

Annual Report 2003-2004 Australian Institute of Environmental Health

ABN 58 000 031 998

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Directors

Australian Institute of Environmental Health



Acting <u>National President</u>



National President (October 2003 to March 2004)



National President (July 2003 to October 2003)

Bruce Morton, MAIEH

Bruce holds a Master of Health Science, Graduate Diploma in Health Promotion and a Bachelor of Applied Science (Environmental Health).

Currently employed as the Assistant Director, Environmental Health Services, Brisbane Southside Public Health Unit, Bruce has worked in both local and state governments as an Environmental Health Officer and with the Heart Foundation as a Regional Health Manager. He joined the AIEH as a student member in 1990 and has been a full member since 1994. Bruce was elected to the Queensland Division in 1997 and is currently Vice President. He has been a National Board Director since 2002 and Senior Vice President since October 2003.

Bruce has been National Treasurer of the AIEH and Chairperson of the Finance Management Committee.

Bruce's background includes management, policy development and University and TAFE lecturer.

Stephen Davidson, MAIEH

Stephen's qualifications include a Bachelor of Applied Science (Environmental Health), Associate Diploma in Applied Science and a Diploma in Horticulture. He joined the AIEH as a member in 1993, is Vice President of the NSW Division and has been a National Board Director since 2001. Stephen is also a member of Restaurant & Catering NSW (Gold Licence Accreditation) Board.

Stephen's background includes Environmental Health Management, TAFE lecturer, Horticulture and Business Management.

Stephen's well regarded experience includes managing teams of environmental and public health specialists throughout many major events such as the Sydney 2000 Olympic and Paralympic Games, the Sydney Royal Easter Show and the Rugby World Cup. Stephen has advised State and Federal Government bodies on environmental health matters and represented the profession and the AIEH on many key committees and working parties.

Owen Ashby, LFAIEH

Owen has been a member of the AIEH, Western Australian Division since 1972 and has been actively involved since 1987 in the positions of Councillor, Treasurer, Vice President and was Western Australian President 1995-1999. Owen has been a National Board Director since 1995 and National President 1999-2003.

He is currently employed as Manager, Aboriginal Environmental Health, Department of Health, Western Australia. Owen's qualifications include Bachelor of Science (Environmental Health) and Graduate Diploma in Human Resource Management.

Owen has represented the AIEH on the enHealth Council since it's inception in 1999.

DirectorsAustralian Institute of Environmental Health



Vice President



Vice President



Director

Cathryn Isbester, FAIEH

Cathy has been a committed and active State Councillor of the South Australian Division since 1995 and has held the position of Vice President since 1996. She has represented the AIEH and profession on numerous committees including a ministerial appointment to the Public and Environmental Health Council. Her current activities are focused on her role as National Vice President and Chairperson of the Food Management Working Group, responsible for the Food Safety Standard of Practice and AFSA.

Cathy has been employed in the environmental health profession for 12 years gaining broad experience while working individually and in a team setting in the disciplines of environmental health. She has also led several strategic planning projects and been involved in the development of public and environmental health management plans for three Councils. Currently appointed by the City of Mitcham, Cathy is employed as an Environmental Health Officer and recently completed a pilot project to demonstrate the potential for community emergency risk management in a metropolitan setting.

Cathy was awarded Fellow membership of the AIEH in 2001.

Peter Davey, MAIEH

Peter is President of the Oueensland Division and currently lectures at Griffith University. He has been engaged with environmental health teaching, consulting and research for some 15 years in university and community settings, and has wide experience with environmental health issues associated with developing nations.

Peter has been engaged particularly with local governments to create healthy, and more sustainable communities by defining health needs and planning solutions.

Peter holds a Masters in Environmental and Community Health (MECH), a Bachelor of Business - Health Administration (B.B Hlth Admin), an Associate Diploma in Health Surveying (Ass Dip Hlth Surv) and is currently enrolled in a PhD at Griffith University.

Peter is a member of the Editorial Committee for Environmental Health, the peer review journal of the Australian Institute of Environmental Health; the Queensland Public Health Forum (QPHF); the National Public Health Partnership's Non-Government Advisory Group (NPHP AG); and the NPHP's Public Health Workforce Project.

Peter has worked as a WHO Consultant in food safety, water and waste management, has developed capacity building programs for Ausaid, and developed teaching programs for the Asian Development Bank in the Asia-Pacific Region, including partnerships with Indonesian Health Agencies. Peter is a registered international food safety trainer.

Graham Pares, MAIEH

Graham has been a member of New South Wales Division State Council on four occasions and has held the position of President of the Division since October 2002.

Graham presently provides specialist environmental health and architecture consulting services to local government with more than 10 client Councils, building upon 17 years of experience as an environmental health practitioner within NSW local government.

Working in both rural and metropolitan Council environments, Graham appreciates the variety of challenges that face the modern EHO and is committed to expanding the capacity of the Institute to provide the support required for the profession.

Directors

Australian Institute of Environmental Health



Director

Michael Livori, MAIEH

Michael has been in the Environmental Health profession for 21 years and is the current President of the South Australian Division, a position he has held since 1999.

He holds an Associate Diploma in Health Surveying, a Certificate in Management and Organisational Leadership, a Graduate Certificate of Management, and is currently enrolled in a MBA at Deakin University.

His current position is Chief Executive Officer of the Eastern Health Authority. The Authority is a "Regional Subsidiary" which provides Environmental Health Services to six local government authorities in metropolitan Adelaide.

Michael has represented the AIEH on various groups and committees including ministerial appointments to the Food Reform Taskforce and Public & Environmental Health Council.



Director

Leanne Cleaver, MAIEH

Leanne has been an Environmental Health Officer for over 16 years in local government, private consultancy & state government, specialising in recent years in food safety and regulation/policy, project management, food borne illness and education.

Leanne is Acting State President of the Tasmanian Division and has been a National Director since 2002. She has also convened the Food Safety Special Interest Group (Tasmania) and was Conference Convenor for the 2003 AIEH National Conference held in Hobart.

Leanne is passionate about the environmental health profession and is keen to work towards ensuring that the industry realises its true potential for the benefit of AIEH members.



Director

John Murrihy, FAIEH

John has over fifteen years as a practicing Environmental Health Officer including seven years in local government senior management positions. John is currently employed at Stonnington City Council, a Local Government Authority located 5 kms from Melbourne's CBD.

John, a fellow of the AIEH, is a National Director and Vice President of the Victorian Division. He is also the Municipal Association of Victoria representative on the Ministerial Food Safety Council and AIEH representative on the Environmental Health Officer Qualifications Review Panel.

John continues to act as an advisor to and represent local government and the AIEH on various national committees and taskforces in areas of public health and environmental health, and writes in the areas of local government management and environmental health planning.

John has been an interim Executive Director of the Australian Institute of Environmental Health.

Directors

Australian Institute of Environmental Health



Director



Fleur has been working in the area of Environmental Health for 8 years within local government and is currently employed with Knox City Council as the Co-ordinator – Health Services.

Fleur has been actively involved with the Victorian Division of the AIEH since 1997 and has been an Associate State Councillor, State Councillor and secretary of the Food Special Interest Group. Most recently Fleur took on the role of State President in August 2003 and is the convenor of the 31st National Conference to be held in Melbourne 2004.

Fleur holds a Bachelor of Applied Science (Environmental Health) and completed a Diploma of Management in 2003.

Fleur is currently the Chair of the AIEH Financial Management Committee.



Director (July 2003 to March 2004)

Llewellyn Withers, MAIEH

Llew's qualifications include a Bachelor of Applied Science (Environmental Health) and Post Graduate Diplomas in Occupational Health and Safety and Public Sector Management. Llew joined the AIEH as a member of the Western Australian Division in 1980 and has served the Institute as a Regional Secretary, State Treasurer, State Vice President, State President and National FoodSafe Chairman.

Llew's background includes trade qualifications in plumbing and he has worked in the city and country as an Environmental Health Officer, Deputy Principal and Principal Environmental Health Officer. Llew is employed with the Department of Health (Western Australia) and is the Manager of the Applied Environmental Health Branch in the Environmental Health Directorate.

Bill Hyndes, MAIEH

Director (October 2003 to March 2004)

Bill has 24 years experience in Local Government environmental health and is currently Manager Environment and Development at Sorell Council. In this role he provides leadership to a multi-disciplinary team of professional officers and manages solid waste strategy and service delivery.

Bill first joined the AIEH in 1980. Professional interests include solid waste management, environmental auditing and on-site wastewater management.

Peter McKenzie, MAIEH

Director (August 2003 to March 2004)

Peter Ibbott

Director (July 2003 to August 2003)

Management and Staff Australian Institute of Environmental Health as at June 2004

Chief Executive Officer and Secretary

Waikay Lau

Executive Committee

Stephen Davidson

Cathy Isbester

Bruce Morton

Owen Ashby

Peter Davey (March 2004 onwards)

Waikay Lau (July 2003 to March 2004)

Treasurer

Bruce Morton (July 2003 to March 2004)

Fleur Cousins (March 2004 onwards)

Financial Management Committee

Bruce Morton (July 2003 to March 2004)

Graham Pares

Michael Livori

Fleur Cousins (March 2004 onwards)

National Finance Officer

Bernadet Ferraro

Executive Officers

Jo Rolls, Queensland

Bernadet Ferraro, Victoria

Danielle Rippin, South Australia

Michelle Deards, Western Australia & Northern Territory

Angela Billings, Western Australia & Northern Territory

Environmental Health Editor

Heather Gardner

Registered Office Australian Institute of Environmental Health as at June 2004

National Office

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Environmental Health Journal Office

Environmental Health Journal

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Divisional Offices

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Victorian Division

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Phone: 08 8373 0676 Fax: 08 8373 0692

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Tasmanian Division

PO Box 172

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Western Australian & Northern Territory Division

PO Box 186

Victoria Park WA 6100 Phone: 08 9361 3112

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For a current listing of AIEH Directors, management and staff, and current contact details please refer to www.aieh.org.au

Letter from the National President

Australian Institute of Environmental Health

Dear Members

I am pleased to report a positive 2003-2004 year in the financial affairs of AIEH which was forecast in the previous annual report. While AIEH is a not-for-profit organisation, your Directors recognise that to enhance the profession and implement services to the membership, we need adequate income and reserves to progress these strategies.

I am honoured to be your National President, although in an acting capacity since March 2004 I have pursued the interests of AIEH at every opportunity and consider how AIEH assists its members. While the Board has been distracted this year with the stabilisation of our organisation by undertaking a more direct management role with the CEO, the Board will embark on ensuring that the 2004-2005 year builds on this year's firm foundation and implement appropriate growth strategies to steer the organisation through the coming year. In conjunction with the improved management of the organisations' finances, your Board has commenced a change process to ensure the Australian Institute of Environmental Health is well placed to continue to capitalise on opportunities relating to workforce, business development, partnerships and directly responsible to the membership. I anticipate that all members will consider this change as positive and responsive to the needs of members.

Through members' involvement (mainly voluntary) and staff, AIEH continues to make an active contribution to environmental health policy from the local level to the international level. Regional Groups play an important role with the local networks that support members and activate interest in AIEH. Internationally, representatives from the Board engage environmental health colleges worldwide through our membership on the International Federation of Environmental Health.

Our strong partnerships with government and non government organisations at local, State and National levels continue to provide advantages to membership of AIEH as AIEH is well recognised in broad spheres. This includes representation at the national level on enHealth which provides further links with organisations like National Health and Medical Research Council, Environment Australia and the Standing Committee on Aboriginal and Torres Strait Islander Health, participation with Food Safety Information Council, interests with Food Standards Australia New Zealand, the National Public Health Partnership and many more.

Some of the exciting programs for the future include changes to our organisation's structure, capturing better business opportunities, improving methods of communication at all levels (Board, Divisions and Regional Groups) with members, wider professional development opportunities, addressing workforce issues through the Divisions and progressing a national policy development process. It is our environmental health policies that reinforce our organisation's commitment to promoting good health through the management of our environment and having a position on members' issues. At the national level some achievements for this year include implementing further business activities of Foodsafe[®], AFSA and Trench, continued part funding from the Commonwealth Department of Health and Ageing for the Journal, enhanced website which includes a members' section and a redeveloped university accreditation system for environmental health courses.

