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On behalf of the New Zealand Underwater Association (NZUA) Board, it is my pleasure to present the 67th Annual Report and Statement of Accounts for the period 1 March 2019 to 29 February 2020.

GOVERNANCE AND STRATEGY
Our 2020 vision is to further consolidate our three pillars;
• Underwater Sports
• Dive Safety
• Marine Environment

Chris Nipper, Andy Stewart and I worked together to complete this.

We’re also excited to welcome our two newest Board Members Andrew Berry and Stuart Bilbrough and look forward to their contributions to both NZUA and Air Purity.

NZUA’s short-term strategic initiatives focus on the following key areas:
• Promoting of underwater activities
• Increasing our registered membership
• Developing opportunities to create better value for our members

ENVIRONMENTAL & RESOURCE MANAGEMENT
Our continued collaboration with stakeholder groups, such as Legasea and our members of Spearfishing NZ, maximise our voice with the Government; and we have been delighted to provide regular consultation around the protection of the Marine Environment.

Submissions continue to be made on various Marine Environment proposals.
• Northland scallops (SCA 1) for 2020/21
• Review of rock lobster TACs in CRA 1, 3, 4, 7, and 8 for 2020/21

We are actively encouraging an increase in environmental submissions, as well as Wastewater and Stormwater...
discharge consents which are being publicised by local authorities.

Our Underwater voice is stronger together.

As stakeholders, sharing our collective and unified vision will amplify our message.

This shared vision has lead Fisheries New Zealand (MPI) to consult with NZUA on the National Rock Lobster Management Group, and we hope to share further updates on this as time progresses.

**UNDERWATER SPORTS**

Lead by Andrea Macfarlane, NZ Underwater Sports has delivered our National Sporting and National Recreation Organisation documentation to Sport New Zealand. This submission is key to receiving support from Sport New Zealand, and we’re delighted to see Underwater Hockey NZ members obtain Prime Ministers Scholarships after a ten year hiatus. NZUA continues to seek support for the Underwater Sporting branches.

With Collaboration and Innovation as major themes within the Sporting Organisation Sector, we’re focused on growing relationships and providing ongoing support to our sporting branches, Spearfishing NZ (SFNZ) and Underwater Hockey NZ (UWHNZ).

NZUA has extended insurances to cover incorporated clubs and associations for Public Liability and managing events as well as UWHNZ and SFNZ.

Future milestones in this sector include increased participation across underwater activities, and quantifying the size of this sector for better understanding of opportunities both now and in the future.

**DIVE SAFETY**

Our Safe Diving Campaign receives ongoing support from Water Safety New Zealand; while our Diver Safety campaign is supported by Maritime New Zealand funding.

Development of online courses in Diver Safety are on the horizon and we continue to work towards this goal.

**THE WORLD UNDERWATER FEDERATION**

New Zealand Underwater Association is an active member of the World Confederation of Underwater Activities (CMAS), including both the CMAS Technical Committee and CMAS Sport Committee.

NZUA is also a member of the Sports Commission to the Spearfishing and Underwater Hockey Commissions.

NZUA relinquished membership to the scientific committee under the CMAS system, and to the Underwater Rugby Commission, due to the lack of participants and non-affiliation of New Zealand Underwater Rugby clubs.

As part of our support of Underwater Hockey, NZUA continues to pay CMAS Event fees covering team registration and athlete sports licence fees for our international representatives.

**AIR PURITY LIMITED**

I wish to thank the entire Air Purity Team for their continued dedication, time and energy.

Thanks to Andrea Mofarlane, Andy Stewart and the professional assistance of Andrew Berry to recruit the new Manager for Air Purity; as we prepare to transition Steve Bishop to a contracting role.

I wish to thank Mike Torr for his continued directorship of Air Purity Limited; and Executive Officer Andrea Macfarlane, for their unwavering commitment to Air Purity over the past year.

I would also like to thank Andy Stewart, as the Chair of the Air Purity Board, for his leadership with Air Purity.

**ACKNOWLEDGEMENTS**

The lifeblood of our organisation continues to be our members.

Thank you everyone for your invaluable work and ongoing commitment to inspire others.

Consistent support from Sport New Zealand, Maritime New Zealand and Water Safety New Zealand, allows us to deliver our projects and continues to create greater participation, development and success across the NZUA.

Our team of staff at the national office are an inspiration. They are the heart of the NZUA, committed to reaching and exceeding our goals and creating positive outcomes for everyone.

We are fortunate to have a Board with a cross-section of talents; combining business and strategic expertise, and sporting and recreational experience. I would like to acknowledge Chris Nipper, Andrew Berry, Andy Stewart, Mike Torr and Stuart Bilbrough for their time and commitment to the New Zealand Underwater Association.

Thank You to you all, your time and dedication is greatly appreciated.

Note: Although COVID-19 is outside of this Annual Report period, it’s important that all the Board members and Management are thanked for their availability and efforts during this unprecedented time. We have a great team!
Established in 1953, New Zealand Underwater Association (NZUA) is the Country’s recognised leading not-for-profit organisation promoting and advocating safe and enjoyable underwater activities in a healthy marine environment.

Clean Oceans | Best Practice | Home Safe
2.1 KEY MISSIONS

• Drivers of marine safety messaging specifically as it relates to underwater sports and activities.
• Advocating and supporting marine environmental campaigns.
• Supporting NZ underwater clubs, specifically those involved in scuba diving and snorkelling, 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 protection of the marine environment.

2.2 KEY PILLARS

Safety

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

Underwater Sports

Formed initially to represent the members of several regional underwater clubs involved in scuba diving, spearfishing and later pool sports like underwater hockey, NZUA 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 programmes, supporting environmental campaigns at a high level working directly with lobbying groups and providing a marketing platform for various aligned campaigns.

2.3 SUPPORTERS AND PARTNERS
GOVERNANCE

3.1 | NZUA BOARD
Tristan Reynard – President
Andy Stewart – Board Member
Andrew Berry – Board Member
Stuart Bilbrough - Board Member
Chris Nipper - Board Member

3.2 | SPEARFISHING NEW ZEALAND COMMITTEE
Darren Shields – President (resigned post March 1st - role vacant at time of publishing)
Steve Crabtree – Treasurer
Reid Quinlan – Secretary
John Anderson – Fish Records Keeper
Graeme Heapy
Ian Warnock

3.3 | UNDERWATER HOCKEY NZ COMMITTEE
Sarah Arnold - President
Anton Williams - Vice President
Coral Dolman - Secretary
Lisa Thompson - Treasurer
Tony Colquoun – Immediate Past President
Rebecca Brosnan - Executive Member
Bruce Chamberlin - Executive Member
Rob Feist - Executive Member
Tristan Reynard - Executive Member
4.1 | NZUA ADMINISTRATIVE TEAM
Andrea Macfarlane – Executive Officer
Steve Bishop – Technical Manager/Advisor Air Purity
Jeff Strang – Marketing/Digital Development
Georgia Third - Content and newsletter contractor
Laurence Sunshine (incoming Air Purity Manager - 2nd June 2020)

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*
2017  Denis Adams
*Deceased

4.3 | AIR PURITY
Laurence Sunshine  Brian Smith
Andrea Macfarlane  Steve Bishop
Jeff Vincent  Richard Chitty
Sadly, the NZ underwater community has lost a number of prominent, hard-working members in the past 12 to 18 months. The NZUA board would like offer the following short acknowledgments for the Association’s records.

**DR ROGER GRACE**
Renowned marine biologist, Dr Roger Grace was a passionate conservationist and underwater photographer. He contributed to Greenpeace for more than a decade on ocean campaigns including several on the Rainbow Warrior; and worked tirelessly on environmental research and reports in support of marine conservation.

Conservation and educational projects Dr Grace was involved with include Bay of Islands’ Fish Forever, and Experiencing Marine Reserves (EMR).

Fellow member Wade Doak (also passed in 2019) described Dr Grace as "New Zealand’s first ocean hero and eco-warrior."

His stunning images leave a beautiful legacy of his contribution to the underwater world.

**JOHN CALCOTT**
John Calcott served as Treasurer of the NZUA from 1961 to 1973. The NZUA stalwart passed away on the 18th of May 2019, as notified by Life Member, John Gallagher.

In the 1950s, John Calcott and his mates from the Waikato Underwater Club made their own wetsuits from Second World War surplus rubber. While style was modelled on an Italian design, the fit was described as 'less elegant but impressively functional'.

**WADE DOAK**
A legend of the underwater community, Wade Doak was an active diver, underwater explorer and published author.

Together with his beloved wife Jan, Wade published 28 books sharing their adventures and encounters with marine life as well as 70 issues of a diving magazine which was created from their very own home.

Of his wife, Wade is quoted as saying, “Jan and I have been learning from life forms around us all our married life. We have been a team or dyad since we met some fifty-six years ago; truly a partnership based on undersea exploring. Her empathy with nature is matched by camera skills and patience”.

**JUDY JOHNSON**
Judy Johnson was both secretary and vice president of the national spearfishing committee for decades.

Among her many achievements, Judy was the New Zealand Women’s Spearfishing Champion in 1993, 1994, 1995, 2000, Lady diver of the year 1993, and is still the holder of the women’s record catfish in lake Taupo 2011 (433 grams!). As a role model to other women in underwater sports, Judy became an NZUA Life member in 2000 and a Life member of Spearfishing New Zealand in 2019.

Thank you Judy for your lifetime of dedicated work.
By the 1st of March 2020, the NZUA’s total audience size had continued the stable to slow growth trends observed in the previous year.

Positives include organic email subscriber growth and organic website traffic growth. Changes in the digital infrastructure influencing these numbers (rolled out late September 2019 with further optimisation in February) are contributing to the Association’s ability to capture interest in the sector from the wider underwater community.

Average newsletter open rates grew 12% thanks to improving relevancy of content provided by stakeholders and our external media contractors.

Social media decline reflects both a reduced emphasis on Facebook internally and the platform’s global challenges. In recent weeks the NZUA Facebook audience is benefiting from further investment thanks to input from Board Member Andrew Berry of Superior Personnel, and external agency Easy Social Media.
In late September 2019, NZ Underwater transferred and launched a new website on a future-proofed platform to ensure the organisation is well positioned to implement future digital initiatives. As such, website traffic can only be reported with accuracy for the half year period.

**EMAIL NEWSLETTER via MailChimp**

An improved call-to-action on the NZUA website has seen the subscriber base return to positive growth. Average open rates are also up thanks to an investment in content collation and reinforced relations with sector stakeholders.

