



2023 Annual Report

The Ornithological Society of New Zealand Inc.
For the year ended 31 December 2023

Prepared by BusinessBase Limited

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Compilation Report

The Ornithological Society of New Zealand Inc. For the year ended 31 December 2023

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 2023.

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.

BusinessBase Limited
PO Box 250
Blenheim
7240

Dated: 7th May 2024

Entity Information

The Ornithological Society of New Zealand Inc. For the year ended 31 December 2023

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)

Natalie Forsdick (Vice President)

Lynne Anderson (Resigned 4 June 2023)

Johannes Chambon (Secretary from 3 August 2023)

Paul Garner-Richards (Treasurer)

Ian Armitage

Colin Miskelly

Melvyn Galbraith (resigned 9 August 2023)

Keith Woodley

Eleanor Gunby

Ingrid Hutzler (Executive Officer)

Physical Address

28 Hillocks Road

Spring Creek

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 2023

President

Bruce McKinlay

Secretary

Johannes Chambon

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
217 Howick Road

Blenheim

7201

Bankers

BNZ

80 Queen Street

Auckland

Independent Assurance Practitioner

NMA Nelson Marlborough Audit Limited

PO Box 732

Nelson7040

Approval of Financial Report

The Ornithological Society of New Zealand Inc. For the year ended 31 December 2023

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 2023

APPROVED



Paul Garner-Richards

Treasurer

Date 26 May 2024



Natalie Forsdick

Vice President

Date 26 May 2024

Statement of Service Performance

The Ornithological Society of New Zealand Inc.

For the year ended 31 December 2023

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 this 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 1000 members.

Birds New Zealand news magazine: 4 issues published online and posted to 1000 members.

Statement of Financial Performance

The Ornithological Society of New Zealand Inc. For the year ended 31 December 2023

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

	NOTES	2023	2022
Revenue			
Donations, fundraising and other similar revenue			
Gross Surplus/ Deficit -Project Assistance Fund		(12,738)	(33,242)
Gross Surplus/Deficit -Life Membership Fund		385	(1,201)
Gross Surplus/ Deficit -NZ Bird research Fund		(43,093)	16,841
Gross Surplus or Deficit -NZ Penguin Research Fund		-	(34,458)
Regional Accounts	2	(606)	31,587
Contribution from Project Assistance Fund	7	3,584	2,236
Contribution from Life Membership Fund	7	2,455	2,575
Donation Received		33,192	18,261
Pacific Islands Bird Conservation and Research Fund	9	87,405	-
Total Donations, fundraising and other similar revenue		70,584	2,599
Fees, subscriptions and other revenue from members			
Annual NZ Subscription	5	99,444	70,197
Annual Overseas Subscriptions	5	15,107	10,136
Total Fees, subscriptions and other revenue from members		114,550	80,333
Revenue from providing goods or services			
Sales- Southern NZ Dotterel Project		11,461	16,783
Sales - Advert on Birds NZ		4,722	3,534
Sales - Data		7,745	630
Sales		326	41
Other revenue			
Other Revenue		1,308	1,016
Total Other revenue		1,308	1,016
Total Revenue from providing goods or services		25,562	22,003
Interest, dividends and other investment revenue			
Interest	8	2,535	462
Total Interest, dividends and other investment revenue		2,535	462
Total Revenue		213,232	105,398
Expenses			
Volunteer and employee related costs			
Executive officer contract fees		28,064	29,441
Total Volunteer and employee related costs		28,064	29,441
Costs related to providing goods or service			
Conference and Meeting Expenses		3,415	4,681

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

	NOTES	2023	2022
Consulting & Accounting		4,292	4,065
Bank Fees		70	90
Contract-Southern NZ Dotterel Project		11,342	12,854
Postage		20,433	15,758
General Expenses		2,000	250
PayPal Fees		-	31
Printing		52,779	52,170
Website - Hosting		8,742	875
Subscriptions		1,674	1,674
Telephone & Internet		1,029	823
Insurance		1,020	565
Legal expenses		3,180	-
Stripe Fees		3,032	2,860
Council Meetings		-	2,232
Communications Contract		1,000	-
Total Costs related to providing goods or service		114,009	98,928
Other expenses			
Depreciation		120	241
Interest distribution to various funds		439	-
Total Other expenses		559	241
Total Expenses		142,632	128,609
Net surplus/ (deficit)for the year		70,599	(23,212)

