

Special Purpose Financial Report - 2025

New Zealand Occupational Hygiene Society Incorporated
For the year ended 31 March 2025

Prepared by Craig Anderson Limited

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Directory

New Zealand Occupational Hygiene Society Incorporated For the year ended 31 March 2025

Date of Incorporation

16 June 1995

Incorporation Number

666619

New Zealand Business Number

9429042710776

IRD Number

129-432-667

Council Members

Sage Robinson	President
Miriska Gerber	President Elect
Nicholas Browne	Treasurer
Philippa Gibson	Immediate Past President
Rick Lewer	Ordinary Member
Susan Edwards	Ordinary Member
William Porter	Ordinary Member

Registered Office

Administrator, 13 Farnham Drive, Richmond, Nelson, 7020, New Zealand

Accountants

Craig Anderson Limited

Auditor

NMA Nelson Marlborough Audit Limited

Compilation Report

New Zealand Occupational Hygiene Society Incorporated For the year ended 31 March 2025

Compilation Report to the Council of the Society of New Zealand Occupational Hygiene Society Incorporated.

Scope

On the basis of information you provided we have compiled, in accordance with Service Engagement Standard No. 2: Compilation of Financial Information, the special purpose financial statements of New Zealand Occupational Hygiene Society Incorporated for the period ended 31 March 2025. These financial statements have been prepared in accordance with the policies as detailed in Note 1 to the financial statements.

Responsibilities

You are solely responsible for the information contained in the financial statements and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

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

No Audit or Review Engagement Undertaken

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

Independence

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

Disclaimer

As mentioned earlier in our report, we have compiled the financial information based on information provided to us which has not been subject to an audit or review engagement. Accordingly, neither we, nor any of our employees accept any responsibility for the reliability, accuracy or completeness of the compiled financial information nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on the compiled financial information.

Craig Anderson Limited

270 Queen Street
Richmond
Nelson

Dated: 15 May 2025

Approval of Financial Report

New Zealand Occupational Hygiene Society Incorporated For the year ended 31 March 2025

The Society Council are pleased to present the approved financial report including the historical financial statements of New Zealand Occupational Hygiene Society Incorporated for year ended 31 March 2025.

APPROVED:

Nicholas Browne

Treasurer

Date

Statement of Service Performance

New Zealand Occupational Hygiene Society Incorporated For the year ended 31 March 2025

Description of Entity's Outcomes

The New Zealand Occupational Hygiene Society ("NZOHS") is a network of occupational hygiene professionals who further the practice, professionalism and recognition of the industry in New Zealand.

At present the Society's membership is made up of Professional Occupational Hygienists either working for large companies, private consultants, or for Worksafe NZ. The Society has also welcomed into its midst, as Associates, a larger number of people who are working in the field of health and safety but have only a part time interest in Occupational Hygiene.

What is Occupational Hygiene?

Occupational hygienists are involved at the interface of people and their workplaces. They use science and engineering to prevent ill health caused by the work environment specialising in the assessment and control of risks to health from workplace exposure to hazards.

Occupational Hygienists help PCBUs and workers to understand these risks and to minimize or eliminate them. The term Occupational Hygiene is generally defined as "the art and science dedicated to the Anticipation, Recognition, Evaluation, Communication and Control of environmental stressors in, or arising from, the work place that may result in injury, illness, impairment, or affect the well-being of workers and members of the community"; and states that "these stressors are normally divided into the categories Biological, Chemical, Physical, Ergonomic and Psychosocial."

Objective of NZOHS

The objective of NZOHS is to improve the calibre of practitioners of occupational hygiene within New Zealand, NZOHS is actively working on raising the profile (with assistance from WorkSafe NZ and HASANZ funding) of Occupational Hygienists and pathways in New Zealand. This financial year includes a portion of the 2nd year and a portion of the 3rd and last year for the 'Continuing to grow the occupational hygienist workforce' project, initiative that had a completion date of 30 June 2024. For reference, this initiative started on the 30 September 2021 and encompasses three years funding allocation with clear milestone and reporting requirements.

	2025	2024
Description and Quantification of the Entity's Outputs		
Number of OHTA courses provided	7	10
Attendances at OHTA courses provided	41	54
Number of Commit2Fit courses provided	3	3
Attendances at Commit2Fit courses provided	42	34
Number of Specialist Training Courses	4	1
Attendances at Specialist Training	35	10
Number of Conferences Delivered	-	1
Attendees at conference	-	68

Statement of Financial Performance

New Zealand Occupational Hygiene Society Incorporated For the year ended 31 March 2025

	NOTES	2025	2024
Revenue			
Fees, subscriptions and other revenue from members	2	18,953	14,892
Revenue from providing goods or services	2	389,482	338,961
Interest, dividends and other investment revenue	2	4,828	3,198
Other revenue	2	1,266	1,144
Total Revenue		414,529	358,195
Expenses			
Costs related to providing goods or service	3	295,726	277,049
Administrative expenses	3	35,026	36,249
Total Expenses		330,751	313,298
Surplus/(Deficit) for the Year		83,777	44,897
Income Tax Expense			
Income Tax Expense		17,871	8,121
Total Income Tax Expense		17,871	8,121
Surplus/(Deficit) for the Year		65,907	36,776

This statement should be read in conjunction with the attached Audit Report.

