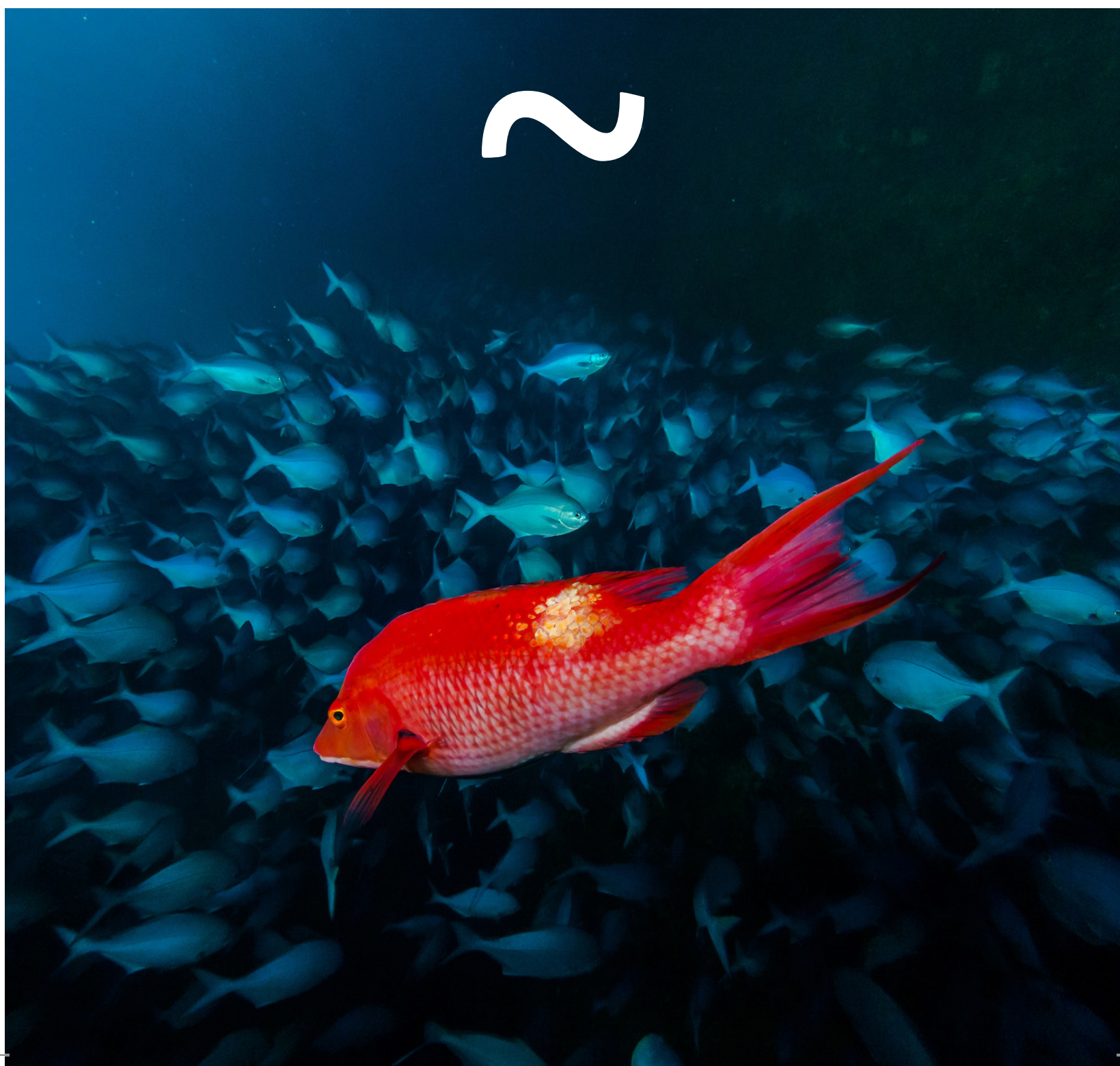


ANNUAL REPORT

NZ Underwater Association

2017







CONTENTS

1. PRESIDENT'S REPORT **4**

2. ABOUT NEW ZEALAND UNDERWATER **5**

3. GOVERNANCE **6**

- 3.2 NZUA Board
- 3.3 Environmental Advisory Group (EAG)
- 3.4 Spearfishing New Zealand Committee
- 3.5 Underwater Hockey Committee

4. OUR PEOPLE **7**

- 4.1 NZUA Administrative Team
- 4.2 NZUA Life Members
- 4.3 Air Purity

5. BY THE NUMBERS **8**

6. AIR PURITY LIMITED **10**

7. DIVER SAFETY **12**

- 7.1 Water Safety Sector Strategy 2020
- 7.2 NZ Safer Boating Forum
- 7.3 Report from Bruce Adams – Police National Dive Squad
- 7.4 Issues identified at diving fatalities by the Police National Dive Squad
- 7.5 0800 DES 111
- 7.6 Medical Library for Divers
- 7.7 2016 – 2017 Diver Safety & Accidents

8. MARINE ENVIRONMENT **20**

- 8.1 NZUA Environmental Strategy
- 8.2 Revive our Gulf
- 8.3 TAG — Future of our Fisheries
- 8.4 The MV Rena and the Astrolabe Reef
- 8.5 Citizen Science
- 8.6 Crayfish

9. SPEARFISHING NEW ZEALAND **24**

10. SPORTS REPORT -UNDERWATER HOCKEY **28**

11. LEGASEA **32**

12. YOUNG OCEAN EXPLORERS **34**

13. EXPERIENCING MARINE RESERVES **36**

14. LEO DUCKER AWARD **38**

15. AUDITED ACCOUNTS **40**

NZUA's exclusive diver training partner since 1999

1.

PRESIDENT'S REPORT

~



On behalf of the Board of New Zealand Underwater Association (NZUA), I have the pleasure in presenting the 64th Annual Report and Statement of Accounts for the period 1 March 2016 to 28 February 2017.

This year we have consolidated and continued delivering on our mission statement -

"New Zealand Underwater - the country's recognised leading not-for-profit organisation promoting and advocating safe and enjoyable underwater activities in a protected marine environment."

As an association, NZUA continues to evolve while focusing on the three pillars of marine environment, safety and underwater activities. To ensure success, NZUA actively collaborates with the various stakeholders in pursuit of its objectives.

— NZUA STRUCTURE —

In 2014 the board and administration team restructured the organisation's activities to create Air Purity Ltd, successfully creating much needed operational and financial transparency for the directors of Air Purity Ltd and the Board of NZUA Inc.

Air Purity Ltd has consolidated its operations and in light of AGM discussions in 2013 and 2014 AGM, tax efficiency and risk management have been topics of discussion for the Board.

Over the past year, we have been working with legal firm Anthony Harper to restructure the various New Zealand Underwater entities. In this regard, you will see the consolidation of New Zealand Underwater Trust Ltd assets into the NZUA Inc accounts. I would like to thank, Alan Warner, Lynn Taylor and Tony Kuiumdjian for their stewardship of NZ Underwater Trust Ltd.

— THE WORLD UNDERWATER FEDERATION —

New Zealand Underwater Association continues to maintain its membership of the World Confederation of Underwater Activities (CMAS) including membership of both the Scientific and Sports Committee. However, we continue to decline accession to the CMAS Technical Committee that covers Diver Training.

NZUA currently maintains membership of the Spearfishing, Underwater Hockey and Underwater Rugby Commissions within the Sports Committee.

The Scientific Committee's primary task is to bring into focus the important issues related to the marine environment: invasive species, coastal ecosystems, biodiversity observation and monitoring to divers around the world.

In fact, divers are the first and best witnesses of the underwater environment condition and must play a role as a vital and dynamic driver of marine environment protection.

— AIR PURITY LIMITED —

It has been a successful year for Air Purity.

On behalf of the Directors of Air Purity Ltd, I would like to thank Steve Bishop, Andrea Macfarlane and the staff of Air Purity Ltd. Your efforts throughout the year have been significant, enabling NZUA Inc to benefit.

I would also like to thank Steve Bishop for representing NZUA to WorkSafe, Maritime New Zealand and the Smaller Boating Forum as well as NZ Recreational Dive Industry Groups and AS/NZS SF17 Occupational Diving Committee.

— ACKNOWLEDGEMENTS —

I would like to acknowledge the efforts of Jeff Strang and Executive Officer, Andrea Macfarlane. Your support and commitment to growing and developing NZUA is much valued. Thank You

To all the members and club committees of New Zealand Underwater Association, thank you for your time and dedication. It is greatly appreciated.

Finally, thank you to fellow board members Mike Torr and Andy Stewart for your efforts during the year.

2.

ABOUT NEW ZEALAND UNDERWATER

Clean Oceans, Best Practice, Home Safe



Established in 1953, New Zealand Underwater is the country's recognised leading not-for-profit organisation promoting and advocating safe and enjoyable underwater activities in a healthy marine environment.

2.2 | KEY MISSIONS

- Drivers of marine safety messaging, specifically where it relates to underwater sports and activities.
- Advocating and supporting marine environmental campaigns.
- Supporting NZ underwater clubs, especially those involved in scuba-diving, snorkeling, spearfishing and underwater hockey.
- Promoting participation in underwater sports and recreational activities throughout New Zealand.
- Lobbying government organisations on behalf of all New Zealanders, protecting and advocating for their interests in matters of safety and the security of the marine environment.

