

FINANCIAL REPORTS

31 March 2017

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INDEPENDENT AUDITORS REPORT

To the Members of New Zealand Dental & Oral Health Therapists Incorporated

Opinion

We have audited the financial statements of New Zealand Dental & Oral Health Therapists Incorporated on pages 9 to 18, which comprise the balance sheet as at 31 March 2017, and the statements of profit or loss and changes in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are prepared, in all material respects, in accordance with Special Purpose Financial Reporting Framework, issued by Chartered Accountants Australia & New Zealand.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are independent of New Zealand Dental & Oral Health Therapists Incorporated in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, New Zealand Dental & Oral Health Therapists Incorporated.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements have been prepared for the members, internal management purposes and the Inland Revenue Department. As a result, the financial statements may not be suitable for another purpose.

Board Responsibility for the Financial Statements

The Board are responsible on behalf of the entity for determining that the Special Purpose Framework adopted is acceptable in New Zealand Dental & Oral Health Therapists Incorporated's circumstances, the preparation of financial statements, and for such internal control as the Board determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board are responsible on behalf of the entity for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditors Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management. We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in blue ink, appearing to read 'Dent & Heath'.

Dent and Heath
Lower Hutt
26 June 2017

ASSOCIATION INFORMATION

Legal Name of Association	New Zealand Dental and Oral Health Therapists Association Incorporated
Abbreviated Name	NZDOHTA
Type of Association and Legal Basis	Incorporated Society
	Founded in 1935, NZDOHTA is the profession's membership organisation It is a not for profit organisation registered under the Incorporated Societies Act. Members must be a registered Dental Therapist or Dental Hygienist and hold a current annual practicing certificate.
Registration Number	224597
Website	www.nzdohta.org.nz (from 1 April 2017) (formerly nzoral.org.nz until 31 March 2017)
Association's Purpose or Mission	<i>"To empower dental and oral health therapists to provide customer-focused quality care which will result in good oral health for all"</i>
Governing Body	<p>The NZDOHTA Rules provide for a governing body consisting of seven Board members:</p> <ul style="list-style-type: none"> • Five Members elected as Board members by the Members who are appointed for a two year term and have a continuing right of re-election. • One dental therapist or hygienist representative Māori representative authorized under the Rules of this Association is determined by Te Ao Marama (the professional association for Maori oral health professionals). • One oral health student representative appointed for a two year term. A student representative body (alternating between the Otago University Oral Health School and AUT University Oral Health School) which shall determine their processes for selecting their representative. <p>The Board at the first meeting following the election of Board members elects the NZDOHTA Chairperson.</p>
NZDOHTA Board Members	<p>Arish Naresh, Dental Therapist of Tairāwhiti (Chairperson)</p> <p>Samuel Carrington, Oral Health Therapist</p> <p>Donna Cooper-Tock, Dental Therapist of Wellington</p> <p>Brittany Le Sueur Oral Health Therapist of Auckland</p> <p>Lynette Nicholas, Dental Therapist (Orthodontic Auxiliary) of Nelson</p> <p>Agnes Smith, Dental Therapist of Auckland</p> <p>Teresa Tieu, student representative from School of Dentistry, Otago University, Dunedin</p>

