

# Annual Report

The Ornithological Society of New Zealand Inc.  
For the year ended 31 December 2019

Prepared by BusinessBase Limited

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# Compilation Report

## The Ornithological Society of New Zealand Inc. For the year ended 31 December 2019

Compilation Report to the Governing Body of The Ornithological Society of New Zealand Inc..

### Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of The Ornithological Society of New Zealand Inc. for the year ended 31 December 2019.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

### Responsibilities

The Society is 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.

### 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. A review engagement has been performed and accordingly no assurance is expressed. The statement of service performance and the regional accounts have not been subject to a review.

### Independence

We have no involvement with The Ornithological Society of New Zealand Inc. 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 been subject to a review engagement. 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.

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BusinessBase Limited  
PO Box 250  
Blenheim  
7240

Dated: 17th May 2020

## Entity Information

### The Ornithological Society of New Zealand Inc. For the year ended 31 December 2019

#### Legal Name of Entity

The Ornithological Society of New Zealand Inc.

#### Registration Number

CC41020 -Charities service

#### Entity Type and Legal Basis

Incorporated society with charitable status

#### Entity's Purpose or Mission

The Ornithological Society of New Zealand Incorporated's purpose is to encourage the study, use of knowledge and enjoyment of birds.

#### Vision

A vibrant and viable society that is recognised as the leading authority on New Zealand birds and which contributes to their conservation through enhancing knowledge, understanding and enjoyment of them.

#### Values

Encouraging assisting an enthusiastic amateur and professional membership that supports the study and enjoyment of birds. Applying rigorous scientific principles to all birds New Zealand studies and projects. Safeguarding the welfare of birds in all Society activities. Demonstrating impartiality in the selection of studies and in the dissemination of information about birds.

#### Main Sources of Entity's Cash and Resources

The Ornithological Society of NZ Incorporated has received its income from subscriptions, sponsorship and grants.

#### Main Methods Used by Entity to Raise Funds

Partnerships and Grants offered to the Society.

#### Entity's Reliance on Volunteers and Donated Goods or Services

The Ornithological Society of NZ Incorporated would not exist without the help and support of a number of dedicated supporters who both volunteer time and donate resources.

#### Council Members

Bruce McKinlay (President)

Ian Armitage (Vice President)

Lynne Anderson (Secretary)

Paul Garner-Richards (Treasurer)

Colin Miskelly

Mel Galbraith

Keith Woodley

Natalie Forsdick

Josie Galbraith

Eleanor Gunby

Ingrid Hutzler (Executive Officer)

**Physical Address**

35 Selmes Road

RD3

Blenheim 7273

**Postal Address**

PO Box 834

Nelson

New Zealand, 7040

## Directory

### The Ornithological Society of New Zealand Inc. For the year ended 31 December 2019

**President**

Bruce McKinlay

**Secretary**

Lynne Anderson

**Treasurer**

Paul Garner-Richards

**Date of Incorporation**

30 June 2008

**IRD Number**

049-411-928

**GST Status**

Payments Basis, Six Monthly Returns, Coinciding with Balance Date

**Accountant**

BusinessBase Limited  
PO Box 250  
Blenheim  
7240

**Bankers**

BNZ  
80 Queen Street  
Auckland

**Independent Assurance Practitioner**

NMA Nelson Marlborough Audit Limited  
PO Box 732  
Nelson 7040

## Approval of Financial Report

The Ornithological Society of New Zealand Inc.  
For the year ended 31 December 2019

The Governing body is pleased to present the approved financial report including the historical financial statements of The Ornithological Society of New Zealand Inc. for year ended 31 December 2019.

APPROVED

P. E. Garner-Richards

Paul Garner-Richards

Treasurer

Date 24/7/2020

Ian Armitage

Ian Paul Armitage

Vice President

Date 24/7/2020

# Statement of Service Performance

## The Ornithological Society of New Zealand Inc. For the year ended 31 December 2019

### Description of Entity's Outcomes

- Encouraged, organised and promoted the study of birds and their habitat use within New Zealand.
- Fostered and supported the wider knowledge and enjoyment birds generally.
- Promoted the recording and wide circulation of results of bird studies and observations.
- Produced a scientific journal and a news magazine.
- Gathered and shared ornithological data online and upon request.
- Achieved significant outcomes from long-termed schemes, such as national wader counts and unusual bird report, and through the partnership with NZ Birds Online.

