Cover image courtesy of Lorna Doogan (EMR) - Goat Island
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On behalf of the New Zealand Underwater Association (NZUA) Board, I have the pleasure of presenting the 69th Annual Report and Statement of Accounts for the period 1 March 2021 to 28 February 2022.

GOVERNANCE AND STRATEGY
This year started with a plan to complete the NZUA Strategy; however, the second wave of the COVID-19 pandemic caused significant disruption to New Zealand Underwater, like everyone in New Zealand and across the world, and continues to do so.
The Board and management moved quickly to adjust to the changing work environment. The pandemic has made new thinking possible and provides new opportunities.
In June 2021, the NZUA Board adopted the new strategy for the 2022-2025 period. We look to develop sustainable foundations to enable NZUA to advocate for the underwater community and educate them to get home safely. To do this, we have four strategic priorities:

1. Sustainable Foundations- by investing in educational campaigns and resources.
2. Members and Industry- Advocate for underwater sports, members and industry interests with Government and other national bodies.
3. Communications/Voice - Raise awareness of NZUA and become the recognised voice for aquatic activities in New Zealand
4. Educate New Zealanders to minimise the number of deaths underwater.

We’ve welcomed Allan Davidson on Board as an Environmental Advocacy Group lead. Having Allan on Board has boosted NZUA’s ability to collaborate on marine environment issues and provide an alternative for the National Rock Lobster Management Group. Andy Stewart departed New Zealand for a great diving spot in Mexico. With welcome relief, Andy continues to provide governance oversight for NZUA and Air Purity Ltd, although 6 hours ahead of time.
Throughout the year, Andrew Berry and Stuart Bilbrough[1] have made a significant contribution to the governance of NZUA Inc, NZUA Publishing Ltd and Air Purity Ltd.
At NZUA, we are incredibly indebted to the talent of Andrea Macfarlane and her dedication. Andrea’s drive to advocate for the NZ underwater community is huge. Thanks Andrea.

THE WORLD UNDERWATER FEDERATION
New Zealand Underwater Association continues to maintain its membership in the World Confederation of Underwater Activities (CMAS), including membership in the Technical and Sport Committee. We continue without membership in the scientific committee.
On behalf of the sports branches, New Zealand Underwater Association maintains membership within the sports commission of the Spearfishing and Underwater Hockey Commissions.

ENVIRONMENTAL & RESOURCE MANAGEMENT

With Andy and Allan leading the way, NZUA has raised its involvement in the fisheries management sector. We continue to collaborate with Tangata Whenua and stakeholder groups (such as Legasea and our members of Spearfishing NZ) to maximise our voice with Government.

For the Underwater voice to be loud, we need to agree on a collective view (where possible) with other stakeholders to maximise our voice.

See the NZU Marine Environment activities report for the rundown of the work that NZUA has taken part in.

UNDERWATER SPORT

Last year, the office, led by Andrea Macfarlane and Jeff Strang, delivered our National Sporting and National Recreation Organisation investment eligibility application documentation to Sport New Zealand. In August 2021, it was pleasing to confirm that NZUA met the criteria and has been granted New Zealand Underwater Association (NZUA) investment eligibility status.

To maintain the eligibility status, NZUA must provide membership information, progress reports or updates on the NZUA strategic plan, annual reports and annual financial reports yearly.

With the Sport NZ status confirmed, NZUA has continued to advocate for Underwater sports, via Sport NZ, for COVID-19 protection framework at the secondary school sport labour weekend consultation, Aquatics Facility Strategy. In addition, NZUA passed on High-Performance Sports Investment 2022-2024 information and application forms to Underwater Hockey New Zealand Inc.

Improving our sporting sector relationships has been a focus, not just with our sporting branches, Spearfishing NZ (SFNZ) and Underwater Hockey NZ (UWHNZ), but also with the greater NSO sector. It was great to work alongside Swimming NZ, Waterpolo NZ, Diving NZ, and Artistic Swimming NZ on COVID framework submissions and advocate for the rewrite of the Aquatic Facilities Strategy.

Collaboration and Innovation are major themes within the Sporting sector. In that regard, NZUA has extended insurances to cover incorporated clubs and associations for Public Liability and managing events also UWHNZ and SFNZ.

NZUA is keen to promote the use of Club Assets and Dive Trips such as the Canterbury Underwater lodge in Kaikoura. Please get in touch so we can promote your club’s assets and benefits.

DIVE SAFETY

Early in the year, we received the survey report of our members and the wider underwater community. It was the first survey with 2200 responses from around New Zealand.

- To establish a baseline of diver safety knowledge in New Zealand to track progress over time.
- To inform decision processes about future safety priorities.
- To understand more about diver behaviours and attitudes across various criteria.

We have continued the safe diving campaign with the funding support of Water Safety New Zealand. In addition, the Diver Safety campaign has been delivered with Maritime New Zealand funding.

We are looking to develop some of our courses to be available online in the future.

AIR PURITY LIMITED

Air Purity Ltd continued to develop, now with a full year under the management of Laurence Sunshine. It was great to see the performance improving whilst navigating COVID-19 impacts and maintaining service charges.

Financially the company continued to be solvent and continues to develop services for other markets to provide cost stability to the dive industry.

Air Purity assisted with the online Survive the Dive course and certification. The future looks bright as we continue to move online.

I wish to thank Andy Stewart and Mike Torr for their continued directorship of Air Purity Limited and the efforts of Executive Officer Andrea MacFarlane for all the work they have completed this year.

ACKNOWLEDGEMENTS

The lifeblood of our organisation continues to be our members.

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

Sport New Zealand, Maritime New Zealand and Water Safety New Zealand are organisations whose ongoing support has helped us deliver our projects and continues to create greater participation, development and success.

The team of staff at the national office live and breathe the various aspects of New Zealand Underwater Association and remain committed to achieving better outcomes.

We are fortunate to have a Board with business and strategic expertise coupled with varying sporting or recreational experience levels. I want to acknowledge Allan Davidson, Andrew Berry, Annika Andresen, Andy Stewart, Mike Torr and Stuart Bilbrough for their time and commitment to the New Zealand Underwater Association.
Established in 1953, New Zealand Underwater (NZUA) is the Country's recognised leading not-for-profit organisation promoting and advocating safe and enjoyable underwater activities in a healthy marine environment.
2.1 OBJECTIVES OVERVIEW

NZUA Purpose - To advocate for the underwater community and educate them to get home safely.

NZUA Mission - To represent the NZ underwater community by promoting safe and accessible activities in the New Zealand Underwater environment.

NZUA Vision - All New Zealanders in the underwater environment follow best practice resulting in ultimately no deaths in the New Zealand underwater 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
Annika Andresen – Board Member
Stuart Bilbrough – Co-opted Board Member
Andrew Berry – Co-opted Board Member
Allan Davidson – Co-opted Board member

3.2 | APL BOARD
Andy Stewart – Chair
Tristan Reynard – Director
Mike Torr – Director

3.3 | NZUA PUBLISHING BOARD
Andy Berry – Chair & Director
Tristan Reynard – Director
Stuart Bilbrough – Director

3.4 | SPEARFISHING NEW ZEALAND COMMITTEE
Reid Quinlan – Secretary
Dave Scott – Treasurer
John Anderson – Fish Records Keeper
Alex Edwards – Committee Member
Dave Packman – Committee Member
Chris Marshal – Committee Member
Dwayne Herbert – Committee Member

3.5 | UNDERWATER HOCKEY NZ COMMITTEE
Sarah Arnold – President
Coral Dolman – Secretary
Lisa Thompson – Treasurer
Tony Colquhoun – Immediate Past President
Bruce Chamberlin – Executive Member
Rebecca Brosnan – Executive Member
Rob Feist – Executive Member
Liam Watson – Executive Member
Isobel Halliday – Executive Member
Tristan Reynard – NZUA Representative
4.1 | NZUA ADMINISTRATIVE TEAM
Andrea Macfarlane – Executive Officer
Laurence Sunshine - Advisor
Jeff Strang – Marketing/Development/NZUA Publishing Manager

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 Fowler*
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 Kuirumdjian, Wade Doak*
2017 Denis Adams
2020 Dave Moran, Wayne Lester
*Deceased

4.3 | AIR PURITY
Laurence Sunshine (Air Purity Manager) Andrea Macfarlane
Contractors: Jeff Vincent, Brian Smith, Richard Chitty, Steve Bishop
Jeroen Jongejans lived 40 years on the Tutukaka Coast, 27 of those running Dive! Tutukaka with partner in life and work, Kate Malcolm. We are grateful for the following tribute.

