



ENVIRONMENTAL
HEALTH AUSTRALIA

EHA LTD
ANNUAL REPORT
2014/15

“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

EHA LTD

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.

TO OUR MEMBERS

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

2014/15 HIGHLIGHTS

STRATEGIC HIGHLIGHTS

National membership of EHA Ltd has continued to increase during the year particularly through the united environmental health professional group in Western Australia and the Northern Territory – EHA (WA) Inc. Membership has also increased in the State of Victoria through the re-launch of EHA (VIC) Ltd.

EHA Ltd is a member of the International Federation of Environmental Health (IFEH) and, as such, has proactive engagement and responsibilities as part of the international EH community. EHA continues to engage with the IFEH in determining a range of regional and international activities and is meeting its obligations as a significant member of IFEH.

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. At the end of the year the majority of University Environmental Health courses in Australia had been granted current Accreditation.

The relaunched national Continuing Professional Development (CPO) Scheme has achieved positive uptake within all State Associations with several certification events being held across Australia recognising and celebrating members who have successfully completed CPD requirements. The updated EHA website allows for individuals to self-manage their own CPD details on-line and for State Associations to automatically update Member records when EHA conferences and seminars are attended.

FINANCIAL HIGHLIGHTS

Key financial highlights for EHA Pty Ltd over the 2014/15 financial year include:

- Increased EHA Nationals' contribution to website maintenance costs to 2/3rds of actual cost thereby reducing the costs to each State Association.
- Achieved a balanced zero line budget with an end of year result of \$2,006 profit.
- Income diversification with revenue increased to \$18,000 from other sources (advertising, sponsorship etc.)
- Significant financial savings achieved on website maintenance costs through a centralisation single contract (estimated value over \$40,000 annually)
- Significant financial and resource savings achieved through a centralised CPD scheme (estimated savings of \$30,000)
- Resource, administration and business support provided to State Associations, particularly EHA (QLD) Inc., EHA (NSW) Inc., EHA (TAS) Inc. and EHA (VICTORIA) Ltd.
- Cost savings to State Associations through the development and endorsement of National policy positions providing a nationally consistent framework for improved EH advocacy.
- Delivery Recognition as the National organization for Environmental Health issues demonstrated through the progression of the EH Course Accreditation project.

2014/15 HIGHLIGHTS

OPERATING HIGHLIGHTS

Several key national projects have been substantially progressed during the 2014/15 financial year:

- The EHA Course Accreditation Panel has worked hard to ensure the majority of University Environmental Health courses in Australia had been granted current Accreditation by the end of this financial year.
- The relaunched national Continuing Professional Development (CPD) Scheme has achieved positive uptake within all State Associations with several certification events being held across Australia recognising and celebrating members who have successfully completed CPD requirements.
- The innovative EHA website continues to successfully provide 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 new National Policies providing a united position and platform for national and international advocacy on these issues. The three adopted policies in the 2014/15 year are:
 - o Environmental Protection;
 - o Aboriginal and Torres Strait Islander Environmental Health; and
 - o EHA Accreditation.
- EHA Facebook page has increased activity with posts regularly achieving a reach of over 2,000 and double figure likes and page likes exceeding 340.
- EHA LinkedIn Company page has over 260 followers and has around a dozen environmental health job opportunities posted at any one time making it one of the most comprehensive sites for EHO and environmental health jobs in Australia.
- EHA LinkedIn Group page has now exceeded 1,400 members providing active networking, EHA news, information and environmental health discussions to group members.
- EHA Victoria has been relaunched ensuring EHA has a representative organisation in every State and Territory throughout Australia.
- Delivery of over 50 EHA conferences, professional development seminars, courses, workshops and activities across 5 States. A few highlights include:
 - o EHA National and EHA SA State Conference held in Adelaide, South Australia;
 - o EHA/USA CDC/ IFEH Disaster Management Course held in Townsville, Queensland;
 - o EHA (WA) Tips, tricks and Trials Training in the City of Vincent;
 - o EHA (SA) Law School series in Adelaide;
 - o EHA (NSW) Noise Management Course in Ballina;
 - o EHA (TAS) Professional Development seminar series;
 - o EHA (QLD) EnviroSchool in the City of Logan;
 - o EHA (SA) Cooling Tower Practical on-site training in Adelaide;
 - o EHA (QLD) Regional Group Conferences and Group Training Seminars;
 - o EHA Tasmania State Conference in Launceston;
 - o EHA Queensland State Conference in Toowoomba;
 - o EHA (NSW) State Conference in Mudgee.
- 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 5 States administered through EHA State Associations and the launch of a new environmental health support recognition award in memory of the late Margaret Hind.