2.3 | KEY PillARS

SAFETY

NZUA flies the flag for diver safety in New Zealand, managing essential services like the Dive Emergency number (DES) while continuing to promote best practice on and in the water, and training and education.

UNDERWATER SPORTS

Originally formed to represent the members of a number of regional underwater clubs involved in scuba diving, spearfishing and later pool sports like underwater hockey, NZ Underwater helps promote participation in all these activities while providing a range of administrative and lobbying services for these groups as needed.

ENVIRONMENT

The NZUA is a recognised advocate for clean sea programs, supporting environmental campaigns at a high level, working directly with lobby groups and providing a marketing platform for various aligned campaigns.

2.4 | SUPPORTERS AND PARTNERS



3.

GOVERNANCE

~

3.1 | NZUA BOARD

Tristan Reynard – President

Andy Stewart – Board Member

Mike Torr – Board Member

3.2 | ENVIRONMENTAL ADVISORY GROUP

Andy Stewart

Dr Roger Grace – EMG Member

Jeff Strang

3.3 | SPEARFISHING NEW ZEALAND COMMITTEE

Darren Shields – President

Jessica Barnett (Whiddett) – Treasurer

Reid Quinlan – Secretary

John Anderson – Fish Records Keeper

Pat Swanson

Geoff Crawford

3.4 | UNDERWATER HOCKEY NZ COMMITTEE

Tony Colquhoun - President

Andrew Harris - Vice President

Nicole Baker - Secretary/Funding Officer/Masters
Development Officer

Dianne Wood - Treasurer

Bruce Chamberlin – Immediate Past President

Rob Feist - Referee's Development Officer

Leah Chamberlin - Publicity Officer

Anton Williams - Competitions/Executive Member

Devin Glover - Executive Member

Sarah Arnold - Executive Member

Gaye Evans - Executive Member

4. OUR PEOPLE ~

4.1 | NZUA ADMINISTRATIVE TEAM

Andrea Macfarlane – Executive Officer

Steve Bishop – Technical Manager/Advisor, Air Purity

Jeff Strang – Marketing/Media

4.2 | NZUA LIFE MEMBERS

The below members have received lifetime membership for services to the underwater community, in areas such as diving, sports, environmental issues and governance.

1984	Leo Ducker*, Clive Mudgway, Fred Lennard & John Calcott
1987	Max Hetherington*
1990	Allan Folwer*
1992	John Gallagher
1993	Alan Warner
1994	Rex Gilbert
1995	Steve Penn
1998	Bob Rosemergy, Brian Sayer
2000	Judy Johnston
2002	David Graham
2003	Dr Roger Grace, Bruce Carter
2005	Jeroen Jongejans
2010	Ray Dolman*
2016	Tony Kuiumdjian, Wade Doak

*Deceased

4.3 | AIR PURITY

Steve Bishop

Andrea Macfarlane

Jeff Vincent

Brian Smith

Laurence Sunshine

5. BY THE NUMBERS ~



Central to NZ Underwater's ability to deliver on the core missions of promoting participation, best practice and environmental messaging, is the size of the Association's engaged audience.

2016 and early 2017 have seen modest but consistent club-related growth, bucking the trend almost every organisation with a similar structure is experiencing. External audience growth, especially in social media, has been very positive.

Recent work with the Hauraki Gulf Mussel Reef Trust highlights the scale the latter channel offers. A media post implemented by New Zealand Underwater in conjunction with the Mussel Reef Restoration Trust reached 169,296 people (73% in the targeted Auckland region) with more than 86,000 video views. The total investment for the promotion was \$140; a small sum to promote the importance of this project to the health of the Hauraki Gulf.

Direct engagement through its "owned" channels (email and website) remains NZUA's most important communication pathway long term. New Zealand Underwater is now positioned to capitalise its recent social media success by leveraging this audience to grow direct engagement via email while offering a range of alternative membership options to the public.

The team sees such a strategy as likely to have a positive benefit to individual clubs, with promoted options to join local NZUA-associated clubs as core to the New Zealand Underwater offering.

— CURRENT AUDIENCE POSITION AND GROWTH —



2016 - 2017
+14%

MAILCHIMP - E-NEWSLETTER

Open rates remain well above the industry average.

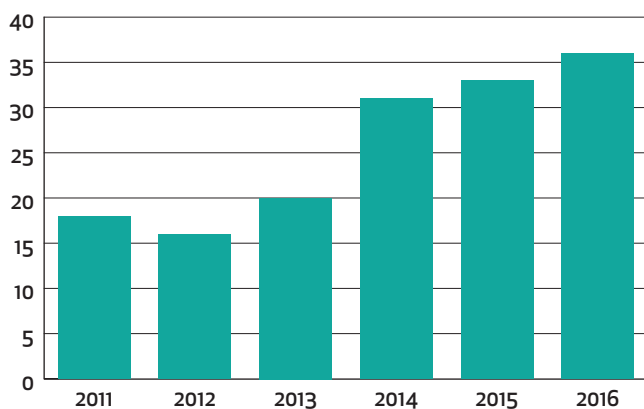
Click rates have built steadily as content is tweaked to meet the interests of the audience.



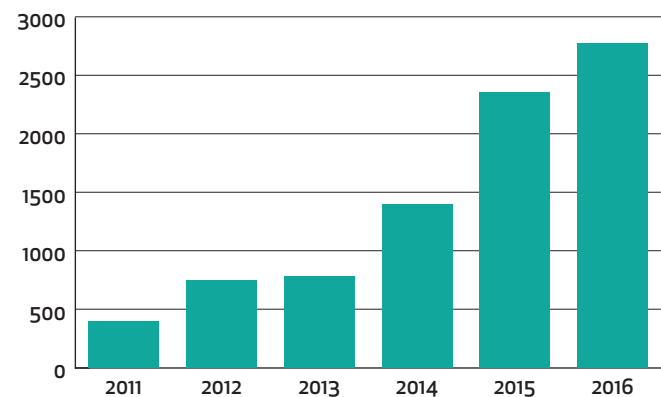
2016 - 2017
+679%

FACEBOOK AUDIENCE

42,300



NZUA CLUB GROWTH



NZUA MEMBER GROWTH



AIR PURITY LTD MANAGER REPORT

Air Purity Limited (APL) is 100% owned by New Zealand Underwater Association (NZUA). The company announces another solid year of trading.

During the last reporting period, 31st March 2015 to 31st March APL passed on a dividend of \$10,000 to the Association. APL is forecasting an increased dividend for the 2017 year.

We believe the company continues to improve its service to the dive sector and is a valued asset for the NZUA.

— INCREASED COMPLIANCE REQUIREMENTS DRIVES GROWTH —

Awareness of HSNO compliance rules in New Zealand has resulted in growth for the NZUA/Air fillers programme, with individuals and divers understanding the obligation to comply with Worksafe NZ approved legislation. Enforceable penalties can be severe and put personnel and businesses at risk.

— AT-RISK CYLINDERS —

The past 12 months has seen a focus on at-risk dive cylinders with the SCAP stations being issued a notice not to fill the cylinders highlighted.

Currently, no business is capable of legally testing the Worksafe NZ list of at-risk cylinders. The manufacture (Luxfer) is specific with its safety recommendation, and this advice is mandatory in New Zealand (AS2337.1 refer).

Worksafe NZ is urgently addressing this safety issue, with a Technical Bulletin. Further updates may be available in time for the AGM.

— DIVE ACTIVITY SUPERVISOR (DAS) —

The Dive Activity Supervisor qualification is a standalone course that everybody should be encouraged to attend, not just divers. Your participation on DAS course could save somebody's life.

— LOOKING FORWARD —

APL continues to represent NZUA in the accident and safe diving area with WorkSafe NZ and Maritime NZ.

I would like to acknowledge the Board of Directors for their time and effort afforded to Air Purity Ltd during 2016 – to date.

Steve Bishop,
Technical Manager and Advisor | Air Purity



A full-page background image of a diver in a blue camouflage wetsuit swimming horizontally underwater. The diver is wearing a black wristwatch and has a BCD with a blue strap. The word "SEAQUEL" is visible on the diver's arm. The background shows a rocky reef with green seaweed and small fish. The water is clear and blue.

DIVER SAFETY



7.1 | WATER SAFETY SECTOR STRATEGY 2020

NZUA continues its relationship with Water Safety New Zealand. Water Safety launched its sector strategy in September 2015. The strategy is New Zealand's first collaborative approach to addressing the issue of drowning in this country. The joint goals the sector has agreed on are ambitious, seeking to halve the male drowning toll and bring the pre-school drowning toll down to zero by 2020.

7.2 | NZ SAFER BOATING FORUM

NZUA continues to have an active role within the NZ Safer Boating Forum, chaired by Maritime New Zealand.

The Forum was set up in 2000 to coordinate and implement the recommendations of the Pleasure Boat Safety Advisory Group final report released in 1999.

The four key risk factors identified and targeted by the Forum are:

- ♦ Failure to wear lifejackets in small craft
- ♦ Inability to communicate when an accident happens
- ♦ Bad weather and sea conditions
- ♦ Alcohol (a significant cause of accidents and fatalities)

The theme for the 2016 – 17 summer boating campaign was “No-body is faster than disaster”

The Forum identifies “over confidence and complacency”, especially in older men and an emerging group of 15 – 25-year-olds in paddle-craft. The campaign itself focuses on positive behaviors and simple steps a boater can take to ensure they keep themselves and their charges safe on the water.

