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This year has brought many challenges for environmental practitioners. In Australia, there has been a decline in employment opportunities across all sectors, but particularly in the resource extraction industries. There have been significant policy issues relating to the reform of national environmental and natural resource management legislation in Australia and New Zealand.

An international focus on the management of Australia’s Great Barrier Reef World Heritage Area and New Zealand’s declaration of one of the world’s largest marine protected areas in the Kermadec Islands were important in the global conservation of the marine environment. As the year progressed, there was a sharper focus on the commitments that nation states would make at the UN Climate Change Conference in Paris to the global reduction of carbon emissions. In New Zealand, the decline in freshwater quality through the intensification of farm stocking rates and largescale irrigation has become an important public issue.

All of these challenges and issues have involved environmental professionals. The focus of any profession must be on knowledge, recognition and ethical practice.

The environment profession has carved out that special area of knowledge relating to good practice environmental management as its focus. Through the work of the Policy and Practice Committee, Special Interest Sections and other individuals and groups, the Environment Institute of Australia and New Zealand (EIANZ) is advancing the knowledge of good practice environmental management.

Through its Certified Environmental Practitioner Scheme and representations to governments, industry and the community of the value of ‘suitably qualified’ professionals to the planning and execution of good practice environmental management, the EIANZ is framing the recognition of the environment profession.

By holding its members and certified environmental practitioners accountable to the EIANZ Code of Ethics and Professional Conduct, the EIANZ is ensuring that high standards of ethical practice are the disciplined basis of the environment profession.

The flagship program of the EIANZ, the Certified Environmental Practitioner Scheme, has continued to go from strength to strength. Under the direction of the independent Certification Board, the Scheme provides the basis for professional recognition and community assurance of the proficiency of environmental practitioners. The Scheme provides
general certification and specialist certifications in ecology, impact assessment, climate change, and the new area of contaminated land for more than 600 environmental professionals.

This year, the EIAnZ made significant representations to a number of inquiries. These dealt with the role of ‘suitably qualified’ environmental practitioners in improving the standards of environmental management practice, the opportunities that exist to make better use of the knowledge acquired through environmental impact assessment processes and the importance of reform in relation to the processes and activities associated with threatened species conservation.

Communication of knowledge is an important part of networking and professional development. One of the strengths of the EIAnZ is the networking and professional development services that it delivers to environmental practitioners through the Australian Chapter Divisions and the New Zealand Chapter, and the Special Interest Sections.

Special mention is made of the very successful Focusing on what matters Symposium conducted by the New Zealand Chapter, the LEAP - Legislation, Environmental Approvals and Policy – Summit held by the SEQ Division, and the Learning to Adapt Program conducted in New South Wales, Victoria and Queensland by the Climate Change Special Interest Section. Many more events are summarised elsewhere in this report.

The publication of Ecological Impact Assessment Guidelines for use in New Zealand: terrestrial and freshwater ecosystems under the auspices of the Ecology Special Interest Section, was another significant milestone. This important publication became the basis for a travelling road show that engaged EIAnZ members and other environmental practitioners.

This year has seen good growth in membership of the EIAnZ and in the number of certified environmental practitioners. When employment conditions are challenging, good credentials are an essential component of a person’s capacity to represent themselves to prospective employers and clients. Representations to government, industry and the community are made more powerful by having a strong and widely representative membership base. There are opportunities to substantially expand the membership base of the EIAnZ and increase the numbers of certified environmental practitioners.

The year has seen significant changes achieved in the governance of the EIAnZ. New Rules of Association have allowed the EIAnZ to consolidate its governance in a seven person Board elected by its voting members, with an Advisory Council that consists of the Presidents of the Australian Chapter Divisions and the New Zealand Chapter, and the Chairs of the Special Interest Sections. The Central Office of the EIAnZ is now a shared hub for both the EIAnZ and the Certified Environmental Practitioner Scheme.

At the end of the year, work commenced on reviewing the By-laws to give better effect to the Rules of Association. Arrangements were in place to transition the operations of the Institute to a common accounting platform and a single banking entity. These changes will substantially streamline operations, allowing a common payment gateway across Australia and New Zealand, and more efficient preparation of financial statements, auditing and reporting.

This report shows a strong and active organisation with plenty of opportunity for growth towards its vision of being the pre-eminent professional association for environmental practitioners in Australia and New Zealand. A continuing focus on the three elements underpinning the environment profession – knowledge, recognition and ethical practice – will allow those opportunities to be realised and the vision achieved.

A special thank you is due to all of the many members of the EIAnZ who willingly volunteer their time and professional expertise to ensure the success of the organisation. With that support, the EIAnZ expands its influence amongst environmental practitioners and helps assure governments, industry and the community of the value of the environment profession in facilitating a diverse, resilient and sustainable environment for future generations.

Jon Womersley
FEIANZ, CEnvP, AFAIM, NMAS Accredited
President
ABOUT

The Environment Institute of Australian and New Zealand Inc. (EIANZ) was formed to educate and inform the community and environmental practitioners about good practice environmental management, and assure the community about the professional good standing of environmental practitioners.

EIANZ is a not-for-profit, professional association. Founded in 1987, it is multi-disciplinary in its membership, providing scope and opportunity for professional and academic interchanges across all aspects of good practice environmental management.

Through its Certified Environmental Practitioner Scheme the EIANZ certifies the proficiency of environmental practitioners, holds them accountable to the EIANZ Code of Ethics and Professional Conduct and provides a complaint and disciplinary process to assure regulatory authorities and the community about standards of practice.

The EIANZ is a single business entity comprised of an Australian Chapter and a New Zealand Chapter. The Australian Chapter has Divisions in each state and territory, with Queensland having South East Queensland and Far North Queensland Divisions. The New Zealand Chapter operates as a single Division.

VISION

By 2020, our distinctive ability to certify the proficiency of environmental professionals, hold them accountable to standards, support their career development; and add value to the development of environmental policy and practice; will result in the EIANZ being recognised as the pre-eminent body representing environmental practitioners in Australia and New Zealand.

VALUES

The values of the EIANZ are embodied in its Code of Ethics and Professional Conduct, to which all members agree to abide in conducting their professional practice. The EIANZ values excellence in environmental practice. This kind of practice is characterised by:

• The protection and enhancement of the environment for future generations through leadership in avoidance and mitigation of harms and adaptation to change.
• The preference given to the integrity and resilience of biological systems essential to the sustained wellbeing of human beings.
• Honest, objective and well-founded environmental practice based on scientific evidence.
• Environmental practice that goes beyond the minimum legal requirements.
• Environmental practice that is multidisciplinary and collaborative, integrating knowledge across domains and between stakeholders.
GOVERNANCE

During the reporting period, the EIANZ was governed by a Council until 16 September 2014, comprising:

- Jon Womersley FEIANZ, CEnvP (President)
- Tiffany Thomson MEIANZ (Vice President - Aus)
- Johanna Taylor MEIANZ, CEnvP (Vice President - NZ)
- Paul Keighley MEIANZ CEnvP (Secretary)
- Bryan Jenkins FEIANZ (Treasurer)
- Michael Chilcott FEIANZ CEnvP (Immediate Past President)
- Claire Gronow FEIANZ, CEnvP (Communications Editor)
- Kim Wright MEIANZ (FNQ)
- David Carberry FEIANZ (SEQ)
- Fiona Gainsford MEIANZ, CEnvP (NSW)
- Melody Valentine MEIANZ (Vic)
- Stewart Duncan MEIANZ CEnvP (SA)
- Toni Munro MEIANZ CEnvP (WA)
- Axel von Krusenstierna MEIANZ, CEnvP (Tas)
- Dugal McFarlane MEIANZ CEnvP (ACT)
- Jeff Richardson MEIANZ (NT)
- Dianne Buchan FEIANZ, CEnvP (NZ)

On 16 September 2014 new Rules of Association and governance arrangements were approved at a Special General Meeting held in Melbourne. The governance of the EIANZ moved to a smaller Board, with linkages to the Presidents of Australian Chapter Divisions, the New Zealand Chapter, and the Chairs of Special Interest Sections through an Advisory Council.

