

# **New Zealand Resuscitation Council**

Annual Report 2025



**NEW ZEALAND**  
**Resuscitation Council**  
WHAKAHAUORA AOTEAROA

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# About Us

The New Zealand Resuscitation Council is a not-for-profit member organisation responsible for setting national standards for resuscitation and first aid in Aotearoa, New Zealand. We continuously evaluate science to ensure clinical practice in New Zealand aligns with internationally recognised, evidence-based consensus on science. We apply this evidence to the New Zealand environment in our published guidelines.

The NZ Resuscitation Council further enhances New Zealand's emergency care capability by providing a resuscitation training curriculum for New Zealand healthcare professionals. Our courses are regularly updated to ensure learners are clinically applying the latest science. Our resuscitation instructors are certified to help people attain the Certificate of Resuscitation and Emergency Care (CORE), and Newborn Life Support (NLS) credentials. Emergency Care Instructors (ECI) are people who teach first aid following the NZ Resuscitation Council guidelines.

## Our Mission

Our mission is to set the standard for resuscitation and first aid in Aotearoa, New Zealand. From this, our vision is that any person in need has the best possible outcome from immediate threat to life and limb.

## Our Partners

We partner with our Australian colleagues as the Australian and New Zealand Committee on Resuscitation (ANZCOR), working collaboratively across the Tasman to share and review best-practice resuscitation guidelines.

Through ANZCOR we participate as part of the International Liaison Committee on Resuscitation (ILCOR).

# From our Chair

It's my pleasure to present the Chair's Report for the New Zealand Resuscitation Council for the year ending June 2025.

At the heart of our work is a simple but vital goal, that everyone in Aotearoa New Zealand has the best possible outcome when faced with a threat to life or limb. We continue to advance this goal through promoting and fostering high-quality resuscitation practice, underpinned by robust education, better-informed responders, and high-quality resuscitation science.

Over the past year, our focus has remained on maintaining excellence in education delivery and expanding the reach of our programmes. Instructor training and ongoing development remain central to achieving this. Between July 2024 and June 2025, we delivered ten instructor courses – eight CORE Instructor courses and two Newborn Life Support (NLS) Instructor courses. All were held at Palmerston North Hospital, which continues to serve as our main training venue.

We were excited to publish a new knowledge resource for our Emergency Care Instructors this year. Emergency Care: A Guide for First Responders was designed and published in house by our office team and edited and reviewed in collaboration with Council representatives and members of our instructor faculty. This guide builds on the foundational work in the original Emergency Care for First Responders (2009), offering a clear, practical guide to emergency care in Aotearoa New Zealand. The project to create this new resource supports our commitment to ensuring that everyone across the country has access to high-quality, consistent resuscitation and first aid education. Thank you to everyone who was involved in this work.

Communications remains a key part of our role in supporting the resuscitation community.

Our communications ensure our instructors and stakeholders remain informed and connected with Council activities. One of the highlights of the year was, and is every year, our involvement in World Restart a Heart Day, a global campaign encouraging the public to learn CPR and know what an AED is and when it should be used. Our 2024 campaign included a strong social media presence, reaching more than 600,000 people across our social media channels.

At the end of 2024, the Council decided to create a Project Manager position to evaluate out-of-hospital cardiac arrest (OHCA) and how the New Zealand Resuscitation Council could improve collaboration with member organisations to improve outcomes. This project has been underway this year and has been valuable in creating a picture of what is currently happening in the area, we are looking forward to seeing the outcomes of this work.

Internationally, New Zealand remains very involved both across the Tasman and around the globe in resuscitation science and improving outcomes through both ANZCOR and ILCOR. New Zealand and ANZCOR is well represented at an ILCOR level with Bridget Dicker, Tonia Nicholson, Kevin Nation, and Teghan Mear representing New Zealand, serving on various ILCOR Task Forces and Committees.

Our collaboration with the Australian Resuscitation Council in our ANZCOR Guidelines remains strong and I thank everyone involved in this work in producing and reviewing the guidelines. It was great to support our Australian colleagues at Spark of Life in Melbourne this year.

Looking forward to NZ Resus 2026, we are excited to welcome delegates to Ōtautahi Christchurch. After two very successful previous scientific meetings in Wellington, we

are looking forward to holding NZ Resus 2026 back in the South Island for the first time in a number of years. Registrations are now open, we look forward to seeing you there.

Our office team, Kevin, Rachel, Teghan, Meredith, and Elena have continued to operate at an exceptional level supporting our instructors and councillors, as a small team they are specialists in the work they do. In the last year the team has grown, and we outgrew our long-time office on the Terrace. The office team is now settled into their new premises on Willeston Street in the Wellington CBD. This relocation was important to show the growth of the organisation and evolution of the council as we approach 30 years of operation in 2026. It is important to remember and reflect on our growth in the last 30 years and that the New Zealand Resuscitation Council office was once a cupboard at Wellington Hospital.

As we reflect on the past year, I want to acknowledge the ongoing effort and passion of everyone involved, our Instructors, Course Directors, Council representatives, and our administrative team. Together, we continue to strengthen resuscitation practice across Aotearoa, New Zealand, ensuring that more people have the skills and confidence to save a life.



**Dr Tony Scott**

BPharm (hons), MBChB (Auckland),  
FRCAP, FACC, FCSANZ, CCDS

Chair

A stylized, handwritten signature in black ink, likely belonging to Dr Tony Scott.

