

Performance Report

Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health
Association

For the year ended 31 March 2025

Prepared by Baker Tilly Staples Rodway Taranaki Limited

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Entity Information

Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association For the year ended 31 March 2025

Legal Name of Entity

Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association

Entity Type and Legal Basis

Incorporated Society

Entity's Purpose or Mission

The purpose of the NZOHA is to preserve, promote, and enhance the interests of its Members and the Profession.

Entity Structure

The society operates as a single unit.

Entity's Governance Arrangements

The Board is made up of six members.

Board

Anna Rose Holyoake
Samuel David Carrington
Lizelle Koen
Melody Rosamund Martin
Heuiwon Han
Anishma Mohini Ram

Main Sources of Entity's Cash and Resources

The main sources of cash and resources are from membership fees.

Entity's Reliance on Volunteers and Donated Goods or Services

The entity is not reliant on volunteers or donated goods.

Main Methods Used by Entity to Raise Funds

The entity does not carry out fundraising activities.

Postal Address

P.O. Box 36 259
Merrivale
Christchurch

E-Mail Address

contact@nzoha.org.nz

Website Address

<https://www.nzoha.org.nz/>

Accountants

Baker Tilly Staples Rodway Taranaki Limited	
109-113 Powderham Street	78 Miranda Street
New Plymouth	Stratford

Compilation Report

Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association For the year ended 31 March 2025

Compilation Report to the Governing Body of Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the performance report of Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association for the year ended 31 March 2025.

The Performance Report has been prepared in accordance with the Reporting Framework in the Statement of Accounting Policies.

Responsibilities

You are solely responsible for the information contained in the performance reports and have determined that the accounting policies employed are appropriate to meet your needs and to the purpose for which the performance reports were prepared.

The performance reports were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the performance reports.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the performance reports 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.

Disclaimer of Liability

We have compiled these performance reports based on information provided which has not been subject to an audit or review engagement. Neither Baker Tilly Staples Rodway Taranaki Limited nor any of its employees accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the performance reports 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 these performance reports.

Baker Tilly Staples Rodway

Baker Tilly Staples Rodway Taranaki Limited
Chartered Accountants

109-113 Powderham Street
New Plymouth

78 Miranda Street
Stratford

Dated: 22 July 2025

Approval of Financial Report

Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association For the year ended 31 March 2025

The board are pleased to present the approved financial report including the historical financial statements of Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association for year ended 31 March 2025.

APPROVED



Anna Rose Holyoake - President

Date **23 July 2025**

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Lizelle Koen - Treasurer

Date **23 July 2025**

Statement of Service Performance

Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association For the year ended 31 March 2025

Description of Medium to Long Term Objectives

Our purpose is to serve dental hygiene, dental therapy and oral health therapy professions by preserving and promoting their interests and enhancing their professional profile.

Description and Quantification of the Entity's Key Activities

NZOHA advocated for a streamlined and future-focused regulatory model while emphasising the importance of protecting distinct professional identities and scopes.

We supported practical, evidence-based standards and highlighted challenges in implementation across public and private settings.

Restructure Proposal: Oral Health Services Our submission outlined deep concerns about the proposed changes' impacts on clinical leadership, service delivery, and workforce morale. We called for the inclusion of oral health professionals at every level of service design and governance.

NZOHA requested a formal meeting to discuss enabling oral health therapists and dental therapists to register as ACC providers, particularly within Community Oral Health Services (COHS). This step would improve access to injury-related care and close funding gaps.

We supported reforms that enhance flexibility and responsiveness in health workforce regulation, with strong advocacy for oral health to remain visible within all legislative updates.

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Financial Performance

Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association For the year ended 31 March 2025

	NOTES	2025	2024
Revenue			
Donations, koha, bequests and other general fundraising activities	1	164,843	172,812
Membership fees and subscriptions	1	143,973	155,826
Interest, dividends and other investment revenue	1	2,163	-
Other revenue	1	6,268	6,050
Total Revenue		317,246	334,688
Expenses			
Employee remuneration and other related expenses	2	76,218	75,233
Other expenses related to service delivery	2	243,594	263,693
Grants and donations made	2	2,441	8,967
Other expenses	2	31,209	12,883
Total Expenses		353,463	360,776
Surplus/(Deficit) for the Year		(36,216)	(26,088)

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association As at 31 March 2025

	NOTES	31 MAR 2025	31 MAR 2024
Assets			
Current Assets			
Cash and short-term deposits	3	218,109	249,225
Debtors and prepayments	3	67,437	72,188
Other Current Assets	3	714	-
Total Current Assets		286,260	321,413
Non-Current Assets			
Property, Plant and Equipment	4	34,867	62,266
Total Non-Current Assets		34,867	62,266
Total Assets		321,127	383,679
Liabilities			
Current Liabilities			
Creditors and accrued expenses	5	11,588	35,525
Employee costs payable	5	488	-
Other current liabilities	5	43,745	46,630
Total Current Liabilities		55,820	82,156
Total Liabilities		55,820	82,156
Total Assets less Total Liabilities (Net Assets)		265,307	301,523
Accumulated Funds			
Accumulated surpluses (or deficits)	6	(73,626)	(37,410)
Discretionary reserves	6	338,933	338,933
Total Accumulated Funds		265,307	301,523