In closing, some words of congratulations and thanks to Owen Ashby who commenced this change process. Thanks also to Stephen Davidson for continuing the process during his tenure as National President, my fellow Board members who have a lot of legal responsibility and undertake much unseen work, volunteers for their time, staff and members for their enthusiasm and commitment for our great organisation who often provide voluntary support to uphold the aims and objectives of AIEH and continue professionalism in the environmental health field.

Bruce Morton MAIEH

A/NATIONAL PRESIDENT

Letter from the CEO

Australian Institute of Environmental Health

Dear Members.

2003-2004 was a good year for AIEH, particularly when viewed against the turmoil of the three preceding years. AIEH made a modest profit but more importantly, the show of profit strongly affirms my belief that the company has turned around and that both members and employees of AIEH have worked collaboratively as a team to achieve this goal.

Many of you may recall my previous letter to members published in the 2000-2003 AIEH Annual Report where I hold true to two important beliefs; management of AIEH like that of a listed company and that members and staff are our most important assets.

As you will see in the enclosed 2003-2004 Financial Reports we have reduced our company expenses by approximately \$400,000 compared with 2002-2003. Coupled with this reduction is the increase in profitability of our merchandises like FoodSafe[®] and ASFA alongside efficiently organised conferences and seminars.

The turn around would have been impossible without the dedication of our members and staff who embraced the change and confronted all obstacles and adversities with positive and can-do attitude. Kudos to all our members and staff for their continued support.

A great deal has been accomplished in 2003-2004. We launched our much anticipated revamped web site (www.aieh.org.au). Continuously updated, www.aieh.org.au will be the premier communication channel to all our members. All members will have exclusive access to a wealth of information ranging from National and Divisional newsletters, search functions linked with *Environmental Health* Journal to complete access to all volumes of *Environmental Health*. New features, such as email updates about current Environmental Health news from Australia and worldwide, will be added on a regular basis.

A landmark decision was also made to publish *Environmental Health* Journal as an exclusive online journal beginning 2004-2005. The catalysts for this decision were primarily marketplace demand from various universities and subscribers wishing to see an online journal to increase functionality and flexibility of access and usage, and environmental friendliness. The decision for an online journal would also translate to a significant saving in production costs. This decision was also strongly supported by advertisers and sponsors, and we sincerely thank the Commonwealth Department of Health for their continued support as we make the transition to an online based journal.

In our merchandising department, FoodSafe[®] continues to perform very well with over 800 FoodSafe[®] packs sold in 2003-2004. In recognition of the acceptance of new technology within the profession, the development of the electronic ASFA is expected to improve the uptake of the AIEH's latest product. In the development of this software AIEH will be working with industry software leaders and individual city councils throughout Australia.

AIEH has also finalised its royalty agreement with Standards Australia in the revision of the AIEH National Code for the Construction and Fitout of Food Premises. The decision to work with Australian Standard in the revision means that we deploy minimum resources with maximum benefits. The new code, AS 4674 -- Design, Construction and Fitout of Food Premises, is available from the Merchandising section of our web site.

The AIEH Course Accreditation is beginning to pick up momentum. The draft course accreditation policy has been adopted in principle by the Board and is now currently being reviewed by the members of the Educators' Forum as represented by academics from learning institutions from around Australia, and as well as representatives from the workforce alongside local and federal government bodies. Pilot course accreditation with several universities is scheduled in the early part of 2004-2005. The next Educators' Forum is scheduled in October 2004 in conjunction with the AIEH National Conference in Melbourne. The final AIEH Course Accreditation Policy is expected to be completed soon after this meeting.

The Certified Environmental Health Practitioner Scheme (CEHP) has been in the making for some time and despite the fact that we are all eager to launch the scheme, the reality is that our resources are limited during our turn around period. Nevertheless, the foundation work with the CEHP Scheme is still ongoing in preparation for the launch in the next financial year.

Letter from the CEO contd. Australian Institute of Environmental Health

In conclusion, however genuine these advances are, we remain clear about the difficulties we encountered in 2003-2004, some of which may continue into 2004-2005. We have to focus on growth and the 2004-2005 budget delivered by the FMC is deliberately conservative to help achieve this goal. We must also continue to reduce costs without reducing membership benefits and services. The proposal to change the Constitution, organisational structure and operations of the AIEH will involve improvement in the job functions of staff resulting in our limited resources being better utilised.

The confluence of events has produced positive signs indicating that we are on the right track to recovery. The number of supportive emails and letters from our membership coupled with a modest profit motivates our desire to 'complete the job'.

As we reflect on 2003-2004 it proves we are capable, with the help of all our dedicated members and staff, of achieving the great company turn around. We look forward to your continued support and the delivery of a professional Institute that is reflective of our profession and members.

Yours sincerely,

Waikay Lau MAIEH Chief Executive Officer

Finance Management Committee Report

Australian Institute of Environmental Health

With the release of the past 3 years financial reports, many members have expressed concern with the financial management of the Institute and the actual audit results and divisional performance table. Please be aware that an errata has been published relating to some errors found in the previous publication. This errata was also published on the website as soon as the errors were identified. The financial performance of the AIEH has been identified by the Board as critical and has been making every effort to ensure the recent years trend is turned around.

As previously advised the Finance Management Committee was established by the Board of Directors to closely monitor the financial performance of the company and provide recommendations to the Board for consideration. The Finance Management Committee members over the past 12 months are Bruce Morton, Graham Pares, Michael Livori and Fleur Cousins. In March 2004 the Chair of the FMC changed from Bruce Morton to Fleur Cousins.

It is very pleasing that I can report that the AIEH returned a \$52,755 surplus for the year ended 30 June 2004, and this has been achieved with the ongoing commitment and effort of most directors, divisions and the national office.

Within the Statement of Financial Position it is worth highlighting that despite the increase in cash assets, this amount includes the cashing of the BT Funds Management investment valued at \$29,676. Within the Statement of Financial Performance it is also worth highlighting firstly the significant reduction in administrative costs as well as conferences, seminars and workshop costs and secondly the increase in write down of assets. The increase in the write down of assets is significantly due to a non-claimable grant amount from the 2002-2003 financial year, the write off of non-financial member subscriptions and the cashing of the investment previously mentioned.

The FMC has also worked to develop clear budget criteria for divisions to prepare the budget for the next 12 months, which is based on demonstrated performance of the divisions. The budget for 2004-2005 has been prepared and approved by the Board. Adherence to the budget by all divisions and national office will once again ensure that the AIEH is able to return a surplus.

This year a Divisional breakdown of financial performance of the last four years has been prepared and is available for viewing in the members' only section of the website at www.aieh.org.au. The figures include distribution of each year's loss amongst the Divisions based on the membership numbers. For accuracy of the information our accountant has verified the Divisional breakdown.

The Directors in conjunction with the Divisions and National office will continue to work on improving our financial position for the 2004-2005 year. If you require further information on your Division's approved budget and performance to date, please contact your State President.

Fleur Cousins MAIEH

Chair, Financial Management Committee

Report of the Directors Australian Institute of Environmental Health

Your directors present their report on the financial report of the company for the year ended 30 June 2004.

DIRECTORS

The following persons are directors of the company at the date of this report:

BDW Morton, CG Isbester, PJ Davey, G Pares, F Cousins, M Livori, JT Murrihy, L Finch, J Zappavigna

During the financial year, nine (9) meetings of directors were held. Set out below are details of each person that was a director during the financial year, the number of meetings attended by each director and number of meetings each director was eligible to attend (shown in brackets).

ATTENDANCE
(3/3)
(7/7)
(7/9)
(8/9)
(8/9)
(5/6)
(8/9)
(6/9)
(4/9)
(7/9)
(3/3)
(3/5)
(7/7)
(0/0)

ACTIVITIES

The principal activities of the company were to promote and encourage the interest and practice of environmental health, to disseminate knowledge regarding environmental health and to uphold the status and protect the interest of those persons entitled under law to occupy the position of environmental health officer.

The net result of operations of the company was an operating surplus after tax of \$52,755 (2003: 137,592 deficit).

STATE OF AFFAIRS

The operating surplus for the Australian Institute of Environmental Health (AIEH) was the expected outcome from the implementation of an improved financial structure and operations which commenced in January 2003. With the Board of Directors in conjunction with Mr Lau resuming the management reins, this has meant improved budget accountability for Divisional and National operations. Our accountant continues to report a continuing improvement of the financial status of AIEH.

Our journal, Environmental Health, continues to receive support funding from the Commonwealth Department of Health and Ageing and remains a highly regarded publication for members and readers.

The 2004-2005 financial year is projected to again be a surplus for the organisation along with providing excellent member services across Australia and the Board of Directors is focusing on pursuing opportunities professionally and financially for the organisation.

DIVIDENDS

The company is limited by guarantee and is prohibited by its objects from distributing its surplus to the members. Accordingly no dividend has been paid or declared for the year by the company since the end of the previous financial year and up to the date of this report.

DIRECTORS' BENEFITS

Since the end of the previous financial year, no director has received or become entitled to receive a benefit (other than a benefit included in the aggregate amount of emoluments received or due and receivable by directors shown in the financial report (Note 21) or the fixed salary of a full-time employee of the company) by reason of a contract made by the company or a related corporation with the director or with a firm of which he/she is a member, or with a company in which he/she has a substantial financial interest.

Report of the Directors Australian Institute of Environmental Health

INDEMNIFICATION OF OFFICERS OR AUDITORS

The company has not, during or since the close of the financial year, in respect of any person who is or has been an officer or auditor of the company or a related corporate entity:

- Indemnified or made any relevant agreement for indemnifying against a liability incurred as an officer or auditor including costs and expenses in successfully defending legal proceedings; or
- Paid or agreed to pay a premium in respect of a contract insuring against a liability incurred as an officer or auditor for the costs or expenses to defend legal proceedings.

Signed at Brisbane this 23rd day of September 2004 in accordance with a resolution of the Directors.

DIRECTORS' DECLARATION

The directors declare that:

- 1. the financial statements and notes required by accounting standards comply with accounting standards and the Corporations Act 2001;
- the financial statements and the notes give a true and fair view of the financial position as at 30 June 2004 and performance of the company for the year ended on that date; and
- In the opinion of the directors, there are reasonable grounds to believe that the company will be able to 3. pay its debts as and when they fall due and payable.

Signed at Brisbane this 23rd day of September 2004 in accordance with a resolution of the board of directors.

Independent Audit Report

Australian Institute of Environmental Health

To the Members Australian Institute of Environmental Health Limited

Scope

The financial report and directors' responsibility

The financial report comprises the statement of financial position, statement of financial performance, statement of cash flows, accompanying notes 1 to 24, and the directors' declaration for the Australian Institute of Environmental Health Limited (the company), for the year ended 30 June 2004.

The directors of the company are responsible for the preparation and true and fair presentation of the financial report in accordance with the Corporations Act 2001. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit approach

We conducted an independent audit in order to express an opinion to the members of the company. Our audit was conducted in accordance with Australian Auditing and Assurance Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Corporations Act 2001, including compliance with Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the company's financial position, and of its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the directors.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Corporations Act 2001.

Audit Opinion

In our opinion, the financial report of the Australian Institute of Environmental Health Limited is in accordance with:

- (a) the Corporations Act 2001, including:
 - (i) giving a true and fair view of the company's financial position as at 30 June 2004 and of its performance for the year ended on that date, and
 - (ii) complying with Accounting Standards in Australia and the Corporations Regulations 2001, and
- (b) other mandatory financial reporting requirements in Australia.

ASCENT AUDIT

Partner

Dated 23 September 2004

Australian Institute of Environmental Health

Statement of Financial Position as 30 June 2004

	Note	2004 \$	2003 \$
CURRENT ASSETS		*	*
Cash Assets	7	143,079	55,139
Receivables	8	44,757	55,826
Inventories	9	30,433	41,231
Other financial assets	10	10,375	38,256
Other assets	11	3,182	10,208
TOTAL CURRENT ASSETS		231,826	200,660
NON-CURRENT ASSETS			
Other assets	11	2,701	2,701
Property, plant and equipment	12	110,020	135,063
TOTAL NON-CURRENT ASSETS		112,721	137,764
TOTAL ASSETS		344,547	338,424
CURRENT LIABILITIES			
Payables	13	67,157	105,652
Provisions	14	27,909	20,415
Unearned revenue	15	87,337	113,213
TOTAL CURRENT LIABILITIES		182,403	239,280
NON-CURRENT LIABILITIES Provisions	14	10.602	4.47
TOTAL NON-CURRENT LIABILITIES	14	$\frac{10,692}{10,692}$	$\frac{447}{447}$
TOTAL NON-CORRENT BIADIBITIES			
TOTAL LIABILITIES		193,095	239,727
NET ASSETS		151,452	98,697
EQUITY			
Reserves	17	40,000	40,000
Retained surplus	18	111,452	58,697
TOTAL EQUITY		151,452	98,697

The accompanying notes form part of these financial statements.

