



2024 Annual Report

The Ornithological Society of New Zealand Inc.
For the year ended 31 December 2024

Prepared by BusinessBase Limited

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Compilation Report

The Ornithological Society of New Zealand Inc. For the year ended 31 December 2024

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 2024.

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: 16th May 2025

Entity Information

The Ornithological Society of New Zealand Inc. For the year ended 31 December 2024

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.

Structure and Governance

The Society is administered by a Council consisting of 10 Members as Councillors, being a President, a Vice-President, a Secretary, a Treasurer, and six other Councillors. The Council members are elected by the members at the AGM. The Council have all the powers necessary for managing, and for directing and supervising the management of, the operation and affairs of the Society.

Each region has a Regional Representative who shall be an Officer of the Society and as such responsible to the Council for the management of that region. Nominations for Regional Representatives are approved by the Council. Each region also has an elected/appointed regional treasurer who is responsible for the financial management of that region.

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 until June 2024)

Natalie Forsdick (Vice President until June 2024 then president)

Johannes Chambon (Secretary)

Paul Garner-Richards (Treasurer)

Ian Armitage (Vice-president from 2 June 2024)

Colin Miskelly

Keith Woodley

Eleanor Gunby

Mark Ayre (from 2 June 2024)

Martine Darrou (from 31 May 2024)

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 2024

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 2024

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 2024

APPROVED



Paul Garner-Richards

Treasurer

Date 19 May 2025



Ian Armitage

Vice President

Date 19 May 2025

Statement of Service Performance

The Ornithological Society of New Zealand Inc.
For the year ended 31 December 2024

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

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 2024

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

	NOTES	2024	2023
Revenue			
Donations, fundraising and other similar revenue			
Gross Surplus/ Deficit -Project Assistance Fund		(45,926)	(12,738)
Gross Surplus/Deficit -Life Membership Fund		993	385
Gross Surplus/ Deficit-NZ Bird research Fund		52,126	(43,093)
Gross Surplus/Deficit - Pacific Island Research Fund		(1,705)	87,405
Gross Surplus/Deficit Regional Accounts	1	6,148	(606)
Contribution from Project Assistance Fund	3	3,672	3,584
Contribution from Life Membership Fund	3	2,493	2,455
Donations		10,804	33,192
Total Donations, fundraising and other similar revenue		28,605	70,584
Fees, subscriptions and other revenue from members			
Annual NZ Subscription		68,646	99,444
Annual Overseas Subscriptions		6,560	15,107
Total Fees, subscriptions and other revenue from members		75,206	114,550
Revenue from commercial activities			
Sales- Southern NZ Dotterel Project		-	11,461
Sales - Advert on Birds NZ		2,961	4,722
Sales - Data		1,095	7,745
Sales		-	326
Total Revenue from commercial activities		4,056	24,254
Interest, dividends and other investment revenue			
Interest	4	16,303	2,535
Interest Income - KJW Bequest		1,943	-
Total Interest, dividends and other investment revenue		18,246	2,535
Other revenue			
Royalties from KJ Wilson Books		169	-
Other Revenue		3	1,308
Total Other revenue		172	1,308
Total Revenue		126,284	213,232
Expenses			
Expenses related to public fundraising			
Communications		2,500	-
Total Expenses related to public fundraising		2,500	-
Employee Remuneration and other related expenses			

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

	NOTES	2024	2023
Executive officer contract fees		30,835	28,064
Total Employee Remuneration and other related expenses		30,835	28,064
Expenses related to service delivery			
Website - Hosting		6,683	8,742
Contract-Southern NZ Dotterel Project		-	11,342
General Expenses		-	2,000
Telephone & Internet		1,220	1,029
Printing		24,291	52,779
Postage		16,183	20,433
Subscriptions		1,674	1,674
Conference and Meeting Expenses		2,706	3,415
Communications Contract		-	1,000
Total Expenses related to service delivery		52,755	102,414
Other expenses			
Bank Fees		23	70
Consulting & Accounting		4,812	4,292
PayPal Fees		6	-
Insurance		570	1,020
Legal expenses		-	3,180
Stripe Fees		3,302	3,032
Depreciation		60	120
Interest distribution to various funds		7,501	439
Total Other expenses		16,275	12,154
Total Expenses		102,366	142,632
Net surplus/ (deficit)for the year		23,919	70,599

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 2024

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

	NOTES	31 DEC 2024	31 DEC 2023
Assets			
Current Assets			
Bank and cash/(bank overdraft)		118,632	89,458
Regional Fund-Bequest		135,081	133,539
Regional fund		139,290	134,759
Trade and other receivables		1,148	4,397
Interest Accrued		9,830	1,168
GST Payment/ Refund		10,495	13,347
Term Deposits		50,000	50,000
Term Deposit 10 - PIBCRF		10,000	-
Term Deposit 16 - KJW		50,000	-
Term Deposit 14 - KJW		350,000	-
Term Deposit 12 - KJW		250,000	-
Term Deposit 15 - KJW		150,000	-
Term Deposit 11 - PIBCRF		22,000	-
Term Deposit 13 - KJW		250,000	-
Total Current Assets		1,546,475	426,669
Non-Current Assets			
Property, Plant and Equipment			
Fixed assets			
Computer Equipment		2,901	2,901
Less Accumulated Depreciation on Computer Equipment		(2,841)	(2,781)
Total Fixed assets		60	120
Total Property, Plant and Equipment		60	120
Investments			
Auckland Library Account		24,761	24,761
Total Investments		24,761	24,761
Total Non-Current Assets		24,821	24,881
Total Assets		1,571,296	451,550
Liabilities			
Current Liabilities			
Trade and other payables		16,177	33,568
Subscription In advance		-	-
Unused donations and grants with conditions		-	5,000
Loans		-	5,000