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Cash Flows

Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association For the year ended 31 March 2025

	2025	2024
Cash flows		
Operating activities		
Operating receipts (money deposited into the bank account)		
Donations, koha, bequests and other general fundraising activities	135,113	154,173
Membership fees and subscriptions	148,958	155,826
Interest, dividends and other investment receipts	2,163	-
Other cash received	8,950	19,358
Total receipts	295,184	329,357
Less operating payments (money withdrawn from your bank account)		
Employee remuneration and other related payments	(76,704)	(75,535)
Other payments related to service delivery	(247,155)	(231,885)
Grants and donations paid	(2,441)	(8,967)
Other payments	-	-
Total payments	(326,300)	(316,387)
Net cash flows from operating activities	(31,116)	12,970
Other activities		
Cash was applied to:		
Payments to acquire property, plant and equipment	-	(31,005)
Total	-	(31,005)
Net cash flows from other activities	-	(31,005)
Net increase (decrease) in cash	(31,116)	(18,035)
Opening cash	249,225	267,261
Closing cash	218,109	249,225
	2025	2024
This is represented by:		
Bank Accounts and Cash	218,109	249,225

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Accounting Policies

Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association For the year ended 31 March 2025

Reporting Entity

Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association ("the society") is an Incorporated Society incorporated in New Zealand under the Incorporated Societies Act 2022. The primary objective of the Society is to provide services to the community in the field of oral health.

Basis of Preparation

Effective from 1st April 2024, Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association has adopted the revised Public Benefit Entity Simple Format Reporting - Accrual ((Tier 3, Not-For-Profit standard) (PBE SFR-A (NFP))), as issued by the External Reporting Board for registered charities. This is the first set of performance report prepared under the revised standard.

Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association has elected to apply this standard on the basis that it does not have public accountability and has total annual expenses equal to or less than \$5,000,000 for the last two annual reporting periods.

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.

Historical Cost

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.

Change in Comparative Figures

During the financial year ended balance date, Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association adopted the updated Tier 3 (Not-for-Profit) Standard issued by the External Reporting Board for registered charities, effective for periods beginning on or after 1 January 2024. As a result, certain prior period items within the Statement of Financial Performance and Statement of Financial Position have been reclassified in accordance with new reporting categories. These reclassifications ensure consistency and comparability across reporting periods.

Changes in Accounting Policies

There has been no significant change in accounting policies. All policies have been applied on bases consistent with those used in previous years.

Particular Accounting Policies

The following is a summary of the significant policies adopted by the Society in the preparation of these financial statements.

REVENUE AND EXPENSES

Donations, Grants and Bequests

Donation, grant, and bequest income are recognised when they are received if they are either insignificant or there are no documented and specific expectations attached.

Donations, grants, and bequests which are significant and have documented and specific expectations over their use are initially recognised as deferred revenue to the extent that the expectation of use would give rise to a liability to repay the amount. Income is subsequently recognised as or when the documented expectations are met.

Fundraising Income

Revenue is recognised when cash is received.

Fees and Subscription Income

Revenue is recognised evenly over the period in which the goods or services are provided to the members.

Interest Income

Interest income is recognised as it is earned during the period.

Grants and Donations Made

Grants and donations made are recorded as an expense when the grant or donation has been approved for payment.

STATEMENT OF FINANCIAL POSITION

Property, Plant and Equipment

Property, plant and equipment are measured at cost less accumulated depreciation and any impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset.

Additions and Subsequent Costs

Subsequent costs and the cost of replacing part of an item of property, plant and equipment is recognised as an asset if it is probable that future economic benefits or service potential will flow to the entity and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. Where an item of property, plant and equipment is acquired at no cost, or for a nominal cost, it is recognised at fair value at the acquisition date. All repairs and maintenance expenditure is charged to profit or loss in the year in which the expense is incurred.

Disposals

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits or service potential are expected from its use or disposal. When an asset is disposed, the gain or loss arising from the disposal is calculated as the difference between the net sales proceeds and the carrying amount of the asset.

Discretionary Reserves

Where a transfer from accumulated surpluses or deficits occurs as a result of an internal decision of Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association to be set aside for a particular purpose, these amounts are recorded separately as discretionary reserves. These funds are not restricted and can be used to the discretion of the entity or transferred back to accumulated surpluses or deficits whenever the entity chooses.

Income Tax

Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association is not exempt from income tax.

Accounts Receivable

Accounts receivable are stated at their estimated realisable value.

Goods and Services Tax (GST)

Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for debtors and creditors which are stated inclusive of GST. GST payable or receivable at balance date is included in the appropriate category in the Statement of Financial Position.

GST cash inflows and outflows are presented under other cash received and other payments respectively within the Statement of Cash Flows.

