

Annual Report 2007

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Mary McAleese, President of Ireland (Patron of Irish Water Safety)

Chairman's Statement

I have pleasure as Chairman to present the Annual Report for 2007 in pursuance of Irish Water Safety's "Strategic Development Plan" for the next five years in which we set out a vision to be recognised universally as the most effective, innovative and dependable of voluntary organisations, advancing the cause of Water Safety Awareness in Ireland.

As a Statutory/Voluntary Organisation supported by Government, Local Authorities and many companies and organisations who give us financial support and sponsorship in-kind, we have been able to advance the cause of water safety and rescue nationwide throughout the past year within the terms as enumerated within the Statutory Instrument applicable to Irish Water Safety.

The financial position at 2007 has been satisfactory, however, the audit for the year reflects a sustained need for additional funding if we are to progress water safety awareness further through the many excellent projects that our Promotion and Technical Commissions have developed and advocate in an effort to reduce water based accidents and drownings.

Reductions in accidents and deaths from drowning are the core business of Irish Water Safety and any reduction in accidents and deaths from drowning has an economical saving and benefit to the State, apart altogether from the humanitarian aspect of saving life. This saving is substantial when one considers all the services that are involved when water related accidents or deaths are reported and have to be investigated. The Council of Irish Water Safety at all times strives to get value for money, but like all organisations, it is affected by inflation and the high cost of providing services, pool hire, and the retention of five fulltime office staff (who strive to cope with an increased workload). These are all major contributors to increased costs on an annual basis.

The year saw the publication of Irish Water Safety's Swimming Pool Safety Guidelines. This was produced in partnership with the Institute of Leisure & Amenity Management (ILAM) and formally launched by Minister Dick Roche T.D. The Council also launched a new "National Code of Ethics & Good Practice" aimed at children involved in water safety activities. To be responsible to the rights of our Volunteers of Irish Water Safety, a national Volunteer Policy Document was launched using material kindly lent and with the permission of the RNLI. A comprehensive "Strategic Development Plan 2007 – 2011" was prepared and launched by Irish Water Safety, which sets out in great detail the aims and goals of the organisation for the coming five years.

Irish Water Safety is an active member of the world body of International Life Saving and the International Federation of Swimming Teacher's Associations, and participates fully within the two international bodies at both European and World level. The organisation holds Directorships (voluntary) on all Boards and Commissions of these world bodies. While this is not a core activity, the benefits that accrue from this involvement with other international bodies are immeasurable and considered essential. It keeps us in touch with many new developments and innovations in relation to water safety, rescue and resuscitation, which in turn benefit the people of Ireland. We first participated at international level in 1964, when three of our members went to Geneva to a world conference on drowning organised under the auspices of the International Red Cross. During the year, it was a decision of Council that IWS also join the newly established "International Maritime Rescue Federation", which was seen as having much to offer in the way of offshore rescue. Members of IWS attended the inaugural meeting of the newly formed Federation in Sweden during June 2007. It is important to note that through our involvement in International Life Saving, our teenagers and young people get an opportunity to participate and compete in Lifesaving Competitions at international level representing their country. This year we had lifesaving teams compete in France in the Junior Championships of ILSE and in Germany at the Nivea Cup under the auspices of the DLRG. That our young people compete in these humanitarian competitions will stand to them in the years to come, bringing with them a sense of responsibility as they become leaders within Ireland.

The Charles Thomson memorial award was awarded to Galway City Council, the runners-up being Fingal County Council, Limavady Borough Council and Coleraine Borough Council. Each year the award is presented to the Local Authority from north or south who in the opinion of the judges contributed most to water safety awareness within their jurisdiction during the year. The award is co-sponsored by the Royal Life Saving Society and Irish Water Safety on an annual base.

During the year Irish Water Safety purchased a new promotional trailer, which is suitably liveried and which is now used for exhibitions and other shows nationwide. We continue to seek and upgrade our status in delivering our services with FETAC/NCVA and the Pre Hospital Emergency Care Council (PHECC). Risk Assessments of bathing and other aquatic places, which are frequented by the public, are in big demand and this is a growing aspect of our work towards making safer bathing places nationwide. Swimming and lifesaving instruction continues to be a core business of Irish Water Safety and two Commissions are continually upskilling and advising our Volunteers concerning new methods of teaching. This year has seen an increase in the number of persons drowned as you will see from the detailed statistical analysis within this report. This is a reminder that notwithstanding our efforts and those of other Agencies, we must be constantly proactive in delivering the water safety awareness message throughout the length and breadth of the State.

With thirty Water Safety Area Committees, which includes two special committees, one within An Garda Siochana and the other within the Defence Forces, Irish Water Safety through its many volunteers is able to promote water safety all year round. This we do during wintertime within pools and during summertime at outdoor venues. Irish Water Safety also has an excellent schools programme, whereby we involve the school-teachers and this allows us to make many children aware of water safety in schools at a very young age. It is with special thanks to the Water Angels Association that we have been able to employ an Education Development Officer for the next three years to promote water safety awareness in our schools. The Water Angels Association was founded in March 2006 to help raise an awareness of water safety and drowning, particularly with emphasis on children. It was founded by two remarkable people - Mark and Lynn Quinlan - who had moved to Spain from Co. Meath in Ireland, to open their new restaurant some five years ago. Regretfully, while living in Spain, they lost their beloved son "Leon" through a drowning accident. Mark and Lynn were concerned that water safety awareness required to be brought to the fore and so they established the charity "Water Angels" in memory of their son Leon. Irish Water Safety is most thankful to them for their kind support over the coming years in providing an Education Development Officer to visit schools. Coupled with this we thank the KIA Motors Ireland who kindly sponsored a vehicle for the Officer to travel around Ireland.

Irish Water Safety is the "Voluntary/Statutory Body" responsible for water safety awareness in this country and we cooperate fully with the Departments of Environment, Heritage & Local Government, Education, Transport, Local Authorities, Maritime Safety Directorate, Irish Coast Guard, Royal National Lifeboat Institution, Community Inshore Rescue Groups, Irish Sailing Association, Commissioners of Irish Lights, An Garda Siochana, the Defence Forces, ILAM and the Royal Life Saving Society. The Council of Irish Water Safety is concerned that many people, notwithstanding the promotional efforts to advise on many topics relating to water sport etc, disregard the basic water safety rules when going near, on or in the water. As an island nation presented with the best available waters any country in the world has to offer, we must at all times be conscious of the need for proper environmental management, which includes a very high ratio of water safety awareness. On touching on advertising, it is worthy of note that "Westlife" contributed greatly to this aspect of our work by the advertisement they did free of charge, which had a particular water safety message for the young. Special thanks to all our friends in the media here in Ireland, who so kindly give of their time and energies to assist us, a small Voluntary/State Body, to discharge our responsibilities in reducing water related accidents.

As Chairman of Irish Water Safety, I wish to thank the Council Members, Commission Members, Examiners, Tutors, Instructors, Helpers and also the Chief Executive Officer and

at headquarters for their support and for making 2007 a most successful year. Without their endless work and dedication we would not be where we are today and we would not be so strongly positioned for the future. During the year, one Council Member Mr. Kevin Ring (Department of Transport) was replaced by Mr. Laurence Kelly (Department of the Environment, Heritage and Local Government) on appointment by Minister Gormley. Remembering our departed colleagues, who in their time contributed greatly to our work, is important and they should never be forgotten. We offer our congratulations to Minister Dick Roche T.D., Mr. Ron Rankin (President of Surf Life Saving Australia), Mr. Roger Millward (CEO of the Swimming Teachers Association UK), and Mr. Michael Vlasto, (Director of Operations RNLI) who during 2007 were all appointed Life Governors of Irish Water Safety.

I take this opportunity to thank our Minister John Gormley T.D (Department of Environment, Heritage and Local Government), Minister Dick Roche T.D (Formally at the Department of Environment, Heritage & Local Government), and Minister of State, Tony Killeen T.D.(with special responsibility for Irish Water Safety) for their kind support of Irish Water Safety during 2007. I also thank the Secretary Generals of the Department of Environment, Heritage & Local Government, Mr. Niall Callan (retired) and Ms. Geraldine Tallon and their Staff Members within the Department who have been most supportive of our efforts over the years and never fail to assist us when called on to do so.

In conclusion, our expertise and our professional approach is the source of envy of many lifesaving organisations worldwide. Our opinions on matters of water safety, resuscitation and rescue are highly valued at home and at international level and we have our many volunteers to thank in this regard.

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Frank J. Nolan. G.Kt.Odr.L.S.

Chairman Irish Water Safety

Irish Water Safety Council



Frank Nolan

Chairman

Frank Nolan has been involved in Water Safety and Sea Rescue on a voluntary basis for over 50 years. He is the Chairman of Irish Water Safety, a Vice President of European Life Saving and a European Director on the World Board of International Life Saving. He holds many National and International Honours including being a "Grand Knight of the Order of Lifesaving". Recognised as an expert in inshore rescue boats and cliff rescue, he holds an "All Ireland" lifesaving medal with Waterford. He serves as the present Vice Chairman of Waterford Water Safety Area Committee.



Kathryn Byrne

Appointed to the Council in 2000, Kathryn Byrne is Managing Director of Limelight Communications, a public relations consultancy based in Dublin. Kathryn brings her background in PR to the Promotion Commission of which she is Chairperson.

Kathryn is a Council Member of Gaisce - The President's Award; President of Network Ireland for women in business - Kildare Branch; a founding Director of BNI Cill Dara; and a former Board member of An Bord Altranais.



Breda Collins

Breda Collins joined Water Safety in 1986 and is an active Instructor, Examiner and Risk Assessor. She is an International Surf Lifesaving referee and an ILSE Risk Assessor Tutor. Breda is currently serving as Chairperson of the Lifesaving Commission.



Michael Cuddihy

Michael Cuddihy has been a member of the board since 1987. During this time he has served on many national and international committees and is currently the Chairperson of the Lifeguard Commission. He has a special interest in promoting sport within international lifesaving and has brought teams to South Africa, Australia, the USA and mainland Europe to compete successfully in international events.