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

	NOTES	31 DEC 2024	31 DEC 2023
Kerry Jayne Wilson bequest - unspent funds	5	1,123,206	-
Business Visa		255	243
Total Current Liabilities		1,139,639	43,812
Total Liabilities		1,139,639	43,812
Net Assets		431,657	407,738
Accumulated Funds			
Project Assistance Funds		11,982	57,908
Life membership Funds		25,928	24,935
NZ Bird Research Funds		84,131	37,782
Pacific Island Bird Research Fund		(1,705)	-
NZ Bird Online Funds		1,709	1,709
General Account Fund		35,242	17,106
Regional Fund	1	274,370	268,298
Total Accumulated Funds		431,657	407,738

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 2024

Ornithological Society is Life Membership.

	NOTES	2024	2023
Trading Income			
Life Membership subscriptions		2,926	2,748
Total Trading Income		2,926	2,748
Gross Profit			
		2,926	2,748
Other Income			
Interest Income -Life membership		561	92
Total Other Income		561	92
Expenses			
Contribution to General Fund		2,493	2,455
Total Expenses		2,493	2,455
Net Surplus (Deficit) for the Year		993	385

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 2024

Ornithological Society is Project Assistance Funds.

	NOTES	2024	2023
Trading Income			
PAF-Royalties from Fieldguide		3,672	3,584
PAF-Sponsorship	2	5,000	15,000
Total Trading Income		8,672	18,584
Gross Profit		8,672	18,584
Other Income			
PAF-Grant NZ Lottery Board		-	18,810
PAF-Interest		2,103	347
Total Other Income		2,103	19,157
Expenses			
Administration- Fruzio		-	1,711
PAF-Bird Atlas		22,142	14,413
PAF -Bird Atlas (Lottery Fund)		-	14,559
PAF-Conference		8,379	1,162
National Bird Monitoring Scheme		5,000	-
PAF-Regional Allowances		700	350
PAF-Brand Development		2,340	500
PAF-Website - Development		1,688	6,744
PAF-Website - Management		2,943	2,887
PAF-Youth Camp Cost		2,000	2,000
PAF-Scholarships-AOC		100	1,400
Royalties from Fieldguide transferred to general fund		3,672	3,584
PAF 2022 - Population Assessment of Long Island		-	1,169
PAF 2024 - Rakitu Island Weka Genetics		1,335	-
PAF 2023 - Nelson Region Field Guide		2,000	-
PAF 2024 - Monitoring NZ Dotterel		1,145	-
PAF 2024 - YEP Early Chick Mortality		1,652	-
PAF 2024 - National Spoonbill Census		1,606	-
Total Expenses		56,702	50,479
Net Surplus (Deficit) for the Year		(45,926)	(12,738)

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 2024

Ornithological Society is NZ Birds Online.

	NOTES	2024	2023
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 2024

Ornithological Society is NZ Bird Research.

	NOTES	2024	2023
Trading Income			
NZBRF-Income		105,225	51,359
Total Trading Income		105,225	51,359
Gross Profit		105,225	51,359
Expenses			
NZBRF-Administrative Expenses		6,698	6,989
BNZRF 2023 - North Island Fernbird		3,794	-
BNZRF Flesh-footed shearwaters - Plastic ingestion on Ohinau Island		-	750
BNZRF 2021 - NZ Storm petrel		-	1,530
BNZRF 2023 - Whenua Hou Diving Petrel		8,563	-
BNZRF 2022 - Weka Home Range		-	9,900
BNZRF 2023 - Albatross diet		5,000	-
BNZRF 2024 - Bullers shearwater survey		5,777	-
BNZRF 2022 - Sooty shearwaters		-	5,000
BNZRF 2023 - Tomtit Vocalisations		-	4,820
BNZRF 2022 Shorebird aerial counts - Farewell Spit		3,642	-
BNZRF 2023 - Chatham Island Taiko Foraging Ecology		8,755	-
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		749	7,798
BNZRF 2022 - Chatham Petrel		-	8,861
BNZRF 2022 - Australasian Harrier Parasites		-	2,877
BNZRF 2022 - Mohua Conservation		-	9,964
BNZRF 2022 - White-fronted tern survey		-	1,542
BNZRF 2023 - Black Petrel Diving Behaviour		7,304	-
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		2,817	6,924
Total Expenses		53,099	94,452
Net Surplus (Deficit) for the Year		52,126	(43,093)

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

Trading Account - Pacific Island Research Fund

The Ornithological Society of New Zealand Inc.
For the year ended 31 December 2024

Ornithological Society is Pacific Islands Bird Conservation and Research Fund.