DAVE MORAN, FOUNDER OF DIVE NEW ZEALAND

This is your LIFE

Do what you LOVE and do it often.

Live your dream and SHARE your PASSION

Life is short.

These words are part of a A5 size Note that were behind the Dive Tutukaka front desk for many years, and is sure to be found in the amazing new dive facility that Jeroen and Kate designed and built to replace their original dive shop.

I first met Jeroen in my capacity as editor and owner of Dive New Zealand magazine back in the early1990’s. What immediately hit me was his PASSION for the Poor Knights Islands and the coastal areas around Tutukaka. We would have long discussions over the phone or a cup of coffee about ways of promoting the Knights as a world class diving destination, and how to protect the marine environment. His commitment to the welfare of the marine environment was undisputed.

He and Kate were the first New Zealand diving operators to book a stand at the massive Diving Equipment & Marketing Association (DEMA) in the USA. This international trade show showcases the latest in diving gear and with Dive TRAVEL destinations a huge part of the Show.

Jeroen desperately wanted to put New Zealand on the international diving map. Dive New Zealand magazine joined forces with Dive Tutukaka; we did two Shows.

Watching Jeroen gesticulating, hands out of control! Not really. With his beaming smile and sparkling eyes, he had travel buyers in the palm of his hand. For me it was inspirational seeing his love of New Zealand and the Poor Knights being injected into visitors to the stand.

Kate as always was by his side gathering contact details. His PASSION was infectious. It was a heap of fun, Kate will agree, I’m sure.

A trio of dive community legends - Jeroen Jongejans, Dr Roger Grace and Wade Doak

REMEMBERING JEROEN JONGEJANS

...
Jeroen’s passion for promoting Northland Tourism has been recognized: An unrelenting ambassador for New Zealand tourism.

What really impressed and stunned me at the same time was his brain’s ability to conceptualize pictures of what he was planning. I recall being with him at the Devonport Navy base when he handed a token gold coin to a Naval officer when he bought the HMNZS Tui. We then went aboard and walked through the ship. It fascinated me with what he visualized in the future; we were already diving the wreck off Tutukaka!

It was the same for the HMNZS Waikato. He never outwardly showed the stresses that he knew were coming to successfully skuttle these two ships.

It was the same also with the new diving facility which now has the largest scuba cylinder in the world at its entrance! As we walked on the rough clay earth before the build started, he would say, “Dave, the reception is going to be here, cylinder filling and hire gear here, and of course heaps of classrooms for diver training. Plus, a dive pool and maybe even a spa over there! Dave, once we sort that out, we will build a five-star accommodation block out the back”. I was thinking, really?

The total picture was imbedded in his mind.

As we all know, his picture has come to fruition. Kate’s hand was there all the while. Her dedication to fine details in these buildings is amazing, including the artwork and pictures decorating the walls. The high staff standards and meticulous procedures to ensure customers/divers experience world class service has Kate’s touch. The staff are amazing! Simply, Jeroen and Kate made an outstanding partnership.

I will miss his cheeky grin and him saying, “Let’s grab a coffee Dave, I have something to discuss”. It will take a long time when visiting Tuts, not to feel sad at his untimely passing. But Kate’s smile will lift my spirits as it always does. Keep smiling Kate. God bless you both.

“Live your dream and SHARE your PASSION”.
AN EXERPT FROM DIVE NEW ZEALAND, ISSUE 178 - KINDLY PROVIDED BY DAVE MORAN

Brian Sayer - A man who was instrumental in the development of diver training in New Zealand and the South Pacific

Where do you begin to try and convey what Brian and his wife Margaret achieved as a team?

When I first had the crazy idea, with the support of my wife Petal, of establishing a national dive magazine in early 1990s, we needed the support of the dive industry to place advertisements within the tabloid Newspaper style magazine. One of the first people I phoned was Brian Sayer.

I can still recall that conversation...

“Hi Brian I’m thinking of starting a FREE dive magazine based on the format of good friend Barry Andrewartha’s Dive Log Australia, published in Melbourne Australia.

“It will be delivered into every dive shop in New Zealand and divers can pick it up for free. Would you support the publication with advertising?”

He quickly replied, “Sure thing Dave”.

That was the beginning of a very enjoyable relationship with Brian and Margaret.

As we all know, we meet all kinds of people on our journey through life. Brian and Margret were a solid couple that had high standards in everything they did and they were well respected for that.

I was flicking through some past magazines to help gather my thoughts and a Training News item jumped out at me from Issue #20. Feb/March 1994. Maybe Brian’s guiding hand was directing me.

“Top Service Award”. I thought this item says it all!

Emergency Medical Planning Ltd proprietors Brian and Margaret Sayer of Mackaytown have won the Service category of the Thames Valley Coromandel Business Development Board’s Enterprise Award.
Mr and Mrs Sayer established 'The Academy' in 1991 and since then have closely followed their Mission statement to provide high quality education and services in a totally professional environment.

Their long-term goal to be recognised as the best place nationally to gain all levels of training from beginner to instructor and post graduate levels both in recreational diver training and all levels of Medic first aid.

An associated image had Brian proudly showing off his beloved Suzuki GSXR1000. He and Margret had many touring adventures on this bike.

Brian had an amazing life. Through the 1960s, 70s and 80s he was into boating and sailing - crewing in several Bluewater races to Noumea and Fiji, owning runabouts and in 1982 taking the delivery of a 11 m sloop, Extravagance.

His sailed to Niue in 1983 and set up Niue Adventures. He then went on to set up a diving operation in Vava'u Tonga – Dolphin Pacific Diving.

Brian obtained numerous qualifications both for boating and diving. He visited the USA numerous times to achieve extensive PADI and Medic First aid qualifications.

Brian's (with his 100% supporter Margaret), influence on diver training in New Zealand was massive, especially during 1980-1990 era. The quality of courses and systems they developed are still the benchmark today.

The last time I saw Brian and Margaret was when they visited the Dive New Zealand magazine stand at the Auckland Boat Show. They both looked terrific and were enjoying life.

Brian proudly showed me a picture of the motor bike he and Margaret were cruising on, visiting numerous locations throughout New Zealand. They both still had their adventurous spirit, good on them I thought- wonderful people. Brian will be greatly missed.
BY THE Numbers

New Zealand Underwater’s overall total audience size grew slower in the year 1st March 2021 to 28 February 2022 than the previous year.

Slight declines in social media (a global trend), are offset by a growth in subscriber numbers and visitors to the NZUA and Survive the Dive Cert program websites.

Organic traffic growth is pleasing to see as it is considered the most valuable metric to underpin future growth.

Club membership is also a success story of the past financial year, growing to 42 - the highest number in the past decade.
Current audience position and change

EMAIL NEWSLETTER via MailChimp

The NZUA email subscriber list continues to grow slowly. Subscriber numbers are up by 4% and the average open rate is steady at 32%. A change of resourcing focus to the new Dive Pacific digital property and with content for newsletters should see significant growth return to the subscriber list.

Subscribers
- March 1, 2021: 4755
- March 1, 2022: 4910
Open rate average = 32%

SOCIAL MEDIA – Facebook and Instagram

The continuing slow global downward trend in Facebook audiences was again mitigated by slow growth in Instagram. NZ Underwater’s Instagram account can be found at https://www.instagram.com/nz_underwater/

Total Followers
- March 1, 2021: 41,954
- March 1, 2022: 41,706
YOY change 2021 – 2022
  -0.6%

ORGANIC SITE TRAFFIC (NZUnderwater.org.nz)

The primary NZ Underwater website saw steady organic UV growth (the most valuable metric) at 8119 - up 20% YOY.

The secondary site hosting the Survive the Dive certificate program saw approximately 6359 in the year to March 1st, 2022 - up by 22%.

CLUB GROWTH
Air Purity Limited is an independent, 100% owned subsidiary of the NZUA.
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 filling compliance certifications, and commercial 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.

All profit generated by Air Purity are transferred to NZUA.

COVID-19 IMPACT
The impacts of COVID-19, the lockdowns, the disruptions, and uncertainties have been far-reaching, and have certainly changed the game in New Zealand. On a positive note, it has been fantastic to hear from so many dive operators that divers who would typically travel overseas to dive have instead ventured out, often for the first time, to local dive sites here in New Zealand.

CLEAN, SAFE AIR
Air quality testing mitigates the risk to divers of breathing contaminated air and possible dive related injuries while ensuring compliance with the strict guidelines provided by WorkSafe NZ.

Under WorkSafe NZ regulations, it is a requirement for compressor operators to have their compressor's air quality tested every three months.

