

Performance Report

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

For the year ended 31 March 2023

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 2023

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 Board of Trustees is made up of six trustees.

Trustees

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
Merivale
Christchurch
New Zealand

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 2023

Compilation Report to the Governing body/Trustees/Directors/Committee 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 2023.

As described in the notes to the performance report, these performance reports are a special purpose report.

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

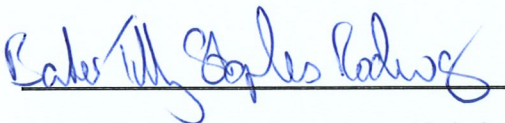
Our procedures use accounting expertise to undertake the compilation of the performance reports from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

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.

Departure from Reporting Framework

The accounting policies adopted are not in conformity with generally accepted accounting practice. Accordingly the performance reports should only be relied on for the expressly stated purpose.



Baker Tilly Staples Rodway Taranaki Limited
Chartered Accountants

109-113 Powderham Street
New Plymouth

78 Miranda Street
Stratford

Dated: 7 July 2023

Statement of Financial Performance

Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association
For the year ended 31 March 2023

	NOTES	2023
Revenue		
Revenue from providing goods or services	1	181,820
Interest, dividends and other investment revenue	1	2
Other revenue	1	58,547
Total Revenue		240,369
Expenses		
Volunteer and employee related costs	2	52,814
Costs related to providing goods or service	2	195,257
Other expenses	2	3,620
Total Expenses		251,691
Surplus/(Deficit) for the Year		(11,322)

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 2023

	NOTES	31 MAR 2023
Assets		
Current Assets		
Bank accounts and cash	3	267,261
Debtors and prepayments	4	24,718
Other current assets	5	34,372
Total Current Assets		326,351
Non-Current Assets		
Property, plant and equipment	6	2,745
Total Non-Current Assets		2,745
Total Assets		329,095
Liabilities		
Current Liabilities		
Creditors and accrued expenses	7	2,303
Total Current Liabilities		2,303
Total Liabilities		2,303
Total Assets less Total Liabilities (Net Assets)		326,792
Accumulated Funds		
Accumulated surpluses or (deficits)	8	(11,322)
Reserves	8	338,114
Total Accumulated Funds		326,792



Anna Rose Holyoake - President

Date **17 July 2023**



Lizelle Koen - Treasurer

Date **17 July 2023**

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 2023

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.

The financial statements of the Society are for the year end 31 March 2023. The financial statements were authorised by the Board of Trustees for issue on 7 July 2023.

Basis of Preparation

The financial statements have been prepared in accordance with the requirements of the Financial Reporting Act 2013 which include the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

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.

REVENUE AND EXPENSES

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.

STATEMENT OF FINANCIAL POSITION

Property, Plant and Equipment

Plant, Property 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 plant, property 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 plant, property 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 plant, property 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.

Income Tax

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

Notes to the Performance Report

Te Ohu Puniho Ora O Aotearoa The New Zealand Oral Health Association For the year ended 31 March 2023

2023

1. Analysis of Revenue

Revenue from providing goods or services	
Membership Fees	181,820
Total Revenue from providing goods or services	181,820
Interest, dividends and other investment revenue	
Interest Income	2
Total Interest, dividends and other investment revenue	2
Other revenue	
Course Attendance Fee	29,969
Course and Events Income	5,169
Insurance Income	7,013
Sponsorship	4,871
Website Advertising	11,525
Total Other revenue	58,547

2023

2. Analysis of Expenses

Volunteer and employee related costs	
Executive Representative Claims	6,480
Executive Honorarium	35,500
Gifts	1,656
Travel - International	4,618
Travel - National	4,560
Total Volunteer and employee related costs	52,814
Costs related to providing goods or services	
Advertising	188
Bank Fees	45
Continuing Education Costs	4,860
Course and Event Expenses	101,000
Meeting Expenses	35,740
Insurance	3,056
Marketing Consultancy	23,113
Repairs and Maintenance	783
Representative Expenses	135
Stripe Fees	256
Subscriptions	11,282

2023

Website Maintenance	14,800
Total Costs related to providing goods or services	195,257

Other expenses

Accounting	2,053
Depreciation	998
Legal Expenses	570
Total Other expenses	3,620

2023

3. Bank Accounts and Cash

Anna Business Visa Account	429
Te Ohu Puniho Ora O Aotearoa	266,832
Total Bank Accounts and Cash	267,261

2023

4. Debtors and Prepayments

Accounts Receivable	24,718
Total Debtors and Prepayments	24,718

2023

5. Other Current Assets

Software Development - Work in Progress	34,372
Total Other Current Assets	34,372

6. Property, Plant and Equipment

31 March 2023	Additions	Depreciation	Closing Carrying Amount
Other Fixed Assets	3,743	998	2,745
	3,743	998	2,745

2023

7. Creditors and Accrued Expenses

GST	2,303
Total Creditors and Accrued Expenses	2,303

2023

8. Accumulated Funds

Accumulated Funds

Accumulated surpluses or (deficits)	(11,322)
Reserves	338,114
Total Accumulated Funds	326,792

2023

9. Breakdown of Reserves

Reserves

New Zealand Dental and Oral Health Therapists Incorporated	168,859
New Zealand Dental Hygienists' Association Incorporated	169,254
Total Reserves	338,114

10. Commitments

There are no commitments as at 31 March 2023.

11. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2023.

12. Related Parties

There were no material related party transactions.

13. 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

14. 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 2023

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	RATE	METHOD	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Other Fixed Assets									
16" MacBook Pro M1 Pro	19 Aug 2022	3,743	-	3,743	40.00%	SL	998	998	2,745
Total Other Fixed Assets		3,743	-	3,743			998	998	2,745
Total		3,743	-	3,743			998	998	2,745

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