



ENVIRONMENTAL  
HEALTH AUSTRALIA

**EHA LTD**  
ANNUAL REPORT  
**2013/14**

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“the premier environmental health professional  
organisation in Australia - developing and maintaining a  
quality environmental health workforce and advocating  
for enhanced environmental health standards for, and on  
behalf of, all the communities of Australia”

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## TO OUR MEMBERS

### To our Members

Environmental Health Australia (EHA) is the premier environmental health professional organisation in Australia, which advocates environmental health issues and represents the professional interests of all environmental health professionals. First recorded as an organisation in 1920 (as the Health Inspectors Association of Australia) and initially registered as a company in 1936, EHA has undergone several names changes over time to reflect the changing nature of the organisation and its membership. EHA Ltd is a truly national organisation with members of state associations active in every Australian state.

EHA is committed to the professional development and status of its members and the enhancement of environmental health standards and services to the wider community through advocacy, promotion, education and leadership.

EHA became a foundation member of the International Federation of Environmental Health (IFEH) in 1986, and remains the sole IFEH representative organisation in Australia.

Following an organisational review in 2012, the structure of EHA Pty Ltd has evolved to return ownership, control and accountability back to the State EHA Associations. Key changes are:

- EHA Pty Ltd is owned, managed and control by representatives from the State Associations
- EHA Pty Ltd no longer has a CEO and expenses have been reduced significantly to ensure the majority of EHA income is retained and utilized by the State Associations.
- EHA Pty Ltd operates as a head office branch to maximise the benefits of:
  - o bulk buying power;
  - o cost savings achieved through centralised functions;
  - o genuine National and International advocacy through a united Environmental Health professional organization; and
  - o improved National and International collaboration, reputation and information sharing.
- It is important to note that EHA Pty Ltd provides no board sitting fees to National Directors who contribute their time and effort on a truly voluntary basis to progress the organization and the environmental health profession.

### VISION AND STRATEGIES

Environmental Health Australia aspires to enhance the practice of environmental health to provide a healthy, safe and attractive natural, built and social environment for all the communities of Australia.

This will be achieved through the following Mission Strategies:

- **Organisational** - the continued improvement of organisational capacity focused on improving sustainability and resources;
- **Professional practice** - the enhancement of professional environmental health practice through development of standards of practice, professional development and certification/ accreditation schemes; and
- **Environmental health advocacy** - the enhancement of environmental health advocacy through the development of environmental health policies, policy networks, relationships and advocacy mechanisms.

This Vision and mission strategies are articulated through EHA Ltd.'s Strategic plan which identifies the following objectives and strategic actions:

EHA Ltd.'s short-term objectives are:

- to have a continuing, active and professional membership;
- to co-ordinate and represent the views, concerns and interests and to promote the welfare of members;
- to arrange opportunities and facilities for members to meet and obtain and interchange knowledge and information.

The company's long-term objectives are:

- to raise the status and advocate the practices and policies of the environmental health profession and to promote the consideration and discussion of all questions affecting the profession of environmental health;
- to disseminate knowledge on environmental health to individuals, the community, governments and organisations.

To achieve its stated objectives, the company has adopted the following strategic actions:

- Development of a web-based business management system that captures organisational policy, procedures, annual planning cycles, calendars and business plans
- Development of a volunteer participation framework to enhance member participation in the organisation
- Development of the Certified Environmental Practitioner Scheme (CEHP)
- Implementation of the Environmental Health Course Accreditation Scheme

### STRATEGIC HIGHLIGHTS

There were several significant changes to the national membership of EHA Ltd that occurred during the year. At the 38th EHA National Conference in Perth in September 2013 it was announced that the breakaway group EHAA had formally amalgamated with EHA (WA) to consolidate the EH profession under the EHA banner in Western Australia. Another significant change to the membership was the official re-launch of EHA in the state of Victoria. This re-launch is the beginning of a long term plan to reconnect and reunite with all EH practitioners in Victoria and to consolidate the profession under the EHA banner, much the same as occurred in Western Australia. These actions have confirmed the status of EHA Ltd as being the national body representing EH professionals in Australia.

