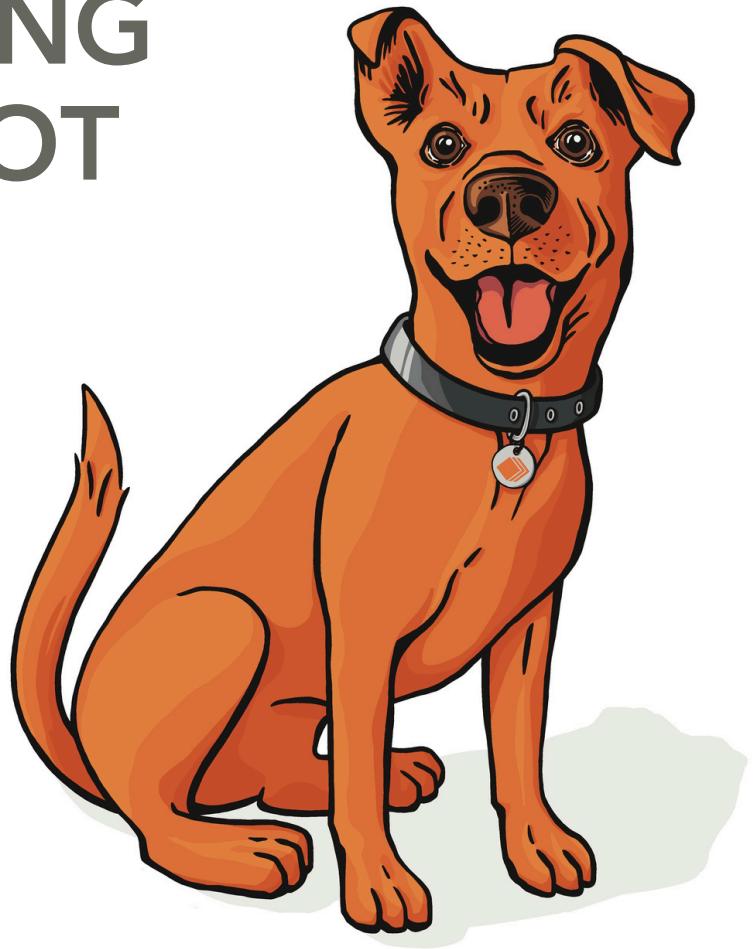
Building on the success of our first campaign, we aim to make the Searchlight Campaign an annual event, running each May in celebration of our anniversary. By spreading the word across multiple mediums—such as programmatic advertising, newspapers, radio, and social media—we will continue to expand our reach and drive community engagement. This ongoing campaign will serve as a key platform for raising awareness of the critical work our volunteers do and ensuring we have the support needed to save lives in Aotearoa.

INTRODUCING OUR MASCOT

Earlier this year, we proudly introduced Seek as part of our Searchlight Campaign, a key initiative aimed at raising awareness of the vital work we do at Land Search and Rescue. Seek is more than just a mascot—Seek represents our ongoing commitment to assisting the lost, missing, and injured.

Throughout the year, Seek has traveled across the country, visiting school groups and joining our volunteers at community talks to promote awareness and share important prevention messaging. In May, Seek made appearances both online and in communities nationwide, engaging with people and helping to highlight the incredible efforts of our volunteers.

By introducing Seek, we aimed to connect with a broader audience and bring greater attention to the important work our volunteers do every day. With Seek by our side, we marked our 91st anniversary with renewed energy and purpose.



PREVENTION AND REDUCTION ACTIVITIES

In 2023/24, Land Search and Rescue significantly expanded its prevention efforts, particularly in wander prevention, resulting in an increase in volunteer hours. New resources were introduced to support groups conducting prevention activities, and funding was made available to enable public safety initiatives regionally.

Land Search and Rescue strengthened collaboration by working closely with the Land Safety Forum and signing an agreement with the Mountain Safety Council to amplify safety messages. A new training course was also rolled out to boost volunteer confidence in responding to cognitively impaired individuals. Additionally, research from Victoria University of Wellington led to new wearable adaptations for WanderSearch users.



Wearable adaptations for WanderSearch users.



Promoting prevention messaging at emergency services events.



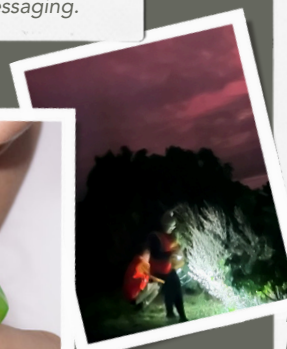
New resources and funding introduced for prevention activities in schools.



Partnership signed with Mountain Safety Council to boost safety messaging.



New resources and funding introduced for prevention messaging.



New training course improves volunteer response to cognitively impaired individuals.

VALUED EMPLOYER PARTNER: PGG WRIGHTSON



Helping grow the country

What motivates your company to support employees who volunteer with Land Search and Rescue?

PGG Wrightson (PGW) is proud to support Land Search and Rescue, as it is a vital service that helps everyone in New Zealand. We support team members who dedicate their time to training and responding to emergency situations because we believe in Land Search and Rescue's mission to ensure everyone comes home safe.

How does backing Land Search and Rescue fit with what your company stands for?

As a nationwide business supporting the rural sector, PGW understands the importance of planning when visiting remote areas of New Zealand. Our teams across the motu are often visiting clients in isolated areas, and common activities of staff outside of work include tramping, hunting and fishing—getting amongst the natural beauty of Aotearoa. We take preparedness and safety seriously, and strongly support building search and rescue skills in the regions we live, work and explore.

Do you have any cool stories or successes from supporting Land Search and Rescue that you can share?

We value the services that Land Search and Rescue groups throughout New Zealand provide, so when we can, we aim to ensure staff who volunteer can attend call outs. One of our Technical Horticultural Representatives, Aaron Thompson is a Land Search and Rescue volunteer in Marlborough, and has been involved for about 8 years.

He said "I'm really pleased that PGW is supporting Land Search and Rescue on a national level, as there are many synergies between the two organisations, especially the rural aspect. PGW has always been supportive towards my involvement with Land Search and Rescue. The timings of call outs can be a bit tricky since I'm in a sales role—it's just a case of keeping up good comms with my manager Nick and letting him know what's going on. Sometimes I just can't go on a call out due to work timings and other commitments, but that's fine as I know there are awesome people in our local group good to go."



MESSAGE FROM NEW ZEALAND SEARCH AND RESCUE (NZSAR)

DUNCAN FERNER

Director, New Zealand Search
and Rescue Secretariat

It has been another busy year for our search and rescue sector, with 3,535 incidents across our search and rescue region. Around half of these incidents resulted in a search and rescue operation taking place, with 152 lives saved as a result. Many more lives have been impacted by your frontline safety and prevention work such as attending community events, visiting schools and issuing WanderSearch pendants.



