

Performance Report

NZOHS

For the year ended 31 March 2026

Prepared by Milnes Beatson Limited

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Compilation Report

NZOHS

For the year ended 31 March 2026

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

Scope

We have compiled the financial statements of New Zealand Occupational Hygiene Society Incorporated for the year ended 31 March 2026 from the information you provided. Our work was carried out to the professional standards promulgated by Chartered Accountants Australia and New Zealand, in particular Service Engagement Standard No. 2: Compilation of Financial Information. The financial statements have been prepared in accordance with the Tier 3 (NFP) Standard issued by the External Reporting Board (XRB).

Responsibilities

The Council are solely responsible for the information contained in this financial report 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

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

Milnes Beatson Limited

Milnes Beatson Ltd
PO Box 37
Motueka

Dated: 6 July 2026

Entity Information

NZOHS

For the year ended 31 March 2026

Legal Name of Entity

New Zealand Occupational Hygiene Society Incorporated

Entity Type and Legal Basis

Incorporated Society

Registration Number

666619

Entity's Purpose or Mission

Our objective is to improve the calibre of practitioners of occupational hygiene within New Zealand

Entity Structure

Council made up of:

Miriska Gerber	President
Nicholas Browne	Treasurer
Lucre Pfefferman	President Elect, appointed 27 May 2025
Kerry Cheung	Secretary
Nadine Barnard	Ordinary Member, appointed 27 May 2025
Rebecca Bailey	Ordinary Member, appointed 27 May 2025
Levi Mines	Ordinary Member, appointed 27 May 2025
Sage Robinson	Immediate Past President, retired 27 May 2025
Susan Edwards	Retired 27 May 2025
William Porter	Retired 27 May 2025
Philippa Gibson	Retired 27 May 2025
Rick Lewer	Retired 27 May 2025
Kim Pearson	Administrator

Entity's Reliance on Volunteers and Donated Goods or Services

WorkSafe NZ and HASANZ funding for projects along with providing courses and accreditation to the public.

Governance Arrangements

The Treasurer has primary responsibility for the financial operation of the Society. Some responsibilities will be delegated to the Administrator. Approvals from at least two of the four elected council officers (President, President Elect, Treasurer and Secretary) are required for any payments. Major financial decisions are made by the council, determined through an approved budget each financial year. The Operations, Finance and Risk Committee, which comprises the four council officers completes operational financial decisions.

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Accountant

C V Pannett: B.Com; C.A.
Milnes Beatson Limited
PO Box 37
Motueka

Auditor

Simon Danson
NMA Nelson Marlborough Audit Ltd
PO Box 732
Nelson

Approval of Financial Report

NZOHS
For the year ended 31 March 2026

The 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 2026.

APPROVED


876C8888-4CCD-8A72-318E-88DED6D3C78 09/07/2026

Nicholas Browne
Treasurer
Date

Statement of Service Performance

NZOHS

For the year ended 31 March 2026

Description of Entity's Medium to Long Term Objectives

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."

Description of Entity's Outcomes or Key Activities

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.

	2026	2025
Description and Quantification of the Entity's Outputs		
Number of OHTA courses provided	10	7
Attendance at OHTA courses provided	42	41
Number of Commit2Fit Courses	3	3
Attendance at Commit2Fit courses provided	39	42
Recertification of Commit2Fit	9	-
Number of Specialist training courses provided	4	4
Attendance at Specialist training courses provided	34	35
Number of conferences delivered	1	-
Attendances at conferences delivered	151	-

Statement of Financial Performance

NZOHS

For the year ended 31 March 2026

	NOTES	2026	2025
Revenue			
Membership fees and subscriptions	1	20,497	18,953
Revenue from commercial activities	1	201,562	389,482
Interest, dividends and other investment revenue	1	8,398	4,828
Other revenue	1	875	1,266
Total Revenue		231,332	414,529
Expenses			
Expenses related to commercial activities	2	261,335	295,726
Other expenses related to service delivery	2	47,664	35,026
Other expenses	2	1,201	17,871
Total Expenses		310,200	348,622
Surplus/(Deficit) for the Year		(78,868)	65,907

This financial statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Auditor's report.

Statement of Financial Position

NZOHS

As at 31 March 2026

	NOTES	31 MAR 2026	31 MAR 2025
Assets			
Current Assets			
Cash and short-term deposits	4	301,189	399,011
Debtors and prepayments	4	4,267	52,495
Total Assets		305,456	451,506
Liabilities			
Current Liabilities			
Creditors and accrued expenses	5	5,573	72,755
Total Assets less Total Liabilities (Net Assets)		299,883	378,751
Accumulated Funds			
Accumulated surpluses (or deficits)	6	299,883	378,751

This financial statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Auditor's report.

Statement of Cash Flows

NZOHS

For the year ended 31 March 2026

	2026	2025
Cash Flows from Operating Activities		
Operating receipts (money deposited into the bank account)		
Membership fees and subscriptions	20,047	16,886
Receipts from commercial activities	250,194	374,250
Interest or dividends received	8,398	4,828
GST received	53,654	64,340
Other cash received	-	20
Total Operating receipts (money deposited into the bank account)	332,293	460,322
Operating payments (money withdrawn from the bank account)		
Payments related to commercial activities	(292,374)	(265,715)
Other payments related to service delivery	(47,664)	(35,182)
GST paid	(64,285)	(58,975)
Other payments	(5)	-
Total Operating payments (money withdrawn from the bank account)	(404,328)	(359,872)
Total Cash Flows from Operating Activities	(72,034)	100,450
Cash Flows from Other Activities		
Payments from other activities		
Other Payments	(25,788)	(6,567)
Total Cash Flows from Other Activities	(25,788)	(6,567)
Net Increase/(Decrease) in Cash	(97,822)	93,884
Bank Accounts and Cash		
Opening cash	399,011	305,127
Net change in cash for period	(97,822)	93,884
Closing cash	301,189	399,011

This financial statement is to be read in conjunction with the Notes to the Financial Statements, and the accompanying Auditor's report.