EHA Ltd is a member of the International Federation of Environmental Health (IFEH) and, as such, has responsibilities as part of the international EH community. EHA was represented at the IFEH World Congress, held in Las Vegas, where the IFEH members discussed and determined a range of regional and international activities and issues at the Council meeting. EHA is meeting its obligations as a member of IFEH.

### FINANCIAL HIGHLIGHTS

Key financial highlights for EHA Pty Ltd over the 2013/14 financial year include:

- Achieved the goal of securing a financial balance of approximately two years operating expenses;
- Income diversification with revenue increased to \$18,000 from other sources (advertising, sponsorship etc.)
- Significant financial savings achieved on website development costs through a centralization single contract and replication of EHA Ltd site design (estimated value over \$50,000)
- Savings and co-contribution of website maintenance costs (estimated savings value of \$10,000 plus at least \$1,200 annually)
- Contribution from EHA Ltd to website development of \$5,000 to each State Association
- Significant financial and resource savings achieved through a centralized CPD scheme
- Resource, administration and business support provided to State Associations, particularly EHA SA Inc.
- Funding for set up and development of EHA Victoria – including EHA VIC postcard, meeting & administration business support.
- Cost savings to State Associations through the development and endorsement of 3 National policy positions providing a nationally consistent framework for improved EH advocacy.
- Recognition as the National organization for Environmental Health issues demonstrated through the successful receipt of \$10,000 National grant for the Course Accreditation project

### OPERATING HIGHLIGHTS

Several key national projects have been substantially progressed during the year.

- The EHA Course Accreditation Panel has been engaging with a number of tertiary institutions around the country in relation to EH course accreditation processes and assessments.
- The national Continuing Professional Development (CPD) Scheme has been re-launched for all EH practitioners.
- The innovative and new EHA website was successfully launched including all State Association websites. The new website provides a range of innovative and leading edge functions including member resource areas, allowing members to self-manage CPD details on-line, new and renewal of membership online, registration to EHA conferences, training courses and workshops online, and seamless connections between EHA Ltd and each State Association websites and information.
- Adoption of three National Policies providing a united position and platform for national and international advocacy on these issues. The three adopted policies are:
  - o Disaster Management
  - o Food Business Grading Schemes; and
  - o Climate Change & Sustainability.
- Delivery of over 30 EHA conferences, professional development seminars, courses and workshops across 5 States. A few highlights include:
  - o EHA National and EHA WA State Conference held in Perth, WA;
  - o EHA/USA CDC/ IFEH Disaster Management Course held in Townsville, Queensland;
  - o EHA Tasmania State Conference;
  - o Professional Development Seminar, EHA TAS, Hobart;
  - o EHA Queensland State Conference in Rockhampton;
  - o EHO Food Skills Seminar, EHA SA, Unley;
  - o Public Health School, EHA NSW, Sydney;
  - o NSW State Conference;
  - o Hoarding Training, EHA WA, Perth.
- Provision of Environmental Health student scholarships and EH project funding assistance through EHA State Associations.
- Provision of EH Student Excellence awards (including cash prizes) at more than 4 different Universities funded and administered through EHA State Associations.
- Celebration and recognition of EH excellence through EHO Excellence Awards in over 3 States administered through EHA State Associations.

### FOCUS AREAS FOR NATIONAL AND STATE ASSOCIATIONS

EHA Ltd is committed to progressing and actioning the Strategies and Tasks endorsed through the EHA Strategic Plan 2012-2015. EHA Ltd is in a secure financial position and is now fully represented across all States. Table 1 below identifies the focus and priority areas for the organisation moving forward, which will provide clearer delineation between EHA Ltd and State Association roles and functions.