For the year ending 30 June 2024, the Government invested \$5.630 million into Land Search and Rescue. Most of this funding supported the day-to-day running of the organisation, including national support staff. It's been great to see the new organisational structure in place, which has resulted in better support to frontline volunteers. I'm confident Land Search and Rescue will be a more resilient organisation in the future, because of the work being done today.

Your bright orange Land Search and Rescue jackets have been a familiar sight at various search and rescue training exercises around New Zealand this year. I would particularly like to acknowledge those people who were able to take part in Exercise Whakarauora Tangata, our Nationally Significant SAR Exercise series. While nationally significant SAR events are rare, it's important that our sector is prepared for when one does occur. As the Māori whakataukī says, 'Ki te kotahi te kākaho ka whati, ki te kāpuia e kore e whati' – when we stand alone, we are vulnerable, but together we are unbreakable.

The search and rescue sector has made significant progress in better understanding and applying Te Ao Māori over the last year. Ten years ago, it was rare to see or hear karakia outside of a marae, whereas now Land Search and Rescue have their own karakia that can be used before deploying in the field or to close off an operation. Around 88 percent of the people involved in search and rescue in New Zealand are volunteers – one of the highest rates of volunteer involvement in the world. Land Search and Rescue plays a vital role in search and rescue operations, especially when 'boots on the ground' is the only way to help. Our sector simply could not provide the world class services that we do without your commitment and dedication. Whether you are deployed in a field team, working out of the incident control point, organising a committee meeting or maintaining equipment, you are an important part of the high performing SAR sector that New Zealanders, and visitors to our shores, rely on in times of trouble.

On behalf of the New Zealand Search and Rescue Council, thank you for your efforts to assist the lost, missing and injured.

MESSAGE FROM RCCNZ

"Can I congratulate Land Search and Rescue on behalf of Maritime New Zealand's Rescue Coordination Centre for another year of dedicated service to New Zealand."

JUSTIN ALLAN

General Manager RCCNZ and Safety Systems

Congratulations Land Search and Rescue on another year of dedicated service to New Zealand and your life-saving and life-changing efforts. Demand for search and rescue services, as well as public expectations, continue to grow and RCCNZ experienced yet another year of increased incidents. In the face of this Land SAR volunteers continued to answer the call and turn out day and night and employ their unique skills. RCCNZ relied on Land Search and Rescue support more than 80 times over this reporting period (which I understand is a record for one year) and this assistance played a crucial part in getting dozens of people safely back to their friends and family.

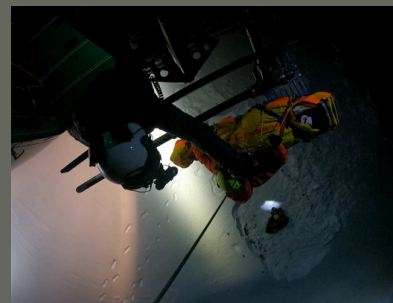
The last year has seen the further maturation of our SAR system and I have been pleased to see the willingness of Police, RCCNZ and Land Search and Rescue to work together to enhance SAR delivery. This journey does from time-to-time require robust conversations and a willingness to challenge each other. That we have been able to do this, and be better for having these conversations, is probably the thing I appreciate the most from the last year. I hope to be able to further build upon this as we work together to streamline our shared system and ensure that we are getting the most appropriate team to tackle the problem they are best suited to managing while ensuring they are effectively supported and coordinated.

A number of our operations last year highlighted the ongoing benefits of our partnership and the ability to bring together local knowledge, specialist expertise, national assets and sound planning and collaboration. An incident I recall from November of last year in the Tararua Ranges highlighted to me the strength of our system and its ability to bring together a wide range of skill sets and capabilities. This incident, involving a couple unable to complete their northern crossing due to the weather and terrain, brought together aeromedical teams, Police, Land Search and Rescue and the NZDF. Weather meant rescue aviation could not get to the distressed location and a Land Search and Rescue team was inserted into the region by an NZDF NH90. This team then walked in over some very challenging terrain while enduring extremely high winds to rescue the couple.

Land Search and Rescues' dedication to providing the necessary resources reflects the depth of our partnership, ensuring that we are equipped to handle even the most complex SAR scenarios. RCCNZ had to call upon Land Search and Rescue teams across the country 53 times in the last year, including calling upon specialised Alpine Cliff Rescue teams 28 times. These jobs typically happen at the worst time and in bad conditions and yet Land SAR volunteers unavailing make themselves available to save lives day in day out.



Wairarapa Land Search and Rescue Team deploy by NZDF NH90 to rescue couple near Table Ridge in the Tararua Ranges



5 August 2023 in the Sherwood Range, Queenstown ACR team works with aeromedical services to stabilise and then winch a seriously injured patient.

MESSAGE FROM NZ POLICE

"We are strongest when we work together. Our partnerships are critical for the delivery of Search and Rescue in New Zealand".

CRAIG RENDEL

Manager – Operations and Emergency Management.

Land Search and Rescue has been a long-standing key partner providing search and rescue support for lost, missing and injured people across the country for over 90 years. We recognise and value the contribution of the committed and dedicated volunteers who sacrifice their time, often in challenging environments and less than ideal weather conditions, to help others.

In the year ending 30 June 2024, 3,919 volunteers were called upon and 24,653 hours were invested in 495 Search and Rescue operations to bring 428 people home to their family and friends. This is a tremendous effort and one that you can all be very proud of.

An additional 97,411 hours were spent on exercises and training for Land Search and Rescue volunteers to maintain and strengthen their skills and expertise. Using trained and capable people in SAR activities helps ensure that the right people are involved, the right tools are used and most importantly, the risks to the safety of all those involved in the undertaking of search and rescue operations are minimised.

The ongoing efforts and development of our District SAR Assistant Coordinators (DSARACs) has supported further engagement with Land Search and Rescue and other partner agencies. These Police roles have been in place in 10 Policing Districts around New Zealand since late 2021.

The role of the DSARAC team is to strengthen the Police SAR service by ensuring operations are reported and lessons learnt are shared, assisting with the delivery of training and equipping of our people, and seeking opportunities to contribute to and enhance the wider SAR sector.

We value our partnership with Land Search and Rescue and acknowledge their commitment operationally at the coal face and in the development and delivery of training. We know that if we want to continue to be successful, we all need to work together, and it takes each of us playing our part to contribute to shared SAR outcomes for Land Search and Rescue, Police and our communities.

Thank you for your outstanding commitment to our communities. Saving lives matters.