Primary messaging:

- ♦ Wear your lifejacket always
- ♦ Communications. Carry two kinds that will work when wet. If you can't call for help then no one can rescue you
- ♦ Safe speed. Maintain a safe speed including observing the five knot speed limit near the shore, swimmers, divers and other boats
- ♦ Prep your boat, check your gear and know the rules before going on the water

See graphs courtesy of Maritime NZ on page 20.

7.3 | REPORT FROM BRUCE ADAMS – POLICE NATIONAL DIVE SQUAD

The Police National Dive Squad is currently investigating 12 diving fatalities, six of which have occurred since Christmas.

Although I'm unable to comment on the specifics of each case, we continue to see the same contributing factors to each death. These figures are current but as some Coroner investigations for 2016 are not yet complete, figures from those incidents will not be included.

By staying informed and speaking out when you see something of concern, we believe everyone can help make our favourite sport safer.

Police is seeing increasing numbers of people diving with medical conditions which are not safe for diving. Certain medications are also not safe to take when diving. The individual diver must be honest with themselves about their health and fitness and regularly get check-ups. Discuss your diving sport with your GP or expert diving medical practitioner.

As we age, our fitness and our health will change – there comes a point when the human body is just not fit for scuba diving anymore as the risks become too great.

It's a bitter pill to swallow to give up a sport we all love but getting home safely to family and friends should be priority. Divers unfit for the sport should continue as a trainer or assist with administrative work for a local club, meaning they can enjoy the sport in a different way without the risk.

As shown in the attached table, there is often numerous issues occurring at once when there is a fatality. Single mishaps can often be managed but when several occur at once, panic sets in. This is demonstrated to often when we find the most basic, well-taught skill of abandoning weights in an emergency, missed.

This should serve as a reminder to always dive with a buddy who is ready to assist if anything goes wrong, and making sure you are well trained if you're expected to do the same.

Issues such as fitness, medications, injury, ability, equipment condition, intoxication and the use of recreational drugs are often known to others around the diver.

There is a responsibility on friends, family, dive buddies, GPs, training organisations, dive clubs and the public to speak up about unsafe practices. By offering a word of advice, you could prevent the next tragedy.

This is not a blame game, but an honest look at what we can do better will ensure everyone gets home safely after a day in the water.

Bruce Adams,
Senior Sergeant | Officer in Charge | Police National Dive Squad

7.4 | ISSUES IDENTIFIED AT DIVING FATALITIES BY THE POLICE NATIONAL DIVE SQUAD

86%	Had not abandoned their weight belts.
85%	The buddy was not within range to assist, if there was one at all.
54%	Medically unfit to dive.
49%	No pre-dive equipment checks.
46%	Over weighted, not neutral at surface.
41%	Gear not serviced.
41%	Diving with faulty equipment.
36%	Divers exceeding training/experience.
33%	Failure to monitor gauges (out of air).
33%	Not surfacing with agreed minimum air/gas.
33%	Not all divers knowing the plan.
36%	Not carrying dive knife.
26%	Not knowing computer or following its recommendations.
23%	Extended break from diving with no refresher.
18%	Diving close to maximums of depth, time and experience.
18%	Exceeding safe ascent rates.
15%	Consumption of alcohol within 8–10 hours of diving.
15%	Catch bag attached to diver.
13%	Prescription drugs.
13%	Feeling unwell before the dive.
10%	Not monitoring weather and sea conditions.
8%	Dive watches were not worn – exceeding maximum time.
8%	Free divers not using one-up and one-down and not knowing where their buddy is.



7.5 | 0800 DES 111

The Diver Emergency Service (DES) is a 24 hour, 7 days a week hotline for advice and treatment of all diving related incidents, accidents, or injuries, including the emergency management of decompression illness.

NZUA continues to fully fund the 0800 4 DES 111 emergency number.

The phone is manned by medical professionals with a diving doctor on call and is open to all users who believe they may have a decompression issue.

The phone number is an important and crucial part of diver safety management in New Zealand. The DES number is also embossed on the Rings of Confidence (ROC).

7.6 | MEDICAL LIBRARY FOR DIVERS

The NZU Medical Library for Divers continues to be made available online via the New Underwater website.

Topics covered include:

- ✦ Scuba diving explained
- ✦ Diving and shallow water blackout
- ✦ Epilepsy and diving
- ✦ Asthma and diving
- ✦ High blood pressure (hypertension) and diving
- ✦ Coronary artery disease and diving
- ✦ Flying after diving
- ✦ Women and diving
- ✦ Are women more susceptible to decompression illness (DCI)?
- ✦ Pregnancy, breastfeeding and diving
- ✦ Menstruation and diving

With the new website going live this important information database will be promoted to the general diving audience and will help reinforce New Zealand Underwater's relevance in the wider diving community, along with the promotion of 0800 4 DES 111.

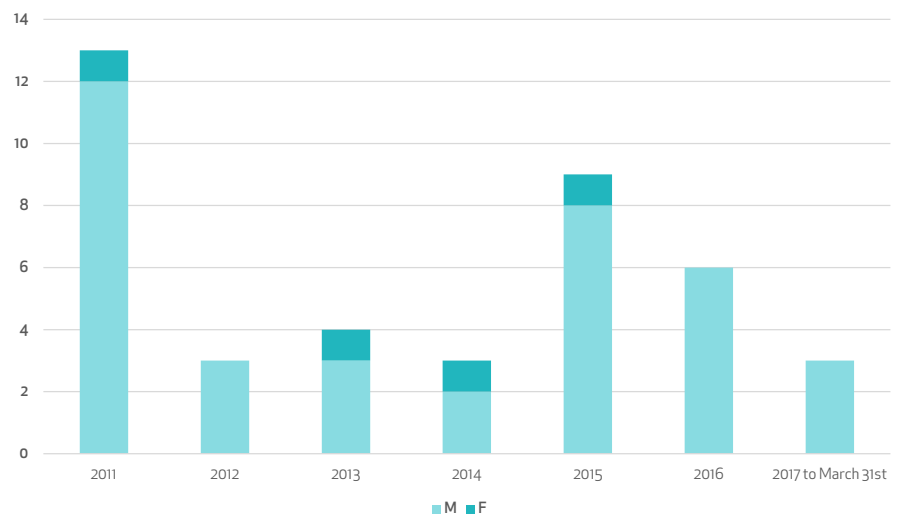
7.7 | 2016 - 2017 DIVER SAFETY & ACCIDENTS

So far, the 2016 – 2017 diving fatality rate is tracking on par with the previous two years with nine fatalities in 2015 and 6 fatalities in 2016.

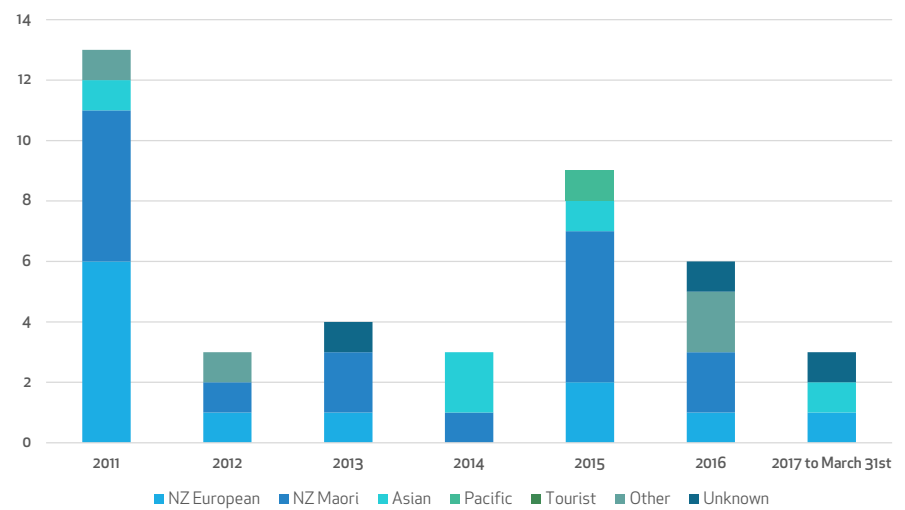
Both these years were considerably higher than 2012 to 2014 but not as high as the 13 fatalities recorded in 2011.

A trend to note is the increase in occurrences in the South Island with all three recorded fatalities for 2017 occurring on the Mainland. The South Island averaged only one diver fatality in the previous six years.