Australian Institute of Environmental Health

Statement of Financial Performance for the year ended 30 June 2004

	Note	2004 \$	2003 \$
Revenue from ordinary operations	3	1,281,778	1,459,649
Staffing costs		(359,718)	(377,648)
Occupancy costs Administrative costs		(43,379) (312,858)	(41,524) (509,524)
Conferences, seminars and workshop costs		(377,079)	(579,187)
Cost of goods sold	4(a)	(46,907)	(47,143)
Depreciation and amortisation	4(a)	(21,135)	(23,442)
Write down of assets	4(a)	(67,947)	(18,773)
Net surplus (deficit) from ordinary operations		52,755	(137,592)
Income tax expense relating to ordinary activities	5	-	-
Net surplus (deficit) attributable to members		52,755	(137,592)
Total changes in equity	18	52,755	(137,592)

The accompanying notes form part of these financial statements.

Statement of Cash Flows for the year ended 30 June 2004

	Note	2004 \$	2003 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from members and others		1,318,666	1,534,757
Interest received		4,393	7,193
Payments to suppliers and employees		(1,269,473)	(1,790,041)
Net cash provided by/(used in) operating activities	23(a)	53,586	(248,091)
CASH FLOW FROM INVESTING ACTIVITIES			
Payments for acquisition of equipment		(2,885)	(16,788)
Proceeds from the sale of investments		37,239	-
Net cash provided by/(used in) investing activities		34,354	(16,788)
Net increase/(decrease) in cash held		87,940	(264,879)
Cash at beginning of financial year		55,139	320,018
Cash at end of financial year	7	143,079	55,139

The accompanying notes form part of these financial statements.

Australian Institute of Environmental Health

Notes to and forming part of the report for the year ended 30 June 2004

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This general purpose financial report has been prepared in accordance with Australian accounting standards, Urgent Issues Group Abstracts and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Corporations Act 2001.

This financial report covers the operations of the Australian Institute of Environmental Health Limited as an individual entity. The Australian Institute of Environmental Health Limited is a company limited by guarantee, incorporated and domiciled in Australia. The financial report of the company covers the financial year ended 30 June 2004.

The financial report has been prepared on an accruals basis and is based on historical costs. It does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of significant accounting policies adopted by the company in the preparation of the financial report. The accounting policies have been consistently applied unless otherwise stated.

(a) Income Tax

The company is not liable for taxation on items of member income and expenditure which are not subject to tax consistent with the doctrine of mutuality.

The company adopts the liability method of tax-effect accounting whereby the income tax expense shown in the statement of financial performance is based on the operating surplus before income tax adjusted for any permanent differences. The adoption of this policy normally results in the existence of a deferred income tax liability or a future income tax benefit.

In addition, future income tax benefits relating to timing differences have not been included in the financial report because realisation of those benefits is not virtually certain. The value of future income tax benefits not brought to account relating to timing differences has not been quantified as the value of the future benefit is dependent upon the proportion of future non-member activities undertaken by the company.

(b) Inventories

Inventories are valued at the lower of cost and net realisable value.

(c) Property, Plant and Equipment

Property, plant and equipment is valued at cost, less accumulated depreciation, unless otherwise stated. Fixed assets are depreciated on a straight line basis so as to write off the cost of each asset over its expected useful life, commencing from the time each asset is ready for use. The carrying amount of all fixed assets is reviewed annually by the directors to ensure it is not in excess of the recoverable amount of these assets. Where the carrying amount of a non-current asset exceeds its remaining service potential, the asset is written down to the lower value.

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

Class of fixed asset	Depreciation rates	Depreciation Method
Office premises	2.5%	Straight line
Office equipment	11% to 40%	Diminishing and straight line
Leased office equipment	33%	Straight line

(d) Cash Flows

For the purposes of the Statement of Cash Flows, cash includes cash on hand and in at call deposits with banks or financial institutions, and government bonds.

(e) Employee Benefits

Provision is made for the company's liability for employee benefits arising from services rendered by employees to balance date. Long service leave benefits expected to be settled within one year together with benefits arising from wages and salaries and annual leave which will be settled after one year, have been measured at their nominal amount. Long service leave benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. Contributions are made by the company to an employee superannuation fund and are charged as expenses when incurred.

Australian Institute of Environmental Health

Notes to and forming part of the report for the year ended 30 June 2004

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Revenue recognition

Membership income

Revenue from membership fees is recognised progressively over the period to which the membership relates. Membership fees are levied on a financial year basis. The portion of membership fees received that relates to the following financial year is brought to account at balance date as membership fees received in advance (unearned revenue liability).

Conference and seminars income

Conference and seminars income are recognised as income and expenditure when the event is held. Any income received and expenditure incurred prior to the holding of the event are brought to account as income in advance (unearned revenue liability) and prepayments (other assets) respectively.

Grant Income

Grant income is brought to account as income in the year in which the grant is received or receivable to the extent of the expenditure which occurred during the year towards the purpose of the grant. Unexpended grant monies for grant income received or receivable during the year, including interest thereon where required under the terms of the grant, are carried forward as unexpended grants (unearned revenue liability).

Sales and other revenue

Sales and other revenue is measured at the fair value of the consideration or contributions received or receivable and is recognised when the related goods or services have been provided and the income earned.

(g)

Unlisted investments brought to account as assets are valued at market value as at balance date. The gains or losses, whether realised or unrealised, are recognised as revenue.

(h)

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

(i) Goods and Services Tax (GST)

Revenues, expenses, commitments and assets are recognised net of the amount of GST, except where the amount of GST is not recoverable from the Australian Taxation Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

Cash flows are included in the Statement of Cash Flows on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office is classified as operating cash flows.

Comparative information Where necessary, comparative information has been reclassified to achieve **(j)** consistency in disclosure with changes in presentation in the current year.

Australian Institute of Environmental Health

Notes to and forming part of the report for the year ended 30 June 2004

2. ADOPTION OF AUSTRALIAN EQUIVALENTS TO INTERNATIONAL FINANCIAL REPORTING STANDARDS

Background

The Australian Accounting Standards Board ("AASB") has determined that Australian Equivalents to International Financial Reporting Standards ("AEIFRSs") will apply to Australian reporting entities for financial years commencing on or after 1 January 2005. The implications for the company of first time adoption of AEIFRSs for the 2005-06 financial year include:

- where different, the new AEIFRSs may require transactions and both opening and closing year end balances to be calculated using a different measurement basis for both the current financial year (2005-06) and the relevant comparative financial year (2004-05); and
- the format of the financial report will change under the new AEIFRS's.

Management of the transition to AEIFRS's

The transition process will be the responsibility of management in conjunction with its auditors and the finance and management committee. This includes assessing major changes in accounting policies that will arise from differences between existing Australian Accounting Standards and the new AEIFRSs and, where applicable, reviewing the adequacy of existing systems and implementing revised processes and procedures to ensure that financial reporting requirements under the new AEIFRSs will be met.

Major changes in accounting policies

Management and the auditors have performed a preliminary evaluation of new AEIFRS's and existing Australian Accounting Standards to identify key differences in accounting policies that are expected to arise from adopting the new AEIFRS's. Based on this preliminary evaluation, the following key impacts have been identified:

a. Income tax

Under AEIFRS's the company will be required to adopt a balance sheet approach under which temporary differences are identified for each asset and liability rather than the current policy whereby the company accounts for the effects of timing and permanent differences between taxable income and accounting profit.

Australian Institute of Environmental Health

Notes to the financial report for the year ended 30 June 2004

		2004	2003
3.	REVENUE	\$	\$
٦.	Operating activities:		
	Sales revenue	199,011	124,566
	Annual subscriptions and fees	323,108	293,176
	Grant income	81,533	152,246
	Conferences and seminars	618,319	845,057
	Other	-	-
	\(\text{u.v.}\)	1,221,971	1,415,045
	Non-operating activities:	_,,	_,,,
	Interest received	4,393	7,193
	Proceeds from disposal of investments	37,239	-
	Distributions received	1,101	3,060
	Other	17,074	34,351
		59,807	44,604
	TOTAL REVENUE	1,281,778	1,459,649
	Net surplus has been determined after: a) Expenses Cost of goods sold	46,907	38,417
	Cost of goods sold	46,907	38,417
	Depreciation and amortisation of non-current assets:		
	- office premises	2,500	2,500
	- office equipment	18,635	20,942
	Total depreciation and amortisation	21,135	23,442
	Rental expense on operating leases:		
	- minimum lease payments	23,382	30,224
	Write down of assets:		
	- carrying amount of uncollectable receivables	32,172	9,842
	- diminution of investments	(694)	8,931
	- carrying amount of investments disposed of	29,676	-
	- carrying amount of plant and equipment written off	6,793	-
	Total write down of assets	67,947	18,773
	(b) Net Gains (Losses)		
	Net gain on disposal of non-current assets		
	- investments	7,563	-
	m. comento	7,303	

Australian Institute of Environmental Health

Notes to the financial report for the year ended 30 June 2004

		2004	2003
4.	SURPLUS FROM ORDINARY ACTIVITIES (continued)	\$	\$
4.	(b) Significant revenues and expenses		
	The following significant revenues and expenses are relevant in		
	explaining the financial performance for the year:		
	Conference and seminar activities:		
	- revenue	618,319	845,057
	- expenditure	(377,079)	(579,187)
	Contribution to operating surplus	241,240	265,870
5.	INCOME TAX EXPENSE		
	(a) Income tax expense		
	Operating surplus/(deficit) before income tax	52,755	(137,592)
	Prima facie tax expense/(benefit) thereon at 30% (2002: 30%)	15,827	(41,278)
	Add/(Subtract) tax effect of:		
	- Member expenses not deductible	209,397	353,090
	- Other non-deductible expenditure items	6,557	4,132
	- Member income not assessable	(208,339)	(323,306)
	- Other deductible expenditure items	(10,189)	(19,943)
	- Tax losses not brought to account	-	27,305
	- Prior year tax losses brought to account	(13,253)	-
	Income tax expense attributable to operating result	-	
6.	AUDITORS' REMUNERATION		
•	Remuneration of the auditor for:		
	- Auditing or reviewing the financial report	9,316	<i>7</i> ,511
	- Other services	2,423	,,,,,
	- acquittals and workers compensation	5,999	1,500
	- preparation of annual financial report	1,500	680
	- income tax services	648	47
7.	CASH ASSETS		
/.	Cash at bank and on hand	121,298	28,986
	Short term deposits and other cash at call	21,781	26,153
	Short term deposits and other cash at can	143,079	55,139
			33,139
8.	RECEIVABLES CURRENT		
	Debtors	48,616	83,586
	Allowance for doubtful debts	(3,859)	(27,760)
		44,757	55,826

Statement of Financial Position Australian Institute of Environmental Health

Notes to the financial report for the year ended 30 June 2004

		2004 \$	2003 \$
9.	INVENTORIES	4	*
	CURRENT		
	Merchandise held for resale	30,433	41,231
10.	OTHER FINANCIAL ASSETS Unlisted investments – at market value:		
	Macquarie Investment Management Limited	10,375	9,068
	BT Funds Management Limited		29,188
		10,375	38,256
11.	OTHER ASSETS		
	CURRENT		
	Conference prepayments	3,182	10,208
	NON CURRENT		
	Conference prepayments	2,701	2,701
	Total prepayments	5,883	12,909
12.	PROPERTY, PLANT AND EQUIPMENT		
	Office premises – at deemed cost (note 12b)	100,000	100,000
	LESS: Accumulated depreciation	(12,500)	(10,000)_
		87,500	90,000
	Office equipment – at cost	109,509	192,069
	LESS: Accumulated depreciation	(86,989)	(147,006)_
		22,520	45,063
	Leased office equipment – at cost	4,627	4,627
	LESS: Accumulated amortisation	(4,627)	(4,627)
	Total Property, Plant and Equipment	110,020	135,063

Australian Institute of Environmental Health

Notes to the financial report for the year ended 30 June 2004

12. PROPERTY, PLANT AND EQUIPMENT (continued)

(a) 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.