**Subscribers**
- March 1, 2019: 2718
- March 1, 2020: 3128
Open rate average = 28%

**YOY change 2019 – 2020**
6.6%

**Followers**
- March 1, 2019: 42,994
- March 1, 2020: 42,329

**YOY change 2019 – 2020**
-1.5%

**WEBSITE TRAFFIC - to NZUnderwater.org.nz**

In late September 2019, NZ Underwater transferred and launched a new website on a future-proofed platform to ensure the organisation is well positioned to implement future digital initiatives.

As such, website traffic can only be reported with accuracy for the half year period.

**Unique Visitors**
- Year end 2020: 17,684 (projected YOY growth approximately 50%)

**SOCIAL MEDIA – Facebook and Instagram**

Overall social media audiences continued to decline slightly due to reduced emphasis and Facebook’s publicised issues. NZ Underwater’s Instagram account is growing slowly and can be found at [https://www.instagram.com/nz_underwater/](https://www.instagram.com/nz_underwater/)

**CLUB GROWTH**

Current audience position and change
AIR
Purity
Air Purity Limited (est. 2013) is an independent, 100% owned subsidiary of the NZUA.

Recognising the need for safer practices specifically relating to dive cylinders and air filling equipment, the NZUA developed the Scuba Cylinder Audit Program (SCAP) in 1982.

Air Purity has become a leading authority on clean breathing air testing, SCAP cylinder audits and certification, air-fill operator certifications, and recreational boat training courses specific to the New Zealand underwater community.

Air Purity is considered an asset and resource for the NZUA, Clubs and the diving community, with a vision for continuous improvement in the diving industry in New Zealand.

WELCOME, LAURENCE SUNSHINE

Air Purity Ltd is delighted to welcome Laurence Sunshine as Manager. Emigrating from the UK in 2005, Laurence has been actively involved in the dive industry as an Instructor, Service Technician, and as an Air Testing Auditor for Air Purity Ltd since 2015. Laurence holds instructor ratings with PADI, SSI and TDI.

Improvements in the delivery of services and more remain central to Air Purity's obligation to the industry and are earmarked to benefit from further development by key team members and the APL board.

The provision of essential industry services such as SCAP, ROC, air and filler testing, MSCDB and DAS qualifications remains a priority for Air Purity and its growing nationwide network of contractors. In the past 12 months APL now offers SCAP theory training course to develop industry knowledge for new signatories.

Air Purity and parent organisation NZ Underwater’s position as voices for the industry with WorkSafe and government agencies Water Safety NZ and Maritime NZ continues to strengthen via on-going networking and the delivery of safety campaigns for divers. At time of writing a MOU has been drafted for signing with Worksafe to continue as an audit body.

As an asset to NZ Underwater, APL's growth in the sector of pure air services looks positive.

We are pleased to acknowledge the Board of Directors for their ongoing support, dedication, time and effort afforded to Air Purity.

Team of Air Purity Limited

CLEAN, SAFE AIR.

Air Purity testing mitigates risk to divers of breathing contaminated air and dive injury while ensuring compliance with the strict guidelines provided by WorkSafe NZ.

In accordance with WorkSafe regulations for the guide to gas cylinders, it is a requirement for compressor operators to have their air tested on a 3-month period.

Certification must be displayed at all times.

COMPLIANCE REQUIREMENTS

The Health and Safety at Work Act (HSWA) 2015, changed the outlook and the way organisations are required to view hazards and assess risk within their organisations. The HSWA also extends compliance rules in New Zealand, resulting in continued growth for the NZUA Air fillers programme. The rules around managing hazardous substances (including dive cylinders) in the workplace transferred from the Hazardous Substances and New Organisms Act (HSNO) to the Health and Safety at Work (Hazardous Substances) Regulations in December 2017. All dive cylinders filled in New Zealand require the filler to hold WorkSafe NZ approved certification in accordance with the Hazardous Substances (Compressed Gas) Regulations. These remain valid for five years from the date of issue. It is vital individuals and divers fully understand their obligations under the Act and Regulations, as failure to follow the rules and regulations can result in prosecution and the penalties can be severe, fines could reach $500,000 and/or possible imprisonment.

CYLINDER DESIGN APPROVALS

A reminder that in July 2017, WorkSafe NZ released a cylinder design approval withdrawal notice, which saw many condemned cylinders removed from service.

The possibility remains that any remaining cylinders of this type may still be changing hands on Trade Me and other sites. As these cylinders are dangerous, due diligence is essential. Advice can be found by contacting local NZUA SCAP station or by visiting the website.
7.1 WATER SAFETY NEW ZEALAND

NZ Underwater continues to work closely with sector lead and key safety funding partner, Water Safety NZ.

New Zealand has one of the highest per capita fatal drowning rates in the OECD. In 2019, New Zealand’s total per 100,000 preventable drowning death rate was 1.8, an increase on the 5-year rate of 1.6.

Divers remain a high priority for the organisation.

KEY OUTTAKES FROM THE PROVISIONAL DROWNING REPORT 2019

There were 82 preventable drowning fatalities in 2019, an increase of 24% on the 66 recorded in 2018.

The 2019 total is higher than the five-year average of 79 and less than the the peak of 91 recorded in 2017.

Observations

- The over-representation of men in the statistics worsened from 78% to 81%
- The Under Fives age group fatalities jumped to 7 from 3
- The 55 - 64 age group doubled to 12 from 6
- The Over - 65 cohort reduced by 2 to 15, but remains the highest age group classified
- Regionally, and based on numbers, Auckland (18), Northland (16), Waikato (7), Otago (7) and Southland (6) presented the highest number of drowning fatalities in 2019
- West Coast (5) and Wellington (5) have shown an increase in fatalities - 2 each were recorded in 2018
- Significant increases in incidences occurred in Land Based Fishing (12)
- Significant increases in incidences were recorded for Underwater Diving (11) activities
- Beach numbers spiked to 27 in 2019 compared to 20 in 2018, and 18 for the 2014 – 2018 Five Year Average
- River numbers have increased to 19 in 2019 compared to 12 in 2018 and 17 for the 2014 – 2018 Five Year Average
- Domestic and Home Pool numbers have reduced with 3 each.


7.2 MARITIME NEW ZEALAND

NZUA appreciates Maritime NZ’s continued financial support of its safety-related activities.

While the use of lifejackets and two forms of communication remains central to Maritime NZ’s recreational sector safety messaging, the organisation is increasing its emphasis on the consumption of alcohol on vessels; a position the NZUA supports.

Priority areas for the 2019 - 2020 year were as follows:

- Failure to wear lifejackets, particularly in boats under 6 metres (a factor in up to two thirds of boating fatalities)
- Failure to carry communication equipment so that the skipper can call for help when in trouble
- Failure to check a marine weather forecast before venturing out on to the water
- Consumption of alcohol
- Lack of skipper knowledge of boating safety rules – particularly vessel speed and the “rules of the road”.

The strategy also focuses largely on males – in particular males over 45 years of age who make up the majority of boating fatalities.

NO EXCUSES

The No Excuses campaign ran again this past Summer. Supported by funding from Maritime NZ, participating councils issues infringement notices up to $300 for boaties not carrying lifejackets or speeding in controlled areas.
7.3 REPORT FROM SENIOR SERGEANT
BRUCE ADAMS – POLICE NATIONAL DIVE SQUAD

The Police National Dive Squad is currently investigating nine fatalities, one of which is a double fatality. The statistics below include 2019 and 2020 (nine in 2019, five in 2020 at the time of this report). Five of these fatalities were free divers and all instances included recreational activities.

We have seen a continuation of contributing factors from previous years as below; and these cases involved several factors occurring at once - as opposed to a single contributing factor which on its own, would likely be manageable by the diver.

Of the 78 fatalities investigated since 2006, 17 were free divers. This appears to be an area of diving that’s increasing in popularity.

The 20 main contributing factors identified include the following:

- 56 had not abandoned their weight belt
- 37 were not diving actively with a dive buddy. This includes free divers operating ‘one up one down’
- 28 were not medically fit to dive
- 26 were over-weighted (carrying too much buoyancy weight)
- 24 did not service their equipment before the dive
- 21 did not run pre-dive checks on equipment
- 21 had run out of air supply
- 20 had not planned to end their dive when cylinder contents reached 50bar
- 18 were not carrying a knife (despite this, entanglement was not a factor)
- 16 did not have a dive plan, especially an emergency plan
- 15 had started the dive knowing there was a fault with equipment
- 12 were not familiar with the equipment being used
- 12 had consumed alcohol
- 11 had taken prescription medication or recreational drugs
- 11 cases had catch-bags attached to the diver
- 10 cases had changes in health which should have been discussed with their doctor
- 10 had exceeded safe ascent rates
- 9 cases where the diver appeared unaware or ignored warnings/alarms/recommendations by their dive computer
- 8 cases where the diver had an extended break from diving and refresher courses were recommended

It’s also worth noting that in almost all cases, the dive flag ‘alpha’ was not displayed. Although not a direct contributing factor in the previous fatalities, it is only a matter of time when the absence of a flag will result in an unfortunate event. The ‘alpha’ flag is essential to warn others that people are diving below.

These tragic events, like any accidental loss of life, have a horrifying impact on family, friends and the community.

Once again we wish to reiterate the importance of best practice in diving, including keeping up-to-date with training; monitoring one’s own health and capabilities; checking and servicing equipment regularly; and always diving with a buddy. These key learnings must be acknowledged to allow us all to create a safer environment for everyone involved in this sport.

7.4 DIVE EMERGENCY SERVICE (DES)

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

The phone number (0800 4 337 111), is manned by medical professionals with a diving doctor on call and remains a crucial part of diver safety management in New Zealand.
7.5 SURVIVE THE DIVE - FIT, CHECK & SIGNAL, 2019-20

For the 2019-2020 year, NZUA centralised its messaging around the Survive the Dive banner, with Fly the Flag still present as a stand-alone promotion.

Funding for the campaign was applied for jointly from Water Safety NZ and Maritime NZ. Both applications were successful.

The ongoing campaign is anchored by a repository of diving and boating safety knowledge hosted on the NZ Underwater website – www.survivethedive.nzunderwater.org.nz

The information on the site has been produced and/or advised by qualified diving and boating experts and is reviewed, refreshed and added to by the NZUA editorial team.

Promoted under the headline “Survive the Dive,” the 2019/2020 campaign wraps multiple safety issues affecting the underwater community engaged in SCUBA, spearfishing and snorkelling activities, within the headline pillars of Fit, Check and Signal.