EHA National	EHA State Associations	Comments
National Office Services/ Payroll/ Administrative Procedures/ Account Processing (as per SLA)	Membership Recruitment & Services	EHA National or State Associations do not pay any board directors sitting fees National & State Board Directors time is 100% voluntary
Administration of the CPD Scheme	Training/ Seminars/ Courses	Increase professional reputation through a fair and robust CPD scheme
Maintenance of RTO status	State & Rotational National Conference	EHA National achieves the following key areas of Savings for States: <ul style="list-style-type: none"> <li>• Website hosting</li> <li>• Website Maintenance &amp; Support</li> <li>• RTO</li> <li>• University Accreditation</li> <li>• EH products</li> <li>• CPD Scheme</li> <li>• International Reputation &amp; Presence (IFEH)</li> </ul>
National Advocacy on EH issues	Regional & Special Interest Groups	
University Accreditation Process	Professional Tools	
National website – maintenance & support	State Association Websites	
National Marketing & Promotion of EH	Ownership & Prioritisation of National Organisation	
National Policies & Media	Development of Policy Positions to guide National Direction	
Insurances/ Maximisation of bulk purchasing power	Increase collaboration with other State Associations through the National organization to achieve cost savings	
Revenue Diversification	Revenue Diversification at State level	Reduce reliance on State Association training, conference & membership income
International Connections including Full Membership of IFEH	Access to international EH community through EHA (National)	EHA Ltd is the only recognised organisation representing EH professionals in Australia

## 2013/14 FINANCIAL STATEMENTS

EHA Ltd.'s financial statements have been independently audited by E. F. McPHAIL AND PARTNERS. A full copy of the auditors report is available from the National Executive Officer. The following financial statements provide a summary of outline the organisations financial statement as at 30 June 2014. These financial statements cover Environmental Health Australia Limited as an individual entity, incorporated and domiciled in Australia. Environmental Health Australia Limited is a company limited by guarantee. The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – *Reduced Disclosure Requirements* of the Australian Accounting Standards Board (AASB) and the *Corporations Act 2001*. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

### OPERATING RESULTS AND REVIEW OF OPERATIONS FOR THE YEAR

	2014	2013
Operating revenue	\$111,442	\$88,681
Surplus/(Loss) for the year	\$4,186	\$(50,397)

The following financial statements should be read in conjunction with the accompanying notes provided in this report.

## 2013/14 FINANCIAL STATEMENTS

### STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

#### FOR THE YEAR ENDED 30 JUNE 2014

	Note	2014	2013
		\$	\$
Revenue	2	133,641	97,910
Employee expenses		58,189	39,840
Course accreditation		9,280	37,352
Administration & office expenses		6,260	9,500
IT expenses		19,243	25,834
Legal fees		-	-
Insurance		9,352	10,528
Board meeting travel		19,437	13,403
Consultants		-	-
Auditor and accounting fees	3	5,500	5,935
Other expenses		8,326	3,675
Depreciation		2,240	2,240
		_____	_____
<b>Current year surplus/(deficit) before income tax</b>		(4,186)	(50,397)
Income tax expense		-	-
		_____	_____
<b>Total comprehensive income/(loss) for the year</b>		(4,186)	(50,397)
		=====	=====

## 2013/14 FINANCIAL STATEMENTS

### STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2014

	Note	2014 \$	2013 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	148,602	167,826
Accounts receivable & other debtors	5	32,202	24,252
<b>TOTAL CURRENT ASSETS</b>		180,804	192,078
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6	5,842	8,082
Intangible website development costs		36,396	36,700
<b>TOTAL NON-CURRENT ASSETS</b>		42,238	44,782
<b>TOTAL ASSETS</b>		223,042	236,860
<b>CURRENT LIABILITIES</b>			
Accounts payable & other payables	7	10,565	21,303
<b>TOTAL CURRENT LIABILITIES</b>		10,565	21,303
<b>TOTAL LIABILITIES</b>		10,565	21,303
<b>NET ASSETS</b>		212,477	215,557
<b>EQUITY</b>			
Retained surplus		212,477	215,557
<b>TOTAL EQUITY</b>		212,477	215,557

