



Annual Report

Birds New Zealand

(The Ornithological Society of New Zealand Incorporated)

For the year ended 31 December 2018

Prepared by Paul Garner-Richards, Treasurer

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Society Information



Birds New Zealand
(The Ornithological Society of NZ Incorporated)
For the year ended 31 December 2017

Entity Purpose or Mission

Ornithology

Entity Status or Legal Basis

Incorporated Society and Registered Charity

Charities Register Number

CC41020

Date of Incorporation

30 June 2008

Council Members

Bruce McKinlay (President)

Ian Armitage (Vice President)

Denise Fastier (Secretary)

Paul Garner-Richards (Treasurer)

Colin Miskelly

Mel Galbraith

Keith Woodley

Sharon Alderson

Helen Taylor

Natalie Forsdick

David Lawrie (Ex Officio)

Ingrid Hutzler (Executive Officer)

IRD Number

049-411-928

GST Status

Payments Basis, Six Monthly Returns, Coinciding with balance Date



Contact Details

Postal Address

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Nelson 7040

Website

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Email

treasurer@osnz.org.nz

Registered Address

35 Selmes Road
RD 3
Blenheim 7273

Chartered Accountants

WK Advisors and Accountants Limited
PO Box 349
Blenheim 7240
Contact – Vaughan Harris

Independent Assurance Practitioner

NMA Nelson Marlborough Audit Ltd
PO Box 732
Nelson 7040

Bankers

BNZ
80 Queen Street
Auckland

Statement of Service Performance

Birds New Zealand (The Ornithological Society of NZ Incorporated) For the year ended 31 December 2018



Entity's Purpose of Mission

Bird New Zealand'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 and 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 cash and resources

Birds New Zealand has received its income from subscriptions, sponsorships and grants.

Main methods used to raise funds

Partnerships and Grants offered to the Society.

Reliance on volunteers and donated services

Birds New Zealand would not exist without the help and support of a number of dedicated supporters who both volunteer time and donate resources.

Entities outcomes

Encouraged, organised and promoted the study of birds and their habitat use within NZ.

Fostered and supported the wider knowledge and enjoyment of 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 reports, and through the partnership with NZ Birds Online.



Qualification of outputs

National Conference and AGM:	1 per year
Council Meetings:	3 per year
Regional Representative 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
<i>Notornis</i> Scientific Journal:	4 issues published online and posted to 900 members
<i>Birds New Zealand</i> News Magazine:	4 issues published online and posted to 900 members

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Trading Account

Birds New Zealand
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Life Membership Fund

	Notes	2017	2017
Trading Income			
Life Membership Subscriptions		2,760	2,400
Total Trading Income		2,760	2,400
Investment Income			
Interest Received		338	788
Total Investment Income		338	788
Expenses			
Contribution to General Funds		2,263	2,160
Total Expenses		2,263	2,160
Net Profit from Trading		835	1,028

Trading Account

Birds New Zealand (The Ornithological Society of NZ Incorporated) For the year ended 31 December 2018



Project Assistance Fund

	Notes	2018	2017
Trading Income			
Conference		5,860	-
Donation – George Mason Trust (David Medway Scholarship)		0	5,000
Transfer – from Nelson region projects account		0	9,405
Youth Camp		1,000	200
Royalties – Penguin Field Guide		3,603	1,940
Sponsorship – Fruzio		40,000	33,333
Sales - Paintings		0	1,575
Sales – Maps		0	63
Total Trading Income		50,463	51,516
Other Income			
Donations – T Gear Trust		10,000	10,000
Lotteries Grant – National Bird Monitoring Scheme		154,321	-
Total Other Income		164,321	10,000
Investment Income			
Interest Received		1,269	2,956
Total Investment Income		1,269	2,956