Board Governance	The Board is responsible for the overall corporate governance of the New Zealand Dental & Oral Health Therapists.
Operational Structure	Butler Pelvin & Associates provided secretariat, governance and executive services to NZDOHTA and was responsible for day to day management of the Association' activities for the year ended 31 March 2017.
Secretariat Services from 1 April 2017	NZDOHTA PO Box 17259 Karori Wellington, 6147 0226248145 (Arish Naresh, Chairperson)
Email:	contact.nzdohta@gmail.com
Registered Office:	393 Palmerston Road, Gisborne 4010
Auditors:	Dent & Heath, Wellington
Audit Partner:	Leonie Heath
Bankers	Westpac New Zealand Limited, Wellington (Until 31 March 2017 -ASB Bank, Wellington)
Bank Account	03-0638-0026824-000 (from 1 April 2017) 03-0638-0026824-028 (from 1 April 2017)
IRD Number / GST Number	48-933-343
Main Methods Used by the Association to Raise Funds	NZDOHTA is supported by Oral Health Therapists who pay annual member subscription. NZDOHTA also receives some financial support from dental industry product distributors and dental equipment suppliers.
Associations' Reliance on Volunteers and Donated Goods and Services:	NZDOHTA is entirely reliant on the goodwill and generous volunteer support of our members particularly in the conduct and assessment of the Certified Professional Development programme. Member education events have only been possible through the goodwill of dental industry representatives who organised dental product displays and equipment demonstrations. At a number of CPD events, fellow qualified dental health professionals donated their time and materials to expose members to the latest innovations in dental procedures. Apart from the foregoing, the Association does not utilise donated goods and does not use free or subsidised oral health services of its members.
Main Sources of the Associations Cash and Resources:	NZDOHTA is supported by the member subscriptions from oral health professionals who are registered either as dental therapist, dental hygienist or in both these dental scopes. Some limited financial contribution has been made by dental product and equipment suppliers to make possible some certified professional development program events.

STATEMENT OF SERVICE PERFORMANCE

NZDOHTA voluntarily presents this Statement of Service Performance in principle best practice compliance with current public disclosures utilised by New Zealand not-for-profit entities.

Description of the Association's Outcomes:

Current and Future Work Program

The New Zealand Dental and Oral Health Therapists Association is the professional body representing oral health therapists in New Zealand. NZDOHTA has a long history of co-operating with other oral health professional bodies. Such as in our Rules which prescribe that a Te Ao Marama (Maori Oral Health Therapists) Board member be also represented on our Board. Over the years our Board has also addressed the issue of working with the New Zealand Dental Hygienists Association. The purpose of our current NZDHA merger discussions is to address rationalisation of oral health professional association memberships to align with the Dental Council's implementation of the oral health practitioner scope.

Oral Health Practitioner Scope from 1 November 2017

AUT University and the Otago University Oral Health School graduates have since 2008-9, been registered by the Dental Council as Dual Scope (as both Dental Therapist and Dental Hygienist). Graduates have historically been streamed into work with District Health Boards as mainly Dental Therapists or into private practice working primarily as Dental Hygienists.

For Dual Scope graduates these current occupational placement restrictions mean that there is difficulty in maintaining effective vocational use of their Dental Therapist Scope and their Dental Hygienist scope. Some Dual Scope Graduates are job sharing between public and private workplaces in order to maintain their Dual Scope technical skills. After a decade long use of the Dual Scope qualification, the Dental Council decided that it was time to initiate sector consultation with Dental Therapists, Dental Hygienists, Dual Scope graduates, their employers, professional associations and the Otago University Dental School and AUT University Dental Schools to assess future registration requirements for the oral health workforce.

NZDOHTA discussed the current oral health work issues with the Dental Council and made written submissions to the Dental Council to support the interests of its members in obtaining a wider registration scope consistent with the need for more flexible oral health career arrangements.

The Dental Council's consultation outcome announced adoption of the "oral health therapy scope of practice" (Issued 31 March 2016). The Dental Council's decision concluded that from 1 November 2017 that use of the "dual scope" of practice will be replaced by the designation "oral Health practitioner". NZDOHTA will continue to monitor the interests of its members and work with the Dental Council to establish the impact of the registration scope change to resolve any issues that arise from implementation of the "oral health therapy scope of practice".

Merger Talks

The Boards of NZDOHTA and NZDHA met in Nelson on Sunday 20th March 2016 to evaluate the possibility for a merger of the Associations. At this meeting both Boards committed to progressing the concept and to discuss the merger concept with our respective members to gauge support.

At the NZDOHTA 2016 Annual General Meeting (held 14 May 2016) a potential merger with NZDHA was discussed and members voiced their support. NZDHA also discussed the merger at their 22nd & 23rd July 2016 New Plymouth Conference and their members also substantially supported the proposed merger.

Since then a sub committee of both NZDOHTA and NZDHA Boards have been working towards a substantive merger proposal. It is agreed that NZDOHTA will join with NZDHA for a Joint Wellington 7th & 8th July 2017 Conference.