Notes to the Performance Report

Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association For the year ended 31 March 2025

	2025	2024
1. Analysis of Revenue		
Donations, koha, bequests and other general fundraising activities		
Course and Events Income	45,470	57,466
Course Attendance Fee	87,634	100,552
Course Attendance Fee (Non Member)	-	1,487
Sponsorship	17,391	-
Website Advertising	14,348	13,308
Total Donations, koha, bequests and other general fundraising activities	164,843	172,812
Membership fees and subscriptions		
Membership Fees	143,973	155,826
Total Membership fees and subscriptions	143,973	155,826
Interest, dividends and other investment revenue		
Interest Income	2,163	-
Total Interest, dividends and other investment revenue	2,163	-
Other revenue		
Insurance Income	3,475	6,000
BMS Rebate	1,700	50
Other Revenue	1,093	-
Total Other revenue	6,268	6,050
	2025	2024

2. Analysis of Expenses

Employee remuneration and other related expenses		
Executive Honorarium	63,200	55,400
Executive Representative Claims	13,018	19,833
Total Employee remuneration and other related expenses	76,218	75,233
Other expenses related to service delivery		
Advertising	152	142
Course and Event Expenses	122,151	141,625
Meeting Expenses	18,103	20,556
Gifts	485	302
Insurance	2,256	1,860
Marketing Consultancy	29,942	22,615
Office Expenses	239	85
Representative Expenses	7,021	9,851
Sponsorship	2,435	13,448

	2025	2024
Stripe Fees	2,677	4,218
Subscriptions	14,999	14,531
Travel - International	4,202	6,063
Travel - National	16,212	10,637
Website Maintenance	22,720	17,760
Total Other expenses related to service delivery	243,594	263,693
Grants and donations made		
Study Grants	2,441	8,967
Total Grants and donations made	2,441	8,967
Other expenses		
Accounting	2,097	6,775
Bank Fees	215	231
Depreciation	27,398	5,855
Interest Expense	-	17
Legal Expenses	1,500	-
Penalties	-	5
Total Other expenses	31,209	12,883
	2025	2024

3. Analysis of Assets

Cash and short-term deposits		
Anna Business Visa Account	1,840	3,418
Savings on Call	101,449	-
Stripe NZD	3,087	250
Te Ohu Puniho Ora O Aotearoa	111,733	245,557
Total Cash and short-term deposits	218,109	249,225
Debtors and prepayments		
Accounts Receivable	25,065	30,050
Prepayments	42,372	42,138
Total Debtors and prepayments	67,437	72,188
Other current assets		
Withholding tax paid	714	-
Total Other current assets	714	-

2025 2024

4. Property, Plant and Equipment

Other Fixed Assets

Opening Balance	62,266	2,745
Additions	-	65,377
Accumulated depreciation	(27,398)	(5,855)
Total Other Fixed Assets	34,867	62,266
Total Property, Plant and Equipment	34,867	62,266

2025 2024

5. Analysis of Liabilities

Creditors and accrued expenses

Accounts Payable	119	27,452
GST	11,469	8,073
Total Creditors and accrued expenses	11,588	35,525

Employee costs payable

PAYE Payable	161	-
Wages Payable - Payroll	327	-
Total Employee costs payable	488	-

Other current liabilities

Income Received in Advance	43,745	46,630
Total Other current liabilities	43,745	46,630

2025 2024

6. Accumulated Funds

Accumulated surpluses or (deficits)

Opening Balance	(37,410)	(11,322)
Current year earnings	(36,216)	(26,088)
Total Accumulated surpluses or (deficits)	(73,626)	(37,410)

Discretionary reserves

Opening Balance	338,933	338,114
New Zealand Dental Hygienists' Association Incorporated	-	819
Total Discretionary reserves	338,933	338,933

Total Accumulated Funds	265,307	301,523
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2025

2024

7. Breakdown of Reserves

Reserves

New Zealand Dental and Oral Health Therapists Incorporated	168,859	168,859
New Zealand Dental Hygienists' Association Incorporated	170,073	170,073
Total Reserves	338,933	338,933

Funds were received on wind up of New Zealand Dental and Oral Health Therapists Incorporated and New Zealand Dental Hygienists Associations Incorporated

8. Commitments

There are no commitments as at 31 March 2025 (Last year - nil).

9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2025 (Last year - nil).

10. Related Party Transactions

There were no material transactions involving related parties during the financial year. (Last year - nil).

11. 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).

12. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

Schedule of Property, Plant and Equipment

Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association For the year ended 31 March 2025

NAME	PURCHASED	COST	OPENING VALUE	RATE	METHOD	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Other Fixed Assets								
16" MacBook Pro M1 Pro	19 Aug 2022	3,743	1,248	40.00%	SL	1,248	3,743	-
Software Development	15 Feb 2024	65,377	61,018	40.00%	SL	26,151	30,509	34,867
Total Other Fixed Assets		69,119	62,266			27,398	34,252	34,867
Total		69,119	62,266			27,398	34,252	34,867

The accompanying notes form part of these financial statements. These financial statements have been prepared without conducting an audit or review engagement.