

# ANNUAL *Report*

***New Zealand  
Underwater Association***

**2023**



NEW ZEALAND  
*Underwater*  
ASSOCIATION

Cover image courtesy of Pete Mesley - SS Justacia

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# PRESIDENT'S Report

On behalf of the New Zealand Underwater Association (NZUA) Board, I have the pleasure in presenting the 70th Annual Report and Statement of Accounts for the period 1 March 2022 to 28 February 2023.

## GOVERNANCE AND STRATEGY

From a governance perspective, we are fortunate to have a Board with business and strategic expertise coupled with varying levels of sporting or recreational experience. I would like to acknowledge Annika Andresen, Allan Davidson, Andrew Berry, Andy Stewart, Mike Torr and Stuart Bilbrough for their time and commitment to the NZUA.

New Zealand Underwaters 4 strategic priorities are:

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 underwater activities in New Zealand
4. Educate New Zealanders to minimise the number of deaths underwater.

We have focused on integrating Dive Pacific into NZUA, improving our communications with members. We recently took the next step, advertising for a NZUA Commercial Manager. This role involves coordinating and leading our customer and partner relationships across NZUA, Air Purity and NZUA Publishing (Dive Pacific).

Finally, it is great to advise that we have leased the building, 40 Mt Eden Rd, which will also help with meeting our sustainable foundation strategy.

## ENVIRONMENTAL & RESOURCE MANAGEMENT

With Allan leading the way, NZUA has continued to collaborate with stakeholder groups (such as Legasea and our members of Spearfishing NZ) to maximise our voice with Government. -

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

## DIVE SAFETY

We have continued advocating for safe diving with Water Safety New Zealand funding of the Dive Pacific Māori and Pacific Island community safety content engagement campaign.

## THE WORLD UNDERWATER FEDERATION

New Zealand Underwater Association continues to maintain its membership of the World Confederation of Underwater Activities (CMAS) including membership of both Technical and Sport Committee and we continue without membership to the scientific committee.

New Zealand Underwater Association maintains membership within the sports committee to the Spearfishing and Underwater Hockey Commissions. It is notable that CMAS costs were changed this year. The fees charged for membership, committee's, commissions and sports licenses were adjusted after being unchanged since 2017. The fees will be altered based on inflation in the future.



## UNDERWATER SPORT

New Zealand Underwater Association continues to see the growth in affiliated clubs. This is important as we need to maintain our recognition with Sport New Zealand. To support this, NZUA is required to provide membership information, progress reports on the NZUA strategic plan, annual reports and annual financial reports to Sport NZ. This includes all areas of diving including SCUBA, Freediving, Spearfishing and Underwater Hockey clubs.

In this regard, New Zealand Underwater Association continues to cover the CMAS affiliation fees for the sport branches based on all sports branch clubs being directly affiliated to NZUA as well as the branch entities.

Improving our sporting sector relationships continues as a focus, not just with our sporting branches Spearfishing NZ (SFNZ) and Underwater Hockey NZ (UWHNZ). It is great to be invited to attend the monthly Hockey committee meetings as NZU representative. I look forward to working with the new presidents of both Spearfishing NZ Jennifer Edwards and Underwater Hockey's Lisa McCosh.

For sports, the CMAS fee increase also included a policy change was that federations affiliated with a sporting activity must pay the registration fees for all championships scheduled in the sports programme. The CMAS document advised the following:

"At the beginning of the year, in addition to paying basic fees, Federations affiliated with a sporting activity must pay the registration fees for all championships scheduled in the annual sports program. After that, the choice is up to them to participate or not! In addition, it should be remembered that the IOC analyses the level of the international federations, not on the number of member countries but on the number of countries present at the world championships. It is, therefore, necessary to try to increase participation and the above proposal is one of the elements to be considered to achieve this."

Registration Costs for the Spearfishing and Underwater Hockey World Championships are EUR100 and EUR120. Sports Licenses are now EUR11 per athlete.

Looking forward the Sporting Branches and NZUA have work to do with the registration of Incorporated societies and working through Insurances for events and public liability.

## AIR PURITY LIMITED

Air Purity Ltd has continued to develop and this was

especially important as the summer weather conditions were not conducive to Diving.

The business continued to grow its market outside of the dive sector with 35% of clients not related to the dive sector.

Financially the company continued to be solvent and provided a revenue stream to NZUA.

I wish to thank Air Purity Manager Laurence Sunshine and Executive Officer Andrea Macfarlane for all the work they have completed this year as well as acknowledging the efforts of Andy Stewart and Mike Torr for their continued directorship of Air Purity Limited.

