

Winter Wilco July 2013

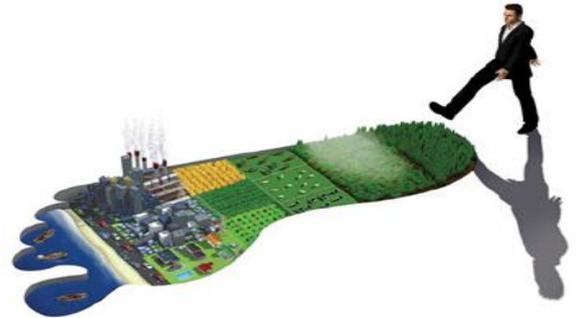
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Simple ways to minimise waste and costs

There is a common misconception that using 'green' products or practices is cost prohibitive. Here are some simple ways to tread lighter on the planet and reduce energy consumption:

1. **Shut your business down completely at night.** It can save between 10 and 15% in wasted standby power!
2. **Get practical energy-saving advice for the equipment you have.** E.g. Use your dishwasher's eco cycle (when it's full) and consider energy star ratings when replacing appliances.
3. **Reuse and reduce use of non-recyclable office products and supplies.** Think before you throw out stationery that could easily be re-labelled or reused.
4. **Consider secondhand office equipment.** Trade Me Limited has made it easy to recycle and to buy recycled office furniture.
5. **Minimise packaging waste.** Reuse card and paper for repackaging your own items before posting.
6. **Avoid single use items such as plastic water cups.** Reduce plastic and packaging waste by buying re-useable glasses.

7. **Minimise printer waste.** Default printer settings to grayscale duplex or reuse paper for internal documents.
8. **Buy bulk kitchen supplies (tea and coffee).** It's generally cheaper and will reduce packaging waste.
9. **Reach for NZ made green products.** Use eco cleaning products and energy saving light bulbs. Review your options and the items you purchase out of nostalgia.
10. **Recycle, beyond the odd tin-can.** Make recycling bins (including instructions on what can/can't be recycled in the workplace) accessible. What do you do with printer cartridges and other exhausted office products?
11. **Consider email over post.** By emailing your daily invoices you'll save postage, paper and delivery time!
12. **Consider your paperless options.** It might be easier and cheaper to store and access files online.

Most importantly, get the team on board! Discuss your efforts at team meetings and encourage everyone to do their bit.

Encouraging Employers to Employ Youth

The government has introduced a new initiative aimed at encouraging employers to recruit young New Zealanders, especially those who have been on a benefit. It allows the lower minimum wage rate - 80% of the adult minimum - to apply to a wider range of people. The new scheme came into effect on 1 May 2013.



The 'starting-out' minimum wage can be paid to certain categories of youth aged 16-19 years. Currently, the categories are:

- 16 and 17 year olds in their first 6 months of paid employment with their current employer
- 18 and 19 year olds who have received a benefit for 6 months or more and have not completed 6 months' work with any employer since starting on that benefit
- 16 - 19 year olds involved in a recognised industry training course of at least 40 credits per year

Is Your Workplace Safe?

ACC levies will not be rising this year but that's not the only good news. If you run a safe work environment, you may be eligible for a Workplace Safety Discount from April 1, 2013.

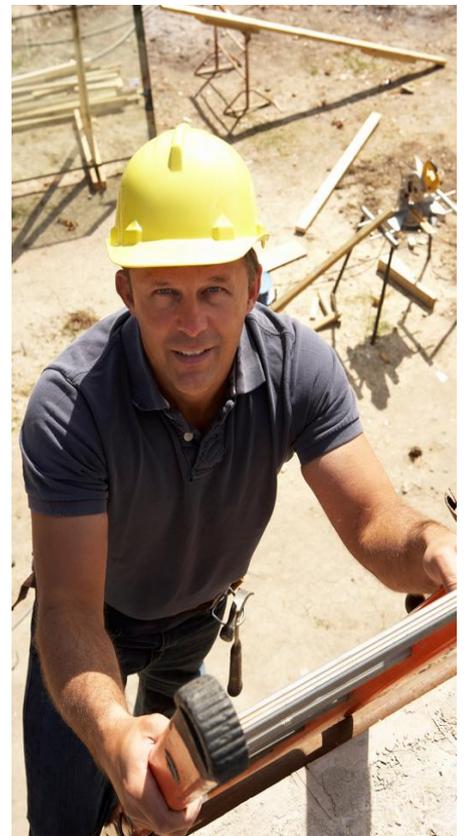
In 2012, Cabinet agreed to expand the Workplace Safety Discount programme from the current seven high-risk industries to all industry groups.