	2004	2004	2004	2004
	Leased office	Office	Office	TOTAL
	equipment	premises	equipment	
	\$	\$	\$	\$
Opening balance	-	90,000	45,063	135,063
Additions	-	-	2,885	2,885
Disposals/write-offs	-	-	(6,793)	(6,793)
Depreciation expense		(2,500)	(18,635)	(21,135)
Closing balance	-	87,500	22,520	110,020

(b) Office premises valuation

A directors' valuation of office premises was undertaken as at 30 June 2004. The valuation was based on the market value of similar office premises within the area. The valuation has been disclosed for information purposes only. Office premises continue to be recognised in the financial report at deemed cost. The directors valuation as at 30 June 2004 is \$102,500.

S S S CURRENT Unsecured liabilities: Trade creditors and accrued expenses 45,324 83,387 21,833 22,265 67,157 105,652			2004	2003
CURRENT Unsecured liabilities: Trade creditors and accrued expenses 45,324 83,387 Employee benefits 21,833 22,265 67,157 105,652			\$	\$
Unsecured liabilities: Trade creditors and accrued expenses	13.	PAYABLES		
Trade creditors and accrued expenses		CURRENT		
Employee benefits		Unsecured liabilities:		
14. PROVISIONS CURRENT Annual leave 21,361 15,295 105,652 105,652 105,652 105,652 105,652 105,652 105,295 105,652 105,295 10		Trade creditors and accrued expenses	45,324	83,387
14. PROVISIONS		Employee benefits	21,833	22,265
CURRENT Annual leave 21,361 15,295 Long service leave 6,548 5,120 XON-CURRENT Long service leave 10,692 447 10,692 447 10,692 447 Total provisions 38,601 20,862 15. UNEARNED REVENUE CURRENT Unexpended government grants - 6,533 Member subscriptions received in advance 10,181 43,702 Conference and other income in advance 77,156 62,978			67,157	105,652
CURRENT Annual leave 21,361 15,295 Long service leave 6,548 5,120 XON-CURRENT Long service leave 10,692 447 10,692 447 10,692 447 Total provisions 38,601 20,862 15. UNEARNED REVENUE CURRENT Unexpended government grants - 6,533 Member subscriptions received in advance 10,181 43,702 Conference and other income in advance 77,156 62,978				
Annual leave	14.			
Long service leave 6,548 5,120 27,909 20,415			01.771	15.005
NON-CURRENT				· ·
NON-CURRENT Long service leave 10,692 447 10,692 447 Total provisions 38,601 20,862 15. UNEARNED REVENUE CURRENT - 6,533 Unexpended government grants Member subscriptions received in advance Conference and other income in advance 10,181 43,702 Conference and other income in advance 77,156 62,978		Long service leave		
Long service leave 10,692 447 10,692 447 Total provisions 38,601 20,862 15. UNEARNED REVENUE CURRENT Unexpended government grants Member subscriptions received in advance Conference and other income in advance 10,181 43,702 Conference and other income in advance 77,156 62,978			27,909	20,415
Total provisions 38,601 20,862 15. UNEARNED REVENUE CURRENT Unexpended government grants Member subscriptions received in advance Conference and other income in advance T7,156 62,978		NON-CURRENT		
Total provisions 10,692 447 Total provisions 38,601 20,862 15. UNEARNED REVENUE CURRENT Unexpended government grants Unexpended government grants Member subscriptions received in advance - 6,533 43,702 Conference and other income in advance 10,181 77,156 43,702 62,978		Long service leave	10,692	447
15. UNEARNED REVENUE CURRENT Unexpended government grants Member subscriptions received in advance Conference and other income in advance 77,156 62,978			10,692	447
CURRENT Unexpended government grants Member subscriptions received in advance Conference and other income in advance 77,156 6,533 43,702 62,978		Total provisions	38,601	20,862
CURRENT Unexpended government grants Member subscriptions received in advance Conference and other income in advance 10,181 43,702 62,978				
Unexpended government grants-6,533Member subscriptions received in advance10,18143,702Conference and other income in advance77,15662,978	15.	UNEARNED REVENUE		
Member subscriptions received in advance10,18143,702Conference and other income in advance77,15662,978				
Conference and other income in advance 77,156 62,978			-	
<u> </u>			10,181	43,702
		Conference and other income in advance	77,156	62,978
8/,33/ 113,213			87,337	113,213

Statement of Financial Position Australian Institute of Environmental Health

		2004 \$	2003 \$
16.	EMPLOYEE BENEFITS LIABILITY (a) The aggregate employee benefit liability recognised and included		
	in the financial statements is as follows:		
	CURRENT		
	Provisions (note 14)	27,909	20,415
	Employee benefits payable (note 13)	21,833	22,265
		49,742	42,680
	NON CURRENT		
	Provisions (note 14)	10,692	447
		10,692	447
	Aggregate employee benefit liability	60,434	43,127
	(b) Number of employees at year end	7	8
17	DECEDVEC		
17.	RESERVES Asset Revaluation Reserve	40,000	40,000
(a)	MOVEMENTS IN RESERVE ACCOUNTS		
	ASSET REVALUATION RESERVE	40.000	40.000
	Balance at the beginning of the year	40,000	40,000
	Movements to/(from) the reserve	40,000	40,000
	Balance at end of financial year	40,000	40,000
	The asset revaluation reserve records revaluations of non-current assets		
18.	RETAINED SURPLUS		
10.	Retained surplus at the beginning of the year	58,697	196,289
	Net surplus/(deficit) attributable to members	52,755	(137,592)
	Retained surplus at the end of the year	111,452	58,697
19.	LEASING COMMITMENTS		
	(b) Operating leases		
	Operating leases commitments payable:		
	- not later than 1 year	4,036	32,359
	- later than 1 year but not later than 5 years	5,045	16,174
	Minimum lease payments	9,081	48,533

General description of leasing arrangements:

The company has non-cancellable operating lease arrangement in respect of a photocopier in the Perth branch which expires November 2007.

Australian Institute of Environmental Health

Notes to the financial report for the year ended 30 June 2004

20. COMPANY DETAILS

(a) Members guarantee

The company is limited by guarantee. Every member undertakes to contribute to the assets of the company in the event of it being wound up while a member or within one year after ceasing to be a member, for payments of the debts and liabilities of the company and of the costs, charges and expenses of winding up and for adjustment of the rights of contributories among themselves, such amount as may be required, not exceeding \$2.10.

(b) Locations

The registered office of the company and principal place of business of the national office is:

Local Government House 125 Evelyn Street Newstead Brisbane QLD 4006

The company also has branch offices in the capital city of each state of Australia

(c) Activities

The company operates in the health industry where it promotes and encourages the interest and practice of environmental health.

21. RELATED PARTIES

(a) Directors

The names of the directors who have held office during the financial year are:

Stephen Davidson	John Murrihy
Graham Pares	Llewellyn Withers
Peter Davey	Peter McKenzie
Bruce Morton	William Hyndes
Cathryn Isbester	Owen Ashby
Michael Livori	Peter Ibbott
Leanne Cleaver	Fleur Cousins

2004	2003
\$	\$

(b) Directors remuneration

The aggregate of income paid or payable, including retirement benefits, or otherwise made available, in respect of the financial year, to all directors of the company, directly or indirectly, by the company or by a related party

The amounts paid or payable in 2003 relate to salary paid to Murray McCafferty as acting CEO. In addition to the salary paid, Mr McCafferty received allowances and expense reimbursements totalling \$5,500 during the 2003 financial year. During 2004 financial year no director's received any form of remuneration in connection with the management of the company.

50,346

Australian Institute of Environmental Health

Notes to the financial report for the year ended 30 June 2004

21. RELATED PARTIES (continued)

Anna Murray (salary)

(b) Directors remuneration (continued)

The number of directors whose aggregate income paid or payable falls within the following 10,000 bands: 0 - 9,999

\$40,000 – \$49,999	-	1
	2004 \$	2003 \$
(c) Other related party transactions		
Lucy Brack (salary)	-	12,880
Kerry Brack Consulting (consulting fees)	-	29,976

No.

14

22,846

14

Comparative figures relate to amounts that were paid or payable to associates of Murray McCafferty, former director, company secretary and acting CEO.

22. EVENTS SUBSEQUENT TO REPORTING DATE

After balance date, on 8 September 2004 the full bench of the Federal Court upheld a previous decision that the principle of mutuality, whereby income from members is not subject to income tax, did not apply to the Coleambally Irrigation Mutual Co-operative as members could not share in any surplus in the event that the Co-operative was wound up. As a company limited by guarantee, the Australian Institute of Environmental Health Limited is also prohibited from distributing its surplus assets to its members in the event that it is wound up and calculates income tax payable by applying the principle of mutuality.

In response to this outcome the Australian Taxation Office stated that it will not be changing its approach to tax administration regarding the principle of mutuality until it has fully considered the Court's decision. Any future financial effect of this decision has not been brought into account in the 2004 financial report.

23. CASH FLOW INFORMATION

(a) Reconciliation of net cash relating to operating activities to net surplus attributable to members

attributable to members		
Net surplus attributable to members	52,755	(137,592)
Non-cash flows in operating surplus:		
- Net loss on disposal of plant and equipment	6,793	-
- Depreciation	21,135	23,442
- Diminution of investments	(694)	8,931
- Distributions reinvested	(1,101)	(3,060)
- Gain on disposal of investments	(7,563)	· -
- Bad debts	32,172	-
Changes in assets and liabilities:		
- Receivables	(21,103)	(35,404)
- Inventories	10,798	(18,662)
- Other assets	7,026	35,418
- Payables	(38,495)	(85,852)
- Provisions	17,739	3,384
- Unearned revenue	(25,876)	(38,696)
Net cash relating to operating activities	53,586	(248,091)

Statement of Financial Position Australian Institute of Environmental Health

Notes to the financial report for the year ended 30 June 2004

		2004	2003
		\$	\$
23.	CASH FLOW INFORMATION (continued)		
	(b) Unused credit facilities		
	The company has the following credit card facilities		
	Credit facility	5,000	5,000
	Amount utilised	(697)	(1,449)
	Unused credit facility	4,303	2,551

24. **FINANCIAL INSTRUMENTS**

(a) Interest rate risk

The company's exposure to interest rate risk, which is the risk that a financial asset or liability will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on classes of financial assets and financial liabilities, is as follows:

	Weighted Av	erage Effective		
Interest Rate				
	2004	2003	2004	2003
Financial assets:	%	%	\$	\$
- Variable rate cash deposits	2.45	2.36	132,569	44,830
- Fixed rate deposits maturing				
within one year	0.94	0.88	9,380	9,380
- Receivables (non-interest bearing)	n/a	n/a	44,757	55,826
- Other financial assets – unit trust				
(non-interest bearing)	n/a	n/a	10,375	38,256
Total financial assets:			197,081	148,292
Financial assets:				
- Payables (non-interest bearing)	n/a	n/a	67,157	64,565
- Overdue GST, FBT and PAYG				
withholding tax	n/a	11.78	-	41,087
Total financial liabilities:			67,157	105,652

(b) Credit risk

The maximum exposure to credit risk of the company at balance date to recognised financial assets is the carrying amount as disclosed in the statement of financial position of the company and notes thereto. With the exception of cash deposits with the Commonwealth Bank of Australia totalling \$129,549 (2003: 42,281) the company does not have any material credit risk exposure to any single debtor or group of debtors.

(c) Net fair values

The net fair value of financial assets and liabilities approximates the values shown in the statement of financial position and the notes thereto.

News South Wales Division

The 2003-04 period has been a successful one for the NSW Division as we continued to rebuild our capacity after the events of recent years. State Council has worked hard at providing members with an effective representative body, whilst delivering its first operational profit in the last three years.

During the year, we regrettably received the resignation of Stephen Davidson and Graham Burgess as Vice-Presidents of the NSW Division. Stephen had performed in this capacity and as a NSW Director on the Board for the past three years and felt that, in conjunction with an ever-increasing workload, it was time to allow other State Councillors the opportunity to contribute at a higher level. In similar circumstances, Graham Burgess, with his ever increasing workload and level of commitment also saw the opportunity for others to take up the reins. It is without doubt that many members sincerely appreciate the outstanding commitment of both members and their families, particularly Stephen with the additional duties of Director and National President, during the last two years.