The campaign’s key message can be summarised by the following voice-over created to support 60-second video executions launched in the Summer of 2019:

SURVIVE THE DIVE – 60-SEC VOICE-OVER
“ALL KIWI SCUBA, spearfishing, and food-gathering divers are reminded to Survive the Dive by following the principles of Fit, Check and Signal.

WHY FIT?
Poor heart health and a lack of general fitness are a primary cause of diver fatalities with divers over the age of 40 most at risk.

A committed cardiovascular program supported by regular medical check-ups is central to a safe diving plan.

“Fit to dive” means sober too! Alcohol and drugs do not mix with diving. Even a hangover can cause serious diving trouble.

NZ Underwater says, “Get real about your physical state before taking a splash to put a feed on the plate.”

WHAT’S CHECK?

• Check the weather
• Check the boat
• Check the gear
• Check your mate’s gear
• Check everything and anything

Visit www.survivethedive.nzunderwater.org.nz for checklist tips and remember Weather – Boat – Gear before Go!

AND SIGNAL?

• Signal the boat - A legal dive flag flown on every boat is mandatory.
• Signal you - Numerous devices are available to signal spearos and snorkellers in the water as well as SCUBA divers on the surface.
• Signal the trip – report the trip to an external party like the NZ Coastguard, as well as friends and family.

Being safe is being seen! And signal first to get found fast!

Fit, Check and Signal to Survive the Dive!”

Diving and Boating safety priorities addressed include:

• Health and fitness
• Medical checks
• Training
• Refresher courses
• Equipment checks and maintenance
• Diver best practice
• Boating safety and on-water best practice including:
  • Avoiding the consumption of alcohol and drugs, even to the point of considering the effects of hangover
  • Checking and understanding weather forecasts
  • Pre-trip boat checks including: general seaworthiness, lifejacket condition and use, bilge-pumps, and use of at least two communication devices
  • Signalling with dive flags
  • Signalling divers in the water with various devices
  • Signalling the trip – filing trips reports with Coastguard and other third parties
7.6 CURRENT SURVIVE THE DIVE CAMPAIGN STATISTICS – 2019/20

FLY THE FLAG COMPONENTS

Fly the Flag video views – social media:
- Impressions: 665,865
- Reach: 297,728
- Video views: 70,218

Fly the Flag on YouTube:
- Impressions: 24,002
- Views: 10,962

Fly the Flag banner ads:
- Impressions: 553,000
- Clicks: 334

Fly the Flag bumper video:
- Impressions/video views: 47,800
SURVIVE THE DIVE COMPONENTS

Survive the Dive video – social media:
- Impressions: 331,099
- Reach: 94,240
- Video views (3-sec +): 54,904
- Video thru plays: 16,400

Fly the Flag on YouTube:
- Impressions: 1,001,000
- Views: 269,839
- View rate: 24%

Survive the Dive long-form - Native Advertising:
- Impressions: 22,800,000
- Clicks to website: 20,400

2020 Diver's Survey:
- Started surveys: 5,577
- Completions: 2,239

Overall website traffic (all traffic as campaign traffic difficult to separate):
- Page views: 52,059
- Unique page views: 47,372
- Average time on page: 2:47
- New users: 36,274

Overview of campaign totals 19/20 to date (not including Diver Survey promotions):
Total impressions: 4,902,766  Total video views: 415,219
MARINE Environment

Image credit: Lorna Doogan
NZUA board member, Andy Stewart now fills one of two recreational positions in the National Rock Lobster Management Group. The other recreational seat is held by John Holdsworth of the NZ Sport Fishing Council. Two further seats held by tangata whenua, two by the commercial sector, two by environmental stakeholders and two by the Ministry of Primary Industries.

The National Rock Lobster Management Group (NRLMG) is a national-level, multi-stakeholder group comprising representatives of the tangata whenua, recreational and commercial fishing sectors, environmental non-governmental organisations (NGOs) and the Ministry for Primary Industries (MPI), including the Fisheries New Zealand business unit.

Since its formation in 1992, the NRLMG has been the primary source of advice to MPI (formerly the Ministry of Fisheries) and the relevant Minister on New Zealand’s rock lobster fisheries. The NRLMG has a good track record in providing high quality advice on rock lobster sustainability measures; including reviewing catch settings, regulatory controls, and management procedure development.

The NRLMG acts as the primary advisor to the MPI on catch settings, regulatory and other management actions that apply specifically to rock lobster fisheries.

NEW RECREATIONAL RULES FOR THE CRA 2 (HAURAKI GULF/BAY OF PLENTY) AND CRA 5 (CANTERBURY/MARLBOROUGH) ROCK LOBSTER FISHERIES

From 1 July 2020, the following measures will apply to recreational fishers in the CRA 2 (Hauraki Gulf/Bay of Plenty) and CRA 5 (Canterbury/Marlborough) spiny rock lobster fisheries:

CRA 2
- The bag limit is being reduced from 6 to 3
- Telson clipping will be required for lobsters that have been caught and will be kept

CRA 5
- Telson clipping will be required for lobsters that have been caught and will be kept
- An accumulation limit of 3 daily bag limits (18 spiny rock lobsters) will apply
- ‘Bag and tag’ conditions will apply

These measures are being brought in to support the rebuild of the CRA 2 fishery from low abundance, and to assist with minimising illegal take in both fisheries.

The measures are explained briefly below. For more information, visit
CRA 2: https://www.mpi.govt.nz/cra2-review
CRA 5: https://www.mpi.govt.nz/cra5-review

Telson clipping

The telson is the central part of the tail fan on a rock lobster. Telson clipping is a way of marking spiny rock lobster to make it clear that they have been recreationally caught. One-third of the telson is cut off so that it is noticeably shorter than the other sections of the tail fan. This must be done to all legal lobsters that will be kept.

Accumulation limit

An accumulation limit is the maximum amount of rock lobster any one person can be in possession of at any one time, even if they have been fishing on multiple days.

Bag and tag conditions

Bag and tag conditions mean that recreational fishers must hold rock lobster in a container or bag that contains only a single day’s catch, and is clearly labelled with:
- the individual fisher’s name,
- the date the lobsters were taken, and
- the number of lobsters held

Bag and tag conditions provide evidence that accumulated rock lobsters were taken within the daily bag limit of six lobsters over three days or more.

These measures will all apply from 1 July 2020. Thank you for fishing sustainably.
CURRENT FISHERIES MANAGEMENT SUBMISSIONS

SUBMISSION AGAINST CONTINUED SAND EXTRACTION - COASTAL MARINE AREA
NZUA and LegaSea provided a submission against the continuation of an existing sand extraction operation from the Auckland Offshore Sand Extraction Site, which allowed for 2,000,000 m³ of sand over a 20-year period with a limit of 150,000 per annum.

Previous consent was for a wider area, however the new area is concentrated on Pakiri Beach. Te Arai Point is in the middle of this new area, which is in close proximity to Goat Island Marine Reserve.

Our concerns relate to the impacts to Goat Island Marine Reserve, and the potential impact upon recreational activity at Te Arai Point, which is the only rocky point in a large sandy bay and serves as a popular location for divers and fishermen.

More information is available at https://www.bettyzine.com/stories/nearshore-sand-mining-pakiri-mangawhai

SUBMISSION IN SUPPORT OF EXTENDING THE MAUNGANUI BAY (DEEPWATER COVE) TEMPORARY CLOSURE
NZUA and Spearfishing New Zealand (SNZ) provided a submission in support of the continued closure of Maunganui Bay. The wreck of the former HMNZS Canterbury is located in this Bay, and has become a world class diving destination as a result abundant marine life living on the artificial reef. This has created a compelling reason for members from around New Zealand to visit Northland and experience both diving the wreck, and the bay itself, contributing local tourism and encouraging a large snapper population - which is only possible as a result of the ongoing closure to fishing in this location.

SUBMISSION TO THE REVIEW OF CATCH LEVELS FOR NORTHLAND SCALLOPS FOR 2020/21
NZUA and SNZ provided a submission reducing the Total Allowable Catch (TAC) for scallops by 60%, and Total Allowable Commercial Catch (TACC) by 75%. The submission has been implemented.

It is the NZUA’s strong desire for all dredging to be banned from inshore waters due to the damage it does to the marine environment, however this was not supported by the minister.

REVIEW OF ROCK LOBSTER TACS IN CRA 1, 3, 4, 7, AND 8 FOR 2020/21
NZUA and SNZ provided a submission with recommendations for concessions that allow commercial fishers to take male rock lobster with a tail width less than the recreational size limit of 54 mm tail width in CRA 3, 7 and 8.

The current submission status for this and numerous fisheries management reviews can be found at mpi.govt.nz/news-and-resources/consultations/review-of-sustainability-measures-for-1-april-2020/
Project Reef Life

EDUCATION

During the 2019/20 year the Project team worked with high school students, primary students and kindergarten students.

The Project team embraced ZOOM over the COVID lockdown. We found it useful for team catch-up and planning perspective, but more challenging for engaging students.

In February this year, the Patea Area School students, whilst out on a fishing survey, were the first to deploy our Baited Underwater Video (BUV) and excitingly an octopus was beautifully captured on video, exploring the bait pot. Josh, our marine scientist, followed up with a class challenging the students to find the maximum number of blue cod in one frame of the BUV footage.

In October 2019, we worked with students of Hawera High School to dissect blue cod and snapper stomachs, as part of a chosen Project. There were a number of highlights in this process. Firstly, watching the students engage with the local community of fishermen, to ask if they could collect stomachs for them, secondly seeing their delight in the activity, and thirdly working with NIWA scientists who helped identify the contents for the students, and kindly answered their questions via phone call.

Hawera High School students were supported by the Project in a ‘learn to dive’ lesson with Ocean’s Alive, in New Plymouth. One of our students stated, “It’s the coolest thing I’ve ever done”. Since then one of the students was so inspired she has achieved her dive certification, and another student has begun his training course.

We brought in a guest marine scientist, Nicole, who led a very engaging class, on analysing our benthic survey photographs.
**FILM**
In September 2019, a film crew from Auckland University of Technology, directed by Rebecca (the Project’s media lead) arrived in Taranaki to film “Reef Revolution”. The 8-minute documentary has been shown around Taranaki and been accepted in film festivals around the world (Idaho, Venice, Oxford, Australia, New York, London and Hawaii) https://vimeo.com/377409222

**AWARDS**
In November 2019 at the NZ Coastal Society’s Conference in Invercargill the Project was awarded the prestigious Terry Healy Coastal Project Award, which acknowledges the achievement of a project which has made a significant contribution to NZ’s coastal and marine environment.

**OUTREACH**
A trip to Massey University in August 2019, sharing the Project’s story and showing our in-situ camera to students and professors was a highlight.