## NZUA PUBLISHING LIMITED

Dive Pacific has required an investment of time and resources as we change to a digital environment and has been integrated as part of the NZUA Associate Membership. The Magazine also provided a bumper Christmas edition in hard copy.

I wish to thank NZUA Publishing Manager Jeff Strang and Executive Officer Andrea Macfarlane for all the work they have completed this year as well as acknowledging the efforts of Andrew Berry and Stuart Bilbrough for their continued directorship of NZUA Publishing Ltd.

## ACKNOWLEDGEMENTS

The lifeblood of our organisation continues to be our members. Thank you everyone for your ongoing commitment to inspire others in the Underwater World.

To 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 for all.

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

Lastly, 2023 will be my final year as President of the NZUA. It is time someone new steps into the Chair role to support the team and take our Association forward. I would encourage you all to think of people who can contribute effective governance to and encourage them to put themselves forward over the next year.

# ABOUT NZ Underwater Assn.



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 Andersen – Board Member

Stuart Billbrough – Board Member

Andrew Berry – 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 Billbrough – Director

## 3.4 | SPEARFISHING NEW ZEALAND COMMITTEE

Jenni Edwards – President

Reid Quinlan – Secretary

Dave Scott – Treasurer

Alex Edwards – Fish Records Keeper

Dave Packman – Committee Member

Chris Marshal – Committee Member

Dwayne Herbert – Committee Member

## 3.5 | UNDERWATER HOCKEY NZ COMMITTEE

Lisa McCosh – President

Coral Dolman – Secretary

Tony Colquhoun – Treasurer

Rebecca Brosnan – Executive Member

Rob Feist – Executive Member

Liam Watson – Executive Member

Isobel Halliday – Executive Member

Andrew Harris - Executive Member

Cameron Manuel-Arnold - Executive Member

Michelle Pryde - Executive Member

Tristan Reynard – NZUA Representative





# OUR People

## 4.1 | NZUA ADMINISTRATIVE TEAM

Andrea Macfarlane – Executive Officer

Allan Davidson - Environmental Advisory Member

Laurence Sunshine - Advisor

Jeff Strang – Media/Development

## 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 Kuiumdjian, Wade Doak\*

2017 Denis Adams

2020 Dave Moran, Wayne Lester

2022 Andy Stewart

\*Deceased

## 4.3 | AIR PURITY

Laurence Sunshine (Air Purity Manager) Andrea Macfarlane

Contractors: Jeff Vincent, Brian Smith, Richard Chitty, Steve Bishop

# BY THE Numbers



New Zealand Underwater's overall total audience size is in a period of accelerating growth, mostly attributable to its focus on Dive Pacific.

We expect this trend to continue and perhaps accelerate later in 2023 as we make changes to the platforms to improve performance in the key metric of organic visitors.

It is vitally important that we convert this audience growth to income over the latter half of 2023. The NZUA Publishing team considers revenue its top priority for the remainder of 2023.

In 2023, club membership continues to grow slowly to 44, up two from 42.



# Current audience position and change



## EMAIL NEWSLETTER *via MailChimp*

The NZUA email subscriber list is growing well, mostly driven by Dive Pacific. Subscriber numbers are up by 31% with an average open rate of 39%. In the 2022-23 period the NZUA sent 56,778 newsletter emails.

### Subscribers

- March 1, 2022: 4910
  - March 1, 2023: 6415
- Open rate average = 39%

YOY change  
2022 – 2023  
**31%**

## WEBSITE TRAFFIC

NZUA-owned website traffic enjoyed significant growth, up 77% YOY, across the sites of NZUnderwater.co.nz, Survive the Dive and Dive Pacific.

The most pleasing aspect of this growth is that it is primarily organic traffic - that is not traffic generated by marketing spend from safety campaigns.

### Unique Visitors to NZUA owned properties

- Combined new users **25,676** (YOY growth: 77%)
- Combined page views: **58,047**



## SOCIAL MEDIA – *Facebook and Instagram*

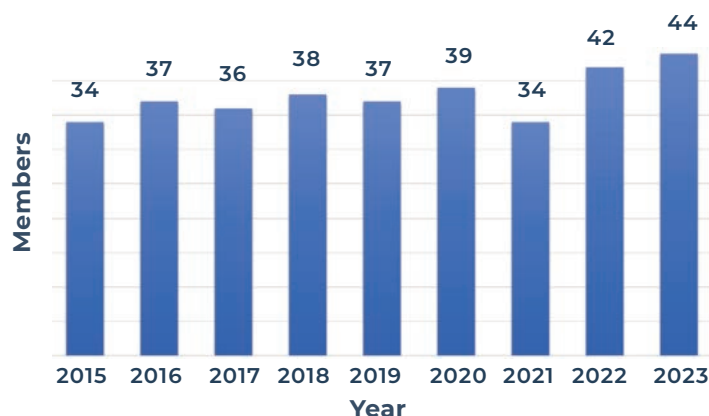
Combined overall social media audiences increased slightly with the focus on Dive Pacific. NZ Underwater's Instagram account can be found at [https://www.instagram.com/nz\\_underwater/](https://www.instagram.com/nz_underwater/)