	NOTES	2024	2023
Trading Income			
Pacific Islands Bird Conservation and Research Fund		-	87,405
Interest Income - PIBRF		2,895	-
Total Trading Income		2,895	87,405
Gross Profit			
		2,895	87,405
Expenses			
PIBCRF 2024 - Birdlife and Restoration Priorities on Manuae Island		4,600	-
Total Expenses		4,600	-
Net Surplus (Deficit) for the year		(1,705)	87,405

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 2024

Ornithological Society is NZ Penguin Research Fund.

	NOTES	2024	2023
Gross Surplus		-	-
Net Surplus (Deficit) for the Year		-	-

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 2024

'How the entity has received and used cash'

Account	2024	2023
Cash Flows from Operating Activities		
Grants received	0	18,810
Trading Income from various funds	111,792	36,133
Sponsorship income from various funds	0	15,000
Members income from various funds	2,926	2,748
Bequest Received	1,123,206	0
Forest & Bird - Pacific Island Bird Contract	0	87,405
Interest income from various funds	0	439
Contributions from funds	3,672	3,584
Subscriptions	75,206	82,936
Scholarship funds received	0	5,000
Other revenue	7,053	24,487
Donations received	10,804	33,192
Interest received	4,747	1,367
Net GST	2,859	6,846
Payments to suppliers	(114,401)	(100,476)
Executive office expenses	(30,835)	(25,917)
Other costs from various funds	(80,855)	(140,678)
Total Cash Flows from Operating Activities	1,116,174	50,876
Cash Flows from Investing and Financing Activities		
Regional investment activities	0	(2,531)
Movement in Term Deposits	(1,082,000)	(10,000)
Loans received	0	5,000
Loans repaid	(5,000)	0
Total Cash Flows from Investing and Financing Activities	(1,087,000)	(7,531)
Net Increase/ (Decrease) in Cash	29,174	43,345
Cash Balances		
Cash and cash equivalents at beginning of period	89,458	46,113
Cash and cash equivalents at end of period	118,632	89,458
Net change in cash for period	29,174	43,345

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

Statement of Accounting Policies

The Ornithological Society of New Zealand Inc. For the year ended 31 December 2024

'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.

Notes to the Performance Report

The Ornithological Society of New Zealand Inc. For the year ended 31 December 2024

1. 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.

2. Project Assistance Fund Sponsorship

David Medway Scholarship funds received in 2023, which was fully expended in 2024

3. 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

4. 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

5. Kerry-Jayne Wilson Bequest

A substantial bequest was received from the estate of Kerry-Jayne Wilson. The purpose is to set up a scholarship fund for seabird research. There is a requirement to report to the executors on the use and timing of expenditure of funds. Therefore the bequest has been treated as income in advance.

6. Revaluation

There were no revaluations during this accounting year

Accounting Period	1st January 2024 to 31st December 2024						
Region	General Account					Other Accounts	Notes
	Opening Balance	Income	Expenditure	Closing Balance			
Far North	\$2,899.45	\$74.04	\$123.30	\$2,850.19		\$0.00	
Northland	\$1,308.24	\$1,371.80	\$500.00	\$2,180.04		\$2,124.35	
Auckland	\$6,672.87	\$1,821.00	\$3,208.95	\$5,284.92		\$0.00	
South Auckland	\$8,707.80	\$4,346.00	\$450.00	\$12,603.80		\$0.00	
Waikato	\$3,769.84	\$10.00	\$0.00	\$3,779.84		\$3,207.44	
Bay of Plenty	\$2,255.63	\$64.82	\$1,800.00	\$520.45		\$15,680.88	
Gisborne	\$2,617.82	\$73.51	\$0.00	\$2,691.33		\$0.00	
Taranaki	\$3,528.20	\$1,843.57	\$3,800.35	\$1,571.42		\$0.00	
Manawatu	\$9,639.08	\$387.94	\$416.75	\$9,610.27			
Whanganui	\$1,354.50	\$630.64	\$806.64	\$1,178.50		\$0.00	
Hawkes Bay	\$1,905.80	\$0.00	\$0.00	\$1,905.80		\$0.00	
Wairarapa	\$747.47	\$350.00	\$114.99	\$982.48		\$0.00	
Wellington	\$1,888.72	\$324.64	\$792.52	\$1,420.84		\$8,000.00	
Nelson	\$1,425.10	\$12,965.49	\$9,680.09	\$4,710.50		\$862.10	
Marlborough	\$3,092.19	\$0.00	\$0.00	\$3,092.19		\$0.00	
Canterbury	\$16,719.25	\$4,856.76	\$2,353.77	\$19,222.24		\$276.71	Region also has bequests of \$80000 on term deposit
Otago	\$21,993.49	\$679.37	\$5,567.65	\$17,105.21		\$0.00	
Southland	\$4,175.96	\$6,132.55	\$0.00	\$10,308.51		\$8,043.87	Region has \$55,080.50 on term deposit (Alloo Scholarship)