QUARTERLY NEWSLETTERS
Air Purity sends a quarterly newsletter to NZUA approved air fillers, test stations and signatories. The newsletter keeps them informed of any changes to legislation, WorkSafe NZ communications, best practise and any other relevant information Air Purity feel would be beneficial.

NEW AIR PURITY WEBSITE
Air Purity's website has undergone a rewrite and is now live. The new development has incorporated significant changes under the bonnet to that of the previous site. The upgrade will allow for new pages and content to be included easily, as and when required.

You can find the website at www.airpurity.co.nz.

RING OF CONFIDENCE (ROC) TELEPHONE NUMBER CHANGE
The 'Ring of Confidence' (ROC) cylinder tag, attached to a cylinder after undergoing a periodic test, has had the telephone number printed on it changed from 0800 4 DES 111 to 0800 4 337 111.

Changing from a 'word format' to a number format means it will be easier to dial in an emergency.

For those unaware of this telephone number, calling it will put you in direct contact with the Hyperbaric Unit based at the Devonport Naval Base. The Unit has someone available to speak to 24/7, 365 days of the year.

FREE ONLINE DIVING ACTIVITY SUPERVISOR LITE COURSE
The 'Survive the Dive' Recreational Dive Supervisor certificate focuses on diver and dive boat management fundamentals for all skippers and supporters or observers of dive activities.

While it is an ideal refresher for experienced crew, it also caters for people with no experience who may find themselves in an unexpected position of responsibility.

The program has been designed as an introduction to safety principles and consists of a repeatable quiz followed by a final exam. Each quiz consists of 10 questions, randomly selected from the NZ Underwater knowledge base of diver and dive boat safety information, supported by learning material.

The final exam includes 20 questions and requires an 80% pass rate for success. Certificates are endorsed by the NZUA and are valid for two years.

The website address for the campaign is: https://www.survivethedive.nzunderwater.org.nz/
DIVER Safety
7.1 SURVIVE THE DIVE CERTIFICATION & RECREATIONAL DIVE ACTIVITY SUPERVISOR CERTIFICATION

In December 2021, the NZUA extended its Survive the Dive online training and certificate platform to include the new Recreational dive activity supervisor program.

The online course is based on dive boat and supervisor fundamentals included Air Purity Ltd’s Master Small Commercial Dive Boat and Dive Activity Supervisor certificates.

The purpose of the program is to ensure the core competences required to safely supervise diving activities and manage a vessel are communicated clearly, reinforced through the repetition, and examined to assess comprehension of the content.

The program targets all diving and non-diving participants of recreational diving in New Zealand. That includes current divers and skippers or support people such as family members and non-diving friends.

Both Survive the Dive and the Recreational Dive Activity Supervisor courses are fully automated. All aspects of the application, including the quizzes, the final exams, exam checking processes, applicant communications and the generation of pdf certificates are handled by the software system.

The Association is grateful for the sponsorship and support of Water Safety NZ and Maritime NZ, without whom such projects could not happen.

Both programs are available free to all New Zealanders.

Try the Survive the Dive and Recreational Dive Activity Supervisor courses certificate at Survivethedive.nzunderwater.org.nz

COMBINED PROGRAM STATS TO DATE
Application traffic and exam data
- Page views: 54,315
- Unique users: 10,460
- Quiz attempts: 12,639
- Exam attempts: 861
- Exams passed: 317
The Police National Dive Squad is currently investigating eleven fatalities.

Sadly, there were again nine cases that Police investigated in 2021, the exact toll as the preceding year. Two are currently under investigation in 2022, which is identical to the early parts of last year.

Of these fatalities, eight were free divers, and all included recreational activities.

Like any accidental loss of life, while participating in a recreational activity, these tragic events have a horrifying impact on family, friends, and the community.

Speaking with family members, friends and dive buddies of the deceased, our team uncover that the same contributing factors are occurring as seen in previous years. The most common issue in these fatality records is that people are diving alone. Both free divers and SCUBA divers are doing this.

Police would love to see more divers enjoying the experience throughout the whole dive with a buddy. Freedivers should be using the one up-one down system with the ability to react timely and assist where needed should problems arise during the dive.

We often see in SCUBA cases that the moisture content in cylinders has exceeded the required limits. It may not be a contributing factor, but it's crucial to undertake care and maintenance of equipment, and it's a reminder to ensure quality assurance testing is completed before you dive. When running our own Police operations, we ensure that filters are changed twice as often during the humid summer months.

Divers should take any opportunity and seek to brush up on skills, talk about and plan dives, and look at the education we provide.

Divers need to take advantage of these learnings in all areas of involvement in this sport. Without blame, some things could be done better, and indeed people have the opportunity to do things better in the future.

With your dive buddy, practice safe surfacing procedures, including safety stops, which are an essential component in a scuba diver's skill set.

Please avoid alcohol - the night before and on dive day and check all equipment.

Lastly, but most importantly, are you fit and healthy enough to dive? Make sure you are okay – medical events do happen.

New Zealand Underwater www.nzunderwater.org.nz offers consistent advice to divers returning from a hiatus.

Senior Sergeant Bruce Adams,
Police National Dive Squad

7.3 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.
DIVE PACIFIC TO LAUNCH PROGRESSIVE, COMMUNITY-FIRST DIGITAL PLATFORM

Two years after purchasing the industry-leading underwater magazine Dive Pacific, the New Zealand Underwater Association is pleased to be in the process of launching a significant expansion of its digital offering.

Driving the investment are two key goals:

- To better service the New Zealand underwater audience with content and a community relevant to their specific interests, available 24/7 on a world-class, dynamic platform.
- To take high-quality New Zealand and South Pacific diving stories to a larger international audience in a scalable, sustainable form.

Currently in construction, the platform is formatted like a news website and includes options to search stories dynamically and sort content by interest specific to the reader.

A moderated discussion forum is in consideration, supported by genre-specific community pages to ensure divers of all types can interact with like-minded individuals anywhere in the country, even the world.

Dive Pacific looks forward to welcoming new contributors. Every person in the underwater community will have the opportunity to submit content in any format – written with images, audio or video – seamlessly through a digital portal to the Dive Pacific team for publishing consideration.

Benefits to advertisers are forecast to be considerable. A far larger audience across all demographics in New Zealand and worldwide will use Dive Pacific as a trusted source of diving information in the region. The new technology offers many innovative opportunities to support the business community's goals. All are to be presented directly in the coming months.

As part of the transition, the current 'two print and two flip-book editions per annum' model will shift to one bumper print issue per annum, plus the 24/7 digital platform, with its mix of free and premium stories.

Current subscribers will receive the option of transferring their current subscriptions to the new platform on a trial basis.

The development of the new platform is a vital step for Dive Pacific as we strive to provide a world-class service to the local and global underwater community.

The NZUA expects the new digital platform to be ready for launch in May this year.

Andrew Berry – Director, NZUA Publishing
MARINE Environment

Image credit: Lorna Doogan (EMR)
NZUA Marine Environmental Activities

It has been an even busier year in the Fisheries Management Sector, with several regional Rahui closures and Minister of Fisheries decisions (some of which have not been welcome). Finally, legal challenges are underway, with several affecting tangata whenua.

NZUA continues to form collaborative approaches with other recreational interest groups and tangata whenua. The collective voice is more effective when challenging interest groups with contrary views, especially those considered harmful to our stakeholder's public use rights to our marine environment.

ROCK LOBSTERS

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

The NRLMG is the primary advisor to the Minister for Oceans and Fisheries on catch settings, regulatory and other management actions that apply specifically to rock lobster fisheries. There are two recreational positions within NRLMG. NZUA board member Andy Stewart fills one, and the NZ Sport Fishing Council holds the other seat. Allan Davidson is an affiliated NZUA member with previous roles in representing recreational fisheries management in MPI led groups. He now joins Andy Stewart on NZUA’s Environmental Committee and the NRLMG as an alternate person with Andy, due to the significant time per annum engagement, which the NRLMG requires.

Our continued efforts to protect this vital taonga for all New Zealanders is supported by The New Zealand Sport Fishing Council (NZSFC) and LegaSea. We are very grateful for the opportunity to work with them and the support they give us in promoting sustainable fishing practices throughout New Zealand. They also assist in striving for a level of abundance in our precious ocean resources that belong to the people of New Zealand. Together, we have been active in submissions for proposed changes to the 2022 fisheries sustainability measures for red rock lobster and packhorse lobster.

Of the four fisheries under review, we supported a cut in TAC to three of the four fisheries and the status quo in CRA5. All but one of our recommendations was in line with the Minister for Oceans and Fisheries' decision. For the first time, a TAC was set for packhorse lobster; this coincides with a reported increase in the abundance of packhorse lobster. Again, our submission recommendation matched the Minister's decision on this fishery.