The Board met nine times during the reporting period and comprised:

<table>
<thead>
<tr>
<th>Name</th>
<th>Role</th>
<th>Attendance</th>
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<tbody>
<tr>
<td>Jon Womersley</td>
<td>President</td>
<td>8</td>
</tr>
<tr>
<td>Tiffany Thomson</td>
<td>Vice President</td>
<td>8</td>
</tr>
<tr>
<td>Dianne Buchan</td>
<td>Vice President New Zealand (from October 2014)</td>
<td>8</td>
</tr>
<tr>
<td>Paul Keighley</td>
<td>Secretary</td>
<td>9</td>
</tr>
<tr>
<td>Bryan Jenkins</td>
<td>Treasurer</td>
<td>7</td>
</tr>
<tr>
<td>Michael Chilcott</td>
<td>Ordinary board member</td>
<td>9</td>
</tr>
<tr>
<td>Claire Gronow</td>
<td>Ordinary board member (from February 2015)</td>
<td>4</td>
</tr>
<tr>
<td>Helen Monks</td>
<td>Ordinary board member (from May 2015)</td>
<td>2</td>
</tr>
</tbody>
</table>

Members of the Board and the Advisory Council are not remunerated for their services to the EIANZ. They are reimbursed for reasonable expenses incurred in carrying out their role and function.

Each Australian Division and the New Zealand Chapter has its own elected committee responsible for the day to day running of the Chapter / Division and the organisation of local information, professional development and networking events. Details of the members occupying leadership roles in the EIANZ can be found on the website at www.eianz.org.
MEMBER SERVICES

The EIANZ implemented a new modern website with improved functionality. The site was designed with a focus on members – both existing and potential – and stakeholders more broadly. It reflects the corporate branding and style of the EIANZ. Improvements were made to the functionality of the membership database including reviewing and updating membership set-up, online processing, membership application forms and e-marketing templates.

The EIANZ implemented an automated process for membership renewals that sends three reminders to members by email prior to the expiry of the membership and a further three reminders following expiry of the membership. The new process has been effective in managing the large number of membership renewals that occur in the June-July period each year.

Dianne Buchan was appointed as a Fellow Member at the invitation of the Institute President following a nomination and review process.

The Board awarded Nigel Murphy with an Honorary Life membership for his outstanding contribution to the environment profession, demonstrated through his service to the Institute as the Chair of the Certification Board for the first ten years of the Certified Environmental Practitioner Scheme. Brian Preston, Lisa Corbyn and Penelope Wensley AC were awarded Honorary Fellow membership for their outstanding contribution to the environment profession.

The EIANZ maintained a relationship with underwriters Marsh Pty Ltd, which provides a customised professional indemnity product specifically for environmental practitioners who are members of the Institute, with rates that are to the benefit of members.
STRATEGIC PARTNERSHIPS

The EIANZ continued to maintain relationships with other associations and peak bodies in Australia and New Zealand, and elsewhere overseas. The EIANZ is a member of the IUCN and the Australian Committee for IUCN. The EIANZ maintains formal memoranda of understanding with the following organisations:

- Society for the Environment (UK)
- EcoCanada
- International Association of Impact Assessment
- New Zealand Association for Impact Assessment
- Engineers Australia – Society for Sustainability and Environmental Engineering

During the year the EIANZ was pleased to meet and exchange ideas with Michael Kerford, President and CEO of EcoCanada during his visit to Australia. EcoCanada is a professional association for environmental practitioners with similar programs to those offered by the EIANZ in the certification of environmental practitioners.

STRATEGIC PARTNERSHIPS

In the reporting period the EIANZ prepared and provided submissions on the following matters:

- Draft Planning and Development Bill 2014 - Queensland
- Draft Reef 2050 Long Term Sustainability Plan - Queensland
- Code of Practice and Flora Survey – Queensland
- Code of Practice for the harvest and use of protected plants - Queensland
- Priority Port Development Area (PPDA) Planning Guidelines - Queensland
- Environmental Guidelines: Solid Waste Landfills (Solid Waste Guidelines) – New South Wales
- Draft Cape York Regional Plan - Queensland
- Notice of Intent Guidelines - Northern Territory
- Environmental Management Plan Guidelines - Northern Territory
- Howard Springs Sand Plains Condition assessment - Northern Territory

REPRESENTATION, SUBMISSIONS & CORRESPONDENCE

As a professional association for environmental practitioners, one of the key functions of the EIANZ is to make representations to governments about good practice environmental management. The level of activity for the EIANZ in this area is driven by its own initiative and the agendas of governments for environmental policy reform.

BY-LAWS & POLICIES

The Board established a committee to undertake and report on a general review of the EIANZ By-laws. During the reporting period the review was completed with a number of recommendations made to amend By-Laws. As an outcome from the review of the election conducted for the then Executive Committee in 2013, the Board, with advice from the Advisory Council made a revised By-law 6 covering the conduct of future Board elections. Other changes to the By-laws will be made in 2015-16.

The Board initiated a review of the EIANZ’s policies and procedures. An audit of existing policies was undertaken with a full review planned for 2015-16.
EVENTS

The Institute held 75 events designed to achieve its educational purposes for members and the wider community across Australia and New Zealand during the reporting period. These events covered a broad range of topics from changes in legislation, to contaminated land management, to networking events for environmental practitioners.

The South East Queensland Division successfully delivered the first webinar format event for the EIANZ with 88 participants.

Further details of key events are provided under ‘Chapter and Division Highlights’.

EIANZ ANNUAL CONFERENCE 2014

The EIANZ annual conference was held in Hobart in October with the theme of ‘Living on the Edge’. The conference explored 21st century solutions to environmental challenges and provided a great opportunity for academic and professional exchange between environmental practitioners.

Over 115 delegates attended the conference with keynote presentations made by:
- Dr Nick Gales - Australian Antarctic Program, Department of the Environment
- Anna Littleboy - Resources, Community and Environment Program, CSIRO
- John Woinarski - North Australian Hub of the National Environmental Research Program, Charles Darwin University
- Professor Keith Springer - Macquarie Island Pest Eradication Project, Tasmanian Parks and Wildlife Service
- Professor Peter Harrison - School of Environment, Science and Engineering, Southern Cross University
- Alvin Stone - Centre of Excellence for Climate System Science
- Peter Cosier - Wentworth Group of Concerned Scientists
- Simon Currant - Tourism Industry Council Tasmania
- Vanessa Bleyer - Bleyer Lawyers
- Jon Womersley - Womersley Environmental Management

The EIANZ Merit Awards were presented at the Gala Dinner which was held at the Tasmanian Museum and Art Gallery.

Award recipients for 2014 were:
- Michael Chilcott - Simon Molesworth Award for outstanding service to the Institute at an Institute level
- Claire Gronow - Mary-Lou Morris Award for outstanding service to the Institute at a Divisional or Chapter level
- Zara Marais - Tor Hundloe Award, young environmental practitioner of the year
- Transport for NSW - Excellence in Professional Practice Award (Large Company)
- Su Wild-River – Environmental Practitioner of the Year Award for outstanding contributions to environmental practice by a certified environmental practitioner.

Award Winners at EIANZ Gala Dinner: Nigel Murphy (Honorary Life Member), Michael Chilcott, Zara Marais, Helen Ross, Claire Gronow, Penelope Wensley AC, David Gainsford (Transport for NSW), Prof. Allan Curtis, Su Wild River
INSTITUTE PROGRAMS

The Steps Program is the Institute’s professional development program for early career environmental practitioners. The program offers a series of nationally coordinated professional development events throughout Australia and New Zealand in:

- Environmental risk and impact assessment
- Environmental ethics
- Professional writing
- Communication and consultation.

The first Steps Environmental risk and impact assessment (EIA) event was successfully held on 26 February 2015 in Brisbane with 22 participants attending. A second EIA event was held in Sydney on 26 June 2015 with 16 participants attending.

Learning to Adapt is EIANZ’s climate change adaptation professional development program for established environmental professionals delivering practical, hands on skills and knowledge at the postgraduate level. The program brings together leading scientists, regulators, policy developers and business people to discuss approaches to climate change risk and adaptation measures.

Since the Learning to Adapt Sydney Pilot 2014 was rolled out nation-wide, the program has had more than 70 environmental professionals from local councils, consultancies, industry and non-government organisations participate and more than 48 speakers take part. Learning to Adapt is delivered in partnership with the support of Green Building Council of Australia, Infrastructure Sustainability Council of Australia and Green Cross. At a state level, the program is supported by the NSW Office of Environment and Heritage and City of Melbourne as well as the university support of UNSW Institute of Environmental Studies, RMIT University School of Global Urban and Social Studies and Griffith University Centre for Coastal Management.

The Certified Environmental Practitioner Scheme is reported on separately later in the report.

AUSTRALASIAN JOURNAL OF ENVIRONMENTAL MANAGEMENT

The Australasian Journal of Environmental Management (AJEM) is published quarterly and addresses general issues of policy and practice in resource and environmental management. It continues to be a successful joint publishing venture with Taylor and Francis and is now in its 22nd year of publication.

During the reporting period, AJEM earned a major rise in the Thomas Reuters (ISI Web of Knowledge) index that measures a journal’s impact. AJEM’s impact factor rose from 0.56 to 0.9. The impact factor is the key measure of a journal’s influence, and is calculated on the basis of the number of citations per paper published over the previous two year period.