A significant achievement has been the resolution of outstanding issues with the Australian Institute of Building Surveyors (AIBS) and Environmental Development and Allied Professionals (EDAP). I would like to thank Bill Burns and Allan Lindsay as representatives of their respective organisations for their assistance in creating a path forward. These outcomes can provide a level of comfort to our joint members that the Institute has moved on.

Of course, contributions to the profession come from wider than the State Council. Denis McKeon (Convenor) and the Food Technical Advisory Group have worked hard to develop appropriate training to the introduction of the Food Act 2003 and to develop a working relationship for the profession with the NSW Food Authority. I would also like to acknowledge the work of Jeff Lee (Convenor) and the Noise Technical Advisory Group that are quietly working through the new DEC Noise Guidelines and associated issues.

Our Regional Groups continue to thrive and I enjoyed the opportunity to attend the Riverina Conference in Narrandera. The elections within the Group saw a change in the top with Bob Crawford and Glen Brasier having a well deserved break from the executive responsibilities and I wish Neil Smith and Ian Hamilton all the best for the year ahead. I was unable to attend the EDAP conference at Dubbo, however from all accounts it was its usual success. I am looking at the coming year as an opportunity to further strengthen the role of our Regional Groups, as they provide a fantastic level of representation on local issues.

For the year ahead, we have to look to build upon this solid foundation and expand the quality and quantity of our representation. Engaging our student members at both State Councils and Regional Group level, starting up more Regional Groups and developing effective communication methods to enable greater participation in policy formulation are all opportunities that we can look forward to pursuing.

As my second term as NSW President comes to a close, I feel confident that the Division is in a stronger position to advocate on behalf of the profession than it has been for some time. I encourage all members to become involved through participation in Regional or Technical Advisory Groups and contribute to the advancement of the environmental health profession.

Graham Pares MAIEHPresident (NSW Division)

Queensland

The Queensland Division has had a very positive year and has been busy planning and implementing initiatives at the Division level and has made significant contribution to achieving the objectives of the organisation.

Some of the Activities

Representatives from the Division have been active at many levels progressing the interests of members. The most important representation was on a steering group for a public health workforce in local government project sponsored by Queensland Health. The group meet 4 times to provide input into the project and comprised of State Government Departments, Local Government Association of Queensland, AIEH and was chaired by Queensland Health. The final report will be presented at this year's conference on the Gold Coast and provides opportunity for the Queensland Division. Thanks goes to the members who participated with the project, particularly Kel Irwin of Gold Coast City Council for his representation on this project.

Queensland (continued)

I and other representatives continue to actively participate in the Queensland Public Health Forum and its sub groups like the Physical Activity Working Group. The Forum is a leadership alliance of 18 government and non government organisations with commitment to improving public health outcomes for Queensland through facilitating collaboration between the organisations. Key areas that have been focussed on in the year are nutrition, physical activity and public health workforce development.

While the continuing food reforms have been a bit quiet of late, the Food SIG convener (Dieter Jurgeneit) and other members have been participating on groups like the Food Safety Stakeholders Forum and the Food Safety Information Council. The Food SIG is also progressing a Food Surveillance Workshop based on the very successful NSW Division workshop and should run early next year.

The Division is again progressing an MOU with the Local Government Association of Queensland Inc. We are in the preliminary stages and the MOU provides opportunity for members' interests to be strategically progressed with local government and mutual input into each others initiatives.

State Council has had many teleconferences and 2 face to face meetings this year to progress the Division's business plan which includes strategic partnerships (like the MOU with LGAQ) and many other areas that the Division wants to focus on for the coming year including workforce issues and public profile. An action of the State Council was to re-engage the Queensland University of Technology and Griffith University as a preliminary meeting to discuss the draft AIEH accreditation guidelines for environmental health officer education providers and the needs and expectations of employers for graduates in Queensland. Also discussed with the universities are the planned post graduate programs for environmental health and the Division looks forward to a greater variety of pathways for EHO graduates. State Council has also been hearing about members who have been participating in the implementation of the State Governments Environmental Health Worker program for cape communities and the success stories attributed to the program.

The Divisional newsletter, Queensland Environmental Health continues to be published quarterly in electronic format. It is provided as an information source for members on the activities within Queensland.

On the horizon for the Division is the much overdue first draft of the proposed Public Health Bill which is expected this year as well as progress of an updated Food Act 1981. Areas of environmental protection, disaster management and local planning progresses (like HIA) maintain a watching brief by the Division for continuing changes in these areas.

Meetings and Conferences

Our meetings and conferences continue to be the grass root forums for members with again very successful regional group meetings. While the AIEH South East Group has been quiet, the other groups have been active with biannual conferences and meetings across Queensland. The Regional Group Chairs and Secretaries are to be congratulated for their activities.

The Townsville conference was again a great event with 'Environmental Health – A Risky Business' as the theme. The program was packed with key issues and the media exposure for AIEH and environmental health was across the region. Thanks to Townsville City Council for hosting the conference and particularly Gavin Hammond for convening a great professional event. The Division returns to the Gold Coast for the 2004 State conference.

Professional Development

The Division managed a range of activities for members. This included the second 'Stepping into Management' workshop held in Cairns which was very well supported by members in North Queensland. State Council is considering how this workshop can be extended to include other aspects like 'Budgets for Supervisors' and 'Managing Your Staff' to support the members who are employed in middle management.

Seafood Safety – An Update sessions were a good opportunity for members to brush up on the changes to seafood safety management. Thanks to Reg Warran for facilitating these across Queensland and for member feedback on the content of the sessions.

The Disaster Management for Public Health Professionals continues to be a stand out course for the Division and places are much sought after by members. This course again exceeded expectations for participation. The Division thanks Paul Endres and Virgil Kelk who bring a wealth of personal experience to the course.

We are planning further workshops at the conference and on other topics to enhance members' knowledge in technical and professional areas.

Queensland (continued)

The success of the Division is due to the commitment of the members at the local level and the personal time members and State Councillors give to representing the Division. Members continued involvement with the Division will only continue to progress the profession.

Peter Davey MAIEH

State President (Queensland Division)

South Australia

In South Australia we have been lucky enough to have a full complement of State Councillors (12) over the last term who have given their time for the betterment of the profession. I would like to take this opportunity to thank the members of State Council for their valuable work over the past year and also to those other members who have actively contributed through Special Interest Groups (SIG's), Conference committees, Editorial committees and working parties.

An extremely important and concerning issue to the profession considered during the year was the current and anticipated shortages of suitably qualified and experienced Environmental Health Officers for permanent and temporary positions and also the difficulty in attracting EHO's to regional areas. The Environmental Health Service of the Department of Health initiated and coordinated a study to research, analyse, develop and implement strategies to address these issues.

The Institute was represented on the EHO Workforce Review Working Group by myself and John Darzanos whilst regional EHO's were represented by David Cowell and Bob Dunstone. The Group also consisted of representatives from the Local Government Association, Flinders University and the Environmental Health Service.

The Group met regularly between February and June and was chaired by Viv Greaves who undertook the bulk of the work in developing the study. The study is in part based on a survey of all Local Government EHO's and also all Councils themselves which has allowed for the quantification of environmental health resource needs and extrapolated expected future shortages. It also provided data on age and gender breakdown which will assist the Institute with its own future planning needs.

On behalf of the Institute I would like to take this opportunity to thank the Environmental Health Service for their initiative in coordinating the study and particular thanks to Viv for her leadership and understanding of the issues that the study considered. The result is a study which will be invaluable to the profession in ensuring that strategies identified are put in place to meet the current and anticipated shortages of suitably qualified Environmental Health practitioners.

The Special Interest Groups continue to demonstrate their importance and value to members and have identified and considered the following current environmental health issues of significance over the last 12 months.

Food

- Completion of a written response to PIRSA regarding the Primary Produce (Food Safety Schemes) Bill 2003.
- Dealing with Interstate Food Complaints
- Dogs In alfresco Dining
- Food Business Notification and Family Day Care
- Food Safety Plans
- Food Act reporting requirements
- Government Health Authorities Food Recall Protocol
- Australian Food Safety Assessment Program
- SA Food Handler Update ed3 2003
- Language translation
- Fees for inspection of low risk businesses
- Food Safety Standard Exemptions
- Government Health Authorities Food Recall Protocol

South Australia (continued)

- Confidentiality of Food Business Information, dealing with Non Compliances.
- Food Act Information System/ Food Safety Reform Training for EHO's, Flow of information between DHS and Local Councils regarding inspections, Failure of food premises in notifying to Local Councils or DHS
- Cleaning and Sanitising Requirements
- Australian Standard for Design, Construction and Fitout of Food Premises issue of the new AS 4674
 Design, Construction and Fitout of Food Premises
- Food Borne Illness Guidelines
- Start Right Eat Right Project

Disease Control

Representation on the Hairdressing and Skin Penetration working party.

Waste Control

- Two initiatives which are being progressed are:
- 1) The inclusion of waste control systems on SA Water plumbing certificate of compliance pads to enable all in all areas to use the same paperwork.
- 2) The concept a single page (double sided) A4 waste control application form, applicable to all types of waste control systems. This would, if successful and approved replace the existing myriad of application forms.

Environment Management

A brief investigation into the activities of Local Government Officers under the Environment Protection Act 1993. It was undertaken as part of the Environmental Health Workforce Working Group looking into current and future workforce issues for the Environmental Health Profession in South Australia.

State Conference

State Conference was a great success this year. The 'Riverland' put on it's best performance, show-casing local attractions and perfect weather. With a mixture of interesting speakers, site excursions and social activities, it is being murmured as one of the best conferences held so far! This success is largely due to the Conference Committee consisting of Mike Stephenson, Megan Hammond, Katina Nikos, Yvonne Menere and Martha Marks.

The conference dinner on Thursday night at the Loxton Historical Village was a huge success. The food and drinks were superb and the entertainment was a real giggle. There was fun to be had by all, with the earthen dance floor, a top DJ and plenty of local fluids, there were many EHO's seen revelling in the dust.

The 2002-2003 Environmental Health Awards were announced at the conference and congratulations go to:

- Bob Rutter and The City of Port Augusta together with Clary Fisher and The Coorong District Council who were joint recipients of the award for 'Excellence in Environmental Health Management'
- John Darzanos and the City of Salisbury for 'Excellence in Leadership'
- Adam Faulkner for being awarded the 'Outstanding Individual Environmental Health Professional of the Year'
- Tina-Marie Patane for the Flinders University Student Award.

Seminars

- The AIEH (SA Division) in conjunction with the EPA presented EPA Day a seminar to discuss a broad range of environmental issues
- Raising the Bar The new Food Act
- AFSA Training Session
- Working with the media/AGM

State Slate

A monthly newsletter continues to be written and distributed to members via email. It has a summary of the actions of State Council and highlights any training opportunities, important bits of environmental health information, and interesting news from our members.

EH News

A magazine continues to be produced 3 times a year which contains messages from the AIEH President and environmental health articles.

South Australia (continued)

SAFHU (South Australian Food Handler Update)

- 3 editions a year.
- Keeping food businesses up to date with the latest Food Safety Information and legislative requirements
- Promotion of FoodSafe

National Conference - Adelaide 2005

- Conference Committee formed
- Preparations begun

I have just about come to the end of my fifth and final term as State President of the Institute of Environmental Health's South Australian Division. It has been a pleasure and privilege representing members over this period which has seen numerous challenges and issues present themselves for the Institute to tackle. To those people I have worked with on State Council over the years and to others who have represented the Institute in other ways such as SIG's, conferences and working parties, editorial committees etc thank you for your dedication to the Institute and your support.

The strength of any organisation is dependent upon the people who make up that organisation. It is vitally important that any organisation has active members and in this area the Institute is fortunate. The more we can give as members, the more we receive. My best wishes to the next President, whoever that may be and I encourage all members to be as active as they can in supporting that person to further the Institute's aims.

Michael Livori MAIEH

State President (SA Division)

Tasmania

The Tasmanian Division has had an industrious year during which a number of changes to the make up of the Tasmanian State Council occurred. Leanne Cleaver took on the lead role as State President for the majority of the year. Leanne was very active on the state and national scene and showed her passion and commitment to the profession by providing valuable input on the Institute's imminent changes on behalf of the Tasmanian Division. The resignation of Dayle Stagg, our Executive Officer, and subsequent stepping down of the State President elect, Bill Hyndes, early in the term were significant losses.