Dental Council Consultations

CPD Provider Status

NZDOHTA regularly meets with the Dental Council and has organised Dental Council information sessions at NZDOHTA professional development events. A major project was the Dental Council's approval of NZDOHTA as provider of continuing professional development activities until 21 December 2021. To achieve this approval NZDOHTA was required to provide full details of its CPD events, including topics, learning outcomes, and speaker details over past years. Future Dental Council reports will be required approximately every 2 years to maintain this CPD Provider status.

Adult Scope

NZDOHTA directly addressed the issue of "adult scope" with the Dental Council during their "oral health scope of practice" consultation. NZDOHTA requested their rationale for the rule that restricts qualified oral health therapists and hygienists from practicing on patients 18 years and over. The Dental Council clarification stated that Auckland University of Technology (AUT) did not express any concerns that a oral health therapist could provide restorative treatment for patients 18 years and over under prescription of a dentist or dental specialist, within the detailed scope of practice. The University of Otago Bachelor of Oral Health programme confirmed that, at this point (26 October 2016), its graduates did not have the necessary clinical experience and competence to perform restorative procedures on patients 18 years and over. This is mainly as restorative activities on patients 18 years and over are outside of the dental therapy scope of practice, so students do not perform these activities on adult patients.

NZDOHTA will continue to work with the two education providers to strongly advocate for a recognised qualification leading to our dental and oral health therapist being able to provide restorative treatment to over 18 year olds.

Mid-level dental providers have been proven successful internationally and would be the solution to providing care to low income earners in New Zealand.

CPD Program

NZDOHTA is dedicated to improving and complementing the knowledge and education of oral health therapists. The Dental Council has introduced "Professional Standards or Practice Standards for Oral Health Practitioners". There are 28 Dental Council Standards that are now considered when assessing the training outcomes of NZDOHTA CPD events.

The work of the CPD Advisory Committee (formerly the Professional Standards Committee) is voluntary and the Board expresses its appreciation to the current panel for their continuing work on CPD assessments and feedback to training co-ordinators. 37 CPD applications were approved by the committee.

CPD Advisory Committee Representatives

Agnes Smith (also NZDOHTA Board Member)	Donna Cooper-Tock(Chair of Committee)	Kim Heslop
Deidre Hollingsworth	Keita Tahana	Gillian Tahi
Glenda Young	Julie Jenkins	

The CPD Committee is currently enlarging its membership to add capacity to deal with the increasing demands of the Committee.

A specific focus of our NZDOHTA CPD events was to continue to provide regional CPD opportunities.

During the year NZDOHTA successfully launched the Roadshow format supported by our major sponsor Eagle and co-sponsors Colgate and NSK. This Roadshow event was initially delivered at Hastings for Hawkes Bay and Gisborne based members. Wellington and Nelson adopted the same format for their Roadshows. Other NZDOHTA training events relied on regional organisers and multiple CPD events were managed at Tauranga (Bay of Plenty DHB), Gisborne (Tairāwhiti DHB), Wellington (Wellington Branch), Palmerston North (Midcentral DHB) and Auckland (Auckland-Waikato branches). Of the 19 events organised under the NZDOHTA CPD program, 574 members attended these events for a total of 2,310 verifiable CPD hours.

We acknowledge the continuing individual efforts of our members who take on a regional organiser role to provide member study group engagements for peer group contact. We also applaud those members who take the time and effort to prepare and lead study group discussions. These study groups provide a valuable learning resource for sharing vocational experiences that broaden the understanding of our members in the use of latest innovations and techniques in dental therapy.

Stakeholder Communications

Newsletters

Our members are the key focus of our communications activity. This year NZDOHTA members received bi-monthly electronic updates and hard copy newsletters in December 2015 and in March 2017 enclosing the topical technical publication *The Australian New Zealand Journal of Dental and Oral Health Therapy*. Our July 2016 Newsletter which included the report summary -“State of the Dental Therapy Profession” by New Zealand School and Community Oral Health Services Society (NZSCOHSS) - was the most widely read article as it highlighted concerning statistics - that 50% of the dental therapy workforce was over 50 years old. A NZ Parliament question on that NZSCOHSS Report caused the Minister of Health (Dr Coleman) to admit that he was unaware of the actual current oral health workforce age composition or its impact on future oral health service provision.