LOOKING AHEAD

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 a secure financial position and is now fully represented across all States. The strategic plan is due for review with a focus and priority on the areas outlined in the Table below.

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: - Website hosting - Website Maintenance & Support - RTO - University Accreditation - EH products - CPD Scheme - International Reputation & Presence (IFEH)
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	
International Connections including Full Membership of IFEH	Access to international EH community through EHA (National)	

2014/15 FINANCIAL STATEMENTS

EHA Ltd.'s financial statements have been independently audited by McFillin Audit Services. 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 2015. 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

	2015	2014
Operating revenue	\$118,603	\$111,442
Surplus/(Loss) for the year	\$2,006	\$(4,186)

The following financial statements should be read in conjunction with the accompanying notes provided in this report. Note 1 applies across each financial statement.

2014/15 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL PERFORMANCE For the year ended 30 June 2015

	Note	This Year	Last Year
Revenue	2	152,570.63	133,641.00
Employee benefits expenses	3	(2,448.32)	
Depreciation and amortisation expenses	4	(11,938.40)	(2,240.00)
Bad and doubtful debts expenses	5	(352.24)	
Auditor's remuneration	6	(5,000.00)	(5,500.00)
Rental and lease expenses	7	(6,571.01)	
Finance costs	8	(636.88)	
Other expenses	9	(123,618.02)	(130,087.00)
Profit for the year		2,005.76	(4,186.00)
Profit attributable to members of the entity		2,005.76	(4,186.00)

2014/15 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION

As at 30 June 2015

	Note	This Year	Last Year
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	13	144,239.05	148,602.00
Trade and other receivables	14	45,576.43	32,202.00
Other current assets	15	5,130.34	0.00
TOTAL CURRENT ASSETS		194,945.82	180,804.00
NON-CURRENT ASSETS			
Property, plant and equipment	11	50,135.60	52,702.00
Intangible assets	16	(19,836.00)	(10,464.00)
TOTAL NON-CURRENT ASSETS		30,299.60	42,238.00
TOTAL ASSETS		225,245.42	223,042.00
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	12	2,926.13	10,565.00
Current tax liabilities	10	5,388.21	0.00
Provisions	17	2,448.32	0.00
TOTAL CURRENT LIABILITIES		10,762.66	10,565.00
TOTAL LIABILITIES		10,762.66	10,565.00
NET ASSETS		214,482.76	212,477.00
EQUITY			
Retained earnings	18	214,482.76	212,477.00
TOTAL EQUITY		214,482.76	212,477.00

2014/15 FINANCIAL STATEMENTS

STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2015

	Note	Share Capital	Retained Earnings	Reserves	Total
Balance at 01-Jul-13		0.00	216,663.00	0.00	216,663.00
Comprehensive income Profit for the period			(4,186.00)		(4,186.00)
Total comprehensive income for the period attributable to members of the entity		0.00	(4,186.00)	0.00	(4,186.00)
Total transactions with owners and other transfers		0.00	0.00	0.00	0.00
Balance at 30-Jun-14		0.00	212,477.00	0.00	212,477.00
Balance at 01-Jul-14		0.00	212,477.00	0.00	212,477.00
Comprehensive income Profit for the period			2,005.76		2,005.76
Total comprehensive income for the period attributable to members of the entity		0.00	2,005.76	0.00	2,005.76
Total transactions with owners and other transfers		0.00	0.00	0.00	0.00
Balance at 30-Jun-15		0.00	214,482.76	0.00	214,482.76