In the reporting period the journal received 133 manuscripts, and published 31 articles. There were two special issues, one to celebrate 25 years of Ecologically Sustainable Development in Australia and one on K’Gari (Fraser Island).

The EIANZ thanks its members who are the editors and associate editors of AJEM. Without the ongoing contribution of Professor Helen Ross FEIANZ and Professor Bill Carter MEIANZ, this significant contribution by the EIANZ to academic discourse on environmental policy and good practice environmental management would not be possible.

CENTRAL OFFICE

During the reporting period, the EIANZ restructured its Central Office roles and recruited a small team. This team support the administrative functions necessary for the operations of the organisation.

Jacquie White resigned her position of General Manager in May 2015. The Board appointed Nicole Brown as acting Central Office Manager while the role of General Manager was reviewed.

BUSINESS IMPROVEMENTS

The EIANZ setup Xero, an electronic accounting system to integrate and streamline its financial management from July 2015. At the end of the reporting period, planning was completed and implementation had commenced to incorporate all Divisions and the New Zealand Chapter to Xero for the 2015-16 financial year.

The EIANZ decided to establish a single banking service provider to facilitate the better coordination of its banking activities. At the end of the reporting period, planning was completed and implementation commenced to establish the same banking service provider across all Australian Divisions and the New Zealand Chapter.
FAR NORTH QUEENSLAND

Highlights include:

- Successfully holding several events including a workshop on mine site rehabilitation in Emerald with approximately 30 participants, an update on vegetation legislation held in collaboration with the Department of Environment and Heritage Protection and the Department of Resources and Mines, and an update on Queensland’s regulatory strategy held in Townsville.
- Holding several events in regional centres to serve members in remote locations such as Cairns, Mackay, Rockhampton, Mount Isa, Emerald and Atherton Tablelands. The introduction of webinars also assisted in disseminating information.
- Providing advice to the government on key environmental issues in the region, such as: Reef 2050 Long Term Sustainability Plan, the Draft Great Barrier Reef Strategic Assessment (Coastal and Marine) and the Draft Cape York Regional Plan.

SOUTH EAST QUEENSLAND

Highlights include:

- Delivering an effective professional development program with topics such as contaminated land management, Native Title and practice ethics.
- Holding a successful 2-day LEAP (Legislation, Environmental Approvals and Policy) summit attended by almost 100 people.
- Addressing key policy matters through formal submissions on:
  - Enforceable undertakings under the Environmental Protection Act 1994 Guidelines
  - Priority Port Development Area (PPDA) Planning Guideline
  - Flora Survey Guidelines Protected Plants
  - Code of Practice for the harvest and use of Protected Plants
  - Reef 2050 Long Term Sustainability Plan (by EIANZ)
  - Draft Waste Avoidance and Resource Productivity Strategy
  - Draft Planning and Development Bill 2014
- Engaging student and early career professionals through quarterly catch-ups, speed mentoring, workshops and formal links with universities.
NEW SOUTH WALES

Highlights include:

• Focusing on delivering member benefits through a range of initiatives including nominating members for Fellow membership and providing events that were free or significantly discounted for members
• Delivering professional development seminars and networking events including a seminar on understanding, assessing and measuring social impact in March which featured speakers from universities, the private sector and industry and attracted around 30 participants
• Partnering with the Environmental Defenders Office and Clean Air Society of Australia and New Zealand to deliver PEP (Positive Environmental Practice) Talks
• Providing a submission to the NSW Environmental Protection Authority as part of the public consultation of the draft second edition of the Environmental Guidelines: Solid Waste Landfills (Solid Waste Guidelines)
• Working with the Climate Change SIS and EIANZ Central Office on the national roll-out of the Learning to Adapt Program.

SOUTH AUSTRALIA

Highlights include:

• Providing networking and professional development opportunities including a presentation on South Australia’s Marine National Parks and another on the Environment Protection and Biodiversity Conservation Act, bilateral agreements and cost recovery, both attended by almost 30 people
• Using the services of a paid secretariat, for the first time, to help the Committee deliver a strong program of professional development
• Maintaining an active role in providing constructive feedback to government in relation to policies, regulations and published guidance materials.

VICTORIA

Highlights include:

• Engaging members, the wider environmental profession and students in professional development and networking events such as a seminar on making EIAs work and another on the approval of Ravenhall Prison delivered in partnership with Australian Contaminated Land Consultants Association
• Providing ongoing support for student and early career practitioners through presentations at a number of events in partnership with universities
• Communicating activities to members in a monthly email bulletin ‘Enviro-List Victoria’, which was extended during the year to include details of environmental policy and regulatory submissions and other industry news
• Facilitating the Victorian Election Environmental Expert Policy Review forum, featuring a panel of five environmental experts reviewing the environment policies offered by the three major parties in the lead up to the 2014 Victorian State Election. An election policy statement was also developed with member input and released in the lead up to the forum
• Supporting the EIANZ Climate Change SIS in delivering the Learning to Adapt climate change adaptation training program in Melbourne.

WESTERN AUSTRALIA

Highlights include:

• Establishing a Conference Planning Committee and commencing the planning for the 2015 EIANZ Annual Conference, being held in Perth on 29 – 30 October 2015
• Collaborating with the Environmental Consultants Association (Western Australia), a local body representing environmental consultants, with EIANZ representatives attending a committee meeting to promote the Steps Program and Certified Environmental Practitioner Scheme
• Continuing the Division’s winter seminar series with a high profile presentation by Kylie Plankhurst, Associate at Hopgood Ganim Lawyers, on contaminated site management.
**TASMANIA**

Highlights include:
- Conducting an expert led workshop on erosion and sediment control that was well-attended by members and non-members
- Participating in the planning and organising of the 2014 EIANZ Annual Conference, associated field trips and social functions, which was held in Hobart in October 2014
- Conducting an urban wildlife project in the Launceston area, highlighting the importance of green zones in and around our urban areas
- Reconnecting with the University of Tasmania with a view to building student memberships by awarding essay prizes to students
- Investigating topical local issues to grow the range of events and professional development opportunities for members and non-members that are undertaken by the Division.

**AUSTRALIAN CAPITAL TERRITORY**

Highlights include:
- Running two successful forums; one on the status of native plants in the ACT in August 2014 with almost 50 attendees and the other on the status of native animals in the ACT in February 2015 with more than 50 attendees
- Continuing to build on its relationship with the Australian National University by participating in a number of careers and other events with the aim of attracting student and early careers membership
- Managing a peer review process of the ACT State of the Environment Report at the request of the ACT Commissioner for Sustainability and the Environment. Arrangements were made during 2014-15, with the actual review to be undertaken by members in 2015-16.

**NORTHERN TERRITORY**

Highlights include:
- Increasing Division membership by 50 per cent, in large part as a result of a successful 2-day workshop that was priced to encourage non-members to join
- Holding a successful 2-day workshop on Acid and Metalliferous Drainage in March 2015 with nearly 40 attendees
- Providing responses to the EPA on the Notice of Intent Guidelines, Environmental Management Plan Guidelines and Howard Springs Sand Plains Condition assessment and a submission to Dave Tollner, Minister for Mines, regarding changes to environmental legislation as recommended by the Northern Territory Government’s Fracking Enquiry
- Sponsoring the Outstanding Achievement in the Masters of Environmental Management course at Charles Darwin University.

**NEW ZEALAND**

Highlights include:
- Launching Ecological Impact Assessment Guidelines (EcIA) for New Zealand in March 2015. This comprehensive guidance document for ecologists undertaking ecological impact assessment in New Zealand’s terrestrial and freshwater ecosystems was written by ecologists in the New Zealand Chapter and will be updated regularly in response to testing by professionals and feedback
- Successfully holding the third annual Symposium entitled ‘Focusing on What Matters’ in Wellington in March. The Symposium focused on how good environmental outcomes can be achieved in times of significant change of environmental policy and organisational structures
- Delivering a program for student and early career practitioners in Wellington with several successful events ranging from career speed networking to field trips.
Impact Assessment
Highlights include:
- Providing input into the draft position statement on 'Incorporating environmental considerations into decision making' and preparing a draft paper on scoping in impact assessment
- Contributing to an impact assessment symposium in Brisbane and bringing together impact assessment practitioners in South Australia for a discussion on the state of impact assessment
- Contributing to EIANZ submissions on several Parliamentary inquiries
- Sharing information and encouraging discussion via a Linked In group, which was moved to become a sub-group of EIANZ and currently has 60 members.

Climate Change
During the reporting period, the Climate Change Special interest section focused on two priority objectives; to build the CEnvP Climate Change specialist category and to deliver a training program aligned to the certification scheme.
- The CEnvP Climate Change specialist category launched in September 2014. As of 30 June 2015, one person had been certified
- Continuing the national roll-out of the Learning to Adapt program with a course delivered in Melbourne and preparing for delivery of a course in Brisbane early in the 2015-16 reporting period.

