



Environment
Institute of
Australia and
New Zealand

NSW Division Annual Report 2025-26

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Who we are

The Environment Institute of Australian and New Zealand (EIANZ) was formed to meet the needs of environmental practitioners. It is a non-profit, apolitical, professional association. Founded in 1987, the Institute is multi-disciplinary in membership and provides scope and opportunity for professional and academic interchanges across all sectors of the diverse environmental industry.

The Environment Institute is comprised of two Chapters - Australia and New Zealand. There are Divisions in each state and territory in Australia and New Zealand has branches in Wellington, Christchurch, Tauranga and Auckland. Each Division and the New Zealand Chapter has its own volunteer Executive Committee who is responsible for the day to day running of the Division and the organisation of local events.

Our mission, vision and values



NSW Division Committee

The Environment Institute of Australian and New Zealand NSW Divisional Committee meets monthly. As at 30 June 2026, the NSW Committee comprised:

Committee member	Position	Organisation
Kevin Roberts	President	Stantec
Zoe McLaughlin	Vice-President	bd Infrastructure
Lisa Mitchell	Treasurer	NSW Department of Planning, Housing and Infrastructure
Greg Mashall	Secretary	GHD
Rebecca Goodwin	Member	Ecology Strategies
Ema Hagihara	Member	AECOM
Rhidian Harrington	Member	K2F
Alex Iljin	Member	Sole trader
Edouard Loisanse	Member	Anderson Environment & Planning
Jamie McMahon	Member	AECOM
Andrew Morison	Member	Sole Trader
Travis Ng	Member	Transport for New South Wales
Brendyn Williams	Member	Pentagon Management
Zoe Wood	Member	EMM Consulting
Erran Woodward	Member	Land Air Water Environmental Management
Fiona Gainsford	Co-opted Member	Gainsford Environmental Consulting
Wilson Lau	Secretariat	EIANZ

Outgoing Committee Members

The NSW Division committee, on behalf of all members, wish to thank all outgoing members of the committee for their contributions to the NSW Division. It is not possible to deliver the many and varied activities without the passion and commitment of each and everyone of the committee members. Avanish Panikkar was involved with the Post-Approval Environmental Management Subcommittee and organised events on waste management and circular economy. Natalia Gomez was a committee member from Illawarra who helped to organise the climate change events series.

We wish them well and hopefully see them at EIANZ activities in the future.

President's Message

It's been another strong year of growth for the NSW Division, with membership and CEnvP registration numbers reaching new highs. A big part of this comes down to the breadth of our regional presence. We are now running events across five NSW regions, spanning the South Coast (Bega/Tathra), Illawarra, Newcastle, Sydney and Armidale. Our seasonal Enviro Drinks continue to be highly attended, giving members a casual, low-key way to connect. I was able to get to many of them over the year. This year we held bi-annual environmental talks as part of our South Coast Enviro Drinks, alongside quarterly joint events with the Hunter Environment Institute, providing a post-event sundowner for attendees.

In October 2025, the EIANZ Annual Conference was held in Perth. At the conference, three of our NSW members - MacLaren North, Steven Ward and Malinda Facey - were made Fellows of the Environment Institute of Australia and New Zealand, in recognition of their professional standing and commitment to ethical practice over an extended period. Congratulations to all three on this well-deserved achievement.

Considerable advocacy work continues to be undertaken by NSW members, contributing to both national submissions and NSW-specific areas of interest. We remain represented on the Department of Planning, Housing and Infrastructure's Peak Planning Bodies Forum, and our relationship with the Department of Climate Change, Energy, the Environment and Water, established through the Institute's biodiversity offsets community of practice, continues to provide members with a channel into the implementation of the NSW offsets scheme.

On 11 May 2026, the NSW Division hosted a highly interactive and productive Open Committee Meeting, giving members a valuable opportunity to see how the Division operates and to contribute to its future direction. The evening centred on facilitated breakout discussions across three key themes: Professional Development, where members highlighted strong demand for practical, applied learning and a preference for experience-based formats such as site visits and practitioner-led sessions; Policy and Practice, where participants identified opportunities to better link policy to real-world implementation through guidance materials and clearer advocacy channels; and Membership and Benefits, with discussion focused on how to broaden engagement across sectors and regions and deliver events in a wider range of formats. The insights gathered will directly inform our 2026/27 Strategic Plan.

