

11 February 2026

GH Stephen Investments Limited
[REDACTED],
[REDACTED]
[REDACTED]

Dear Mr and Mrs Stephen

Formal warning for offending by GH Stephen Investments Limited

1. WorkSafe has decided to issue a formal warning to GH Stephen Investments Limited (previously named Southern Funeral Home Limited) (the company) in relation to activity carried out when the company conducted funeral home and mortuary business.
2. As you are aware, WorkSafe conducted an investigation and filed a charge for breach of prohibition notice against the company on 13 October 2022. In the circumstances of this case, WorkSafe has decided the appropriate enforcement response is to issue a formal warning, rather than continue with legal proceedings. The reasons for this are detailed further below.
3. WorkSafe considers that GH Stephen Investments Limited breached the Health and Safety at Work Act 2015 (HSWA) by carrying out embalming procedures in breach of a prohibition notice [issued pursuant to s 107(1) and (2)(b) HSWA. In particular, you agreed the following facts:
 - a) A prohibition notice was issued on 19 July 2021.
 - b) The notice prohibited the PCBU from carrying out embalming processes at the mortuary at 1076 Frankton Road, Frankton, Queenstown (the mortuary), while the notice was in place.
 - c) The notice was issued on the basis that potentially hazardous substances, including formaldehyde were being used during the embalming procedures and the respiratory protective equipment (RPE) supplied to workers had not been tested to ensure the RPE was of a suitable size and fit to comply with relevant safety regulations.
 - d) While the notice was still in force embalming procedures took place at the mortuary. Adequate RPE had not been provided to workers at that time due to supply issues as a result of the Covid-19 Pandemic. GH Stephen Investments Limited breached the notice by carrying out the prohibited activity.
 - e) GH Stephen Investments Limited sold the business, and the company is no longer trading. The directors finished working in December 2024. The directors do not intend to return to the industry and intend to wind the company up.

Reason for issuing this formal warning

4. A prohibition notice is issued where an inspector has a reasonable belief that the activity occurring, in this case embalming, involves or will involve a serious risk to the health and safety

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of a person arising from an immediate or imminent exposure to a hazard. Compliance with a prohibition notice is of significant importance to workplace health and safety. WorkSafe considers an enforcement response is required to formally record the facts that it considers constitutes a breach, hold the company to account and to protect the integrity of the legislation we enforce.

5. While we consider the risk arising from non-compliance with the notice was serious, the matter has been rectified and there is no risk of the behaviour re-occurring due to the business now being operated by another company.
6. Taking into account the Solicitor General's Prosecution Guidelines, WorkSafe's [How we make prosecution decisions](#) and [How we use formal warnings](#) policies, and noting in particular that the breach occurred nearly five years ago, the company has ceased trading and the directors have retired, WorkSafe has decided that it is in the public interest to issue a formal warning rather than continue with the prosecution.

Consequences of the warning

7. The consequences of this warning are as follows:
 - This warning does not amount to a finding that an offence against HSWA has been committed. However, this warning, and the facts that have been admitted, may be taken into account in any future proceedings.
 - If GH Stephen Investments Limited carry out similar conduct in the future, WorkSafe may proceed with a prosecution.
 - WorkSafe may take this warning into account when making future decisions about GH Stephen Investments Limited, including when considering future enforcement.
 - WorkSafe may draw this warning to the attention of any court dealing with relevant proceedings involving GH Stephen Investments Limited.
 - Details of this warning will be published on our website for three years and WorkSafe may issue a media release about the outcome of this matter.
 - A copy of this warning will be kept by WorkSafe and held on record in accordance with relevant legislative requirements. We may share the outcome of the investigation following an Official Information Act request, or as part of information sharing with other regulators.

Your rights

8. As noted during engagement with you in relation to this enforcement decision, WorkSafe intends to publish this warning on the WorkSafe website. We record that you have not raised any concerns or objections to its publication on the company's behalf.

Reviews

9. Our standard process is to review and reconsider warnings where new evidence arises. As no new evidence has been identified, and given that the parties have agreed the facts which provide the evidential basis for this formal warning as a method of enforcement alternative to prosecution it has been agreed that a right of review is not necessary in the circumstances as natural justice requirements have been met.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Adrian van Dyk', written over the text 'Yours sincerely,'.

Adrian van Dyk

Regional Manager - Southern

WorkSafe New Zealand

PO Box 165, Wellington, 6140