Ecology
Highlights include:
- Re-establishing the Ecology SIS after a hiatus of several years with the appointment of Dave Fleming as Chair, and Matt Davis as Convener for CEnvP (Ecology Specialist) certification. A Working Group was also formed
- The New Zealand Chapter, led by Judith Roper-Lindsay, prepared the Ecological Impact Assessment (EcIA) Guidelines for use in New Zealand. A working draft of the EcIA Guidelines for Australia and New Zealand was originally prepared by the Ecology SIS in 2010 and will be revised for the Australian context
- Establishing a group on LinkedIn (44 members) for EIANZ members and CEnvPs who have an interest in ecology to discuss relevant issues.

Contaminated Land
During 2014/15, EIANZ established a Special Interest Section for Contaminated Land to help develop the knowledge base, competency framework and rules for the CEnvP (Contaminated Land Specialist) certification.

The first intake for CEnvP (Contaminated Land Specialist) certification was in March 2015 with 27 applications received (still pending at the end of the reporting period).

The NSW EPA recognised the CEnvP (Contaminated Land Specialist) certification as providing a thorough process for certifying contaminated land consultants.
Ten years after inception, the Certified Environmental Practitioner (CEnvP) Scheme continues to grow steadily. The EIANZ initiated voluntary certification and established the Scheme in 2004, aimed at advancing ethical and competent environmental practice. It has been one of the most successful programs of the Institute and of the environment profession more generally.

From the outset, key features of the CEnvP Scheme have been its strong Board governance and program administration, a network of committed voluntary panels, registrars and convenors, and independent decision-making with respect to all aspects of certification.

BOARD ACTIVITY

Nigel Murphy stepped down as the inaugural Chair and from the Board in late 2014 after guiding the scheme from inception through to its current healthy position. Alan Chenoweth became Chair in October 2014 and Simon Cavendish also joined the Board.

The Board thanks Nigel for his leadership and for accommodating the CEnvP office for many years.

BOARD MEMBERS

- Alan Chenoweth CEnvP FEIANZ (Chair) - appointed Chair from 31 Oct 2014
- Nigel Murphy CEnvP FEIANZ - retired from Chair and Board 31 Oct 2014
- Ian Ackland CEnvP MEIANZ (Treasurer)
- Barbara Radcliffe CEnvP MEIANZ
- Simon Beale CEnvP MEIANZ
- Tamara Smith CEnvP MEIANZ
- Bill Haylock CEnvP FEIANZ
- Simon Cavendish CEnvP MEIANZ – from 12 Dec 2014

CERTIFICATION PROFILE

At 30 June 2015 there were 601 Certified Environmental Practitioners including 13 Ecology Specialists, 19 Impact Assessment (IA) Specialists and one Climate Change (CC) specialist across all Australian states and territories, New Zealand, the UK, USA, Qatar and New Caledonia.

<table>
<thead>
<tr>
<th>Total CEnvPs as at 30 June 15</th>
<th>CEnvP</th>
<th>Ecology</th>
<th>IA</th>
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<td>QLD</td>
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<tr>
<td>SA</td>
<td>27</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>ACT</td>
<td>15</td>
<td></td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>TAS</td>
<td>10</td>
<td></td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>UK</td>
<td>6</td>
<td></td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>NT</td>
<td>5</td>
<td></td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>QATAR</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>USA</td>
<td>1</td>
<td></td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>NEW CALEDONIA</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>601</strong></td>
<td><strong>13</strong></td>
<td><strong>19</strong></td>
<td><strong>1</strong></td>
</tr>
</tbody>
</table>

Application numbers are increasing roughly twenty percent year on year and renewal rates remain high at 94 per cent despite a change in the fee structure in 2015.
**TOTAL CERTIFICATIONS BASED ON CALENDAR YEAR**

Source: CEnvP to 10 Sep 2015. Projection based on average annual certification figures plus 30 per cent.

**CEnvP RENEWALS 2005 - 2016**

Source: CEnvP as at 2 Sep 2015. Projection based on 25 per cent annual increase in certifications.
STRATEGIC REVIEW
The 10-year anniversary and a change of management provided the impetus for a strategic review of the scheme. At the end of the reporting period, this review was well underway and included a re-examination of the Scheme’s governance, procedures, administration and relationship with the EIANZ, as well as redefining the future direction of the Scheme for a 20-year outlook.

CREATION OF CENVP CONTAMINATED LAND SPECIALIST CATEGORY
Contaminated land standards in Australia and New Zealand require investigations to be undertaken by appropriately qualified and experienced professionals. At the same time as contaminated land practitioners within EIANZ were considering establishing a Special Interest Section (SIS), the Waste Management Institute of New Zealand approached the CEnvP Board as a potential certification.

The process of establishing the CEnvP (Contaminated Land Specialist) category was a joint effort between the CEnvP Board, the EIANZ Contaminated Land SIS and WasteMinz, which collaboratively defined the requisite competencies and assessment protocols. The CEnvP CL Specialist category received its first applications with the March 2015 intake (27 received).

BUSINESS IMPROVEMENTS
An online administration database or intranet was developed, allowing conveners to be more actively involved. The intranet allows conveners to view which applications are ready in the months before they are released for interview, as well as how they are progressing post interview. This purpose-built intranet provides up-to-date ‘self-serve’ information, replacing the need to repeatedly email lists that quickly become outdated.

Additional features were added through the year to the new public CEnvP website, which went live in January 2015, including enhanced events listings, better CEnvP profiles and built-in forms. The new site has been well received and there has been a marked increase in requests to add environmental events from various groups.

The CEnvP team moved in late 2014-15 to the EIANZ Central Office in Camberwell.
Financial Statements
For the Year Ended 30 June 2015

LIST OF CONTENTS

- Committee Report Page 23
- Statement of Comprehensive Income Page 26
- Statement of Financial Position Page 27
- Statement of Changes in Equity Page 28
- Statement of Cash Flows Page 29
- Notes to the Financial Statements Page 30
- Certificate by Members of the Committee Page 40
- Auditor’s Report Page 41
- Auditor’s Independence Report Page 43
- External Accountants Compilation Report Page 44
- Unaudited Income and Expenditure Statement Page 45
- Disclaimer Page 46
The Board members of the EIANZ present this report on the Institute for the financial year ended 30 June 2015.

The principal activities of the Institute during the financial year were to:
- Facilitate interactions between environmental professionals and the community in the advancement of environmental conservation and management.
- Promote community and professional understanding and knowledge of good practice environment management standards.
- Advance ethical and competent good practice environmental management by environmental professionals.

The Institute has undertaken increased consultation with professional advisors during this financial year in order to design and implement significant improvements in governance and financial control.

Financial Outcome

The deficit for the year ended was ($181,577) - PY 2014 ($44,859)

Council members – to September 2014

The names of each person who has been a Council member during the year and to the date of this report are:
- Jon Womersley (President) - Fiona Gainsford (NSW Councillor)
- Tiffany Thomson (Vice President – Australia) - Melody Valentine (Victorian Councillor)
- Johanna Taylor (Vice President – New Zealand) - Stewart Duncan (SA Councillor)
- Paul Keighley (Secretary) - Toni Munro (WA Councillor)
- Bryan Jenkins (Treasurer) - Axel Von Kruenstierna (Tasmanian Councillor)
- Claire Gronow (Communications Officer) - Dugal McFarlane (ACT Councillor)
- Michael Chilcott (Immediate Past President) - Jeff Richardson (NT Councillor)
- Kim Wright (FNQ Councillor) - Diane Buchan (NZ Councillor)
- David Carberry (SEQ Councillor)

Council members have been in office since the start of the financial year to 30 September 2014 when new Rules of Association were authorised, and there was a change in governance arrangements to a 7 person Board and an Advisory Council.
Board members – to June 2015

Jon Womersley        - President
Tiffany Thomson      - Vice President (Australia)
Dianne Buchan       - Vice President (New Zealand)
Bryan Jenkins       - Treasurer
Paul Keighley       - Secretary
Michael Chilcott    - Ordinary Member
Claire Gronow       - Ordinary Member (to February 2015)
Helen Monks         - Ordinary Member (from May 2015)

Board members have been in office since the start of the financial year to the date of this report unless otherwise stated.