## 2013/14 FINANCIAL STATEMENTS

### STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2014

	Retained Earnings \$	Asset Revaluation Reserve \$	Financial Asset Revaluation Reserve \$	Total \$
Balance at 1 July 2012	257,634	-	-	257,634
Comprehensive Income				
Loss for the year attributable to members of the entity	(50,397)	-	-	(50,397)
Plus prior year adjustment to retained earnings	8,320	-	-	8,320
Balance at 30 June 2013	215,557	-	-	215,557
Comprehensive Income				
Loss for the year attributable to members of the entity	(4,186)	-	-	(4,186)
Plus current year adjustment to retained earnings	1,106	-	-	1,106
Balance at 30 June 2014	212,477	-	-	212,477

## 2013/14 FINANCIAL STATEMENTS

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2014

	Note	2014 \$	2013 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from members and others		123,377	131,556
Interest received		4,067	4,198
Payments to suppliers and employees		(136,508)	(149,189)
		_____	_____
<b>Net cash generated from operating activities</b>	10	(9,064)	(13,435)
		_____	_____
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Payment for plant & equipment		-	(734)
Website development		(10,160)	(28,380)
		_____	_____
Cash flow from financing activities		(10,160)	(29,114)
		_____	_____
Net increase in cash held		(19,224)	(42,549)
Cash and cash equivalents at beginning of the financial year		167,826	210,375
		_____	_____
Cash and cash equivalents at end of the financial year	4	148,602	167,826
		=====	=====

## 2013/14 FINANCIAL STATEMENTS

### Notes to Financial Statements

These financial statements cover Environmental Health Australia Limited as an individual entity, incorporated and domiciled in Australia. Environmental Health Australia Limited is a company limited by guarantee. The financial statements were authorised for issue by the directors of the company.

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – *Reduced Disclosure Requirements* of the Australian Accounting Standards Board (AASB) and the Corporations Act 2001. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

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

#### Accounting Policies

##### (a) Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Div. 50 of the Income Tax Assessment Act 1997.

##### (b) Plant and Equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. A formal assessment of recoverable amount is made when impairment indicators are present.

The assets carrying amount is written down immediately to its recoverable amount, if the assets carrying amount is greater than its recoverable amount.

*Depreciation*

The depreciable amount of all fixed assets, but excluding freehold land, is depreciated on a straight line basis over their useful lives to the company commencing from the time the asset is held ready for use.

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

<b>Class of Fixed Asset</b>	<b>Depreciation Rate</b>	<b>Depreciation Method</b>
Office Equipment	11% to 100%	Diminishing & Straight Line

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income. When re-valued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

**(c) Cash on Hand**

Cash on Hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

**(d) Revenue and Other Income**

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

**(e) Accounts Receivable and Other Debtors**

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for goods sold in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(f) for further discussion on the determination of impairment losses.

**(f) Financial Instruments**

**Initial recognition and measurement**

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

Financial instruments are initially measured at fair value plus transactions costs except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are recognised as expenses in profit or loss immediately.

**Classification and subsequent measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest method, or cost. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

*Fair value* is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

*(i) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

*(ii) Financial liabilities*

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

**Impairment**

At the end of each reporting period, the company assesses whether there is objective evidence that a financial asset has been impaired. A financial asset or a group of financial assets will be deemed to be impaired if, and only if, there is objective evidence of impairment as a result of the occurrence of one or more events (a "loss event"), which has an impact on the estimated future cash flows of the financial asset(s).

When the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the company recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

## NOTES TO FINANCIAL STATEMENTS

### (g) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

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

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

### (h) Intangibles

#### Software

Software is initially recognised at cost. It has a finite life and is carried at cost less any accumulated amortisation and impairment losses. Software has an estimated useful life of between one and three years. It is assessed annually for impairment.

### (i) Trade and Other Payables

Accounts Payable and Other Payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amount being normally paid within the trading terms.

### (j) Impairment of Assets

At the end of each reporting period, the company reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised in profit or loss.