Two events from this year stand out. Our webinar on the Reforms to the *Environmental Planning and Assessment Amendment Act 2025* was the Division's best-attended event of the year, with over 300 attendees joining. We also continued to grow our outreach to universities through the Student and Early Careers Committee, including an Impact Assessment Deep Dive Panel held in collaboration with the University of Sydney's Geoscience Society, as well as multiple university career events throughout the year. Events like these simply don't happen without members stepping up, and without the generosity of our partners. You will find more detail on this year's events later in the report.

Everything we do is anchored to our strategic plan, revisited and refreshed each year. Supporting our committee, we are very fortunate to have our Secretariat, Wilson Lau, on board. Wilson is now well known across Divisional members as their point of contact for events, and often the friendly face who greets members at our events. Our success reflects Wilson's energy and continued commitment to the Division and the Institute.

Beyond the Division, our committee and members keep showing up to support Institute events and Special Interest Sections.

Financially, we are in a healthy position, and are looking forward to working alongside Central Office as they roll out reforms designed to deliver better outcomes for members.

I'd like to thank our Divisional committee members who volunteer to support the environment profession. Each member contributes despite busy and, at times, stressful professional lives.

Thank you to the many hosts and sponsors of our events throughout the year. The events and initiatives we run is only possible with their support.

Central Office has continued its support for the Division significantly this year. Members will likely have noticed the growing number of webinars and training on offer. Behind the scenes, their team handles everything from event promotion and registrations to account management and submission drafting.

Finally, to our members old and new, thank you. We appreciate your support attending and suggesting events, providing feedback, promoting our work and stepping forward to prepare a submission or coordinate an event. The Division is in great shape heading into 2026/27.

Kevin Roberts, FEIANZ
President, EIANZ NSW Division

Treasurer's Report Financial Year 2025-26

The Profit and Loss and Balance Sheet for 2025-2026 (reported on a cash basis) is provided at Appendix A.

Total income for the 2025-2026 Financial Year was \$22,574 and total expenses were \$26,915, resulting in a deficit of \$4,342. Income was approximately a third of that generated in 2024-2025. Key factors influencing this outcome:

- Event income was approximately 20% of that generated in 2024-2025. The division held fewer income-generating events than in previous years and did not hold a marquee event, significantly reducing income. This reflects a strategic shift by Central Office to take a greater role in delivering training and events across the Institute, reducing the effort needed by each Division to organise events locally.
- Membership income increased by approximately 10% consistent with the growth in membership. The membership income for FY2025-2026 was \$8,503, approximately \$1,300 more than FY2024-25.
- Event sponsorship reduced by approximately 50% (\$5,000 compared to \$11,800 in 2024-25).
- Meeting and event costs reduced by approximately 35% (reflecting fewer events held – refer above)
- Slightly reduced secretariat support fees supporting event planning and delivery.

The Balance Sheet for the financial year shows a cash at bank of \$224,603.

The NSW Division continues to hold a strong financial position thanks to the efforts of the committee to provide relevant and valued activities for our members across different environmental sectors throughout 2025-26.

Lisa Mitchell, MEIANZ
Treasurer, EIANZ NSW Division

Membership

Brendyn Williams, MEIANZ, CEnvP

The NSW Division continued its growth trend during the financial year ending 30 June 2026. Based on analysis of membership data provided by EIANZ Central Office, NSW membership for FY2026 saw an increase of 5.6% to **639** active members compared to FY2025, marginally higher than the rise in Total Institute Membership of 5.4% to **2,647** over the same period. NSW membership accounts for approximately 24% of the Institute's overall membership.