Meetings of the Board

During the financial year, nine meetings of the Board were held. Attendance by each board member was as follows:

<table>
<thead>
<tr>
<th>Board Member</th>
<th>Number attended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jon Womersley</td>
<td>8</td>
</tr>
<tr>
<td>Tiffany Thomson</td>
<td>8</td>
</tr>
<tr>
<td>Dianne Buchan</td>
<td>8</td>
</tr>
<tr>
<td>Bryan Jenkins</td>
<td>7</td>
</tr>
<tr>
<td>Paul Keighley</td>
<td>9</td>
</tr>
<tr>
<td>Claire Gronow</td>
<td>4</td>
</tr>
<tr>
<td>Helen Monks</td>
<td>2</td>
</tr>
<tr>
<td>Michael Chilcott</td>
<td>9</td>
</tr>
</tbody>
</table>

Advisory Council members – from October 2014

- Nathan Waltham (FNQ Division) - Ian Boothroyd (NZ Chapter)
- Vicki Brady (SEQ Division) (Deputy Chair) - Tom Davies (Climate Change SIS)
- Fiona Gainsford (NSW Division) (Chair) - Lachlan Wilkinson (Impact Assessment SIS)
- Martin Juniper (Victorian Division) - Dave Fleming (Ecology SIS) (from February 2015)
- Grant Pinnington (SA Division) (to February 2015) - Marc Salmon (Contaminated Land SIS) (to October 2014)
- Carel van der Westhuizen (WA Division) - Bill Haylock (Contaminated Land SIS) (to December 2014)
- Kathryn Pugh (Tasmanian Division) - Alex Mikov (Contaminated Land SIS) (from February 2015)
- Mark Williamson (ACT Division) -
- Jeff Richardson (NT Division) -

Advisory council members have been in office since October 2014 to the date of this report unless otherwise stated.
Meetings of the Advisory Council
During the financial year, six meetings of the Advisory Council were held. Attendance by each Advisory Council member was as follows:

<table>
<thead>
<tr>
<th>Member</th>
<th>Number attended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nathan Waltham</td>
<td>2</td>
</tr>
<tr>
<td>Vicki Brady</td>
<td>4</td>
</tr>
<tr>
<td>Fiona Gainsford</td>
<td>5</td>
</tr>
<tr>
<td>Martin Juniper</td>
<td>5</td>
</tr>
<tr>
<td>Grant Pinnington</td>
<td>2</td>
</tr>
<tr>
<td>Carel van der Westhuizen</td>
<td>4</td>
</tr>
<tr>
<td>Kathryn Pugh</td>
<td>3</td>
</tr>
<tr>
<td>Mark Williamson</td>
<td>3</td>
</tr>
<tr>
<td>Jeff Richardson</td>
<td>5</td>
</tr>
<tr>
<td>Ian Boothroyd</td>
<td>4</td>
</tr>
<tr>
<td>Tom Davies</td>
<td>3</td>
</tr>
<tr>
<td>Lachlan Wilkinson</td>
<td>4</td>
</tr>
<tr>
<td>Dave Fleming</td>
<td>3</td>
</tr>
<tr>
<td>Bill Haylock</td>
<td>2</td>
</tr>
<tr>
<td>Marc Salmon</td>
<td>1</td>
</tr>
<tr>
<td>Alex Mikov</td>
<td>1</td>
</tr>
</tbody>
</table>

Auditor's Independence Declaration
The lead auditor's independence declaration for the year ended 30 June 2015 has been received and can be found on page 23 of the financial report.

Signed in accordance with a resolution of the Committee (now Board).

Signed:Jon Womersley (President)

<table>
<thead>
<tr>
<th>Description</th>
<th>Note</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>2</td>
<td>1,080,736</td>
<td>899,310</td>
</tr>
<tr>
<td>Employee provision expenses</td>
<td></td>
<td>(417,126)</td>
<td>(340,092)</td>
</tr>
<tr>
<td>Depreciation and amortisation expenses</td>
<td>3</td>
<td>(7,019)</td>
<td>(2,670)</td>
</tr>
<tr>
<td>Event &amp; Seminar expenses</td>
<td>3</td>
<td>(214,004)</td>
<td>(357,314)</td>
</tr>
<tr>
<td>Publications and information resource expenses</td>
<td>3</td>
<td>(84,004)</td>
<td>(7,850)</td>
</tr>
<tr>
<td>Other expenses</td>
<td>3</td>
<td>(540,160)</td>
<td>(236,243)</td>
</tr>
<tr>
<td><strong>Current year surplus/(deficit) before income tax</strong></td>
<td></td>
<td>(181,577)</td>
<td>(44,859)</td>
</tr>
<tr>
<td>Income tax expense</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net current year surplus/(deficit)</strong></td>
<td></td>
<td>(181,577)</td>
<td>(44,859)</td>
</tr>
</tbody>
</table>

Total comprehensive income for the year, net of tax

Total comprehensive income attributable to members of the entity

(181,577)  (44,859)
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2015

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash on hand</td>
<td>$675,728</td>
<td>$754,231</td>
</tr>
<tr>
<td>Accounts receivable and other debtors</td>
<td>$61,477</td>
<td>$2,888</td>
</tr>
<tr>
<td>Other current assets</td>
<td>$29,874</td>
<td>$12,672</td>
</tr>
<tr>
<td><strong>TOTAL CURRENT ASSETS</strong></td>
<td>$767,079</td>
<td>$769,791</td>
</tr>
<tr>
<td><strong>NON-CURRENT ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property, plant and equipment</td>
<td>$38,205</td>
<td>$7,111</td>
</tr>
<tr>
<td>Website</td>
<td>$19,166</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL NON-CURRENT ASSETS</strong></td>
<td>$57,371</td>
<td>$7,111</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>$824,450</td>
<td>$776,902</td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CURRENT LIABILITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and other payables</td>
<td>$175,187</td>
<td>$82,932</td>
</tr>
<tr>
<td>Revenue received in advance</td>
<td>$140,527</td>
<td>$111,847</td>
</tr>
<tr>
<td><strong>TOTAL CURRENT LIABILITIES</strong></td>
<td>$315,714</td>
<td>$194,779</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES</strong></td>
<td>$315,714</td>
<td>$194,779</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td>$508,736</td>
<td>$582,123</td>
</tr>
<tr>
<td><strong>EQUITY</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retained surplus</td>
<td>$508,736</td>
<td>$582,123</td>
</tr>
<tr>
<td><strong>TOTAL EQUITY</strong></td>
<td>$508,736</td>
<td>$582,123</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
### Statement of Changes in Equity for the Year Ended 30 June 2015

<table>
<thead>
<tr>
<th>Description</th>
<th>Retained Surplus $</th>
<th>Total $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at 1 July 2013</td>
<td>626,982</td>
<td>626,982</td>
</tr>
<tr>
<td><strong>Comprehensive income</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net surplus for the year</td>
<td>(44,859)</td>
<td>(44,859)</td>
</tr>
<tr>
<td>Balance at 30 June 2014</td>
<td>582,123</td>
<td>582,123</td>
</tr>
<tr>
<td>Add CENVP Consolidation</td>
<td>108,190</td>
<td>108,190</td>
</tr>
<tr>
<td><strong>Comprehensive income</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net surplus / deficit for the year</td>
<td>(181,577)</td>
<td>(181,577)</td>
</tr>
<tr>
<td>Balance at 30 June 2015</td>
<td>508,736</td>
<td>508,736</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2015

<table>
<thead>
<tr>
<th>Note</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>CASH FLOWS FROM OPERATING ACTIVITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receipts from customers</td>
<td>980,174</td>
<td>897,749</td>
</tr>
<tr>
<td>Payments to suppliers and employees</td>
<td>(1,124,046)</td>
<td>(976,212)</td>
</tr>
<tr>
<td>Interest received</td>
<td>14,458</td>
<td>14,051</td>
</tr>
<tr>
<td>Net cash provided by operating activities</td>
<td>(129,414)</td>
<td>(64,412)</td>
</tr>
<tr>
<td><strong>CASH FLOWS FROM INVESTING ACTIVITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Consolidation of CENVIP</td>
<td>108,190</td>
<td></td>
</tr>
<tr>
<td>Purchase of property, plant and equipment</td>
<td>(57,279)</td>
<td>(5,993)</td>
</tr>
<tr>
<td>Net cash used in investing activities</td>
<td>50,911</td>
<td>(5,993)</td>
</tr>
<tr>
<td><strong>CASH FLOWS FROM FINANCING ACTIVITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net increase/(decrease) in cash held</td>
<td>(78,503)</td>
<td>(70,405)</td>
</tr>
<tr>
<td>Cash on hand at beginning of financial year</td>
<td>754,231</td>
<td>824,636</td>
</tr>
<tr>
<td>Cash on hand at end of financial year</td>
<td>675,728</td>
<td>754,231</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
The general purpose financial statements cover the Environmental Institute of Australia and New Zealand Inc. as a single entity, including the financial operations of the Certified Environmental Practitioner Scheme (CEmpP) which were previously deconsolidated from the financial statements (See Note 20).