### Quantification of Outputs

National Conference and AGM :	1 per year
Council Meetings :	3 per year
RR Meetings :	1 per year
Regional monthly meetings :	In average 10 per year per region, across 18 active regions.
Regional Field Trips :	In average 10 per year per region, across 18 active regions.
Notornis Scientific journal :	4 issues published online and posted to 900 members.
Birds New Zealand news magazine:	4 issues published online and posted to 900 members.



# Statement of Financial Performance

The Ornithological Society of New Zealand Inc.  
For the year ended 31 December 2019

'How was it funded?' and 'What did it cost?'

	NOTES	2019	2018
<b>Revenue</b>			
<b>Donations, fundraising and other similar revenue</b>			
Gross Surplus/ Deficit -Project Assistance Fund		(40,877)	16,504
Gross Surplus/Deficit -Life Membership Fund		(351)	836
Gross Surplus/ Deficit-NZ Bird research Fund		26,682	(8,115)
Gross Surplus or Deficit -NZ Penguin Research Fund		1,443	-
Regional Accounts	1	3,278	(4,318)
Contribution from Project Assistance Fund	5	3,638	3,603
Contribution from Life Membership Fund	5	2,347	2,263
Library Journals		65	-
Donation Received		2,779	5,386
<b>Total Donations, fundraising and other similar revenue</b>		<b>(996)</b>	<b>16,159</b>
<b>Fees, subscriptions and other revenue from members</b>			
Annual NZ Subscription		51,207	43,980
Annual Oversea Subscriptions		15,275	13,142
<b>Total Fees, subscriptions and other revenue from members</b>		<b>66,482</b>	<b>57,121</b>
<b>Revenue from providing goods or services</b>			
Sales- Southern NZ Dotterel Project		10,000	-
Sales - Advert on Birds NZ		1,274	1,277
Sales - Data		1,450	2,096
Sales		-	950
<b>Total Revenue from providing goods or services</b>		<b>12,724</b>	<b>4,322</b>
<b>Interest, dividends and other investment revenue</b>			
Interest		761	3,002
<b>Total Interest, dividends and other investment revenue</b>		<b>761</b>	<b>3,002</b>
<b>Total Revenue</b>		<b>78,971</b>	<b>80,605</b>
<b>Expenses</b>			
<b>Volunteer and employee related costs</b>			
Executive officer contract fees		55,978	31,860
<b>Total Volunteer and employee related costs</b>		<b>55,978</b>	<b>31,860</b>
<b>Costs related to providing goods or service</b>			
Conference and Meeting Expenses		16,372	14,531
Consulting & Accounting		4,656	2,418
Review Fee		2,175	875
Bank Fees		127	165
Contract-Southern NZ Dotterel Project		9,000	-

This statement should be read in conjunction with the attached review report

	NOTES	2019	2018
Postage		9,976	9,504
General Expenses		2,035	6,646
PayPal Fees		63	160
Printing		37,334	33,708
Website - Hosting		4,973	1,650
Telephone & Internet		713	654
Insurance		525	525
Atlas Data Extraction		100	650
Legal expenses		-	840
Total Costs related to providing goods or service		88,047	72,326
<b>Other expenses</b>			
Depreciation		976	-
Interest and finance charges		45	1,306
Total Other expenses		1,021	1,306
Total Expenses		145,046	105,492
Net surplus/ (deficit )for the year		(66,075)	(24,887)

This statement should be read in conjunction with the attached review report

# Statement of Financial Position

The Ornithological Society of New Zealand Inc.  
As at 31 December 2019

'What the entity owns?' and 'What the entity owes?'

	NOTES	31 DEC 2019	31 DEC 2018
<b>Assets</b>			
<b>Current Assets</b>			
Bank and cash/(bank overdraft)	2	55,187	223,178
Regional Fund-Bequest		60,000	80,000
Regional fund		156,847	131,525
Trade and other receivables		513	513
Interest Accrued		3,494	5,067
GST Payment/ Refund		11,914	(12,782)
<b>Total Current Assets</b>		<b>287,955</b>	<b>427,501</b>
<b>Non-Current Assets</b>			
<b>Property, Plant and Equipment</b>			
<b>Fixed assets</b>			
Computer Equipment		2,901	-
Less Accumulated Depreciation on Computer Equipment		(976)	-
<b>Total Fixed assets</b>		<b>1,925</b>	<b>-</b>
<b>Total Property, Plant and Equipment</b>		<b>1,925</b>	<b>-</b>
<b>Investments</b>			
BNZ Investment Fund	2	130,938	128,835
Auckland Mortgage Trust Investment		-	153
Auckland Library Account		24,761	24,761
<b>Total Investments</b>		<b>155,698</b>	<b>153,749</b>
<b>Total Non-Current Assets</b>		<b>157,623</b>	<b>153,749</b>
<b>Total Assets</b>		<b>445,578</b>	<b>581,249</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and other payables		22,780	8,109
Subscription In advance		27,548	31,138
Grants in Advance	4	68,322	154,321
Other current liabilities		-	-
<b>Total Current Liabilities</b>		<b>118,650</b>	<b>193,568</b>
<b>Total Liabilities</b>		<b>118,650</b>	<b>193,568</b>
<b>Net Assets</b>		<b>326,928</b>	<b>387,681</b>