### Total Followers

- March 1, 2022: 41,706
- March 1, 2023: 43,585

YOY change  
2022 – 2023  
**4.5%**

## CLUB GROWTH





# AIR Purity



Air Purity Limited 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 became a leading authority on clean breathing air testing, SCAP cylinder audits and certification, air filler compliance certifications, and recreational boat training courses, specific to the New Zealand underwater community.

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

**What does Air Purity have to offer...**

## **AIR FILLER COMPLIANCE CERTIFICATION**

All cylinders with a water capacity of 500ml or more, filled in New Zealand, require the filler to hold a WorkSafe approved Air Filler Compliance Certificate. Air Purity has 'Air Filler Trainers' throughout New Zealand who deliver the Air Fillers Course. On completion of the course, an application can be made to Air Purity to issue an Air Fillers Compliance Certificate on behalf of WorkSafe. This certificate is valid for 5 years and permits the holder to operate a breathing air compressor to fill both SCBA and SCUBA cylinders.

## **PURE AIR TESTING**

Air quality testing mitigates risk to anyone breathing contaminated air, delivered from a breathing air compressor. 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.

Applications where compressor air quality needs to be tested on a regular basis are: -

- SCUBA and SCBA cylinder filling
- Respirators for -
  - » Paint Booths
  - » Shot Blasting
  - » Confined Spaces

## **MASTER OF A SMALL COMMERCIAL DIVE BOAT (MSCDB)**

Master of a Small Commercial Dive Boat is a 5-year certification, allowing the holder to skipper a dive boat up to 6 meters in length within 5 nautical miles of a safe haven. This industry-specific certificate is an approved training framework endorsed by Maritime NZ, falling under the Maritime Rule Part 35.70 and 35.72.

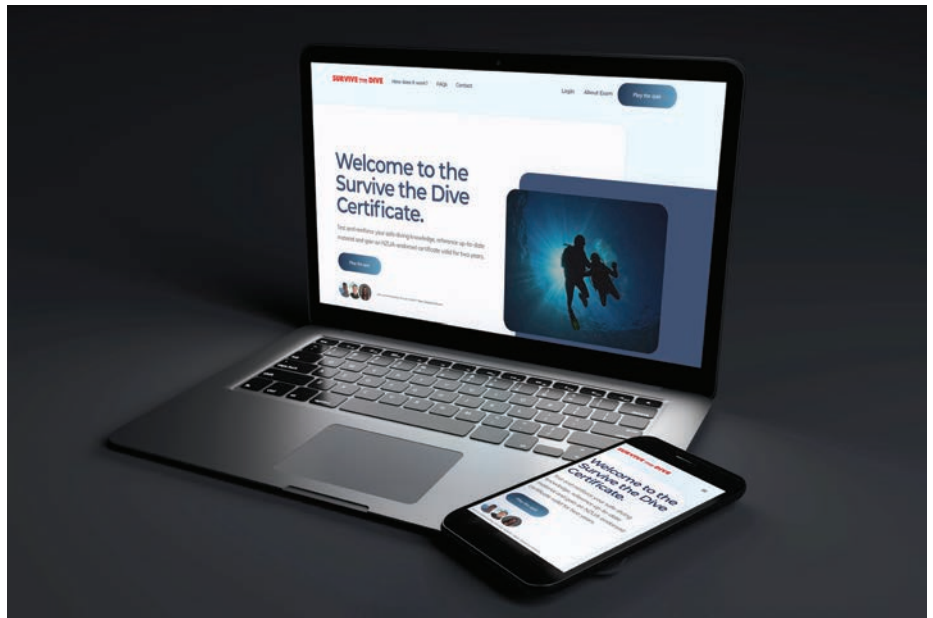
## **DIVING ACTIVITIES SUPERVISOR (DAS) LITE**

The diving activities supervisor lite course is designed for the non-diver. It is a free online course available to everyone. If you are left behind to manage the boat, while your friends or partner are below the surface, would you know what to do if you had to pull the anchor and drive the boat to pick them up because they surfaced too far away, or deal with a diving emergency such as an unresponsive diver on the surface. If you answered 'No', then check this course out on the New Zealand Underwater website.

# DIVER Safety







## 7.1 SURVIVE THE DIVE CERTIFICATION

The NZUA Survive the Dive program progressed well in the 2022 - 2023 reporting year.