LIFE MEMBERS

Life members of Land Search and Rescue are distinguished individuals who have demonstrated unwavering commitment and exceptional dedication to our mission. Their enduring contributions have played an integral role in the success and growth of our organisation.

2006 - Roger Barrowclough, Dunedin (Deceased)

2007 – Roscoe Tait, Auckland

2009 – Tom Clarkson, Wellington

2010 – Roger Bates, Turangi

2015 – Dave Erson, Auckland

2016 – Patricia (Tric) Moller, Dunedin

2021 – David Robertson, Dunedin

2022 – Ross Gordon, Methven

2024 – Bill Dowle, Oxford

2024 – Dr Jack McConchie, Wellington

NZSAR Awards: Honouring Commitment to Search and Rescue

This year, the NZSAR Awards recognise two remarkable individuals for their long-standing contributions to search and rescue in Otago. Their dedication, expertise, and tireless service have had a lasting impact on the SAR community.

Certificate of Achievement (Support Activity):

- Martin Balch, Dunedin Marine SAR and Otago SAR organisations
- Awarded for: Nearly 50 years of service to search and rescue, spanning marine and land operations. Martin is highly respected for his operational expertise, particularly in marine SAR, and for his commitment to improving radio infrastructure in the Otago region. As the marine SAR advisor to the Dunedin Police, his knowledge of local conditions has been instrumental in numerous operations.



Certificate of Achievement (Support Activity):

- Graeme Irvine, Dunedin Marine SAR and Dunedin Land Search and Rescue
- Awarded for: Over 50 years of service to both land and marine SAR. Graeme has been a driving force behind the acquisition and testing of rescue equipment, as well as training 4WD club members to assist in SAR operations. His extensive experience in incident management and exercise planning has been invaluable to the SAR community in Otago.



NATIONAL SUPPORT STAFF

EXECUTIVE TEAM (LEFT TO RIGHT)

CARL MCONIE
CHIEF EXECUTIVE

CELESTE TOBIN
CHIEF FINANCIAL OFFICER

TONY WELLS
CHIEF OPERATIONS OFFICER

JOHNNY FRANKLIN
GENERAL MANAGER PARTNERSHIPS



NATIONAL ADVISORS (LEFT TO RIGHT)

NICKY HANSEN
NATIONAL HEALTH, SAFETY & WELLBEING ADVISOR

MARK PIRIKAHU
KAIHAUTU



TECHNICAL SUPPORT TEAM (LEFT TO RIGHT)

MATT ELLINGHAM
INFORMATION & COMMUNICATIONS
TECHNOLOGY MANAGER

MICHELLE DYER
PROCUREMENT TEAM LEADER

DAWN CANOVAN
ACCOUNTS ADMIN TEAM LEADER

AMY PENKETH
PURCHASING & LOGISTICS ADMINISTRATOR

RAEWYN WILLIAMS
ACCOUNTS ADMINISTRATOR – PURCHASING &
LOGISTICS SPECIALIST

DALE INWOOD
ACCOUNTS ADMINISTRATOR



PARTNERSHIPS TEAM (LEFT TO RIGHT)

LIZ HENDERSON
NATIONAL PUBLIC SAFETY MANAGER (SAFER
WALKING COORDINATOR)

CANDICE TOVEY
MARKETING MANAGER

KATIE ARDEN
FUNDRAISING MANAGER



NATIONAL SUPPORT STAFF

OPERATIONS TEAM

(LEFT TO RIGHT)

JEFF FRANKS

GROUP AND VOLUNTEER SUPPORT
MANAGER

KRISSY DOHERTY

VOLUNTEER SUPPORT ADVISOR

EMMA DOCHERTY

GROUP AND VOLUNTEER SUPPORT
TEAM LEADER- NORTH ISLAND

KATIE BRENNAN

GROUP AND VOLUNTEER SUPPORT
TEAM LEADER – SOUTH ISLAND

PETER ZIMMER

GROUP AND VOLUNTEER SUPPORT –
CENTRAL NORTH ISLAND

GEMMA PARKIN

GROUP AND VOLUNTEER SUPPORT –
AUCKLAND / NORTHLAND

ALEX WATERWORTH

GROUP AND VOLUNTEER SUPPORT –
LOWER NORTH ISLAND

NICO FOURNIER

GROUP AND VOLUNTEER SUPPORT –
SPECIALIST TEAMS

SIOBAHN SOOLE

GROUP AND VOLUNTEER SUPPORT-
BAY OF PLENTY/ EAST COAST

FIONA DAVIES

GROUP AND VOLUNTEER SUPPORT –
UPPER TASMAN

ALISON SCARLET

GROUP AND VOLUNTEER SUPPORT –
CANTERBURY

CLAIR ROBERTSON

GROUP AND VOLUNTEER SUPPORT –
OTAGO/ SOUTHLAND

JULES STACEY

GROUP AND VOLUNTEER SUPPORT –
WEST COAST

EDAAN LENNAN

CAPABILITY & DEVELOPMENT
MANAGER

CHRISTIAN RUEGG

TRAINING DELIVERY MANAGER

JANELLE MACKIE

TRAINING DEVELOPMENT MANAGER

LISA MELLISH-MYTTON

ACADEMIC & COMPLIANCE
MANAGER

TERRY BLUMHARDT

TRAINER

HELENE FASS

TRAINER

PAUL KELLY

TRAINER

TAHU HANCOX-LILLEY

TRAINER

LYSTRA BUCHAN

PROGRAMME LEAD – EM/UPT

KAREN HALLSWORTH

PROGRAMME LEAD – SAR

MEGAN MACLEOD

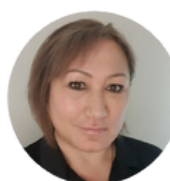
TRAINING COORDINATOR

BIANCA KILLIAN

TRAINING COORDINATOR

TONI HOLMES

STUDENT ADMINISTRATION



New Zealand Land Search and Rescue Incorporated and Subsidiaries
Service Performance Report
For the Year ended 30 June 2024

The New Zealand Land Search and Rescue Group supports, develops, and maintains efficient and effective land search and rescue capability to consistently meet the operational requirements of Co-ordinating Authorities throughout Aotearoa New Zealand.

The Group has achieved this through providing member groups and volunteers with fit for purpose clothing and equipment to undertake their operational roles, grants to support member groups, and travel support to volunteers for the logistical requirements to attend national level events such training courses, group representative meetings, and the biennial Hui.

The Group has achieved this through delivering search and rescue training courses to support search and rescue trainees to achieve an appropriate level of training and to help ensure that good quality search and rescue services can be made available as required throughout Aotearoa New Zealand.

The categories of goods and services selected for reporting are the primary reporting categories in the Financial Statements.