# Our Member Organisations

- Fire and Emergency New Zealand
- New Zealand Nurses Organisation
- Advanced Paediatric Life Support New Zealand
- New Zealand Red Cross
- New Zealand College of Midwives
- Wellington Free Ambulance
- Paediatric Society of New Zealand
- Surf Life Saving New Zealand
- Heart Foundation
- Royal New Zealand College of Urgent Care
- New Zealand Defence Force
- Cardiac Society of Australia and New Zealand
- New Zealand College of Anaesthetists
- CORE Instructors of New Zealand
- Royal Australasian College of Surgeons
- Australasian College for Emergency Medicine
- Royal Australasian College of Physicians
- Hato Hone St John
- Australia and New Zealand Intensive Care Society
- The Royal New Zealand College of General Practitioners
- Australasian College of Paramedicine
- Cure Kids
- Royal Life Saving Society New Zealand

# Our Team



**Kevin Nation**

Chief Executive



**Rachel Allan**

Administration and  
Services Manager



**Teghan Mear**

Communications  
and Engagement  
Manager



**Elena Lee**

Communications  
and Engagement  
Coordinator



**Meredith Dreyer**

Administration Assistant



**Nadia Freeman**

Project Manager

# Our Year in Review

We have a total of

**808**

current CORE Advanced,  
NLS Advanced, and  
Emergency Care Instructors.

This year

**278**

instructors attended a  
training session to either  
recertify or become new  
instructors.

Our instructors delivered CORE and NLS courses  
to a total of

**11,289**

learners this year.

We had a total feedback  
return rate of

**98%**

for CORE and NLS courses.



We sent

**19,289**

emails to stakeholders this year.

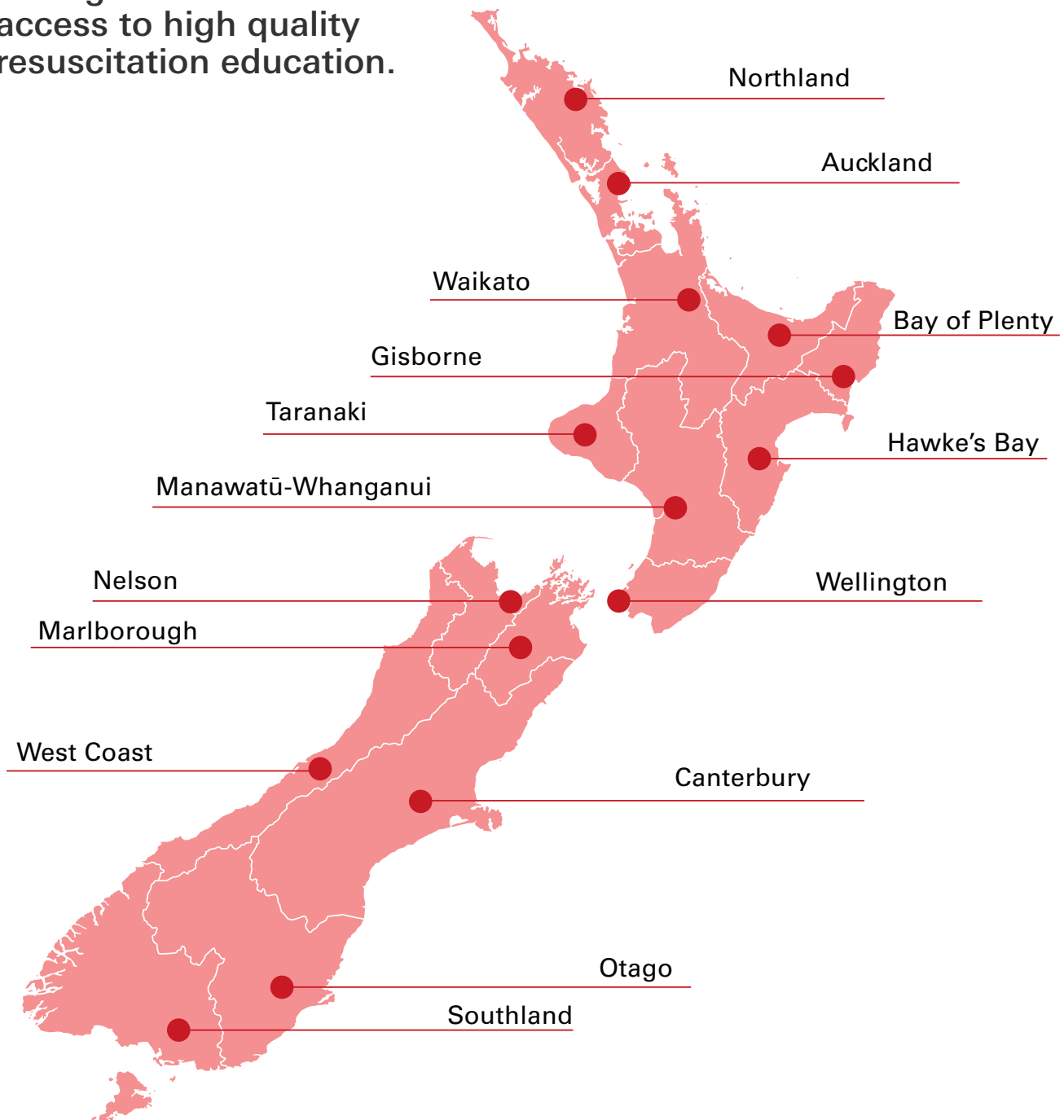
We published

**1**

new textbook,  
*Emergency Care: A Guide  
for First Responders.*



Our courses were taught in all regions of the country, ensuring that health professionals throughout Aotearoa had access to high quality resuscitation education.



In total, our instructors taught CORE and NLS to **11,289** health professionals in 2025.