2014/15 FINANCIAL STATEMENTS

STATEMENT OF CASH FLOWS For the year ended 30 June 2015

	Note	This Year	Last Year
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CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		135,687.23	
Payments to suppliers and employees		(143,559.15)	
Interest received		3,508.97	
Net cash provided by (used in) operating activities	2	(4,362.95)	0.00
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Net increase (decrease) in cash and cash equivalents held		(4,362.95)	0.00
Cash at beginning of financial year	3	148,602.00	148,602.00
Cash at end of financial year	3	144,239.05	148,602.00
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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

The financial statements cover Environmental Health Australia Limited as an individual entity. Environmental Health Australia Limited is a company limited by guarantee, incorporated and domiciled in Australia.

Basis of Preparation

Environmental Health Australia Limited has decided to early adopt the pronouncements AASB 1053: Application of Tiers of Australian Accounting Standards and AASB 2010-2: Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements for the annual reporting period beginning 01 July 2011.

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.

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 the financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements 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 financial statements were authorised for issue by the directors of the company.

Accounting Policies

a. Business Combinations

Business combinations occur where an acquirer obtains control over one or more businesses.

A business combination is accounted for by applying the acquisition method, unless it is a combination involving entities or businesses under common control. The acquisition method requires that for each business combination, one of the combining entities must be identified as the acquirer (i.e. parent entity).

The business combination will be accounted for as at the acquisition date, which is the date that control over the acquiree is obtained by the parent entity. At this date, the parent shall recognise, in the consolidated accounts, and subject to certain limited exceptions, the fair value of the identifiable assets acquired and liabilities assumed. In addition, contingent liabilities of the acquiree will be recognised where a present obligation has been incurred and its fair value can be reliably measured.

The acquisition may result in the recognition of goodwill or a gain from a bargain purchase. The method adopted for the measurement of goodwill will impact on the measurement of any non-controlling interest to be recognised in the acquiree where less than 100% ownership interest is held in the acquiree.

NOTES TO FINANCIAL STATEMENTS

Goodwill

Goodwill is carried at cost less accumulated impairment losses.

Goodwill is calculated as the excess of the sum of: (i) the consideration transferred; (ii) any non controlling interest; and (iii) the acquisition date fair value of any previously held equity interest, over the acquisition date fair value of net identifiable assets acquired.

The acquisition date fair value of the consideration transferred for a business combination plus the acquisition date fair value of any previously held equity interest shall form the cost of the investment in the separate financial statements. Consideration may comprise the sum of the assets transferred by the acquirer, liabilities incurred by the acquirer to the former owners of the acquiree and the equity interests issued by the acquirer.

Fair value changes in the value of pre-existing equity holdings are taken to the statement of comprehensive income. Where changes in the value of such equity holdings had previously been recognised in other comprehensive income, such amounts are recycled to profit or loss.

Included in the measurement of consideration transferred is any asset or liability resulting from a contingent consideration arrangement. Any obligation incurred relating to contingent consideration is classified as either a financial liability or equity instrument, depending on the nature of the arrangement.

Rights to refunds of consideration previously paid are recognised as receivables. Subsequent to initial recognition, contingent consideration classified as equity is not remeasured and its subsequent settlement is accounted for within equity. Contingent consideration classified as an asset or a liability is remeasured each reporting period to fair value through the statement of comprehensive income,

unless the change in fair value can be identified as existing at acquisition date.

All transaction costs incurred in relation to the business combination are expensed to the statement of comprehensive income.

The value of goodwill recognised on acquisition of each subsidiary in which the company holds a less than 100% interest will depend on the method adopted in measuring the non-controlling interest. The company can elect to measure the non-controlling interest in the acquiree either at fair value ("full goodwill method") or at the non-controlling interest's proportionate share of the subsidiary's identifiable net assets ("proportionate interest method"). The company determines which method to adopt for each acquisition.

Under the full goodwill method, the fair value of the non-controlling interest is determined using valuation techniques which make the maximum use of market information where available. Under this method, goodwill attributable to the non-controlling interests is recognised in the consolidated financial statements.

Goodwill on acquisition of subsidiaries is included in intangible assets. Goodwill on acquisition of associates is included in investments in associates.