Facebook

NZDOHTA uses its Facebook page to constantly update members with items of interest, current dental news reports, member social and peer group engagements. Delegated Board members post to the Facebook page, lead, comment and moderate the online feedback. The Facebook page has become the most expedient method to gauge member’s interest in

current issues.

NZDOHTA Membership Coverage

NZDOHTA presents oral Health professionals in New Zealand. Current Membership coverage is:

Life Members	4
Full Members	461
Associate Members	51
New Graduates	7
<i>Total Fee Paying</i>	524
Affiliated Members	14
Student Member	107
<i>Member Coverage</i>	645

In 2016 the Dental Council issued Annual Practicing Certificates (APC's) for Dental Therapists (917 APCs), NZDOHTA members represent 57% of those with APC's.

STATEMENT OF FINANCIAL PERFORMANCE

For the year ended 31 March 2017

	Note	2017		2016
Membership fees		102,348		101,739
Gross Revenue		102,348		101,739
Interest Income		5,372		7,729
Sponsorship Income		17,000		3,000
National Events Income		14,146		3,547
Sundry Income		276		3,552
Total other income		36,794		17,828
Association Expenses	9	167,352		145,241
Total Expenses	9	167,352		145,241
Operating Surplus/(Loss) before Income Tax		(28,210)		(25,674)
Income Tax Expense/(Refund)	6	-		-
Surplus/(Loss) for the year		(28,210)		(25,674)
Total Surplus/(Loss) for the year-net of tax		(28,210)		(25,674)
Total Surplus/(Loss) attributable to Members	11(a)	(28,210)		(25,674)

These Accounts should be read in conjunction with the attached Notes to the Accounts and Audit Report.

STATEMENT OF CHANGES IN EQUITY

For the year ended 31 March 2017

	Note	2017	2016
Accumulated funds at 1 April		153,748	178,250
Net Surplus/(Deficit) applied to Members	11(a)	(20,192)	(24,502)
Amounts contributed from Branch Reserves		-	-
Accumulated Funds excluding Branches 31 March		133,556	153,748
Branch Reserves 31 March	12	53,590	61,607
Accumulated funds 31 March		187,146	215,355

STATEMENT OF FINANCIAL POSITION

As at 31 March 2017

	Note	2017	2016
Current Assets			
Cash and Cash Equivalents		227,805	247,587
Trade and other Receivables	4	3,213	947
Income Tax Receivable	6	4,381	2,450
Goods and Services Tax Receivable		5,835	3,363
Total Current Assets		241,234	254,347
Total Assets		241,234	254,347
Current Liabilities			
Trade and Other Payables	5	54,088	38,992
Goods and Services Tax Payable		-	-
Total Current Liabilities		54,088	38,992
Total Liabilities		54,088	38,992
NET ASSETS		187,146	215,355
Represented by:			
Accumulated Funds		187,146	215,355

These Accounts should be read in conjunction with the attached Notes to the Accounts and Audit Report

STATEMENT OF CASH FLOWS

For the year ended 31 March 2017

	Note	2017	2016
Cash Flows from Operating Activities			
RECEIPTS			
Membership subscriptions		102,348	101,739
Interest received		5,852	7,249
Income tax instalments refunded			14,688
Sponsorship received		17,000	3,000
Events receipts		14,146	3,547
Member receipts for other services			3,552
Other revenue received		276	
Receipts from Operating Activities		139,622	133,775
Net Goods and Services Tax	(c)	2,472	12,260
PAYMENTS			
Supplier payments		134,729	147,424
Other payments		6,284	1,250
Payments made for Operating Activities		141,013	148,674
Cash Flows from Operating Activities	(a) (b)	(3,863)	(27,159)
(a) Net Increase/Decrease in Cash and cash equivalents			
Cash and cash equivalents at 1 April		247,587	332,324
Cash and cash equivalents at 31 March		227,805	247,587
Net Increase/Decrease in Cash and cash equivalents		(19,782)	(84,737)
(b) Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit)			
Surplus/(Deficit) for year		(28,210)	(25,674)
Add/(Deduct) movements in working capital items			
Trade and other Receivables		(2,265)	(3,662)
Trade and other Payables		15,096	(61,172)
Goods and Services Tax		(2,472)	(8,897)
Income Tax		(1,931)	14,668
Net Cash Flows from Operating Activities		(19,782)	(84,737)