# Our Activities

## World Restart a Heart Day

Each year, World Restart a Heart Day shines a spotlight on the power of CPR (cardiopulmonary resuscitation) and early defibrillation to save lives from sudden cardiac arrest. In New Zealand, over 2,000 people experience out-of-hospital cardiac arrests annually. This campaign brings real stories to life, stories that remind us how vital it is to be prepared, trained, and willing to act.

This year's World Restart a Heart Day highlights four powerful stories of survival from sudden cardiac arrest across New Zealand. Adam, a former firefighter, was saved by a bystander's quick call to 111. Neal collapsed during a hockey tournament and was revived thanks to his teammates' CPR and use of an AED. Craig was rescued during a Christmas concert by a stranger and emergency responders who worked tirelessly in the rain. Kendall's life was saved by her young sons, proving that even children can be lifesavers. These stories show that anyone, regardless of age or background, can make a life-saving difference with the courage to act.

**Real Stories. Real Impact.**

## Why It Matters

These stories are more than inspiring, they're a call to action. Whether you're a trained responder or a bystander, your actions can mean the difference between life and death. World Restart a Heart Day asks the public to consider learning CPR, locating your nearest AED, and encouraging others to do the same. Together, we can build a nation of lifesavers.



### **Adam's Story – The Helper Who Needed Help**

Adam, a former firefighter and healthcare assistant, collapsed outside a dairy in Thames while running an errand for his granddaughter's birthday. Despite his emergency response background, it was a bystander's quick call to 111 that began the chain of survival. Diagnosed with a serious cardiac condition, Adam's experience highlights the unpredictability of cardiac arrest and the importance of community readiness.

See Adam's full story on our website by following the link or scanning the QR code:  
<https://www.resus.org.nz/news-and-media/adams-story>



### **Neal's Story – A Teammate's Quick Thinking**

During a Masters Hockey Tournament in Wellington, Neal felt chest tightness and stepped off the field, then collapsed. His teammates and event staff sprang into action with CPR and an AED, saving his life. Neal later said, "If this happened anywhere else, I suppose I'd be dead." His story underscores the life-saving value of trained responders and accessible equipment.

See Neal's full story on our website by following the link or scanning the QR code: <https://www.resus.org.nz/news-and-media/neals-story>





### **Craig's Story – A Stranger's Compassion**

Craig collapsed during a Christmas concert in New Plymouth. A stranger noticed him unconscious and flagged down an event ambulance. Emergency responders, including fire staff with an AED, worked for over 20 minutes in the rain to revive him. Craig's survival is a powerful reminder that anyone can be a lifesaver, just by choosing to act.

See Craig's full story on our website by following the link or scanning the QR code: <https://www.resus.org.nz/news-and-media/craigs-story>



### **Kendall's Story - Even Children Can Be Lifesavers**

Kendall's survival after cardiac arrest was thanks to her young sons calling for help. Their story reminds us that anyone, regardless of age, can make a life-saving difference with the right knowledge and courage to act.

See Kendall's full story on our website by following the link or scanning the QR code: <https://www.resus.org.nz/news-and-media/kendalls-story>



# Appendix: Performance Report

## Performance Report

NZ Resuscitation Council  
For the year ended 30 June 2025

Prepared by Hudson Taylor Chartered Accountants Limited

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# Entity Information

## NZ Resuscitation Council For the year ended 30 June 2025

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

### Legal Name of Entity

NZ Resuscitation Council Incorporated

### Entity Type and Legal Basis

Incorporated Society

### Registration Number

Incorporated Society Number: 836576

Charities Registration Number: CC32727

### Entity's Purpose or Mission

#### Our Vision

That people in Aotearoa New Zealand will have:

- Access to resuscitation practice and education that is consistent and of high standard.
- The best possible outcome from immediate threats to life and limb.

#### Our Mission

To be the standard setting body for resuscitation and first aid in Aotearoa New Zealand.

### Entity Structure

The New Zealand Resuscitation Council is an incorporated society. It operates as a national voluntary body with representation from 20 member organisations that are major providers of resuscitation in clinical practice and organisations that support resuscitation and first aid education.

### Entity Governance Arrangements

Each member organisation appoints a representative to the Council. Representatives elect an Executive Committee every two years. The Executive Committee oversees fiscal management and compliance with legislation.

### Other Entities Controlled by the Entity

No other entities are controlled by the New Zealand Resuscitation Council.

### Main Methods used by the Entity to Raise Funds

There are no fundraising activities carried out by the entity.

### Physical Address

Level 4, 5 Willeston Street, Rawlinson's House, Wellington Central 6011, New Zealand

Entity Information

**Postal Address**

PO Box 10-443, Wellington 6140, New Zealand



# Approval of Financial Report

## NZ Resuscitation Council

### For the year ended 30 June 2025

The Executive Council are pleased to present the approved financial report including the historical financial statements of NZ Resuscitation Council for year ended 30 June 2025.

APPROVED



Tony Scott

Chair

Date 05/11/2025



Tonia Nicholson

Treasurer

Date 05/11/2025

# Statement of Service Performance

## NZ Resuscitation Council For the year ended 30 June 2025

### 'Who are we?'

The New Zealand Resuscitation Council is the standard setting body for resuscitation and first aid in Aotearoa, New Zealand. We focus on international scientific developments within resuscitation, and apply the evidence to the New Zealand environment in the form of our guidelines. These guidelines are continuously evaluated based on the latest international science. Our courses are regularly updated to ensure our learners are clinically applying the latest science. The NZ Resuscitation Council provides training for New Zealand health professionals.