FNZ and the NRLMG are undertaking a further review of the Gisborne (CRA 3) red rock lobster minimum legal size (MLS) regime. FNZ, North Island Tangata Whenua and commercial NRLMG members prefer retaining the status quo and not consulting on changing the CRA 3 MLS regime. Recreational and Environmental NRLMG members support consulting on changing the CRA 3 MLS regime. We continue to reiterate the need for concessions to be abolished in CRA 3, which permits commercial fishers to take male rock lobsters with a tail width smaller than the minimum recreational size limit of 54mm. We will advise on outcomes via our social media platform.

APRIL 2022 MINISTER FISHERIES DECISIONS

The Minister for Oceans and Fisheries has made decisions on sustainability measures for selected fish stocks as part of the April 2022 sustainability round. Decisions related to Total Allowable Catches (TACs), non-commercial allowances, and Total Allowable Commercial Catches (TACCs) for nine fish stocks and deemed value rates for three fish stocks. Changes for April stocks (SCA 1 & CS, CRA 1, 7 & 8 and SBW 6B) will be effective on 1 April, while changes for October stocks (HPB 7 & 8 and RBT 7) will be effective on 1 October.

The Minister’s decision to decrease TAC in CRA 1 (Northland) includes a decrease for TACC and recreational catch. We predict a strong likelihood that the CRA1 fishery may be less healthy than reported due to the methodology used to assess the stock, as the data in calculating the assessment are from commercial fishing. The recreational catch has decreased 16% from 32t to 27t, or a decrease. This decision will likely also decrease recreational bag limits, which will be an essential tool in helping the fishery remain sustainable.
The SCA 1 scallop fishery closure has significantly impacted recreational divers. Five years ago, the Marlborough Sounds region scallop fishery was closed, and abundance has not recovered enough to open the fishery. As used in recent court evidence in a Marlborough Sounds Salmon Farm legal case, MPI science advice recognises that dredging (both recreational and commercial), along with bottom contact fishing such as bottom trawling, is a significant factor in the slow recovery due to the damage causes to the marine environment.

NZUA has also strongly voiced its opposition to the Minister’s decision to allow commercial dredging in deep water scallop beds in the Colville Channel and Little Barrier areas. While only 5-tonne meat weight, these beds are acknowledged as crucial scallop recruitment areas. To continue to drag dredges through these fisheries will reduce recruitment and slow the Hauraki Gulf scallop recovery.

REGIONAL CLOSURES

Taranaki iwi has placed a rahui into New Plymouth, where Taranaki and Te Atiawa share a boundary near Paritutu. This rahui is to protect the Paua stocks. It stretches for 40 kilometres from south of Opunake to the north of Cape Egmont and is in place until the end of July. While local fishing and diving Clubs support a rahui, better communication would help recreational fisher engagement.

NORTHLAND MARINE PROTECTED AREAS

There is a court action by iwi and hapu regarding the Ministers’ decisions over CRA1 and SC1 regions. The court has allowed for an extended timeframe for the discussion process about this issue, and we will keep you updated via our social media platform.

HAURAKI GULF FISHERIES PLAN

Public consultation for the Hauraki Gulf Fisheries Plan is looking to commence from July 2022; we will be working with stakeholder groups to identify impacts on recreational fishers and diving. We will update as more information comes to hand.

HUTCHWILCO BOATSHOW 12-15 MAY

NZUA has a stand at the boat show. We will have a representative there to answer questions, provide information on NZUA activities and seek your views via a questionnaire.

DIVE MARINE PARK

An NZUA and LegaSea led initiative for a Dive tourism attraction is being investigated for support. The current view is that this will be an underwater art sculpture trail, potentially in the Omaha Bay region and in an accessible location with good water clarity.

PROPOSED MARINE PROTECTED AREAS (MPA)

We will be engaging soon over the Proposed Marine Protected Areas (MPA). These proposed areas include the Aldermans and Mokohinaus prepared by DOC and Fisheries NZ. As information comes to the surface, we will keep you updated. The Sea Change -Tai Timu Tai Pari Plan (known as the Sea Change Plan) has been developed over 3 years with its main objective to address the environmental decline in the Hauraki Gulf, it was launched in 2016.

SPECIAL MARINE AREAS (SMA)

SMA is a relatively new term describing marine protected areas, like the Rahui surrounding Waiheke Island, before the Minister formally recognised this closure. SMA can be areas of targeted beneficial environment and fisheries rehabilitation. Examples of SMA include mussel bed seeding, seaweed re-establishment, and crayfish re-introduction on Waiheke Island.

While NZUA supports Marine Protected Areas (MPA’s) in areas of special interest, we don’t support these where an area is not of ecologically significant and where removing an area concentrates fishing effort elsewhere. We hope to see more SMA’s instead of MPAs so that we can better manage and rehabilitate marine environments in the future.
Image credit: Lorna Doogan (EMR)
Out of all the questions I get asked here in New Zealand, “Why do we do it?” is the top one.

As a team and a community, we do it for the creatures that have no voice; they have no means to exclaim their outrage at the damage humans have done and continue to do so to Earth. We also do it for future generations. As divers and conservationists, we wish that the children of our future can see some of the wonders of the underwater world in the way we can now. One of our primary team members and GDNZ committee members, Andrew Stewart, said at our last meeting one of the most profound and accurate statements. He told me, “Rob if they know it’s there, they care.”

Ghost Diving NZ has always utilised the GUE trident in its three-pronged focus: Education, Exploration & Conservation. Our team doesn’t only focus on nets - we attack marine debris in every form it takes. We have recovered 76 e-Scooters from the inner harbour of Wellington and rescued redundant Lobster pots on offshore reefs swept away in the storms that batter our southern coastline. The GDNZ team has worked with local law enforcement and special forces when we located live unexploded ordnance while diving near an old military base - not once but twice!

When we talk about ‘Education’, we are talking about showing people the phenomenal creatures our waters hold. Documenting marine life using video and photography weekly, I intend to educate, raise awareness, and generate interest in these creatures that is different to the typical hunter-gatherer mentality.

Exploration is the primary way to locate lost gear and marine debris; our teams scour depth contours on scooters, constantly looking for nets or pots or anything that doesn’t belong. Once found, we must find a way to remove these items as they pollute or may create artificial reefs which are prone to house invasive species. Conservation for us is not just something we do as Ghost Divers but is a daily choice and way of life.
One of the most humbling experiences recently was gliding up to a Rough Skate in total darkness and finding that it had been hooked; the poor fish was dragging line entwined with rocks and covered in weed. Desperate and exhausted, the creature allowed me to start to cut away the line. Much to my delight, once I began to engage with the trapped Skate, we were joined in the gloom by another, much larger, Skate.

The sense of symbiosis when doing this type of work with living animals is hard to describe. After freeing the creature, both slowly slid back onto the cool, uncaring harbour darkness. I like to think that those creatures, in whatever capacity, knew that we cared.

Rob Wilson
Ghost Diving NZ team leader.
SPEARFISHING NEW ZEALAND 2021/2022 ROUNDUP

It was another disrupted year for organised spearfishing in NZ, with notable events postponed. Nevertheless, we can look back on a year of quality local events, some Mudgeway challenges, and a couple of notable fish records.

The Rosemergy Catfish Cull was held at Lake Taupo on 23 April 2022. This polespear-only event had been rescheduled from the usual February timing, which had an impact not only on attendances with only 91 entries, but also the number of catfish seen. Catfish become more active in the afternoons, when they start cruising over the weed, but the fish were more sedentary and harder to find, the total number of 314 fish reflects how difficult it was. Darren Shields and Ian Warnock won the event with 54 catfish.

Chris Moore weighed in only one catfish, but luckily it won the smallest catfish prize at only was 66 grams. The largest was 613 g speared by Rowan Virbickas - just shy of the record at 632 g. Hayley Robertson speared 10 fish to take out the top women’s place, and the juniors was won by Osca Perkins with 6 fish. A massive selection of prizes were on offer as the event was sponsored by outdoor clothing company Lonely Track, so everyone who entered got a great prize to take home.