This decision was made for a number of reasons but came about after requests were made from major industries to be considered for Workplace Safety Discounts. It aligned with ACC's goal to make health and safety incentive schemes attainable for all self-employed people and all small to medium-sized businesses in New Zealand.

Most importantly the expansion of Workplace Safety Discounts is an opportunity to encourage small to medium-sized businesses in all industries to increase their focus on their health and safety systems and raise their standard of safety management.

What does the expansion of Workplace Safety Discount mean for New Zealand businesses?

It means that all self-employed and small to medium-sized businesses will have the opportunity to apply for a Workplace Safety Discount, regardless of their industry. It's a way to save 10% on the work component of the levy.



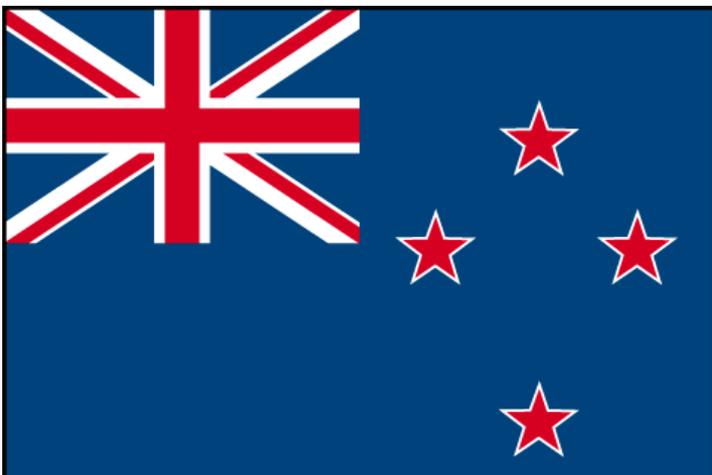
'Mondayisation' Ahead

Previously, when New Zealand celebrated Waitangi Day or ANZAC Day, and it fell on a Saturday or Sunday, it wasn't recognised with a day of paid leave unless the employee normally worked on that day. For some New Zealanders, this projected the idea that these dates, marking significant moments in our history, weren't important enough. Many also wanted to see employees enjoying their full entitlement of 11 public holidays every year.

We will now see the Mondayisation of these holidays. That means that if the date in question falls on a Saturday or Sunday, the public holiday will be treated as falling on the following Monday for those staff who do not normally work on the day upon which it actually falls. (Of course, the employee will only be paid for that Monday if it would otherwise be a working day.) And the public holiday will continue to be treated as falling on the Saturday or Sunday for those staff who normally work on the day it actually falls.

The changes do not mean that the actual observance of the two holidays will occur at different times.

The cost to businesses following the law change is not enormous since these holidays fall on weekends in only two out of every seven years. Although the relevant amendments come into force on 1 January 2014, the first time one of these holidays falls on a weekend is not until 2015.



2013 Financial Information

We have been very busy working through our clients 2013 year end compliance obligations over the past few months.

If you haven't already, please gather together your 2013 year end information and forward it on to us, so we can provide you with your Financial Statements and Tax Summary in plenty of time.

We always enjoy meeting with our clients and we encourage you to make an appointment to come in and discuss your financial affairs, successes and challenges at the same time.



Disclaimer:

This publication has been carefully prepared, but it has been written in general terms only. The publication should not be relied upon to provide specific information without also obtaining appropriate professional advice after detailed examination of your particular situation.