Goodwill is tested for impairment annually and is allocated to the company's cash-generating units or groups of cash-generating units, which represents the lowest level at which goodwill is monitored but where such level is not larger than an operating segment. Gains and losses on the disposal of an entity include the carrying amount of goodwill related to the entity sold.

Changes in the ownership interests in a subsidiary are accounted for as equity transactions and do not affect the carrying values of goodwill.

NOTES TO FINANCIAL STATEMENTS

b. Income Tax

No income tax provision has been made as the entity is exempt from income tax under Section 23(g) of the Income Tax Assessment Act

c. Inventories

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

d. Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Property

Freehold land and buildings are shown at their cost or fair value (being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction), based on reporting periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation for buildings.

In the reporting periods when the freehold land and buildings are not subject to an independent valuation, the directors conduct directors' valuations to ensure the carrying amount of land and buildings is not materially different to the fair value.

Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation surplus in other comprehensive income. Decreases that offset previous increases of the same asset are charged against revaluation surpluses directly in other comprehensive income; all other decreases are charged to the statement of comprehensive income.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Plant and equipment

Plant and equipment are measured on the cost basis less accumulated depreciation and impairment losses. The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

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

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

Depreciation

The depreciable amount of all fixed assets, including building and capitalised lease assets but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired reporting period of the lease or the estimated useful lives of the improvements.

Depreciation is recognised in the statement of comprehensive income.

NOTES TO FINANCIAL STATEMENTS

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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 revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

e. Employee Benefits

Provision is made for the company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one reporting period have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employees may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

f. 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 are

measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

g. Cash and Cash Equivalents

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

h. Revenue and Other Income

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

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

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

Dividend revenue is recognised when the right to receive a dividend has been established. Dividends received from associates and joint venture entities are accounted for in accordance with the equity method of accounting.

Revenue recognition relating to the provision of services is determined with reference to the stage of completion of the transaction

NOTES TO FINANCIAL STATEMENTS

at the end of the reporting period and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

All revenue is stated net of the amount of goods and services tax (GST)

i. Trade and Other Payables

Trade and other payables represent the liability outstanding at reporting date for goods and services received by the entity during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within days of recognition of the liability.

j. Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of assets that necessarily take a substantial reporting period of time to prepare for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

k. 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).

In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows are included in the statement of cash flows on a gross basis, except for the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the ATO. The GST component of financing and investing activities which is recoverable from, or payable to, the ATO is classified as a part of operating cash flows. Accordingly, investing and financing cash flows are presented in the statement of cash flows net of the GST that is recoverable from, or payable to, the ATO.

l. Comparative Figures

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

m. Critical Accounting Estimates and 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.

n. Change in Accounting Policy

There has been no change to the company's accounting policy in the last financial year.

NOTES TO FINANCIAL STATEMENTS

Note 2: Revenue and Other Income

	This Year	Last Year
REVENUE		
OTHER REVENUE Interest revenue	3,508.97	4,066.00
State Levies - Conferences and Workshops	30,786.00	34,184.00
State Levies- Membership	87,817.20	77,258.00
Accreditation Panel Reimbursements	8,168.63	0.00
Course Accreditation Income	14,000.00	0.00
Other Income	2,169.83	18,133.00
Website Advertising	6,120.00	0.00
TOTAL OTHER REVENUE	152,570.63	133,641.00
TOTAL REVENUE	152,570.63	133,641.00

Note 3: Employee Benefits Expenses

	This Year	Last Year
EMPLOYEE BENEFITS EXPENSES		
Provision for Annual Leave	2,448.32	0.00
TOTAL	2,448.32	0.00

Note 4: Depreciation and Amortisation Expenses

	This Year	Last Year
DEPRECIATION AND AMORTISATION EXPENSES		
Amortisation of Website Development Costs	9,372.00	0.00
Depreciation	2,566.40	2,240.00
TOTAL	11,938.40	2,240.00

NOTES TO FINANCIAL STATEMENTS

Note 5: Bad and Doubtful Debts Expenses

	This Year	Last Year
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BAD AND DOUBTFUL DEBTS EXPENSES		
Bad Debts	352.24	0.00
TOTAL	<hr/> 352.24	<hr/> 0.00