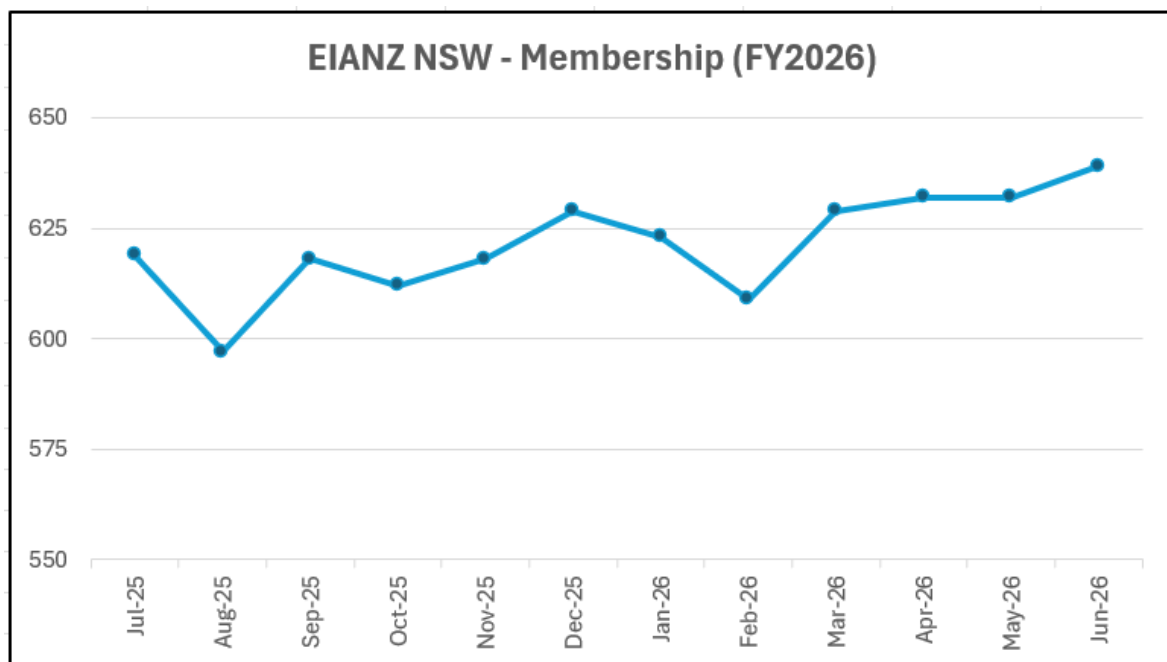
Membership categories are defined in the 'Rules of Association 2014' (Rule 8), as supported by the By-Laws, with a summary provided here for reference;

Category (Post-Nominal)	Description / Criteria
Fellow (FEIANZ)	Full Member for at least two (2) years, and at least five (5) years professional experience, and at least ten (10) years in a senior position of influence.
Member (MEIANZ)	Tertiary Degree plus at least two (2) years professional experience in environmental practice, or no Qualification plus at least five (5) years' experience in environmental practice.
Associate Member	Graduates or Practitioners who don't yet have the years of experience required for Full Membership [Note: Associates should transition to Full Membership once required years of professional experience in environmental practice has been obtained]
Student Member	Full-time or Part-time tertiary-level study related to environmental practice [Note: Students should transition to Associate once Graduated]

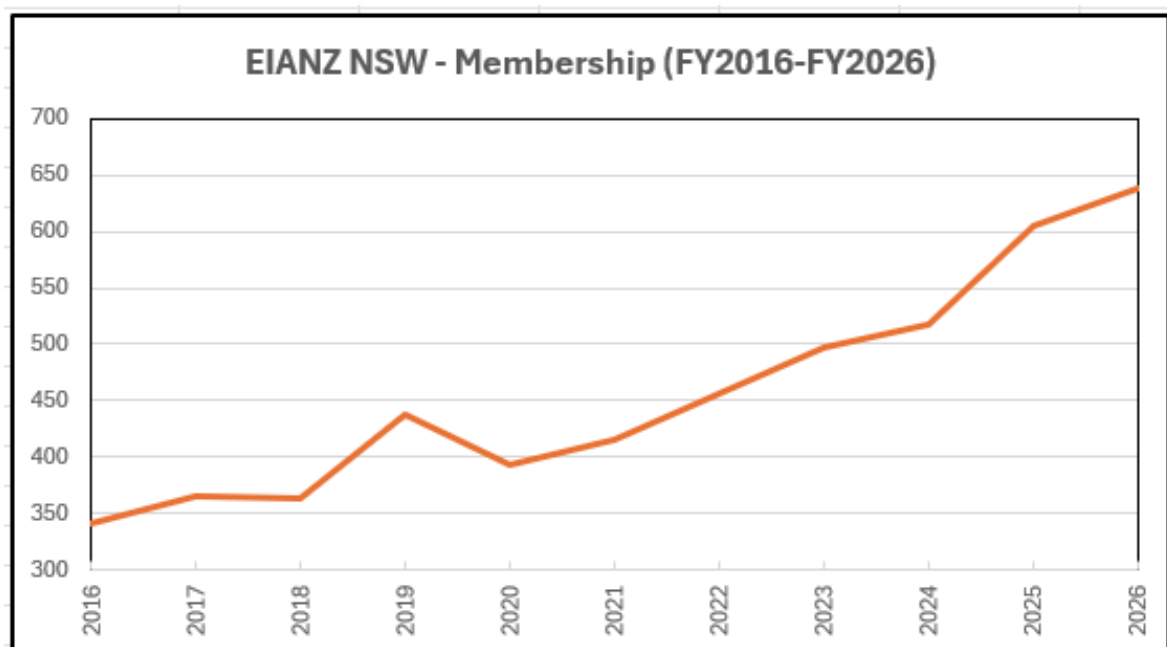
The membership status may be 'Active' (financial) and 'Expired' (non-financial). Only active members can receive the rights and benefits of membership.