As many members can attest, the 30th Annual National Conference held in Hobart in October 2003 was a great success both financially and in substance. I would like to take the opportunity to thank the committee members Dayle Stagg (EO), Bruce Harpley, Ron Fry, Paul Garnsey, Theresa Lau, and Jeff Allsopp who all contributed alongside State Council in the preparation and running of the pleasing event.

State Council at the start of last term comprised of the following members:

Bill Hyndes (President), Leanne Cleaver (Senior VP), Scott Burton (Junior VP), Mark Dwyer, Ron Fry, Linda Finch, Adele Gliddon, and Abyilene Dobson (student representative). Doug Doherty joined as a State Councillor in December 2003. I would like to truly thank all Councillors for their dedication to the Division as well as their backing for me as the current Acting State President.

During the past year, State Council and members represented the AIEH on the following committees:

- Building Regulation Advisory Committee and the Building Act Reference Group,
- Plumbing Advisory Committee,
- State Immunisation Reference Group,
- Unhealthy Premises Guidelines Review,
- Healthy Options Tasmania Group,
- Cool Canteens for Kids,
- Seafood Primary Production and Processing Standard Review,
- Food Safety Forum,
- Public Health Advisory Committee,
- National Environmental Health Strategy Review,
- Industry Advisory Committee.

Tasmania (continued)

As part of divisional functions, State Council has worked hard on a number of aspects relevant to the profession and practice of environmental health. During this term the Tasmanian Division held two well-attended training days. The seminars were 'Environmental Management (Air Quality & Noise) Training Day' (Dept. Primary Industry, Water & Environment) and the 'Building Act 2000 & Regulations Training Day' (Department of Infrastructure, Energy & Resources & Dept. Health & Human Services). Scott Burton was instrumental in helping to organize these well-attended events.

2004 saw the introduction of Regional Field Days. The first was held in the north of the state with a strong attendance from various fields taking advantage of the opportunity. Doug Doherty was central in organising this successful event – the first of many.

A divisional newsletter was published in April and another is planned for August. Feedback for the new look newsletter was positive and the electronic format was well received.

State Council is currently working hard at bringing members an exceptional State Conference at Bridport in August. This will be convened by Ron Fry (Acting VP), who has been working on the details with Mark Dwyer.

Aby Dobson our student representative has provided valuable support on maintaining our membership database throughout the year. With the loss of our Executive Officer, all of State Council has assisted to cover essential functions. Adele Gliddon has been working on setting up a special committee to report to council on the proposed changes to the Environmental Management and Pollution Control Act 1994.

The Tasmanian Division is already anticipating future products and services for members in the coming year including future regional field days, an accredited Food Auditing Course for EHOs, Newsletters and the 2005 Conference. State Council foresees a productive and exciting 2004-2005 year.

Linda Finch MAIEH

Acting State President (Tas Division)

Victoria

It is with pleasure that I present the Annual Report for the Victorian Division of the Australian Institute of Environmental Health on behalf of State Council.

The State Council, Special Interest Groups (SIGs) and our Executive Officer, Bernadet Ferraro have been working extremely hard again this year to deliver quality information and activities for all members within the Division.

The 2003 State Conference held in August at Shearwater Resort Cape Schanck was a fabulous event, which showcased a number of EHOs presenting on a range of topics and informing their peers with both their experiences and expertise.

The SIGs have delivered a range of professional development courses including the annual Emergency Management Training for Public Health Professionals, a Pool & Spa Workshop, a workshop on the National Food Safety Standard and Australian Food Safety Assessment Tool and training on the development of Wastewater Management Plans.

The Communicable Diseases SIG has been working to develop an Assessment Tool in response to the recent release of the Health Guidelines for Personal Care and Body Art Industries. The SIG will continue with this work in the coming months.

The Healthline Committee has done exceptional work to develop and produce 4 editions of the Victorian Division newsletter *Healthline*. The newsletter continues to provide updates to members on current issues and an overview of what is happening within the AIEH Victorian Division. On behalf of the committee, I would like to thank all members who have submitted articles for publishing.

The 2004 Conference Committee has been working tirelessly over the past 12 months to organise the next National Conference to be held at Melbourne Park Function Centre and looks to be a great success.

Victoria (continued)

State Council has commenced planning the next 12 months, with many workshops and seminars planned. The Marketing Committee on State Council has been re-established and is working towards better promotion of the Australian Institute of Environmental Health and the profession. Your feedback and input into these activities is always welcome and we invite members to actively participate to ensure the continued vibrancy of the Institute. State Councillor elections have been extended this year to coincide with the National Conference and we encourage members to put forward their nomination to be on State Council.

The Institute recently launched it's new website, introducing a members only section. I would encourage members to regularly look at the website and keep informed of the Institute's continued progress and future activities. Your input into website content is always valuable and we encourage members to provide feedback on what they want on the website, after all as members this is your website.

I would like to take this opportunity to thank all the State Councillors, SIGs, Regional Groups and members for their support over the past year and I look forward to your continued involvement in the coming year.

Fleur Cousins MAIEH

State President (Victorian Division)

Western Australia/Northern Territory

Amongst our successes over the last 12 months there is always room for significant improvement. This financial year was off to a good start in September 2003 with the successful completion of the 58th State Conference held at the Broadwater Pagoda Hotel.

Entitled 'Directions for the Future' the conference was well attended and met or exceeded the expected outcomes set by the Conference Committee. The number of delegates attending each day of the three day event was 95, 122 and 97 respectively.

Despite having to reschedule the Emergency Management Course date from November 2003 to May 2004 the Emergency Management Course was attended by 15 delegates for three days and it was held at the Joondalup Police Training Academy which is part of the Edith Cowan University complex.

FoodSafe[®] has performed strongly once again under the revised version that has been available for the last 18 months. The revision and added features have been well received by practitioners and proprietors alike. I urge you to consider referring this effective tool as an important addition for any food business proprietor who may be considering improvements to their food handling and safety practices.

The volunteers' assistance to this Branch of the AIEH is an asset that is difficult to replace and is the most cost effective resource available. The Institute thanks you for your efforts from Members at the Regional Groups, the various standing committees and the Regional E-mail Network Coordinators that have participated each year, and I am sure there are others. I hope you will continue your efforts as AIEH will not survive financially without a larger volunteer group. I now call on all those members who may be considering better use of their spare time to assist this Division of the Institute to maintain and improve your membership services. You may have the skills that some of us are lacking that can improve our Institute. It must be a team effort to grow into the organisation you expect.

The culmination of several events carried over and resulting from the special meeting of November 2003 was sustained throughout the year and did take the focus off general Institute business including the training program. As a result in May and June 2004 several long standing members of State Council resigned. Budgeting for the 2004/05 year was under way at the time and had to be revised and accepted in its revised format. That negative change in direction from the established business of this Division of the Institute caused our performance and services to members to suffer as a result. I trust that the Annual General Meeting will build a more positive feeling that will be carried with the new Members on State Council. Reformation and restoration will be the main keys for this Division of the Institute to have continued success.

The greatest problems that affected the Institute over the last 12 months were the issues surrounding the lack of annual AIEH financial reporting to members, the lost opportunities from reduced cash resources of over \$523,000 and the potential insolvency crisis. This resulted in the cancellation of the 59th State Conference initially proposed

Western Australia/Northern Territory (continued)

for September 2004 due to financial uncertainty. Some of the events mentioned above mean that our efforts have not been entirely focussed on the core business of the Institute. I would like to think that the departing Members could have resolved their issues with the Institute rather than take another direction.

The State Council did turn this negative into a positive by unanimously proposing that the 59th State Conference be held in May 2005 which will provide a very positive outcome for the AIEH Board and members within WA and NT. It will improve the transition of annual elections and the annual planning processes in a manner that will be more conducive and compatible for the Board of AIEH. So please consider setting allocations within operational budgets and calendars for this event.

The AGM in September 2004 will mean that Members with innovative ideas and a sense of strategic direction and renewal will join State Council including being gender balanced to provide a positive future.

I am sure that there is room for those Members who would like to demonstrate to the AIEH the professionalism that we have come to expect from Environmental Health Officers and their peers.

Peter McKenzie MAIEH

State President (WA and NT Division)

Australia Food Safety Assessment

AFSA is the latest suite of products from the AIEH to assist Environmental Health Practitioners in their role of ensuring a safe food supply for Australian communities.

The uptake of AFSA has been tremendous since being launched last September, with over 700 copies purchased by 97 different organisations in nine months.

AFSA and the AIEH's Food Safety Standard of Practice were created as a package with the aim of encouraging an accountable and consistent approach by all EHPs around Australia when monitoring standards of food safety. The project was prompted by the introduction of the Food Safety Standards under the Australia New Zealand Food Standards Code and the AIEH was ideally positioned to provide the profession with leadership and guidance in this respect. Further information about AFSA and the Food Safety Standard of Practice can be found on www.aieh.org.au

A national promotion and marketing plan has been endorsed by the AIEH Board of Directors. During the 2003/04 year various promotional initiatives were pursued locally within Divisions, such as training sessions, and nationally including a presentation and display at the Hobart National Conference, an article in Environmental Health peer reviewed journal and information on the AIEH website. Further material is currently under development to assist Divisions with their promotional efforts. A train the trainer session is also proposed for Divisional representatives attending the National Conference.

Feedback and requests have led to new developments that have been titled 'Designer AFSA' and 'eAFSA'. Introduced in June 2003, Designer AFSA allows personalisation with the purchaser's corporate logo printed on the product. The AIEH expects to soon be in a position to commence negotiations on eAFSA, the electronic adaptation of the hard copy.

The commitment and effort of members who contribute for the benefit of the profession as demonstrated by this project is greatly appreciated, and on behalf of the Board I thank the members of the Food Management Working Group.

Cathy Isbester MAIEH

Chairperson, Food Management Working Group

(Members of the Food Management Working Group include Mark Hoyne, Adele Nazzari, Al Iokim, Amo Fioravanti, Kerry Keley, Michaela Hobby and Melinda Coleshill)

Environmental Health Journal

The objective of the Peer Review Journal is to develop a national peer-reviewed environmental health journal to address the current fragmentation in environmental health research by providing a mechanism to raise the standard of research reporting and by coordinating and improving information sharing across the range of disciplines that impact and influence the management of environmental health.

At the conclusion of the 2003-2004 financial year, we are delighted to report that AIEH has achieved this objective "...by publishing articles on a wide range of issues affecting environmental health. The Journal publishes articles on research and theory, policy reports and analyses, case studies of professional practice initiatives, changes in legislation and regulations and their implications, global influences in environmental health, and book reviews. Special Issues on Conference Proceedings or themes of particular interest, and review articles are also published.

AIEH continues to receive positive feedback on the editorial quality of the Journal. Professor David Rapport, a distinguished international academic in environmental health has commented on the content of the Journal, in particular, the special issue on Sustainability in Environmental Health. Professor Rapport is suggesting that we might be interested in publishing in a future issue papers from the Conference presented at the 2002 International Meeting "Healthy Ecosystems, Healthy People" in Washington DC (a meeting co-sponsored by the International Society for Ecosystem Health, and Conservation International). Authors are from leading institutions, including Tufts, Johns Hopkins, the University of Pennsylvania, Harvard, the University of Hawaii, and the University of Western Ontario. There will be an introduction by Jon Patz (Johns Hopkins School of Public Health) and Prof. Rapport, plus a summary/synthesis by John Howard and Rob Lannigan (The University of Western Ontario).

Environmental Health Journal (continued)

Receiving authorization to solicit papers from the Indopacific Ecosystem Health Conference 2002 is a great compliment. Several papers were consequently published over two issues of *Environmental Health* (EH 2003, vol. 3, no. 1 and vol. 3, no. 2).

Academics and EH practitioners see the Journal as an important vehicle to get information out to people working in the field.

One example of this is the article in EH 2003, vol. 3, no. 4 by Doggett et al. on the resurgence of the tropical bed bug, 'Has the tropical bed bug, Cimex hemipterus, invaded Australia?'. Doggett et al. have submitted a follow-up article on 'The resurgence of bed bugs in Australia, with notes on their ecology and control' for publication in the next issue of the Journal. Considering the relevance of the topic to the industry, this article would be important to environmental officers in the field.

A similar article was featured in EH 2003, vol. 3, no. 4 on 'A review of the environmental and health effects of termiticides under Australian conditions', by Boyd et al. This topic has not been covered in any other industry publication. The paper is considered a classic because of its comprehensiveness.