Note 6: Auditor's Remuneration

	This Year	Last Year
<hr/>		
REMUNERATION OF THE AUDITOR OF THE ENTITY:		
Remuneration of the auditor	(5,000.00)	(5,500.00)
TOTAL REMUNERATION OF THE AUDITOR	<hr/> (5,000.00)	<hr/> (5,500.00)

Note 7: Rental and Lease Expenses

	This Year	Last Year
<hr/>		
RENTAL AND LEASE EXPENSES		
Rent	6,571.01	0.00
TOTAL	<hr/> 6 571.01	<hr/> 0.00

Note 8: Finance Costs

	This Year	Last Year
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FINANCE COSTS		
Bank Charges	636.88	0.00
TOTAL	<hr/> 636.88	<hr/> 0.00

NOTES TO FINANCIAL STATEMENTS

Note 9: Other Expenses

	This Year	Last Year
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OTHER EXPENSES		
Administration and Office Expenses	3,278.14	6,260.00
Accreditation Panel Expenses	8,499.62	0.00
Employee Expenses	41,393.61	58,189.00
Course Accreditation	9,222.10	9,280.00
Filing Fees	353.00	0.00
Insurances	9,657.00	9,352.00
IT Expenses	6,402.36	19,243.00
Other Expenses	0.00	8,326.00
Postage	85.89	0.00
Printing and Stationery	6,403.75	0.00
Presidents Expenses	3,703.66	0.00
RTO Expenses	1,130.00	0.00
Subscriptions and Memberships	1,547.28	0.00
Telephone	4,110.75	0.00
Travel- Board Meetings	17,534.46	19,437.00
Website maintenance	10,296.40	0.00
TOTAL	123,618.02	130,087.00

Note 10: Tax Balances

	This Year	Last Year
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CURRENT TAX LIABILITIES		
PAYG Withholding Tax Payable	328.00	0.00
GST Payable	5,060.21	0.00
TOTAL CURRENT TAX LIABILITIES	5,388.21	0.00
TOTAL TAX LIABILITIES	5,388.21	0.00

NOTES TO FINANCIAL STATEMENTS

Note 11: Property, Plant and Equipment

	This Year	Last Year
Plant and Equipment		
At cost	25,664.00	25,664.00
Less Accumulated Depreciation	(22,388.40)	(19,822.00)
TOTAL	3,275.60	5,842.00
Web Site Development Costs		
At cost	46,860.00	46,860.00
TOTAL	46,860.00	46,860.00
TOTAL PROPERTY, PLANT AND EQUIPMENT	50,135.60	52,702.00

Note 12: Trade and Other Payables

	This Year	Last Year
CURRENT		
Accrued Expenses		
Superannuation	0.00	(401.00)
Payable Accounts	270.02	0.00
Payable	1,525.56	10,966.00
Other Creditors	1,130.55	0.00
TOTALCURRENT	2,926.13	10,565.00
TOTAL	2,926.13	10,565.00

The average credit period on trade and other payables (excluding GST payable) is months. No interest is payable on outstanding payables during this period. For payables outstanding longer than months, % per annum is payable on the outstanding balance.

NOTES TO FINANCIAL STATEMENTS

Note 13: Cash and Cash Equivalents

	Note	This Year	Last Year
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CURRENT			
Cash at bank and in hand		33,771.96	41,508.00
Short-term bank deposits		110,467.09	107,094.00
TOTALCURRENT		144,239.05	148,602.00
TOTAL		144,239.05	148,602.00
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RECONCILIATION OF CASH AND CASH EQUIVALENTS			
Cash and cash equivalents at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:			
Cash and cash equivalents		33,771.96	41,508.00
Short-term bank deposits		110,467.09	107,094.00
		144,239.05	148,602.00
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Note 14: Trade and Other Receivables

	This Year	Last Year
<hr/>		
CURRENT		
Accounts Receivable	45,576.43	32,202.00
TOTALCURRENT	45,576.43	32,202.00
TOTAL	45,576.43	32,202.00
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Note 15: Other Assets