Despite not being currently supported with any marketing budget, the Survive the Dive program currently has 684 registered users and 374 passed certificates.

2023 is the first year renewal reminders have been issued resulting in 32 successful certificate renewals.

## OTHER SURVIVE THE DIVE DATA

For the reporting period, the Survive the Dive application has generated the following data, as measured by Google Analytics:

**Total users:** 6046

**Total page views:** 23,432

**Average session duration:** 3mins

**Total quiz attempts:** 6,670

## READY TO PLAY SURVIVE THE DIVE?

There are two stages:

1. A gamified quiz with ten randomly generated questions. Take the quiz multiple times to cover all the material. Save your high-scores to track your progress.
2. An online exam with 20 comprehensive questions. If you pass the exam (scoring 80% or more), you'll receive an NZUA-endorsed Survive the Dive certificate, valid for two years.

Try the Survive the Dive certificate application at

[www.certificate.nzunderwater.org.nz](http://www.certificate.nzunderwater.org.nz)

## SPONSOR SURVIVE THE DIVE

Currently the Survive the Dive program lacks a sponsor. For this reason, the NZUA cannot promote the program actively and therefore its numbers have declined YOY.

A sponsor capable of covering the programs very minimal running costs with an additional budget for promotion could make a large and important impact in the area of self-managed dive and dive boat management knowledge.

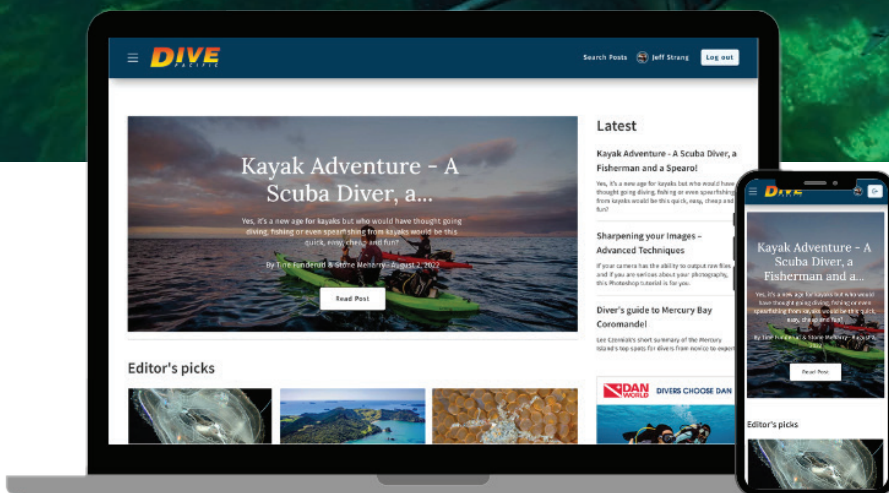
Please contact Jeff on [admin@divepacific.co.nz](mailto:admin@divepacific.co.nz) if sponsoring Survive the Dive appeals to you.

## 7.2 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



## **DIVE PACIFIC LAUNCHED ONLINE AND SUPPORTED BY XMAS PRINT EDITION**

In May 2022, Dive Pacific successfully soft launched its new website at the Hutchwilco Boat Show. This strategic move marked an important step in Dive Pacific digital journey.

Following the successful soft launch, the website was formally launched to our current and new subscribers in September 2022. We are pleased to report that the formal launch went smoothly without significant problems or concern from existing subscriber base.

Not only did we innovate digitally, but we also delivered a bonus Christmas print issue of Dive Pacific in mid-December 2022, signifying our steadfast commitment to providing our audience with high-quality content, both offline and online.

Since the launch, the website's traffic has grown steadily, thanks to a consistent flow of both archived and fresh content being made available to users. This strategy of feeding the platform consistently is driving a sustained growth rate of about 25% per month. Such positive user engagement reaffirms our belief in the value of blending rich legacy content with new, engaging pieces, catering to both our long-time followers and new enthusiasts.

Challenges remain in converting these new users to financial members, and the team is working on expanding the digital services to increase the attractiveness of paid membership.

Our current priority is to maximize advertising revenue, and we have already set wheels in motion to realise this. To this end, we have hired a new Commercial Manager. The new manager brings in-depth expertise in print and digital advertising and a fresh perspective, which we believe will contribute significantly to growing our advertising revenue.

As we forge ahead, we remain committed to our mission of growing the relevance of the NZUA by providing engaging and informative content for the diving community with supporting digital services. We are confident that the dedicated efforts of our team, we will continue to grow, engage more with our community, and achieve our organisation's objectives.