Expenses

Administration Costs – Fruzio	2,969	3,697
AOC Scholarships	-	2,000
Brand Development	434	-
Conference	4,446	-
David Medway Memorial Scholarship	-	5,000
Grant – Black-billed Gull	-	10,550
Grant – Red-billed Gull	1,306	6,283
Grant – Ebird Training	1,857	3,714
Grant – Zealandia Card Game	-	1,506
Grant – Bullers Birds Exhibition	-	1,304
Grant – RAC Scanning	870	-
National Bird Monitoring Scheme (Atlas)	10,973	-
Youth Camp Costs	2,960	5,262
Young Birders NZ	969	357
Birds NZ Posters Printing	-	78
Beach Patrol – Online Records	7,194	12,070
eBird Notebook Printing	409	-
Regional Allowances	6,265	6,804
Royalties – to General Account	3,603	1,940
Website Development	-	3,220
Website Management	2,310	2,802
Total Expenses	46,565	66,587
Net Profit from Trading	169,488	(2,115)

Trading Account

Birds New Zealand
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NZ Birds Online

	Notes	2018	2017
Trading Income			
Total Trading Income		-	-
Investment Income			
Total Investment Income		-	-
Expenses			
Mapping		-	-
Total Expenses		-	-
Net Profit from Trading		-	-

Trading Account

Birds New Zealand
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NZ Bird Research Fund

	Notes	2018	2017
Trading Income			
Grants Received		80,000	69,404
Total Trading Income		80,000	69,404
Expenses			
Administrative Expenses		9,990	5,182
Grant – Bittern Monitoring		905	1,138
Grant – Fiordland Tawaki		-	10,570
Grant – Brown Skua		-	4,480
Grant – Mottled Petrel		-	5,963
Grant – SG Diving Petrels		8,712	4,260
Grant – Bullers Shearwaters		6,050	11,208
Grant – Bush Birds		-	3,909
Grant – Coccidia in Kiwi		-	2,000
Grant – Gannet Diet		-	2,200
Grant – Kakapo		-	2,659
Grant – NZ Falcons		-	2,500
Grant – YEP Fledgling Dispersal		-	4,000
Grant – YEP Foraging		-	7,000
Grant – YEP Tourism Impacts		-	5,937
Grant – Hihi Foraging		6,518	-
Grant – Robin Genetics		2,424	-
Grant – Australasian Stilts		2,237	-
Grant – Acoustic Automatic IC		3,450	-
Grant – Wader Counts 2003-2008		1,380	-
Grant – Bird Call Analysis		2,582	-
Grant – Weka		5,624	-
Grant – Kiwi Distribution in NW Nelson		5,000	-
Grant – Kiwi Monitoring Methods		8,835	-
Grant – Chatham Taiko		2,935	-
Grant – Grey Ducks		2,906	-
Grant – Fiordland Penguin Ecology (Tawaki)		3,560	-
Grant – Fiordland Penguins (Tawaki)		4,325	-
Grant – Crested Penguin Genetics		3,000	-
Grant – Fiordland Crested Penguin Foraging		2,538	-



Grant – YEP Project	5,144	-
Total Expenses	88,115	73,006
Net Profit from Trading	(8,115)	(3,602)

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Trading Account

Birds New Zealand
(The Ornithological Society of NZ Incorporated)
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NZ Penguin Research Fund

	Notes	2018	2017
Trading Income			
Grants Received		20,645	-
Total Trading Income		20,645	-
Expenses			
Grant – Penguin Conservation		11,545	-
Grant – Penguin Research Review		9,100	-
Total Expenses		20,645	-
Net Profit from Trading		0	-

Statement of Financial Performance

Birds New Zealand (The Ornithological Society of NZ Incorporated) For the year ended 31 December 2018



	Notes	2018	2017
Revenue			
Annual NZ Subscriptions		50,007	43,843
Annual Overseas Subscriptions		13,222	10,274
Contribution from Life Membership Fund		2,263	2,160
Donations – Michael Taylor Memorial Fund		-	210
Gross Surplus – Life Membership Fund		835	1,028
Gross Surplus – NZ Birds Online		-	-
Gross Surplus – NZ Bird Research Fund		(8,115)	(3,602)
Gross Surplus – NZ Penguin Research Fund		-	-
Gross Surplus – Project Assistance Fund		169,488	(2,115)
Library Journal Subscriptions		-	10
Notornis & Birds NZ Magazine Refunds		2,977	4,015
Royalties – Field Guide		3,603	1,940
Sales – Data		2,727	1,000
Sales – General		953	-
Sales – Southern NZ Dotterel Project		-	6,000
Total Revenue		237,960	64,763
Expenses			
Accountancy Fees		2,418	5,891
Atlas Data Extraction		650	600
Audit Fees		875	4,800
Bank Charges		165	65
Conference and Meeting Expenses		14,531	13,366
Contract – Southern NZ Dotterel Project		-	5,077
Executive Officer Contract Fees		31,860	27,335
General Expenses		6,646	2,691
Insurance		525	520
Internet Costs		654	735
Michael Taylor Memorial Fund – transfer to Auckland		-	530
PayPal Fees		160	168
Postage		9,504	11,908
Printing		33,708	41,064
Storage		-	574
Subscriptions (Journals)		-	243
Website Hosting		1,650	2,118
Total Expenses		103,346	117,685