One article, which is being revised for publication in EH 2004, vol. 4, no. 2. is by Brad Adams and Andrew Langley, 'Scombroid poisoning on the Sunshine Coast'. Again, an article in EH 2004, EH 2004, vol. 4, no. 1, has among its authors, Professor Stephen Leeder on the subject of dust mite allergens. Other relevant papers are on Hepatitis C, changes to Food Acts, Norovirus outbreaks, blood lead levels in children, emergency management, and environmental health research. These papers show widespread acceptance of the Journal among industry professionals.

Also, included in the last two issues were sponsor flyers/brochures. There were also advertisements inside the Journal on FoodSafe[®] and the VIC & SA initiative, Australian Food Safety Assessments and Food Safety Standard of Practice in previous issues.

In meeting the aims of the Project, AIEH has continuously produced quarterly editions of *Environmental Health* since inception in 2001. AIEH has continuously employed a full time Editor and has appointed an Editorial Advisory Panel to assist the Editor in maintaining the required standards of the Journal.

As a result, the quality of the Journal, both content and presentation, is of the highest standard.

Unfortunately, self-funding of the Journal was not achieved for the financial year ending June 30, 2004.

At the most recent AIEH Board of Directors meeting in May 2004, the Chair of *Environmental Health* and the Chief Executive Officer presented the *Environmental Health's* projected profit and loss for 2003-2004. The projected loss is approximately \$35,000.

The major factors contributing to the loss are the high cost of printing and postage, coupled with a decline in advertising revenue.

As discussed in the Progress Report April 2004, the revised self-funding strategy is premised on the production of an exclusive online journal which focuses on continuing the Journal based on maintaining the high standard of editorial content and integrity with strong support in building capacity and evidence based research for use by subscribers, the environmental health profession and the community in general.

AIEH has requested our auditors, Ascent (previously known as Fielden Hummer), to provide the Grant Acquittal for the amount of \$36,000 received in June of this year. Their report is detailed in the financial statements herewith.

At the May 2004 AIEH Board of Directors' meeting the Board accepted the new online self funding strategy as proposed by the Chair of Environmental Health and the CEO. It is expected the transition into this new strategy, which involves a change to the current format of the Journal, will begin on July 1, 2004.

AIEH has, thus far, produced three issues of the Journal since July 1, 2004, and it is expected that the final issue for this financial year will be produced in June 2004 and sent to all subscribers and members in July 2004.

The Chair of Environmental Health and the CEO are also compiling the Environmental Health Online Proposal for the Commonwealth to seek funding for 2004-2005 to assist in the transition period to an online publication.

Environmental Health Online Journal

Maintaining the high editorial and presentation standard of the Journal while reducing operating cost has presented the greatest challenge.

Various stakeholders such as the Commonwealth Department of Health and Ageing, AIEH, *Environmental Health* journal subscribers, advertisers and sponsors were considered closely so as to ensure they are not adversely affected by our revised strategy.

A number of options were considered including offshore printing and distribution of the Journal, the reduction of the volumes produced each year and/or a combination of these options.

However, after much debate and analysis, the most feasible solution to achieve self-funding within the next 12 to 18 months without compromising on quality was to publish the Journal exclusively online. The effect of this on the bottom line is an immediate elimination of approximately 60% in operating costs.

The benefits of an online Journal will not be compromised, and in many instances, become more beneficial for stakeholders.

Editorial Content

The editorial content and presentation of the Journal will remain the same. The Australian Institute of Environmental Health Board, along with the Journal Advisory Board will continue to oversee the Journal's content to maintain its relevance and high level of professionalism.

Advertisements and Sponsorships

Initial discussions with our current advertisers and sponsors are promising. Our clients have indicated that they would fully support an online Journal as they see more flexibility in this delivery medium. Namely, the benefits lie in the ability to change and rotate a number of different advertisements with the ability to select where and when their advertisement will appear in the AIEH website and the Online Journal site.

Online subscription available only to members and subscribers is not a new concept and many professional publications are produced exclusively online with great success.

Benefits of an online Journal

As a summary, an online Journal affords us the benefits of the following without a major increase in production costs:

- a. Index and search functions allow for instantaneous searches of current and archived materials as the complete text and volume of *Environmental Health* will be made available online with the complete text indexed for easy reference.
- b. Articles on demand are an exclusive online journal feature by allowing the sale and reproduction of individual articles.
- c. Multiple subscription access. One of the major benefits of an online journal is that there is minimal cost in servicing a new subscriber thereby allowing a more flexible rate for multiple subscription access to corporate clients, universities, libraries and other institutions.
- d. Content syndication is potentially a very lucrative business opportunity as *Environmental Health* articles can be syndicated to different Environmental Health organisations worldwide.

Reprints

A collection of similar articles or topic specific articles can be compiled and published as a peer reviewed journal.

CD Rom

Reprints can also be made available on CD Rom. Furthermore, the full collection of *Environmental Health* can be purchased as a CD Rom set.

Conclusion

The Australian Institute of Environmental Health is committed to *Environmental Health* Online and has invested significant resources to ensure its successful establishment.

Its aims of providing a peer review forum for the dissemination of research, policy development and best practice in environmental health initiatives and programs amongst practitioners is a key part of the Australian Institute of Environmental Health Strategic Plan and is deemed vital for the future of environmental health.

Environmental Health Online Journal (continued)

The Australian Institute of Environmental Health is proud of its partnership with the Commonwealth Department of Health and Ageing in furthering this objective in the long term. In view of the Australian Institute of Environmental Health's research and commitment to an *Environmental Health* Online, there is still transition period where the production of the *Environmental Health* Online will operate in deficit. With the continued support and funding from the Biosecurity and Disease Control Branch, Commonwealth Department of Health and Ageing this transition will be possible to manage our mission of maintaining the content, quality and overall presentation of this august Journal.

The Australian Institute of Environmental Health would like to take this opportunity to thank the Biosecurity and Disease Control, Commonwealth Department of Health and Ageing, for the partnership and continued dialogue in developing strategies, funding and future options.

The aim remains to further the advancement of the existing goals, increasing the capacity of the environmental health workforce and promoting healthy environments within the ambit of the National Environmental Health Strategy.

John Murrihy MAIEH

AIEH Director, Chair Advisory Board, Environmental Health

FoodSafe[®]

I am pleased to say that with the dedication and commitment of the FoodSafe $^{\circledR}$ Promotional Committee the revision of the FoodSafe $^{\circledR}$ Training Program has seen a resurgence in the demand for FoodSafe $^{\circledR}$ throughout Australia.

The FoodSafe[®] revision has been well received both by Environmental Health Officers and Proprietors with sales in excess of 800 packages for the 2003-2004 period. We are looking forward to a greater demand for the 2004-2005 period.

The FoodSafe[®] committee is continually discussing the future of FoodSafe[®] and the areas of Resource and Development are areas that are constantly being scrutinised. As part of the ongoing improvement to developing FoodSafe[®] the committee is undertaking the following projects:

- Development of a dedicated FoodSafe® website www.aieh.org.au/foodsafe
- Listing of recognised FoodSafe[®] and FoodSafe[®] Plus premises on the FoodSafe[®] web site.
- 2004-2005 will see the FoodSafe[®] training video converted to a CD as requested by customers.
- Revision of the Training for Groups CD.
- Revamping of the FoodSafe[®] video.
- Revision of the FoodSafe[®] Plus.
- Revision of the Guide for EHO's.

The FoodSafe[®] Committee has increased in size by including distant committee members via an email network. This network now has a committee member in almost every State. We would like to see this network increase to ensure that all states are kept up to date with developments and to ensure feedback is received from a cross section of Local Governments and proprietors using the FoodSafe[®] Training program. To register your interest in receiving meeting agendas and minutes please contact the WA Division office at wa@aieh.org.au

In conjunction with the CEO, Waikay Lau, the Australian Institute of Environmental Health is currently looking at FoodSafe[®] licensing agreements with training organizations throughout Australia. With the implementation of licensing agreements this will have a greater opportunity for FoodSafe[®] to be utilised by a wider audience.

I would like to take this opportunity to thank the FoodSafe[®] Committee members for their continuing commitment and support of the Australian Institute of Environmental Health and FoodSafe[®]. We look forward to another successful year for the sales of FoodSafe[®] and continuing to develop FoodSafe[®] into a competitive training program.

Michelle Deards

Executive Officer, WA Division, on behalf of the FoodSafe® Committee

The International Federation of Environmental Health (IFEH)

The Federation is an organisation whose full members are national associations representing the interests of environmental health professionals throughout the World. Other organisations with an interest in environmental health may become associate members. Organisations, which are involved in the educational field (for instance Universities training environmental health professionals) are eligible to become Academic Associate Members. Other bodies with an interest in environmental health (such as regional associations, NGOs, etc) may become Associate Members.

Individual persons may show their support for the Federation by becoming an Individual Associate Member. Persons who are successful in applying to join this category of associate membership will be kept up to date with IFEH news and will receive periodically any documents issued by the Federation. Individual Associate Members may participate in Federation activities but have no voting rights. An invitation form for this category can be downloaded from the section entitled "How to become a Member".

Amongst other things, the Federation seeks to provide means of exchanging information and experience on environmental health.

Company Structure

The International Federation of Environmental Health is an association of national organisations of Environmental Health professionals. It is registered under, and controlled by, United Kingdom Company Law as a Company limited by guarantee and having no shareholders. The Federation Constitution is contained within the Company's Memorandum and Articles of Association. The Federation was inaugurated on September 25th 1985 and registered as a Company on June 6th 1986 with the registration number of 2026062

Annual Subscription

The annual subscription for full membership is related to the relative wealth of the country where the organisation is based. Organisations from the "developing world" pay a nominal GB£25.00, while organisations located in other countries pay according to the number of individual members they have. The current subscription is calculated at GB£0.30 per individual member.

Academic Associate Members and institutions that are Associate Members pay GB£60.00 per year.

Individual Associate Members are invited to pay a minimum annual fee of GB£15.00

AIEH Relationship to IFEH

The AIEH hold 3 Director positions on the IFEH Board. Peter Davey, State President from Qld is a National Board of Director for AIEH and holds the position of Director of IFEH, Steve Davidson from NSW and Owen Ashby also hold Directorships of IFEH.

Eighth World Congress on Environmental Health held in Durban

At the Eighth World Congress on Environmental Health held in Durban, South Africa in February, the delegates passed a resolution calling on all members of IFEH to consider the matters of greatest concern to those whose interest is the protection of the environment and the health of the peoples of the World and which were raised during the proceedings of the World Congress. The Congress was attended by over 600 persons from over 30 countries. Peter Davey and Steve Davidson from AIEH attended the Congress from Australia and represented AIEH at lectures, workshops, IFEH Board meetings and forums. Peter Davey contributed 2 papers to the Congress.

Congress Resolutions

At the 8th World Congress on Environmental Health organized by the South African Institute of Environmental Health and endorsed by the International Federation of Environmental Health held on the 22-27 February 2004 at the International Convention Centre in Durban, South Africa, the Council of the International Federation adopted the following Resolutions hereafter called the Durban Resolutions as the outcome of this Congress:

- 1. Environmental health practitioners should be committed to: (1) advocating for the right to a healthy environment; (2) working within the institutional framework and partnering with stakeholders to enhance environmental health; (3) developing and reforming policies and legislation to provide a healthy environment; and (4) incorporating these principles and ethics as part of their professional goals.
- 2. There is a need for public education and labelling requirements regarding genetically modified foods to provide consumers with credible information and the ability to make informed choices.