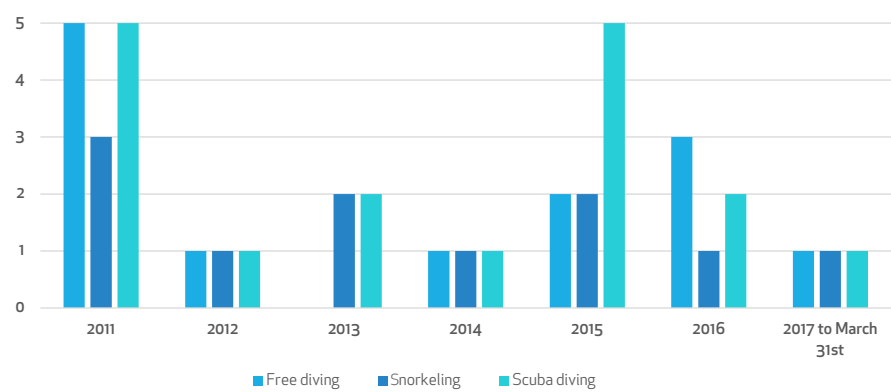
7.8 | DIVING FATALITY STATISTICS 2011 TO 31ST MARCH 2017



BY SEX



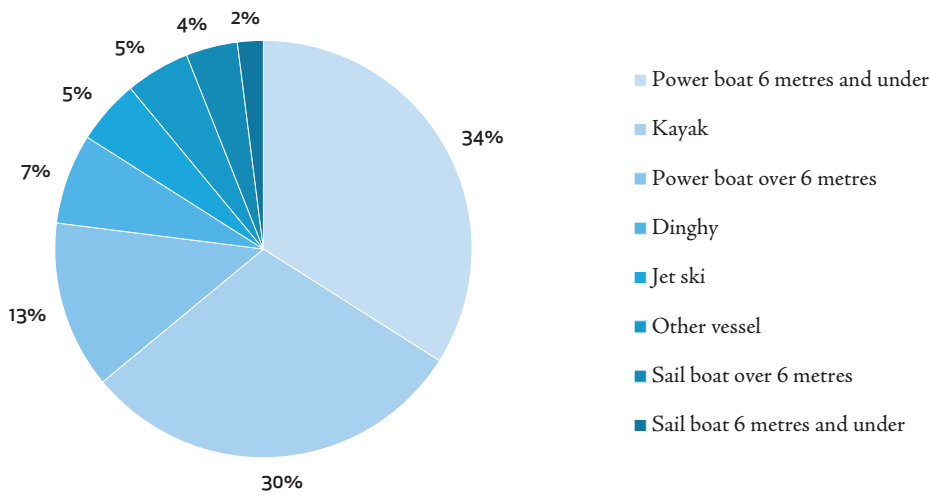
BY ETHNICITY



BY ACTIVITY

7.9 | RECREATIONAL BOATING AND BOATING RELATED FATALITY DATA – COURTESY OF MARITIME NZ

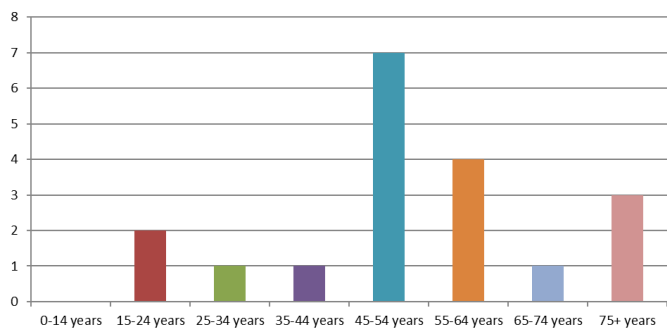
ESTIMATED PERCENTAGE OF MOST/ONLY USED RECREATIONAL VESSELS IN NEW ZEALAND, BY CATEGORY



RECREATIONAL FATALITIES MONTHLY COMPARISON — 2015, 2016, and 2017 to Feb (summer boating season highlighted)

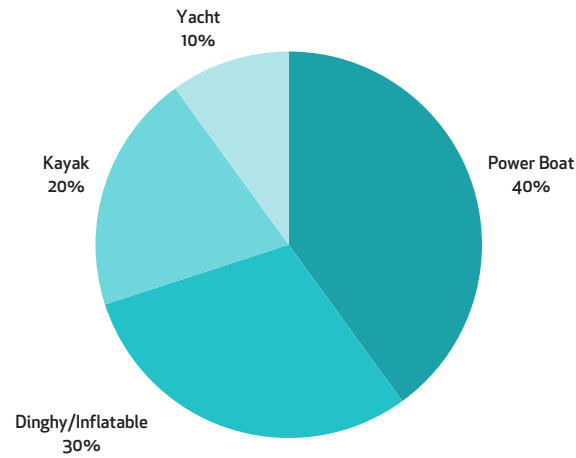
2015	FATALITIES	2016	FATALITIES	2017	FATALITIES
January	3	January	0	January	6
February	5	February	4	February	1
March	1	March	2	March	-
April	5	April	0	April	-
May	2	May	0	May	-
June	0	June	2	June	-
July	2	July	0	July	-
August	1	August	1	August	-
September	3	September	1	September	-
October	0	October	1	October	-
November	1	November	1	November	-
December	1	December	1	December	-
TOTAL	24	TOTAL	13	TOTAL	7

FATALITIES BY AGE GROUP, 2016 TO FEB 2017



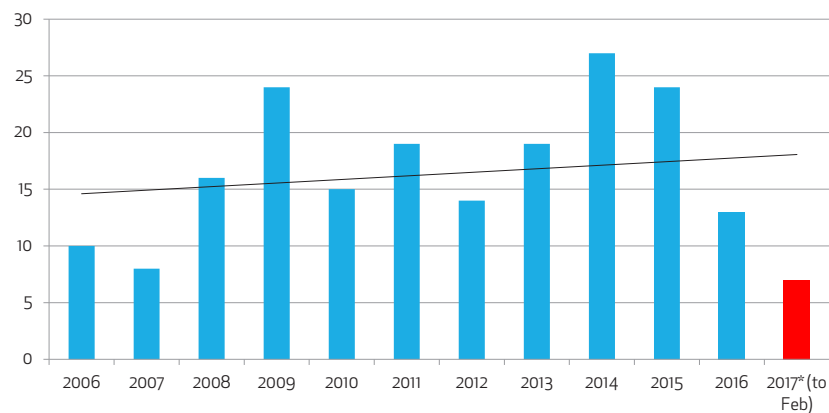
The graph above shows that the age groups for people from 45-54 years old had the most fatalities, followed by the age range of 55-64 and 75+ years old. Note that the most fatalities in 2015 were in the age group of 55-64 years. In this time period all but one fatality was male.

RECREATIONAL BOATING FATALITIES BY VESSEL TYPE

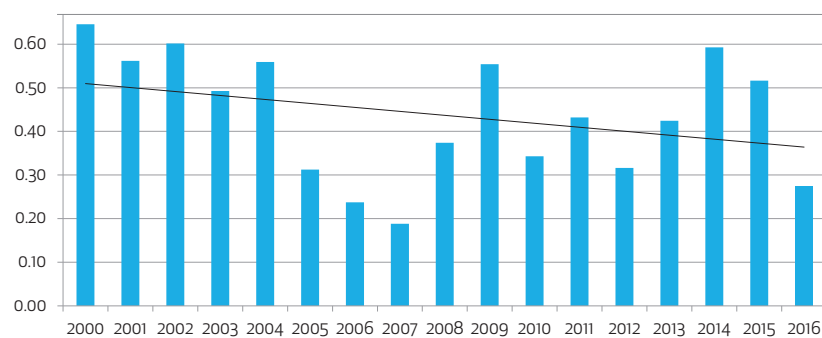


This pie chart shows the type of craft from which recreational fatalities have occurred in 2016-Feb 2017. Power boats and dinghy/inflatable craft account for 70% of all fatalities.

RECREATIONAL FATALITIES PER YEAR (*TO FEBRUARY 2017)



RECREATIONAL FATALITIES PER 100,000 OF POPULATION



It is important to note that while recreational fatality rate has shown an trending increase, when compared to the total New Zealand population the fatality rate shows a decreasing trend.



MARINE ENVIRONMENT

■ Photography © Darryl Torckler

8.1 | NZUA ENVIRONMENTAL STRATEGY

The 2016/2017 year saw the NZUA alter its environmental approach to focus on two areas that allow the deployment of its limited internal resources more strategically:

1. The Association's rapidly growing audience allows it to support several partner organisation's specific environmental projects with promotion and social media and via the club electronic newsletter. EMR, Young Ocean Explorers both regularly supplied material for further dissemination. Special mention should go to the Wellington Underwater Club and Goat Island Dive, both keen to make use of the Association's outgoing media reach.
2. The NZUA has increased its involvement as advisers and partners on groups where its expertise is considered valuable. Examples include the Hauraki Gulf Mussel Reef Restoration Trust and with LegaSea, supporting submissions to TAG (Technical Advisory Group to the Future of our Fisheries program run by MPI).

8.2 | REVIVE OUR GULF

The NZUA is now a recognised partner of the Hauraki Gulf Mussel Reef Restoration Trust, referred to as Revive our Gulf.

Revive our Gulf focus is on the restoration of historical green-lipped mussel beds in the Hauraki Gulf. Such beds, removed by commercial harvesting decades ago, have the potential to contribute significantly to the health of the Hauraki Gulf, filtering millions of litres of sea-water daily and providing an important eco-system to a vast array of marine species.

The project has significant local iwi involvement, helping drive important research into techniques likely to successfully restore the mussel beds.

To date, NZUA has supplied marketing and media knowhow and is in the planning stage of providing diving expertise to the deployment of various mussel growth structures and on-going underwater monitoring.

While the project faces technical and legislative challenges, it is well funded with learnings likely to be deployable in many areas of the country.



New Zealand Underwater Association (NZUA): "Revive Our Gulf" introduction

Who would like a cleaner Hauraki Gulf? Did you know a single green-lipped mussel can filter and clean more 350-litres of sea-water per day? These essential water-cleansing shellfish once formed massive reefs, contributing significantly to a cleaner Hauraki Gulf....

2:15 · Uploaded on 26/01/2017 · View permalink

Audience and engagement...

People reached	169,296	>
Unique viewers	70,445	>
Post engagement	3,239	>
Top audience	Men, 25-34	>
Top location	Auckland Region	>

8.3 | TAG - FUTURE OF OUR FISHERIES

The NZUA was invited, via its associate with LegaSea, to contribute to and attend a submission's sessions with the Technical Advisory Group.