Jim Lawlor

Jim Lawlor, Ministerial appointment and company director. Jim is a former President of the Irish Basketball Association, and he was President of Sligo Chamber of Commerce and Industry on two occasions. He is a former member of the national board of the Chambers of Commerce of Ireland. He is a member of Sligo Mental Health Association and Sligo Acquired Brain Injury Association. He represents IWS on the board of the International Federation of Swimming Teachers Associations and is currently serving as Chairperson of the Sports Commission.



Brendan McGrath

Brendan is current Chairperson of Clare Water Safety Area Committee and is Chairperson of the Swimming Commission. Involved with water safety since 1970, Brendan is an active Instructor, Examiner and Risk Assessor.



Michael Murphy

Michael's involvement in water safety goes back to 1963 when he took his Red Cross examinations. He became more involved with the administration of the organisation's instructors and examiners and is current Chairperson of the Education Commission. He led the development of a Code of Ethics for the organisation.



Martin O'Sullivan

Martin has been involved with water safety since 1971, when he did his lifesaving tests with the Red Cross. Martin has served as Chairman of Cork Water Safety Area Committee at various times since 1973 and is the current Chairperson of the Rescue Commission. He has been involved internationally since 1990 as Chairman of World Lifesaving's Membership Committee and Chairman of the Rescue Committee of the European Region of ILS (Europe). Martin is the IWS representative on the Blue Flag jury.



Brian Farrell

Brian M Farrell Lt Cdr (Retd.). Cadetship with Irish Shipping and entered Naval Service in 1972 where he served in command of naval vessels and other naval appointments over a twenty year period. Now working as Harbour Master Dingle, he is involved in running the Dingle Sailing Club and his main interests are sailing and boating.



Kevin Ring

Kevin Ring, Principal Officer-Department of the Environment, Heritage and Local Government, has served in the Department since 1971 and has worked in most of its Divisions. He is currently in charge of the Roads and Local Services Section where one of his responsibilities is Water Safety.



Martina Moloney

A Ministerial appointment to the Council, Martina is County Manager at Louth County Council and former Director of Services with Galway City Council. She has had experience in working for numerous Local Authorities in her career to date, including Clare County Council, Limerick City Council, Donegal County Council, North Tipperary County Council and Galway City Council.



Anne Ryan

A Wexford Native, Anne is an Instructor and Volunteer with Irish Water Safety since 1995. Among her many credentials within the volunteering ethos of Irish Water Safety, Anne is also an Adult Education Officer, a Swim Teacher and Examiner and the Wexford Water Safety Area Committee Secretary. In addition to these activities, Anne finds the time to organise Cahore Outdoor Water Safety Week, with which she has played an active part since 1996.



John Considine

John Considine, Local Authority Employee (Environment Department) has been Water Safety Development Officer in County Limerick for over twenty-five years, and has served as Secretary, Treasurer, Vicechairman and Child Liaison Cfficer of the Limerick County Area Committee at various times. He was a former member of the Council of the Irish Water Safety Association. He is currently Secretary of the Irish Water Safety Development Officer's Association. He established and currently manages the lifeguard service on the Shannon Estuary. He is also involved in competitive sailing and boating.



Laurence Kelly

Laurence Kelly, Principal Officer-Department of the Environment, Heritage and Local Government, has responsibility for Local Finance and Local Services sections where one of his responsibilities is Water Safety.

Based in Wexford, he has worked in many areas of the Local Government Division in the Department.

Auditors

Comptroller & Auditor General 4-5 Harcourt Road Dublin 2

Bankers

Ulster Bank 33 Eyre Square Galway

Solicitors

Lewis C Doyle & Co. Augustine Court Augustine Street Galway

National Office

Irish Water Safety The Long Walk Galway

Accountants

Robert J Kidney & Co 11 Adelaide Road Dublin 2

Water Safety Area Committees

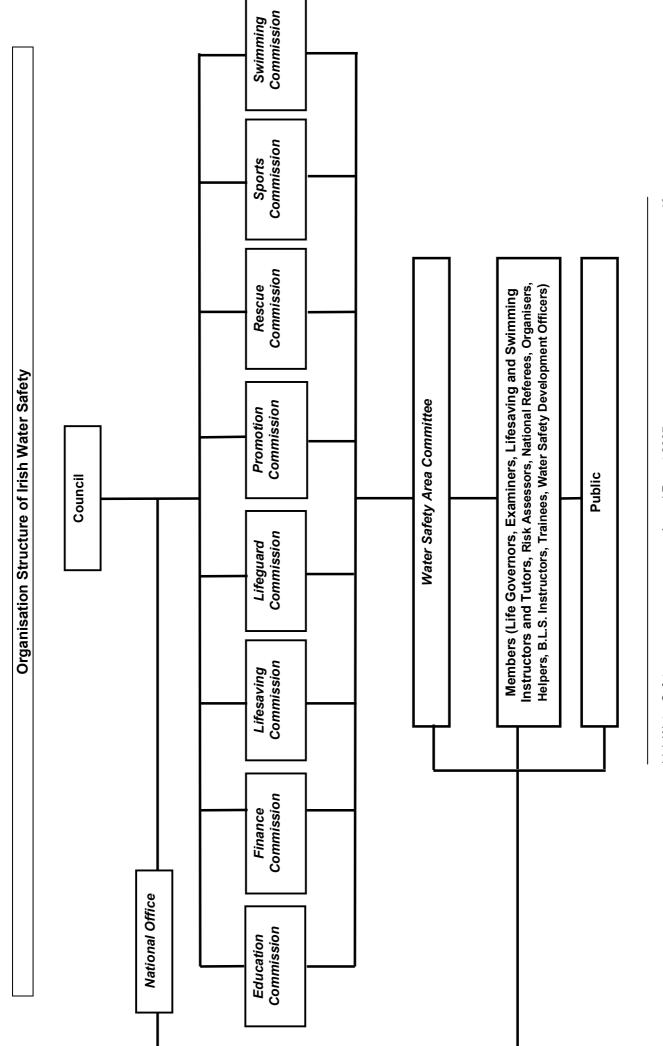
The organisation has thirty Area Committees, arranged almost on a county basis plus the Defence Forces and the Gárda Siochana Water Safety Area Committees. Much recognition must be afforded to these Water Safety Area Committees who devise a programme of events and courses to cover their areas for the year. In addition to delivering water safety promotional programmes and demonstrations at schools, colleges, businesses, exhibitions and community events, each Committee delivers an extensive programme of pool water safety sessions in the winter and beach, lake and river water safety sessions in the summer.

The official membership structure is of a voluntary nature with over one thousand five hundred members nationwide. It operates on a number of different levels: Life Governors, Examiners, Trainee Examiners, Tutors, Instructors, Trainee Instructors and Non-Technical Volunteer Organisers. Each Local Authority has a Water Safety Development Officer who is a member of Irish Water Safety.

Thanks to all their efforts to promote water safety we have seen a significant increase in the development of water safety awareness in local communities.

	Staff
 Lt. Cdr. John F.M. Leech, CEO 	

- Roger Sweeney, Marketing Executive
- Joan Harte, Office Manager
- Jocelyn Cunningham, Clerical Administrator
- Alison Elstone, Clerical Administrator



Annual Report 2007

Irish Water Safety

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Finance Commission 2007

Commission Members:

- Frank Nolan, Chairperson
- Kevin Ring, Vice-Chairperson
- Joan Harte, Secretary
- Martina Moloney
- Sean Murphy
- John Leech

Duties Assigned:

- All Financial Matters
- Staff and HR
- Administration, including travel, National and International
- Membership all ranks
- National Ceremonies and Conferences (with the Promotion Commission)
- Internal Audit Committee & Risk Management

Frank Nolan, Chairman and John Leech, CEO are both Exofficio Members of all Commissions.

Rescue Commission 2007

Commission Members:

- Martin O'Sullivan, Chairman
- Ronnie Horan, Secretary
- Captain Liam Kirwan
- Colm Dempsey

Duties Assigned:

- Blue Flag
- Risk Assessments
- VAT Inspections
- Rescues Inland Waterways
- Rescue award and Just In Time award criteria
- Community Inshore Rescue Station Training
- Rescue Equipment
- Signs / ISO (the International Organisation for Standardisation)
 - ILSE (International LifeSaving Europe)

Sports Commission 2007

Commission Members:

- Jim Lawlor, Chairperson
- Joan Morton, Vice-Chairperson
- Paul Devins, Secretary
- Oisin McGrath
- Claire McGrath

Duties Assigned:

- Organise training courses.
- Run Sporting Competitions.
- Liaison with the Sports Council.
- Liaison with the Federation of Sport.
- International and Home Competitions.
- Role of Life Saving Clubs.
- Appoint Coaches, Referees and Officials.
- Drug Control in association with ILS.
- Sport Equipment.
- International Life Saving Sport & Competitions.