We extend our gratitude to our loyal subscribers and partners for their continued support and assure them that Dive Pacific is firmly on course to greater heights.

### **CURRENT DIVE PACIFIC OFFERING TO ADVERTISING PARTNERS**

The new community-first Dive Pacific platform offers a diver-focussed audience across all demographics in New Zealand and worldwide.

The new technology offers innovative opportunities to support the business community's goals, through self-managed content marketing, digital advertising and as an anchor for digital newsletters and social media.

### **SELF-PUBLISHING PORTAL**

Advertising partners are encouraged to publish and self-manage their content.

Well produced content marketing delivers excellent audience engagement. Formats include blog-style content with images, PR, video, podcasts or any combination to suit the output.

### **ELECTRONIC NEWSLETTERS**

Dive Pacific currently sends fortnightly newsletter updates to approximately 5500 subscribers and dive club members. The average open rate at year-end 2022 was 33%.

Advertising opportunities in this newsletter are included in Premium packages.

### **ANNUAL PRINT EDITION**

The Annual Christmas edition of Dive Pacific incorporates the best content of the year plus material specifically created for the summer season.

Discounted print advertising is included with all annualised advertising plans or negotiated individually prior to production.

### **SOCIAL MEDIA**

The NZUA Publishing social media channels are available to increase the reach of advertising partner content marketing. Funding to promote posts is negotiated on a per-post basis, and is additional to advertising package rates.



# ENVIRONMENTAL Activities

**Since our last AGM Environmental report, we created our Environmental Policy Statement, a document defining NZUA's operational objectives.**

Goal definition enhances our ability and mandate to advocate for activity in the marine environment sector, which has been even busier than last year. We have seen multiple Fisheries Minister's, increasing temporary, regional Rāhui closures, reductions in catch limits and an interesting, ground breaking legal challenge win in the High Court following the Minister of Fisheries CRA1-TAC decision late in 2022, detailed further below under section "Crayfish".

NZUA continues a collaborative approach with other recreational interest groups and Mana Whenua, when our interests and environmental goals align. Collectively we represent a significant and increasing percentage of NZ's population who participate within the recreational marine sector, many of whom see the impact of urban degradation to marine environments and over fishing, in addition to the significant environmental impact created from multiple, significant weather events, continuing as we go to print.

We also support 100% protection from destructive, indiscriminate and inappropriate bottom contact fishing methods. Protection of sea floors environments by placing 30% of inshore coastline into marine reserves will still not be as effective in protecting NZ's marine environments as ceasing all destructive fishing practices will. While an aspirational goal, ultimately our marine environments will continue to be degraded and as divers, we see first-hand damage caused by bottom contact activity.

There is a valid and justified argument for creating fish spawning sanctuaries, they help prevent depletion, help allow fisheries recovery and increasing species abundance, so what's not to like? But let's let science determine the most effective and balanced environment to protect. NZUA does support initiatives where Marine Reserves are

sited to protect spawning area. When it is shown recreational activities are catching too many marine species, we promote reduction of our catch and NZUA's new Environmental Policy will be our guide for advocating sustainably and our marine environment. Protection.

Unfortunately, the challenges and risks to our marine environment, and to the rights of New Zealanders to enjoy our unique inshore marine environments, are sadly increasing and NZUA resources are limited in mounting legal and scientific advocacy. Therefore participation with other Environmental Advocacy Groups continues to help achieve some success in influencing Government decisions, particularly where they have a negative impact to marine environments and NZUA member interests.

## CRAYFISH

The National Rock Lobster Management Group (NRLMG) is a national, multi stake holder group comprising representatives from Mana 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 Minister of Fisheries on TAC, regulatory and other management actions for rock lobster fisheries. Two recreational positions exist within the NRLMG, one by NZUA, the other held by the New Zealand Sport Fishing Council (NZSFC), the organisation behind LegaSea.

We advocate for protecting this valuable important taonga for all New Zealanders, our activities are in support of and supported by, NZSFC, ELI and other Marine Environment advocacy groups that we work with to ensure our collective voice is heard. It cannot be stressed enough the mahi these voluntary organisations invest in supporting sustainable fishing practices and striving improving our fisheries abundance.

A significant recent win for recreational and public fisheries advocacy was a High Court ruling setting aside the Minister of Fisheries 2022/23 CRA 1 TAC setting for the 2023 season. The Judge stated assessment failed to consider the wider environmental impact of kina predator depletion, namely large crayfish and Snapper, which has been identified as a factor increasing Kina barrens. The Judge supported the claimants, led by ELI and supported by NZSFC and NZUA's view that the Minister's decision was in breach of Section 11 of the NZ Fisheries Act.