The International Federation of Environmental Health (IFEH)

- 3. An effective and appropriate management system is needed to ensure food safety, food security, and the viability of non-GMO foods and crops.
- 4. All organizations (government and industry) should develop performance criteria and tools for accountability that include proper assessment of their impacts on society, public health and environment.
- 5. Because environmental health programs affect multiple departments and jurisdictions, and involve multiple competencies, a coordinated response by governmental agencies is needed.
- 6. There is need to allocate resources to build capacity, competencies and opportunities, specifically targeting women, minorities and disadvantaged groups.
- 7. Legislation, interventions and education are needed to promote environmental justice and to protect the health of the most vulnerable populations (children, women of child-bearing age, the elderly, etc.)
- 8. Materials, processes and products which damage health or the environment should be controlled or phased-out so as to eliminate harmful exposure. This includes a rapid elimination of lead from fuels, paint, and other products; mercury from bleaching creams; and asbestos products.
- 9. Recognizing the significance of indoor and outdoor air pollution from the use of solid fuels (wood, dung, etc.) and kerosene/paraffin, alternative cooking and heating appliances/stoves which minimize air pollution should be developed, made affordable, and promoted by educational campaigns. Unsafe appliances should be outlawed.
- 10. Government, academia and community groups, especially in developing countries, should evaluate the environmental and health consequences of global climate change and develop a response strategy.
- 11. Environmental health impact assessments, environmental standards and guidelines require to be submitted to a transparent, independent and credible peer-review process prior to acceptance or implementation.
- 12. To protect public health (especially with regard to vulnerable populations), emission and ambient standards to control pollutants should be developed within an agreed time schedule.
- 13. Accessible and affordable supplies of safe water and sanitation should be provided for all communities, particularly the poor and/or disadvantaged, by 2015.
- 14. Because incineration of health care waste produces persistent toxic substances, incineration, as currently practised, contravenes the Stockholm Convention aimed at eliminating these substances. The continued availability of incinerators inhibits the development and use of alternatives, hence international organizations and governments should provide a scheduled phase-out of existing health care waste incinerators, place a moratorium on the permitting/licensing of new units, and promote safer waste disposal options.
- 15. Recognizing the costs and health consequences of unplanned urbanization, including migration, there is a need for enhanced planning, infrastructure development, pollution control, and other processes to protect and enhance environmental and public health and the quality of life, so as to accommodate growth and economic development in both cities and rural communities.
- 16. Noting that environmental health involves the whole community, members of communities should be provided with the opportunity to participate meaningfully in future IFEH Congresses. They should also have the opportunity to attend Congresses and to obtain IFEH publications at reasonable cost. Future Congresses should devote sessions to research, which reflects the involvement of communities in environmental health.
- 17. To encourage student participation and provide educational opportunities, student attendance at IFEH Congresses should be encouraged by minimal conference fees, scholarships to attend, student awards, and student sessions.

This resolution was submitted to a special meeting of the Council of IFEH held at the conclusion of the Congress and, at that meeting, the resolution was accepted unanimously. It was agreed that it should be circulated to all members of IFEH with a view to their comments being placed before the Federation later this year. Member organisations were asked to signify their support for the resolution in whole or in part and were requested to indicate what action, if any, they proposed to take to try to ensure that the resolution's aims were achieved.

The International Federation of Environmental Health (IFEH)

Summary of Open Forum held in Durban, South Africa during the 8th World Congress on Environmental Health on Friday 27th February 2004

The Open Forum which is an important yearly event at the Congress was attended by between 150 and 170 delegates and commenced at 0950 hours.

The new President of the Federation, Jerry Chaka from South Africa, welcomed everyone and expressed the hope that they would find the meeting informative and enjoyable. He indicated that such a Forum had been held at previous World Congresses with mixed success but that the attendance at this one had surpassed all others.

He explained that the meeting was designed to allow persons, who might not be aware of IFEH and what its objectives were, to ascertain more about IFEH and, it was hoped, for some suggestions about what IFEH should try to achieve in the future to be made.

He referred to the foresight of Eric Foskett in establishing IFEH and gave some examples of what had been achieved in what, for a purely voluntary body, was a relatively short time frame. He instanced the Library at Dar-Es-Salaam University for which IFEH had mounted a very successful appeal for funds, the links that had been established with other international bodies, such as the Codex Alimentarius Commission and the WHO. The Federation had set up 4 Regional Groups of which that in Africa was the second largest. IFEH produced a very good twice-yearly magazine, "Environment & Health International". Other milestone achievements included the scheme for persons to assist IFEH financially by becoming Individual Associate Members, twinning between members based in different countries and the facility for exchanges of personnel to take place.

The President then introduced the other members of the Board of Directors and each gave a brief account of their role in IFEH. Contributions were made by Stephen Cooper, the Honorary Treasurer, Diane Evans, the Immediate Past President & Michael Halls, the Honorary Secretary. Topics covered by these officers included the uses to which the Development Fund could be put, the sources of funding available to IFEH, the liaison with the Faculty Forum and the existence of the website.

The President then invited questions and comments from delegates. An outline of some of the matters raised and the responses given were as follows:

QUESTION

Will IFEH try to get involved in other international forums where health & the environment are debated?

RESPONSE

By all means; and already we have set up links with WHO and the European Union and will always strive to ensure that the voice of the environmental health professional is heard in such circles.

QUESTION

Will IFEH widen its sphere of interest to areas where associations do not exist?

RESPONSE

This is very difficult as IFEH as an organisation whose full members are themselves organisations and therefore ideally an association should already exist. However, where none exists IFEH can lend assistance in the formation of such bodies.

QUESTION

Can IFEH assist in setting up associations where none currently exist?

RESPONSE

IFEH has produced its own guidelines and several of its members assisted WHO produce a very comprehensive booklet on this topic.

QUESTION

Does IFEH assist practitioners to work in other countries and does there exist facility for students to do exchange visits?

RESPONSE

Yes, to a limited extent. At present all that can be done is to give a person who enquires about such an arrangement, the name and contact details of the relevant person in the association based in the country in which the enquirer wishes to work. With regard to whether or not special qualifications are required, it is up to the enquirer to ascertain the situation in the country where he/she wishes to work, as IFEH does not have such information.

The International Federation of Environmental Health (IFEH)

Exchanges can only operate effectively where the associations themselves take ownership and IFEH is looking at ways of improving this situation.

QUESTION

Does IFEH consider offering to validate educational courses for environmental health practitioners?

RESPONSE

Yes, and is actively discussing this with the International Environmental Health Faculty Forum.

OUESTION

Does IFEH intend to examine the possibility of widening membership to include other "scientific" disciplines, to give a greater weight to its pronouncements or statements?

RESPONSE

The associations already in membership cover not only environmental health practitioners but also other professionals with an interest in health and the environment. That said, the Federation is always on the lookout for new partnerships and working arrangements.

QUESTION

How does IFEH envisage raising its profile?

RESPONSE

By always striving to ensure that the voice of the professionals working in environmental health is heard. If paid staff can be appointed it is envisaged that one of the duties of those employed will be to raise the profile and status of IFEH and its member organisations.

Summary

Application forms for classes of membership can be downloaded from the section entitled "How to become a Member". Please access the website www.ifeh.org for further details of future events in the events calendar, scientific papers from World Congress, Job Exchange Information and lists of member countries.

The AIEH Board of Directors supports the continued important work of IFEH and encourages all members in Australia to engage with IFEH and its worldwide network.

The 2008 World Congress will be held in Brisbane, and we look forward to hosting this global meeting of Environmental Health Practitioners.

Peter Davey MAIEH

AIEH Director and IFEH Director

enHealth Update

Report on the attendance at enHealth Council 2003-2004

The Australian Institute of Environmental Health was represented at enHealth Council on the following occasions. enHealth Council conducted 2 face to face meetings during the period 1 July 2003 to 30 June 2004.

- 13th Session, 14 October 2003, Hadleys Hotel, Hobart, Tasmania
- 14th Session, 10 May 2004, Rydges Hotel, Melbourne, Victoria

In addition there were numerous teleconference meetings conducted during the period.

enHealth Publications distributed during this period

- Human Health and Climate Change in Oceania: A risk assessment (April 2003)
- National Review of Indigenous Environmental Health Workers (Discussion Paper) (2004)
- The health effects of environmental noise other than hearing loss (May 2004)
- Guidance on the use of rainwater tanks (2004)
- Healthy homes A guide to indoor air quality in the house for buyers, builders and renovators (2004 reproduced)

Other major projects currently being undertaken include:

- Review of the National Environmental Health Strategy
- Consultation Draft Community Involvement in Responding to Environmental Health Incidents September 2004
- Organisation of the 5th National Indigenous Environmental Health Conference at Terrigal, New South Wales, 2 and 3 November 2004

enHealth Council Terms of Reference and Membership

Terms of Reference

- 1. Provide national leadership on environmental health issues by:
 - i) coordinating and facilitating environmental health policies and programs
 - ii) establishing strategic partnerships between environmental health stakeholders
 - iii) setting priorities for national environmental health policies and programs
 - iv) providing an open consultative system for policy development
 - v) facilitating cost effective use of environmental health resources
- 2. Drive the implementation of National Environmental Health Strategy
- 3. Provide guidance on national environmental health issues to Commonwealth, States and Territories, Local Government and other stakeholders.
- 4. Undertake the development of environmental health action plans at the national level and facilitate their development at a local and state/territory level.
- 5. Promote and develop model environmental health legislation, standards, codes of practice, guidelines and publications.
- 6. Strengthen the national capacity to meet current and emerging environmental health challenges.
- 7. Provide a pivotal link between international fora and environmental health stakeholders in Australia and strengthening Australia's collaboration with countries in the Asia-Pacific region.

Structure and Reporting processes

The enHealth Council is a subcommittee of the National Public Health Partnership (NPHP) and reports to Health Ministers, through the NPHP, collectively or individually.

Membership

Chair (Independent) - Mr Michael Jackson

Members

Australian Government Department of Health and Ageing representative

■ Dr Helen Cameron, Director of Environmental Health

enHealth Update

Report on the attendance at enHealth Council 2003-2004

State and Territory Health Department representatives:

- Australian Capital Territory Ms Melissa Langhorne, Manager Environmental Health
- New South Wales Dr Michael Staff, Director Environmental Health Branch
- Northern Territory Mr Xavier Schobben, Program Director Environmental Health
- Queensland Ms Sophie Dwyer, Manager Environmental Health
- South Australia Dr Kevin Buckett, Executive Director, Environmental Health
- Tasmania Dr Roscoe Taylor, Director, Public Health
- Victoria Ms Jan Bowman, Manager Environmental Health
- Western Australia Mr Jim Dodds, Director Environmental Health
- New Zealand Mr Paul Prendergast New Zealand Health Ministry
- Mr Chris Russell, Australian Local Government Association
- Mr Owen Ashby, Australian Institute of Environmental Health
- Mr Peter Burnett, Department of Environment and Heritage
- Dr Anne Neller, Public Health Association of Australia
- Professor Ian Lowe, Australian Consumers' Association
- Ms Merle O'Donnell, Chair, National Indigenous Environmental Health Forum
- Peter Taylor, Standing Committee on Aboriginal and Torres Strait Islander Health
- Dr Andrew Langley, NHMRC Health Advisory Committee, Observer
- Ms Karen Roger, National Public Health Partnership, Ex-Officio member

Secretariat

- Ms Shannon Clarkson, Executive Officer
- Ms Nicole Parkes, Policy Officer

The Australian Institute of Environmental Health remains a valued member of the enHealth Council and its opinion is constantly sought on many issues.

Owen Ashby LFAIEH

enHealth Representative

Errata

Australian Institute of Environmental Health

Please note the following typographic errors to the Financial Report 2000 to 2003:

- Page 5: "Statement of Cash Flow for Year Ended June 30 2002" should read "Statement of Cash Flow for Year Ended June 30 2001"
- Page 13: Formatting typographic error
- Page 32: Please note that the negative sign (-) is missing from the following figures:
 - a. Profit & Loss with \$55 Capitation Fee & \$30 Conference Levy for in 2002-2003 for WA should read -\$19,808, and
 - b. the 2002-2003 WA P&L Contribution for National Operations figure should read -\$49,091

Financial Statement Signatories

Please note the following financial statements were signed by the following Directors:

Financial Statements 2000-2001

Directors' Report and Directors' Declaration

Signed at Perth this 24th day of March 2003 in accordance with a resolution of the Directors: Owen Ashby and Llew Withers

Independent Audit Report

Signed by Eric Hummer, Partner, Fielden Hummer & Co. Chartered Accountants On 27 March, 2003

Financial Statements 2001-2002

Directors' Report and Directors' Declaration

Signed at Adelaide this 23rd day of June 2003 in accordance with a resolution of the Directors: Michael Livori and Bruce Morton

Independent Audit Report

Signed by Eric Hummer, Partner, Fielden Hummer & Co. Chartered Accountants On 23 June, $2003\,$

Financial Statements 2002-2003

Directors' Report

Signed at Merrylands this 29th day of October 2003 in accordance with a resolution of the Directors: Stephen Davidson

Directors' Declaration

Signed at Merrylands this 29th day of October 2003 in accordance with a resolution of the Directors: Graham Pares

Independent Audit Report

Signed by Eric Hummer, Partner, Fielden Hummer & Co. Chartered Accountants On 29 October, 2003