Lifesaving Commission 2007

Commission Members:

- Breda Collins, Chairperson
- Pat Cummins, Vice-Chairperson
- Sharon McKeon
- Eileen Kelly

Duties Assigned:

- Provision of instruction in water safety, rescue, resuscitation and recovery skills
- All matters dealing with Lifesaving
- Review syllabus for Lifesaving
- Resuscitation
- Hypothermia
- Irish Heart Foundation
- Matters dealing with WS Examiners including Conference
 - White Water Rescue & Flooding

Lifeguard Commission 2007

Commission Members:

- Michael Cuddihy, Chairperson
- John Considine, Vice-Chairperson
- Paul Murphy Secretary
- Ann Ryan

Duties Assigned:

- Promotion of efficiency and standardisation of the Lifeguard Service
- The establishment of national standards for Lifeguards
- All matters dealing with Lifeguards (Pool, Beach, River)
- Develop standards for Lifeguard accommodation
- Develop national standards for all equipment
- Investigate and research rescue craft
- Train Lifeguards in rescue boating
- Health and Safety document appertaining to Lifeguards on beaches
- Beach Lifeguards as a declared facility
- Water Safety Officers Conference
- Development Aid to Poor Federations

Education Commission 2007

Commission Members:

- Michael Murphy, Chairperson
- Val O'Kelly, Vice-Chairperson
- Anna Byrne, Secretary
- Fiona Lynch
- Official from the Department of Education

Duties Assigned:

- Promotion of measures, including the advancement of education, related to the prevention of accidents
- All matters dealing with water safety awareness within the Irish education system
- Teachers courses
- Maintain current Standards of Child Protection
- Arrange seminar for Designated Liaison Persons
- Ensure that standards in relation to ethical matters are maintained
- Liaison with the Department of Education
- National Liaison Officer
- Address suicides and undetermined drowning issue

Swimming Commission 2007

Commission Members:

- Brendan McGrath, Chairperson
- James McLoughlin, Vice-Chairperson
- Seamus O'Neill, Secretary
- Margaret McKay

Duties Assigned:

- The provision of instruction in Swimming
- Promotion of Swimming under Irish Water Safety
- Examine swimming syllabus and awards
- Develop Bronze, Silver, Gold, and Platinum Survival
- Agree Guidelines with ILAM and have book available for printing
- All matters dealing with Swimming Instructors and Tutors
- Matters dealing with Area Water Safety Committees
- Have the rule changes accepted by Council implemented
- Improving, membership, communication and profiles
- Organise Chairpersons meeting
- Represent IWS matter within IFSTA
- Liaison with Swim Ireland as necessary
- White Flag Jury
- Swimming Pool Standards excluding Lifeguards

Promotion Commission 2007

Commission Members:

- Kathryn Byrne, Chairperson
- Ita Richardson, Vice-Chairperson
- Roger Sweeney, Secretary
- Eddie Hoyne
- Donal O'Sullivan

Duties Assigned:

- Marketing and Promotional Matter as outlined within the Statutory Instrument
- Seeking Sponsorship (Commercial and other)
- Marketing the Organisation
- Standardisation of merchandise
- Standardisation and issuing of books, manuals, leaflets and posters from technical sources
- Monitor press releases
- Exhibitions
- Marketing issues;
- Liaison with ROSPA and the Marine Safety Working Group
- Promotion of a public awareness of water safety
- National Ceremonies & Conferences (with the Finance Commission)

Media Partnerships 2007

We are very grateful to the provincial and national media in helping us to target at-risk groups. In addition to 93 media interviews conducted on TV and radio, Irish Water Safety issued 28 press releases throughout the year, which resulted in articles appearing in 1540 national and local press and specialist periodicals.

MEDIA INTERVIEWS 2007 93 (Radio / TV)

○ 93 (Radio / 1	「V)	
TV3	West Clare CR	WLR FM
TG4	RTE	WLR FM
ICR	INN	WLR FM
LMFM	98FM	95FM
Kerry FM	104FM	2FM
Beat FM	Beat 102/103FM	LMFM
98 FM	Tipp FM	LMFM
Highland	INN	RTE 2
INN	Near FM	GMTV
Clare FM	Dublin South FM	Channell 6
InishowenCR	Midland 103	104 FM
103 FM	East Coast FM	RTE 1
WLR FM	Phantom	West Clare Radio
WLR	Northern Sound	RTE
TG4	Mid West Radio	Clare FM
ICR	Clare FM	Galway Bay FM
West Clare CR	Inish Eoin Community Radio	INN
TV3	Cooluck CR	Midlands Radio 103
Fingal Radio	Midlands 104FM	Midlands radio
Inishowen Community Radio	RTE 1	Clare FM
Dublin South FM	Clare FM	Clare FM
FM 104	Galway Bay FM	103FM
East Coast Radio	TG4	Innishowen CR
RTE 1	INN	Kerry Radio
Spin FM	Phoenix FM	TV3
Conemara Community Radio	Spin SW FM	INN
KCLR FM	SHANNONSIDE	Clare FM
Newstalk	Spin SW FM	RTE Radio 1
INN	98FM	LMFM
KCLRFM	Clare FM	INN
Mid West Radio	Roscommon Radion	Northern Sound

PRESS RELEASES

- o 28 Issued
- 1540 Articles in National & Local press
- Press Releases:
- 1. Boat Show RDS
- 2. Easter
- 3. Launch of Pool Safety Guidelines
- 4. Water Angels Sponsorship Partnership
- 5. Warning on Inflatable Articles
- 6. Safe Motor boating on Inland Waterways

- 7. June Bank Holiday
- 8. IWS Chairman presented with RNLI Silver Medal
- 9. Flood Alert
- 10. Nivea Cup Germany
- 11. Nivea Cup Germany: Results
- 12. August Bank Holiday
- 13. Boatstrand Sea Safety Centre Opening
- 14. Slane Castle Concert Warning
- 15. Did you know Lifesaving Sport
- 16. National Surf Championships Kilkee
- 17. National Lifesaving Championships
- 18. Charles Thomson Award
- 19. Examiners Conference
- 20. Examiners Conference Post Event comments by Michael Kitt
- 21. Minister Killeen visits IWS Council
- 22. National Awards Ceremony at Dublin Castle
- 23. Minister of State Tony Killeen presents Irish Water Safety Awards
- 24. Waves warning
- 25. Launch KIA sponsorship deal and Education Development Officer
- 26. Junior Championships France and Kilkee
- 27. Christmas Press Release
- 28. Spring Tides Christmas

PROMOTIONAL CAMPAIGNS

BSKYB TV Campaign

- Starring Ray D'Arcy, broadcaster Today FM
- 30 second commercial
- Extended to two additional SKY channels

TG4 TV Campaign

- Starring Actor Pádraic Breathnach
- Seventh year airing a water safety campaign

MTV & Nickleodeon

Adverts to target children during summer broadcasts

Diary & Wall Planner

- Financial support received from sponsors

Safe Boating & Allianz

Sponsors of Safe Boating posters and leaflets.

National Water Safety Awareness Week

- New Initiative to encourage safe and enjoyable boating
- Launched by Ms Rosanna Davison in partnership with Emerald Star

Irish Angling Show, Cloghran, Co Dublin

- Water Safety information distributed by IWS volunteers

Boat Show, RDS, Dublin

Water Safety information distributed by IWS volunteers

Water Angels, Marbella, Spain.

 The Spanish Charity Water Angels has thus far invested a €180,000 commitment to a joint water safety awareness campaign. This has funded a Development Officer to promote Primary Aquatics Water Safety for primary schools.

Weils Disease Poster

Reprinted to accommodate the strong demand.

Emerald Star

Sponsorship of a Safe Boating leaflet.

Promotional Trailer

 The trailer provides a highly visible presence for IWS at various exhibitions and events nationwide.

National Ploughing Championships / FBD Insurance & Teagasc

 A partnership with FBD (Water Safety On The Farm Leaflet) and Teagasc (exhibition space) enabled IWS target those at-risk of drowning on farms.

Website

Newly designed and constantly updated in-house.

KIA Motors & IWS

 A partnership that includes a KIA vehicle and water safety certificates for primary school children.

Sony / Ericsson

 Sponsorship during the National Lifesaving Championships that included funding, mobile phones and concert tickets.

EYE - Early Years Education Exhibition

Sponsorship from Childcare.ie for a stand at the RDS.

Medical Trade Show

 Water Safety information distributed by IWS volunteers sponsorship from Focus Exhibitions Ltd

Suntrackers Summer Show

- to target those at risk of drowning when taking holidays abroad.

SEIKO

• Sponsorship of the Just in Time Awards awarded to those who come to the assistance of someone in difficulty in water.

Certification

There are two broad categories of certification – Swimming and Lifesaving. Our Swim certificates are issued directly to and accounted for by Area Committees. The overall number of Swim certificates is significant and continues to grow reflecting the efforts of our voluntary members who instil water confidence and deep-water swimming ability in thousands of people every year. In recent years, these are accounted for at local level.

Water Safety Area Committees processed 36,491 Swimming and Lifesaving certificates in 2007 (see table below).

Certificates processed through the National Office in 2007:

	~~-
AED Operator	235
Aquatics organiser	
Aquatics Pool Assistant	
Assistant Swimming Teacher	- 224
Beach Lifeguard	246
Beach Lifeguard Revalidation	· 90
BLS 1	
BLS 2	
BLS 3	
BLS 4	
Challenge 1	
Challenge 2	660
Endurance 1	395
Endurance 2	
Inland Open Water Lifeguard	- 14
Instructor	- 49
IWS ILAM PLG	
IWS ILAM PLG Level 1	
IWS ILAM PLG Level 2	
IWS ILAM PLG Revalidation	
Pool Lifeguard	120
Pool Lifeguard (1.5m)	45
Pool Lifeguard (1.7m)	
Pool Lifeguard Course Provider	- 19
Pool Lifeguard Revalidation	· 15
Rescue 1	
Rescue 2	
Rescue 3	
Rescue 4	
Safety 1	
Safety 2	2313
Safety 3	
Safety 4	
Splash	
Surf 1	
Surf 2	
Surf 3	
Surf Award Tutor	· 1

Survival 1	
Survival 3	
Swim 1	2140
Swim 2	1963
Swim 3	1710
Swim 4	1169
Swim 5	1073
Swimming Teacher	76
Primary Aquatics Water Safety	5228

Summer Water Safety Weeks

The thirty Water Safety Area Committees nationwide run an extensive series of swimming and water safety weeks throughout the summer in pools, rivers, lakes and beachfronts. Many of these classes extend beyond the summer in places that have pools and leisure centres.

Swim weeks consist of instruction in swimming and water safety weeks develop skills in rescue, water survival and basic life support. Details of these programmes are regularly updated on the Association's website, www.iws.ie. Many counties experienced an exceptional interest in classes following a series of successful radio, press and TV campaigns.