This statement should be read in conjunction with the attached review report

	NOTES	31 DEC 2019	31 DEC 2018
<b>Accumulated Funds</b>			
NZ Bird Research Funds		112,351	85,669
NZ Penguin Research Fund		1,443	-
Project Assistance Funds		110,946	151,823
Life membership Funds		23,117	23,468
NZ Bird Online Funds		1,709	1,709
General Account Fund		(139,484)	(86,512)
Regional Fund	1	216,847	211,525
<b>Total Accumulated Funds</b>		<b>326,928</b>	<b>387,681</b>

This statement should be read in conjunction with the attached review report

# Trading Account-Life Membership

The Ornithological Society of New Zealand Inc.  
For the year ended 31 December 2019

Ornithological Society is Life Membership.

	NOTES	2019	2018
<b>Trading Income</b>			
Life Membership subscriptions		1,200	2,760
<b>Total Trading Income</b>		<b>1,200</b>	<b>2,760</b>
<b>Gross Profit</b>		<b>1,200</b>	<b>2,760</b>
<b>Other Income</b>			
Interest Income -Life membership		796	339
<b>Total Other Income</b>		<b>796</b>	<b>339</b>
<b>Expenses</b>			
Contribution to General Fund		2,347	2,263
<b>Total Expenses</b>		<b>2,347</b>	<b>2,263</b>
<b>Net Profit (Loss) Before Taxation</b>		<b>(351)</b>	<b>836</b>
<b>Net Profit (Loss) for the Year</b>		<b>(351)</b>	<b>836</b>

This statement should be read in conjunction with the attached review report



# Trading Account-Project Assistance Fund

The Ornithological Society of New Zealand Inc.  
For the year ended 31 December 2019

Ornithological Society is Project Assistance Funds.

	NOTES	2019	2018
<b>Trading Income</b>			
PAF- Income from Nelson Regional Account		5,205	6,860
PAF-Royalties from Fieldguide		3,638	3,603
Fruzio- Sponsorship		15,000	41,250
PAF-Doc Community Fund		7,000	-
<b>Total Trading Income</b>		<b>30,843</b>	<b>51,713</b>
<b>Gross Profit</b>		<b>30,843</b>	<b>51,713</b>
<b>Other Income</b>			
PAF-Donation		10,000	10,000
PAF-Donation from Ian (Website)		20,000	-
PAF-Grant NZ Lottery Board		107,839	-
PAF-Interest		2,984	1,271
<b>Total Other Income</b>		<b>140,822</b>	<b>11,271</b>
<b>Expenses</b>			
PAF-Beach Patrol Scheme - Expenditure		260	7,194
Administration- Fruzio		1,874	2,969
National Bird Monitoring Scheme		11,815	10,970
PAF-Regional Allowances		6,738	6,265
PAF-Website - Development		71,464	-
PAF-Website - Management		2,221	2,310
PAF-Young Birders NZ		737	969
PAF-E-bird Notebook Printing		-	409
PAF-Conference		2,000	4,439
Grant-RAC Scanning		-	870
PAF-Brand Development		-	434
PAF-Youth Camp Cost		3,957	2,960
Grant-E-bird Training		-	1,857
Grant-Red Billed Gull		-	1,232
Royal from fieldguide-to General Account		3,638	3,603
PAF -Bird Atlas (Lottery Fund)		107,839	-
<b>Total Expenses</b>		<b>212,542</b>	<b>46,481</b>
<b>Net Profit (Loss) Before Taxation</b>		<b>(40,877)</b>	<b>16,504</b>
<b>Net Profit (Loss) for the Year</b>		<b>(40,877)</b>	<b>16,504</b>

This statement should be read in conjunction with the attached review report

## Trading Account-NZ Birds Online

The Ornithological Society of New Zealand Inc.  
For the year ended 31 December 2019

Ornithological Society is NZ Birds Online.