It takes more than a mild covid variant to delay the Mercury Bay Open, held on schedule in June 2021. Dave Mullins and Joseph Gundeson smashed it out of the park with a brilliant score on a hard day. Jackson Shields and Paul Best slipped in at second, followed by some old boys like Ian Warnock, Darren Shields, and Gary Conway.
This year the South Island was the place to be. It held a few successful competitions, including the South Island Spearfishing Championships hosted at the Queen Charlotte Yacht Club in January 2022, which attracted 32 competitors. Conditions were good with a light southerly, and visibility was 7m with a strong current running on an outgoing tide at the dedicated area in the Cook Straight on the outside edge of Cape Koamaru. The event was won by David Mullins and Theo Pearson, followed by Sam Murray and Alisdair Lean. Taking out the Junior category was Nick Kan, Gabby Mark won the women’s event, and the Masters' title went to Shawn Purser. Shawn was also lucky enough to see a blanket octopus during the event – a once in a lifetime sight.

The event had low scores across the board as pairs of divers were only allowed to shoot one of each species, but tons of big tarakihi, moki and cod were around all day. A few oddballs came through - a blanket octopus, some slender tuna buzzed Joseph, and Dave Mullins had a thresher swim up to him on the bottom.

Northern teams fought it out for the coveted Mudgeway Trophy between lockdowns – the oldest and most prestigious sporting trophy. In May 2021, the Bluefins Spearfishing Club of Auckland once again challenged the Port Valley Spearfishing Club Mudgeway. Port Valley had chosen the Hen and Chicks and Whangarei coast as the competition zone. Port Valley was struggling a little for numbers and wasn’t quite able to muster a whole team. The Bluefins, who boasted not only an entire team but also one that included both the male and female current NZ Champions, were feeling confident.... and then Port Valley schooled them! It wasn’t even close. Short of a pair of gurnard, Port Valley filled the list and got to take the trophy back north while the Bluefins licked their wounds all the way home.

Port Valley then accepted a challenge for the Mudgeway trophy from the North End Spearos. The competition was held out of Rangiputa on the Karikari coast on Saturday, November 27 2021. The fish list was very even for both teams as both teams dive the area regularly.
The North End crew turned up ready to compete with a full team of 12 split between four boats. Port Valley once again came up short and only had nine divers on three boats. Conditions were good, but the fishing was hard. Some easy species proved tricky—particularly the John Dory and Koheru. Port Valley managed to get all species except the Boarfish and Golden snapper by putting in the hard yards and working together. The weigh-in was held in the car park above the beach at Rangiputa, and it brought in a great crowd of people interested in what was going on. The final result was another solid win for Port Valley, with 21 fish at 49.05kg. NES shot 17 fish at 40.25kg.

Rounding off a successful season Port Valley also managed to run their snapper shootout. With murky visibility in November, they still claimed a fish over 11 kg! As well as plenty of perfectly pan sized ones.

RECORDS

Dwane Herbert of Bluff took it on himself to better Jim Carver’s 12.7kg Southern Bluefin Tuna record, taken off Mahia in 1972.

After eight years of trips blown out by the notorious Fiordland weather, trips not blown out by weather, but just unsuccessful, rumours of fish to the north, rumours of fish to the south, feeding fish seen from the surface and chased, tails seen disappearing into the murk, getting a shot into one but losing it, this February it all came together; Dwane finally caught up to his Great White Whale and has claimed the new Southern Bluefin Tuna record at 54.1kg. We speak in diving of luck. Luck, in this case, doesn’t come into it. Dwane’s fish is a genuinely great capture by a genuinely extraordinary diver.

Well-known Far North diver Alex Edwards has set a new Women’s spearfishing record for Giant Boarfish with this 6.95kg beauty taken at the Mercury Islands group. Giant boarfish are one of the best-eating fish around as they only very rarely take a baited hook, so they are reserved for spearfishers.

SNZ congratulate Alex on her fine catch, and judging by that entry wound a great shot! Go, Alex!
UNDERWATER HOCKEY
New Zealand Inc.

Centra North Island Clubs game. Image supplied.
Once again, Underwater Hockey NZ faced several challenges in 2021, primarily in the second half of the year. The unexpected interruptions led to the cancellation of three tournaments.

**Some highlights from last year**

- We welcomed a Burnside School (Christchurch) team at Central Zones Secondary School Tournament.
- The invitational Master Women’s team was incredibly competitive at Regional Interzones.
- A Women’s development camp was held in July. It was great to see a large turnout of players over that weekend.

Unfortunately, Age Group World Champs is not going ahead in 2022. Instead, Turkey will be hosting a World Cup. Given the cost and the unpredictability of travel, the UWHNZ committee has made the difficult decision not to send teams to that tournament. We will be focusing on more development opportunities leading up to the Elite and Masters World Champs in 2023.

**SCHOOLS TOURNAMENTS**

With the cancellation of the school tournaments last year due to Covid-19, there was concern that the school numbers for 2021 could be lower than 2019. Unfortunately, this came to fruition with all three tournaments held with lower numbers. Entries for Schools Nationals, which were subsequently cancelled, continued to reflect this trend, with only 38 confirmed entered.

**Northern Schools - Junior – 19 - 20 June 2021**

- This tournament for the Junior Open and Junior Girls teams from the Northern region was held in Auckland over two days.
- 16 teams competed in this tournament which was the lowest for these two grades for many years.

A concern was that the junior girl's grade only had six teams, down from 11 in 2019.

**Northern Schools - Seniors – 26 - 27 June 2021**

- This tournament for the Senior Girls and Senior Open teams from the Northern region grades was again held in Tauranga over two days.
- The year we saw 16 teams attended this tournament (down on 2019) with the Senior open down three and Senior girls up by 1 team on 2019 tournament numbers.

**Central Schools – 2 – 4 July 2021**

- This tournament was held in Wellington over three days
- This year, we had 36 teams attending over the four grades, down from a high of 42 in 2019. The senior open grade was the only exception, and there were 2 or 3 fewer teams in the other grades from 2019.
- We again had a good contingent from Nelson and Marlborough attend together with a team from Burnside High School (back at school for the first time for over ten years)
INTER-CLUB COMPETITIONS

South Island Interclub Championships - 22 May 2021
- Christchurch Underwater Hockey Club hosted the South Island clubs at the Jellie Park Aquatic Centre.
- This year, we had 15 teams attend – the largest since 2007, including four school grade teams, with many attending their first Underwater Hockey tournament.
- This was a very enjoyable tournament; however, as the tournament grows in popularity, a single court over one day is no longer viable, and we will have to move to a two court tournament in the future. The barriers will get their first outing in 2022 since the 2009 Christchurch Earthquake.

North Island Interclub Championships 5 – 7 June 2021
- North Island Clubs were again held over Queens Birthday in Rotorua with East Bay Club hosting.
- There was an excellent turnout with 32 teams from 13 clubs across the North Island competing in 5 grades. It was great to see the two teams from the newly created Taupo club.
- Another very successful tournament was held in Rotorua, a favourite event on the calendar.

Inter-Zone Competitions Interzone Championships – 9 - 11 April 2021
- This tournament was held over three days for the first time in a number of years, given the increased number of teams and the player’s desire to play full-court games.
- We had 14 teams entered with 7 in each grade, and whilst it was disappointing to see only one Northern Men’s team, it was great to see two Men’s teams from the South Island.
- Competition was robust across both grades, with the participation of the Masters Invitation teams continuing to add to this tournament.

REFEREE COURSES

Referee Courses were successfully held in Tauranga, Auckland and two in Wellington, with a total of 79 attendees. The participants will continue developing and being mentored to become fully certified level 1 referees in 2022; however, as the hockey season was cancelled from August, this goal may need to be extended. A course was planned for late August 2021 in Taupo, but that and the Level 2 course scheduled to be part of the U18 tournament, were cancelled.

We look forward to future developments in Underwater Hockey, competitions, and sporting events. We also wish to express our thanks to all team members, participants, players, referees, and everyone involved in helping make this past year a positive one in the face of so many challenges.
THE LEO DUCKER Award

A BRIEF HISTORY AND INTRODUCTION TO THE LEO DUCKER AWARD.

The Late Leo Ducker was a founding member of the Whangarei Underwater Club and The New Zealand Underwater Association, Established in 1953 as the New Zealand Underwater Research and Spearfishing Association. Leo Ducker was one of the first people in New Zealand to skin-dive - with an old gas mask over his face and the legs of some old gumboots for flippers. Leo is recognised as 'The Father of Diving' in New Zealand and was instrumental in encouraging others to enter the water. He is legendary for his efforts in constructing his diving equipment and conducting experiments in underwater swimming in the forties.

He became a mentor to many divers, including Kelly Tarlton. He was the first person to dive at the Poor Knights Islands and Goat Island Bay, where he said: "fish weren't found in their thousands but their millions". Despite his advancing years and blindness, Ducker continued his involvement with diving, making his last dive shortly before his 90th birthday.

The Leo Ducker Award for outstanding contribution to diving is presented from time to time by New Zealand Underwater to award and recognise individuals for exceptional service to our marine environment.