The Technical Advisory Group (TAG) has been appointed by MPI to give expert, independent advice on the draft work programme to the director-general of the Ministry. It is chaired by Sir Rob Fenwick (Chair) and includes Harry Burkhardt, Graeme Sinclair, Lesley Campbell and Graham Stuart.

The Future of our Fisheries program is intended to help advise fisheries policy moving forward. According to MPI, it will review all information received to prepare a work programme for the Minister's review in 2017. The work programme will then go to Cabinet.

8.4 | THE MV RENA AND THE ASTROLABE REEF

On behalf of the New Zealand Underwater Association members, the NZUA office team lodged an Official Information Request with MPI to get updates on a proposed temporary fishing closure around the Astrolabe Reef, submitted by the Motiti Rohe Moana Trust.

In response to MPI sent the following:

"In reply to your email of 17 October, a decision has not yet been made in regard to the proposed temporary closure around Astrolabe Reef. MPI is clarifying some legal issues and preparing advice for the Minister."

"Thank you for your continued interest. Please contact ... if you have any further questions."

Currently, it is understood MPI has moved to appeal a decision by the Environment Court allowing Councils to legislate and protect local biodiversity in cases such as the Astrolabe Reef. The NZUA has no further information to offer at this stage.

169,296 People Reached

86,572 Video Views

3,239 Reactions, comments & shares

2,382 Like	1,542 On post	840 On shares
----------------------	-------------------------	-------------------------

94 Love	59 On post	35 On shares
-------------------	----------------------	------------------------

3 Haha	2 On post	1 On shares
------------------	---------------------	-----------------------

25 Wow	18 On post	7 On shares
------------------	----------------------	-----------------------

14 Sad	8 On post	6 On shares
------------------	---------------------	-----------------------

1 Angry	1 On post	0 On shares
-------------------	---------------------	-----------------------

194 Comments	126 On Post	68 On Shares
------------------------	-----------------------	------------------------

526 Shares	515 On Post	11 On Shares
----------------------	-----------------------	------------------------

15,041 Post Clicks

5,089 Clicks to Play	14 Link clicks	9,938 Other Clicks
--------------------------------	--------------------------	------------------------------

8.5 | CITIZEN SCIENCE

NZUA is considering rolling out Citizen Science projects through its membership and wider audience network. Participation would be on a voluntary basis.

The purpose of Citizen Science is to involve the non-scientific community (the public) in scientific research, adding valuable horsepower to important scientific work that is often underfunded.

This involvement most often takes the form of data gathering. As a community of underwater enthusiasts, the members of the NZUA are uniquely placed to assist various marine science endeavours.

A mooted project is the gathering of data on the spread of invasive marine species. Participating members would be required to photograph an organism of interest, record its location and upload this information to a website.

Another possible Citizen Science project is the identification and location of various rare and endangered species of marine algae.

The Association see opportunities for low-level sponsorship in this area to incentivise participation. Such work is likely to raise the NZUA's profile and standing in the scientific and environmental community. Citizen Science would also be a powerful membership driver in a young and environmentally engaged audience.

8.6 | CRAYFISH

As part of a draft MOU, NZUA has been supporting important work LegaSea has undertaken in the area of crayfish management.

A survey prepared and conducted by LegaSea in response to concerns about the state of the rock lobster fishery in CRA2 was distributed to NZUA members via its email database.

78% of 841 total respondents rated the size and availability of crayfish in CRA2 fishery at 1 or 2 out of 7 - with one being "decimated", and seven being "best ever".

This result supports Dr Tim Haggitt's August 2016 statement reported in Stuff.co.nz of crayfish being "functionally extinct" in the Hauraki Gulf.

With more changes to the crayfish TACC (Total Allowable Commercial Catch) of this important species to NZUA members likely a general position of the membership on submissions to crayfish management is requested.





SPEARFISHING NEW ZEALAND

*The official organisation promoting and
advocating for the safe & sustainable
use of our natural fisheries resources by
Recreational Spearfishers.*

2016 to 2017 has proven a positive year for Spearfishing New Zealand.

Thanks to the Port Valley Underwater Club the 2017 National Spearfishing champs will go down as one of the most successful ever. With more than 100 divers turning up, it was the biggest in some time and will be used as the template for future events of its type.

On a fresh water side, the Splash Spearfishing sponsored Catfish Cull is now one of the biggest pole spearing competitions in the World. Around 224 competitors took part removing more than 3000 catfish from Lake Taupo.

This year's South Island Spearfishing Champs took place in French Pass, with all competitors staying in Anaru Farmhouse or surrounding accommodation.

Approximately 30 competitors travelling from as far south as Dunedin enjoyed superb conditions. SFNZ extends a special mention to one Kaikoura competitor who took on the arduous trip to support the event – we are grateful for such spirit!

Again, the North Island Champs in Wellington proved a very well run and patronized event for our calendar. I believe the plans are to do it even better!

The SFNZ Inter Pacific team travelled to Guam this year, for the first time.

The well-supported team preformed admirably with our men proved coming second behind Tahiti in relatively unfamiliar coral conditions. Such a result proves our team are amongst the very best in the Pacific.

The girls worked depths that few have ever done in the past and show real talent moving forward; at 15 years of age, our youngest lead the team with some excellent fish.

The World Championships in Greece last September proved to be a learning curve for everyone. Never before have our team had to work these depths to get a single fish! One NZ team member took the biggest fish of the whole event at 58 metres on a single breath. Yes, that is not a miss print - 58 mts! The grouper went 17kgs.

— PLANNING FOR GREATER DEPTHS —

Depths like this open up a whole new chapter in our spearfishing history. Challenges like lung squeeze and decompression sickness become a serious factor on top off the familiar danger posed by shallow water black out. Spearfishing New Zealand had two divers suffer decompression sickness and two further cases of lung squeeze at the event.

Those running the sport must ensure correct procedures are in place to ensure divers are safe moving forward. As current president, it just enforces the need for all arms of the NZUA to work together bringing resources to assist each other as required.



— FRESH WATER WORLD SPEARFISHING CHAMPIONSHIP —

By the time you read this, we would also have sent a team to the first Fresh Water World Spearfishing Championships in Lake Mead Las Vegas.

The top divers are expected to spear around 100 carp; a pest species at the location! These positive environmental outcomes could well strengthen the public profile of major events in years to come. The Lakes in many countries are full of pest species and, as we have proved with Lake Taupo, such events attract more interest than ocean spearfishing competitions.

SFNZ has agreed to host the next World Freshwater Champs in 2019 in Lake Taupo, targeting catfish.

In my first year as president, I am fortunate to have an active committee. We are structured to work as a team, which has meant a more balanced outlook, correctly utilising each member's skillset as needed.

The sport of recreational spearfishing has grown extensively locally and world-wide. Its an activity that rewards participants with a beautiful catch on the table. The future looks bright as long as we all fish sustainably.

— NEW WORLD CHAMPIONS —

2017 has already seen one of the biggest successes in history of Spearfishing NZ.

Three World Champions were crowned at the World Freshwater Spearfishing Championships held in Lake Mead, Las Vegas.

Speafishing NZ extends its congratulations to Ian Warnock and Scott Mackereth for taking out the Men's pairs by more than five fish, and Gemma Shields for winning the Woman's with 11 more fish than her nearest rival.

Darren Shields,
President | Spearfishing NZ



SPORTS REPORT UNDERWATER HOCKEY

*“We sent six teams to Hobart to the Age Group
Trans Tasmans and all six teams performed
with distinction”*





As we look at the past year, it was another successful one for Underwater Hockey New Zealand Inc.

The sport does face a number of challenges, most notably, growth. The executive is working hard to tackle this issue.

During the year Nicole Baker (Secretary) and I took the opportunity to visit the majority of the clubs across the country, meeting all of the club representatives and discussing the overall UWHNZ strategy. These were enlightening conversations and provided great insight into the challenges the clubs face as we all work together to grow the sport.

The interesting point was that the challenges were the same for all of the clubs – coaching courses, assistance for the growth especially at school level and a review of the referee courses. We took these back to the Executive during a strategy planning day where they formed the basis for the key initiatives the Executive are currently working on. These initiatives will be delivered shortly.

— THE WORLDS AND OTHER COMPETITIONS —

At the World Championships in South Africa, our Elite Mens team finished a disappointing 5th. The Womens fought hard in the final eventually losing to come a very credible second.

In July we sent six teams to Hobart to the Age Group Trans Tasmans and all six teams performed with distinction. New Zealand teams won all grades, and in the Under 18 grades our teams came both first and second.

This outstanding performance is an excellent build up for the 2017 Age Group Championships. That the Trans Tasmans were in the same pool as the coming Age Group Championships, our teams will have benefited from a suitable "dry" run. UWHNZ has developed a great group of very talented players, all now vying for the chance to represent New Zealand at the Age Group World Championships!

Our local tournaments continue to be very successful events, and it is pleasing to see such growth in the participation at club level. There was a record number of teams at the Central Schools tournament but a small decline in the Northern regions. The 32nd Secondary Schools tournament was another top quality competition.

— MEMBERSHIP TRENDS —

Overall membership has remained static although a change in policy removed duplicate school and club members. Refer to graphs below.

The reduction in the school numbers reflects this change in policy requiring members only to have a single membership type as opposed to the previous policy requiring school players that play both school and club tournaments to be both school and club members.