These Accounts should be read in conjunction with the attached Notes to the Accounts and Audit Report

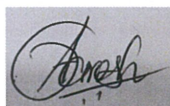
STATEMENT OF CASH FLOWS (CONTINUED)

For the year ended 31 March 2017

	Note	2017		2016
Cash Flows from Operating Activities				
(c) Net Goods and Services Tax (GST) is represented by				
GST Payable at 1 April		(3,362)		8,897
GST Remitted to Inland Revenue		(3,753)		(5,406)
GST refunded from Inland Revenue		3,623		10,729
GST cash transactions reported post 31 March		11,523		4,954
GST Payable/(Refundable) written off		276		(3,552)
GST Payable/(Refundable) at 31 March		(5,835)		(3,362)
Net Goods and services Tax		2,472		12,260

BOARD DECLARATION

For and on behalf of the Board:



Arish Naresh – Chairperson



Board Member – Brittany Le Sueur

25 June 2017

These Accounts should be read in conjunction with the attached Notes to the Accounts and Audit Report

NOTES TO THE FINANCIAL STATEMENTS

1. General Information

The New Zealand Dental and Oral Health Therapists Association Incorporated is a not for profit organisation registered as an incorporated society under the Incorporated Societies Act 1908. NZDOHTA is the professional body for the oral health therapists practising in New Zealand.

2. Summary of Significant Accounting Policies

a. Basis of preparation

These financial statements have been prepared in accordance with the Special Purpose Framework using generally accepted accounts principles and have been prepared for the members of the organisation, internal management purposes and Inland Revenue.

b. Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with financial institutions with original maturities of three months or less that are readily converted to cash and which are subject to an insignificant risk of changes in value. Cash on deposit with financial institutions with maturities greater than three months is classified as cash on deposit within the statement of financial position.

c. Goods and services tax

The financial report has been prepared on a goods and services tax exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

d. Trade Receivables

Trade receivables are valued at expected realisable value. Provision has been made for any specific doubtful accounts. Receivables are reviewed on an on-going basis and debts that are known to be uncollectible are written off.

e. Trade Payables

Trade payables represent liabilities for goods and services provided to the association that are unpaid at year end. These amounts are unsecured and are generally paid within 30 days.

f. Interest Received

Interest received is recognised on a time-proportion basis using the effective interest method. The interest rate risk is managed by investing funds in deposits in a registered bank.

g. Taxation

The organisation's subscription revenue from members is tax exempt in accordance with the Income Tax Act 2007. As an incorporated society, the organisation receives a \$1,000 tax exemption. Any revenue other than this is taxable.

h. Revenue recognition

Subscription revenue received for the following year is recognised as revenue in advance.

Revenue from other activities and events are recognised in the Statement of Financial Performance only on completion of the activity or event. Expenditure relating directly to such activities and events is also not recognised in the Statement of Financial Performance until completion of the activity or event.

Interest received is recognised in the Statement of Financial Performance as the gross amount of interest received in cash or added to deposit principal.

i. Management of Capital

NZDOHTA's capital mainly consists of cash or cash equivalents. The Board monitors the association's capital funding needs on a regular basis.

3. Change in Control Environment

(a) Butler Pelvin & Associates Terminated Service Agreement

Since 2012 Butler Pelvin & Associates provided a secretariat service under service agreement that included the provision of office premises, staff, computers, communications, website, membership management systems and other incidental expenses including policy and strategic advice by Jennifer Pelvin who until 31 March 2017 acted in a chief executive capacity.