The primary reporting categories of Equipment, Grants and Scholarships, and Volunteer Travel and Accommodation, exist to meet the information needs of Land Search and Rescue member groups on the direct benefits provided to member groups and volunteers.

The primary reporting category of Training Delivery - Volunteer and Other Students, exists to meet the information needs of Land Search and Rescue member groups on the direct benefits provided to volunteers and other students. The Other Students include students from SAR agencies, Emergency Management Agencies, Government Departments, and critical infrastructure organisations, with the goal of enhancing and integrating emergency response across Aotearoa New Zealand.

Up to four sub-categories have been selected to present with explanations of the main components within them. Quantities are obtained from purchase transactions and participant records.

	2024 12 Months	2023 12 Months
1. Equipment - Land Search and Rescue Volunteers		
Clothing Equipment - <i>Rainwear, Thermals, Beanies, Caps, Gloves, Hi-Vis Vests, and Gaiters</i>	5,316	2,603
Personal Equipment - <i>Field Guides, Torches, GPS, Safety Glasses, Packs, Dry Bags, Pack Covers, Tents, Tarps, and Bothy Bags</i>	1,262	1,708
Information and Communications Technology Equipment - <i>Radios, Batteries, Chargers, Aerials, Repeaters, Starlink Kits, PLBs, Laptops, Tablets, Monitors, Projectors, Printers, and Powerbanks</i>	505	592
Rescue Equipment - <i>First Aid Kits and Splints, Stretchers and Wheels, Ropes, Edge/SRM Kits, Harnesses, and Helmets</i>	399	443
Total Equipment - Land Search and Rescue Volunteers	7,482	5,346
2. Grants and Scholarships - Land Search and Rescue Volunteers	307	184
3. Travel and Accommodation - Land Search and Rescue Volunteers		
Meals	6,351	3,743
Accommodation Nights	1,716	945
Mileage Claims	1,727	814
Flights Booked	364	320
Total Travel and Accommodation - Land Search and Rescue Volunteers	10,158	5,822
4. Training Delivery - Land Search and Rescue Volunteers and Other Students		
Search and Rescue Courses	181	184
Multi-Agency Search and Rescue Courses	49	14
Emergency Management Courses	54	47
User Pays Courses	58	61
Total Training Delivery - Land Search and Rescue and Other Students	342	306

The Private Training Establishment (PTE) utilised to deliver training is a category 1 PTE with NZQA meeting the highest levels of quality assurance. A comprehensive External Evaluation and Review is conducted every four years, with the last review being completed in 2021.

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Consolidated Statement of Comprehensive Revenue and Expense
For the Year ended 30 June 2024

	Note	2024 12 Months	2023 12 Months
Revenue			
Revenue from Non-Exchange Transactions			
Grants	6	7,343,238	4,789,378
Donations, Fundraising and Other Similar Revenue	7	246,930	241,723
Total Revenue from Non-Exchange Transactions		<u>7,590,168</u>	<u>5,031,101</u>
Revenue from Exchange Transactions			
Revenue from Providing Goods or Services	8	2,061,039	1,521,861
Total Revenue from Exchange Transactions		<u>2,061,039</u>	<u>1,521,861</u>
Other Income			
Interest and Other Investment Income		100,955	45,941
Total Revenue and Other Income		<u>9,752,161</u>	<u>6,598,904</u>
Expenses			
Equipment - Land Search and Rescue Volunteers		1,320,783	858,648
Grants and Scholarships - Land Search and Rescue Volunteers		509,543	326,650
Travel and Accommodation - Land Search and Rescue Volunteers		659,060	489,404
Travel and Accommodation - Employees, Contractors and Directors		466,128	360,047
Travel and Accommodation - Other		2,903	4,201
Training Delivery - Land Search and Rescue Volunteers and Other Students		1,434,441	956,988
Information Technology		98,060	44,869
Quality Assurance, Compliance and Insurance		108,052	108,181
Administrative Costs		283,857	202,964
Employee Related Costs		3,618,632	2,650,071
Contractor Fees		477,185	259,468
Director Related Costs		58,856	38,833
Audit Fees	17	32,090	24,080
Finance Costs		-	13
Depreciation and Amortisation	11 & 20	159,292	98,449
Other Expenses		180	328
Total Expenses		<u>9,229,062</u>	<u>6,423,194</u>
Surplus/(Deficit) for the Year		<u>523,099</u>	<u>175,709</u>
Other Comprehensive Revenue and Expenses		-	-
Total Comprehensive Revenue/(Expense) for the Year		<u>523,099</u>	<u>175,709</u>


New Zealand Land Search and Rescue Incorporated and Subsidiaries
Consolidated Statement of Changes in Net Assets/Equity
For the Year ended 30 June 2024

	Note	Baker Bequest Reserve	Accumulated Revenue and Expense	Total
Balance as at 1 July 2023		53,939	1,532,065	1,586,004
Total Comprehensive Revenue and Expense for the year			523,099	523,099
Transactions with Owners of the Controlling Entity in their Capacity as Owners				
Transfer to/(from) Reserve		(10,000)	-	(10,000)
Balance as at 30 June 2024		<u>43,939</u>	<u>2,055,163</u>	<u>2,099,102</u>
Balance as at 1 July 2022		93,939	1,356,355	1,450,294
Total Comprehensive Revenue and Expense for the period			175,709	175,709
Transactions with Owners of the Controlling Entity in their Capacity as Owners				
Transfer to/(from) Reserve		(40,000)	-	(40,000)
Balance as at 30 June 2023		<u>53,939</u>	<u>1,532,065</u>	<u>1,586,004</u>

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Consolidated Statement of Financial Position
As at 30 June 2024

	Note	2024	2023
Assets			
Current Assets			
Cash and Cash Equivalents	9	3,497,643	2,345,458
Receivables from Exchange Transactions	10	318,953	417,460
Recoverables from Non-Exchange Transactions		39,171	23,000
Prepayments		255,771	89,770
Inventories		-	-
GST Receivable		109,448	-
Total Current Assets		4,220,987	2,875,687
Non-Current Assets			
Property, Plant and Equipment	11	510,955	235,643
Intangible Assets	20	18,131	21,427
Total Non-Current Assets		529,086	257,070
Total Assets		4,750,072	3,132,758
Liabilities			
Current Liabilities			
Payables from Exchange Transactions	12	954,484	456,957
Deferred Revenue		4,790	5,216
GST Payable		-	6,645
Employee Costs Payable	22	387,235	306,168
Liabilities from Non-Exchange Transactions	13	1,304,460	771,769
Total Current Liabilities		2,650,970	1,546,754
Total Liabilities		2,650,970	1,546,754
Net Assets		2,099,102	1,586,004
Equity			
Accumulated Comprehensive Revenue and Expense		2,055,163	1,532,065
Baker Bequest Reserve	18	43,939	53,939
Total Equity		2,099,102	1,586,004