There is now an overall increase in the adult membership which is made up of both the Adult and Adult / School membership classes, which is a reflection of the increased participation at club based tournaments.

— LIFE MEMBERS —

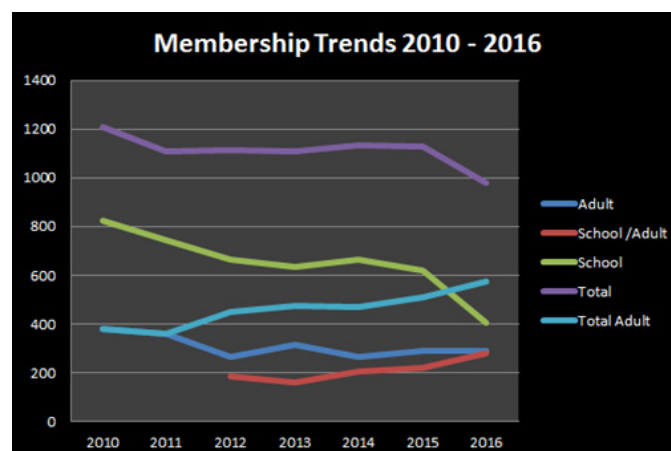
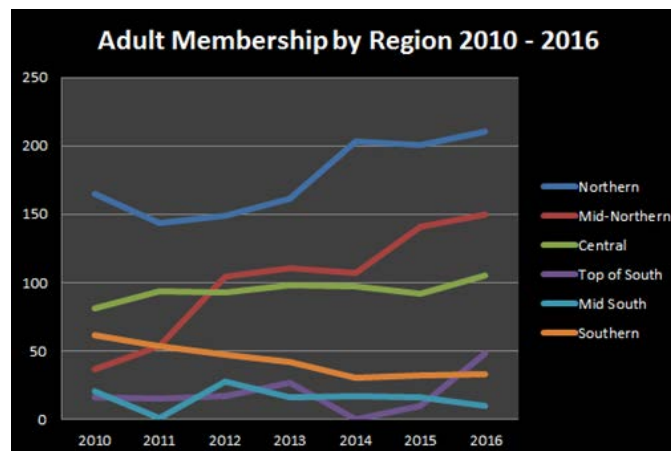
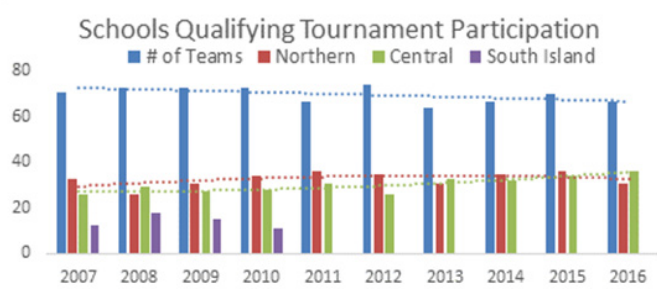
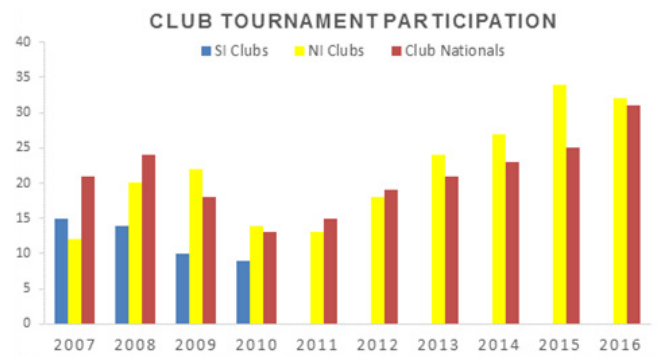
In 2016 we had two significant events for our life members.

In April 2016 we lost one of our favourites - Ray Dolman. His loss was felt across the Underwater Hockey community in New Zealand and the world. Ray's contribution to the sport, both within New Zealand and on the International stage was immense, and his wise counsel will be missed.

At Schools Nationals we recognised the hard work and contribution to the sport by Warwick King and Alex Coombs-King over the past 20 plus years. The contribution this pair has made over the years at all of the levels of the sport is unparalleled. The strength of Hockey in Nelson is a reflection of their dedication. It was my honour to be able to present them both with Life Membership of Underwater Hockey New Zealand.

View the full annual report on the UWHNZ web site at <https://underwaterhockeynz.com/page-18128>

Tony Colquhoun,
*Treasurer | Competition Co-ordinator |
Underwater Hockey New Zealand*





LEGASEA

"Scientists described crayfish as "functionally extinct" in the Hauraki Gulf"



LegaSea has been privileged over the past year to serve the interests of New Zealand Underwater members, raising awareness of issues common to divers, fishers, and the general public. Our focus has been on environmental protection and increasing fisheries abundance in inshore waters.

There is an ongoing battle to shift bulk harvesting, industrial fishing offshore. Restoring crayfish abundance is an annual conversation with particular effort directed at addressing the collapse of the rock lobster fishery on the northeast coast of the North Island.

— INDUSTRIAL-FREE INSHORE ZONE —

LegaSea is promoting the concept of an industrial-free inshore zone, with the aim of excluding bottom-scraping and bulk harvesting methods. Trawling, Danish seining, and dredging cause widespread benthic (seabed) damage. The creation of underwater wastelands smothered in silt is the result reducing productivity and habitat for juvenile species.

Our fisheries experts from the New Zealand Sport Fishing Council participated in the Sea Change – Tai Timu Tai Pari marine spatial plan process in the hope of achieving a positive outcome for the environment and our fishing future.

Four years of public engagement, expert input, and a \$3M investment by the Auckland and Waikato Regional Councils, resulted in the released Hauraki Gulf marine spatial plan in December 2016. It has received a mixed reception.

The plan to shift bulk harvesting out of the Hauraki Gulf by 2025 has merit. We want to encourage artisanal (small-scale), low impact, high value commercial and recreational fishing opportunities.

During 2017 LegaSea promoted the positive aspects of the Plan; quite a challenge given the lack of resources available from Council and Government agencies. Sadly this lack of investment is reflected in the growing misunderstanding and increasing speculation on the effects of the marine spatial plan.

From our perspective, this is the closest we have come to an industrial-free inshore zone and given the numerous, potential benefits for the Hauraki Gulf and nationwide, we will continue to strive for greater protection of our precious inshore zone.

— A STOUSH OVER CRAYFISH —

Ever since scientists described crayfish as “functionally extinct” in the Hauraki Gulf, the debate around rock lobster management and the state of collapse has heated up.

The to-and-fro in the Gisborne cray fishery continues, as does the dispute around the unfair concessions enabling the commercial harvest of crayfish smaller than the recreational minimum legal size. The recent Ministerial decision by Nathan Guy to increase the commercial catch level around the Otago coast has added fuel to the fire.

Every year the NZ Sport Fishing Council submit comprehensive, well-researched submissions advocating more precautionary management of our taonga - our treasured crayfish. These submissions present a common theme - restoring crayfish numbers to abundant levels.

Despite investing tens of thousands of dollars, we are no closer to achieving a genuinely independent science and management process.

The National Rock Lobster Management Group operates under the guise of being a multi-stakeholder collective. However, the advice that goes to the Minister is dominated by commercial interests and, as a consequence, the management of many crayfish stocks is at levels that maximise commercial yield.

Anyone who has dived or potted for crayfish between Waipu and East Cape (CRA2) knows this is prime habitat for larger animals. Yet, where are all the crays?

A recent survey found 78% of 841 respondents rated the size and availability of crayfish in CRA2 at one or two out of seven - one being decimated and seven being best ever. Just 6% rated it as average, and only 2% rated it better than average.

There is strong support for asking the Minister to take action, gather more information, and start a disputes resolution process. A surprising number of fishers also supported some form of fisheries closure to start rebuilding the CRA2 stock.

— SUMMARY —

Many resources are deployed to restore our coastal fisheries and crayfish stocks. LegaSea is pleased to be forging a stronger relationship with NZU, working together on the common goal of an abundant and healthy fishery for future generations.

Trish Rea,
LegaSea Liaison



YOUNG OCEAN EXPLORERS

Steve Hathaway and his daughter Riley present captivating stories about a teenager who comes face-to-face with wild marine animals such as stingrays, orca, and turtles. Together, they take us on a fun and accessible glimpse into the world of New Zealand's incredible underwater species with the aim getting young people the world over enthused about the beauty and diversity of marine life.



It has been a fantastic year for Young Ocean Explorers. Here are few of the highlights:

— NZ ON AIR —

Towards the end of 2016, in collaboration with Greenstone TV, we were awarded a NZ on Air grant to create and produce an interactive website about the ocean, for children.

The project will include the 20 episodes YOE has already created as well as a selection cherry-picked from over a couple of hundred hours of quality HD and 4k underwater footage already provided.

The YOE team will create a go-to site for kids about the oceans surrounding NZ. Already a year into the planning, our incredibly talented team aims to have the site live in September.

— EXPLORE THE GULF POSTERS —

As part of Seaweed 2017, the NZ Herald published three interactive posters themed “Explore the Gulf”.

Produced in collaboration with the Hauraki Gulf Forum, YOE developed a supporting app to link with the posters so kids can use mobile devices to bring the printed information to life.

The 12 entertaining and educational videos have proven very popular with different Hauraki Gulf species featured in each.

This June we will send free copies of the posters to every school in NZ.