Representation at National Level

John Leech Roger Sweeney David Kenneally Breda Collins John Leech Brendan McGrath Martin O'Sullivan Margaret McKay	Community Inshore Rescue Advisory Group Irish Heart Foundation ACESA ILAM Blue Flag White Flag
	Irish Sports Federation & Irish Olympic Committee
Anna Byrne	FETAC
John Leech/Frank Nolan/	
Breda Collins	Thomson Award Jury with RLSS

Representation at International Level

Frank Nolan World Board ILS & European Board ILS
Frank Nolan Finance Commission ILS
Sean Murphy
Sean Murphy Auditor ILS(E)
Martin O'Sullivan European Board ILS
Martin O'Sullivan Rescue Commission Europe & World ILS.
Martin O'SullivanISO Working Group
Michael Cuddihy ILS(E) Sport Commission
Michael Murphy ILS(E) Education Commission
John Leech ILS(E) Administration Commission.
Brendan McGrath & Jim Lawlor International Federation of Swimming Teachers
Kathryn Byrne ROSPA & Other Marketing Conferences.
Michael Cuddihy College of Referees Panel ILS(E)

Conferences

- National Awards Ceremony 20th November, Dublin Castle
- IWS Seminar 28th April, Hodson Bay Hotel, Athlone, Co. Roscommon
- Water Safety Development Officer's 25th - 27th April, Hillgrove Hotel, Monaghan, Co Monaghan
- IWS Examiner's Conference 20th – 21st October, Carlton Shearwater Hotel, Ballinasloe, Co. Galway

Competitions

National Surf Lifesaving Championships

7th – 8th September, Kilkee, Co Clare **Results:**

Junior Boys:	Clare A
Junior Girls:	Donegal
Juniors Overall:	Donegal
Senior Ladies:	Waterford
Senior Men:	Wicklow A
Best Inland County:	Kildare
Best Novice County:	Louth
Presidents Trophy:	Clare A

National Nippers Lifesaving Championships

7th – 8th September, Kilkee, Co Clare

Results:

1. [2. /	ch Flag Nipper Fem Dearbhaile McNeill Audrey Hermour Fiona McGonagle	ale (12 – 14) Donegal Donegal Donegal
	ch Flag Nipper Male	e (12 – 14)
1. 7	Tommy Patton	Donegal
2.	James Garvey	Donegal

2.	James Garvey	Donega
2	Maule Damana	<u>Olana</u>

3. Mark Rogers Clare

Board Race Nipper Female (9 – 11)

- 1. Maedbh McCluskey Donegal
- 2. Tara McGuiness Galway
- 3. Aesyha Garvey Donegal

Board Race Nipper Male (9 – 11)

- 1. Neil Shanley Donegal
- 2. Andrew O Callaghan Cork
- 3. Andrew Cullinane Cork

National Masters Lifesaving Championships

Board Race Norma Cahill	Masters Fe Cla	emale are
Board Race Billy Horgan	Masters M Co	
Taplin Cork	Masters M	ale
Taplin Wicklow	Masters Fe	emale
Surf Race Daniel Rafter	Masters M Wa	ale aterford
Surf Race Norma Cahill	Masters Fe	emale are
Ski Norma Cahill	Masters Fe	emale are
Beach Sprint Lyndsey Pante		
Ski Sean Cahill	Masters M Cla	ale are

IWS International Lifesaving Events:

European Junior Lifesaving Championships

30th August – 2nd September, Canet en Roussillon, France

Results:

Beach events: ----- 6th place overall Pool events: ----- 11th place overall

In addition to the above overall placings, four bronze medals were won in the Boys

Rescue Tube Race*:

Aidan Maguire (Wicklow), Darragh O'Keefe (Waterford), Niall Rogers (Clare), James Rogers (Clare).

* Rescue Tube Race:

In a typical Lifeguarding scenario, the team consists of four persons - a 'patient', a swimmer and two rescuers. The 'patient' is moved to their allotted buoy by boat. At a signal the swimmer takes the fins and the rescue tube and swims with the rescue tube round the body to his/her 'patient'. After touching the buoy, the 'patient' is clipped into the rescue tube and the rescue tube swimmer proceeds back to the beach. At a signal from the judge the rescuers are permitted to enter the water and to assist the rescue tube swimmer to bring the 'patient' back to the beach. Then the rescuers must drag or carry the 'patient' past the finish line with the rescue tube attached.

International Nivea Cup

19th – 22nd July, Warnemünde

Results:

Team Ireland come sixth overall and two international medals.

The Irish Surf Lifesaving team undaunted by a competition field of 375 top European Lifesavers from eleven countries, beat five of the competing countries to finish sixth overall.

Team Ireland also won bronze in the Board Rescue race.

In a competition that replicates the lifesaving scenarios with which our Lifeguards have to deal with, the Board Rescue involves a "rescuer" paddling his board to the "casualty" and returning safely to the finish line.

Two Wicklow brothers, Scott and John Morton claimed bronze in the final.

The Team:

FEMALE:

Sinead Mortell	Clare
Emma Griffin	Waterford
Jessica Britton	Wicklow
Aisling Wadden	Wicklow
Catherine Brown	Waterford

MALE:

Shane Molloy	
Aidan Maguire	
Brian Steemers	
Scott Morton	
John Morton	

Waterford Wicklow Wexford Wicklow Wicklow

National Awards Ceremony

The Service Awards presented recognised 900 years of personal service of Irish Water Safety volunteers in the teaching of swimming, lifesaving, rescue skills and the promotion of water safety awareness.

The Rescuers presented with SEIKO Just In Time Awards were honored for saving 14 Lives in 13 Dramatic Near-Drowning Incidents.

Community & Social Responsibility Award

In recognition of the support given to Irish Water Safety's community work, charitable activities and commitment to drowning prevention initiatives and the reduction of aquatic related injuries.

1. Seiko:

Sponsors of the SEIKO Just In Time Award.

2. KIA Motors Ireland:

Sponsors of a KIA Sportage vehicle for promoting water safety to schools and pools nationwide.

3. SKY:

For broadcasting water safety awareness commercials on Sky 1, Sky News, Sky Sports 1 and Sky Sports 2 every month.

4. Water Angels:

Sponsors of the Education Development Officer position to promote water safety education nationwide.

5. FBD Insurance:

Sponsors of water safety publications (water safety on the farm).

6. Irish Marine Federation:

Accepting the Award: Mr Hal Bleakley. For facilitating water safety information stands at IMF boat shows.

7. Rosanna Davison:

For launching a safe boating competition with the media and appearing in water safety commercials for TV.

8. Emerald Star:

For sponsoring a safe boating competition and water safety publications.

9. National Injury Prevention Committee:

For launching a DVD on Child Safety that includes information from IWS about child safety around water.

10. GMIT:

For including the newly created MAP (Marketing Awareness Practised) Award in their student's curriculum and encouraging them to submit water safety promotion initiatives as part of their course work.

11. Met Eireann:

Co-sponsors of the water safety wall planner.

- 12. **Airtricity:** Co-sponsors of the water safety wall planner.
- 13. **Inland and Coastal Ltd:** Co-sponsors of the water safety wall planner.
- 14. **Dinghy Supplies Ltd:** Co-sponsors of the water safety wall planner.
- 15. **Dept. of Revenue:** Co-sponsors of the water safety diary.

16. Primary Times Magazine and Website:

For including water safety information and competitions for children in their Primary Times publications for schoolchildren, teachers and parents.

Media Appreciation Award

In recognition of the media coverage given to water safety issues nationwide.

Television:	TV3
Radio National:	Seascapes
Radio Provincial:	Clare FM
Press National:	Irish Times

• Long Service Awards

This service represents a voluntary commitment to promoting a public awareness of water safety and rescues based on the humanitarian goal of saving life.

Certificate of Service

10-Year Service

Rosa Bray	Laois
Jackie Delaney	Laois
Phil Higgins	Laois
Suzanne Byrne	Dublin
Alma Clancy	Dublin
Susan McCorry	Cavan
Gerard McGee	Waterford
Nora Murphy	Cavan
David O'Brien	Waterford
Patricia Scully	Laois
Geraldine Lehane	Cork (2006)

The Service Medal of Honour (SMH) 15-Year Service

Julian Caffrey Joe Conway May Coyle Barbara Farrell Eoin McNamara Jim Reilly Bridie Smith Cecil Tilson Dublin Waterford Louth North Tipperary Dublin Dublin Cavan Cavan

Bronze Bar to the SMH

20-Year Service

Aidan Collins SeanHennessy William Mimnagh Stephen O' Toole Jim Reilly Sarah White Dublin North Tipperary Cavan Laois Dublin Cavan

Silver Bar to the SMH

30-Year Service

Arthur Drennan	
Noel Gaynor	
Joan McCarthy	
Noel McCarthy	
Sean Murphy	

Laois North Tipperary Laois Laois Dublin

Gold Bar to the SMH

40-Year Service

Neil Boyle	North Tipperary
Evan Byrne	North Tipperary

• International Life Saving Federation Citation of Merit.

The Citation of merit is awarded in recognition of a devotion to the cause of the saving of life in the aquatic environment.

John Connaughton, Bord Iascaigh Mhara

Michael Langran, Sea & Shore Safety Services

Colin Williams, RNLI

• Life Governor Awards

Awarded by the Council of Irish Water Safety in due recognition of a commitment to the humanitarian goal of life saving and water rescue.

Roger Milliward Swithining reachers Associatio	Roger Millward	Swimming Teachers' Association
--	----------------	--------------------------------

- Jack Mason IWS Volunteer, Dublin
- Aidan Byrne IWS Volunteer, Dublin

• SEIKO Just In Time Awards

Sponsored by SEIKO for coming to the assistance of a person or persons in distress in water.

Mr Brian Cosgrove Dublin Mr Paul Duffy Dublin

On the 6th of April 2007, Dublin Fire Brigade attended a near drowning incident at the canal lock on Suir Road, Inchicore, Dublin 12. On arrival at the scene a young boy aged 10 years was lying at the bottom of the canal, approx 15 feet down. Both Brian and Paul successfully rescued the boy who later made a full recovery in hospital.