Charlotte Aronsen  Date 6/11/2024

Megan Dimozantos  Date 6/11/2024

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Consolidated Statement of Cash Flows
For the Year ended 30 June 2024

	Note	2024	2023
Cash Flows from Operating Activities			
Receipts from Grants		7,343,238	4,789,378
Donations, Fundraising and Other Similar Receipts		246,930	241,723
Receipts from Providing Goods or Services		2,142,949	1,210,253
Interest Receipts		100,955	45,941
Payments to Suppliers and Employees		(8,134,304)	(6,314,287)
Interest Paid		-	(13)
Net GST		(116,093)	61,387
Net Cash Inflow/(Outflow) from Operating Activities		<u>1,583,673</u>	<u>34,383</u>
Cash Flows from Investing Activities			
Payments to acquire Property, Plant and Equipment		(431,488)	(176,969)
Net Cash Inflow/(Outflow) from Investing Activities		<u>(431,488)</u>	<u>(176,969)</u>
Net Cash Inflow/(Outflow)		<u>1,152,185</u>	<u>(142,586)</u>
Cash Balances			
Cash and Cash Equivalents at beginning of period		2,345,458	2,488,044
Cash and Cash Equivalents at end of period	9	3,497,643	2,345,458
Net change in cash for period		<u>1,152,185</u>	<u>(142,586)</u>

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Notes to and Forming Part of the Financial Statements
For the Year ended 30 June 2024

1. Reporting Entity

The Consolidated Financial Statements include New Zealand Land Search and Rescue Incorporated (the parent) and its controlled entity, Land Search and Rescue Training Ltd, which comprise the New Zealand Land Search and Rescue Group. Land Search and Rescue Training Ltd is a wholly owned subsidiary of New Zealand Land Search and Rescue Incorporated. It was purchased on 4 October 2019. All significant inter-company transactions between the entities are eliminated on consolidation.

New Zealand Land Search and Rescue Incorporated and Land Search and Rescue Training Ltd are both registered Charities. They are both members of the New Zealand Land Search and Rescue Charitable group.

There are independent Area and Group Land Search and Rescue organisations, whose financial results are not accounted for within these financial statements because New Zealand Land Search and Rescue Group has no control over these organisations.

2. Basis of Preparation

Statement of Compliance

The Consolidated Financial Statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR"), as appropriate for Tier 2 not-for-profit public benefit entities, for which all reduced disclosure regime exemptions have been adopted.

The New Zealand Land Search and Rescue Group is a Tier 2 Reporting entity as for the two most recent reporting periods it is not publicly accountable and has had between \$5 million and \$33 million operating expenditure.

These financial statements were authorised for issue by the board on the

Measurement Basis

The Consolidated Financial Statements have been prepared on the historical cost basis.

Functional and Presentation Currency

The Consolidated Financial Statements are presented in New Zealand dollars (\$). There has been no change in the functional currency of the entity during the year.

Basis of Consolidation

Controlled entities are those entities over which the Group has the power to govern the financial and operating policies so as to obtain benefits from that entity's activities. The financial statements of the Group's controlled entities are included in the Consolidated Financial Statements from the date that control commences until the date that control ceases. Subsequent changes in a controlled entity that do not result in a loss of control are accounted for as transactions with owners of the controlling entity in their capacity as owners, within net assets/equity. The financial statements of the controlled entities are prepared for the same reporting period as the controlling entity, using consistent accounting policies.

On the loss of control, the Group derecognises the assets and liabilities of the controlled entity, and the other components of net assets/equity related to the controlled entity. Any surplus or deficit arising on the loss of control is recognised in surplus or deficit.

Intra-group balances and transactions, and any unrealised income and expenses arising from intra-group transactions, are eliminated in preparing the Consolidated Financial Statements.

Goods and Services Tax (GST)

New Zealand Land Search and Rescue Incorporated and Land Search and Rescue Training Ltd are both registered for GST. All amounts are recorded exclusive of GST, except for Accounts Receivable and Accounts Payable which are stated inclusive of GST.

3. Use of Judgements and Estimation Uncertainties

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from those estimates.

Judgements

Judgements made in applying accounting policies that have had the most significant effects on the amounts recognised in the financial statements include the following:

- New Zealand Land Search and Rescue purchase various items of equipment for distribution to regional entities and volunteers. Given that New Zealand Land Search and Rescue does not retain control over the use of these assets the expenditure is not considered to be capital in nature and the equipment is not recorded as Property, Plant and Equipment of the entity.
- Expenditure on minor assets under \$500 in value is not deemed to be significant enough to warrant recognition as Property, Plant and Equipment of the entity.
- While New Zealand Land Search and Rescue has service agreements with various entities for the delivery of search and rescue services, these arrangements do not constitute 'exchange transactions' for the purposes of revenue recognition as New Zealand Land Search and Rescue does not provide specific services of approximately equal value in direct exchange for the funds received (refer note 4(a) below).

Going Concern

The Consolidated Financial Statements have been prepared on the basis that the entity is a going concern.

Assumptions and Estimation Uncertainties

There are no assumptions or estimation uncertainties that would have a significant risk of resulting in a material adjustment during the financial year.

Changes in Accounting Estimates

There have been no changes in accounting estimates that have an effect on the financial statements.

4. Significant Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements. The significant accounting policies are detailed below:

(a) Revenue

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

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

Finance Income

Interest on bank deposits is recognised as it accrues.

Revenue from Exchange Transactions

Exchange transactions are those in which the entity receives assets or services, or has liabilities extinguished, and in exchange directly provides approximately equal value, in the form of cash, goods, services, or use of assets.

Revenue from the provision of goods and services is measured at fair value of the consideration received or receivable.

Revenue is recognised on completion of Training services.

Revenue from Non-Exchange Transactions

Non-exchange transactions are those where the Group receives an inflow of resources 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.

Revenue from Non-Exchange Transactions (continued)

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.

New Zealand Land Search and Rescue receives various grants and donations which are classified as non-exchange revenue due to their nature.

Grants and donations received that have no requirement to return any unutilised funds are recognised as revenue immediately upon receipt.

Grants received that contractually require the return of any unutilised funds are only recognised as revenue to the extent that performance obligations are met and funds have been spent for the required purpose. Amounts received but unutilised at reporting date are therefore recognised as non-exchange liabilities. These liabilities are subsequently recognised as non-exchange revenue as and when the conditions are satisfied.