While EIANZ does not have a corporate membership category for organisations, group discounts are available for organisations with at least 5 employees who are individual EIANZ Members.

The figures included below demonstrate NSW Membership at the end of each month throughout FY2026 and growth trend over the past 10 years.



Apart from a dip during the COVID years (2020-2021), NSW Membership has continued modest gains year-on-year over the past 10 years, as demonstrated in the following figure.



CEnvP Certification

The CEnvP program is a pathway to accreditation for suitably qualified and experienced practitioners as Registered Environmental Assessment Practitioners

(REAP). Practitioners seeking accreditation as a REAP have achieved this by completing the CEnvP Impact Assessment (CEnvP-IA) certification.

Based on analysis of data provided by EIANZ Central Office, those based in NSW with CEnvP certification saw an increase of 4.8% to **435** during FY2026 compared to FY2025, marginally higher than the rise in total CEnvP certifications of 4.4% to **1,412** over the same period. Those in NSW with CEnvP certification account for approximately 31% of the Institute's overall CEnvP certification.

The current range of CEnvP certification categories includes the following;



Post-Approval Environmental Management Sub-Committee

Louise MacDonald, MEIANZ

The Post-Approval Environmental Management sub-committee (PAEM) continues to focus on increasing awareness and information on the management of post approvals, with the intent of creating more consistent and sustainable outcomes. Recent focus during the last six months includes investigating opportunities to provide feedback into regulator guidelines, including the Environmental Representative (ER) Protocol (Department of Planning and Environment, October 2018).

Planning is commencing for additional seminars, which may include a repeat of the highly successful seminar on Insights and Perspective on NSW Planning and Compliance which was run by Heidi Watters and Alex McGuirk from DPHI in February 2025, and a workshop on the role of mandated independent specialists including the Environmental Representative and Acoustic Advisor.

The sub-committee continues to evolve with membership changes in the last 12 months, and we would like to acknowledge those who have stepped forward or back for all their hard work. For the upcoming year, a new Chair (Erran Woodward), Assistant Chair (Louise MacDonald) and Secretary (Colm Kennedy) have been appointed, and opportunity advertised for additional PAEM members, with multiple volunteers coming forward.

The PAEM looks forward to increasing momentum and expanding on the excellent work achieved to date, as we move into the next 12 months.

Student and Early Careers Professionals and Mentoring Program

Travis Ng, MEIANZ

The NSW Division provides members starting out in the industry (Students and Early Career practitioners) with opportunities for mentoring and networking.

The NSW Division SECC continued strongly after reinstating regular events last year as a direct result of increased engagement and outreach. The Committee is made up of the following people:

Name	Employer	Role
Travis Ng	Transport for New South Wales	Chair
Mitchell Gertos	Etex	Events coordinator
Naomi Liu	Graduate	Secretary
Ema Hagihara	AECOM	Committee Liaison Officer
Jordan Fraser	GHD	Committee member
Ayesha Shaikh	University of Sydney	Committee member
Tejeshwari Arjun	Graduate	Committee member
Sumaya Hassan	Graduate	Committee member

We completed the 2025 EIANZ Mentoring program and are running the EIANZ mentoring program again in 2026, which involved:

- Matching 40 pairs of mentors and mentees across NSW based on their responses to an expression of interest survey;
- Running a kick-off event in March 2026;
- Providing mentee and mentor booklets and resources for guidance;
- Providing monthly mentoring themes via email to provide suggestions for discussion topics during the mentoring sessions

A mid-program event is planned for August 2026.

The expression of interest form for the next mentoring program in 2027 will be released in late-2026. We thank everyone who has volunteered as a mentor in this program, including those who also serve as NSW committee members.