This Ruling is an indictment on MPI's Quota Management System (QMS) management team (Fishery NZ's) performance regarding compliance with NZ's Fisheries Act, Section 11, which requires the MPI Fisheries management team, to ensure any TAC and fisheries management decisions take into account the environmental impact on marine environment and other species when making any fisheries decision.

Section 11 has been part of the NZ Fisheries Act since the QMS was introduced in the mid 1980's yet has never been introduced into the NRLMG TAC setting review process, despite several submissions by environmental groups including NZSFC regarding the impact NZ Fisheries advice to the Minister was having on Kina Barrens.

## **REGIONAL CLOSURES AND SCALLOPS**

There have been multiple and ongoing regional fisheries closures around the North Island due to Rāhui's and weather event related environmental impact. Effectively recreational scallop take has been closed to nearly all North Island fisheries, there is no indication by Minister of Fisheries that there will be any allowable catch with the Marlborough Sounds region for a long time yet either.

## **DIVE MARINE PARKS**

While the initiative for a Dive tourism attraction in the form, of an underwater art sculpture trail, potentially in the Omaha Bay region is an ongoing process. NZUA has received a request to support a protected Marine Park, essentially a no take Marine Reserve on a section of sheltered coastline water to the inside of Mana Island, Porirua. This region has Marine Reserves in place in the South Coast and Kapiti but nothing in between. NZUA considers this a project worthy of our support looks for support at our AGM for NZUA's engagement with interested parties in the Porirua region.

## **SPECIAL MARINE AREAS (SMA)**

Mentioned in last year's annual report and the term describes marine protected areas, like the Rāhui surrounding Waiheke Island before this closure was formally recognised by the Minister. SMA's can be areas of targeted benthic environment and fisheries rehabilitation, like the mussel bed seeding, seaweed reestablishment and cray-

fish reintroduction to Waiheke Island and this work continues. Mussel bed reseeding has been carried out and other marine environment species reestablishment activities still underway. We will provide report on environmental monitoring as we are advised.

## **LEGASEA REPORT 2022-23**

It has been a real privilege to continue working alongside the NZUA team to advocate for more fish in the water. Collectively we engage 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 brighter side, regional fisheries closures are Minister and Fisheries NZ recognition of the damage being done to marine benthic environments and falling fisheries abundance, many at less than 30% of fisheries abundance since the QMA was introduced, a NZ Fisheries management too ironically introduced to improve abundance given they have already recognised many fisheries were being depleted prior to the QMS being introduced.

When you consider the fisheries management team within MPI, Fisheries NZ, have for decades, in their various restructured entities, failed to acknowledge and comply with Section 11 of the NZ Fisheries Act, you can start to feel disillusioned with how the QMS has become a financially driven, fisheries management process, rather than one that ensures future generations of New Zealanders can continue to enjoy access to Kai Moana!

## **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 can be irreversibly damaged by destructive fishing methods.

Please visit the website and sign the petition in support of positive change. [www.rescuefish.co.nz](http://www.rescuefish.co.nz)

## **ABOUT LEGASEA**

LegaSea is a not-for-profit subsidiary of the New Zealand Sport Fishing Council. Our aim is 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.

# Annual Financial Statements

New Zealand Underwater Association Incorporated  
For the year ended 28 February 2023

Prepared by BDS Chartered Accountants Limited

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## Directory

### **New Zealand Underwater Association Incorporated For the year ended 28 February 2023**

#### **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 2023

	NOTES	2023	2022
<b>Revenue</b>			
<b>Sales</b>			
CMAS Dive Card		2,431	1,900
<b>Total Sales</b>		<b>2,431</b>	<b>1,900</b>
<b>Total Revenue</b>		<b>2,431</b>	<b>1,900</b>
<b>Gross Profit</b>		<b>2,431</b>	<b>1,900</b>
<b>Other Income</b>			
Dividends Received - Taxable Distribution		303	303
Donations received		97	86
Grants / Sponsorship Received		20,850	56,500
Interest Received		126	14
Membership - Associate		3,146	1,278
Membership - Club		4,400	4,200
Membership - Affiliate		546	655
Mini Dipper Sales Instructor		-	2,026
COVID Wages Subsidy		600	-
Rent Received		27,870	26,280
Book Sales		35	-
Resurgence Support Payment		-	4,957
<b>Total Other Income</b>		<b>57,973</b>	<b>96,297</b>
<b>Income from Related Entities</b>			
Partnership Income/(Loss) - Air Purity Holdings LP	7	28,405	21,113
<b>Total Income from Related Entities</b>		<b>28,405</b>	<b>21,113</b>
<b>Total Income</b>		<b>88,809</b>	<b>119,310</b>
<b>Expenses</b>			
Accident Compensation Levy		115	121
Accountancy Fees		6,792	9,356
Advertising/Marketing		1,441	1,968
Annual General Meeting		4,005	6,295
Audit Fees		3,949	4,149
Bank Charges		75	100
Board Expenses		-	1,188
Board Honorarium		3,000	4,000
Body Corporate		7,932	7,756
Cleaning & Laundry		45	-
CMAS Affiliation		1,672	1,946
Computer Expenses		4,452	3,476
Conference Expenses		-	30

The accompanying notes form part of these financial statements.  
These financial statements have been audited.