The Group sometimes receives donated goods in-kind and services in-kind. Taking into consideration materiality and measurement reliability the Group has elected not to recognise the goods and services within the Consolidated Statement of Comprehensive Revenue and Expense or the Consolidated Statement of Financial Position. The major classes of goods and services in-kind received are disclosed in the Donations, Fundraising and Other Similar Revenue note.

(b) Employee Benefits

Short-term employee benefit liabilities are recognised when the Group has a legal or constructive obligation to remunerate employees for services provided up to reporting date for which settlement will occur within 12 months of reporting date, and are measured on an undiscounted basis and expensed in the period in which employment services are provided.

(c) Financial Instruments

New Zealand Land Search and Rescue recognises financial instruments when it becomes a party to the instruments. Material financial instruments include cash and cash equivalents, accounts receivable and accounts payable. All financial instruments are recognised initially at fair value and subsequently at amortised cost.

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 has been significant changes to the terms and/or the amount of contractual payments to be received/paid.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Group has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Financial Assets

Loans and Receivables

Loans and Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition these are measured at amortised costs using the effective interest method, less any allowance for impairment. The Group's cash and cash equivalents and receivables from exchange transactions are classified as loans and receivables.

Financial Liabilities

The Group's financial liabilities include payables. These are classified as amortised cost and are initially recognised at fair value and are subsequently measured at amortised cost using the effective interest method.

(d) Leases

Classification and Treatment

Leases in which the entity assumes substantially all the risks and rewards of asset ownership are classified as finance leases. Leases that are not finance leases are classified as operating leases. New Zealand Land Search and Rescue is not party to any finance leases. Operating leases are not recognised in the entity's Statement of Financial Position. Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease. Lease incentives are recognised as an integral part of the total lease expense, over the term of the lease.

(e) Property, Plant and Equipment

Items of property plant and equipment are initially measured at cost, except those acquired through non-exchange transactions which are instead measured at fair value as their deemed cost at initial recognition.

Items of property, plant and equipment are subsequently measured at cost less accumulated depreciation and impairment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit.

Subsequent expenditure is capitalised only when it is probable that the future economic benefits associated with the expenditure will flow to the Group. Ongoing repairs and maintenance is expensed as incurred.

For plant and equipment, depreciation is based on the cost of an asset less its residual value. Significant components of individual assets that have a useful life that is different from the remainder of those assets, those components are depreciated separately.

Depreciation is recognised in surplus or deficit on a straight-line or diminishing value basis over the estimated useful lives of each component of an item of property, plant and equipment.

Depreciation rates used are as follows:

Computer Equipment and Software	50 - 67% DV
Office Equipment and Furniture	19 - 67% DV
Training Delivery Equipment	20 - 67% DV

(f) Business Combinations

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. The Group controls an entity when it has 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 consideration potential voting rights that are currently exercisable.

The Group measures goodwill at the acquisition date as the aggregate of the fair value of consideration transferred, the recognised amount of any minority interests in the acquiree, and the fair value of any pre-existing equity interest in the acquiree, less the fair value of the net identifiable assets acquired and liabilities assumed.

Any gain on bargain purchase gain is recognised immediately in surplus or deficit.

The consideration transferred does not include amounts related to the settlement of pre-existing relationships. Such amounts are generally recognised in surplus or deficit.

Transaction costs related to a business combination incurred by the Group, other than those associated with the issue of debt or equity securities, are expensed in surplus or deficit as incurred.

Any contingent consideration payable is measured at fair value at the acquisition date. If the contingent consideration is classified as equity, then it is not subsequently remeasured and settlement is accounted for within net assets/equity. Otherwise, subsequent changes in the fair value of the contingent consideration are recognised in surplus or deficit.

If the business combination is achieved in stages, any previously held equity interest is remeasured at its acquisition date fair value and any resulting gain or loss is recognised in surplus or deficit. It is then considered in the determination of goodwill.

(g) Intangible Assets

Intangible assets are initially measured at cost.

All of the Group's intangible assets are subsequently measured in accordance with the cost model, being cost (or fair value for items acquired through non-exchange transactions) less accumulated amortisation and impairment.

The Group has no intangible assets with indefinite useful lives.

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure, including expenditure on internally generated goodwill and brands, is recognised in surplus or deficit as incurred.

Amortisation is recognised in the surplus or deficit on a straight-line basis over the estimated useful life of the amortisable intangible asset.

The Private Training Establishment's intangible assets acquired are amortised on a straight-line basis with an estimated useful life of eight years.

Amortisation methods, useful lives, and residual values are reviewed at each reporting date and adjusted if appropriate.

5. Changes in Accounting Policy

There have been no changes in accounting policy, all policies have been applied on a basis consistent with the prior year.

	2024	2023
6. Grants		
New Zealand Search and Rescue - Service Level Agreement	4,989,170	2,691,782
New Zealand Lottery Grants Board - Lottery Outdoor Safety	1,700,000	1,618,000
Pub Charity	200,000	240,315
New Zealand Search and Rescue - Other Contracts	126,128	80,904
The Lion Foundation	100,000	-
New Zealand Police - SAROPS	68,649	-
Waikato Regional Council	40,200	40,200
Garmin Australasia Pty Ltd	28,593	35,743
Trust Waikato	30,958	32,491
Bay of Plenty Regional Council	20,000	-
Mountain Adventure NZ Ltd	16,364	-
Kiwi Gaming Foundation Ltd	11,585	-
Grassroots Trust Ltd	10,000	-
Other	866	-
The Kelliher Charitable Trust	725	19,968
New Zealand Lottery Grants Board - Wander Devices	-	29,976
Total Grants	<u>7,343,238</u>	<u>4,789,378</u>

A copy of the New Zealand Search and Rescue - Service Level Agreement can be found at www.nzsar.govt.nz

7. Donations, Fundraising and Other Similar Revenue

New Zealand Police (without Use or Return Conditions)	155,000	155,000
Donations	51,930	46,723
PGG Wrightson	20,000	20,000
Waitomo	10,000	20,000
Police Managers Guild Trust	10,000	-
Total Donations, Fundraising and Other Similar Revenue	<u>246,930</u>	<u>241,723</u>

The following Goods and Services In-Kind have not been recognised in the Consolidated Statement of Comprehensive Revenue and Expense or the Consolidated Statement of Financial Position.