	This Year	Last Year
<hr/>		
CURRENT		
Prepayments	5,130.34	0.00
TOTALCURRENT	5,130.34	0.00
TOTAL	5130.34	0.00
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NOTES TO FINANCIAL STATEMENTS

Note 16: Intangible Assets

	This Year	Last Year
INTANGIBLE ASSETS		
Less Accumulated Amortisation and Impairment	(19,836.00)	(10,464.00)
NET CARRYING VALUE	(19,836.00)	(10,464.00)
TOTAL INTANGIBLES	(19,836.00)	(10,464.00)
RECONCILIATION OF INTANGIBLE ASSETS		
BALANCE AT BEGINNING OF YEAR	(10,464.00)	(10,464.00)
Disposals	0.00	0.00
Amortisation and impairment	(9,372.00)	0.00
CLOSING CARRYING VALUE AT END OF YEAR	(19,836.00)	(10,464.00)
TOTAL INTANGIBLES	(19,836.00)	(10,464.00)

Capitalised development costs represent proprietary knowledge developed through research into improved materials handling and processing procedures.

Capitalised development costs have finite useful lives and are amortised on a straight-line basis over years. The current amortisation charge for development costs is included under depreciation and amortisation expense in the statement of profit or loss.

NOTES TO FINANCIAL STATEMENTS

Note 17: Provisions

	This Year	Last Year
PROVISIONS		
CURRENT		
Provision for Annual Leave	2,448.32	0.00
Total current provisions	2,448.32	
TOTALPROVISIONS	2448.32	

ANALYSIS OF PROVISIONS	Employee Benefits	Warranties	Dividends	Other	Total
Additional provisions	2,448.32	0.00	0.00	0.00	2,448.32
Closing balance at 30-Jun-15	2,448.32	0.00	0.00	0.00	2,448.32

Provision for employee benefits

Provision for employee benefits represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the company does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the company does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

NOTES TO FINANCIAL STATEMENTS

Note 18: Retained Earnings

	This Year	Last Year
Retained earnings (accumulated losses) at the beginning of the financial year	212,477.00	216,663.00
Net profit attributable to members of the entity	2,005.76	(4,186.00)
Retained earnings (accumulated losses) at the end of the financial year	214,482.76	212,477.00

Note 19: Cash Flow Information

	Note	This Year	Last Year
RECONCILIATION OF CASH			
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:			
Cash and cash equivalents		33,771.96	41,508.00
Short-term bank deposits		110,467.09	107,094.00
		144,239.05	148,602.00
RECONCILIATION OF CASH FLOWS			
Cash flows from operations are reconciled to profit from ordinary activities after income tax as follows:			
Profit from ordinary activities after income tax		2,005.76	(4,186.00)
Non-cash flows in profit from ordinary activities after income tax			
Depreciation		2,566.40	2,240.00
Amortisation		9,372.00	
Bad and doubtful debts		352.24	
Provisions for leave entitlements		2,448.32	
Total non-cash flows in profit from ordinary activities after income tax		14,738.96	2,240.00
TOTAL CASH FLOWS FROM OPERATIONS		16 744.72	(1,946.00)

INDEPENDENT AUDITOR'S REPORT

A full copy of the auditors report is available from the National Executive Officer.

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 2015, 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 judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 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

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 2015 and of its performance for the year ended on that date; and
- ii) Complying with Standards and the Corporations Regulations 2001.

Name of Firm: McFillin Audit Services

Name of Partner: Michael McFillin

Address: 503 Gympie Road,
Strathpine, QLD 4500

Dated this 17th day of September 2015

NATIONAL DIRECTORS



MARK DWYER
NATIONAL PRESIDENT
(EHA TAS 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. He has previously been the EHA Tasmanian State President for 10 years and is currently the National President of EHA Ltd.



PHILIP SWAIN
VICE PRESIDENT
(EHA WA 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 KANAPI
TREASURER
(EHA QLD 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 two years.

NATIONAL DIRECTORS



VINCE STEPHENS
DIRECTOR
(EHA QLD 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
(EHA NSW 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 (VICTORIA) LTD.)