Statement of Changes in Accumulated Funds

New Zealand Occupational Hygiene Society Incorporated
For the year ended 31 March 2025

	2025	2024
Equity		
Opening Balance	312,844	276,068
Increases		
Profit for the Period	65,907	36,776
Total Increases	65,907	36,776
Total Equity	378,751	312,844

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

Statement of Financial Position

New Zealand Occupational Hygiene Society Incorporated As at 31 March 2025

	NOTES	31 MAR 2025	31 MAR 2024
Assets			
Current Assets			
Bank accounts and cash	5	399,011	305,127
Debtors and prepayments	5	52,495	30,659
Total Current Assets		451,506	335,786
Total Assets		451,506	335,786
Liabilities			
Current Liabilities			
Creditors and accrued expenses	6	50,113	14,358
Other current liabilities	6	22,642	8,584
Total Current Liabilities		72,755	22,942
Total Liabilities		72,755	22,942
Total Assets less Total Liabilities (Net Assets)		378,751	312,844
Accumulated Funds			
Accumulated Surplus/(Deficit)		378,751	312,844
Total Accumulated Funds		378,751	312,844

This statement should be read in conjunction with the attached Audit Report.

Notes to the Performance Report

New Zealand Occupational Hygiene Society Incorporated For the year ended 31 March 2025

1. Statement of Accounting Policies

STATUTORY BASIS

New Zealand Occupational Hygiene Society Incorporated is incorporated under the Incorporated Societies Act 1908.

REPORTING ENTITY

The reporting entity is as identified by the rules of the Incorporation and governed by the committee of New Zealand Occupational Hygiene Society Incorporated and includes all activities carried out under the control of the committee.

BASIS OF PREPARATION

These financial statements have been prepared in accordance with the Special Purpose Framework for use by Not For Profit Entities (SPFR for NFPEs) published by Chartered Accountants Australia and New Zealand. The financial statements have been prepared for taxation and management purposes. The Society has elected to include a Statement of Service Performance in the financial statements.

SPECIFIC ACCOUNTING POLICIES

The following specific accounting policies have been adopted by the Society in the preparation of the accounts.

(a) Changes in Accounting Policies

All accounting policies were applied on a consistent basis during the year.

(b) Goods & Service Tax

These financial statements have been prepared exclusive of GST (except for Trade Receivables and Trade Payables which are inclusive of GST).

(c) Income Tax

Income tax is accounted for using the taxes payable method.

(d) Accounts Receivable

Accounts Receivable are stated at their estimated realisable value.

	2025	2024
2. Analysis of Revenue		
Fees, subscriptions and other revenue from members		
Membership fees	18,953	14,892
Total Fees, subscriptions and other revenue from members	18,953	14,892
Revenue from providing goods or services		
Advertising Income	250	250
Conference	145,088	18,910
Courses - Commit2Fit	51,025	39,215
Courses - OHTA	121,649	109,632
Workforce Development Funds	64,771	165,954
Other Training	6,700	5,000
Total Revenue from providing goods or services	389,482	338,961
Interest, dividends and other investment revenue		
Interest Income	4,828	3,198
Total Interest, dividends and other investment revenue	4,828	3,198
Other revenue		
Other income	1,266	244
HASANZ Register Members Application Fee	-	900
Total Other revenue	1,266	1,144
Total	414,529	358,195
	2025	2024

3. Analysis of Expenses

Costs related to providing goods or services		
Advertising	-	463
Breathe Freely Expenses	11	289
Commit2Fit Expenses	38,324	28,736
Conference Expenses	126,411	38,352
Council Expenses	367	2,241
NZOHS Representation	9,063	11,348
OHTA Course Costs	101,738	140,733
PayPal Fees	1,331	1,135
Sponsorship	3,204	3,621
Subscriptions and Capitation Fees	7,786	5,825
Workforce Development Costs	7,489	44,306
Total Costs related to providing goods or services	295,726	277,049

	2025	2024
Administrative expenses		
Accounting fees	1,800	1,986
Administration costs	29,888	29,903
Audit Fees	1,950	1,850
Bank Fees	541	448
General Expenses	90	-
Postage and Stationery	23	200
Website expenses	734	1,863
Total Administrative expenses	35,026	36,249
Total	330,751	313,298
	2025	2024

4. Income Tax Expense

Net Surplus Before Tax		
Current Year Earnings	83,777	44,897
Adjustment to Taxable Profit		
Income Tax Deduction for Non-Profit Bodies	(1,000)	(1,000)
Membership Fees	(18,953)	(14,892)
Total Adjustment to Taxable Profit	(19,953)	(15,892)
Taxable Surplus	63,824	29,005
Tax Payable at 28%	17,871	8,121
	2025	2024

Reconciliation to Income Tax Payable

Prior Year Income Tax		
Opening Balance	615	(6,068)
Total Prior Year Income Tax	615	(6,068)
Current Year Income Tax		
Income Tax Provision	17,871	8,121
Provisional Tax Paid	(5,152)	-
Resident Withholding Tax Paid	(1,415)	(1,439)
Total Current Year Income Tax	11,304	6,683
Total Reconciliation to Income Tax Payable	11,919	615

	2025	2024
5. Analysis of Assets		
Bank accounts and cash		
Terms and Call Deposits	211,680	-
Society Cheque Account	166,182	82,014
Accelerator Account	3,609	201,877
PayPal Account	12,841	6,538
Breathe Freely Project Account	4,699	14,699
Total Bank accounts and cash	399,011	305,127
Debtors and prepayments		
Accounts Receivable	51,298	29,462
Estate of Derek Miller	1,196	1,196
Total Debtors and prepayments	52,495	30,659

	2025	2024
6. Analysis of Liabilities		
Creditors and accrued expenses		
Credit Card Account	325	415
Sundry Creditors	49,789	13,943
Total Creditors and accrued expenses	50,113	14,358
Other current liabilities		
GST	10,723	7,970
Income Tax	11,919	615
Rounding	-	-
Total Other current liabilities	22,642	8,584

7. Commitments

There are no commitments as at 31 March 2024 (Last year - Nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2024 (Last year - Nil).

9. Related Parties

There were no transactions involving related parties during the financial year.

10. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.