The team has spent considerable time helping and providing advice to Puke Ariki with their upcoming exhibition of Project Reef life. Obtaining sponge, hydroid, algae, shell hash and bryozoan samples, connecting the curators with science experts and Egmont Seafoods (fish needed for moulds). Members of the community have also wrapped around and provided support in this process (access to another reef and providing fish for moulds).

**ART**
The Project team have been working alongside the community on a stunning piece of community art which should be installed by the end of June. Designed in collaboration with Patea Area School students, seven poles leading to the Patea beach will have Corten steel shapes of a whale tail, albatross, eagle rays, sponges, seaweed, blue cod, waka paddles ... and a diver! Thanks to the support of Creative Communities South Taranaki and local volunteers.

**TECHNOLOGY**
This year saw the deployment of our Mark II in-situ camera, “Sting-ray” (after testing in Richie’s goldfish pond – a bit of a tradition now!). We have been amazed at the orchestra of sound at the reef, captured beautifully by the camera.

After a Project presentation to Taranaki Technology a digital agency (Springload.co.nz) approached us to see if they could assist in our in-situ camera video analysis. We are presently working with them to see how AI can be used to streamline our reviewing process.

**WEBSITE**
Our media lead Rebecca curated a stunning new website https://www.projectreefsouthtaranaki.org which covers STEAM, SCUBA, the South Taranaki Bight, marine resources and online learning. We aim to grow this resource over time. A trailer of the Project was shared on Facebook at the launch of the website: https://vimeo.com/404439004

**LIBRARY**
We have been delighted with the NZ community support of our Project, with a number of very generous donations of marine books and marine posters throughout the year.

**I-NATURALIST**
We continue to upload observations into this publicly accessible database, as “Coastblitz Patea”. We have to date #651 observations and #142 species.

**SCUBA**
Our media lead Rebecca gained her PADI dive certification, whilst our co-Project lead is in the process.
TAMATEA BLUE PROJECT - GHOST DIVING NZ

GUE Ghost Divers joined the dive charter Pure Salt to descend into historical Fiordland, where over 2000kgs of bottles and junk were removed from the seemingly pristine waters. An anchor and even a plundered sink of some historic significance was removed from a nearby wreck during this project.

HELICOPTER INSERTION FOR A DIVE FELT LIKE A SPECIAL FORCES OPERATION

Flying by helicopter above some of the most incredible mountains, this mission was reminiscent of a special forces op - complete with ex NZ Navy vessel *M.V Flightless, waiting at the landing zone. (*now owned by local business Pure Salt - www.puresalt.co.nz.)

This was a truly unique insertion and carry on equipment was restricted; we were travelling light and diving shallow. The flight through the snow-capped peaks was one of the most incredible experiences of my life, I was virtually speechless at its sheer rugged beauty. Soon after the helicopter touched down, we loaded onto a small boat heading towards the majestic 27m Flightless vessel.

Hosts Maria and Sean had invited our team down to be part of this incredible project, and they welcomed us aboard. They share our passion, energy, love and respect for this land we all call home - Aotearoa.

The "Tamatea Blue Project" has a double meaning. One is that 'Dusky Sound', the area we were heading to, is called 'Tamatea' in Maori language. The other is that the area pays homage to one of New Zealand's greatest explorers 'Tamatea', who has been described as the 'Maori Marco Polo'. He circumnavigated the North and South islands and also explored inland. He was sometimes called Tamatea-pakaiwhenua (land explorer) or Tamatea-pa kaimoana (sea explorer).

To say the location is of historic significance is an understatement; the area represents the very first meaningful interaction with Europeans - where Captain Cook on his second voyage interacted directly with the 'Iwi' (Tribes) in 1773. The cove this project was operating in is a beautiful site called 'Luncheon Cove' where the first European settlement in New Zealand was located in 1792.

Fast forward to 2019 as the Ghost Diving team suits up in drysuits and Halcyon kit, ready to dive in this incredibly isolated location.

Bubbles roared from the exhaust tee of my Halo as I descended through the tannin rich water, scanning left and right I saw numerous bottles and the first of 27 gumboots we recovered.

FREEDIVERS AND TECHNICAL DIVERS WORKING IN HARMONY

Since launching Ghost Diving in New Zealand I have frequently appreciated the value of working with highly skilled freedivers, and this project was no exception.

Technical and freedivers worked literally side by side, freedivers swooping past our dive team operating just above the sea bed. Both teams hauled bottle after bottle, filling giant canvas bags to be removed. The team even found an anchor that had snared everything from fishing lines to ropes of various flavours.

As I surged home to the vessel on my DPV, I noticed an odd circular shape on the sea bed. The circle was no more than an inch across, but after years underwater I have an eye for the uncanny. Descending back to the sea floor I began clawing at the edges of this bizarre looking object; and to my surprise we had literally found everything including the kitchen sink!

As soon as I saw the Union Steamship logo, I knew it was something interesting and as it happens, this sink had a surprising significance.

EVERYTHING INCLUDING THE KITCHEN SINK

This particular sink had been plundered and then dumped from a nearby wreck of a vessel called the ‘Waikare’, a steamship that had struck an uncharted rock between
Indian island and Passage Inlet in 1910 before beaching on Stop Island for the passengers to safely disembark.

Our skippers Sean and Maria recognised the sink and its significance straight away - again showing their intimate knowledge of this area. They quickly engaged with the local Maritime Museum, where the sink is now proudly on display.

The teams worked in amazing cohesion for the time we had in the darkened water.

A grand total of over 2000kgs was removed from this amazing area, most of which was thrown from visiting vessels.

Something rare and fascinating grows in the depths of Milford Sound – black coral.

Known as antipathes fiordensis, this black coral is native to the Fiordland area. Black coral usually lives in deep ocean but thanks to the geology of Milford Sound, you can see black coral as shallow as 10 metres below the surface.

As heavy rainfall drains through the lush forests, rain becomes stained with tannins and becomes the colour of strong tea. As fresh water is less dense than salt water, the rainwater forms a protective top layer over the salt water from the incoming Tasman Sea. The darkened fresh water blocks sunlight, with light levels at 10m deep in Milford Sound being equivalent to those at about 70m in the open sea. Due to this unique environment, the fiord supports the world’s biggest population of black coral trees.

There are 60 varieties of black coral in Milford Sound, and it is also home to rare red corals and the enormous bubblegum coral, which can grow up to seven metres high and live for centuries. There are about seven million colonies of coral in Milford Sound.

At the end of the project, the Pure Salt team spoiled us with a dive to see this majestic black coral - we found some in a surprisingly shallow depth at just 11 metres, and in deeper waters of 25-29metres.

Tamatea is a truly magnificent location and this was an incredibly valuable project.

This project and its success has become a stepping stone for the now annual Tamatea Blue Project with Pure Salt. Our team, along with some gutsy volunteers and battle tested freedivers, will join together again make a difference to this once pristine environment.

We will endeavour to return this magical place to its true majesty before the onset of those before us.
Butterfly Perch and black coral.
Image credit Rob Wilson

Black Coral at 29m.
Image credit Rob Wilson

JC and Rob Wilson.
Image credit Kina Scollay
SPEARFISHING
New Zealand

Report from Reid Quinlan, Secretary

Spearfishing NZ has a crazy mixed bag of results to report for the year.

Judy Johnston, Life Member of both NZU and SNZ, and who had helped run the spearfishing committee for decades, passed away in September 2019. Judy dominated the women’s side of the sport for decades in this country, first appearing in our records as winner of the 2-women team event at our 1969 National Champs, swimming with the legendary Mary Mead.

She was also New Zealand Women’s Spearfishing Champion in 1993, 1994, 1995, 2000, and Lady diver of the year in 1993. She’s the current female record-holder (since 2011) for a catfish shot in lake Taupo (433 grams!).

In September 2019, SNZ sent a team of our best spearo’s to Sardinia to scout the area a year before the 2020 World Championships. Julian Hansford, Jackson Shields, Dwane Herbert, Alex Edwards, and Geoff Crawford had a good look around, swimming in clear, warm, but disappointingly empty water. A few fish were found and speared, but after some soul-searching on their return, the team demonstrated their maturity by deciding not to attend the actual event in 2020. It was unlikely we would prove competitive against the Mediterranean teams who are used to diving the extreme depths for long periods to shoot the very few fish in the area. SNZ supports their decision to choose not to put themselves at personal risk beyond their safe limits.

In the South Island’s beautiful Marlborough Sounds, the Sounds Summer Slam was held on 6-8 December 2019.
This recent addition to the competition calendar has grown to 120 competitors and over $20,000 worth of prizes – the largest salt water event in NZ.

Competition organiser Sam Murray described the weather as, “extremely challenging with poor topside conditions – heavy rain, thunder and lightning storms, and strong winds. Visibility was also suboptimal with the best reports being a hazy 9 metres in the Queen Charlotte sound”.

The species list included Butterfish, Crayfish, Flatfish, Gurnard, John Dory, Kingfish and Tarakihi, covering a wide spread across the tropic levels of the marine food web, and forcing competitors to use different hunting techniques if they were to get all seven species.

1st place went to Max Daddy Manu (William Porter and Samuel White) who won with 6 species, Top junior went to Hugo Rose, top female Ginny Young, masters David Packman and the meritorious category went to Ed Harrison for his Trevally.

The ‘best piece of ocean rubbish’ category was a huge hit this year – and check out the prizes: The ‘best piece’ went to Kiah Greenland for finding an iPhone and she won a Traeger BBQ. The most rubbish collected went to Clinton Mawson who won a Simrad sounder and transducer. Competitors hauled back a tandem axle trailer load of rubbish.

Hilary Robin speared a new women’s record Warehou at 4.76 kg, and Hugh Collins secured a new men’s record at 6.735 kg.

The Mercury Bay Open was held later than usual due to weather, on 29th October 2019.

The North Island Championships were held at Kapiti, in perfect conditions on 15th February. The event was won by Jackson Shields & Leo Stothart, narrowly beating Dwane Herbert & Pat Swanson, and ahead of Dave Mullins and Mal Bird. The event was well attended with 24 pairs and a terrific set of prizes from Cressi as main sponsor.

A pig on a spit afterwards really pleased the weigh-in crowd of 350, and the fish auction raised $3,491. The organisers proudly reported that over $40,000 has now been contributed to the local hospice from spearfishing events.

The largest spearfishing event in NZ (and we suspect the world?) – the Rosemergy Catfish Cull - was run by Ripples on behalf of SNZ.