Mr John Murphy Cork

On the 22nd of July 2006, John Murphy was travelling by car, accompanied by his wife Mandy and father John. While stopped in traffic on the corner of Camden Wharf and Christy Ring Bridge, he noticed an object falling from the bridge into the water. He hurriedly left the car and ran to the wall where he observed a young woman in distress. While his wife alerted emergency services, he jumped into the river, just touching off the river bottom before surfacing. At this stage, the girl was face down in the water. He turned the girl over, with her head out of the water and brought her to safety. The young girl made a full recovery in hospital.

Mr David Faulkner Louth

On the 10th of February 2007 at 12.30am David, a taxi driver, was driving across St. Mary's Bridge, Drogheda. He glanced over the bridge and saw someone in the river. He immediately radioed his colleague to call 999. He rushed to the bridge, grabbing a lifebuoy on the way. He managed to throw the lifebuoy to the man, and advised him to hold on. This was difficult as there was a strong tide. The man was brought to safety with help from Boyne Fishermen's Rescue and Recovery Service who came to the scene.

Mr Gavin Fitzgerald Dublin

On the 29th of December 2006, in Ballywish, Castlebridge, Co. Wexford at 7pm, a single vehicle road traffic collision occurred with a sole male occupant, aquaplaning and crashing through a ditch into a badly flooded field. The car was totally immersed in the floodwater, with only the wheels visible. Having come upon the collision in his car, Gavin entered the water and freed the occupant from the drivers seat, bringing him to safety.

Garda Declan Dennehy Wexford

On the 29th of April 2007, a 20 year old female fell into the River Slaney from Wexford Bridge. The young woman was dragged up river by a strong incoming tide. After a short period of time the woman disappeared from view. On duty Garda Declan Dennehy tied a life belt to his wrist and entered the water from the middle of the Bridge, making his way towards the spot where the young woman was last visible. He too disappeared from view. Garda Dennehy and the young woman, now wearing the lifebelt, were located 500metres northwest of the bridge. They were both brought ashore by RNLI inshore lifeboat.

Garda John Joe Synott Wexford Garda John O'Flynn Wexford Garda Eric O'Sullivan Wexford Garda James Maher Wexford

On the 22nd of December 2006, a lone man entered the River Slaney along Wexford Bridge towards Ferrybank. The alarm was raised and the four Gardai arrived at the

scene, where the man was thrashing in the water. Within minutes the man was faced down. The current was strong and it was pushing him towards the sea. Garda Maher and Student Garda O'Sullivan entered the water with a life belt closely followed by Garda Synnott and Garda O'Flynn. All four Gardai worked together as a team to bring the man to shore, as he was unconscious at this stage. They had to wade waist deep in mud for a considerable distance before reaching the harbour wall. A dingy arrived at the scene and brought the man safely to a waiting ambulance. All Gardai from Wexford receiving a JIT award today were from the one unit, Student O'Sullivan is now a Garda in Roscrea. Garda Synnott's wife received a JIT award 3 years ago.

Mr Ryan Kearney Antrim Mr Narayan Toolan Sligo

On the 12th of July at 4.40pm, MRSC Malinhead received a 999 call reporting a person in the water off Easkey Pier, with two going to assist. A nine year old was swept to sea whilst fishing off the pier. Mr Kearney, upon observing the event, immediately dived in and swam to the rescue of the boy. Mr. Toolan got his surfboard, which would ensure buoyancy and paddled towards those in danger, as at this stage Mr. Kearney was getting into difficulty. He used the surfboard to keep the boys head above water. The coastguard helicopter arrived and winched the young boy and Mr. Kearney to safety. Mr. Toolan returned to shore with his surfboard. The crew of the Search and Rescue helicopter afterwards praised the two men for their efforts in keeping the boy from drowning until the arrival of the helicopter.

Garda Robert Shirley Wexford Garda Matt Kelly Wexford

On the 20th of July 2003, a 42-year-old man fell from the boardwalk at Commercial Quay into the Slaney River between the harbour wall and a secured fishing trawler. Garda Shirley and Garda Kelly arrived at the scene, and observed the man was bleeding from a head wound and appeared semi unconscious. He was struggling to hold onto the lifebelt that was thrown to him by a passer-by. Garda Kelly climbed down a nearby ladder and entered the water. He succeeded in grabbing hold of the man before he went under water. At this stage the man was unconscious. Garda Shirley entered the water to assist and they both brought the man to safety. The fire service arrived and removed the man from the water and safely to land.

Mr Jonathan Herlihy (Posthumously) Cork Mr Peter O'Keeffe (Posthumously) Cork

Jonathan's brother Chris accepts the JIT award on behalf of the Herlihy family. Peter's sisters, Yvonne and Shirley, accept the award on behalf of the O'Keeffe family. Both Peter and Jonathon have received the Comairle na Mire Gaile memorial (Gold) Medal and the West Cork Garda Special Bravery Award 2006. Jonathan has also received the Glanmire Person of the Year Award 2006. The Jonathan Herlihy Fund has been set up with expressed intention of improving the search and rescue facilities for the local Owenahincha community. A total of near €50,000 now exists in this fund. A separate trust has also been set up which will award a sports scholarship to a 3rd level student every year for the duration of their degree, called the Jonathan Herlihy Scholarship. The first recipient of this award was William Kearney in University College Cork. It was presented on the 5th November 2007.

Mr Gerry Bowden Kildare Mr Martin Dunphy Kildare

On the 25th of August 2007, on the River Barrow, a Kayak had overturned while trying to negotiate a submerged fallen tree. Two young males were trapped in the water holding

onto the submerged tree. When Gerry and Martin (Athy Fire Station) arrived at the scene the young men could not feel their legs and were barely able to hold on. They were located on the opposite bank of the river to Gerry and Martin, so the rescuers had to get a line across to them. One of the casualties tied this line to the tree they were holding onto, while the other end was tied to another tree. Gerry and Martin entered the water using the tied line. They attended to the casualties and fitted them with lifejackets. The casualties could not move their legs and each rescuer had to swim against a strong current. However the young men were eventually brought to safety.

Ms Linda McManus Leitrim

On the 9th of June 2007 at 2am, at The Docks, Galway, Garda Linda McManus responded to a call that a young woman had fallen into the water. Her boyfriend threw her a lifebuoy and jumped in after her. They were unable to get to shore. Linda was first to the scene and jumped in. The woman at this stage was going in and out of consciousness. Linda kept her steady and her head above water. All three were in the water for almost 20 minutes before the fire brigade arrived at the scene. They were all brought to safety.

Mr Patrick O'Keefe Cork Mr Billy Linehan Cork Mr Connie Linehan Cork

On the 19th of April at Dooneen, Millstreet, a female had fallen into a pond and was in danger of drowning. The woman started shouting for help and was heard by Connie's wife, who contacted her husband. All three men hurried to the pond. Connie jumped into the pond with a rope tied around his waist. Held by Billy and Patrick, he swam to the female, who had gone under the water twice before he got to her. Connie brought her safely to the bank. She was attended to by the Millstreet Ambulance crew.

Ms Rachel Lee Dublin

On the 19th of August 2006, Fire Fighter Rachel was returning home from her night shift along the quays when she came across a commotion along the river. She saw a woman in the water. Rachel parked her car and ran across to the wall. Another passer by had jumped in to save the woman but he too was getting into difficulty. The Gardai had arrived at this stage and they helped Rachel make her way down the ladder into the river. She swam over to the casualties and stayed with them until an ambulance arrived.

Irish Water Safety is committed to providing a Quality Customer Service to the public and to ensuring that both internal efficiencies are achieved and customer's expectations are assessed and needs are met. Comptroller & Auditor General, Office of the Comptroller & Auditor General, Dublin Castle, Dublin 2.

20th June 2008

Irish Water Safety

We confirm to the best of our knowledge and belief, and having made the appropriate enquiries of other Council Members and Officials of the Association, the following representations given to you in connection with your audit of the Association's financial statements of the Council for the year ended 31 December 2007

- 1. We acknowledge as Council Members our statutory responsibility for the financial statements. All of the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the Association have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all Council meetings, have been made available to you.
- 2. There are no financial commitments of a revenue or capital nature other than those as disclosed in the financial statements.
- 3. Annual lease commitments at 31 December 2007 amounted to €41,722 in respect of leased offices occupied by the Association at The Long Walk, Galway.
- 4. Full disclosure and provision has been made for all liabilities at the Balance Sheet date. Contingencies have been appropriately disclosed in the notes to the financial statements.
- 5. There are no legal actions, which were instigated against the Council.
- 6. The Association has satisfactory title to all assets and there are no liens or encumbrances on the Association's assets, except as disclosed in the financial statements.
- 7. At the Balance Sheet date cash on hand and at bank amounted to €131,305.
- 8. The Council Members are of the opinion that the Association will have sufficient working capital to meet its foreseeable requirements for at least the next twelve months.
- 9. No transactions were entered into shortly before the accounting date with the intention that they should be reversed shortly after that date, so as not to present a true and fair view of the state of affairs of the Association.
- 10. There were no third party guarantees or letters of comfort issued by the Association.
- 11. No irregularities or frauds have occurred or are being investigated as at 31 December 2007.
- 12. The Association has not exceeded the borrowing limits approved by the Department of Environment and Local Government.
- 13. No circumstances have arisen or events occurred between the Balance Sheet date and the date of this letter, which would require adjustment or disclosure in the financial statements.
- 14. Payments and transactions in respect of any grants, loans and investments made during the year conformed with legislation and with Government and Department directives and

were authorised, approved and processed in accordance with the Association's internal procedures and controls.