Statement of Accounting Policies

NZOHS

For the year ended 31 March 2026

Basis of Preparation

The entity is permitted by law to apply the Tier 3 (NFP) Standard issued by the External Reporting Board (XRB) and has elected to do so. A PBE may apply the standard if it does not have public accountability and has total annual expenses less than or equal to \$5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

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

Income Tax

Income tax is accounted for using the taxes payable method.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Accounts Receivable

Accounts Receivable are stated at their estimated realisable value.

Changes in Accounting Policies

This is the first period the entity has prepared its financial statements in accordance with the new Tier 3 (NFP) standard. Comparative information has been restated where necessary to comply with the new standard. The transition has not resulted in any material changes to the reported financial position or performance, except for changes in presentation and disclosure format.

Notes to the Performance Report

NZOHS

For the year ended 31 March 2026

	2026	2025
1. Analysis of Revenue		
Membership fees and subscriptions		
Membership Fees	20,497	18,953
Revenue from commercial activities		
Advertising Income	1,250	250
Conferences	44,895	145,088
Courses - Commit2Fit	34,555	51,025
Courses - OHTA	83,731	121,649
International or Outsourced Training	27,106	-
Workforce Development Funds	-	64,771
Other Training	10,025	6,700
Total Revenue from commercial activities	201,562	389,482
Interest, dividends and other investment revenue		
Interest Income	8,398	4,828
Other revenue		
Other Revenue	-	20
Paypal Income	875	1,246
Total Other revenue	875	1,266
	2026	2025

2. Analysis of Expenses

Expenses related to commercial activities		
Breathe Freely Expenses	84	11
Commit2Fit Expenses	39,370	38,324
Conference Expenses	64,926	126,411
Council Expenses	14,016	367
NZOHS Representation	24,943	9,063
OHTA Course Costs	98,967	101,738
PayPal Fees	1,140	1,331
Sponsorship	5,757	3,204
Subscriptions and Capitation Fees	2,058	7,786
Workforce Development Costs	-	7,489
Total Expenses related to commercial activities	251,261	295,726

	2026	2025
Other expenses related to service delivery		
Accounting fees	1,890	1,800
Administration costs	42,407	29,888
Audit Fees	2,050	1,950
Bank Fees	267	541
General Expenses	-	90
Printing & Stationery	-	23
Website expenses	1,050	734
Total Other expenses related to service delivery	47,664	35,026
Other expenses		
Income Tax Expense	-	17,871
Interest Expense	5	-
Bad Debts	1,196	-
Total Other expenses	1,201	17,871
	2026	2025
3. Income Tax		
Net Profit (Loss) Before Tax	(78,868)	83,777
Deductions form Taxable Profit		
Income Tax Deduction for Non-Profit Bodies	-	1,000
Membership fees	20,497	18,953
Total Deductions form Taxable Profit	20,497	19,953
Taxable Profit (Loss)	(99,365)	63,824
Tax payable at 28%	-	17,871
Deductions from Tax Payable		
Opening Balance	(11,919)	(615)
Prior period tax paid (refunded)	10,264	-
Residents withholding tax paid	2,351	1,415
Income tax paid	13,172	5,152
Total Deductions from Tax Payable	13,869	5,952
Income Tax Payable (Refund Due)	(13,869)	11,919

	2026	2025
4. Analysis of Assets		
Cash and short-term deposits		
Accelerator Account	1	3,609
Breathe Freely Project Account	699	4,699
Savings on Call	114,950	50,235
Society Cheque Account	7,075	166,182
PayPal Account	2,140	12,841
ASB 12 Month Deposit 72	-	110,968
ASB 12 Month Deposit 73	-	50,476
ASB 6 Month Deposit 74	101,325	-
ASB 12 Month Deposit 76	75,000	-
Total Cash and short-term deposits	301,189	399,011
Debtors and prepayments		
Accounts Receivable	4,267	51,298
Estate of Derek Miller	-	1,196
Total Debtors and prepayments	4,267	52,495
	2026	2025

5. Analysis of Liabilities

Creditors and accrued expenses		
Accounts Payable	9,745	47,142
Credit Cards	1,415	325
GST	(1,344)	10,723
Income Received in Advance	9,626	2,646
Income Tax	(13,869)	11,919
Total Creditors and accrued expenses	5,573	72,755
	2026	2025

6. Accumulated Funds

Accumulated surpluses or (deficits)		
Opening Balance	378,751	312,844
Current year earnings	(78,868)	65,907
Total Accumulated Funds	299,883	378,751

7. Commitments

There are no commitments as at 31 March 2026 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2026 (Last year - nil).

9. Related Party Transactions

There were transactons involving related parties during the financial year.

Mirisha Gerber contracted to the Society for conference work through her company Healthy Solution Limited.

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.

Document Details

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2026-07-09 15:59 +12:00	Nicholas Browne	Link opened from IP 151.210.128.178
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