Again, the event was really well attended, with 290 com-
petitioners, who took 3,557 of these pesky alien invaders out of Lake Taupo. Nat Davey & Moss Burmester continued their winning streak, with a record 240 catfish, winning comfortably by 75 fish. SNZ was happy to see the rules improved this year to ensure our standard SNZ buddy system was followed by all divers.

This system has eliminated deaths in NZ competitions since its introduction in the 1990’s.

The government’s Level 4 Covid-19 pandemic response required everyone to remain at home from 25 March 2020, which cancelled the Northern Area competition the National Championships. The Government halted all diving, boating, travel and work except for essential workers. Divers stayed at home, sharpened spears, argued as usual on social media, caught mice and rats for the ‘squeak’ (in lieu of the roar), the Bluefins held online watch parties of old videos, and Darren Shields fished with homemade lures from his balcony in between glasses of red wine, to provide video entertainment.

The gradual loosening to Level 3 on 28 April had only vague guidelines for sports which engendered wide-ranging debate on social media as to whether we could dive or not. Eventually, it was ascertained we could spearfish… but only if we dived locally, and from shore. Finally, Alert Level 2 was in place on 14th May and we were allowed to dive, use boats, and travel freely, but still there was a 10-person limit on gatherings. Jackson Shields immediately arranged a fun event which he dubbed the ‘International World Series Club Competition’ on the 16th of May. The rest of the world must have been disqualified for lockdown breaches, so only local clubs participated. Bluefins (Auckland), Port Valley (Northland), and Ripples (Wellington) competed to spearfish in their home regions on the same day, followed by a virtual weigh-in complying with the lockdown rules. The Ripples team won the day with 27 fish, beating Port Valley (21) and Bluefins (18). Warehou, Flounder, mullet, red cod, red mullet were some of the more unusual species taken in Wellington.

There was much comment that the lack of boats and people in the water seems to have lulled the fish of the Hauraki Gulf into a false sense of security. Andre Wagenaar used the first weekend out of lockdown to find the snapper were not good at social distancing. He speared a new NZ record snapper of 15.13 kg (33 lb) at a spot in the inner Hauraki Gulf. Its similar sized twin is still out there…

SNZ has been providing input to a variety of government consultations in the background for all manner of changes. Whilst we are a small group, our unique viewpoint is different to other lobby groups and we endeavour to provide balanced, not jaundiced, feedback. We have made a mixture of individual and joint submissions on issues with NZU and also the major recreational fishing groups. We have a positive, but rather amorphous, relationship with NZU, and this is something we look forward to transitioning into a more logical structure over time.

Darren Shields has now stood down after three years as President of SNZ – not enough space to list the achievements here – thanks Darren for leaving our organisation in a better position and providing great leadership for our community with lots of positive changes achieved.
New Zealand Underwater Hockey teams enjoyed significant success on the world stage.

Extracted from UWHNZ 2020 Annual Report
2019 will go down as one of our most successful years in the history of Underwater Hockey in New Zealand.

Our membership continues to grow across all membership groups and across the country and participation in our tournaments has increased. It is especially encouraging to see schools in both the Northern and Central regions increasing participation.

The South Island Club tournament in its third year back is showing great increase in numbers, and the Masters programme will see us have both a Men's and Women's Masters team at Worlds next year.

On the World stage we are once again number one in the world in the sport, a result of the stunning success in Sheffield by the Men’s and Women’s Under 19 teams both winning gold medals; the Women’s Under 24 team winning gold; and the Men’s Under 24 team winning bronze following on from our success in Quebec in 2018.

In November we announced two significant items, (i) Our new and fresh Logo – well done to Jett Lee for the initial design and Jeff Strang of NZUA for the finishing work on this; and (ii) The exciting broadcast arrangement with The Sport Collective and Sky Sport Next which sees our top three tournaments broadcast on Sky Sport Next.

Once again we acknowledge and thank The New Zealand Team Management Group for their time, dedication and passion; and our sincerest thanks to the UWHNZ Executive as they continue to commit their time and enthusiasm to the success and future of the organisation.

MASTERS DEVELOPMENT

Over the past 12 months we have continued to work on building a community of masters players within UWHNZ. We have worked on holding masters training camps with a development focus before they have switched to a more competitive focus leading up to Worlds 2020.

In 2019 we reintroduced masters teams into our elite regional competition with an invitational men’s and women’s masters team competing. This has continued into 2020 with the invitational teams having a huge amount of interest from masters players around the country. The next step is to get to a point where we have enough masters players for 3 teams to allow the implementation of a masters grade.

2020 EVENTS

The Covid-19 pandemic has had a massive effect on sport globally, and Underwater Hockey World championships are no exception. The planned the 21st CMAS World Championships which were to be held 20th July-2nd August on the Gold Coast, Australia have been deferred a year.

Although challenging for the athletes, coaches and managers, UWHNZ are planning to continue with the team for the 2021 World Championship as detailed following:

Team Coach & Manager

Men’s Elite
Liam Watson, Sarah Arnold

Women’s Elite
Rebeeca Brosnan, Angela Whiteman

Men’s Master
Chris Walker, Bruno Brosnan

Women’s Masters
TBA, Lisa Thompson
It is exciting to see a good number of trials for the NZ Men’s Masters team and we hope to see a very competitive team at the 2021 world championship. We would love to encourage any Women’s Masters players to join the squad, as numbers are still low.

2021 Age Group Coaches The following have been appointed as coaches / assistant coaches / managers for the Age Group World championships has now moved to 2022 and are still planned to be held in Turkey. This does affect the athletes as the age eligibility is now calculated based on the 2022 year.

Team Coach, Manager & Assistant Coach

Men’s
Ben Foreman, Sarah Arnold, Devin Glover

Women’s
Tristan O’Neil, Nicky Burdon, TBC

Men’s
Warwick King, Sue Kysow, Alex Coombs-King and Jack Whiterod

Women’s
Tristan Reynard, Grace McGaw, Georgia Child
Crayfish, scallops and mussels have been major talking points over the past 12 months. It has been pleasing to have NZUA Board member Andy Stewart immersing himself in the turbulent waters of fisheries management.

Andy has recently been accepted as one of the recreational members on the National Rock Lobster Management Group, sitting alongside our specialists from the NZ Sport Fishing Council. The relationship between our organisations has matured over time as we have worked together.
To ensure ongoing transparency and continuity the relationship is recognised in a Memorandum of Understanding.

A MIXED BAG FOR CRAYFISH
There is light on the horizon for crayfish. Securing two seats on the National Rock Lobster Management Group means our collective voice will at last be heard prior to any new decisions. It’s too late to prevent the imposition of telson clipping on recreational crayfish catch taken from the Hauraki Gulf-Bay of Plenty. However, we can now get access to the reports and research that are influencing decisions. Andy will continue to work with our team to ensure conservative management is prioritised.

SCALLOPS
The boom and bust cycle in scallop fisheries is not new. We only have to look at the Coromandel and now-closed South Island scallop fisheries to see the outcome of intense exploitation.

Early in 2020 our teams collaborated to respond to management proposals for the east coast Northland scallop fishery. The Minister of Fisheries Stuart Nash agreed with our submission to reduce commercial catch levels by 75 per cent, from April 2020. We will continue to advocate for rule changes to enable commercial hand gathering of scallops so we can ban dredging in coastal waters.

MUSSEL CONSERVATION
Kaitiaki of Te Puna Mataitai in the northern Bay of Islands have initiated a bylaw to ban all harvest of mussels around the Black Rocks and out to the Ninepin. This has been necessary because the mussel population is depleted. NZUA and Spearfishing New Zealand have provided helpful input into this process over the past few years, demonstrating that diverse communities can work together to find positive solutions to address depletion of our kaimoana.

RESCUE FISH
Kiwis care about fish depletion and habitat destruction. The bulk harvesting of our precious fish stocks is not delivering the wealth and prosperity we need to get our economy back on its feet. A radical change is required.

LegaSea and the NZ Sport Fishing Council have developed the Rescue Fish policy to address depletion and biodiversity loss. It’s empowering to be working with the NZUA to achieve more abundant fish stocks and a healthier, more productive marine environment. Please visit the website and sign the petition in support of positive change. www.rescuefish.co.nz

He herenga waka, he whitiwhiti whakairo, he whitiwhiti kōrero e u ko te marana. Whenever canoes are tied together, thoughts are exchanged, dialogue is exchanged and enlightenment comes forth.

ABOUT LEGASEA
LegaSea is a not for profit subsidiary of the New Zealand Sport Fishing Council, established in 2012. Our shared vision is for an abundant fishery, a diverse marine ecosystem, and more fish in the water for future generations.
EXPERIENCING Marine Reserves

With the aim of raising awareness and promoting engagement in marine conservation, the Experiencing Marine Reserves programme empowers schools and communities by providing hands-on involvement with the ocean.

Since 2002, Experiencing Marine Reserves (EMR) - Te Kura Moana, has expanded to eight regions. With the assistance of up to 30 coordinators, EMR has guided snorkel experiences for over 125,000 students and whanau around Aotearoa. A further 40,000 people have participated in EMR organised marine conservation events bringing the total number of Kiwis reached to more than 170,000!

EXPERIENCE TO ACTION
In short - we get people to care about the ocean by throwing them into it! Titiro ki te moana

EMR WILL TAKE YOU DOWN UNDER!

By providing the equipment and expertise for safe snorkelling, we investigate the local marine environment before venturing to a protected space - either a marine reserve or rahui. As a result, students can compare the biodiversity in unprotected and protected areas and are supported to foster a sense of kaitiakitanga - guardianship for their local beach or harbour.
SUMMER OF 2019-20

This summer had events from Maitai Bay in the Far North to Te Wharawhara marine reserve in the deep south in Patterson Inlet, Rakiura - Stewart Island. We were able to run 40 events around the country, even with our Auckland and Northland seasons being cut short by COVID-19. Our latest event was a small scale adventure snorkel to the Mokohinau Islands in June.

MOUNTAINS TO SEA WELLINGTON

Our Wellington team delivered five Community Snorkel Events across the greater Wellington region. These were located at Taputeranga Marine Reserve, Kapiti Island Marine Reserve and Whittireia Park. These attracted a record number of participants at four of five events, with a total of 500 participants throughout the season. Volunteers continue to be crucial to ensuring the success of these events. This season their dedicated team of volunteers committed 381 hours to guide participants on snorkel adventures.

“Kapiti Island is an amazing place and I’m super stoked to have had the opportunity to snorkel there. Day was well run and well organised. I love that all the guides and helpers are so friendly, enthusiastic and approachable. I felt completely comfortable on the water and enjoyed duck diving down, something I’ve not done before” - Kapiti Island Community snorkel participant.