The NZ Resuscitation Council's training is based off up-to-date evidence regarding resuscitation from The International Liaison Committee on Resuscitation (ILCOR). Our resuscitation instructors are certified to help people attain the Certificate of Resuscitation and Emergency Care (CORE), and Newborn Life Support (NLS). Emergency Care Instructors (ECI) are people who teach first aid following the NZ Resuscitation Council guidelines.

### 'What is our mission?'

Our mission is to set the standard for resuscitation and first aid in Aotearoa, New Zealand. From this, our vision is that any person in need has the best possible outcome from immediate threat to life and limb.

### 'Who are our partners?'

The NZ Resuscitation Council works closely with the Australian Resuscitation Council (ARC), and other councils across the world. The New Zealand and Australian Resuscitation Council's represent Australian and New Zealand Committee on Resuscitation (ANZCOR) on ILCOR.

### How we describe our achievements

The overall objective is that all people in Aotearoa New Zealand have the best possible outcome from immediate threat to life and limb. We contribute to this through promoting and fostering high quality resuscitation practice. Our impact areas are: robust, credible education; better informed rescuers; improved New Zealand standards.

### How we describe and quantify our achievements

Our achievements include: instructor courses delivered, instructor workshops delivered, instructor performance, number of stakeholder communications, and satisfaction measures for workshops that we have delivered.

Significant Activities	Goal	2025	2024
CORE & NLS Instructor courses delivered	6	10	11
CORE instructor workshops	Biennial	0	1
Newborn Life Support instructor workshop	Biennial	0	1
Emergency Care Instructor courses	30	39	44
Stakeholder newsletters issued	6	7	6

### Commentary

#### Instructor courses delivered

The NZ Resuscitation Council delivered **ten** instructor courses in the year to 30 June 2025. All instructor courses were delivered at Palmerston North Hospital, Palmerston North.

Our two-day CORE instructor courses were delivered on **13-14 July 2024, 7-8 September 2024, 2-3 November 2024, 7-8 December 2024, 1-2 February 2025, 22-23 February 2025, 12-13 April 2025 and 14-15 June 2025.**



Our two-day Newborn Life Support instructor courses were delivered on **19-20 October 2024 and 22-23 March 2025**.

The Emergency Care Instructor (ECI) courses are delivered at eight venues throughout New Zealand: Auckland, Hamilton, Hawke's Bay, Palmerston North, Wellington, Nelson/Marlborough, Christchurch and Dunedin. This year we delivered **39** ECI Sessions.

### Workshops

Face-to-face instructor workshops are now incorporated into the NZ Resuscitation Council conference. NZ Resus 2024 was held on 14-15 June 2024. Instructors have also been given opportunities to attend some online professional development educational sessions.

### Stakeholder Communications Issued

Seven email communications were sent to stakeholders in the year, including *Adrenaline Rush* email newsletters, instructor updates, and an update on the removal of initial sustained inflation ventilations in the Resuscitation of the Newborn.

### Promotional Activities

#### World Restart a Heart Day

Each year, World Restart a Heart Day shines a spotlight on the power of CPR (cardiopulmonary resuscitation) and early defibrillation to save lives from sudden cardiac arrest. In New Zealand, over 2,000 people experience out-of-hospital cardiac arrests annually. This campaign brings real stories to life, stories that remind us how vital it is to be prepared, trained, and willing to act.

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#### Adam's Story – The Helper Who Needed Help

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Kendall's survival after cardiac arrest was thanks to her young sons calling for help. Their story reminds us that anyone, regardless of age, can make a life-saving difference with the right knowledge and courage to act.

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### Why It Matters

These stories are more than inspiring, they're a call to action. Whether you're a trained responder or a bystander, your actions can mean the difference between life and death. World Restart a Heart Day asks the public to consider learning CPR, locating your nearest AED, and encouraging others to do the same. Together, we can build a nation of lifesavers.

### Satisfaction Measures

#### Course delivery

NZ Resuscitation Council instructors delivered CORE Advanced to 7,727 learners (a 12% increase from the previous year), CORE Immediate – Adult to 50 learners, CORE Immediate – Adult & Child to 1,728 learners, Newborn Life Support Advanced to 1,541 learners (a 12% increase) and Newborn Life Support Immediate to 243 learners in the year to 30 June 2025.

#### Course participation feedback

##### Percentage rate of return by course and in total

	Core Advanced	Core Imm Adult	Core Imm Adult & Child	NLS Advanced	NLS Immediate	Total
<b>Delivered</b>	7,727	50	1,728	1,541	243	11,289
<b>Returned</b>	7,540	50	1,698	1,520	228	11,036
<b>% returned</b>	98%	100%	98%	99%	94%	98%

In the year to 30 June, we asked all participants to rate instructor performance on a scale of 1 to 5 where 1 is 'strongly disagree' and 5 is 'strongly agree'. The results indicate high regard for instructor performance among participants.

	CORE Advanced Instructors	NLS Instructors
Approachable	4.90	4.92
Available	4.90	4.92
Knowledgeable	4.91	4.93
Good communicator	4.90	4.92
Positive	4.91	4.93
Organised	4.89	4.90

For CORE Advanced we asked participants to rate how confident they were in managing certain conditions both before and after the course on a scale of 1 to 5, where 1 was no confidence and 5 was high confidence. There was improvement in all areas.

#### Confidence in providing early management for the following conditions before and after the course

	Before course	After course
A seriously ill adult	4.01	4.61
A seriously ill child	3.66	4.48

Trauma	3.74	4.46
Common conditions that could lead to cardiac arrest	3.95	4.57

For Newborn Life Support we asked participants to rate how confident they were in managing certain conditions both before and after the course on a scale of 1-5, where 1 was no confidence and 5 was high confidence. There was improvement in all areas.