	NOTES	2019	2018
Gross Profit		-	-
Net Profit (Loss) Before Taxation		-	-
Net Profit (Loss) for the Year		-	-

This statement should be read in conjunction with the attached review report

# Trading Account-Bird Research Fund

The Ornithological Society of New Zealand Inc.  
For the year ended 31 December 2019

Ornithological Society is NZ Bird Research.

	NOTES	2019	2018
<b>Trading Income</b>			
NZBRF-Income		104,754	80,000
<b>Total Trading Income</b>		<b>104,754</b>	<b>80,000</b>
<b>Gross Profit</b>		<b>104,754</b>	<b>80,000</b>
<b>Expenses</b>			
BNZRF 2019 - Diving Petrel Translocation		263	-
NZBRF Bullers Shearwaters		-	6,050
NZBRF- Fiordland Crested Penguin Foraging		-	2,538
NZBRF- Fiordland Penguin Ecology (Tawaki)		-	3,560
NZBRF-Acoustic Automatic		-	3,450
NZBRF-Administrative Expenses		6,905	9,991
NZBRF-Australasian Stilts		-	2,237
NZBRF-Bird Call Analysis		-	2,582
NZBRF-Bittern Monitoring		-	906
NZBRF-Chatham Taiko		-	2,935
NZBRF-Coccidia in Kiwi		3,700	-
NZBRF-Crested Penguin Genetics		-	3,000
NZBRF-Ecology		11,374	-
NZBRF-Fiordland Penguins (Tawaki)		5,405	4,325
NZBRF-Godwit Tracking		4,536	-
NZBRF-Grey Ducks		-	2,906
NZBRF-Hihi Foraging		-	6,518
NZBRF-Kiwi Distribution in NW Nelson		-	5,000
NZBRF-Kiwi Monitoring		4,452	8,835
NZBRF-Penguin Colonies Database		3,215	-
NZBRF-Restored Forest		2,481	-
NZBRF-Robin Genetics		-	2,424
NZBRF-Seabird Surveys		9,710	-
NZBRF-SG Diving Petrel		-	8,712
NZBRF-Sugar Feeders		5,248	-
NZBRF-Takahe Modelling		4,941	-
NZBRF-Tui Pollination		3,000	-
NZBRF-Wader Counts 2003-2008		-	1,380
NZBRF-Weka		-	5,624
NZBRF-YEP Diet Analysis		3,000	-
NZBRF-YEP Fledgling Dispersal		9,841	-
NZBRF-YEP Project		-	5,144
<b>Total Expenses</b>		<b>78,072</b>	<b>88,115</b>

This statement should be read in conjunction with the attached review report



	NOTES	2019	2018
Net Profit (Loss) Before Taxation		26,682	(8,115)
Net Profit (Loss) for the Year		26,682	(8,115)

This statement should be read in conjunction with the attached review report

## Trading Account-NZ Penguin Research Fund

The Ornithological Society of New Zealand Inc.  
For the year ended 31 December 2019

Ornithological Society is NZ Penguin Research Fund.

	NOTES	2019	2018
<b>Trading Income</b>			
BNZPRF - Income		28,150	20,645
<b>Total Trading Income</b>		<b>28,150</b>	<b>20,645</b>
<b>Gross Profit</b>		<b>28,150</b>	<b>20,645</b>
<b>Expenses</b>			
Grant-Penguin Conservation		26,707	11,545
Grant-Penguin Research Review		-	9,100
<b>Total Expenses</b>		<b>26,707</b>	<b>20,645</b>
<b>Net Profit (Loss) Before Taxation</b>		<b>1,443</b>	<b>-</b>
<b>Net Profit (Loss) for the Year</b>		<b>1,443</b>	<b>-</b>

This statement should be read in conjunction with the attached review report

# Statement of Cash Flows

The Ornithological Society of New Zealand Inc.