Butler Pelvin & Associates terminated early their three year Secretariat contract.

With the impending merger of NZDOHTA and NZDHA, the Secretariat assessed that it would be beneficial to the Board to be unimpeded by the current contractual arrangement with Butler Pelvin and Associates due to end 31 March 2018.

(b) Board Works to Establish New Secretariat

In February 2017, the Board advertised for a part time Secretariat administrator and by April 2017, the Board established a new operable NZDOHTA website and email contact point for Secretariat business. At the end of this financial year the new Secretariat arrangements are in development.

4. Trade and Other Receivables

NZ Dental & Oral Health Therapists Association has not recognised any loss in respect of bad and doubtful trade receivables during the year ended 31 March 2017. There are no Trade Debtors, nor provision for doubtful debts for the year ended 31 March 2017.

Other receivables comprise payments made for post 31 March events (2017: \$3,213 2016: \$-) and in prior year bank deposit interest due at 31 March (2017: \$- 2016: \$947).

5. Trade and Other payables

Memberships paid in advance for the next financial year (2017: \$43,263 2016: \$38,992) are disclosed as an Other Payables.

6. Income Taxation

Tax is not chargeable on the net income earned by the Association within the 'circle of membership'. Income Tax is due on all other revenue including interest received during the year, less the \$1,000 deduction allowed by Inland Revenue.

DETERMINATION OF INCOME TAX

For the year ended 31 March 2017

	Note	2017	2016
Add/(Deduct)			
Interest Received (including branches)		5,372	7,729
Proportionate claim for Administration and Executive Support Expenses		(3,816)	(6,154)
NZDOHTA events classified as outside the 'circle of membership' - Surplus /(Deficit)		16,574	(20,536)
Reported branch events classified as outside the 'circle of membership' - Surplus /(Deficit)		-	-
Exempt IRD Interest on Use of Money		-	(472)
Non Profit bodies Tax Deduction		-	-
Taxable Income/(Loss to carry forward)		(7,123)	(7,123)
Income Tax Loss assessed for 2016 year		(16,433)	-
Total Taxable Income/(Loss to carry forward)		(23,556)	(7,123)
Income Tax applicable		-	-
Reconciliation of Income Tax Payable/(Refundable):			
Opening Balance		(2,450)	(17,118)
Provisional Tax Paid/ Other tax to refund		(16,433)	16,646
Terminal Tax Paid to refund		-	-
Resident Withholding Tax to refund		(1,931)	(2,450)
Interest on Use of Money		-	472
Income Tax Payable/(Refundable)		(4,381)	(2,450)

The permanent adjustment has been included to reflect the movement in the taxable income after removing the membership subscription revenue and the attributed expenses.

Tax losses are carried forward and offset against future taxable income. The availability of tax losses is subject to the requirements of the Income Tax Act 2007 continuing to be met.

7. Contingent Liabilities

The association has these contingent liabilities at 31 March 2017:

- (a) Non compliant Branch transactions prior to 1 April 2015
NZDOHTA was unable to comply with Financial Reporting Standards No. 37, which required branches be consolidated with the National Office because

they are controlled by NZ Dental & Oral Health Therapists Association. During the year ended 31 March 2015 branches completed closure of bank accounts. NZ Dental & Oral Health Therapists Association - National Office has banked these branch funds and worked with its tax agents to remit income tax on recorded branch bank transactions. NZDOHTA has an exposure for unrecorded income tax and GST where branch activity prior to 1 April 2015 was not identified and reported to NZ Dental & Oral Health Therapists Association - National Office.

(b) Conference Organiser GST Registration

A conference organiser was approved use of a separate NZDOHTA GST registration number to collect and remit GST on the 2014 Auckland "Dental Matters" conference. NZDOHTA closed this GST registration but the association remains potentially responsible for any inaccuracies in GST returns submitted by the Conference Organiser.

8. Events After Balance

As of 1 April 2017 management of NZ Dental & Oral Health Therapists Association Secretariat has moved to the control of the NZDOHTA Board.

There are no other events subsequent to balance date that impact NZ Dental & Oral Health Therapists Association financial statements at 31 March 2017.