2021 LEO DUCKER AWARD WINNERS.

For 2021 the Leo Ducker Award is awarded to Aotearoa Lakes, a non-profit citizen science organisation that focuses on lakes, wetlands, and other freshwater systems. Aotearoa Lakes want to empower communities to restore their local lakes by providing them with scientific support and services at no cost.

Founders Ebi Hussain and Maddison Jones started loving the water at a young age. Ebi's memories are centred around the lakes and quarries of South Africa and Maddisons with the standard kiwi summer of regular beach trips. It wasn’t until they began working together at Auckland Council that they decided to become lake advocates and use their collective knowledge and love of lakes to bring the environmental decline to the minds of others. By working together, they are now able operate across the North Island and take on more significant projects, education, and outreach work.

Ebi and Maddison are currently working on lakes across the North Island (Auckland, Northland, Bay of Plenty and Horizons). The focus is to gather and analyse environmental data collaboratively to support communities, Iwi, government, and research organisations. Aotearoa Lakes is also involved in a series of active research projects. The first focuses on freshwater mussel (Kakahi) restoration and conservation techniques. The second is a collaborative project aimed at incorporating matauranga Maori to develop in-lake restoration methods. The final one is using quantitative photogrammetry to develop new in-lake monitoring tools. Ebi and Maddison integrate community members, Iwi, citizen science and emerging technologies to collect data for tangible ecological outcomes.

Ebi Hussain and Maddison Jones, are senior scientists for the Auckland Council but run Aotearoa Lakes after hours and on the weekends.

Congratulations Aotearoa Lakes on becoming the 2021 recipient of the Leo Ducker Award.
Annika Andresen of the NZUA presents Leo Ducker Award to Ebi Hussain, Co-founder of Aotearoa Lakes
LEGASEA REPORT 2021-22

It has been a real privilege to continue working alongside the NZUA team, particularly Allan Davidson, Andy Stewart, Andrea Macfarlane, and Stuart Bilbrough, to advocate for more fish in the water.

Collectively we have engaged in advocacy for more localised management and conservative catch limits in depleted stocks and areas. Unfortunately, under the Quota Management System (QMS), prized species such as red rock lobster continue to decline in numbers, and ongoing destruction to the seafloor by mobile bottom-contact fishing method also continues.

On the bright side, we can exhale a sigh of relief. Coastal communities have worked tirelessly, and Oceans and Fisheries Minister David Parker has recently announced the all but the closure of the remaining scallop beds, giving them a chance to recover.
SCALLOPS

In late 2021, Government-initiated research confirmed scallop stocks in Northland and the Hauraki Gulf are near-gone. Collective with NZUA, the New Zealand Sport Fishing Council, Coromandel communities and LegaSea formed the Coromandel Scallop Restoration Programme to ensure a coordinated response to the decline of Coromandel scallops. This success saw a cascading effect with community initiatives and rahui around the North Island.

Public pressure and a timely scallop stock assessment from NIWA led to a public consultation process on whether Northland and Coromandel scallop fisheries should close due to desperately low numbers of scallop biomass. NZUA, The New Zealand Sport Fishing Council, New Zealand Angling & Casting Association and LegaSea collectively submitted in support of a three-year closure for both fisheries and a ban on all scallop dredging. We are thankful for the community’s support and vocal opposition to dredging, which will assist in the scallop beds recovery.

In 2022, the Minister decided on a full closure of the Northland scallop fishery and a partial closure of the Coromandel scallop fishery, with customary harvest allowances remaining open in both areas in line with different fisheries regulations.

We still have work to do - Commercial scallop dredging is not banned yet. Alongside NZUA, we’re hoping for a future where SCUBA is used to commercially harvest scallops instead of dredging. To become an industry that supports less environmentally impactful fishing and broaden opportunities for jobs in diving and caring for our marine environment.

Thank you to NZUA for your ongoing support; it is powerful and exciting to work alongside such a passionate and engaged organisation.

RESCUE FISH

In 2020 LegaSea and the NZ Sport Fishing Council launched the Rescue Fish policy to address fish depletion and biodiversity loss. Our solutions include banning bottom trawling, purse seining and scallop dredging from inshore waters. Inshore habitats contain nursery areas that destructive fishing methods can irreversibly damage.

Please visit the website and sign the petition in support of positive change. www.rescuefish.co.nz

ABOUT LEGASEA

LegaSea is a not-for-profit subsidiary of the New Zealand Sport Fishing Council. We aim to support initiatives seeking to achieve more fish in the water for future generations.

Since the beginning of 2021, the New Zealand Sport Fishing Council and LegaSea have participated in over 160 working group meetings and hui, strengthening our ability to educate New Zealanders about the issues facing our marine environment.
EXPERIENCING MARINE RESERVES - TE KURA MOANA

Since EMR’s establishment in 2001 in Northland, the school delivery and community events that are the core staples of the programme have spread to eight regions around New Zealand—reaching over 200,000 people with over 550 free/subsidised community events run to date. Even in the challenging times of the last two years with COVID lockdowns and event restrictions, our team has continued to deliver programmes that inspire kaitiakitanga in rangatahi and their whanau from the Far North to the deep south of Aotearoa.

NORTHLAND - MOUNTAINS TO SEA CONSERVATION TRUST

In Northland, we have developed rangatahi training events to fill a gap in volunteer snorkel guides for the youth age group. We also recognised the potential for more in-depth training and mentorship opportunities to support the development of Maori youth. For rangatahi who have an affinity for the Moana, we offer the ‘Marine Mahi for Rangatahi’ kaupapa. We offer mentorship, volunteer and development opportunities through this programme, focusing on marine pest detection, marine biodiversity monitoring, snorkel guiding, marine reserve/rahui surveillance, marine education, and supporting a career pathway.
A highlight of the season was a drift snorkel with 34 people at Pataua in the rohe of Te Waiariki/Ngāti Korora. The highlight was a glass shrimp manicure and seeing a Giant Stargazer hiding in the sand! Thanks to the Sport Northland Tu Manawa Active Aotearoa fund for supporting the event, helping us to share the incredible local biodiversity and getting people active and outdoors.

Maunganui Bay (Deep Water Cove) in the Bay of Islands has been protected by a Rahui for almost ten years and is an excellent example of a thriving marine ecosystem. With beautiful conditions and fantastic visibility, our 30 participants could spot an abundance of marine life. The underwater realm revealed eagle rays, snapper, red moki, Sandager’s wrasse, two-spot demoiselle, marble fish, schools of jack mackerel and crayfish the size of scuba tanks and much more. This event would not have been possible without the funding from the Northland Regional Council and the support of Fish Forever and Sea Shuttle. Such an awesome collaboration.

AUCKLAND - MOUNTAINS TO SEA CONSERVATION TRUST

The Auckland region has had a hectic season with events planning to run into June. Despite COVID uncertainty, the demand from participants to engage with the Moana has been tremendous. Almost all of our 18 events were run at capacity, totalling 1523 participants.

School delivery from term one has been exceptionally busy, with all the delivery from terms 3 and 4 being extended into 2022. We have been treated to some beautiful conditions at Goat Island, with Hobsonville Point Primary School being lucky enough to have a pod of bottlenose dolphins joining them.

This season we have been very fortunate to develop and strengthen our partnerships with other organisations doing fantastic mahi for te taiao within Tamaki Makaurau. Through these partnerships, we ran some new events at some incredible locations. Including our first Rakino Snorkel Day, taking Rakino-ites out to The Noises to meet Sue Neureuter and share knowledge about protecting their backyard.
GISBORNE - HE AWA ORA, HE TAI ORA, HEALTHY RIVERS, LIVING SEA EDUCATION TRUST

Highlights from the season included working with different Kura kaupapa, where we learned and enriched their culture in our delivery. Our coordinators were moved by the participants' level of appreciation and respect for the Moana, with many participants seeing the most sea life they had ever seen. Another highlight was working with students who had never used a wetsuit before and lacked water confidence. This group of students overcame several anxieties and fears within the pool session, leading to some extraordinary achievements at Te Tapuwaee o Rongokako Marine Reserve. The smiles never left these students' faces, and their self-confidence grew immensely. Our highlights continue to be with these students who do not get this opportunity or experience out of school and who learn through hands-on outdoor education.

TARANAKI - NGA MOTU MARINE RESERVE SOCIETY

Despite some nasty weather fronts and rescheduling of school delivery, the team in Taranaki were able to reach 438 people through school delivery and events. The two local marine reserves, Tapuwe and Parininihi, are challenging to access for snorkelling, but the sheltered Nga Motu beach is utilised for school local snorkels and community events. EMR runs an annual Hawera Pool Snorkel trail in South Taranaki to teach rangatahi vital snorkel safety skills and share the biodiversity off their coast.