**Confidence in providing early management for the following conditions before and after the course**

	Before course	After course
A newborn needing bag and mask ventilation	3.88	4.74
A newborn needing IPPV and chest compressions	3.81	4.75
A newborn needing an advanced airway	3.29	4.49

# Statement of Financial Performance

## NZ Resuscitation Council For the year ended 30 June 2025

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

	NOTES	2025	2024
<b>Revenue</b>			
Donations, koha, bequests and other general fundraising activities	1	27	75
Revenue from commercial activities	1	997,883	865,554
Interest, dividends and other investment revenue	1	44,997	42,717
Other revenue	1	423	314,423
<b>Total Revenue</b>		<b>1,043,330</b>	<b>1,222,769</b>
<b>Expenses</b>			
Employee remuneration and other related expenses	2	531,642	478,449
Expenses related to commercial activities	2	138,095	137,104
Other expenses related to service delivery	2	67,937	70,934
Grants and donations made	2	3,397	3,619
Other expenses	2	207,980	316,792
<b>Total Expenses</b>		<b>949,050</b>	<b>1,006,898</b>
<b>Surplus/(Deficit) for the Year</b>		<b>94,280</b>	<b>215,871</b>

This statement should be read in conjunction with the Notes to the Performance Report.

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# Statement of Financial Position

## NZ Resuscitation Council

As at 30 June 2025

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

	NOTES	30 JUN 2025	30 JUN 2024
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	201,294	203,703
Short term deposits	3	641,535	640,511
Debtors and prepayments	3	145,554	75,129
Inventory		9,518	10,506
Other current assets	3	13,086	2,381
<b>Total Current Assets</b>		<b>1,010,986</b>	<b>932,230</b>
<b>Non-Current Assets</b>			
Term deposits	3	150,000	100,000
Property, Plant and Equipment	4	23,053	11,685
Intangibles	5	12,181	20,302
<b>Total Non-Current Assets</b>		<b>185,234</b>	<b>131,987</b>
<b>Total Assets</b>		<b>1,196,221</b>	<b>1,064,218</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	6	32,573	75,519
Employee costs payable	6	81,931	67,255
Deferred Revenue	6	74,965	26,455
Other current liabilities	6	28,984	11,875
<b>Total Current Liabilities</b>		<b>218,453</b>	<b>181,105</b>
<b>Non-Current Liabilities</b>			
Loans	6	1,406	1,031
<b>Total Non-Current Liabilities</b>		<b>1,406</b>	<b>1,031</b>
<b>Total Liabilities</b>		<b>219,859</b>	<b>182,135</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>976,362</b>	<b>882,082</b>
<b>Accumulated Funds &amp; Reserves</b>			
Accumulated surpluses or (deficits)	7	923,486	830,929
Reserves	7	52,876	51,153
<b>Total Accumulated Funds &amp; Reserves</b>		<b>976,362</b>	<b>882,082</b>

This statement should be read in conjunction with the Notes to the Performance Report.

# Statement of Cash Flows

## NZ Resuscitation Council For the year ended 30 June 2025

'How the entity has received and used cash'

	2025	2024
<b>Cash Flows from Operating Activities</b>		
<b>Cash received from Operating Activities:</b>		
Donations, koha, bequests and other general fundraising activities	27	75
General grants	4,838	-
Gross sales from commercial activities	989,696	870,075
Interest, dividends and other investment receipts	39,185	41,773
Cash receipts from other operating activities	966	314,210
GST (Net)	6,067	(6,173)
<b>Total Cash received from Operating Activities:</b>	<b>1,040,777</b>	<b>1,219,960</b>
<b>Cash applied to:</b>		
Employee remuneration and other related payments	(516,967)	(480,155)
Payments related to commercial activities	(137,115)	(141,023)
Other payments related to service delivery	(83,746)	(82,656)
Grants and donations paid	(3,397)	(3,619)
Other payments	(230,736)	(256,645)
<b>Total Cash applied to:</b>	<b>(971,960)</b>	<b>(964,098)</b>
<b>Total Cash Flows from Operating Activities</b>	<b>68,818</b>	<b>255,862</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Proceeds from loans borrowed from other parties	375	1,031
Payments to acquire property, plant and equipment	(20,579)	(1,434)
Cash flows from/(to) other investing and financing activities	(51,023)	(198,380)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>(71,227)</b>	<b>(198,784)</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>(2,410)</b>	<b>57,079</b>
<b>Bank Accounts and Cash</b>		
Cash and cash equivalents at beginning of period	203,703	146,624
Cash and cash equivalents at end of period	201,294	203,703
<b>Net change in cash for period</b>	<b>(2,410)</b>	<b>57,079</b>

This statement should be read in conjunction with the Notes to the Performance Report.

# Statement of Accounting Policies

## NZ Resuscitation Council For the year ended 30 June 2025

'How did we do our accounting?'

### Basis of Preparation

The NZ Resuscitation Council Incorporated has prepared the Performance Report in accordance with the XRB's Tier 3 (NFP) Standard on the basis that it does not have public accountability and has total annual expenses equal to or less than \$5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

### Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 12 months or less.

### Debtors and Other Receivables

Receivables are recognised at the amount owed when action is taken (such as goods and services sold) to give the entity the right to collect cash in the future. In calculating the value of debtors at the end of each financial year, the entity assesses whether there is evidence that a receivable may not be collected.

### Property, Plant and Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impaired losses. Intangible assets are measured at cost less accumulated amortisation and impaired losses. Cost includes expenditure that is directly attributable to the acquisition of the asset.