	NOTES	2023	2022
Depreciation		1,823	2,468
DES - Reporting & Recording		625	537
Dive Safe Expenses		2,154	13,277
Insurance		5,288	4,345
Legal Expenses		1,194	2,913
Light Power & Heating		1,493	1,373
Loss on Sale of Fixed Assets		129	131
Maritime expense		209	20,550
Miscellaneous Mini Dippers		50	-
Payroll proccess cost		499	494
Printing & Stationery		7	231
Project - Environmental Expenses		80	225
Project - NZUA		-	4,000
Rates		6,728	6,828
Rent		15,000	1,250
Repairs and Maintenance		390	705
Security		260	260
Staff Expenses		318	25
Subcontractors		21,597	19,397
Subscriptions		608	156
Telephone, Tolls & Internet		2,301	2,333
Travel and Accommodation		151	19
Wages and Salaries		24,751	19,070
<b>Total Expenses</b>		<b>119,135</b>	<b>140,970</b>
<b>Net Surplus/ (Deficit)</b>		<b>(30,326)</b>	<b>(21,660)</b>
<b>Net Surplus/ (Deficit)</b>		<b>(30,326)</b>	<b>(21,660)</b>

The accompanying notes form part of these financial statements.  
These financial statements have been audited.



## Statement of Changes in Equity

### New Zealand Underwater Association Incorporated For the year ended 28 February 2023

	NOTES	2023	2022
<b>Equity</b>			
Opening Balance		540,288	564,110
<b>Surplus &amp; Revaluations</b>			
Movement in Interest in NZ Underwater Trust Ltd		10,657	(2,163)
<b>Total Surplus &amp; Revaluations</b>		<b>10,657</b>	<b>(2,163)</b>
<b>Deficit</b>			
Net Profit / Loss		30,326	21,660
<b>Total Deficit</b>		<b>30,326</b>	<b>21,660</b>
<b>Total Equity</b>		<b>520,619</b>	<b>540,288</b>

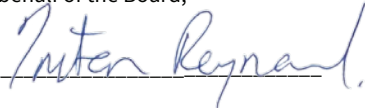
The accompanying notes form part of these financial statements.  
These financial statements have been audited.

# Balance Sheet

## New Zealand Underwater Association Incorporated As at 28 February 2023

	NOTES	28 FEB 2023	28 FEB 2022
<b>Assets</b>			
<b>Current Assets</b>			
Cash & Bank	4	26,586	33,921
Accounts Receivable		3,809	5,345
Related Party Receivables	6	-	1,930
<b>Total Current Assets</b>		<b>30,395</b>	<b>41,196</b>
<b>Non-Current Assets</b>			
Trademarks		2,425	446
Share Investments	5	522,705	512,048
Intangibles	8	6,300	6,300
Property, Plant and Equipment (as per the Depreciation Schedule)		6,750	8,703
<b>Total Non-Current Assets</b>		<b>538,181</b>	<b>527,497</b>
<b>Total Assets</b>		<b>568,576</b>	<b>568,693</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable		4,485	1,414
Sundry Creditors & Accruals		20,753	26,558
GST Payable		870	433
Related Party Payables	6	21,849	-
<b>Total Current Liabilities</b>		<b>47,957</b>	<b>28,406</b>
<b>Total Liabilities</b>		<b>47,957</b>	<b>28,406</b>
<b>Net Assets</b>		<b>520,619</b>	<b>540,288</b>
<b>Equity</b>			
Retained Earnings		174,977	194,646
Capital Reserve		345,642	345,642
<b>Total Equity</b>		<b>520,619</b>	<b>540,288</b>
<b>Net Equity</b>		<b>520,619</b>	<b>540,288</b>

For and on behalf of the Board;

Chairman 

Date 19 May 2023

The accompanying notes form part of these financial statements.  
These financial statements have been audited.