The Environment Institute of Australia and New Zealand Inc. is an incorporated association under the Associations Incorporation Reform Act 2012 (Vic). It operates within the terms of the EIANZ Rules of Association and By-Laws that establish the Australian and New Zealand Chapters, Divisions, Special Interest Sections and the Certified Environmental Practitioner Scheme. The financial operations of the Australian Chapter Divisions and the New Zealand Chapter, the Special Interest Sections and the Certified Environmental Practitioner Scheme are consolidated in these financial statements.

The Environment Institute of Australia and New Zealand Inc. was registered under the Corporations Act 2001 (Cwth) as a Registrable Australian Body on the 25 November 2013, allowing it to operate under the provisions of its Victorian incorporation in all Australian jurisdictions. The Institute sought registration under the Companies Act 1993 (NZ) as a body corporate incorporated in Australia and carrying on business in New Zealand, which was granted on the 8 July 2014.

On 17 September 2014, at a duly constituted Special General Meeting, a resolution of the members of the Environment Institute of Australia and New Zealand Inc. was passed which had the effect of replacing the existing Rules of Association with new Rules of Association that comply with the Associations Incorporation Reform Act 2012 (Vic). The new EIANZ Rules of Association were approved by the Victorian Department of Justice with effect from 30 September 2014.

These financial statements were authorised for issue on 28 October 2015 by the members of the Board.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation
These general purpose financial statements have been prepared in accordance with the Associations Incorporation Reform Act 2012 and Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board. The EIANZ is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies
a. Income Tax
   The EIANZ’s profits in Australia are exempt from income tax under Section 50-45 of the Income Tax Assessment Act 1997. The EIANZ operations in New Zealand are subject to the taxation laws of that country and any profits are subject to income tax.

b. Property, Plant and Equipment
   Each class of property, plant and equipment is carried at cost or fair value as indicated less, where
NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

applicable, any accumulated depreciation and impairment losses.

Plant and equipment

Plant and equipment is measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(d) for details of impairment).

The cost of fixed assets constructed by the EIANZ includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset’s carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the EIANZ and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, is depreciated on a straight-line basis over the asset’s useful life commencing from the time the asset is available for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

<table>
<thead>
<tr>
<th>Class of Fixed Asset</th>
<th>Depreciation Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Leasehold improvements</td>
<td>20%</td>
</tr>
<tr>
<td>Website Development</td>
<td>25%</td>
</tr>
<tr>
<td>Leased plant and equipment</td>
<td>35%</td>
</tr>
<tr>
<td>Office equipment</td>
<td>35%</td>
</tr>
</tbody>
</table>

The assets’ residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing net proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income.

c. Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Institute commits itself to either purchase or sell the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified “at fair value through profit or loss”, in which case transaction costs are expensed to profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest method, or cost. *Fair value* represents the amount for which an asset could be exchanged or a liability settled between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

*Amortised cost* is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and
The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) over the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of income or expense in profit or loss.

The EIANZ does not designate any interests in subsidiaries, associates or joint venture entities as being subject to the requirements of Accounting Standards specifically applicable to financial instruments.

(i) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

(ii) Financial liabilities

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost.

Impairment

At the end of each reporting period, the Institute assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the vale of instrument is considered to determine whether an impairment has arisen. Impairment losses are immediately recognised in the profit and loss. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

Derecognition

Financial assets are derecognised where the contractual right to receipt of cash flows expires or the asset is transferred to another party, whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

d. Impairment of Assets

At the end of each reporting period, the EIANZ assesses whether there is any indication that an asset may be impaired. The assessment will consider both external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of that asset, being the higher of the asset’s fair value less costs to sell and its value-in-use, to the asset’s carrying amount. Any excess of the asset’s carrying amount over its recoverable amount is immediately recognised in profit or loss.

Where it is not possible to estimate the recoverable amount of an individual asset, the Institute estimates the recoverable amount of the cash-generating unit to which the asset belongs.

e. Employee Benefits

Provision is made for the EIANZ’s liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits (other than termination benefits)
NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Contributions are made by the EIANZ to an employee superannuation fund and are charged as expenses when incurred.

The EIANZ’s obligations for short term employee benefits such as wages, salaries and sick leave are recognised as part of current trade and other payables in the statement of financial position.

f. **Cash and Cash Equivalents**

Cash and cash equivalents includes cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

g. **Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivables after taking into account any trade discounts and volume rebates allowed. Any consideration deferred is treated as the provision of finance and is discounted at a rate of interest that is generally accepted in the market for similar arrangements. The difference between the amount initially recognised and the amount ultimately received is interest revenue.

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and the cessation of all involvement in those goods.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Revenue from the provision of membership subscriptions and conference is recognised on a straight-line basis over the financial year.

All revenue is stated net of the amount of goods and services tax.

h. **Goods and Services Tax (GST)**

Australian revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). The EIANZ New Zealand operations are not registered for GST because they are below the threshold level for registration.

Australian receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The Australian GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

i. **Comparative Figures**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Where the EIANZ retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, an additional statement of financial position as at the beginning of the earliest comparative period will be disclosed.

j. **Accounts Payable and Other Payables**

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the EIANZ during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.
NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

k. Critical Accounting Estimates and Judgements

The EIANZ Board evaluates estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

Key Estimates

(i) Impairment

The EIANZ assesses impairment at the end of each reporting period by evaluation of conditions and events specific to the organisation that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

NOTE 2: REVENUE AND OTHER INCOME

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>– membership subscriptions - EIANZ</td>
<td>477,652</td>
<td>416,227</td>
</tr>
<tr>
<td>– membership subscriptions - CENVP</td>
<td>186,022</td>
<td></td>
</tr>
<tr>
<td>– conference and seminars</td>
<td>300,898</td>
<td>418,948</td>
</tr>
<tr>
<td>– journal</td>
<td>14,890</td>
<td>22,525</td>
</tr>
<tr>
<td>– interest received</td>
<td>14,458</td>
<td>14,051</td>
</tr>
<tr>
<td>– other</td>
<td>86,816</td>
<td>27,559</td>
</tr>
<tr>
<td><strong>Total revenue</strong></td>
<td>1,080,736</td>
<td>899,310</td>
</tr>
</tbody>
</table>

NOTE 3: LOSS FOR THE YEAR

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>– property, plant and equipment, website</td>
<td>7,019</td>
<td>2,670</td>
</tr>
<tr>
<td>Employee provisions</td>
<td>417,126</td>
<td>340,092</td>
</tr>
<tr>
<td>Seminar expense</td>
<td>214,004</td>
<td>357,314</td>
</tr>
<tr>
<td>Publication expense</td>
<td>84,004</td>
<td>7,850</td>
</tr>
<tr>
<td>Rental premises</td>
<td>28,992</td>
<td>20,537</td>
</tr>
</tbody>
</table>
### NOTE 4: AUDITORS’ FEES

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Remuneration of the auditor of the association for:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>– auditing or reviewing the financial report</td>
<td>12,000</td>
<td>16,343</td>
</tr>
<tr>
<td>– taxation services</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>– due diligence services</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>– taxation services provided by an associated entity of the auditor</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>12,000</td>
<td>16,343</td>
</tr>
</tbody>
</table>

### NOTE 5: CASH ON HAND

<table>
<thead>
<tr>
<th>Description</th>
<th>Note</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash at bank – unrestricted</td>
<td></td>
<td>428,167</td>
<td>389,202</td>
</tr>
<tr>
<td>Deposits at call</td>
<td></td>
<td>247,481</td>
<td>364,923</td>
</tr>
<tr>
<td>Cash on hand</td>
<td></td>
<td>80</td>
<td>106</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>675,728</td>
<td>754,231</td>
</tr>
</tbody>
</table>

### NOTE 6: ACCOUNTS RECEIVABLE AND OTHER DEBTORS

<table>
<thead>
<tr>
<th>Description</th>
<th>Note</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade receivables</td>
<td></td>
<td>61,477</td>
<td>2,888</td>
</tr>
<tr>
<td>Total current accounts receivable and other debtors</td>
<td>12</td>
<td>61,477</td>
<td>2,888</td>
</tr>
</tbody>
</table>

Note: No impairment of the above was required at 30 June 2015 (2014 $Nil)

### NOTE 7: OTHER CURRENT ASSETS

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepayments</td>
<td>27,509</td>
<td>10,672</td>
</tr>
<tr>
<td>Other assets</td>
<td>2,365</td>
<td>2,000</td>
</tr>
<tr>
<td>Total</td>
<td>29,874</td>
<td>12,672</td>
</tr>
</tbody>
</table>
NOTE 8: PROPERTY, PLANT AND EQUIPMENT

