



Welcome to our Winter Newsletter

Health and Safety at Work Act 2015

The new legislation means there is now more legal and moral accountability on everyone regarding health and safety in the workplace, with the ultimate goal being to ensure New Zealand workplaces are safer.

The law took effect 4 April 2016 so the Court would expect businesses to have incorporated any enhancements to health and safety by now.

The penalties can be considerable – up to \$3 million. But, for low-risk businesses who already take a considered approach to health and safety not much will change. However, it is worth reviewing your practises to see if there are any areas where you may be at risk.

We suggest that businesses include health and safety in their business agendas. Business owners should do a walkthrough of their company for a practical assessment of what health and safety looks like in reality in their business.

A good place to start is www.worksafe.govt.nz/hswa

Health and Safety - Did you know:

- Everyone has a responsibility and can be held accountable for workplace health and safety including employees and directors.
- Non-compliance of health and safety by employees can be a disciplinary issue.
- The government has set a target of 25% reduction in serious harm by 2020.
- You should always check any contractors' health and safety policy before allowing them onsite as you could be liable for their offences or unsafe practises.
- A work car is considered a place of work.
- You cannot insure against court costs/fines but you can insure against having to pay reparation to a victim or their family.
- The court can order a company an 'adverse publicity order' (basically a name and shame advertisement in a newspaper).
- We have heard stories of some businesses breath testing their employees after Friday night drinks to ensure they are not over the limit when they leave the office!
- A director of a company needs to understand the operations of their business and continuously check their business has the appropriate resources and processes for health and safety. If you are a director in name only, now would be a good time to change your management structure. See us for any assistance.

Inland Revenue - What we're seeing:

- The introduction of the Bright-line test means if you buy and sell a residential house within two years from 1 October 2015 you probably have to pay income tax on any profit (limited exemptions apply). The IRD now takes a hard line and identifies properties sold within 2 years and asks for details surrounding the transaction. They even have a special form (IR833).
- Anyone purchasing or selling a house in New Zealand now has to have a NZ bank account and IRD number, and non-residents must provide their tax identification number. This is due in part to NZ anti-money laundering legislation.
- Last minute panic for IRD numbers - everyone now needs an IRD number to buy or sell a house, but many family trusts that own homes don't have an IRD number. This can cause last minute panic or delayed settlement as IRD numbers can take up to a week to process.
- IRD now have greater knowledge sharing with other organisations such as LINZ and overseas tax identification and pension organisations to identify non-compliance of tax laws.
- The Budget has provided \$29 million of extra funding specifically to assist with ensuring compliance around property tax.

Our Chartered Accounting Team

Why do we always let our community know we are chartered accountants? Because we like to educate people who may have no idea that a person straight out of school can call themselves an 'accountant'. Being a chartered accountant means that we have passed all the necessary university papers over 4 full time years, belong to a professional body, have many hours' worth of professional training each year and get audited on a regular basis.



Featuring Blackler Smith & Co clients

The Bolton Hotel

Our clients are always up to interesting activities, and we are proud to be associated with them. We'd like to share one with you:

You may wonder why The Bolton Hotel has so many wonderful pieces of art by the well-known New Zealand artist, Rita Angus.



Warwick Angus, Owner of Bolton Hotel and nephew of featured painter Rita Angus

The owner of The Bolton Hotel is Warwick Angus and he happens to be Rita's nephew. Rita passed away in 1970 and through his family connection Warwick managed to secure the copyright to a large number of her art works, many of which have not been seen in public before.

Art may have been in Rita's blood, but for Warwick it was building. He worked for the family firm for 40 years and it was during this time that he came across the Bolton site. It was a car park at the time but he could see its potential as a good site for a hotel, as it offered protected daylight on all four sides as well as a lovely aspect to the Wellington western hills and the city. Under Warwick's direction The Bolton Hotel was built, and it opened on the 1st of February 2005.