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

### (k) Provisions

Provisions are recognised when the company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

## NOTES TO FINANCIAL STATEMENTS

### (l) Comparative Figures

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

### (m) Critical Accounting Estimates & Judgments

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

### NOTE 2. REVENUE AND OTHER INCOME

	2014	2013
<i>Operating Activities:</i>	\$	\$
State levies - conferences and workshops	34,184	24,213
State levies - membership	77,258	64,468
	<hr/>	<hr/>
	111,442	88,681
	<hr/>	<hr/>
<i>Other Income:</i>		
Interest received	4,066	4,198
Other	18,133	5,031
	<hr/>	<hr/>
	22,199	9,229
	<hr/>	<hr/>
<b>TOTAL REVENUE</b>	<b>133,641</b>	<b>97,910</b>
	<hr/> <hr/>	<hr/> <hr/>

## NOTES TO FINANCIAL STATEMENTS

### NOTE 3. AUDITOR'S REMUNERATION

Remuneration of the auditor for:

- Auditing or reviewing the financial report	3,500	3,935
- Preparation of annual financial report	2,000	2,000
	5,500	5,935
	5,500	5,935

### NOTE 4. CASH & CASH EQUIVALENTS

	2014	2013
	\$	\$
Cash at bank and in hand	41,508	64,553
Term Deposits	107,094	103,273
	148,602	167,826

### NOTE 5. ACCOUNTS RECEIVABLE & OTHER DEBTORS

#### CURRENT

Accounts receivable	32,202	24,252
Provision for doubtful debts	-	-
	32,202	24,252
	32,202	24,252

### NOTE 6. PROPERTY, PLANT AND EQUIPMENT

Plant & equipment – at cost	25,664	25,664
Less: Accumulated depreciation	(19,822)	(17,582)
	5,842	8,082
<b>Total property, plant and equipment</b>	<b>5,842</b>	<b>8,082</b>

## NOTES TO FINANCIAL STATEMENTS

### 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.

Plant & Equipment	2014
Balance at beginning of year	8,082
Additions	-
Disposals/write-offs	-
Depreciation expense	2,240
	5,842
Carrying amount at the end of the year	5,842

### NOTE 7. TRADE & OTHER PAYABLES

#### CURRENT

	2014	2013
	\$	\$
Accounts payable	10,966	19,775
Sundry payables & accrued expenses	(401)	1,528
Employee benefits	-	-
	10,565	21,303

### NOTE 8. COMPANY DETAILS

The registered office and principal place of business of the company is Local Government House, Level 1, 25 Evelyn Street, Newstead, Brisbane. QLD 4006

### NOTE 9. MEMBERS' GUARANTEE

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$2.10 towards meeting any outstanding obligations of the company. At 30 June 2014, there was one member.

### NOTE 10. CASH FLOW INFORMATION

Reconciliation of cash flow from operations with profit after income tax		
(Loss) after income tax	(4,186)	(50,397)
Non-cash flows:		
- Depreciation/asset write-offs	2,240	2,240
- Profit on sale of assets (net of revaluation)	-	-
- Doubtful debts expense	-	-
Changes in assets and liabilities:		
- Trade & other receivables current	(6,197)	37,844
- Inventories	-	-
- Payables	(921)	(3,122)
- Employee entitlements	-	-
	<u>(9,064)</u>	<u>(13,435)</u>

### 11. EVENTS AFTER THE REPORTING PERIOD

The directors are not aware of any significant events since the end of the reporting period.

### 12. RELATED PARTY TRANSACTIONS

Other related parties include close family members of key management personnel.

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other persons unless otherwise stated.

### Independent Auditor's Report

A full copy of the auditors report is available from the National Executive Officer with key extracts provided below.

### Report on the Financial Report

We have audited the accompanying financial report of Environmental Health Australia Limited, which comprises the statement of financial position as at 30 June 2014, the statement of comprehensive income, the statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the directors' declaration.

### *Directors' Responsibility for the Financial Report*

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial report based on our audit.