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property, plant and</td>
<td></td>
<td></td>
</tr>
<tr>
<td>equipment:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>At cost</td>
<td>109,823</td>
<td>47,175</td>
</tr>
<tr>
<td>Accumulated</td>
<td>(52,452)</td>
<td>(40,064)</td>
</tr>
<tr>
<td>depreciation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total property,</td>
<td>57,371</td>
<td>7,111</td>
</tr>
<tr>
<td>plant and equipment</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Movements in carrying amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at 1 July 2013</td>
<td>3,788</td>
<td>3,788</td>
</tr>
<tr>
<td>Additions</td>
<td>5,993</td>
<td>5,993</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>(2,670)</td>
<td>(2,670)</td>
</tr>
<tr>
<td>Balance at 30 June 2014</td>
<td>7,111</td>
<td>7,111</td>
</tr>
<tr>
<td>Additions</td>
<td>57,279</td>
<td>57,639</td>
</tr>
<tr>
<td>Disposals</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>(7,019)</td>
<td>(7,019)</td>
</tr>
<tr>
<td>Carrying amount at 30 June 2015</td>
<td>57,371</td>
<td>57,731</td>
</tr>
</tbody>
</table>

NOTE 9: ACCOUNTS PAYABLE AND OTHER PAYABLES

<table>
<thead>
<tr>
<th>Note</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>CURRENT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unsecured liabilities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>115,983</td>
<td>29,453</td>
</tr>
<tr>
<td>Employee provisions</td>
<td>25,669</td>
<td>13,308</td>
</tr>
<tr>
<td>Sundry payables</td>
<td>33,535</td>
<td>40,171</td>
</tr>
<tr>
<td></td>
<td>175,187</td>
<td>82,932</td>
</tr>
</tbody>
</table>

1. - The Accounts payable sum of $115,983 includes the sum of $40,898 being for an outstanding payment to Taylor and Francis from 14 April 2014 for the publication of the Australasian Journal of Environmental Management.
NOTE 10: REVENUE RECEIVED IN ADVANCE

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue received in advance</td>
<td>140,527</td>
<td>111,847</td>
</tr>
<tr>
<td>Total revenue received in advance</td>
<td>140,527</td>
<td>111,847</td>
</tr>
</tbody>
</table>

NOTE 11: CASH FLOW INFORMATION

Reconciliation of cash flow from operating activities with net current year surplus

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current year surplus after income tax</td>
<td>(181,577)</td>
<td>(44,859)</td>
</tr>
<tr>
<td>Cash flows excluded from current year surplus</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-cash flows in current year surplus:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>depreciation expense</td>
<td>7,019</td>
<td>2,670</td>
</tr>
<tr>
<td>net gain on disposal of property, plant and equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Changes in assets and liabilities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(increase)/decrease in accounts receivable, other receivables and equity</td>
<td>(75,791)</td>
<td>28,720</td>
</tr>
<tr>
<td>decrease in prepayments</td>
<td>16,837</td>
<td>(42,030)</td>
</tr>
<tr>
<td>increase/(decrease) in accounts payable and other payables</td>
<td>104,098</td>
<td>(8,913)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>(129,414)</strong></td>
<td><strong>(64,412)</strong></td>
</tr>
</tbody>
</table>

NOTE 12: FINANCIAL RISK MANAGEMENT

The EIANZ’s financial instruments consist mainly of deposits with banks, local money market instruments, investments in listed shares, receivables and payables, and lease liabilities.

The totals for each category of financial instruments, measured in accordance with AASB 139, as detailed in the accounting policies to these financial statements, are as follows:

<table>
<thead>
<tr>
<th></th>
<th>Note</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial assets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>5</td>
<td>675,728</td>
<td>754,231</td>
</tr>
<tr>
<td>Loans and receivables</td>
<td>6</td>
<td>88,986</td>
<td>2,888</td>
</tr>
<tr>
<td><strong>Total financial assets</strong></td>
<td></td>
<td><strong>764,714</strong></td>
<td><strong>757,119</strong></td>
</tr>
<tr>
<td>Financial liabilities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial liabilities at amortised cost:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>accounts payable and other payables</td>
<td>9</td>
<td>175,187</td>
<td>82,932</td>
</tr>
<tr>
<td><strong>Total financial liabilities</strong></td>
<td></td>
<td><strong>175,187</strong></td>
<td><strong>82,932</strong></td>
</tr>
</tbody>
</table>
NOTE 13: EMPLOYEE PROVISIONS

Analysis of Employee Provisions – Annual Leave Entitlements

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening balance at 1 July 2014</td>
<td>13,308</td>
</tr>
<tr>
<td>Additional provisions</td>
<td>36,796</td>
</tr>
<tr>
<td>Amounts used</td>
<td>(24,435)</td>
</tr>
<tr>
<td>Balance at 30 June 2015</td>
<td>25,669</td>
</tr>
</tbody>
</table>

Employee Provisions – Annual Leave Entitlements

The provision for employee benefits represents amounts accrued for annual leave.

Based on past experience, the EIANZ does not expect the full amount of annual leave to be settled wholly within the next 12 months. However, the amount must be classified as a current liability because the organisation does not have an unconditional right to defer the settlement of the amount in the event employees wish to use their leave entitlements.

NOTE 14: LEASE LIABILITIES

The EIANZ has entered into an open ended agreement with Gorman Commercial Real Estate Pty Ltd, of Level 1 415 Riversdale Road Hawthorn East VIC 3123 to occupy the premises at 109/ 685 Burke Road Camberwell for an amount of $25,709.40 per annum plus GST. Either party may provide 3 months written notice to vacate the premise at any time.

NOTE 15: SEGMENT REPORTING

The EIANZ operates in Australia and New Zealand. New Zealand operations are not considered material for separate disclosure.

NOTE 16: CHAPTERS AND DIVISIONS

The EIANZ maintains its presence in Australia and New Zealand through a network of Chapters and Divisions. The EIANZ CEnvP Scheme is operated at arm’s length by the independent Certification Board.

The following is a list of the organisational units, the financial operations of which are consolidated in these financial statements:

- Environment Institute of Australia and New Zealand (FNQ)
- Environment Institute of Australia and New Zealand (SEQ)
- Environment Institute of Australia and New Zealand (NSW)
- Environment Institute of Australia and New Zealand (VIC)
- Environment Institute of Australia and New Zealand (SA)
- Environment Institute of Australia and New Zealand (WA)
- Environment Institute of Australia and New Zealand (TAS)
- Environment Institute of Australia and New Zealand (ACT)
- Environment Institute of Australia and New Zealand (NT)
- Environment Institute of Australia and New Zealand (NZ)
- Environment Institute of Australia and New Zealand (CEnvP Scheme)

Note: The parent body is “The Environment Institute of Australia and New Zealand Inc.”

ABN: 39 364 288 752
NZBN: 9429041314777
NOTE 1: CONTINGENCIES AND COMMITMENTS
There are no contingencies or commitments that require disclosure within the financial statements.

NOTE 18: MEMBERS
At 30 June 2015, the number of financial members was 1,824 (2014: 1,426)

NOTE 19: EVENTS AFTER THE REPORTING PERIOD
Other than the items already disclosed, there are no events after balance date that requires disclosure within the financial statements.

NOTE 20: ASSOCIATED ENTITIES
The financial performance of the Certified Environmental Practitioner Scheme has previously been reported as an un-audited note to the annual financial statements of the EIANZ. For the financial year ended 30 June 2015, the financial performance of the Scheme has been consolidated with the financial statements of the EIANZ, in order to present an accurate picture of the trading position of the EIANZ, as an entity.