— MISSION GBR —

In April, YOE spent a week filming stories on the Great Barrier Reef.

Subjects such as hatching turtles, epaulette sharks (the only shark in the world that can walk across dry reef), sea cucumbers that breath through their anus and the fascinating pearl fish, which lives in a symbiotic relationship with the afore mention sea cucumber.

It was quite an adventure and a superb place to find engaging stories for the curious minds of our young audience.

— PADI AMBASSADIVERS —

In late 2016 Steve and Riley were named as PADI Ambassadors. With this global brand's support it has been an absolute privilege to give exposure to our local underwater environment to a wider international audience.

Moving forward YOE's mission remains to celebrate the underwater world with great storytelling, inspiring a generation of young people to be interested in the underwater world.



EXPERIENCING MARINE RESERVES

With the aim of raising awareness and promoting engagement with marine conversation, the Experiencing Marine Reserves (EMR) program empowers schools and communities by providing hands-on involvement with the ocean.



Since 2002, Experiencing Marine Reserves (EMR) has expanded to eight regions. With the assistance of up to 20 coordinators, EMR has guided snorkel experiences for over 40,000 students and whanau in NZ marine reserves. A further 15,000 people have participated in EMR organised marine conservation events bringing the total number of Kiwis engaged by EMR to more than 50,000!

— OBSERVE TO LEARN —

EMR empowers schools and communities by providing the equipment and expertise that facilitates a learning experience in the ocean.

The programme involves investigating local marine environments before venturing to a fully-protected marine reserve. As a result, students can compare the biodiversity in unprotected and protected areas, and are supported to put their knowledge into action within the community.

— SUMMER OF 2017 —

This summer EMR has run 30 community events and taken school groups snorkeling from the Far North to Otago.

In the Auckland Region alone we have facilitated snorkeling events for 1100 students and community members.

Some notable events would be our Takapuna Snorkel Day; proof that you can snorkel in even the urbanest of areas. 80 participants at the Takapuna event experienced spotties, parore and nudibranchs.

— OFFSHORE EXPERINENCES —

EMR was delighted to enjoy the opportunity of running three of Hauraki Gulf Events on the offshore islands, Motutapu, Waiheke and Rotoroa.

Two of these excursions provided the additional challenge of pest proofing 60 wetsuits and transporting 110 and 92 people respectively, onto the island sanctuaries. EMR could not have run these events without the support of the Motutapu Outdoor Education Camp and the Rotoroa Island Trust.

— KAI IWI LAKES IN THE DARK —

EMR's first community guided night snorkel has to take the crown as the most exciting event offered in Northland this year.

With Kai Iwi Lakes as the venue, the surreal experience included guiding participants through kuta (sedge grass) with the eels coming out of the macrophytes as dusk fell.

EMR recently completed its annual "Mountains to Sea" Wananga, with the theme of Citizen Science.

Held at the Omaha Marae in Leigh, the conference provides an opportunity to korero with marine and freshwater representatives from around New Zealand. Over three days EMR introduced participants to New Zealand's oldest marine reserve at Goat Island via a guided snorkelling tour, a Marine Metre Squared exploration of the intertidal zone and the Glass Bottom Boat.

At high tide EMR conducted an estuarine snorkel through the pristine Whangateau Harbour at low tide, exploring the lives of animals in the soft sediment.

The freshwater component looked for inanga (whitebait) spawning sites on the Mahurangi River and a tour of the giant kokopu breeding facilities at Mahurangi Technical Institute.

For more information on what EMR does and its upcoming events, please check out www.emr.org.nz or the Facebook Page www.facebook.com/emr.mtsct or Instagram @emr_nz.



LEO DUCKER AWARD

The NZUA Leo Ducker Award for Meritorious Recognition is presented annually by the New Zealand Underwater Association to recognise outstanding deeds or service.

Leo Ducker was a pioneer of New Zealand diving. He started in the sport in 1946, using his own hand-made equipment; a mask made from a floor polish tin and Perspex, fins made from gumboot legs and rubber hose pipe.

Leo Ducker was the first man to at the Poor Knights, Goat Island and many other locations along the New Zealand coastline. He is recognised for introducing and encouraging people to dive as he travelled.

A founding member of the Whangarei Underwater Club, Leo Ducker was a driving force behind the 1953 establishment of the New Zealand Underwater Association, then known as the New Zealand Underwater Research and Spearfishing Association.

PAST RECIPIENTS

Honourable Doctor Nick Smith — 1997
 Mike Percy — 1998
 Jeroen Jongejans — 1999
 Keith Gordon — 2000
 Dave Moran — 2002
 Dr. Simon Mitchell — 2003
 Alan Warner — 2004
 Wade Doak — 2005
 Ray Dolman — 2008
 John Ross — 2009
 Judy Johnston — 2010
 Denis and Trish Adams — 2011
 Rex Gilbert — 2012
 Bob Rosemergy — 2013
 Samara Nicholas — 2014
 Riley Hathaway — 2015
 Darren Shields — 2016

~ DARREN SHIELDS

2016's Leo Ducker recipient, Darren Shields, could well be the sport of spearfishing's most recognised participant. The NZUA was delighted to honour him with this award.

Darren Shields' long service to the underwater community and particularly the spearfishing, is long recognised.

His personal achievements are numerous - six times NZ Spearfishing Champion, landmark fish captures, writing, filming and adventures to every corner of New Zealand and world – yet it's his investment in others for the benefit of the sport and the environment that the Leo Ducker acknowledges.

An avid supporter of environmental and educational bodies such as EMR and the Save Astrolabe Reef Group, Darren's consistent message of guardianship underwrites all his contact with the industry.

He actively promotes education in the spearfishing community, takes time to speak with clubs and those new to the sport, sharing his considerable experience and knowledge.

His leadership on the competition side of the sport is well known and respected. From promotion to fundraising, Darren's drive and passion makes challenging tasks happen including several Kiwi World Champions associated with teams he has assisted.

NZUA were proud to present Darren Shields with 2016 Leo Ducker award and wish him every success as 2017 President of Spearfishing NZ.





AUDITED ACCOUNTS



Annual Financial Statements

New Zealand Underwater Association Incorporated
For the period 1 March 2016 to 28 February 2017

Prepared by BDS Chartered Accountants Limited

Contents

3	Compilation Report
4	Directory
5	Statement of Profit or Loss
7	Statement of Changes in Equity
8	Balance Sheet
9	Depreciation Schedule
11	Notes to the Financial Statements
13	Auditors Report

Compilation Report

New Zealand Underwater Association Incorporated For the period 1 March 2016 to 28 February 2017

Compilation Report to the Directors of New Zealand Underwater Association Incorporated

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of New Zealand Underwater Association Incorporated for the year ended 28 February 2017.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

Responsibilities

The Directors are solely responsible for the information contained in the financial statements and have determined that the Special Purpose Reporting Framework used is appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

No Audit or Review Engagement Undertaken

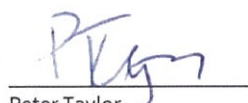
Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

Independence

We have no involvement with New Zealand Underwater Association Incorporated other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on these financial statements.

A handwritten signature in blue ink, appearing to read 'Peter Taylor', written over a horizontal line.

Peter Taylor
BDS Chartered Accountants Limited
PO Box 7277, Wellesley St, Auckland

Dated: 20 April 2017

Directory

New Zealand Underwater Association Incorporated For the period 1 March 2016 to 28 February 2017

Postal Address

PO Box 875, Auckland, 1140

Auditor

Hart & Co Chartered Accountants North Shore

Bankers

Westpac Bank, Auckland

Chartered Accountant

BDS Chartered Accountants Limited
PO Box 7277, Wellesley St, Auckland 1010

Solicitor

David Graham Law Office
PO Box 14-081, Panmure

Statement of Profit or Loss

New Zealand Underwater Association Incorporated For the period 1 March 2016 to 28 February 2017

	NOTES	2017	2016
Revenue			
Sales		130	3,522
Total Revenue		130	3,522
Gross Profit		130	3,522
Other Income			
Dividends Received - Non-Taxable Distribution		10,000	-
Dividends Received - Taxable Distribution		300	300
Donations received		-	42
Grants / Sponsorship Received		-	27,000
Interest Received		508	1,665
Membership - Individual		87	87
Membership - Club		3,218	3,565
NZ Underwater Trust Ltd		73,714	60,000
OPEX tenancy		7,859	8,021
Net Rent Received		46,871	47,084
Total Other Income		142,556	147,764
Total Income		142,686	151,286
Expenses			
Accountancy Fees		3,938	5,125
Advertising		7,484	14,542
Annual General Meeting		7,152	2,299
Audit Fees		3,200	3,200
Board Expenses		5,887	4,457
Board Honorarium		3,500	3,500
Boat Show		-	336
Body Corporate		6,461	6,295
Cleaning & Laundry		2,566	2,411
CMAS Affiliation		1,732	3,163
Computer Expenses		3,445	1,748
Computer Maintenance and Support		298	652
Contractors		-	383
Depreciation		5,219	6,119
DES - Reporting & Recording		688	742
Direct Expenses	4	50	6,291
Dive Safe Expenses		3,180	16,487
Entertainment		2,429	1,250
General Expenses		191	29
Insurance		2,865	2,917
Legal Expenses		14,269	(421)

These financial statements should be read in conjunction with the attached Auditors Report.