The NSW SECC continues to increase our presence at local universities, and in March 2026 we organised a panel event focused on environmental impact assessment at the University of Sydney with their Geoscience Society. In August 2026, we organised another panel event focused on the sustainability field at UTS with the Students and Staff in Sustainability Society.

Additionally, we've again attended careers nights at Macquarie University, UNSW, and USYD based on existing partnerships with student groups and faculties. This year we were also invited to the inaugural careers night at Sydney Boys and

Girls High School. The NSW SECC intends to run more events with student groups in line with Term 2 to further develop these relationships and increase outreach.

Another core focus of the NSW SECC is to facilitate networking and socialising opportunities. We recognise the value of meeting peers and forming connections with like-minded people. To this end, we have organised four 'pub social' events since August 2025. Each time, people from a wide range of specialisations and experience levels have attended. We plan to continue providing inviting and engaging spaces like these.

Future goals for the NSW SECC include:

- Continuing to organise a diverse array of technical/ professional development events. A panel event is planned for early 2027 which would provide a better insight into careers in the ecology field.
- Organising volunteering days and field trips across Sydney with focus on different topics such as ecology, contamination, Aboriginal cultural heritage, water management and more.

Planning Peaks Bodies Forum

Jamie McMahon FEIANZ, Zoe McLaughlin MEIANZ, Zoe Wood MEIANZ

The DPHI Planning & Professional Peaks Forum is an engagement forum used by the NSW Department of Planning, Housing and Infrastructure (DPHI) to provide an opportunity for key professional, industry and development-sector organisations to understand issues across the broader city planning, design and assessment sector, and for DPHI to seek advice on how to support this sector.

We have been invited to attend these forums that are typically held on a monthly basis along with representatives from other organisations such as the Planning Institute of Australia, Committee for Sydney, YIMBY, Sydney Association of Consulting Surveyors NSW, Australian Institute of Landscape Architects, Australian Institute of Building Surveyors and more.

The forum is generally used to:

- Brief industry leaders on upcoming planning reforms and policy changes.
- Seek feedback on proposed legislative and regulatory reforms
- Discuss barriers to housing and infrastructure delivery
- Improve communication between DPHI and professional industry bodies

Recent meetings have focused on the proposed NSW Planning System Reform, housing delivery initiatives, Planning Portal changes and other broader planning system improvements to provide awareness of the changes, early consultation before reforms are finalised and to give industry bodies an opportunity to raise potential implementation issues. Detail of the information provided by DPHI in these meetings is generally included in our monthly newsletter to members.

EIANZ is a highly active participant in the forum, regularly seeking clarifications and posing questions relating to practice and delivery on behalf of members.

Our attending committee members are always happy to raise specific planning issues with this forum on behalf of members, so please feel free to send through any high level planning system requests or queries and we will seek to have them placed on the agenda.

NSW Policy and Practice

Rhidian Harrington, MEIANZ

Over the past year, consultation and engagement opportunities were considered regularly at committee meetings. Changes to legislation and policy were reviewed, discussed and considered as to whether submissions by EIANZ (on behalf of members) were justified.

The Biodiversity Offsets Community of Practice (CoP) sits under the Ecology Special Interest Section (SIS). EIANZ through the CoP has engaged with the NSW Government concerning the Biodiversity Offsets Scheme, working to influence policy and the scheme's evolution through the expertise of highly qualified ecological professionals. It provided comment on policy and held meetings with government representatives as outlined below.

- July 2025 – Submission regarding the Draft NSW Heritage Strategy (NSW Division, Heritage SIS and HER-SEAC) – see <https://www.eianz.org/document/item/8275>
- October 2025 - Submission on IPART Discussion Paper on Monitoring the NSW Biodiversity Credits Market.
- December 2025 – Letter to the Hon. Penny Sharpe regarding “Environmental Industry recommendations to strengthen the NSW Biodiversity Offsets Scheme and market integrity” (Biodiversity Offsets CoP) – see <https://www.eianz.org/document/item/8481>
- January 2026 - Policy submission on National Environmental Standard for Environmental Offsets (EIANZ, Ecology SIS and Biodiversity Offsets CoP) – see <https://www.eianz.org/document/item/8636>
- May 2026 - Consultation with Federal DCCEEW regarding the Nature Repair Market (EIANZ, Ecology SIS and Biodiversity Offsets CoP)- see <https://www.eianz.org/document/item/8792>
- July 2026 - Submission on the Draft Biodiversity Conservation Amendment (Biodiversity Offsets Scheme) Regulation 2026 – see <https://www.eianz.org/document/item/8941>
- July, December 2025 and March 2026 - the Community of Practice (CoP) met with the Department of Climate Change, Energy, the Environment and Water to get updates on, and discuss improvements to, the Biodiversity Offset Scheme.