SOUTHERN-MOST EMR PROGRAMME

In February we were lucky to be invited down to Rakiura to run a pilot EMR programme for Halfmoon Bay School in partnership with local operators Stewart Island Adventures. 17 students aged 8-12 had their snorkelling skills honed in the school pool and then it was time to raid garages for extra wetsuits, gloves and hoods to prepare for the 14 degree water. We headed over to Golden Bay to jump on the Ranui - Ulva Island Ferry which was generously sponsored for our trip.

The snorkelling from Sydney Cove into Te Wharawhara marine reserve was spectacular. We were followed by huge blue cod and if you laid on the bottom a swarm of blue moki and spotties would appear. They make them tough in the South, with many of the students jumping back in for a second snorkel around the nugget after warming up around a fire on the beach.

VOLUNTEERS NEEDED

EMR relies on volunteers to help run our snorkel days throughout our regions with both in-water and landbased roles. No minimum age - training provided.

“This is one of the things that I love about volunteering for EMR – the variety of people that participate in the events. It is such a joy to be able to share those moments with people. Thank you for making it possible to share the marine world with the community. See you at the next event!” - Teschna Christie who volunteered over 100 hours over the season in Northland and Auckland.

Email Lorna Doogan on lorna@emr.org.nz for more information about volunteering around NZ and other ways you can support us.

See the EMR website www.emr.org.nz or Facebook page for more information on what our organisation does, how to donate and our upcoming events. EMR is a programme of the Mountains to Sea Conservation Trust (CC#23406).

Lorna Doogan, Deputy National Coordinator, EMR
2019 was a fantastic year for Young Ocean Explorers and our mission of inspiring kids to love our ocean.

YOE started out as a school project in 2012 (when Riley was 12 years old), we’re now into our eighth year and have a growing and significant reach in New Zealand schools.

YOUNGOCEANEXPLORERS.COM
Since going online in October 2017, we have had over 1.5 million views and over 550,000 engaged viewers. The majority of classes that use our site, have the whole class of 30-60 children watching our content on one screen, and this only counts as one view and engaged viewer!

While our target audience is children, we specifically designed the site to be used within the New Zealand curriculum, as for every teacher that uses our site, we automatically get a whole class of engaged children that get to learn about the ocean. This has proven to be a great strategy for educating kids about the importance of the ocean, and the site continues to grow in popularity with schools.

LIVE IN THE LOCKDOWN
Due to Covid-19 our school tour that was currently under way and speaking engagements at all the National Young Leaders Day events were postponed till later in the year.

Our site proved popular during lockdown as parents and teachers needed online educational resources to keep kids busy. We decided to create and run a daily show called ‘Live in the Lockdown’, with the aim of bringing daily inspiration to families, in what was a tough time for many.

Each day included an interview with a marine guru, asking questions kids had given us. It was a privilege to interview legends like iconic Aussie shark attack survivor Rodney Fox, Paul Nielden and Cristina Mittermier (National Geographic photographers), William Trubridge, Pete Burling and Blair Tuke, Bethany Hamilton, Ingrid Visser.

The 13 episodes had over 450,000 views on Facebook and about 90,000 views on our site - plus a constant stream of appreciative parents, saying it was a highlight of lockdown.
Filming annual turtle release at the Poor Knight Islands

Riley, Steve and Tiki Rangatahi.

Young Ocean Explorers school tour.

Filming the annual turtle release at the Poor Knight Islands through the lens of Te Ao Maori (Maori world view) of the moana. It has been a privilege to be on this journey and to learn from Tiki and other experts.

Check out our new Young Ocean Explorers Rangatahi series, with new presenter Tiki on this link: https://www.youngoceanexplorers.com/yoe/topic/890089045053.

21 DAY CHALLENGE PILOT PROGRAM

We ran a successful pilot at Upper Harbour Primary School for our latest initiative: ‘21 Day Challenge – Restoring the Hauraki Gulf Marine Park’.

Our aim is to have 2000 classrooms participating in the 21 Day Challenge, which launches on February 8 2021, in the lead up to the America’s Cup finals.

We have collaborated with a team of teachers to design the Challenge, which will be run over 21 consecutive school days, where all students will learn about the Hauraki Gulf Marine Park - what it is, significant species found there, issues it faces, highlighting people making a difference e.g. EMR, Revive our Gulf, Sea Cleaners etc. They will also have specific challenges, where they will take what they’ve learnt into their homes and beyond.

We believe this challenge will play a significant role in raising awareness of taking greater care of this magnificent marine park.

If you know any primary and intermediate teachers, please share this link: https://www.youngoceanexplorers.com/yoe/challenge/996974842952.

filming

The past year we’ve had some spectacular filming opportunities including filming orca for an International documentary, a trip over to Adelaide with Rodney Fox Expeditions and great white sharks (highly recommended!!). Filming the annual turtle release at the Poor Knight Islands with Kelly Tarlton’s and Dive Tutukaka, which is always a highlight of the year for us.

Hauraki Gulf Marine Park

We again received funding from the Gulf Innovation Fund to create more content about the Hauraki Gulf Marine Park. This suite of videos will be used as part of the 21 Day Challenge. One of the highlights was creating the ‘Incredible Hauraki Gulf’ video, where we flew over the whole marine park in a helicopter, filming a truly spectacular story and different perspective of the Gulf. Check it out here: https://www.youngoceanexplorers.com/yoe/video/996166153015.

Young Ocean Explorers Rangatahi

Through Greenstone TV, NZ on Air funded 90 mins of new content for our site called ‘Young Ocean Explorers – Rangatahi’. The premise of the new Rangatahi series was: Tiki, our amazing new presenter, took Riley on adventures...
AUDITED Accounts

Image courtesy of Lorna Doogan (EMR)
Annual Financial Statements

New Zealand Underwater Association Incorporated
For the year ended 29 February 2020

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
10 Notes to the Financial Statements
12 Auditors Report
Compilation Report

New Zealand Underwater Association Incorporated
For the year ended 29 February 2020

Compilation Report to the Board 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 29 February 2020.

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.

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.

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

Dated: 1 May 2020
Directory

New Zealand Underwater Association Incorporated
For the year ended 29 February 2020

Postal Address
PO Box 875, Auckland, 1140

Auditor
Hart & Co Chartered Accountants
100/5 Bush Rd, North Harbour, Auckland 0632

Bankers
Westpac Bank

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

Solicitor
Anthony Harper
66 Wyndham Street, PO Box 2646, Auckland, 1140
# Statement of Profit or Loss

New Zealand Underwater Association Incorporated  
For the year ended 29 February 2020

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales</td>
<td>2,742</td>
<td>274</td>
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<tr>
<td><strong>Total Revenue</strong></td>
<td>2,742</td>
<td>274</td>
</tr>
<tr>
<td><strong>Gross Profit</strong></td>
<td>2,742</td>
<td>274</td>
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<tr>
<td><strong>Other Income</strong></td>
<td></td>
<td></td>
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<tr>
<td>Depreciation Recovered</td>
<td>754</td>
<td>-</td>
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<tr>
<td>Dividends Received - Non-Taxable Distribution</td>
<td>13</td>
<td>17,434</td>
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<tr>
<td>Dividends Received - Taxable Distribution</td>
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<td>340</td>
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<tr>
<td>Donations received</td>
<td>41</td>
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<tr>
<td>Grants / Sponsorship Received</td>
<td>35,950</td>
<td>31,500</td>
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<tr>
<td>Interest Received</td>
<td>17</td>
<td>43</td>
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<tr>
<td>License fee income</td>
<td>-</td>
<td>19,140</td>
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<td>Membership - Associate</td>
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<td>806</td>
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<tr>
<td>Membership - Club</td>
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<td>3,218</td>
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<tr>
<td>Membership - Environmental</td>
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<tr>
<td>OPEX tenancy</td>
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<td>8,406</td>
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<tr>
<td>Other Income</td>
<td>15</td>
<td>30</td>
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<tr>
<td>Net Rent Received</td>
<td>56,578</td>
<td>58,179</td>
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<tr>
<td><strong>Total Other Income</strong></td>
<td>105,835</td>
<td>139,510</td>
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<tr>
<td><strong>Income from Related Entities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NZ Underwater Trust Ltd</td>
<td>-</td>
<td>3,000</td>
</tr>
<tr>
<td>Partnership Income / (Loss) - Air Purity Holdings LP</td>
<td>2,584</td>
<td>-</td>
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<tr>
<td><strong>Total Income from Related Entities</strong></td>
<td>2,584</td>
<td>3,000</td>
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<tr>
<td><strong>Total Income</strong></td>
<td>111,161</td>
<td>142,784</td>
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<tr>
<td><strong>Expenses</strong></td>
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<td></td>
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<tr>
<td>Accident Compensation Levy</td>
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<td>Accountancy Fees</td>
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<td>Advertising/Marketing</td>
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<td>3,043</td>
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<td>Annual General Meeting</td>
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<td>6,526</td>
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<td>Audit Fees</td>
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<td>3,679</td>
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<td>Bank Charges</td>
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<td>50</td>
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<tr>
<td>Board Expenses</td>
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<td>2,923</td>
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<tr>
<td>Board Honorarium</td>
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<td>3,500</td>
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<td>Body Corporate</td>
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<td>6,469</td>
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<td>Cleaning &amp; Laundry</td>
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<td>2,471</td>
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<td>CMAS Affiliation</td>
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<tr>
<td>Computer Expenses</td>
<td>3,712</td>
<td>3,535</td>
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<tr>
<td>Depreciation</td>
<td>1,875</td>
<td>4,537</td>
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</table>