## Depreciation Schedule

### New Zealand Underwater Association Incorporated

For the year ended 28 February 2023

ASSET NUMBER	NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	SALE PRICE	LOSS	CAPITAL GAIN	RATE	METHOD	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
<b>Furniture &amp; Fittings</b>													
FA-0007	Security Alarm Panel	7 Mar 2012	1,882	106	-	-	106	-	25.00%	DV	-	-	-
FA-0024	Chairs x 8	14 Jan 2015	1,400	402	-	-	-	-	16.00%	DV	64	1,062	338
Total Furniture & Fittings			3,282	508	-	-	106	-			64	1,062	338
<b>Office Equipment</b>													
FA-0015	Signwriting	1 Feb 2013	2,741	202	-	-	-	-	11.40%	DV	23	2,562	179
FA-0031	HP T1500 G3 Power System	12 Feb 2015	865	23	-	-	23	-	40.00%	DV	-	-	-
FA-0032	Air conditioning	31 Jan 2015	782	159	-	-	-	-	20.00%	DV	32	655	127
FA-0043	Notebook HP ProBook 640 IntelCore i5 & Kingston 4GB SDRAM	31 Aug 2016	1,825	-	-	-	-	-	40.00%	SL	-	1,825	-
FA-0044	Notebook HP ProBook 640 IntelCore i5 & Kingston 4GB SDRAM	31 Aug 2016	1,825	-	-	-	-	-	40.00%	SL	-	-	-
FA-0048	Printer	24 Oct 2019	1,301	390	-	-	-	-	40.00%	DV	156	1,067	234
FA-0051	Web Camera	27 Jul 2020	636	212	-	-	-	-	50.00%	DV	106	530	106
FA-0052	Air Conditioning Unit	1 Dec 2020	9,486	7,209	-	-	-	-	20.00%	DV	1,442	3,719	5,768
Total Office Equipment			19,461	8,195	-	-	23	-			1,759	10,358	6,413
<b>Website Development</b>													
FA-0042	Website build progress	11 Feb 2017	2,700	-	-	-	-	-	40.00%	SL	-	-	-
Total Website Development			2,700	-	-	-	-	-			-	-	-
Total			25,443	8,703	-	-	129	-			1,823	11,420	6,751



# Notes to the Financial Statements

## New Zealand Underwater Association Incorporated For the year ended 28 February 2023

### 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.

The Financial Statements have been prepared under the assumption that the Association will continue to operate as a going concern in the foreseeable future.

### 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.

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These financial statements have been audited.

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.

	2023	2022
<b>4. Cash &amp; Bank</b>		
Westpac Saver Account	1,245	1,234
Westpac Cheque Account	25,341	32,687
<b>Total Cash &amp; Bank</b>	<b>26,586</b>	<b>33,921</b>
	2023	2022
<b>5. Share Investments</b>		
Interest in NZ Underwater Trust Ltd (4 Shares)	522,605	511,948
Shares in NZUA Publishing Limited (100 Shares)	100	100
<b>Total Share Investments</b>	<b>522,705</b>	<b>512,048</b>
	2023	2022
<b>6. Related Parties</b>		
<b>Related Party Receivables</b>		
Air Purity Holdings LP	19,244	39,866
NZUA Dive Publishing	73,243	29,150
<b>Total Related Party Receivables</b>	<b>92,487</b>	<b>69,016</b>
<b>Related Party Payables</b>		
NZ Underwater Trust Ltd	114,336	67,086
<b>Total Related Party Payables</b>	<b>114,336</b>	<b>67,086</b>
<b>Total Related Parties</b>	<b>(21,849)</b>	<b>1,930</b>
	2023	2022
<b>7. Partnership Income/(Loss) - Air Purity Holdings LP</b>		
Partnership Income / (Loss) - Air Purity Holdings LP	28,405	21,113
<b>Total Partnership Income/(Loss) - Air Purity Holdings LP</b>	<b>28,405</b>	<b>21,113</b>
	2023	2022
<b>8. Intangibles</b>		
Goodwill on Acquisition of NZUA Publishing Limited	6,300	6,300
<b>Total Intangibles</b>	<b>6,300</b>	<b>6,300</b>

These financial statements have been audited.

## 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.

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These financial statements have been audited.



**NEW ZEALAND UNDERWATER ASSOCIATION INC**  
**INDEPENDENT AUDITOR'S REPORT**  
**FOR THE YEAR ENDED 28 FEBRUARY 2023**

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 2023, 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 2023, Statement of Profit or Loss, Statement of Changes in Equity for the year ended on that date in accordance with the special purpose framework for use by non profit entities published by Chartered Accountants Australia and New Zealand.

**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 the special purpose framework for use by non profit entities published by Chartered Accountants Australia and New Zealand 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

Hart & Co - North Shore  
Chartered Accountants  
Albany, Auckland

19 May 2023

NEW ZEALAND  
*Underwater*  
ASSOCIATION