- 15. The Council Members do not have an interest in any grant or other contract entered into by the Association during the year other than as disclosed in the financial statements.
- 16. All transactions with subsidiary and related parties have been properly recorded and adequately disclosed in the financial statements.
- 17. The Association complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There have been no communications concerning non-compliance with requirements of regulatory or tax authorities with respect to any matter.
- 18. The Code of Practice for the Governance of State Bodies has been adopted and is being complied with, and in particular:
 - All appropriate procedures for financial reporting, internal audit, procurement and assets disposals are being carried out;
 - Codes of Business Conduct for Council Members and Employees have been put in place and adhered to;
 - Government policy on the pay of the Chief Executive and all employees is being complied with;
 - The Guidelines for the Appraisal and Management of Capital Expenditure Proposals are being complied with.
- 19. The Statement on the System of Internal Financial Control reflects our compliance with the requirements of the Code of Practice for the Governance of State Bodies.
- 20. We have no subsidiaries, joint ventures or shareholdings acquired other than those disclosed in the financial statements.

For and on behalf of the Council.

Lank J Malan.

Frank Nolan Chairman

Joh I Heech

John Leech Chief Executive

Date: 20th June 2008

Report of the Comptroller and Auditor General for presentation to the Houses of the Oireachtas

I have audited the financial statements of Irish Water Safety for the year ended 31 December 2007 under the Comptroller and Auditor General (Amendment) Act 1993.

The financial statements, which have been prepared under the accounting policies set out therein, comprise the Statement of Accounting Policies, the Income and Expenditure Account, the Statement of Total Recognised Gains and Losses, the Balance Sheet and the related notes.

Respective Responsibilities of the Council and the Comptroller and Auditor General

Irish Water Safety is responsible for preparing the financial statements in accordance with the Irish Water Safety (Establishment) Order 2006, and for ensuring the regularity of transactions. Irish Water Safety prepares the financial statements in accordance with Generally Accepted Accounting Practice in Ireland. The accounting responsibilities of the Members of the Council are set out in the Statement of the Responsibilities of the Council.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report my opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland. I also report whether in my opinion proper books of account have been kept. In addition, I state whether the financial statements are in agreement with the books of account.

I report any material instance where moneys have not been applied for the purposes intended or where the transactions do not conform to the authorities governing them.

I also report if I have not obtained all the information and explanations necessary for the purposes of my audit.

I review whether the Statement on Internal Financial Control reflects the body's compliance with the Code of Practice for the Governance of State Bodies and report any material instance where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements. I am not required to consider whether the Statement on Internal Financial Control covers all financial risks and controls, or to form an opinion on the effectiveness of the risk and control procedures.

I read other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements.

Basis of Audit Opinion

In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures and regularity of the financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the body's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion, the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of Irish Water Safety's affairs at 31 December 2007 and of its income and expenditure for the year then ended.

In my opinion, proper books of account have been kept by Irish Water Safety. The financial statements are in agreement with the books of account.

Gerard Smyth for and on behalf of the Comptroller and Auditor General

30th June 2008

Irish Water Safety

Financial Statements

For the year ended 31st December 2007

Contents

Information Statement of Responsibilities Statement on Internal Financial Control Statement of Accounting Policies Income & Expenditure Account Statement of Total Recognised Gains and Losses Balance Sheet Notes to the Financial Statements Accountants Robert J. Kidney & Co. Chartered Accountants 11 Adelaide Road Dublin 2

Business Address

The Long Walk Galway

Auditor

The Comptroller and Auditor General

Statement of Responsibilities of the Council of Irish Water Safety

Irish Water Safety was established on 24 July 2006 by the Minister for the Environment, Heritage and Local Government under the Irish Water Safety Establishment Order 2006 (S.I. 389 of 2006). The order re-established the former Irish Water Safety Association as a corporate body under its new title "Irish Water Safety" and expanded the services to be provided by the body.

Irish Water Safety is required to prepare financial statements, in the form approved by the Minister for the Environment, Heritage and Local Government, with the consent of the Minister for Finance, which give a true and fair view of its state of affairs and income and expenditure for the period. In preparing the financial statements, Irish Water Safety is required to:

- 1. Select suitable accounting policies and apply them consistently
- 2. Make judgements and estimates that are reasonable and prudent
- 3. State whether any applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- 4. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that Irish Water Safety will continue in operation.

The Council is responsible for keeping proper books of account, which disclose with reasonable accuracy at any time the financial position of Irish Water Safety and which enable it to ensure that the financial statements comply with the Irish Water Safety Establishment Order 2006. The Council is also responsible for safeguarding the assets of Irish Water Safety, and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Frank J Malan

Frank Nolan Chairman

Joh J Deech

John Leech Chief Executive

 20^{th} June 2008

Statement on Internal Financial Control

Responsibility for the system of Internal Financial Control

On behalf of the Council of Irish Water Safety, I acknowledge our responsibility for ensuring that an effective system of internal financial control is maintained and operated.

The system can only provide reasonable but not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

Key Control Procedures

The Council has taken steps to ensure an appropriate control environment by;

- Clearly defining management responsibilities;
- Establishing formal procedures for reporting significant control failures and ensuring appropriate corrective action.

In December 2005 the Council established a formal process to identify and evaluate business risk by:

- Identifying the nature, extent and financial implication of risks facing the body including the extent and categories which it regards as acceptable;
- Assessing the likelihood of identified risks occurring;
- Assessing the body's ability to manage and mitigate the risks that do occur;
- Assessing the costs of operating particular controls relative to the benefit obtained.

In 2007 the Finance Commission carried out this exercise and reported to the Council.

The system of internal financial control is based on a framework of regular management information, administrative procedures including segregation of duties, and a system of delegation and accountability. In particular it includes:

- A budgeting system with an annual budget which is reviewed and agreed by the Council;
- Regular reviews by the Council of periodic and annual financial reports which indicate financial performance against forecast;
- Setting targets to measure financial and other performance.

In December of 2001, the Council established a Finance Commission consisting of three nonexecutive and two executive members and that Commission reviews internal control matters and issues raised by the Comptroller and Auditor General. At present Irish Water Safety does not have an internal audit function. A sub-committee of the Council, i.e. the Finance Commission carries out the analysis of risk.

The Council's monitoring and review of the effectiveness of the system of internal financial control had in the past been based on the work of the Financial Officer and CEO who have responsibility for the development and maintenance of an appropriate financial control framework. The Council will continue to seek the input of the Financial Officer and CEO on this matter and will also rely upon reports and comments made by the Finance Commission and the Comptroller and Auditor General in his management letter or other reports.

Statement on Internal Financial Control (Continued)

Annual Review of Controls

The Council and Finance Commission headed by me as Chairman, with the full cooperation of the Chief Executive Officer and the Financial Officer, both of whom have been designated by the Council to ensure that the necessary controls are in place, review these controls on a continual basis in line with any directions received. One of the non-executive members of the Finance Commission has been appointed as an independent reviewer/examiner of Internal Financial Controls. His function is to report back to the Finance Commission and the Council on the appropriateness and correctness of the standards of internal financial control to date in place. We confirm that in the year ended 31 December 2007 the Council has conducted a review of the effectiveness of the systems of internal financial control.

Signed on behalf of the Council of Irish Water Safety.

wank J. Malan.

Frank Nolan Chairman

Iffeech

John Leech Chief Executive

Date: 20 June 2008

Statement of Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention, under the accruals method of accounting except as stated below and in accordance with generally accepted accounting practice. The statements are in a form approved by the Minister for the Environment, Heritage and Local Government, with the consent of the Minister for Finance, under the Irish Water Safety Establishment Order 2006 (S.I. 389 of 2006).

Period of Accounts

The financial statements cover the 12-month period to 31 December 2007.

Income

Oireachtas Grants represent the actual cash receipts in the year.

Deferred income is taken to account in line with related expenditure.

Fixed Assets and Depreciation

Fixed Assets are shown at cost. Depreciation is provided on a straight-line basis as follows:

Leasehold Improvements	21 years
Office Equipment	5 years
Computer Equipment	3 years
Promotional Equipment	10 years

Artworks donated to Irish Water Safety over a number of years were valued by an independent valuer during 2006 and are included in the financial statement at this valuation. Artworks are not depreciated, as the Council believes that they are unlikely to suffer a loss in value.

Capital Account

The capital account represents the unamortised value of income used for capital purposes.

Pensions

Under the Irish Water Safety Establishment Order 2006, schemes and regulations made under the Local Government (Superannuation) Act 1980 (No. 8 of 1980) apply to Irish Water Safety as if it were a Local Authority.

Irish Water Safety operates a defined benefits scheme, which is funded annually on a pay as you go basis from monies available to it, including monies provided by the Department of the Environment, Heritage and Local Government and from contributions deducted from staff salaries.

Pension costs reflect pension benefits earned by employees in the period and are shown net of staff pension contributions, which are retained by Irish Water Safety. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable and offset by grants received in the year to discharge pension payments.

Actuarial gains or losses arising on scheme liabilities are reflected in the Statement of Total Recognised Gains and Losses and a corresponding adjustment is recognised in the amount recoverable from the Department of Environment, Heritage and Local Government.

Pension liabilities represent the present value of future pension payments earned by staff to date. Deferred pension funding represents the corresponding asset to be recovered in future periods from the Department of the Environment, Heritage and Local Government.

Water Safety Committees

Committees, which are responsible for the organisation of water safety activities at local level, undertake local fundraising activities for which Irish Water Safety sets targets. Fundraising income is retained by the Water Safety Committees to finance local activities. Financial transactions of these Committees are not incorporated into these accounts.

Income & Expenditure Account

for the year ended 31 December 2007

for the year ended of Decen			
	Note	2007 €	2006 €
Income: Oireachtas			
Grants Net Deferred Funding for Pensions	10b	639,000 62,000	582,000 57,000
		701,000	639,000
Contributions from Local Authorities		174,447	171,119
Miscellaneous	1	130,756	140,473
		1,006,203	950,592
Transfer (to)/from Capital Account	9	(19,961)	16,604
		986,242	967,196
Expenditure:	•	FF 2 022	544.404
Administration Expenses	2	553,933	514,184
Travel and Subsistence Expenses	3	140,046	106,471
Promotions, Publicity and Training	4	189,019	239,734
Grants to Water Safety Committees		66,250	74,830
Special Projects	5	32,430	28,337
Total Operating Costs		981,678	963,556
Surplus for the Year		4,564	3,640
Accumulated Surplus 1 January		104,472	100,832
Accumulated Surplus 31 December		109,036	104,472

The statement of Accounting Policies and notes 1 to 14 form part of these Financial Statements.