These financial statements should be read in conjunction with the attached Auditors Report.
<table>
<thead>
<tr>
<th>NOTES</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>DES - Reporting &amp; Recording</td>
<td>649</td>
<td>585</td>
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<tr>
<td>Dive Safe Expenses</td>
<td>15,793</td>
<td>21,919</td>
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<tr>
<td>Entertainment</td>
<td>262</td>
<td>438</td>
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<tr>
<td>Expenses recharge (recovery)</td>
<td>-</td>
<td>68</td>
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<tr>
<td>General Expenses</td>
<td>12</td>
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<tr>
<td>Insurance</td>
<td>3,812</td>
<td>3,741</td>
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<tr>
<td>Interest</td>
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<td>Legal Expenses</td>
<td>1,276</td>
<td>9,215</td>
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<td>Light Power &amp; Heating</td>
<td>2,473</td>
<td>2,871</td>
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<tr>
<td>Maritime expense</td>
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<td>7,936</td>
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<tr>
<td>Payroll process cost</td>
<td>-</td>
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<tr>
<td>Printing &amp; Stationery</td>
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<td>-</td>
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<tr>
<td>Project - Environmental Expenses</td>
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<td>Rates</td>
<td>6,394</td>
<td>6,417</td>
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<tr>
<td>Repairs and Maintenance</td>
<td>390</td>
<td>3,606</td>
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<td>Safer Boat Forum</td>
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<td>-</td>
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<tr>
<td>Security</td>
<td>445</td>
<td>418</td>
</tr>
<tr>
<td>Sport NZ</td>
<td>8,813</td>
<td>-</td>
</tr>
<tr>
<td>Staff Expenses</td>
<td>788</td>
<td>326</td>
</tr>
<tr>
<td>Staff Training</td>
<td>-</td>
<td>23</td>
</tr>
<tr>
<td>Subcontractors</td>
<td>21,501</td>
<td>35,736</td>
</tr>
<tr>
<td>Telephone, Tolls &amp; Internet</td>
<td>3,383</td>
<td>738</td>
</tr>
<tr>
<td>Travel and Accommodation</td>
<td>7</td>
<td>32</td>
</tr>
<tr>
<td>Wages and Salaries</td>
<td>20,308</td>
<td>11,811</td>
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<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>167,318</strong></td>
<td><strong>152,044</strong></td>
</tr>
</tbody>
</table>

**Net Surplus/ (Deficit)**

(56,157)  (9,260)

**Non-Deductible Expenses**

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Penalties</td>
<td>101</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Non-Deductible Expenses</strong></td>
<td>101</td>
<td>-</td>
</tr>
</tbody>
</table>

**Net Surplus/ (Deficit)**

(56,258)  (9,260)

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 year ended 29 February 2020

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Equity</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening Balance</td>
<td>577,830</td>
<td>588,809</td>
</tr>
<tr>
<td><strong>Surplus &amp; Revaluations</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Movements in Capital Reserves</td>
<td>(3,873)</td>
<td>-</td>
</tr>
<tr>
<td>Movement in Interest in NZ Underwater Trust Ltd</td>
<td>-</td>
<td>(1,719)</td>
</tr>
<tr>
<td>Total Surplus &amp; Revaluations</td>
<td>(3,873)</td>
<td>(1,719)</td>
</tr>
<tr>
<td><strong>Deficit</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Profit / Loss</td>
<td>56,258</td>
<td>9,260</td>
</tr>
<tr>
<td>Total Deficit</td>
<td>56,258</td>
<td>9,260</td>
</tr>
<tr>
<td><strong>Total Equity</strong></td>
<td>517,699</td>
<td>577,830</td>
</tr>
</tbody>
</table>

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

**New Zealand Underwater Association Incorporated**  
**As at 29 February 2020**

<table>
<thead>
<tr>
<th></th>
<th>NOTES</th>
<th>29 FEB 2020</th>
<th>28 FEB 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current Assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash &amp; Bank</td>
<td>4</td>
<td>18,582</td>
<td>55,237</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td></td>
<td>650</td>
<td>10,291</td>
</tr>
<tr>
<td>Related Party Receivables</td>
<td>5</td>
<td>6,419</td>
<td>(264)</td>
</tr>
<tr>
<td><strong>Total Current Assets</strong></td>
<td></td>
<td>25,651</td>
<td>65,264</td>
</tr>
<tr>
<td><strong>Non-Current Assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trademarks</td>
<td></td>
<td>446</td>
<td>446</td>
</tr>
<tr>
<td>Share Investments in Air Purity Ltd</td>
<td></td>
<td>-</td>
<td>1,000</td>
</tr>
<tr>
<td>Property, Plant and Equipment (as per the Depreciation Schedule)</td>
<td></td>
<td>6,247</td>
<td>6,067</td>
</tr>
<tr>
<td>Interest in NZ Underwater Trust Ltd</td>
<td></td>
<td>511,984</td>
<td>511,984</td>
</tr>
<tr>
<td><strong>Total Non-Current Assets</strong></td>
<td></td>
<td>518,677</td>
<td>519,497</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td></td>
<td>544,329</td>
<td>584,761</td>
</tr>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Payable</td>
<td></td>
<td>2,247</td>
<td>4,593</td>
</tr>
<tr>
<td>Sundry Creditors &amp; Accruals</td>
<td></td>
<td>22,353</td>
<td>-</td>
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<tr>
<td>GST Payable</td>
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<td>2,030</td>
<td>2,339</td>
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<tr>
<td><strong>Total Current Liabilities</strong></td>
<td></td>
<td>26,630</td>
<td>6,931</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td></td>
<td>26,630</td>
<td>6,931</td>
</tr>
<tr>
<td><strong>Net Assets</strong></td>
<td></td>
<td>517,699</td>
<td>577,830</td>
</tr>
<tr>
<td><strong>Equity</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retained Earnings</td>
<td></td>
<td>172,057</td>
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<tr>
<td>Capital Reserve</td>
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<tr>
<td><strong>Total Equity</strong></td>
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<td>517,699</td>
<td>577,830</td>
</tr>
<tr>
<td><strong>Net Equity</strong></td>
<td></td>
<td>517,699</td>
<td>577,830</td>
</tr>
</tbody>
</table>

For and on behalf of the Board;

Chairman _____________________________

Date 1 May 2020

---

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

**New Zealand Underwater Association Incorporated**  
For the year ended 29 February 2020

<table>
<thead>
<tr>
<th>ASSET NUMBER</th>
<th>NAME</th>
<th>COST</th>
<th>OPENING VALUE</th>
<th>PURCHASES</th>
<th>SALE PRICE</th>
<th>LOSS</th>
<th>DEPRECOVERED</th>
<th>CAPITAL GAIN</th>
<th>RATE</th>
<th>METHOD</th>
<th>DEPRECIATION</th>
<th>CLOSING ACCUM DEP</th>
<th>CLOSING VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>FA-0007</td>
<td>Security Alarm Panel</td>
<td>1,882</td>
<td>251</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>DV</td>
<td>63</td>
<td>1,694</td>
<td>188</td>
</tr>
<tr>
<td>FA-0024</td>
<td>Chairs x 7</td>
<td>1,400</td>
<td>678</td>
<td>-</td>
<td>-</td>
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<td>-</td>
<td>-</td>
<td>DV</td>
<td>109</td>
<td>831</td>
<td>570</td>
</tr>
<tr>
<td><strong>Total Furniture &amp; Fittings</strong></td>
<td></td>
<td>3,282</td>
<td>930</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>DV</td>
<td>171</td>
<td>2,324</td>
<td>758</td>
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<tr>
<td>FA-0203</td>
<td>Suzuki Swift 2014 HKM709</td>
<td>20,644</td>
<td>3,594</td>
<td>-</td>
<td>4,348</td>
<td>754</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>DV</td>
<td>761</td>
<td>761</td>
<td>3,547</td>
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<tr>
<td>FA-0047</td>
<td>Ford Focus</td>
<td>4,348</td>
<td>-</td>
<td>4,348</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>DV</td>
<td>701</td>
<td>701</td>
<td>3,547</td>
</tr>
<tr>
<td><strong>Total Motor Vehicles</strong></td>
<td></td>
<td>24,992</td>
<td>3,594</td>
<td>4,348</td>
<td>4,348</td>
<td>754</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>DV</td>
<td>761</td>
<td>761</td>
<td>3,587</td>
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<tr>
<td>FA-0011</td>
<td>Server</td>
<td>4,944</td>
<td>31</td>
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<td>DV</td>
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<td>4,929</td>
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<td>FA-0015</td>
<td>Signwriting</td>
<td>2,711</td>
<td>290</td>
<td>-</td>
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<td>DV</td>
<td>33</td>
<td>2,481</td>
<td>257</td>
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<tr>
<td>FA-0031</td>
<td>HP T1300 G3 Power System</td>
<td>865</td>
<td>108</td>
<td>-</td>
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<td>-</td>
<td>-</td>
<td>-</td>
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<td>DV</td>
<td>43</td>
<td>800</td>
<td>65</td>
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<tr>
<td>FA-0032</td>
<td>Airconдиtioning</td>
<td>782</td>
<td>310</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>DV</td>
<td>62</td>
<td>934</td>
<td>248</td>
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<tr>
<td>FA-0043</td>
<td>Notebook HP ProBook 640 IntelCore i5 &amp; Kingston 4GB SDRAM</td>
<td>1,825</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>DV</td>
<td>-</td>
<td>1,825</td>
<td>-</td>
</tr>
<tr>
<td>FA-0044</td>
<td>Notebook HP ProBook 640 IntelCore i5 &amp; Kingston 4GB SDRAM</td>
<td>1,825</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>DV</td>
<td>-</td>
<td>1,825</td>
<td>-</td>
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<tr>
<td>FA-0045</td>
<td>HP 300 for USB Port Replicators x2</td>
<td>538</td>
<td>306</td>
<td>-</td>
<td>-</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>DV</td>
<td>98</td>
<td>390</td>
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<td>1,301</td>
<td>301</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>DV</td>
<td>217</td>
<td>217</td>
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<tr>
<td><strong>Total Office Equipment</strong></td>
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<td>14,841</td>
<td>1,044</td>
<td>1,301</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>DV</td>
<td>466</td>
<td>12,954</td>
<td>1,877</td>
</tr>
<tr>
<td>FA-0034</td>
<td>Website development 50%</td>
<td>7.31</td>
<td>50</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>DV</td>
<td>25</td>
<td>713</td>
<td>25</td>
</tr>
<tr>
<td>FA-0042</td>
<td>Website build progress</td>
<td>2,700</td>
<td>450</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>DV</td>
<td>490</td>
<td>2,700</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Website Development</strong></td>
<td></td>
<td>3,410</td>
<td>500</td>
<td>5,649</td>
<td>4,348</td>
<td>754</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>DV</td>
<td>473</td>
<td>3,413</td>
<td>25</td>
</tr>
</tbody>
</table>

Total: 46,553, 6,067, 5,649, 4,348, 754, -
Notes to the Financial Statements

New Zealand Underwater Association Incorporated
For the year ended 29 February 2020

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

The NZUA has been using an accounting treatment for revenue and expenses that is more aligned with "cash basis" accounting. Cash basis accounting records revenue when cash is received and expenses when they get paid in cash. From the 2020 financial year, NZUA’s preference is to adopt and present information on an "accrual" accounting basis which records expenses when they are incurred, regardless of when cash is exchanged.