Waitomo Group Fuel Cards

Macpac MAP Fund - Macpac Products

Buddle Findlay - Legal Services

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Notes to and Forming Part of the Financial Statements
For the Year ended 30 June 2024

	2024	2023
8. Revenue from Providing Goods or Services		
Training Services	2,061,039	1,502,550
Revenue from Exchange Transactions	-	19,311
Total Revenue from Providing Goods or Services	2,061,039	1,521,861

9. Cash and Cash Equivalents		
Bank Accounts	825,697	697,180
Call Account	1,640,620	1,648,278
Current Investment	1,031,326	-
Total Cash and Cash Equivalents	3,497,643	2,345,458

The interest rate ranges applicable to components of cash and cash equivalents are as follows:

0.00% to 6.2% 0.00% to 4.07%

10. Receivables from Exchange Transactions		
Accounts Receivable	299,918	412,624
Accrued Revenue	19,035	4,836
Total Receivables from Exchange Transactions	318,953	417,460

Each receivable has been assessed for recoverability. No allowance for doubtful debts has been made as expected credit losses have been assessed as \$0 because there have been no credit losses over the last five years and future losses are not expected because government agency customers are required to obtain approved purchase orders prior to engagement with vendors. (2023: \$0)

11. Property, Plant and Equipment

	Computer Equipment & Software	Office Equipment & Furniture	Training Delivery Equipment	Total
Cost				
Balance at 1 July 2023	420,950	15,289	26,800	463,039
Plus Additions	389,110	22,180	20,197	431,488
Less Disposals	(4,724)	(6,751)	-	(11,475)
Balance at 30 June 2024	805,337	30,719	46,997	883,052
Accumulated Depreciation				
Balance at 1 July 2023	192,040	14,240	21,116	227,396
Plus Current Year Depreciation	144,445	3,117	8,433	155,995
Less Accumulated Depreciation on Disposals	(4,602)	(6,692)	-	(11,294)
Balance at 30 June 2024	331,882	10,666	29,549	372,097
Net Book Value				
Opening	228,911	1,049	5,684	235,643
Closing	473,454	20,053	17,448	510,955

	Computer Equipment & Software	Office Equipment & Furniture	Training Delivery Equipment	Total
Cost				
Balance at 1 July 2022	250,457	15,289	24,637	290,383
Plus Additions	174,806	-	2,162	176,969
Less Disposals	(4,313)	-	-	(4,313)
Balance at 30 June 2023	420,950	15,289	26,800	463,039
Accumulated Depreciation				
Balance at 1 July 2022	105,781	12,694	17,754	136,229
Plus Current Year Depreciation	90,244	1,546	3,362	95,153
Less Accumulated Depreciation on Disposals	(3,985)	-	-	(3,985)
Balance at 30 June 2023	192,040	14,240	21,116	227,396
Net Book Value				
Opening	144,676	2,595	6,883	154,155
Closing	228,911	1,049	5,684	235,643

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Notes to and Forming Part of the Financial Statements
For the Year ended 30 June 2024

	2024	2023
12. Payables from Exchange Transactions		
Accounts Payable	833,393	366,614
Credit Cards	45,201	45,227
Accrued Expenses	75,891	45,116
Total Payables from Exchange Transactions	<u>954,484</u>	<u>456,957</u>

13. Liabilities from Non-Exchange Transactions		
New Zealand Lottery Grants Board - Lottery Outdoor Safety	-	-
New Zealand Search and Rescue - Service Agreement	1,256,890	616,060
Other Grants (with Use or Return Conditions)	47,570	155,710
Total Liabilities from Non-Exchange Transactions	<u>1,304,460</u>	<u>771,769</u>

The above liabilities have been recognised as deferred non-exchange revenue relating to the grant funding received which has stipulated conditions attached and requires repayment of any funds not utilised for those conditions. Accordingly, this revenue cannot be recognised as such until these conditions are met.

14. Financial Instruments

Financial Assets - Amortised Cost

Accounts Receivable	299,918	412,624
Recoverables from Non-Exchange Transactions	39,171	23,000
Cash and Cash Equivalents	3,497,643	2,345,458
Total Financial Assets - Amortised Cost	<u>3,836,732</u>	<u>2,781,082</u>

Financial Liabilities - Amortised Cost

Accounts Payable and Credit Cards	(878,594)	(411,841)
Total Financial Liabilities - Amortised Cost	<u>(878,594)</u>	<u>(411,841)</u>

15. Lease Commitments

Non-Cancellable Operating Lease Payments

Less Than One Year	105,180	92,836
Between One and Five Years	124,241	174,541
Greater Than Five Years	-	-
Total Non-Cancellable Operating Lease Payments	<u>229,421</u>	<u>267,376</u>

The lease commitment represents thirteen vehicles on lease for terms up to a maximum of 60 months. The figures above are GST exclusive.

16. Employee Remuneration

Salaries & Wages	3,450,346	2,526,324
Employer Superannuation Contributions	89,722	65,762
Total Employee Remuneration	<u>3,540,067</u>	<u>2,592,086</u>

These amounts are recognised as expenses in the financial statements under Employee Related Costs.

17. Audit Fees

Audit of Financial Statements - BDO Christchurch Ltd	27,500	21,000
Agreed Upon Procedures Engagement NZSAR SLA - BDO Christchurch Ltd	3,800	3,000
Technology & Administration Fee - BDO Christchurch Ltd	750	-
Bank Audit Confirmation Fees - ASB	40	80
Total Audit Fees	<u>32,090</u>	<u>24,080</u>

18. Baker Bequest Reserve

Peter Vernon Baker of Surrey, England died on 15 January 2015 and bequeathed funds to New Zealand Land Search and Rescue. The entity received \$120,055 on the 21 December 2016 and \$5,377 on 8 September 2017. There were no conditions attached.

The reserve was utilised during the period to pay a grant to the New Zealand Speleological Society Inc. of \$10,000 for Cave SAR members to attend the 14th International Cave Rescue Conference (ICRC) on the 6th to the 9th of June 2024 in Cantabria, Spain.

New Zealand Land Search and Rescue Incorporated and Subsidiaries
Notes to and Forming Part of the Financial Statements
For the Year ended 30 June 2024

19. Commitments and Contingencies

There are no material commitments, contingent liabilities, or contingent assets recognised as at balance date.
(Prior Year: Nil)

20. Intangible Assets

Cost

Balance at 1 July
Acquisition of a Subsidiary
Balance at 30 June

Amortisation and Impairment

Balance at 1 July
Amortisation
Impairment
Balance at 30 June

Net Book Value

Opening
Closing

	2024	2023
	PTE	PTE
Balance at 1 July	36,262	36,262
Acquisition of a Subsidiary	-	-
Balance at 30 June	36,262	36,262
Balance at 1 July	14,835	11,538
Amortisation	3,297	3,297
Impairment	-	-
Balance at 30 June	18,131	14,835
Opening	21,427	24,724
Closing	18,131	21,427

The intangible assets of the Private Training Establishment (PTE) 7927 registered with the New Zealand Qualifications Authority are the Quality Management System development and the approved scope of delivery on the National Qualifications Framework.