VOLUNTEERS NEEDED

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


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).

Written by Lorna Doogan, Sophie Journee and Samara Nicholas - EMR.
AUDITED
Accounts

Image credit: Lorna Doogan (EMR)
Annual Financial Statements

New Zealand Underwater Association Incorporated
For the year ended 28 February 2022

Prepared by BDS Chartered Accountants Limited
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Directory

New Zealand Underwater Association Incorporated
For the year ended 28 February 2022

Postal Address
PO Box 875, Auckland, 1140

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

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

Solicitor
Anthony Harper
66 Wyndham Street, PO Box 2646, Auckland, 1140

Bankers
Westpac Bank
## Statement of Profit or Loss

**New Zealand Underwater Association Incorporated**  
For the year ended 28 February 2022

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### Other Income

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### Income from Related Entities

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### Total Income

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### Expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accident Compensation Levy</td>
<td>121</td>
<td>192</td>
</tr>
<tr>
<td>Accountancy Fees</td>
<td>9,356</td>
<td>9,805</td>
</tr>
<tr>
<td>Advertising/Marketing</td>
<td>1,968</td>
<td>3,743</td>
</tr>
<tr>
<td>Annual General Meeting</td>
<td>6,295</td>
<td>3,942</td>
</tr>
<tr>
<td>Audit Fees</td>
<td>4,149</td>
<td>3,866</td>
</tr>
<tr>
<td>Bank Charges</td>
<td>100</td>
<td>50</td>
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<tr>
<td>Board Expenses</td>
<td>1,188</td>
<td>2,025</td>
</tr>
<tr>
<td>Board Honorarium</td>
<td>4,000</td>
<td>1,000</td>
</tr>
<tr>
<td>Body Corporate</td>
<td>7,756</td>
<td>7,008</td>
</tr>
<tr>
<td>Cleaning &amp; Laundry</td>
<td>-</td>
<td>740</td>
</tr>
<tr>
<td>CMAS Affiliation</td>
<td>1,946</td>
<td>3,332</td>
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<tr>
<td>Computer Expenses</td>
<td>3,476</td>
<td>5,126</td>
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<tr>
<td>Conference Expenses</td>
<td>30</td>
<td>195</td>
</tr>
<tr>
<td>Depreciation</td>
<td>2,468</td>
<td>1,481</td>
</tr>
<tr>
<td>DES - Reporting &amp; Recording</td>
<td>537</td>
<td>482</td>
</tr>
<tr>
<td>Dive Safe Expenses</td>
<td>13,277</td>
<td>6,910</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.  
These financial statements have been audited.
### Statement of Profit or Loss

<table>
<thead>
<tr>
<th>NOTES</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entertainment</td>
<td>-</td>
<td>(11)</td>
</tr>
<tr>
<td>Insurance</td>
<td>4,345</td>
<td>3,835</td>
</tr>
<tr>
<td>Legal Expenses</td>
<td>2,913</td>
<td>3,527</td>
</tr>
<tr>
<td>Light Power &amp; Heating</td>
<td>1,373</td>
<td>1,886</td>
</tr>
<tr>
<td>Loss on Sale of Fixed Assets</td>
<td>131</td>
<td>1,587</td>
</tr>
<tr>
<td>Maritime expense</td>
<td>20,550</td>
<td>5,990</td>
</tr>
<tr>
<td>Payroll process cost</td>
<td>494</td>
<td>284</td>
</tr>
<tr>
<td>Printing &amp; Stationery</td>
<td>231</td>
<td>253</td>
</tr>
<tr>
<td>Project - Environmental Expenses</td>
<td>225</td>
<td>254</td>
</tr>
<tr>
<td>Project - NZUA</td>
<td>4,000</td>
<td>-</td>
</tr>
<tr>
<td>Rates</td>
<td>6,828</td>
<td>6,597</td>
</tr>
<tr>
<td>Rent</td>
<td>1,250</td>
<td>-</td>
</tr>
<tr>
<td>Repairs and Maintenance</td>
<td>705</td>
<td>3,459</td>
</tr>
<tr>
<td>Security</td>
<td>260</td>
<td>260</td>
</tr>
<tr>
<td>Sport NZ</td>
<td>-</td>
<td>6,356</td>
</tr>
<tr>
<td>Staff Expenses</td>
<td>25</td>
<td>231</td>
</tr>
<tr>
<td>Subcontractors</td>
<td>19,397</td>
<td>24,055</td>
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<tr>
<td>Subscriptions</td>
<td>156</td>
<td>-</td>
</tr>
<tr>
<td>Telephone, Tolls &amp; Internet</td>
<td>2,333</td>
<td>3,292</td>
</tr>
<tr>
<td>Travel and Accommodation</td>
<td>19</td>
<td>(60)</td>
</tr>
<tr>
<td>Wages and Salaries</td>
<td>19,070</td>
<td>16,926</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>140,970</strong></td>
<td><strong>128,617</strong></td>
</tr>
</tbody>
</table>

**Net Surplus/ (Deficit)**

|                  | (21,660) | 45,748 |

**Net Surplus/ (Deficit)**

|                  | (21,660) | 45,748 |
## Statement of Changes in Equity

**New Zealand Underwater Association Incorporated**  
**For the year ended 28 February 2022**

<table>
<thead>
<tr>
<th></th>
<th>NOTES</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Equity</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening Balance</td>
<td></td>
<td>564,110</td>
<td>516,235</td>
</tr>
<tr>
<td><strong>Surplus &amp; Revaluations</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Profit / Loss</td>
<td></td>
<td>-</td>
<td>45,748</td>
</tr>
<tr>
<td>Movement in Interest in NZ Underwater Trust Ltd</td>
<td>(2,163)</td>
<td>2,127</td>
<td></td>
</tr>
<tr>
<td><strong>Total Surplus &amp; Revaluations</strong></td>
<td></td>
<td>(2,163)</td>
<td>47,875</td>
</tr>
<tr>
<td><strong>Deficit</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Profit / Loss</td>
<td></td>
<td>21,660</td>
<td>-</td>
</tr>
<tr>
<td>Total Deficit</td>
<td></td>
<td>21,660</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Equity</strong></td>
<td></td>
<td>540,288</td>
<td>564,110</td>
</tr>
</tbody>
</table>
## Balance Sheet

New Zealand Underwater Association Incorporated  
As at 28 February 2022

<table>
<thead>
<tr>
<th>Notes</th>
<th>28 FEB 2022</th>
<th>28 FEB 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash &amp; Bank</td>
<td>4</td>
<td>33,921</td>
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<tr>
<td>Accounts Receivable</td>
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<td></td>
</tr>
<tr>
<td>Related Party Receivables</td>
<td>6</td>
<td>1,930</td>
</tr>
<tr>
<td><strong>Total Current Assets</strong></td>
<td>41,196</td>
<td>56,892</td>
</tr>
<tr>
<td><strong>Non-Current Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trademarks</td>
<td></td>
<td>446</td>
</tr>
<tr>
<td>Share Investments</td>
<td>5</td>
<td>511,948</td>
</tr>
<tr>
<td>Intangibles</td>
<td>8</td>
<td>6,400</td>
</tr>
<tr>
<td>Property, Plant and Equipment (as per the Depreciation Schedule)</td>
<td></td>
<td>8,703</td>
</tr>
<tr>
<td><strong>Total Non-Current Assets</strong></td>
<td>527,497</td>
<td>532,258</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>568,693</td>
<td>589,150</td>
</tr>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current Liabilities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Payable</td>
<td></td>
<td>1,414</td>
</tr>
<tr>
<td>Sundry Creditors &amp; Accruals</td>
<td></td>
<td>26,558</td>
</tr>
<tr>
<td>GST Payable</td>
<td></td>
<td>433</td>
</tr>
<tr>
<td><strong>Total Current Liabilities</strong></td>
<td>28,406</td>
<td>25,040</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>28,406</td>
<td>25,040</td>
</tr>
<tr>
<td><strong>Net Assets</strong></td>
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<td>564,110</td>
</tr>
<tr>
<td><strong>Equity</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retained Earnings</td>
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<td>194,646</td>
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<td>Capital Reserve</td>
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<tr>
<td><strong>Total Equity</strong></td>
<td>540,288</td>
<td>564,110</td>
</tr>
<tr>
<td><strong>Net Equity</strong></td>
<td>540,288</td>
<td>564,110</td>
</tr>
</tbody>
</table>

For and on behalf of the Board;

Chairman

Date 2 May 2022
The accompanying notes form part of these financial statements.