NOTE 21: PERFORMANCE BY DIVISION

<table>
<thead>
<tr>
<th>Central Office</th>
<th>Revenue</th>
<th>Expenses</th>
<th>Result</th>
<th>Total Assets</th>
<th>Total Liabilities</th>
<th>Net Assets</th>
<th>Cash on hand</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Office</td>
<td>641,070</td>
<td>790,409</td>
<td>(149,339)</td>
<td>316,452</td>
<td>263,933</td>
<td>52,519</td>
<td>229,575</td>
</tr>
<tr>
<td>FNQ</td>
<td>2,580</td>
<td>1,800</td>
<td>780</td>
<td>15,729</td>
<td>155</td>
<td>15,574</td>
<td>15,480</td>
</tr>
<tr>
<td>SEQ</td>
<td>114,217</td>
<td>103,711</td>
<td>10,506</td>
<td>72,254</td>
<td>24,018</td>
<td>48,236</td>
<td>59,566</td>
</tr>
<tr>
<td>NSW</td>
<td>65,370</td>
<td>100,812</td>
<td>(35,442)</td>
<td>83,320</td>
<td>(3,092)</td>
<td>86,412</td>
<td>81,314</td>
</tr>
<tr>
<td>VIC</td>
<td>-39</td>
<td>2,956</td>
<td>(2,995)</td>
<td>30,267</td>
<td>318</td>
<td>29,949</td>
<td>26,108</td>
</tr>
<tr>
<td>SA</td>
<td>1,186</td>
<td>3,080</td>
<td>(1,894)</td>
<td>18,552</td>
<td>(199)</td>
<td>18,751</td>
<td>17,714</td>
</tr>
<tr>
<td>WA</td>
<td>4,164</td>
<td>11,779</td>
<td>(7,615)</td>
<td>15,834</td>
<td>398</td>
<td>15,436</td>
<td>14,563</td>
</tr>
<tr>
<td>TAS</td>
<td>4,500</td>
<td>3,810</td>
<td>690</td>
<td>29,995</td>
<td>1,544</td>
<td>28,451</td>
<td>25,390</td>
</tr>
<tr>
<td>ACT</td>
<td>5,123</td>
<td>8,069</td>
<td>(2,946)</td>
<td>12,272</td>
<td>355</td>
<td>11,917</td>
<td>10,508</td>
</tr>
<tr>
<td>NT</td>
<td>13,911</td>
<td>9,203</td>
<td>4,708</td>
<td>29,257</td>
<td>1,376</td>
<td>27,881</td>
<td>27,691</td>
</tr>
<tr>
<td>NZ</td>
<td>42,588</td>
<td>53,729</td>
<td>(11,141)</td>
<td>52,130</td>
<td>(179)</td>
<td>52,309</td>
<td>47,098</td>
</tr>
<tr>
<td>CENVP</td>
<td>186,066</td>
<td>172,955</td>
<td>13,111</td>
<td>148,388</td>
<td>27,087</td>
<td>139,178</td>
<td>120,721</td>
</tr>
<tr>
<td>TOTAL</td>
<td>1,080,736</td>
<td>1,262,313</td>
<td>(181,577)</td>
<td>835,285</td>
<td>315,714</td>
<td>508,736</td>
<td>675,728</td>
</tr>
</tbody>
</table>
NOTE 22: INSTITUTE DETAILS
The registered office of the Institute is:
Environment Institute of Australia and New Zealand Inc.
Suite 109, 685 Burke Road
Camberwell VIC 3124

The principal place of business is:
Environment Institute of Australia and New Zealand Inc.
Suite 109, 685 Burke Road
Camberwell VIC 3124

CERTIFICATE BY MEMBERS OF THE COMMITTEE

We, Jon Womersley, and Bryan Jenkins of Suite 109, 685 Burke Road, Camberwell, certify that:

We attended the Annual General Meeting of the EIANZ held on 30 October 2015; and

The annual financial statements for the year ended 30 June 2015 were submitted to the members of the Institute at the Annual General Meeting.

Signed: ...........................................................

Jon Womersley (President)

Dated: 30 October 2015

Signed: ...........................................................

Bryan Jenkins (Treasurer)

Dated: 30 October 2015
Independent Audit Report to the members of The Environment Institute of Australia and New Zealand Inc. ("The Institute")


We have audited the accompanying financial report of The Institute which comprises the statement of financial position as at 30 June 2015, and the statement of other comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the Institute.

Board’s Responsibility for the Financial Report

The Board of The Institute is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the Associations Incorporation Reform Act 2012 (Vic) and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our review in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to The Institute’s preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not the purpose of expressing an opinion on the effectiveness of the entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Prior Year Qualification

We did not audit the Certified Environmental Practitioner Scheme, for the previous financial year included in Note 20.
Qualification

As is common for organisations of this type, it is not practical for the Institute to implement and maintain an
effective system of proper internal control over all fund raising activities, until their actual entry in the
accounting records. Accordingly, our audit in relation to fund raising activities was limited to the amounts so
recorded.

Opinion

In our opinion, except for the above qualifications, the financial report of The Environment Institute of
Australia and New Zealand Inc. (Incorporating the Australian and New Zealand Chapters and the Certified
Environmental Practitioner Scheme), is in accordance with the requirements of the Association’s Incorporation
Reform Act 2012 (Vic), including:

(i) giving a true and fair view of The Institute’s financial position as at 30 June 2015 and of its
performance for the year ended on that date; and

(ii) complying with the Australian Accounting Standards.

Rodger & Co
Chartered Accountants

James W.H. Rodger

PO Box 2393
Mt Waverley Vic 3149

Date: 23rd day of October, 2015
The Environment Institute of Australia and New Zealand Inc.
ARBN 166 345 697
NZBN 9429041314777


I declare that, to the best of my knowledge and belief, during the year ended June 30, 2015 there has been:

(i) no contraventions of the auditor independence requirements as set out in the corporations Act 2001 in relation to the audit; and

(ii) No contraventions of any applicable code of professional conduct in relation to the audit.

Rodger & Co
Chartered Accountants

PO Box 2393
Mt Waverley Vic 3149

Date: 23rd day of October, 2015
COMPILATION REPORT TO THE ENVIRONMENT INSTITUTE OF AUSTRALIA AND NEW ZEALAND INC.

We have compiled the accompanying general purpose financial statements of The Environment Institute of Australia and New Zealand Inc., which comprise the statement of financial position as at 30 June 2015, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, a summary of significant accounting policies and other explanatory notes. These have been prepared in accordance with the financial reporting framework described in Note 1 to the financial statements.

The Responsibility of the Council

The Council of The Environment Institute of Australia and New Zealand Inc. is solely responsible for the information contained in the general purpose financial statements and has determined that the financial reporting framework used is appropriate to meet its needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the committee of management we have compiled the accompanying general purpose financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the committee of management provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The general purpose financial statements were compiled exclusively for the benefit of the committee of management. We do not accept responsibility to any other person for the contents of the general purpose financial statements.

Address Suite 4, 15 Vere Street
Collingwood VIC 3066

Name of Firm: Mindful Accounting and Finance

Date 29 September 2015
Signed Matthew May
### UNAUDITED INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2015

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>– membership subscriptions</td>
<td>663,674</td>
<td>416,227</td>
</tr>
<tr>
<td>– Conference and seminars</td>
<td>300,898</td>
<td>418,948</td>
</tr>
<tr>
<td>– journal</td>
<td>14,890</td>
<td>22,525</td>
</tr>
<tr>
<td>– other</td>
<td>86,816</td>
<td>25,325</td>
</tr>
<tr>
<td>Non-operating activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>– interest</td>
<td>14,458</td>
<td>14,051</td>
</tr>
<tr>
<td>– foreign exchange gain</td>
<td>(2,795)</td>
<td>2,234</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>1,080,736</td>
<td>899,310</td>
</tr>
<tr>
<td><strong>EXPENDITURE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounting and audit services</td>
<td>78,609</td>
<td>39,884</td>
</tr>
<tr>
<td>Bank charges and interest expense</td>
<td>12,934</td>
<td>12,052</td>
</tr>
<tr>
<td>Depreciation</td>
<td>7,019</td>
<td>2,670</td>
</tr>
<tr>
<td>General operation expenses</td>
<td>96,453</td>
<td>27,679</td>
</tr>
<tr>
<td>Publication costs</td>
<td>84,004</td>
<td>7,850</td>
</tr>
<tr>
<td>Seminars</td>
<td>214,004</td>
<td>357,314</td>
</tr>
<tr>
<td>Superannuation</td>
<td>35,230</td>
<td>13,507</td>
</tr>
<tr>
<td>Wages</td>
<td>381,896</td>
<td>157,886</td>
</tr>
<tr>
<td>All other expenses</td>
<td>352,164</td>
<td>325,327</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>1,262,313</td>
<td>944,169</td>
</tr>
<tr>
<td><strong>Current year surplus (deficit) before income tax</strong></td>
<td>(181,577)</td>
<td>(44,859)</td>
</tr>
<tr>
<td><strong>Income tax expense</strong></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Current year surplus (deficit) after income tax</strong></td>
<td>(181,577)</td>
<td>(44,859)</td>
</tr>
</tbody>
</table>
The Environment Institute of Australia and New Zealand Inc.

ARBN 166 345 697
NZBN 9429041314777

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Disclaimer

The additional financial data presented on page 26 is in accordance with the books and records of The Institute which have been subjected to the auditing procedures applied in our statutory review of the Institute for the year ended June 30, 2015. It will be appreciated that our statutory review did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than The Environment Institute of Australia and New Zealand Inc. (incorporating the Australian and New Zealand Chapters and the Certified Environmental Practitioner Scheme)) in respect of such data, including any errors or omissions therein however caused.

Rodger & Co
Chartered Accountants

James W.H. Rodger
PO Box 2393
Mt Waverley Vic 3149

Date: 23rd day of October, 2015