Susan has worked in the Environmental Health field for 14 years, working in local and state government, as a private consultant and in Risk Management. She graduated from Flinders University with two undergraduate degrees, then completed a Post Graduate Occupation Health and Safety Management. She joined EHA (SA) as a student member and joined the SA Board where she held the positions of SIG convenor, Director, Vice President and President over a ten year period.

In 2011 Susan became a National Board Director representing her state and making a difference at a National level. Susan moved to Victoria in 2012, still working in the field of environmental health and maintaining her role as a National Director. In July 2014 EHA (Victoria) was re-launched with Susan taking on the role of state President. She continues to work with the current Board to re-establish in Victoria for a unity organisation locally and nationally.

NATIONAL DIRECTORS



JOSEPH ZAPPAVIGNA
DIRECTOR
(EHA WA 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.



BRIAN JONES
DIRECTOR (FROM OCT 2014)
(EHA NSW INC.)

Brian commenced a career as an Environmental Health Officer in 1986 following a number of years as a meat inspector. Since appointment as an EHO, Brian has held a number of positions in local government and private industry. His career has focussed on environmental health, environmental planning and regulatory roles. He has a bachelor's degree, a MBA and a number of non-professional qualifications focusing on mediation and quality auditing.

Other than a few years between the former AIEH and creation of EHA, Brian has been a member of the organisation since 1986. He has held membership status for most of that time and was granted fellow status in 2014. Brian has been a NSW state director since 2010 and a National director since 2014. He has a keen interest in promotion of EHA as a premier environmental health organisation to support Environmental Health Practitioners.

Brian currently holds a position at Wyong Shire Council as the compliance manager. The position focuses on regulatory activities of local government. He has a particular interest in management of regulatory roles and conflict management with a mediation philosophy.



KIRSTIN ROSS
DIRECTOR (FROM DEC 2014)
(EHA SA INC.)

Dr. Kirstin Ross is currently the course coordinator for the Graduate Diploma in Environmental Health and Master of Environmental Health at Flinders University, Adelaide. Kirstin holds a BSc (Murdoch), BSc (Hons) (UniSA), PhD (Health Sciences) (UniSA) and a Graduate Diploma in Environmental Health Practice (Flinders).

Kirstin also teaches as part of the National Short Courses in Environmental Health Risk Assessment. Her research interests include the parasitic nematode, *Strongyloides stercoralis*, and other environmental health issues including solid waste and drinking water.

Kirstin is an active member of EHA (SA)'s board and is interested in engaging with communities in environmental health issues, particularly with remote indigenous communities. She has a strong interest in teaching and learning and is passionate about bringing the practice of environmental health to the classroom.

NATIONAL DIRECTORS



HELEN PSARRAS
DIRECTOR (FROM JAN 2015)
(EHA SA INC.)

Helen has been a long time EHA (SA) board member and is currently co-President of EHA (SA) Inc. Helen has worked at SA Health for 13 years specialising in infection control for the body art industry and public health emergency management. She recently spent 12 months working for the SA Fire and Emergency Services as helping areas of the state conduct risk assessments of their highest risks while identifying mitigation strategies. She is now back as SA Health as Acting Manager of Health Protection Programs which includes a wide range of public health policy and legislative issues. Helen's passion is stakeholder engagement, providing training for both industry and EHOs and advocating for public health.

EHA REGISTERED OFFICES

National Office

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

Phone: 07 3000 2299 Fax: 07 3252 9084

Postal Address PO Box 2222 Fortitude Valley BC QLD 4006

Email: national@eh.org.au

Website: www.eh.org.au

EHA Facebook: <https://www.facebook.com/pages/Environmental-Health-Australia-Ltd/603638339648973>

LinkedIn EHA Group: <https://www.linkedin.com/groups/Environmental-Health-Australia-3196413/about>

LinkedIn EHA Company Page: <http://www.linkedin.com/company/environmental-health-australia-ltd>

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<http://www.ehavictoria.org.au/>

For a current listing of all EHA National and State and Association Directors and current contact details please refer to www.eh.org.au



ENVIRONMENTAL
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www.eh.org.au