Annual Financial Statements
New Zealand Underwater Association Incorporated
Fortheyear ended 28 February 2022

<table>
<thead>
<tr>
<th>Asset Description</th>
<th>Asset Code</th>
<th>Asset Name</th>
<th>Cost</th>
<th>Opening Value</th>
<th>Depreciation Recovered</th>
<th>Closing Value</th>
<th>Accumulated Depreciation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Furniture &amp; Fittings</strong></td>
<td>FA-0007</td>
<td>Security Alarm Panel</td>
<td>1,882</td>
<td>141</td>
<td>25.00%</td>
<td>351</td>
<td>1,776</td>
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<tr>
<td></td>
<td>FA-0024</td>
<td>Chairs x 7</td>
<td>1,400</td>
<td>479</td>
<td>16.00%</td>
<td>779</td>
<td>984</td>
</tr>
<tr>
<td><strong>Total Furniture &amp; Fittings</strong></td>
<td></td>
<td></td>
<td>3,282</td>
<td>620</td>
<td>112</td>
<td>2,774</td>
<td>508</td>
</tr>
<tr>
<td><strong>Office Equipment</strong></td>
<td>FA-0011</td>
<td>Server</td>
<td>4,944</td>
<td>8</td>
<td>50.00%</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td></td>
<td>FA-0015</td>
<td>Signwriting</td>
<td>2,741</td>
<td>227</td>
<td>11.40%</td>
<td>262</td>
<td>2,539</td>
</tr>
<tr>
<td></td>
<td>FA-0031</td>
<td>HP T1500 G3 Power System</td>
<td>865</td>
<td>39</td>
<td>40.00%</td>
<td>168</td>
<td>422</td>
</tr>
<tr>
<td></td>
<td>FA-0032</td>
<td>Air conditioning</td>
<td>782</td>
<td>198</td>
<td>20.00%</td>
<td>406</td>
<td>245</td>
</tr>
<tr>
<td></td>
<td>FA-0043</td>
<td>Notebook HP ProBook 640 Intel Core i5 &amp; Kingston 4GB SDRAM</td>
<td>1,825</td>
<td>---</td>
<td>40.00%</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td></td>
<td>FA-0044</td>
<td>Notebook HP ProBook 640 Intel Core i5 &amp; Kingston 4GB SDRAM</td>
<td>1,825</td>
<td>---</td>
<td>40.00%</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td></td>
<td>FA-0045</td>
<td>HP 3005pr USB Port Replicators x2</td>
<td>558</td>
<td>110</td>
<td>17.50%</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td></td>
<td>FA-0048</td>
<td>Printer</td>
<td>1,301</td>
<td>651</td>
<td>40.00%</td>
<td>260</td>
<td>911</td>
</tr>
<tr>
<td></td>
<td>FA-0051</td>
<td>Web Camera</td>
<td>636</td>
<td>424</td>
<td>50.00%</td>
<td>212</td>
<td>424</td>
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<tr>
<td></td>
<td>FA-0052</td>
<td>Air Conditioning Unit</td>
<td>9,486</td>
<td>9,012</td>
<td>20.00%</td>
<td>1,802</td>
<td>2,277</td>
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<tr>
<td><strong>Total Office Equipment</strong></td>
<td></td>
<td></td>
<td>24,963</td>
<td>10,669</td>
<td>118</td>
<td>2,356</td>
<td>11,266</td>
</tr>
<tr>
<td><strong>Website Development</strong></td>
<td>FA-0034</td>
<td>Website development 50%</td>
<td>738</td>
<td>12</td>
<td>50.00%</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td></td>
<td>FA-0042</td>
<td>Website build progress</td>
<td>2,700</td>
<td>---</td>
<td>40.00%</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td><strong>Total Website Development</strong></td>
<td></td>
<td></td>
<td>3,438</td>
<td>12</td>
<td>12</td>
<td>2,700</td>
<td>---</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td>31,683</td>
<td>11,301</td>
<td>131</td>
<td>2,468</td>
<td>16,740</td>
</tr>
</tbody>
</table>
Notes to the Financial Statements

New Zealand Underwater Association Incorporated
For the year ended 28 February 2022

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 with the exception of income derived from non members and commercial activities greater than $1,000.

These financial statements are a special purpose report.

Measurement Base

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

Changes in Accounting Policies

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

Differential Reporting

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

Goods and Services Tax

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

Fixed Assets

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

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

Accounts Receivable

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

Revenue

Revenue is recognised throughout the membership/sponsorship, and once the conditions of the agreements have been met.

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 audited.
Notes to the Financial Statements

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></th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Westpac Saver Account</td>
<td>1,234</td>
<td>1,233</td>
</tr>
<tr>
<td>Westpac Cheque Account</td>
<td>32,687</td>
<td>3,059</td>
</tr>
<tr>
<td><strong>Total Cash &amp; Bank</strong></td>
<td>33,921</td>
<td>4,292</td>
</tr>
</tbody>
</table>

5. Share Investments

<table>
<thead>
<tr>
<th>Share Investments</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest in NZ Underwater Trust Ltd (4 Shares)</td>
<td>511,948</td>
<td>514,111</td>
</tr>
<tr>
<td><strong>Total Share Investments</strong></td>
<td>511,948</td>
<td>514,111</td>
</tr>
</tbody>
</table>

6. Related Parties

<table>
<thead>
<tr>
<th>Related Party Receivables</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Air Purity Holdings LP</td>
<td>39,866</td>
<td>34,038</td>
</tr>
<tr>
<td>NZUA Dive Publishing</td>
<td>29,150</td>
<td>19,150</td>
</tr>
<tr>
<td><strong>Total Related Party Receivables</strong></td>
<td>69,016</td>
<td>53,188</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Related Party Payables</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>NZ Underwater Trust Ltd</td>
<td>67,086</td>
<td>10,131</td>
</tr>
<tr>
<td><strong>Total Related Party Payables</strong></td>
<td>67,086</td>
<td>10,131</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total Related Parties</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1,930</td>
<td>43,057</td>
</tr>
</tbody>
</table>

7. Partnership Income/(Loss) - Air Purity Holdings LP

<table>
<thead>
<tr>
<th>Partnership Income / (Loss) - Air Purity Holdings LP</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Partnership Income / (Loss) - Air Purity Holdings LP</td>
<td>21,113</td>
<td>15,502</td>
</tr>
<tr>
<td><strong>Total Partnership Income/(Loss) - Air Purity Holdings LP</strong></td>
<td>21,113</td>
<td>15,502</td>
</tr>
</tbody>
</table>

8. Intangibles

<table>
<thead>
<tr>
<th>Intangibles</th>
<th>2022</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goodwill on Acquisition of NZUA Publishing Limited</td>
<td>6,400</td>
<td>6,400</td>
</tr>
<tr>
<td><strong>Total Intangibles</strong></td>
<td>6,400</td>
<td>6,400</td>
</tr>
</tbody>
</table>

9. Associated Persons Transactions
New Zealand Underwater Association is associated with New Zealand Underwater Trust and NZUA Publishing Limited. Some management of the Association also act as Trustees of the Trust and the Company. Interest in New Zealand Underwater Trust and NZUA Publishing Limited is also disclosed separately in the Balance Sheet. Other than this, no material associated...
transactions are noted.

10. 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.

11. Capital Expenditure Commitments
There are no capital commitments at year end (last year: $Nil).

12. Post Balance Date Events
There are no significant post balance date events.

13. Securities and Guarantees
There was no overdraft as at balance date nor was any facility arranged.
To the Members of the Association of New Zealand Underwater Association Inc.

Opinion

We have audited the financial statements of the New Zealand Underwater Association Inc which comprise the Balance Sheet as at 28 February 2022, Statement of Profit or Loss and Statement of Changes in Equity for the year ended, and a Summary of Significant 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 Inc as at 28 February 2022, Statement of Profit or Loss, Statement of Changes in Equity for the year ended on that date in accordance with PBE SFR-A(NFP)Public Benefit Entity Format Reporting – Accrual (Not for Profit).

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 New Zealand Underwater Association Inc 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 Inc.

Board’s Responsibilities for the Financial Statements

The Board are responsible for the preparation and fair presentation of these financial statements in accordance with PBE SFR-A(NFP)Public Benefit Entity Format Reporting – Accrual (Not for Profit) 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 Inc for assessing the New Zealand Underwater Association Inc’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 Inc 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.

Auditors

Hart & Co - North Shore
Chartered Accountants
Albany, Auckland

10 May 2022