We conducted our audit in accordance with Australian Auditing Standards. Those Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

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

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

### *Independence*

## NOTES TO FINANCIAL STATEMENTS

In conducting our audit, we have complied with the independence requirements of the *Corporations Act 2001*. We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of Environmental Health Australia Limited would be in the same terms if given to the directors as at the time of this auditor's report.

### Opinion

In our opinion, the financial report of Environmental Health Australia Limited is in accordance with the *Corporations Act 2001*, including:

- (i) giving a true and fair view of the company's financial position as at 30 June 2014 and of its performance for the year ended on that date; and
- (ii) complying with Australian Accounting Standards and the Corporations Regulations 2001.

Name of Firm: E. F. McPhail and Partners  
Name of Partner: Wayne C Durdin  
Address: 38 Ellingworth Parade, Box Hill, Victoria, 3128  
Dated September 2014

## NATIONAL DIRECTORS

**MARK DWYER**  
NATIONAL PRESIDENT  
**EHA (TASMANIA) INC.**



Mark Dwyer joined the environmental health profession in 1978 as a cadet health inspector with the Hobart City Council. He is currently the Manager Environmental Health with the same council. Over this time Mark has transitioned from health inspector to health surveyor and finally to environmental health officer. He readily acknowledges that the nature of the work, the calibre of the people he works with and the public and environmental health legislative framework have all changed for the better over time.

Mark became an active member on the Tasmanian AIEH State Council during the 90s and this year he completes his 10th year as the Tasmanian State President. He is currently the National President of EHA.

**PHILIP SWAIN**  
VICE PRESIDENT  
**EHA (WESTERN AUSTRALIA) INC.**



Philip Swain has worked in the Environmental Health field for over 30 years in Western Australia. Originally a Trainee Health Surveyor with a Perth metropolitan local government, Philip completed his undergraduate degree from Curtin University in 1987 and completed Post Graduate management studies in 1993. In 2011 he completed a second undergraduate degree in Environmental Design (Architecture) from the University of Western Australia. A former Australian Councillor in the 1990's Philip was extensively involved with the AIEH throughout the 1990's. He held the position of Branch President of the WA Branch (2004-2006) and returned to the EHA Board in July 2011. Philip is the current National Vice President of EHA. Philip works as a self employed Environmental Health and Management Consultant providing contract and consultancy services to local governments and other clients in Western Australia.

**TREVOR GRAHAM**  
TREASURER  
**EHA (QUEENSLAND) INC.**



With over 19 years international and Australian experience in a variety of environmental, health, environmental management, environmental planning and sustainability roles, Trevor has bridged the divide between environmental health, planning and environmental management. Trevor's work experience has included environmental consultancy work with private industry as well as extensive local government and national government roles. Trevor has graduate and post graduate qualifications in Environmental Health Science, Planning, Project Management and Linguistics. Trevor originally joined the NZIEH and was part of the Auckland/Northland board before migrating to Australia in 2005. Trevor currently holds the EHA Ltd Treasurer role and has been an EHA QLD board member for over 2 years.

## NATIONAL DIRECTORS

**VINCE STEPHENS**  
DIRECTOR

**EHA (QUEENSLAND) INC.**



Vince is an Environmental Health Officer with 28 years' experience in all aspects of environmental health within state and local government. Vince commenced his career in environmental health as a Cadet with Queensland Health while studying and working at Queensland Health over a period of seven years. Recognising the shortage of Environmental Health Officers in the west and having a love of the rural lifestyle, Vince switched roles from state to local government spending two years in Longreach and eight years in Toowoomba. These years in local government allowed Vince the experience of working within a community first hand to address their environmental and public health issues and concerns. Over the past 11 years Vince has worked as an Environmental Health Consultant. With a passion for environmental health, Vince became a member of EHA (Qld) Inc. He has been a Board Member for EHA National for the past two years, a Board Member for EHA (Qld) for the past six years and is currently the State President for EHA (Qld).