9. Expenses

The expenses for the year ended 31 March were:

	Note	2017	2016
National Office			
Taxation Services	(a)	-	7,921
Administration		82,735	82,011
Audit		3,800	3,800
Insurance		1,140	1,250
Member Services		13,335	34,157
Governance		28,168	10,701
National Events		15,452	-
Website		10,825	-
Other Events		-	369
National Office Total		155,455	140,209
Branch Activities Recorded by National Office			
Branch Activities - costs	(b)	11,896	5,032
Total Expenses		167,351	145,241

10. Related Party Transactions

Details of payments to Board Members and Secretariat arrangement as at 31 March 2017 were:

	2017		2016
EXPENSES			
Board Members	18,144		2,663
Secretariat			
• Association Management & Administration	80,185		80,185
• Sponsorship marketing consultant (on a cost recovery basis)	-		20,473
• Various expenditure reimbursement items	8,605		6,211

Secretariat

Butler Pelvin & Associates provided a secretariat service under a service agreement for the year ended 31 March 2017. In December 2016, Butler Pelvin provided three month's notice (as per the contract conditions) for the termination of the contract on 31 March 2017. The agreement with Butler Pelvin & Associates was for the provision of office premises, computers, communications, website, membership management systems and other incidental services including management, policy and strategic advice.

The website which operated through to the year ending 31 March 2017 was owned by the then Butler Pelvin & Associates and the content and all records in the database and CPD system were handed over to NZDOHTA.

As part of handover arrangements, Butler Pelvin & Associates have managed the preparation of these financial statements and the arrangements complete this 31 March 2017 financial year audit.

Board Members

Members who attend meetings on behalf of the Association are reimbursed for travel, accommodation and meal expenses incurred.

Board members, who retire from service as Board members, are provided with a gift in recognition of their service. The strict monetary value limit for the gift is set out in the Governance Handbook schedule.

11. Statement of Changes in Equity

(a) Net Surplus/(Deficit) attributable to Members has been determined as shown below:

	Note	2017		2016
Net Surplus/(Deficit) attributable to Members		(28,210)		(25,674)
Deduct: Branch Activities Net (Cost)/Contribution		9,326		3,118
Deduct: Allocation of Interest Income		(1,307)		(1,946)
Net Surplus/(Deficit) available to Members		(20,191)		(24,502)

12. Branches

Reserves contributed by branches in the year ended 31 March 2017 were:

				Interest	Activities	
	Note	No of Members	Balance 1 April 2016	(at 3.43% p.a.) Note (a)	(Cost)/ Contribution on Note (b)	Balance 31 March 2017
Rotorua		7	7,262	158	(960)	6,460
Palmerston North		26	1,143	29	-	1,172
Auckland		259	4,051	77	(955)	3,173
Hamilton		15	287	7	-	294
New Plymouth		8	556	14	-	570
Hawkes Bay		25	444	12	43	499
Otago		39	8,033	195	(222)	8,006
Christchurch		22	7,031	166	(407)	6,790
Tauranga		33	1,417	35	-	1,452
Southland		14	7,427	176	(392)	7,211
Wellington	(c)	56	23,956	438	(6,431)	17,963
Northland		32	-	-	-	-
Whanganui		40	-	-	-	-
Marlborough		8	-	-	-	-
Nelson		7	-	-	-	-
Masterton		6	-	-	-	-
Gisborne		10	-	-	-	-
No branch nominated by member		38	-	-	-	-
Branch Total		645	61,607	1,307	(9,324)	53,590

- (a) The assessed interest earned (totalling \$1,307 (2016: \$1,946)) on Reserves contribution is shown for members to establish the notional income derived by National Office that now holds these funds.
- (b) Branch activities recorded by National Office and included in the Statement of Service Performance are allocated to show members the Cost of these activities (totalling \$9,324 2016 \$3,118)) reflected against their Reserves contribution.
- (c) Branch activities include subscription cost to the NZDOHTA Wellington Roadshow event which fully subsidised 13 Wellington Branch members (2017: \$1,414 2016: \$nil).