For the year ended 31 December 2019

'How the entity has received and used cash'

Account	2019	2018
<b>Cash Flows from Operating Activities</b>		
Grants Received	28,840	154,321
Trading Income From Various Funds	141,747	111,108
Sponsorship Income from Various Funds	15,000	41,250
Membership Income from Various Funds	-2,390	2,760
Donation Income from Various Funds	30,000	10,000
Interest Income from Various Funds	3,780	1,610
Contribution from Funds	5,985	5,866
Subscriptions	66,482	62,642
Other Revenue	12,789	4,322
Donation received	2,779	5,386
Interest Received	231	82
Net GST	-23,588	20,631
Payments to suppliers	-84,404	-78,606
Executive Officer Expenses	-45,950	-31,860
Other Costs from Various Funds	-316,391	-157,503
<b>Total Cashflows from Operating Activities</b>	<b>-165,090</b>	<b>152,009</b>
<b>Cashflows from Investing Activities</b>		
Investment in Property, Plant & Equipment	-2,901	0
<b>Total Cashflows from Investing Activities</b>	<b>-2,901</b>	<b>0</b>
<b>Net Increase/Decrease in Cash</b>	<b>-167,991</b>	<b>152,009</b>
Cash and Cash Equivalents at beginning of period	223,178	71,169
Cash and Cash Equivalents at end of period	55,187	223,178
<b>Net change in Cash for Period</b>	<b>-167,991</b>	<b>152,009</b>

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

# Statement of Accounting Policies

## The Ornithological Society of New Zealand Inc. For the year ended 31 December 2019

'How did we do our accounting?'

### Basis of Preparation

The financial statements presented here are for the entity The Ornithological Society of NZ Incorporated an Incorporated Society registered under the Incorporated Societies Act 1908.

The Ornithological Society of NZ Incorporated is eligible to apply Tier 3 PBE Accounting Standards: PBE SFR-A(NFP) Public Benefit Entity Simple Format Reporting-Accrual(Not-For-Profit) on the basis that does not have public accountability and has total annual expenses equal to or less than \$ 2,000,000. All transactions in the financial statements are reported using the accrual basis of accounting.

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 are presented in New Zealand dollars (NZ\$) and all values are rounded to the nearest NZ\$, except when otherwise indicated.

The financial statements are prepared under the assumption that the entity will continue to operate in the foreseeable future.

### Income Tax

The Ornithological Society of New Zealand Inc. is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

### Accounts Receivable

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

### Investments

Investments are carried at the lower of the cost and net realisable value. Where in the Council Members ' opinion on there has been a permanent reduction in the value of the investment this has been brought to account in the current period.

### Accrual Expenditure

The business is not subject to the Accrual Expenditure rules as unexpired expenditure at balance date is below the exemption levels.

### 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.

### 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.

### Changes in Accounting Policies

There have been no changes in accounting policies in this financial year

# Notes to the Performance Report

## The Ornithological Society of New Zealand Inc. For the year ended 31 December 2019

### 1. Regional Accounts

In accordance with the Society's Constitution rule 14.16, Regional Accounts are incorporated into these financial statements.

Opening Balance as at 1/1/2019	\$ 71,974	
Income	\$ 37,305	
		\$ 109,279
Less Expenditure		-\$ 34027
Other adjustments		-\$ 2,849
Closing Balance as at 31/12/2019		\$ 72,403
Other Accounts-Regional		
Northland	\$ 2,011	
Waikato	\$ 2,912	
Bay of Plenty	\$ 42,512	
Wellington	\$ 8,000	
Nelson	\$ 3,664	
Canterbury	\$ 25,345	
	\$	\$ 84,444
	\$	
Canterbury term deposit Bequest		\$ 60,000
Total Funds Region Account		\$ 216,847



	2019	2018
<b>2. Bank Accounts (except regions)</b>		
Non Profit Org	19,511	12,550
Business First Oncall	35,677	210,517
PayPal	-	110
Term Deposit1	40,000	40,000
Term Deposit2	50,000	50,000
Term Deposit3	40,938	38,835
<b>Total Bank Accounts (except regions)</b>	<b>186,125</b>	<b>352,013</b>

### 3. Revaluation

There were no revaluations during this accounting year

### 4. Grants in advance (with use or return clause)

The New Zealand Lottery Grant board has provided a grant to the Project Assistance Fund, which has a use or return clause. Birds New Zealand launched the Bird Atlas New Zealand Scheme in June 2019, with the data collection phase of the scheme running for the following 5 years. There has been some expenditure of this grant in the current financial year. The unexpended portion of this grant has been recorded as a liability in the Statement of Financial Position.

The Department of Conservation has provided a grant of \$131,040, of which \$21,840 has been received in the financial year. The grant has a use or return clause, and as no monies have been spent this year, the full value of the portion of the grant received this year has been recorded as a liability in the Statement of Financial Position.

### 5. Contributions to General Funds

- 10% of the opening value of the Life-Memberships Fund is contributed to the general fund each year
- Royalties received from the Field Guide are contributed to the general fund each year