	NOTES	2017	2016
Light Power & Heating		3,567	3,191
Maritime expense		768	10,990
Motor vehicle costs		1,160	1,553
Operating Lease- Phone		379	1,138
Postage		-	199
Printing & Stationery		737	1,367
Rates		6,584	6,214
Repairs and Maintenance		672	5,569
Resource Materials		-	48
Security		260	260
Sponsorship		-	500
Staff Expenses		760	986
Staff Training		513	851
Subcontractors - Indirect		34,069	28,412
Telephone, Tolls & Internet		510	906
Travel and Accommodation		195	740
Total Expenses		124,729	144,450
Net Surplus/ (Deficit) Before Expenses Recovery		17,957	6,836
Expenses Recovery			
Expenses recharge (recovery)		5,234	(5,590)
Total Expenses Recovery		5,234	(5,590)
Net Surplus/ (Deficit)		12,723	12,426

These financial statements should be read in conjunction with the attached Auditors Report.

Statement of Changes in Equity

New Zealand Underwater Association Incorporated
For the period 1 March 2016 to 28 February 2017

	NOTES	2017	2016
Equity			
Opening Balance		113,826	101,401
Surplus & Revaluations			
Net Profit/(Loss)		12,723	12,426
Movements in Capital Reserves		349,515	-
Total Surplus & Revaluations		362,238	12,426
Total Equity		476,065	113,826

These financial statements should be read in conjunction with the attached Auditors Report.

Balance Sheet

New Zealand Underwater Association Incorporated As at 28 February 2017

	NOTES	28 FEB 2017	29 FEB 2016
Assets			
Current Assets			
Cash & Bank	5	111,744	95,216
Accounts Receivable		-	7,653
GST Receivable		95	-
Total Current Assets		111,839	102,869
Non-Current Assets			
Trademarks		446	446
Share Investments in Air Purity Ltd		1,000	1,000
Property, Plant and Equipment (as per the Depreciation Schedule)		16,208	14,519
Other Non-Current Assets	6	349,321	-
Total Non-Current Assets		366,975	15,965
Total Assets		478,814	118,834
Liabilities			
Current Liabilities			
Accounts Payable		2,750	4,616
GST Payable		-	392
Total Current Liabilities		2,750	5,007
Total Liabilities		2,750	5,007
Net Assets		476,065	113,826
Equity			
Retained Earnings		126,550	113,826
Capital Reserve		349,515	-
Total Equity		476,065	113,826
Net Equity		476,065	113,826

These financial statements should be read in conjunction with the attached Auditors Report.

Depreciation Schedule

New Zealand Underwater Association Incorporated For the period 1 March 2016 to 28 February 2017

ASSET NUMBER	NAME	COST	OPENING VALUE	PURCHASES	SALE PRICE	RATE	METHOD	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Furniture & Fittings										
FA-0007	Security Alarm Panel	1,882	595	-	-	25%	DV	149	1,436	446
FA-0024	Chairs x 7	1,400	1,145	-	-	16%	DV	183	439	962
Total Furniture & Fittings		3,282	1,740	-	-			332	1,874	1,408
Motor Vehicles										
FA-0023	Suzuki Swift 2014 HKM709	20,644	10,477	-	-	30%	DV	3,143	13,310	7,334
Total Motor Vehicles		20,644	10,477	-	-			3,143	13,310	7,334
Office Equipment										
FA-0011	Server	4,944	245	-	-	50%	DV	122	4,822	122
FA-0014	Zebra P110i Printer	750	135	-	-	40%	DV	54	669	81
FA-0015	Signwriting	2,741	417	-	-	11%	DV	47	2,372	369
FA-0031	HP T1500 G3 Power System	865	502	-	-	40%	DV	201	564	301
FA-0032	Air conditioning	782	605	-	-	20%	DV	121	298	484
FA-0043	Notebook HP ProBook 640 IntelCore i5 & Kingston 4GB SDRam	1,825	-	1,825	-	40%	SL	426	426	1,399
FA-0044	Notebook HP ProBook 640 IntelCore i5 & Kingston 4GB SDRam	1,825	-	1,825	-	40%	SL	426	426	1,399
FA-0045	HP 3005pr USB Port Replicators x2	558	-	558	-	18%	SL	57	57	501
Total Office Equipment		14,290	1,903	4,208	-			1,454	9,633	4,557
Website Development										
FA-0034	Website development 50%	738	399	-	-	50%	DV	200	538	200

These financial statements should be read in conjunction with the attached Auditors Report.



ASSET NUMBER	NAME	COST	OPENING VALUE	PURCHASES	SALE PRICE	RATE	METHOD	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
FA-0042	Website build progress	2,700	-	2,700	-	40%	SL	90	90	2,610
Total Website Development		3,438	399	2,700	-			290	628	2,810
Total		41,654	14,519	6,908	-			5,219	25,446	16,208

These financial statements should be read in conjunction with the attached Auditors Report.

Notes to the Financial Statements

New Zealand Underwater Association Incorporated For the period 1 March 2016 to 28 February 2017

1. Statement of Accounting Policies

The financial statements presented here are for the entity New Zealand Underwater Association Incorporated, and its incorporated under the Incorporated Societies Act 1908. According to the constitution the Association has two other branches namely, New Zealand Underwater Sporting and New Zealand Underwater Hockey.

Under the Income Tax Act Section 24-120 Non-profit body and Section 24-130 Sports club, the association is not liable for income tax.

These financial statements are a special purpose report.

Measurement Base

The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on an historical cost basis have been used, with the exception of certain items for which specific accounting policies have been identified.

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.

Differential Reporting

New Zealand Underwater Association Incorporated is a qualifying entity in that it qualifies for Differential Reporting as it is not publicly accountable and is not considered large. All Differential Reporting exemptions have been applied.

Goods and Services Tax

All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Fixed Assets

All fixed assets (other than buildings) are recorded at cost less accumulated depreciation. Depreciation of the assets has been calculated at the maximum rates permitted by the Inland Revenue Department.

A deduction for depreciation on buildings ceased from 1/04/2011. Buildings that have been depreciated up to 31/03/2011 show at their book value as at 31/03/2011. Buildings that have been acquired or commenced taxable activity after 31/03/2011 are shown at cost.

Accounts Receivable

Receivables are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

Grants

Grants received are recognised in operating revenue, unless specific conditions attach to the grant and repayment of the grant is required where these conditions are not met. In these cases, the grant is treated as a liability until the conditions are met.

2. Audit

These financial statements have been subject to audit, please refer to Auditor's Report.

These financial statements should be read in conjunction with the attached Auditors Report.

3. Principal Activities

The principal activities of the association are that of promotion of safety in diving and amateur underwater activities to the public.

	2017	2016
4. Direct Expenses		
Direct Mini Dippers Expenses	-	114
Direct Mini Dippers Contractor Expense	-	1,635
Sub Contractors - Direct	-	4,208
Bank Charges	50	246
Motor Vehicle Allowance	-	89
Total Direct Expenses	50	6,291

	2017	2016
5. Cash & Bank		
Saver Account	102,738	92,759
Cheque Account	9,005	2,457
Total Cash & Bank	111,744	95,216

	2017	2016
6. Other Non-Current Assets		
Interest in NZ Underwater Trust Ltd	349,515	-
Intercompany - Air Purity Limited	(194)	-
Total Other Non-Current Assets	349,321	-

7. Associated Persons Transactions

New Zealand Underwater Association is associated with New Zealand Underwater Trust. Some management of the Association also act as Trustees of the Trust. Interest in New Zealand Underwater Trust is also disclosed separately under Note 6 above. Other than this, no material associated transactions are noted.

8. Contingent Liabilities

At balance date there are no known contingent liabilities (last year:2016 \$Nil). New Zealand Underwater Association Incorporated has not granted any securities in respect of liabilities payable by any other party whatsoever.

9. Securities and Guarantees

There was no overdraft as at balance date nor was any facility arranged.

These financial statements should be read in conjunction with the attached Auditors Report.

NEW ZEALAND UNDERWATER ASSOCIATION INC
AUDIT REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2017

To the Members of New Zealand Underwater Association Inc.

Report on the Financial Statements.

We have audited the financial statements of New Zealand Underwater Association Inc which comprise the Statement of Financial Position as at 28 February 2017, Statement of Financial Performance and the Statement of Movements in Equity for the year ended, and a summary of significant accounting policies and other explanatory information. The financial statements provide information about the past financial performance of the Trust and its financial position as at 28 February 2017.

Boards' Responsibilities for the Financial Statements

The board are responsible for the preparation of the financial statements in accordance with the Financial Reporting Act 2013 and for such internal control as the board determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities

Our responsibility is to express an independent opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Basis of Opinion

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that give a true and fair view of the matters to which they relate in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other than in our capacity as auditors we have no relationship with or interests in, New Zealand Underwater Association Inc.

Opinion

In our opinion, the financial statements

;

- comply with generally accepted accounting practice in New Zealand;
- give a true and fair view of the financial position of New Zealand Underwater Association Inc as at 28 February 2017 and its financial performance for the year ended on that date.

Report on Other Legal and Regulatory Requirements

In accordance with the Financial Reporting Act 2013, we report that;

- We have obtained all the information and explanations that we have required.
- In our opinion proper accounting records have been kept by New Zealand Underwater Association Inc as far as appears from an examination of those records.

Our audit was completed on 18 May 2017 and our unqualified opinion is expressed as at that date.

Hart & Co

Auditors

Hart & Co - North Shore
Chartered Accountants
Albany, Auckland
18 May 2017



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