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 2023

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

	NOTES	31 DEC 2023	31 DEC 2022
Assets			
Current Assets			
Bank and cash/(bank overdraft)	1	89,458	46,113
Regional Fund-Bequest		133,539	131,008
Regional fund		134,759	138,492
Trade and other receivables		4,397	3,197
Interest Accrued		1,168	-
GST Payment/ Refund		13,347	17,523
Term Deposits	1	50,000	40,000
Total Current Assets		426,669	376,333
Non-Current Assets			
Property, Plant and Equipment			
Fixed assets			
Computer Equipment		2,901	2,901
Less Accumulated Depreciation on Computer Equipment		(2,781)	(2,661)
Total Fixed assets		120	241
Total Property, Plant and Equipment		120	241
Investments			
Auckland Mortgage Trust Investment		-	-
Auckland Library Account		24,761	24,761
Total Investments		24,761	24,761
Total Non-Current Assets		24,881	25,001
Total Assets		451,550	401,334
Liabilities			
Current Liabilities			
Trade and other payables		33,568	13,563
Subscription In advance	5	-	31,614
Unused donations and grants with conditions	6	5,000	18,810
Loans		5,000	-
Business Visa		243	208
Total Current Liabilities		43,812	64,195
Total Liabilities		43,812	64,195
Net Assets		407,738	337,139

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

	NOTES	31 DEC 2023	31 DEC 2022
Accumulated Funds			
NZ Bird Research Funds		37,782	80,875
NZ Penguin Research Fund		-	5
Project Assistance Funds		57,908	70,646
Life membership Funds		24,935	24,550
NZ Bird Online Funds		1,709	1,709
General Account Fund		17,106	(110,144)
Regional Fund	2	268,298	269,499
Total Accumulated Funds		407,738	337,139

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 2023

Ornithological Society is Life Membership.

	NOTES	2023	2022
Trading Income			
Life Membership subscriptions		2,748	1,374
Total Trading Income		2,748	1,374
Gross Profit		2,748	1,374
Other Income			
Interest Income -Life membership		92	-
Total Other Income		92	-
Expenses			
Contribution to General Fund		2,455	2,575
Total Expenses		2,455	2,575
Net Surplus (Deficit) for the Year		385	(1,201)

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 2023

Ornithological Society is Project Assistance Funds.

	NOTES	2023	2022
Trading Income			
PAF-Royalties from Fieldguide		3,584	2,236
PAF-Sponsorship	4	15,000	15,000
Total Trading Income		18,584	17,236
Gross Profit		18,584	17,236
Other Income			
PAF-Grant NZ Lottery Board		18,810	-
PAF-Doc Community Fund		-	21,840
PAF-Interest		347	-
Total Other Income		19,157	21,840
Expenses			
Administration- Fruzio		1,711	268
PAF-Bird Atlas		14,413	22,995
PAF -Bird Atlas (Lottery Fund)		14,559	-
PAF-Conference		1,162	(6,708)
PAF-Regional Allowances		350	700
PAF-Brand Development		500	-
PAF-Website - Development		6,744	45,703
PAF-Website - Management		2,887	2,808
PAF-Youth Camp Cost		2,000	(104)
PAF-Scholarships-AOC		1,400	520
Royalties from Fieldguide transferred to general fund		3,584	2,236
PAF 2022 - GPS Tracking Little Blue Penguins from Port Taranaki		-	2,000
PAF 2022 - Population Assessment of Long Island		1,169	-
PAF 2022 - Plastic ingestion: A sensory ecology approach		-	1,900
Total Expenses		50,479	72,318
Net Surplus (Deficit) for the Year		(12,738)	(33,242)

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 2023

Ornithological Society is NZ Birds Online.

	NOTES	2023	2022
Gross Profit		-	-
Net Surplus (Deficit) 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 2023

Ornithological Society is NZ Bird Research.