The change in the basis has made it difficult to assess the true performance in the year when compared the previous year. An additional P&L has been provided in Appendix 1 to restate the figures to the former presentation to provide a better reflection of financial performance compared with last year.

There have been no other 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.

3. Principal Activities

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

4. Cash & Bank

<table>
<thead>
<tr>
<th>Account</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Westpac Saver Account</td>
<td>7,230</td>
<td>14,222</td>
</tr>
<tr>
<td>Westpac Cheque Account</td>
<td>11,352</td>
<td>31,101</td>
</tr>
<tr>
<td>Westpac Bank Cheque Account 69700</td>
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<td>9,160</td>
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<tr>
<td>Westpac Bank Cheque Account 91700</td>
<td>-</td>
<td>754</td>
</tr>
<tr>
<td><strong>Total Cash &amp; Bank</strong></td>
<td><strong>18,582</strong></td>
<td><strong>55,237</strong></td>
</tr>
</tbody>
</table>

5. Related Parties

<table>
<thead>
<tr>
<th>Related Party Receivables</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>NZU Trust</td>
<td>-</td>
<td>1,719</td>
</tr>
<tr>
<td>Air Purity Holdings LP</td>
<td>18,150</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Related Party Receivables</strong></td>
<td><strong>18,150</strong></td>
<td><strong>1,719</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Related Party Payables</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>NZU Trust</td>
<td>11,731</td>
<td>-</td>
</tr>
<tr>
<td>Air Purity Limited</td>
<td>-</td>
<td>1,984</td>
</tr>
<tr>
<td><strong>Total Related Party Payables</strong></td>
<td><strong>11,731</strong></td>
<td><strong>1,984</strong></td>
</tr>
</tbody>
</table>

| **Total Related Parties**      | **6,419** | **(264)** |

6. 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 in the Balance Sheet. Other than this, no material associated transactions are noted.

7. Contingent Liabilities

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

8. Securities and Guarantees

There was no overdraft as at balance date nor was any facility arranged.
## Appendix 1: 
### Statement of Profit or Loss (Accruals Review)

New Zealand Underwater Association Incorporated 

For the year ended 29 February 2020 

<table>
<thead>
<tr>
<th>Account</th>
<th>Notes</th>
<th>2020 (Accrual Basis)</th>
<th>Accrual Adjustments</th>
<th>2020 (Cash Basis)</th>
<th>2019 (Cash Basis)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales</td>
<td></td>
<td>2,742</td>
<td></td>
<td>2,742</td>
<td>274</td>
</tr>
<tr>
<td>Total Revenue</td>
<td></td>
<td>2,742</td>
<td></td>
<td>2,742</td>
<td>274</td>
</tr>
<tr>
<td><strong>Gross Profit</strong></td>
<td></td>
<td>2,742</td>
<td></td>
<td>2,742</td>
<td>274</td>
</tr>
<tr>
<td><strong>Other Income</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation Recovered</td>
<td></td>
<td>754</td>
<td></td>
<td>754</td>
<td>0</td>
</tr>
<tr>
<td>Dividends Received - Non-Taxable Distribution</td>
<td></td>
<td>13</td>
<td></td>
<td>13</td>
<td>17,434</td>
</tr>
<tr>
<td>Dividends Received - Taxable Distribution</td>
<td></td>
<td>347</td>
<td></td>
<td>347</td>
<td>340</td>
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<tr>
<td>Donations received</td>
<td></td>
<td>41</td>
<td></td>
<td>41</td>
<td>0</td>
</tr>
<tr>
<td>Grants / Sponsorship Received</td>
<td></td>
<td>35,950</td>
<td>(8,975)</td>
<td>26,975</td>
<td>31,500</td>
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<tr>
<td>Interest Received</td>
<td></td>
<td>17</td>
<td></td>
<td>17</td>
<td>43</td>
</tr>
<tr>
<td>License fee income</td>
<td></td>
<td>0</td>
<td></td>
<td>0</td>
<td>19,140</td>
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<tr>
<td>Membership - Associate</td>
<td></td>
<td>413</td>
<td></td>
<td>413</td>
<td>806</td>
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<tr>
<td>Membership - Club</td>
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<td>3,391</td>
<td>3,218</td>
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<td>Membership - Enviromental</td>
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<td></td>
<td>0</td>
<td>413</td>
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<td>OPEX tenancy</td>
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<td>8,315</td>
<td>8,406</td>
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<tr>
<td>Other Income</td>
<td></td>
<td>15</td>
<td></td>
<td>15</td>
<td>30</td>
</tr>
<tr>
<td>Net Rent Received</td>
<td></td>
<td>56,578</td>
<td></td>
<td>56,578</td>
<td>58,179</td>
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<tr>
<td><strong>Total Other Income</strong></td>
<td></td>
<td>105,835</td>
<td>(8,975)</td>
<td>96,860</td>
<td>139,510</td>
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<td><strong>Income from Related Entities</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NZ Underwater Trust Ltd</td>
<td></td>
<td>0</td>
<td></td>
<td>0</td>
<td>3,000</td>
</tr>
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<td>Partnership Income / (Loss) - Air Purity Holdings LP</td>
<td></td>
<td>2,584</td>
<td></td>
<td>2,584</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Income from Related Entities</strong></td>
<td></td>
<td>2,584</td>
<td></td>
<td>2,584</td>
<td>3,000</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
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<td>111,161</td>
<td></td>
<td>102,186</td>
<td>142,784</td>
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<tr>
<td><strong>Expenses</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Accident Compensation Levy</td>
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<td>88</td>
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<td>Accountancy Fees</td>
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<td>5,845</td>
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<td>Board Expenses</td>
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<td>2,359</td>
<td>2,923</td>
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<td>3,500</td>
<td>3,500</td>
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<td>Body Corporate</td>
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<td></td>
<td>6,584</td>
<td>6,469</td>
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<td>Cleaning &amp; Laundry</td>
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<td>2,578</td>
<td>2,471</td>
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<td>CMAS Affiliation</td>
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<td>3,096</td>
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<td>1,875</td>
<td>4,537</td>
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<td>649</td>
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<td>15,793</td>
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<td>262</td>
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<td>Expenses recharge (recovery)</td>
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<td>68</td>
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<td>General Expenses</td>
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<td>Insurance</td>
<td></td>
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<td>3,812</td>
<td>3,741</td>
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<td>Interest</td>
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<td>Legal Expenses</td>
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<td>1,276</td>
<td>9,215</td>
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<td>Light Power &amp; Heating</td>
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<td>2,473</td>
<td>2,871</td>
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<td>Maritime expense</td>
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<td>(12,914)</td>
<td>14,598</td>
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<td>Payroll process cost</td>
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<td>Printing &amp; Stationery</td>
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<td>14</td>
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<td>14</td>
<td>0</td>
</tr>
<tr>
<td>Category</td>
<td>2022</td>
<td>2021</td>
<td>2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------------------------</td>
<td>----------</td>
<td>----------</td>
<td>----------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Project - Environmental Expenses</td>
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<td>150</td>
<td>185</td>
<td></td>
<td></td>
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<tr>
<td>Rates</td>
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<td>6,394</td>
<td>6,417</td>
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<tr>
<td>Repairs and Maintenance</td>
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<td>390</td>
<td>3,606</td>
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<td></td>
</tr>
<tr>
<td>Safer Boat Forum</td>
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<td>360</td>
<td>0</td>
<td></td>
<td></td>
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<tr>
<td>Security</td>
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<td>445</td>
<td>418</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sport NZ</td>
<td>8,813</td>
<td>(6,964)</td>
<td>1,849</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Staff Expenses</td>
<td>788</td>
<td>788</td>
<td>326</td>
<td></td>
<td></td>
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<tr>
<td>Staff Training</td>
<td>0</td>
<td>0</td>
<td>23</td>
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<td></td>
</tr>
<tr>
<td>Subcontractors</td>
<td>21,501</td>
<td>21,501</td>
<td>35,736</td>
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<td></td>
</tr>
<tr>
<td>Telephone, Tolls &amp; Internet</td>
<td>3,383</td>
<td>3,383</td>
<td>738</td>
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<td></td>
</tr>
<tr>
<td>Travel and Accommodation</td>
<td>7</td>
<td>7</td>
<td>32</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wages and Salaries</td>
<td>20,308</td>
<td>(4,050)</td>
<td>16,258</td>
<td>11,811</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>167,318</strong></td>
<td><strong>135,990</strong></td>
<td><strong>152,044</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Net Surplus/ (Deficit)**

<table>
<thead>
<tr>
<th>2022</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>(56,157)</td>
<td>(33,804)</td>
<td>(9,260)</td>
</tr>
</tbody>
</table>

**Non-Deductible Expenses**

<table>
<thead>
<tr>
<th>Category</th>
<th>2022</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Penalties</td>
<td>101</td>
<td>101</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total Non-Deductible Expenses</strong></td>
<td><strong>101</strong></td>
<td><strong>101</strong></td>
<td><strong>0.00</strong></td>
</tr>
</tbody>
</table>

**Net Surplus/ (Deficit)**

<table>
<thead>
<tr>
<th>2022</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>(56,258)</td>
<td>(33,905)</td>
<td>(9,260)</td>
</tr>
</tbody>
</table>

These financial statements should be read in conjunction with the attached Auditors Report.
To the Members of New Zealand Underwater Association Incorporated.

Opinion

We have audited the financial statements of the New Zealand Underwater Association Incorporated, which comprise the Balance Sheet as at 29 February 2020, Statement of Profit and Loss and Statement of Changes in Equity for the year then ended, and a Statement of Accounting Policies and Other Explanatory Information.

In our opinion, the financial statements present fairly, in all material respects, the Balance Sheet of New Zealand Underwater Association Incorporated as at 29 February 2020, Statement of Profit and Loss, Statement of Changes in Equity for the year then ended on that date in accordance with Incorporated Society Act 1908.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs(NZ)). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the New Zealand Underwater Association Incorporated in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Other than in our capacity as auditor we have no relationship with, or interests in, the New Zealand Underwater Association Incorporated.

Board’s Responsibilities for the Financial Statements

The Board are responsible for the preparation and fair presentation of these financial statements in accordance with Incorporated Society Act 1908 and for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board are responsible on behalf of the New Zealand Underwater Association Incorporated for assessing the New Zealand Underwater Association Incorporated’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intend to liquidate the New Zealand Underwater Association Incorporated or to cease operations, or have no realistic alternative but to do so.
Auditors' Responsibilities for the Audit of the Financial Statements

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

Hart & Co - North Shore
Chartered Accountants
Albany, Auckland

26 June 2020