**STUART NUNN**  
DIRECTOR FROM 14/2

**EHA (NEW SOUTH WALES) INC.**



Stuart has been an Environmental Health Officer since 1996. He currently works as the Senior Environmental Health Officer at Holroyd City Council and has been at Holroyd since 2007. Stuart has been an active member of Environmental Health Australia and is the Vice President of the NSW Branch. Stuart's qualifications include a Bachelor of Applied Science (Environmental Health) and Certificate IV Training & Workplace Assessment.

Stuart's background includes Environmental Health Management, International Food Safety Auditing, Training and Lecturing. His experience includes food safety auditing throughout Asia Pacific, food safety management at the Sydney 2000 Olympic and Paralympic Games, Sydney Royal Easter Show and major sporting and entertainment activities at Sydney Olympic Park. Stuart has advised State and Federal Government bodies on environmental health matters and represented EHA on many key committees and working parties.

**SUSAN BENNETT**  
DIRECTOR

**EHA (SOUTH AUSTRALIA) INC.**



Susan Bennett completed the Flinders University of South Australia undergraduate Environmental Health and Bachelor of Science degrees in 2001 and has worked in the Environmental Health field for over 12 years in South Australia and Victoria. During this time she also completed post-graduate studies in Occupation Health and Safety Management. Susan has commenced Masters of Business Administration studies. Susan joined EHA as a student in 2000 and was elected to the South Australian board in 2005. She has held the position of Vice President of EHA SA for 2 two years terms, and President for two years. She took up the South Australian's National Director position on the National Board in 2012 and the EHA Victoria President in June of this year after relocating to Victoria. Susan has worked for various local government organisations in South Australia and as an EH consultant for a short period, adding to her vast experience in the field of Environmental Health. She currently works in Victoria as Team Leader of Environmental Health and Immunisation Services.

## NATIONAL DIRECTORS

**JOSEPH ZAPPAVIGNA**  
DIRECTOR

**EHA (WESTERN AUSTRALIA) INC.**



Joseph Zappavigna completed his Bachelor of Science (Environmental Health) at Curtin University WA in 1992 and in 1997 his Graduate Diploma (Environmental Science) at Murdoch University WA. In his graduating year he was awarded the 1992 Harold Salter Award for students showing the highest level of professional potential during the study of environmental health. Joseph has been working for over 17 years as an Environmental Health Practitioner in Local Government in Western Australia (City of Perth, Victoria Park and currently at Fremantle). Between 1992 and 1994 Joseph progressed his EHA membership from Student, to Associate and then to Member status. He has consistently been elected to WA/NT Branch Council since 1998 and during his time on Branch Council has been involved in various committees, including legislation review and food safety. In June 2004 Joseph was first elected as a Director on the Board of EHA.

**ANGELA SORGER**  
DIRECTOR

**EHA (SOUTH AUSTRALIA) INC.**



Angela has been on the EHA SA Inc. board for a number of years and has previously acted as the EHA SA President.

Angela has also served as a National Director for EHA SA for several years.

Angela is currently working as an Environmental Health officer for Alexandrina Council in South Australia.

**GREG WHITELEY**  
DIRECTOR/TREASURER

**EHA (NEW SOUTH WALES) INC.**

Greg Whiteley acted as Treasurer and officially resigned from the National Board as of 30/06/2014.

The EHA Ltd Board acknowledges Greg's great work and commitment to EHA.

## EHA REGISTERED OFFICES

### EHA Registered Offices

#### National Office

Local Government House, Level 1, 25 Evelyn Street Newstead QLD 4006

Phone: 07 3000 2288 Fax: 07 3252 9084

Postal Address PO Box 2222 Fortitude Valley BC QLD 4006

Email: [national@eh.org.au](mailto:national@eh.org.au) Internet site: [www.eh.org.au](http://www.eh.org.au)

#### State Association Offices

##### Western Australia

PO Box 2220, Midland DC WA 6936 -

Phone: 08 6495 1111 Mobile: 0448 606 006 Email: [wa@eh.org.au](mailto:wa@eh.org.au)

##### South Australia

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##### Tasmania

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##### Victoria

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**For a current listing of all EHA National and State and Association Directors and current contact details please refer to [www.eh.org.au](http://www.eh.org.au)**



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