21. Related Party Note

New Zealand Land Search and Rescue Incorporated has control over its wholly owned subsidiary Land Search and Rescue Training Ltd. There are no significant restrictions regarding the transfer of dividends, loan repayments, and other funds from the controlled entity.

An advance has been made from Land Search and Rescue Training Ltd to New Zealand Land Search and Rescue Incorporated (no interest payable and no defined payment term). Note that the intercompany advance is eliminated on consolidation.

New Zealand Land Search and Rescue Incorporated holds a contract with New Zealand Search and Rescue for the delivery of core search and rescue courses and therefore they invoice New Zealand Search and Rescue for training delivered by Land Search and Rescue Training Ltd. Land Search and Rescue Training Ltd use intercompany invoicing and the intercompany advance account to transact with New Zealand Land Search and Rescue Incorporated, which can result in a significant balance within the advance account. The intercompany advance is eliminated on consolidation.

New Zealand Search and Rescue Incorporated holds a Service Level Agreement with New Zealand Land Search and Rescue and they received \$5.6m of funding during the period to support the implementation of that agreement.

Of the \$5.6m received in the period the following amounts were provided to Land Search and Rescue Training Ltd to directly support:

Training and Competency .5 of an equivalent full-time employee
The Learning Management Framework .5 of an equivalent full-time employee
Academic Compliance requirements .5 of an equivalent full-time employee

The transfer of this funding was made via the intercompany advance account.

	2024	2023
Opening balance (1 July)	42,591	17,557
Repayments received	-	25,033
Advances made	74,384	-
Closing balance (30 June)	116,975	42,591

21. Related Party Note (continued)
Key Management Personnel:

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures are the members of the governing body (Directors) and the Executive team. A benchmarking review was undertaken and implemented for director honorarium fees resulting in a significant increase.

	2024	2024	2023	2023
	Aggregate	Number of	Aggregate	Number of
	Remuneration	individuals	Remuneration	individuals
Members of the governing body	59,156	6	34,583	7
Senior executive officers	734,965	4	662,233	4
	<u>794,122</u>	<u>10</u>	<u>696,816</u>	<u>11</u>

A close family member of key management personnel is employed by the Group on normal employment terms.

Other Related Party Information:

Alex Waterworth is employed by New Zealand Land Search and Rescue Incorporated in a full-time Group and Volunteer Support role and is also contracted by Land Search and Rescue Training Ltd as a Trainer. The value paid to Alex as a Trainer over the 12 months ending 30 June 2024 was \$4,130.

	2024	2023
22. Employee Entitlements		
Short-term Employee Entitlements	383,777	303,049
Employer Superannuation Contributions	3,458	3,119
Total Employee Entitlements	<u>387,235</u>	<u>306,168</u>

Employee benefit liability includes payments due for PAYE, employer superannuation contributions, student loan deductions, and salary accruals.

23. Events After Reporting Date

In the May 2024 budget the government announced the future funding for non-Government organisations that included New Zealand Land Search and Rescue for replacing assets that were destroyed or damaged in the North Island weather events, as well as providing training to improve the response to future severe weather or emergency events. The amount of funding is \$3,102,000 spread over 4 years.

The significant event after the reporting date in the previous year was the implementation of the new organisation structure on 1 July 2023 with an increase in the number of roles.

24. Group Entities

A listing of the Group's significant controlled entities is presented below:

	Country of	Ownership Interest	
	Incorp.	2024	2023
		%	%
Land Search and Rescue Training Ltd	NZ	100	100

All controlled entities have the same reporting date as the controlling entity.

There are no significant restrictions regarding the transfer of dividends, loan repayments, and other funds from controlled entities.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF NEW ZEALAND LAND SEARCH AND RESCUE INCORPORATED**

Report on the Audit of the General-Purpose Financial Report

Opinion

We have audited the general-purpose financial report of New Zealand Land Search and Rescue Incorporated ("the Entity") and its subsidiary (together, "the Group"), which comprise the consolidated financial statements on pages 28 to 40, and the consolidated service performance information on page 27. The complete set of consolidated financial statements comprise the consolidated statement of financial position as at 30 June 2024, the consolidated statement of comprehensive revenue and expense, consolidated statement of changes in net assets/equity, 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 general purpose financial report presents fairly, in all material respects:

- the consolidated financial position of the Group as at 30 June 2024, and (of) its consolidated financial performance, and its consolidated cash flows for the year then ended; and
- the consolidated service performance for the year ended 30 June 2024, in accordance with the Group's service performance criteria,

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

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the consolidated service performance information in accordance with the ISAs and New Zealand Auditing Standard (NZ AS) 1 *The Audit of Service Performance Information (NZ)*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the General Purpose Financial Report section of our report. We are independent of the 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, the Group or any of its subsidiaries.

Other Information

The Members are responsible for the other information. The other information obtained at the date of this auditor's report is information contained in the general purpose financial report, but does not include the consolidated service performance information and the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated service performance information and 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 service performance information and 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 service performance information and 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.

Members' Responsibilities for the General Purpose Financial Report

Those charged with governance are responsible on behalf of the Group for:

(a) the preparation and fair presentation of the consolidated financial statements and consolidated service performance information accordance with Public Benefit Entity Standards RDR issued by the New Zealand Accounting Standards Board;

(b) service performance criteria that are suitable in order to prepare service performance information in accordance with Public Benefit Entity Standards RDR; and

(c) such internal control as those charged with governance determine is necessary to enable the preparation of the consolidated financial statements and consolidated service performance information that are free from material misstatement, whether due to fraud or error.

In preparing the general purpose financial report those charged with governance are responsible for assessing the 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 those charged with governance 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 General Purpose Financial Report

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole, and the consolidated service performance information are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this general purpose financial report.

A further description of the auditor's responsibilities for the audit of the general purpose financial report is located at the XRB's website at

<https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-13/>

This description forms part of our auditor's report.

Who we Report to

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

BDO Christchurch Audit Limited

BDO Christchurch Audit Limited
Christchurch
New Zealand
06 November 2024

OUR SPONSORS AND FUNDERS

A sincere thank you to all of our partners and sponsors, who make our life-saving work possible. Your support allows us to train volunteers, deploy specialist teams, and ensure that Land Search and Rescue can be ready 24/7 to answer the call of duty.

Land Search & Rescue could not continue our important work without the generous support of the following organisations.

THANK YOU!

Partners:



Sponsors:



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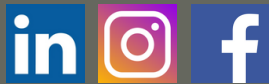


MORE INFORMATION

Annual Report 2023/24

WE ARE LAND SEARCH AND RESCUE EVERYWHERE FOR EVERYONE

SOCIALS:



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www.landsar.org.nz

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Group, Charity Registration Number
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THANK YOU!