Depreciation is charged on a Diminishing Value basis over the useful life of the asset. Depreciation is charged at the following rates that allocate the cost of the asset less any estimated residual value over its remaining useful life:

- Furniture and fittings 10 - 16%
- Office Equipment 10 - 48%
- Resuscitation Equipment 26.4%

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the pattern of consumption of the future economic benefits or service potential embodied in the asset.

### Intangible Assets

Intangible assets are measured at cost less accumulated amortisation and impaired losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self constructed intangible assets includes the following:

- The cost of materials and direct labour;
- Costs directly attributable to bringing the assets to a working condition for their intended use.

Amortisation is charged on a Diminishing Value basis at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

- Website 40%

Amortisation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the pattern of consumption of the future economic benefits or service potential embodied in the asset.

### **Creditors and Accrued Expenses**

Creditors and other accruals are stated at cost.

### **Goods and Services Tax (GST)**

The NZ Resuscitation Council Incorporated is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for Debtors and Creditors which are stated inclusive of GST.

### **Revenue Recognition**

Revenue from sale of goods and services is recognised when the entity has transferred to the buyer the significant risks and rewards of ownership of the goods and services supplied. Significant risks and rewards are generally considered to be transferred to the buyer when the customer has received undisputed delivery of the goods and services.

Interest revenue recognised as it accrues, using the effective interest method.

### **Expenditure Recognition**

Expenditure is recorded when incurred on an accrual basis.

### **Income Tax**

NZ Resuscitation Council Incorporated is registered a charity and is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

### **Changes in Accounting Policies**

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

# Notes to the Performance Report

## NZ Resuscitation Council For the year ended 30 June 2025

	2025	2024
<b>1. Analysis of Revenue</b>		
<b>Donations, koha, bequests and other general fundraising activities</b>		
Donations	27	75
<b>Total Donations, koha, bequests and other general fundraising activities</b>	<b>27</b>	<b>75</b>
<b>Revenue from commercial activities</b>		
<b>Resource and training material sales</b>		
Certificate Reprints	1,874	2,980
CORE Skills	8,400	13,290
CORE Advanced	521,012	431,566
CORE Immediate	72,358	57,948
CORE Instructor manual	-	135
Freight & Postage Income	11,925	9,147
L2/3 Child Wallet Cards	333	727
NLS Instructor manual	-	135
NLS Skills	420	2,100
NLS Advanced	93,545	85,270
NLS Immediate	9,315	5,865
Teaching Guide	-	478
<b>Total Resource and training material sales</b>	<b>719,182</b>	<b>609,641</b>
<b>Instructor courses income</b>		
CORE Advanced Instructors Courses	93,438	76,843
ECI 2 Certification	42,849	39,625
NLS Instructor Course	25,415	53,625
<b>Total Instructor courses income</b>	<b>161,701</b>	<b>170,093</b>
<b>Consultancy Income</b>		
Contract Services Income	117,000	85,820
<b>Total Consultancy Income</b>	<b>117,000</b>	<b>85,820</b>
<b>Total Revenue from commercial activities</b>	<b>997,883</b>	<b>865,554</b>
<b>Interest, dividends and other investment revenue</b>		
Interest Income	44,997	42,717
<b>Total Interest, dividends and other investment revenue</b>	<b>44,997</b>	<b>42,717</b>
<b>Other revenue</b>		
<b>Conference Income</b>		
Conference Registration Income	-	234,750
Conference Social Functions Income	-	16,960
Conference Sponsor & Exhibitor Income	-	52,700
Conference Koha	-	1,520
<b>Total Conference Income</b>	<b>-</b>	<b>305,930</b>

Other Income	423	8,493
<b>Total Other revenue</b>	<b>423</b>	<b>314,423</b>

2025 2024

## 2. Analysis of Expenses

### Employee remuneration and other related expenses

ACC Levies	778	747
Staff Professional Development	-	1,229
Temp Staff Sub-contract Administration	26,236	-
Wages & Salaries	504,628	476,473
<b>Total Employee remuneration and other related expenses</b>	<b>531,642</b>	<b>478,449</b>

### Expenses related to commercial activities

#### Instructor Course Costs

Instructor Course Admin Costs	2,524	3,872
Instructor Course Catering	9,083	10,529
Instructor Course Faculty Fees	41,439	42,283
Instructor Course Faculty Meal	7,935	8,133
Instructor Course Travel and Accom	27,419	27,410
Instructor Course Venue Hire	402	1,891
<b>Total Instructor Course Costs</b>	<b>88,802</b>	<b>94,118</b>

#### Resource and training materials

Resources - Opening Inventory	10,506	7,578
Resources - Purchases	36,940	37,239
Freight Outwards	11,365	8,675
Resources - Closing Inventory	(9,518)	(10,506)
<b>Total Resource and training materials</b>	<b>49,292</b>	<b>42,986</b>

### Total Expenses related to commercial activities

138,095 137,104

### Grants and donations made

Grants Paid Overseas	3,397	3,619
<b>Total Grants and donations made</b>	<b>3,397</b>	<b>3,619</b>

### Other expenses related to service delivery

Accommodation and Meals - Domestic	11,890	4,819
Accommodation and Meals - International	4,483	17,090
Special Projects	22,704	16,769
Travel - Airfares (Domestic)	1,724	1,781
Travel - Airfares (International)	26,703	28,473
Travel - Taxis (Domestic)	411	957
Travel - Taxis (International)	22	1,046
<b>Total Other expenses related to service delivery</b>	<b>67,937</b>	<b>70,934</b>