J Jalan Trank

Joh J fleech

Chief Executive

Chairman Date: 20 June 2008

Statement of Total Recognised Gains and Losses

for the year ended 31 December 2007

Ν	2007 ote €	2006 €
Surplus for the Financial Year	4,564	3,640
Experience Gains/(Losses) Arising on Pension Scheme Liabilities Changes in Assumptions Underlying the Present Value of Pension	12,000	7,000
Scheme Liabilities Adjustment to Deferred Pension Funding	- (12,000)	- (7,000)
2		
Total Recognised Gains and Losses for the Financial	Year 4,564	3,640

The statement of Accounting Policies and notes 1 to 14 form part of these Financial Statements.

Frank J. Malan.

Chairman Date: 20 June 2008

Jol eech

Chief Executive

Balance Sheet As at 31 December 2007

	Note	2007 €	2006 €
FIXED ASSETS			
Tangible Assets	6	272,457	252,496
CURRENT ASSETS			
Debtors Cash at Bank and in	7	69,951	65,743
Hand		131,305	68,480
		201,256	134,223
CREDITORS - Amounts falling due within one year	r		
Creditors and Accruals	8	(92,220)	(29,751)
NET CURRENT ASSETS		109,036	104,472
TOTAL ASSETS LESS CURRENT LIABILITIES		381,493	356,968
DEBTORS/(CREDITORS) - Amounts falling due aft	er one yea	r	
Deferred Pension Funding	10d	310,000	260,000
Pension Liabilities	10e	(310,000)	(260,000)
		381,493	356,968
CAPITAL AND RESERVES			
Capital Account	9	272,457	252,496
Income & Expenditure Account		109,036	104,472
		381,493	356,968

The statement of accounting policies and notes 1 to 14 form part of these financial statements.

Twank J. Malan.

Joh Jaleech

Chief Executive

Chairman

Date: 20 June 2008

Notes to the Financial Statements for the year ended 31 December 2007

	2007	2006
Note Miscellaneous 1. Income	€	€
Sales	52,400	48,014
Membership	1,310	3,970
Ring Buoy Contribution	25,000	23,000
In Service Teacher Course	4 000	0.000
Grant	4,800 45,072	8,800
Sponsorship RI Royalties	45,072	53,913 2,020
Other Income	425	756
	720	750
	130,756	140,473
Note	€	€
2. Administration Expenses	t	E
Salaries and Temporary Staff	327,200	277,417
Pension Costs	10(c) 48,140	44,776
Staff Training	1,920	1,675
Rent, Rates, Light and Heat	45,253	48,398
Insurance	23,028	19,715
Stationery	10,118	12,038
Postage and Telephone	31,324	30,572
Maintenance and Cleaning	23,471	16,630
	9,200	9,000
Accountancy	3,188 839	3,630
Legal & Other Professional Fees Bank Charges	550	7,500 687
Miscellaneous Administration Expenses	10,381	10,603
Depreciation	19,321	31,543
	553,933	514,184
Note 3. Travel and Subsistence Expenses	€	€
Council	38,192	28,937
Committees and Commissions	28,807	15,329
Office	27,240	19,148
Ring Buoy Inspectors	23,157	19,949
International Travel	10,401	13,594
Other Travel	12,249	9,514
	140,046	106,471

4.Promotion, Publicity and Printing Expenses ϵ ϵ Advertising and Press Cuttings Promotional Projects Courses Non Saleable Books and Manuals Purchase of Saleable Items43,85257,159None Saleable Books and Manuals70,79468,016Purchase of Saleable Items23,47727,128Memberships4,7013,785Note 5.9pecial Projects ϵ ϵ Senior Surf and Pool Competition Unitro Surf and Pool Competition11,276(204)Junior Surf and Pool Competition11,276(204)Junior Surf and Pool Competition-3,561Other Competition Interest16,79014,750Other Competition Opening Balance 1 Jan 2007 Additions260,45835,93951,186-64,150Opening Balance 31 Dec 2007260,45838,39351,18636,828-39,282Closing Balance 1 Jan 2007 Additions26,79235,86636,579-159,237Depeciation Opening Balance 1 Jan 2007 (260,45825,86636,579-159,237Closing Balance 1 Jan 2007 (260,45825,86636,579-159,237Closing Balance 1 Jan 2007 (260,45826,79235,86636,579-159,237Closing Balance 1 Jan 2007 (260,45825,86636,579-159,237Closing Balance 1 Jan 2007 (260,45836,55538,9313,683-178,558Note Subsection Opening Balance 1 Jan 2007 (260,458<					2007	2006	
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Note 4. Promotion, Public	ity and Printi	ng Expenses	S	€	€	
$\begin{array}{c c} \mbox{Confreences and} \\ \mbox{Courses} \\ \mbox{Courses} \\ \mbox{Non Saleable Books and} \\ \mbox{Manuals} \\ \mbox{Purchase of Saleable} \\ \mbox{Hems} \\ \mbox{Hems} \\ \mbox{Memberships} \\ \m$	Advertising and Press Cuttin	igs			43,852	57,159	
$\begin{array}{c} \mbox{Courses} & \mbox{Anuals} & \mbox{Purchase of Saleable Books and Manuals} & \mbox{Purchase of Saleable Items} & \mbox{23,477} & \mbox{27,128} & \mbox{Art 3,785} & \mbox{23,477} & \mbox{27,128} & \mbox{Art 3,785} & Art 3,785$		-			-	16,335	
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Courses				46,195	67,311	
Memberships 4,701 $3,785$ Note 239,734 239,734 Secial Projects ϵ ϵ Senior Surf and Pool Competition Junior Surf and Pool Competition $11,276$ (204) Competition Junior Surf and Pool Competition $3,561$ $11,276$ (204) International Competition Other Competitions $16,790$ $14,750$ $28,337$ Note 6. Leasehold Interest Computer Equipment ϵ Other Office ϵ Promotional Equipment ϵ Art & ϵ Total Note 6. Leasehold Interest Computer Equipment ϵ Other ϵ Promotional ϵ Art & ϵ Total Opening Balance 1 Jan 2007 $260,458$ $35,939$ $51,186$ $ 64,150$ $411,733$ Additions $ 2,454$ $ 36,828$ $ 39,282$ Closing Balance 31 Dec 2007 $260,458$ $38,393$ $51,186$ $36,828$ $64,150$ $411,733$ Depreciation $ 2,454$ $ 36,828$ $ 19,237$ Charge For Period $12,397$ 839 $2,352$ <	Manuals				70,794	68,016	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Items						
Note 5. Special Projects	Memberships				4,701	3,785	
5.Special Projects $€$ $€$ $€$ Senior Surf and Pool Competition Junior Surf and Pool Competition International Competition Other Competitions11,276 $$ (204) $$ International Competition Other Competitions $16,790$ $$ $14,750$ $$ $14,750$ $$ Note 6.Leasehold Interest $€$ Computer $€$ Other Office $€$ Promotional $Equipment$ $EquipmentEquipmentArt &EquipmentEquipmentTotalPaintings€Note 6.LeaseholdInterest€Computer€Other€Other€TotalEquipmentOpening Balance 1 Jan 2007AdditionsClosing Balance 31 Dec 2007260,45826,45835,93938,39351,18651,186-64,150411,733451,015DepreciationOpening Balance 1 Jan 2007Charge For PeriodClosing Balance 31 Dec 200786,79299,18936,75538,9313,683-19,227178,555Net Book ValuesHebok ValuesHebok ValuesHebok ValuesHebok Values$				-	189,019	239,734	
Competition 11,276 (204) Junior Surf and Pool - 3,561 International Competition 16,790 14,750 Other Competitions 4,364 10,230 32,430 28,337 Note 6. Leasehold Computer Interest Equipment Promotional Art & Paintings ϵ ϵ ϵ ϵ Cost or Valuation 0pening Balance 1 Jan 2007 260,458 35,939 51,186 - 64,150 411,733 Additions - 2,454 - 36,828 - 39,282 Closing Balance 31 Dec 2007 260,458 38,393 51,186 36,828 64,150 451,016 Depreciation - 2,454 - 36,828 - 39,282 Closing Balance 1 Jan 2007 86,792 35,866 36,579 - - 159,237 Opening Balance 1 Jan 2007 86,792 35,866 36,579 - - 159,237 Charge For Period 12,397 889 2,352 3,683 - <					€	€	
Competition - 3,561 International Competition 16,790 14,750 Other Competitions 4,364 10,230 32,430 28,337 Note 6. Leasehold Computer Equipment Promotional Equipment Art & Paintings Total Note 6. Leasehold Computer Equipment Promotional Equipment Art & Paintings Total Opening Balance 1 Jan 2007 260,458 35,939 51,186 - 64,150 411,733 Additions - 2,454 - 36,828 - 39,282 Closing Balance 31 Dec 2007 260,458 38,393 51,186 36,828 64,150 451,015 Depreciation - 2,454 - 36,828 - 159,237 Charge For Period 12,397 889 2,352 3,683 - 159,237 Charge For Period 12,397 889 2,352 3,683 - 159,237 Closing Balance 31 Dec 2007 99,189 36,755 38,931 3,683 - 178,558 Net Book Value	Competition				11,276	(204)	
Other Competitions 4,364 10,230 32,430 28,337 Note 6. Leasehold Interest Computer Equipment Other Office \in Promotional \in Art & Paintings \in Total Paintings Opening Balance 1 Jan 2007 260,458 35,939 51,186 - 64,150 411,733 Additions - 2,454 - 36,828 - 39,282 Closing Balance 31 Dec 2007 260,458 38,393 51,186 36,828 64,150 451,015 Depreciation - 2,454 - 36,828 - 39,282 Closing Balance 1 Jan 2007 260,458 38,393 51,186 36,828 64,150 451,015 Depreciation - 2,454 - 36,828 64,150 451,015 Opening Balance 1 Jan 2007 86,792 35,866 36,579 - - 159,237 Charge For Period 12,397 889 2,352 3,683 - 159,237 Closing Balance 31 Dec 2007 99,189 36,755 38,931 3,683 - 159,255					-	3,561	
Jack diamond with the second secon	International Competition				16,790	14,750	
Note 6.Leasehold Interest \in Computer Equipment \in Other Office Equipment \in Promotional Equipment \in Art & Paintings \in Total Paintings \in Cost or Valuation \in ϵ ϵ ϵ ϵ ϵ ϵ ϵ ϵ Opening Balance 1 Jan 2007 Additions260,45835,93951,186-64,150411,733Additions-2,454-36,828-39,282Closing Balance 31 Dec 2007260,45838,39351,18636,82864,150451,015DepreciationOpening Balance 1 Jan 2007 12,39786,79235,86636,579159,237Charge For Period Closing Balance 31 Dec 200799,18936,75538,9313,683-178,558Net Book ValuesValuesValuesValuesValuesValuesValuesValues	Other Competitions				4,364	10,230	
Note 6.Leasehold InterestComputer EquipmentOffice EquipmentPromotional EquipmentArt & PaintingsTotal Paintings ϵ <td< th=""><th></th><th></th><th></th><th>-</th><th>32,430</th><th>28,337</th><th></th></td<>				-	32,430	28,337	
Cost or Valuation Opening Balance 1 Jan 2007 260,458 35,939 51,186 - 64,150 411,733 Additions - 2,454 - 36,828 - 39,282 Closing Balance 31 Dec 2007 260,458 38,393 51,186 36,828 64,150 451,015 Depreciation Opening Balance 1 Jan 2007 86,792 35,866 36,579 - - 159,237 Charge For Period 12,397 889 2,352 3,683 - 19,321 Closing Balance 31 Dec 2007 99,189 36,755 38,931 3,683 - 178,558	Note 6.	Interest	Equipment	Office Equipment	Equipment	Paintings	
Opening Balance 1 Jan 2007 260,458 35,939 51,186 - 64,150 411,733 Additions - 2,454 - 36,828 - 39,282 Closing Balance 31 Dec 2007 260,458 38,393 51,186 36,828 64,150 451,015 Depreciation - - 250,458 35,866 36,579 - - 159,237 Charge For Period 12,397 889 2,352 3,683 - 19,321 Closing Balance 31 Dec 2007 99,189 36,755 38,931 3,683 - 178,558	Cost or Valuation	e	C	e	e	t	e
Closing Balance 31 Dec 2007 260,458 38,393 51,186 36,828 64,150 451,015 Depreciation 0pening Balance 1 Jan 2007 86,792 35,866 36,579 - - 159,237 Charge For Period 12,397 889 2,352 3,683 - 19,321 Closing Balance 31 Dec 2007 99,189 36,755 38,931 3,683 - 178,558 Net Book Values Values Values Values Values Values Values		260,458	35,939	51,186	-	64,150	411,733
Depreciation Opening Balance 1 Jan 2007 86,792 35,866 36,579 - - 159,237 Charge For Period 12,397 889 2,352 3,683 - 19,321 Closing Balance 31 Dec 2007 99,189 36,755 38,931 3,683 - 178,558 Net Book Values - 159,237 Closing Balance 31 Dec 2007 - 99,189 36,755 38,931 3,683 - 178,558	Additions		2,454	-	36,828		39,282
Opening Balance 1 Jan 2007 86,792 35,866 36,579 - - 159,237 Charge For Period 12,397 889 2,352 3,683 - 19,321 Closing Balance 31 Dec 2007 99,189 36,755 38,931 3,683 - 178,558 Net Book Values Image: State St	Closing Balance 31 Dec 2007	260,458	38,393	51,186	36,828	64,150	451,015
Charge For Period 12,397 889 2,352 3,683 - 19,321 Closing Balance 31 Dec 2007 99,189 36,755 38,931 3,683 - 178,558 Net Book Values Values Values Values Values Values Values	Depreciation						
Closing Balance 31 Dec 2007 99,189 36,755 38,931 3,683 - 178,558 Net Book Values	Opening Balance 1 Jan 2007	86,792	35,866	36,579	-	-	159,237
Net Book Values	Charge For Period	12,397	889	2,352	3,683		19,321
	Closing Balance 31 Dec 2007	99,189	36,755	38,931	3,683	<u> </u>	178,558
	Net Book Values						
		161,269	1,638	12,255	33,145	64,150	272,457
At 31 December 2006 173,666 73 14,607 - 64,150 252,496	At 31 December 2006	173,666	73	14,607		64,150	252,496