The transition from the construction industry to hotelier was a big step. Warwick has many stories of the things he learnt along the way. One of the most memorable was in the early days of the hotel when Warwick thought it might be a nice gesture to return a lady's earrings found in one of the hotel bedrooms. A short time later Warwick received a telephone call from the lady of the house to say, "thank you, but these are not my earrings".

The Bolton Hotel team has matured since those early days and Warwick is extremely proud of the hotel, its independence with no allegiance to a hotel chain, and its many successes as a top ranked Wellington hotel. Warwick puts the success of The Bolton Hotel down to the skill, dedication and hard work of management and staff. He also gives credit to Blackler Smith & Co for their tremendous assistance particularly in the formative years of his businesses.

We Put Our Money Where Our Clients Are

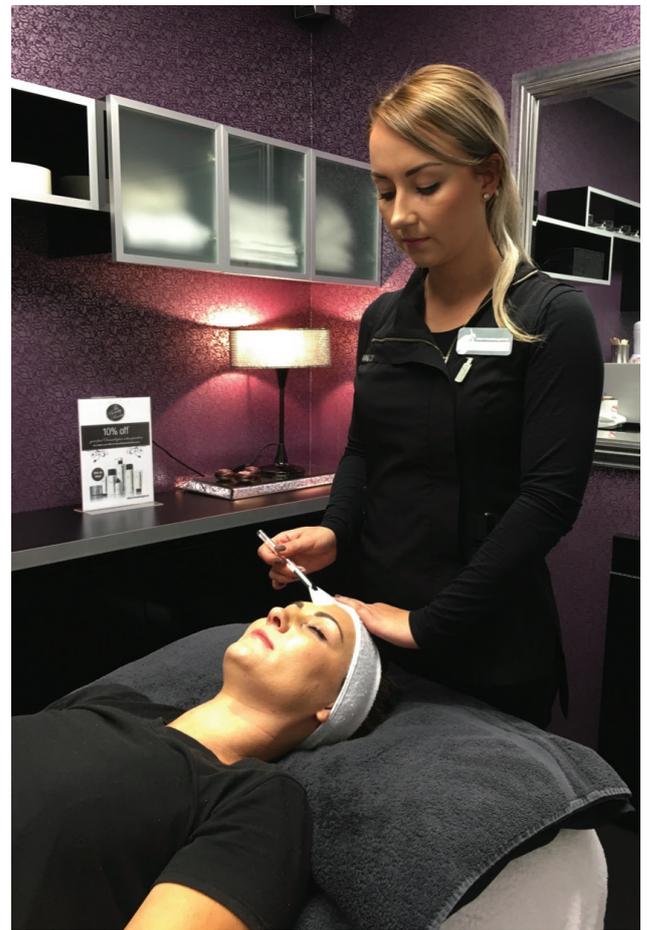
We believe that most valuable thing we can do for our clients (after providing business services and advice) is to use their services ourselves, or to make introductions where it benefits both parties.

We try hard to connect people. When we know someone needs something that another client supplies, we put one client in touch with the other. If we trust someone and give a recommendation it usually goes a long way to transferring that trust so that others can do some good business together.

We live the referral process ourselves. We believe in our clients. In the past few months we have given our clients priority for our own business, either through Blackler Smith & Co as the buyer, or through our personal patronage. To make it real, here are some examples:

Beauty Therapist. Architectural Services. Carpet retailer. Picture Framer. Electrician. Catering. Dental Services. Storage Provider. After School Care. Travel. Hotel. Painting. Packaging. Restaurant. Roofer. Plumber. Engineer. Panel Repair. Insurance. Legal.

Our clients demonstrate belief in us and we reciprocate wherever possible.



Nicole Moore, Owner/Operator of The Beauty Room, client and supplier to Blackler Smith & Co.

Not yet part of Blackler Smith & Co ?

We're a boutique, professional and business-smart firm specialising in customer service.

Small to medium sized businesses are what we spend most of our time on. We're a small business ourselves. But we also look after some complex and varied groups of businesses. We look after our clients whatever size they are. **There will be no extra costs involved in moving your affairs to Blackler Smith & Co – we guarantee it.**