### Other expenses

Accounting Fees	7,098	6,968
Amortisation	8,121	13,535

	2025	2024
Audit Fees	12,293	11,251
Bad Debts	-	-
Bank Fees	3,201	2,179
Car Parking	3,204	769
Communications & Marketing	2,758	3,918
<b>Conference Expenses</b>		
Conference Fixed Expenses	536	113,502
Conference Variable Expenses	-	59,844
<b>Total Conference Expenses</b>	<b>536</b>	<b>173,345</b>
Conference Registration (Staff and Councillors)	372	1,820
Consultancy	46,833	375
Council Consumer Rep	1,491	552
Council Functions and Events	2,185	1,849
Council Meetings Venue Hire and Catering	10,206	2,185
Depreciation	7,618	6,407
Electricity	1,330	886
General Expenses	2,256	1,204
Gifts and Awards	211	274
Insurance	2,412	1,652
IT Support	4,504	2,664
Lease & Support of Equipment	679	-
Legal Fees	6,776	7,240
Loss/(Gain) on Asset Disposals	1,593	-
Office Printer & Photocopying	8,645	8,657
Online Credit card Facility	432	681
Postage & Courier	257	257
Rent	35,602	37,046
Repairs, Maintenance & Cleaning	3,059	1,912
Staff Functions & Events	1,728	1,657
Stationery and Office Expenses	3,562	679
Subscriptions	8,697	8,068
Telephone, Tolls & Internet	6,343	6,159
Use of Private vehicle	2,399	727
Water Rates	35	-
Website Expenses - NZRC.org.nz	9,826	8,350
WRAH Day	1,719	3,526
<b>Total Other expenses</b>	<b>207,980</b>	<b>316,792</b>

	2025	2024
<b>3. Analysis of Assets</b>		
<b>Bank accounts and cash</b>		
Current Cheque Account (00)	109,555	121,577
Rapid Save Account (67)	85,233	77,344
Early Career Investigator	2,047	1,997
Richard Aickin Lecture	4,459	2,785
<b>Total Bank accounts and cash</b>	<b>201,294</b>	<b>203,703</b>
<b>Short Term Investments</b>		
BNZ Term Deposit 3006	19,227	17,805
BNZ Term Deposit 3014	125,119	118,414
BNZ Term Deposit 3015	125,627	118,914
BNZ Term Deposit 3023	-	52,298
BNZ Term Deposit 3024	-	103,080
BNZ Term Deposit 3025	-	100,000
BNZ Term Deposit 3026	100,000	100,000
BNZ Term Deposit 3028	-	30,000
BNZ Term Deposit 3030	51,196	-
BNZ Term Deposit 3031	51,260	-
BNZ Term Deposit 3032	101,981	-
BNZ Term Deposit 3033	30,626	-
BNZ Term Deposit 3034 - Lease Guarantee	36,500	-
<b>Total Short Term Investments</b>	<b>641,535</b>	<b>640,511</b>
<b>Debtors and prepayments</b>		
<b>Accounts Receivable</b>		
Accounts Receivable	104,346	67,921
Sundry Debtors	-	(16,342)
<b>Total Accounts Receivable</b>	<b>104,346</b>	<b>51,579</b>
<b>Prepayments</b>		
Prepayments	41,209	23,550
<b>Total Prepayments</b>	<b>41,209</b>	<b>23,550</b>
<b>Total Debtors and prepayments</b>	<b>145,554</b>	<b>75,129</b>
<b>Other Current Assets</b>		
Accrued Interest	8,193	2,381
Reimbursements from ARC	4,892	-
<b>Total Other Current Assets</b>	<b>13,086</b>	<b>2,381</b>
<b>Term Investments</b>		
BNZ Term Deposit 3027	100,000	100,000
BNZ Term Deposit 3029 - R Aickin Lecture	50,000	-
<b>Total Term Investments</b>	<b>150,000</b>	<b>100,000</b>

#### 4. Property, Plant and Equipment

2025 Asset Class	Opening carrying amount	Purchases	Sales/(Disposals)	Current year depreciation	Closing carrying amount
Furniture & Fittings	\$4,728	\$7,712	(\$1,219)	(\$1,152)	\$10,069
Office Equipment	\$6,957	\$12,867	(\$374)	(\$6,466)	\$12,984
<b>Total</b>	<b>\$11,685</b>	<b>\$20,579</b>	<b>(\$1,593)</b>	<b>(\$7,618)</b>	<b>\$23,053</b>

2024 Asset Class	Opening carrying amount	Purchases	Sales/(Disposals)	Current year depreciation	Closing carrying amount
Furniture & Fittings	\$5,597	-	-	(\$869)	\$4,728
Office Equipment	\$11,061	\$1,434	-	(\$5,538)	\$6,957
<b>Total</b>	<b>\$16,658</b>	<b>\$1,434</b>	<b>-</b>	<b>(\$6,407)</b>	<b>\$11,685</b>

#### Significant Donated Assets - Not Recorded

There were no donated assets received during the year (2024: \$Nil).

#### 5. Intangible Assets

2025 Asset Class	Opening carrying amount	Purchases	Sales/(Disposals)	Current year amortisation	Closing carrying amount
Website	\$20,302	-	-	(\$8,121)	\$12,181

2024 Asset Class	Opening carrying amount	Purchases	Sales/(Disposals)	Current year amortisation	Closing carrying amount
Website	\$33,836	-	-	(\$13,534)	\$20,302

2025 2024

#### 6. Analysis of Liabilities

##### Creditors and accrued expenses

##### Accounts Payable

Trade Creditors	11,295	57,498
Other Accruals	18,297	17,766
<b>Total Accounts Payable</b>	<b>29,592</b>	<b>75,264</b>

##### Credit Cards

BNZ Credit Card - K Nation	943	1,976
Credit Card - R Allan	2,757	(824)