	Notes	2018	2017
EBITDA		134,614	(52,922)
Depreciation and Amortization			
Library Impairment		-	(11,361)
Total Depreciation and Amortization		-	(11,361)
EBIT		134,614	(41,561)
Investment Income			
Donations Received		5,386	3,735
Interest Received		197	(1,459)
Total Investment Income		5,583	2,276
Net Surplus Before Distributions		140,197	(39,285)
Net Surplus Before Tax		140,197	(39,285)
Net Surplus (Deficit) for the Year		140,197	(39,285)

Statement of Financial Position

The Ornithological Society of NZ Incorporated As at 31 December 2018



	Notes	31 Dec 2018	31 Dec 2017
Assets			
Current Assets			
Trade and Other Receivables		0	-
BNZ Bank Accounts		223,068	60,109
Interest Accrued		5,067	2,147
GST Payment/Refund		(11,091)	9,032
Total Current Assets		217,044	71,287
Non-Current Assets			
Investments			
BNZ Investment Funds		128,835	128,835
Auckland Library Account		13,400	24,761
Auckland Mortgage Trust Investment		1,459	1,459
Total Investments		143,694	155,055
Total Non-Current Assets		143,694	155,055
Total Assets		360,738	226,342
Liabilities			
Current Liabilities			
Trade and Other Payables		6,073	2,231
Prepaid Subscriptions		31,138	25,171
Total Current Liabilities		37,211	27,403
Total Liabilities		37,211	27,403
Net Assets		323,527	198,940
Accumulated Funds			
Revenue Account			
General Account Funds		(89,676)	(52,054)
Life Membership Funds		23,467	22,632
NZ Bird Research Funds		85,024	93,139
NZ Birds Online Funds		1,709	1,709
Project Assistance Funds		303,003	133,514
Total Revenue Account		323,527	198,940
Total Accumulated Funds		323,527	198,940

Signed by:

Date:

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These statements are to be read in conjunction with the Notes to the Financial Statements and are subject to the Review Report..

Notes to the Financial Statements

Birds New Zealand (The Ornithological Society of NZ Incorporated) For the year ended 31 December 2018



1. Statement of Accounting Policies

Basis of Preparation

The financial statements presented here are for the entity Birds New Zealand (The Ornithological Society of New Zealand Incorporated), an Incorporated Society registered under the Incorporated Societies Act 1908.

Birds New Zealand (The Ornithological Society of New Zealand 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 it 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 where otherwise indicated.

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

Changes in Accounting Policies

The entity transitioned on 1 January 2016 from preparation of general purpose financial information in accordance with New Zealand generally accepted accounting policies (“NZ GAAP”) to Tier 3 PBE Accounting Standards: PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) in accordance with External Reporting Board Guidelines. The transition had minimal impact on the accounting policies of the entity.

All other accounting policies were applied consistently during the year.

Income Tax

The Ornithological Society of NZ Incorporated is a registered charity and is exempt from income tax under sections CW 41 and CW 42 of the Income Tax Act 2007.

Accounts Receivable

Receivables 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 cost and net realisable value. Where in the Council's opinion there has been a permanent reduction in the value of the investments this has been brought to account in the current period.

Goods and Services Tax

The Statement of Profit or Loss and Statement of Cashflows (where included) have been prepared so that all components are stated exclusive of GST. All items in the Balance Sheet are stated net of GST, with the exception of account receivables and payables.

Accrual Expenditure

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

2. Review

These financial statements have been subject to review, please refer to the Independent Reviewer's Report.