In preparing the comments, the NSW Division sought the input and views of NSW EIANZ members, with particular focus on feedback from Accredited Assessors under the NSW Biodiversity Offsets Scheme (BOS).

EIANZ NSW will continue to attempt to engage with relevant stakeholders regarding proposed legislation, policy and guidelines. All submissions are voluntarily authored and reviewed by EIANZ member practitioners.

The NSW Division posts information on its submissions, and policies and legislation that are open for submission, in its monthly newsletter.

Engagement Activities

Social Media

We have improved our overall social media exposure. NSW Division now has 2,833 connections on LinkedIn and has created around 73 LinkedIn posts during the year. Members actively share NSW Division posts on LinkedIn, with each post receiving 242-5332 impressions (displays on screen) and 3-111 reactions.

Events

The NSW Division delivered a broad range of professional development and networking activities in 2025-26, all with the invaluable volunteer organisation from the committee and wonderful support from our host and sponsorship partners.

Compared to 2024–25, we doubled the number of student and early career outreach events, while running fewer professional training and experiential learning trips.

A special thank you to our event supporters, without whose assistance we would not be able to put on as many events.

We also need to thank the expert speakers and panel members as well as the organisers involved in each of the activities.

These engagement activities are in addition to the webinars/events that have been rolled out by Central Office and many hybrid events across Australia and New Zealand that are available to all members.

Event	Event Host/ Supporter	Event Presenters/ Organisers
Professional Environmental Practice (PEP) talks		
Community Wellbeing in Infrastructure Projects	GHD	Presenters: Lisa Honan (Briar Consulting), Rachelle Marburg (World Bank), Thomas Watt (EnergyCo), Pallavi Mandke (GHD) Organiser: Greg Marshall
Carbon, Nature and Pathways to a Sustainable Future	Biosis	Presenters: Monica Isenheim (Infrastructure Sustainability Council), Simon Tweed (Niche Consulting), Mitchell Golding (Wollongong City Council) Organiser: Zoe Wood, Rebecca Goodwin, Natalia Gomez
Reforms to Environmental Planning and Assessment Amendment Act 2025 Webinar	N/A	Presenters: Clay Preshaw, Janine Lonergan (NSW Department of Planning, Housing and Infrastructure) Organiser: Jamie McMahon
Impact by Design: Environmental Engineering in Action	Engineers Australia	Organiser: Zoe McLaughlin

Event	Event Host/ Supporter	Event Presenters/ Organisers
Experiential Learning Trips		
Climate Action Week - Tree Planting Event	Greater Sydney Landcare	Organiser: Greg Marshall
Member Engagement and Networking		
AGM	GHD	Organiser: Greg Marshall Speaker: Dr Annette Davison (Risk Edge)
Enviro Drinks – September 2025	EnviroLab Group, Lotsearch, Nature Advisory	Organisers: Jamie McMahon, Travis Ng, Zoe Wood, Rebecca Goodwin, Natalia Gomez, Nick Graham-Higgs, Bec Parkes, David Bone, Leanne Cross, Michael Cunningham
End of Year Celebration	EMM Consulting, Land Air Water Environmental Management, Lotsearch	Organisers: Ema Hagihara, Rebecca Goodwin, Zoe Wood
Enviro Drinks – December 2025	Nature Advisory	Organiser: Michael Cunningham
Committee kick-off dinner	N/A	Organiser: Wilson Lau, Kevin Roberts
Enviro Drinks – March 2026	Lotsearch, Land Air Water Environmental Management, Nature Advisory	Organisers: Jamie McMahon, Travis Ng, Zoe Wood, Rebecca Goodwin, Natalia Gomez, Nick Graham-Higgs, Bec Parkes, David Bone, Tracey Doczy, Lucy Stanton, Michael Cunningham
Enviro Drinks – June 2026	Lotsearch, Land Air Water Environmental Management, Nature Advisory	Organisers: Jamie McMahon, Travis Ng, Zoe Wood, Rebecca Goodwin, Natalia Gomez, Nick Graham-Higgs, Bec Parkes, Tracey Doczy, Lucy Stanton, Michael Cunningham
Open Committee Meeting	GHD	Organiser: Greg Marshall, Jamie McMahon, Zoe McLaughlin, Erran Woodward, Zoe Wood
Student and Early Careers		
Careers in the Environment	AECOM	Presenters: Sarah Hart (Stantec), Todd Brookes (bd Infrastructure), Suzanne Remmerswaal (AECOM), Allison Reynolds (JBS&G) Organiser: Travis Ng, Ema Hagihara, Mitch Gertos