	NOTES	2023	2022
Trading Income			
NZBRF-Income		51,359	70,173
Total Trading Income		51,359	70,173
Gross Profit		51,359	70,173
Expenses			
NZBRF-Administrative Expenses		6,989	5,622
BNZRF Flesh-footed shearwaters - Plastic ingestion on Ohinau Island		750	-
BNZRF 2021 - NZ Storm petrel		1,530	7,575
BNZRF 2022 - Weka Home Range		9,900	-
BNZRF 2021 - Petrel Deaths		-	3,110
BNZRF 2021 - Kakapo portable sequencing		-	8,182
BNZRF 2022 - Sooty shearwaters		5,000	-
BNZRF 2023 - Tomtit Vocalisations		4,820	-
BNZRF 2021 - Seabird foraging and isotopes		-	8,696
BNZRF 2021 - Grey-faced petrel restoration		-	4,924
BNZRF 2022 - Brown Kiwi Mate Choice		4,000	-
BNZRF 2021 - Kakapo egg trait variation		2,087	-
BNZRF 2021 - Kakariki evolutionary history		10,000	-
BNZRF 2023 - Black-billed Gull National Survey		7,798	-
BNZRF 2021 - Virus Host Jumping		-	10,000
BNZRF 2022 - Chatham Petrel		8,861	-
BNZRF 2022 - Australasian Harrier Parasites		2,877	-
BNZRF 2021 - Grey-faced petrel stress physiology		-	2,115
BNZRF 2022 - Mohua Conservation		9,964	-
BNZRF 2022 - White-fronted tern survey		1,542	-
BNZRF 2022 - Chatham Island Petrel Foraging Ecology		199	-
BNZRF 2021 - Brown Kiwi Sex Role Reversal		8,890	-
BNZRF 2021 - Red knot satellite tracking		2,321	-
BNZRF 2023 - NZ Storm petrel		6,924	-
BNZRF 2020 - Sooty shearwater decline		-	3,109
Total Expenses		94,452	53,332
Net Surplus (Deficit) for the Year		(43,093)	16,841

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 2023

Ornithological Society is NZ Penguin Research Fund.

	NOTES	2023	2022
Trading Income			
BNZPRF - Income		-	(34,458)
Total Trading Income		-	(34,458)
Gross Surplus		-	(34,458)
Net Surplus (Deficit) for the Year		-	(34,458)

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 2023

'How the entity has received and used cash'

Account	2023	2022
Cash Flows from Operating Activities		
Grants Received	18,810	0
Trading income from various funds	36,133	44,659
Sponsorship income from various funds	15,000	15,000
Members income from various funds	2,748	1,374
Donation income from various funds	0	0
Forest & Bird - Pacific Island Bird Contract	87,405	0
Interest income from various funds	439	0
Contribution from funds	3,584	4,811
Subscriptions	82,936	85,279
Scholarship funds received	5,000	0
Other Revenue	24,487	21,834
Donations received	33,192	18,261
Interest received	1,367	529
Net GST	6,846	(7,130)
Payments to suppliers	(100,476)	(60,652)
Executive office expenses	(25,917)	(29,441)
Other costs from various funds	(140,678)	(130,327)
Total Cash Flows from Operating Activities	50,876	(35,803)
Cash Flows from Investing and Financing Activities		
Regional Investment Activities	(2,531)	(51,008)
Movement in term deposits	(10,000)	(10,000)
Loans Received	5,000	0
Total Cash Flows from Investing and Financing Activities	(7,531)	(61,008)
Net Increase/ (Decrease) in Cash	43,345	(96,811)
Cash Balances		
Cash and cash equivalents at beginning of period	46,113	142,924
Cash and cash equivalents at end of period	89,458	46,113
Net change in cash for period	43,345	(96,811)

Statement of Accounting Policies

The Ornithological Society of New Zealand Inc. For the year ended 31 December 2023

'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 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

SUBSCRIPTIONS IN ADVANCE

From 2023 subscriptions are renewed on each members' anniversary date and not for the year 1 Jan - 31 Dec. Therefore, subscription receipts are now recorded in the year that they are received. Other than this there have been no other changes in accounting policies and all policies are consistent with the prior year.