	2025	2024
Credit Card - T Mear	(719)	(897)
<b>Total Credit Cards</b>	<b>2,981</b>	<b>255</b>
<b>Total Creditors and accrued expenses</b>	<b>32,573</b>	<b>75,519</b>
<b>Employee Costs Payable</b>		
Annual Leave & Holiday Pay Accruals	58,457	48,144
Payroll Wages Payable	23,474	19,111
<b>Total Employee Costs Payable</b>	<b>81,931</b>	<b>67,255</b>
<b>Deferred Revenue</b>		
Income Received in Advance	50,128	26,455
Grant Income Received in Advance	4,838	-
Skills Grant received in advance for Automation Project	20,000	-
<b>Total Deferred Revenue</b>	<b>74,965</b>	<b>26,455</b>
<b>Other Current Liabilities</b>		
GST	28,784	11,875
Other	200	-
<b>Total Other Current Liabilities</b>	<b>28,984</b>	<b>11,875</b>
<b>Non-current liabilities</b>		
Hire Purchase Loan - Spark	1,406	1,031
<b>Total Non-current liabilities</b>	<b>1,406</b>	<b>1,031</b>

	2025	2024
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## 7. Accumulated Funds & Reserves

<b>Accumulated surpluses or (deficits)</b>		
Opening Balance	830,929	666,212
Current year earnings	94,280	215,871
Less: Transfers (To)/From Reserves	(1,723)	(51,153)
<b>Total Accumulated surpluses or (deficits)</b>	<b>923,486</b>	<b>830,929</b>
<b>Reserves</b>		
The Richard Aickin Perpetual Lecture Reserve	51,673	50,000
Early Career Investigator Reserve	1,203	1,153
<b>Total Reserves</b>	<b>52,876</b>	<b>51,153</b>
<b>Total Accumulated Funds &amp; Reserves</b>	<b>976,362</b>	<b>882,082</b>

	2025	2024
<b>8. Related Party Transactions</b>		
<b>Revenue</b>		
Amanda Kerr (Councillor) - Training resources sold to Total Resus	13,537	6,828
<b>Purchases</b>		
Renee McKeany (Councillor) - Services in relation to Aprenda Training Solutions #	4,500	9,005
Lindsay Mildenhall (Executive) - Service on invoice	1,800	2,069
Brendan Harris (Councillor) - Service for payment as a casual employee	6,300	4,650
Amanda Kerr (Councillor) - Services in relation to Total Resus	6,500	-
Aleisha Thompson (Councillor) - Service for payment as a consumer representative	1,380	-

# Kevin Nation is the Chief Executive of the NZ Resuscitation Council and a Director of Aprenda Training Solutions.

	2025	2024
<b>9. Commitments</b>		
<b>Commitments to lease or rent assets</b>		
Current	80,373	-
Non-Current	244,815	-
<b>Total Commitments to lease or rent assets</b>	<b>325,188</b>	<b>-</b>

#### 10. Capital Commitments

There are no capital commitments as at 30 June 2025 (2024: \$Nil).

#### 11. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (2024: \$Nil).

#### 12. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2025 (2024: \$Nil).

## Independent auditor's report

### To the Members of New Zealand Resuscitation Council

#### Opinion

We have audited the accompanying performance report of New Zealand Resuscitation Council on pages 3 to 4 and 6 to 21 which comprises the statement of financial performance and statement of cash flows for the year ended 30 June 2025, the statement of financial position as at 30 June 2025, and the statement of accounting policies and notes to the performance report.

In our opinion:

- a) the accompanying performance report presents fairly, in all material respects:
- the financial position of New Zealand Resuscitation Council as at 30 June 2025, and its financial performance, and cash flows for the year then ended
- in accordance with the XRB's Tier 3 (NFP) Standard issued by the New Zealand Accounting Standards Board.

#### Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the performance report' section of our report.

We are independent of New Zealand Resuscitation Council in accordance with Professional and Ethical Standard 1 (Revised) 'Code of ethics for assurance practitioners' issued by the New Zealand Auditing and Assurance Standards Board, and 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 our capacity as auditor we have no relationship with, or interests in, New Zealand Resuscitation Council.

The Executive Council are responsible for the other information. The other information obtained at the date of this auditor's report is the entity information and statement of service performance, but does not include the statement of financial performance, statement of cash flows, statement of financial position, the statement of accounting policies and notes to the performance report, and our auditor's report thereon.

Our opinion on the performance report does not cover the other information and we do not express any form of other opinion or assurance conclusion thereon.

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

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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.

#### **Executive Council's responsibilities for the performance report**

The Executive Council are responsible for:

- a) The preparation, and fair presentation of the performance report in accordance with the applicable financial reporting framework;
- b) The selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the applicable financial reporting framework;
- c) The preparation and fair presentation of service performance information in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework;
- d) The overall presentation, structure and content of the service performance information in accordance with the applicable financial reporting framework; and
- e) Such internal control as the Executive Council determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Executive Council are responsible on behalf of New Zealand Resuscitation Council for assessing New Zealand Resuscitation Council'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 Executive Council either intend to liquidate New Zealand Resuscitation Council or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the performance report**

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes 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 the performance report.

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

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of New Zealand Resuscitation Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain an understanding of the process applied by the entity to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.

- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the entity's service performance in accordance with the applicable financial reporting framework.
- Evaluate whether the service performance information is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by The Executive Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Executive Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**Moore Markhams Wellington Audit** | Qualified Auditors, Wellington, New Zealand  
05 November 2025

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Aotearoa

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For more information on the work of the New Zealand  
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visit our website  
[www.resus.org.nz](http://www.resus.org.nz)



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Resuscitation Council**  
WHAKAHAUORA AOTEAROA