Leasehold improvements pertain to fit out costs in the premises occupied by Irish Water Safety.

*Artworks donated to Irish Water Safety over a number of years are included above at valuation following an independent valuation carried out in May 2006.

Nata			2007		2006
Note 7.	Debtors		€		€
Trade D Other D			11,358 58,593		8,832 56,911
			69,951	· -	65,743
			2007		2006
Note 8.	Creditors and Accruals		€		€
Trade Creditor Deferre			2,770		7,038
Income Accrueo	Expenses		68,212 21,238		1,450 21,263
			92,220		29,751
Note	Capital	200	7	20	06
9.	Account	200 €	′ €	20 €	06 €
Balance	e as at 1 January		252,496		204,950
	Allocated for Capital Purposes	39,282		14,939	
Amortis	Released on Disposal of Assets ation in Line with Depreciation r from/(to) Income & Expenditure Account	- (19,321)	19,961	(31,543)	(16,604)
Transfe	r Value of Artworks Donated (Note 6)		-		64,150
Balance	e as at 31 December	-	272,457		252,496

Note	Pension
10.	Costs

a. Pension Scheme

Irish Water Safety operates a defined benefits scheme which is unfunded.

The valuation used for FRS 17 disclosures has been based on a full actuarial valuation on 19 January 2008 by a qualified independent actuary to take account of the requirements of FRS 17 in order to assess the scheme liabilities at 31 December 2007.

Note 10. Pension Costs (Continued)

The financial assumptions used to calculate scheme liabilities under FRS 17 are:

	at 31/12/07	at 31/12/06	at 31/12/05
Discount rate	5.5%	5.5%	5.5%
Rate of increase in salaries	4.0%	4.0%	4.0%
Rate of increase in pensions	4.0%	4.0%	4.0%
Inflation	2.0%	2.0%	2.0%

b. Net Deferred Funding for Pensions in Year

	2007 €	2006 €
Funding Recoverable in Respect of Current Year Pension Costs State Grant Applied to Pay Pensioners	62,000 -	57,000 -
	62,000	57,000
Analysis of Total Pension Costs Charged to Expenditure		

c. Analysis of Total Pension Costs Charged to Expenditure

	2007	2006
	€	€
Current Service Cost	48,000	45,000
Interest on Pension Scheme Liabilities	14,000	12,000
Employee Contributions	(13,860)	(12,224)
	48,140	44,776

- - - -

d. Deferred Funding Asset for Pensions

Irish Water Safety recognises these amounts as an asset corresponding to the unfunded deferred liability for pensions on the basis of the set of assumptions described above and a number of past events. These events include the statutory basis for the establishment of the superannuation scheme, and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process. While there is no formal agreement regarding these specific amounts with the Department of the Environment, Heritage and Local Government, Irish Water Safety has no evidence that this funding policy will not continue to meet such sums in accordance with current practice. The deferred funding asset for pensions as at 31 December 2007 amounted to \in 310,000 (2006: \notin 260,000).

Note

10. Pension Costs (Continued)

e. Movement in Net Pension Liability During the Financial Year	2007 €	2006 €
Net Pension Liability at 1 January Current Service Cost Interest Cost Actuarial (Gain)/Loss Pensions Paid in Year	260,000 48,000 14,000 (12,000) -	210,000 45,000 12,000 (7,000)
Net Pension Liability at 31 December	310,000	260,000
f. History of experience gains and losses Experience (gains)/losses on scheme liabilities	2007	2006
amount (€) Percentage of the present value of the scheme	(€12,000)	(€7,000)
liabilities	(4%)	(3%)
Total amount recognised in Statement of Recognised Gains Losses	and	
Amount (€)	(€12,000)	(€7,000)
Percentage of the present value of the scheme liabilities	(4%)	(3%)

Note

11. Lease Commitments

As at 31 December 2007, Irish Water Safety has annual commitments in respect of an operating lease for the premises it occupies at Long Walk, Galway, under a lease for 21 years, which commenced in July 2000. The current rental is €41,722 per annum. The lease has break options after ten and fifteen years.

Note

12. Council Members Interests

The Council adopted procedures in accordance with guidelines issued by the Department of Finance in relation to the disclosure of Interests by Board Members and those procedures have been adhered to in the year. There are no transactions in the year in relation to Irish Water Safety's activities in which Council members had any beneficial interest.

Note

13. EU Late Payments Regulations

The regulation imposes a legal requirement on bodies to make interest payments in respect of invoices that are paid in excess of 30 days after receipt. Irish Water Safety has a system in place to identify overdue invoices and to calculate and pay the interest due as part of the invoice payments. No interest payments were made under the terms of the regulations in 2007 or 2006.

Note

14. Approval of Financial Statements

The financial statements were approved by the Council on 20 June 2008.

Drowning Statistics 2007

IWS maintains a comprehensive database of drowning incidents in Ireland. This database is constantly updated using information provided by the Central Statistics Office, An Garda Siochána and extracts from national and local media. Tragically in the year 2007 there were a total of 156 drownings.