Event	Event Host/ Supporter	Event Presenters/ Organisers
Mentoring Program 2025 wrap-up event	Stantec	Presenters: Julie Dickson, Yojana Chadhokar, Jamie McMahon Organisers: Travis Ng, Ema Hagihara
Early Careers Pub Social (February 2026)	N/A	Organisers: Travis Ng, Ema Hagihara, Mitch Gertos
Deep Dive into Environmental Impact Assessment Careers	University of Sydney, Geoscience Society	Organisers: Travis Ng, Ema Hagihara, Naomi Liu, Ayesha Shaikh
Mentoring Program 2026 kick-off event	Stantec	Presenters: Christopher Serrano, Jordan Fraser Organisers: Travis Ng, Ema Hagihara, Naomi Liu, Aishwarya Gujarathi, Ayesha Shaikh
Early Careers Pub Social (April 2026)	N/A	Organisers: Travis Ng, Ema Hagihara, Mitch Gertos
Early Careers Pub Social (May 2026)	N/A	Organisers: Travis Ng, Ema Hagihara, Mitch Gertos
Sydney Boys/Girls High School Careers Fair	Sydney Boys High School	Organisers: Travis Ng, Ayesha Shaikh

2025-26 EIANZ Events in Photos





Thank you

Our events would not be possible without the generous support of our valued partners, sponsors and supporters. The NSW Division would like to thank our generous sponsors, reducing the overall costs of events and committee business, and to our event partners in jointly making our events a success. Thank you to:

- [AECOM](#)
- [Australian Contaminated Land Consultants Association \(ACLCA NSW\)](#)
- [Australasian Land and Groundwater Association](#)
- [Biosis](#)
- [EMM Consulting](#)
- [Envirolab Group](#)
- [GHD](#)
- [Greater Sydney Landcare](#)
- [Hunter Environmental Institute](#)
- [Kangarutha Farm](#)
- [Land Air Water Environmental Management](#)
- [Lantern Heritage](#)
- [Lotsearch](#)
- [Macquarie University](#)
- [Nature Advisory](#)
- [Stantec](#)
- [UTS Sustainability Alliance of Students and Staff](#)

APPENDIX A - Finance

Profit and Loss

Environment Institute of Australia & New Zealand Inc For the month ended 30 June 2026

Program is DIV-NSW.

	JUNE 2026	MAY 2026	APR 2026	YEAR TO DATE
BUSINESS UNIT				
Event Income				
Event registration income - Technical / Professional (in-person)	-	-	-	3,512
Event registration income - Webinars & other online	-	-	-	3,168
Event registration income - Networking (in-person)	-	-	-	1,914
Sponsorship Income	700	350	-	5,000
Total Event Income	700	350	-	13,593
Other Income				
Membership Share Income - Divisions	1,335	688	586	8,503
Mentoring - mentee registrations	-	-	-	477
Total Other Income	1,335	688	586	8,980
Total Income	2,035	1,038	586	22,574
Operating Expenses				
Board/Governance Expenses	523	58	-	655
Event costs				
Speakers, presenters, WTC	-	47	-	237
Venue and catering	183	300	662	7,998
Advertising & Promotion - Events	-	-	-	31
Total Event costs	183	347	662	8,266
Support services - members	-	-	-	1,219
Employee expenses - wages, salaries & superannuation				
Wages & Super - Chargeback to Division	1,139	1,176	1,238	16,775
Total Employee expenses - wages, salaries & superannuation	1,139	1,176	1,238	16,775
Total Operating Expenses	1,845	1,581	1,900	26,915
Net Surplus (Deficit) - before abnormal item	190	(543)	(1,314)	(4,342)
Abnormal item				
Equity transfer (Divisions) 2025 FY and prior	-	-	-	228,945
Total Abnormal item	-	-	-	228,945
Net Surplus (Deficit) - after Abnormal Item	190	(543)	(1,314)	224,603