Notes to the Performance Report

The Ornithological Society of New Zealand Inc. For the year ended 31 December 2023

	2023	2022
1. Bank Accounts (except regions)		
Non Profit Org	30,394	10,612
Business First Oncall	59,064	35,502
Term Deposit 4	-	20,000
Term Deposit 6 - PIBCRF	10,000	10,000
Term Deposit 7 - PIBCRF	10,000	10,000
Term Deposit 8 - PIBCRF	10,000	-
Term Deposit 9 - PIBCRF	20,000	-
Total Bank Accounts (except regions)	139,458	86,113

2. Regional Accounts

In accordance with the Society's Constitution rule 14.16, Regional Accounts are incorporated into these financial statements. Please refer to the Regional Accounts Summary at the end of this report.

3. Revaluation

There were no revaluations during this accounting year

4. Project Assistance Fund Sponsorship

Marlborough Wine Ltd - Toi Toi Wines sponsorship of the NZ Bird Atlas Project.

5. Subscriptions in Advance - changes to treatment of subscriptions

From 2023 subscriptions are renewed on each members' anniversary date and not for the year 1 Jan - 31 Dec. Therefore, subscription receipts are now recorded in the year that they are received.

6. Unused Grants and Donations with Conditions

A donation from the George Mason Charitable Trust was received in August 2023, for the annual David Medway Scholarship, carried forward into 2024 and to be awarded in that year.

7. 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

8. Interest received

95% of interest received in the year is distributed to various funds ; 20% to Life Membership Fund and 75% to Project Assistance Fund

9. Pacific Islands Bird Conservation and Research Fund

The funds for the Pacific Islands Bird Conservation and Research Fund were transferred to Birds NZ from Forest & Bird in December 2023. Birds NZ will now administer this fund.



The Ornithological Society of New Zealand (Inc.)

PO Box 834, Nelson 7040

www.osnz.org.nz

Accounting Period		Regional Summary				1st January 2023 to 31st December 2023	
Region	General Account					Other Accounts	Notes
	Opening Balance	Income	Expenditure	Closing Balance			
Far North	\$2,949.59	\$72.49	\$122.63	\$2,899.45		\$0.00	
Northland	\$1,276.24	\$1,396.60	\$1,364.60	\$1,308.24		\$2,082.53	
Auckland	\$8,090.68	\$2,218.89	\$3,636.70	\$6,672.87		\$0.00	
South Auckland	\$9,395.95	\$1,261.85	\$1,950.00	\$8,707.80		\$0.00	
Waikato	\$3,769.84	\$0.00	\$0.00	\$3,769.84		\$3,207.44	
Bay of Plenty	\$2,563.11	\$47.52	\$355.00	\$2,255.63		\$13,356.88	
Gisborne	\$2,569.44	\$48.38	\$0.00	\$2,617.82		\$0.00	
Taranaki	\$1,783.09	\$30,582.75	\$30,582.75	\$1,783.09		\$3,528.20	
Manawatu	\$10,195.75	\$403.33	\$960.00	\$9,639.08			
Whanganui	\$1,286.70	\$592.49	\$524.69	\$1,354.50		\$0.00	
Hawkes Bay	\$2,905.80	\$0.00	\$1,000.00	\$1,905.80		\$0.00	
Wairarapa	\$938.47	\$0.00	\$191.00	\$747.47		\$0.00	
Wellington	\$2,857.88	\$679.10	\$1,648.26	\$1,888.72		\$8,000.00	
Nelson	\$2,631.56	\$3,102.77	\$4,309.23	\$1,425.10		\$0.00	
Marlborough	\$1,856.46	\$2,000.00	\$764.27	\$3,092.19		\$0.00	
Canterbury	\$14,062.10	\$3,465.15	\$808.00	\$16,719.25		\$1,784.71	Region also has bequests of \$80000 on term deposit
Otago	\$20,079.86	\$14,537.89	\$12,624.26	\$21,993.49		\$0.00	
Southland	\$9,675.96	\$0.00	\$5,500.00	\$4,175.96		\$9,843.09	Region has \$53,539.5 on term deposit (Alloo Scholarship)