

Special Purpose Financial Reports

Doctors for the Environment Australia (Inc.)

ABN 80 178 870 373

For the year ended 30 June 2021

Prepared by Cameron Batterham

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Board's Report

Doctors for the Environment Australia (Inc.) For the year ended 30 June 2021

Report

Your Board Members submit the financial report of Doctors for the Environment Australia (Inc.) for the financial year ended 30 June 2021.

Board Members

The names of members throughout the year and at the date of this report

Name	Position Held	Board Members
John Van Der Kallen	Board Chairperson	Katherine Barraclough
Kimberly Humphrey	Deputy Board Chairperson	Beau Frigault
Richard Yin	Secretary	Georgia Behrens
Kristof Wing	Treasurer	Stefanie Pidcock
Georgia Brown	National Student Representative	John Iser

Public Officer

Graeme McLeay

Past Management Committee

Eugenie Kayak - Co-Chair (Retired Nov 2020)

Kingsley Faulkner - Co-Chair (Retired Nov 2020)

Hakan Yaman - Treasurer (Retired Nov 2020)

Sujata Allan - Member (Retired Nov 2020)

Marion Carey - Member (Retired Nov 2020)

Graeme Mcleay - Member (Retired Nov 2020)

Principal Activities

Doctors for the Environment Australia (DEA) is an organisation of medical professionals that protects human health through care of the environment. The devastating impacts of climate change on human health and the solutions needed to address this grave threat are a major focus of our work.

Our members are GPs, surgeons, physicians, anaesthetists, psychiatrists, paediatricians, public health specialists, academics, medical students, and researchers, bringing leadership and expertise from every branch of medicine.

We use compelling scientific evidence to demonstrate the important health benefits of clean air and water, biodiverse natural places, stable climates, and sustainable healthcare systems.

We aim to educate and alert colleagues, patients, the public, and politicians to:

- The requirement for a healthy natural environment for good human health.
- The need to prevent and redress environmental degradation locally and globally.
- The need for sustainable development that meets the needs of the present generation without compromising future generations.
- The use of the best available scientific evidence as the basis for decisions, and the precautionary principle where the evidence is unclear.

Significant Changes

There have been no significant changes in the state of the association's affairs during the financial year

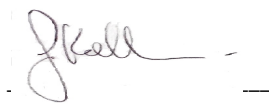
Operating Result

The surplus after providing for income tax for the financial year amounted to \$35,102.

Going Concern

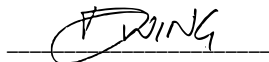
This financial report has been prepared on a going concern basis which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. The ability of the association to continue to operate as a going concern is dependent upon the ability of the association to generate sufficient cashflows from operations to meet its liabilities. The members of the association believe that the going concern assumption is appropriate.

Signed in accordance with a resolution of Members of the Board:



Dr John Van Der Kallen (Chairperson)

Date 09/11/2021



Dr Kristof Wing (Treasurer)

Date 09/ 11 /2021

Income and Expenditure Statement

Doctors for the Environment Australia (Inc.)

For the year ended 30 June 2021

	2021	2020
Income		
Cash Flow Boost	62,613.00	24,673.00
DEA Join/Renew Donations	192,184.64	153,505.00
DEA Membership	42,815.42	46,242.69
Donation	163,116.12	110,896.14
iDEA Conference - Income	-	20,638.63
Grants/Sponsorship	21,014.13	-
Interest Income	425.77	1,115.45
JobKeeper Income	40,500.00	18,000.00
Fundraising	-	7,861.24
Fundraising - Victoria	-	109.09
Fundraising - Queensland	1,309.98	-
Merchandise Income	455.06	122.27
Other Income	-	5,954.55
Total Income	524,434.12	389,118.06
Less Expenditure		
Employee Costs		
Employee Costs	328,861.17	266,941.82
Workers Compensation	1,770.75	-
Professional Development	8,715.08	538.71
Employee Entitlements	45,354.21	-
Total Employee Costs	384,701.21	267,480.53
Operating Expenses		
Office Premises		
Computer/Office Equipment	-	1,477.47
Electricity	444.70	28.12
Internet	313.26	-
Rent	26,397.21	21,160.10
Telephone	535.63	1,091.37
Total Office Premises	27,690.80	23,757.06
Office Operating Costs		
Accountancy Fees	4,000.00	263.64
Audit Fees	2,600.00	2,500.00
Bank Charges	6,452.01	5,620.46
Insurance	4,484.96	5,643.76
Office Expenses	3,269.27	4,657.37
Postage	64.76	95.09
Professional Memberships	5,762.43	6,860.04
Total Office Operating Costs	26,633.43	25,640.36
Other Operating Costs		

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

	2021	2020
Advertising	1,277.71	4,333.79
Consultancy Fees	3,263.47	21,531.81
Contract Work	-	1,852.27
Capital Loss Sale of Assets	392.60	-
Depreciation	2,439.59	2,833.45
Interest Paid	80.43	-
Meeting Expenses	4,963.29	9,784.90
Merchandise Production Costs	-	3,347.81
Newspapers	-	29.09
Printing	218.97	3,836.37
State Committee Fees	481.82	3,818.84
Student Expenses	1,176.00	1,904.46
Travel	3,860.70	3,854.14
Website and Web Hosting	31,237.30	5,265.32
Total Other Operating Costs	49,391.88	62,392.25
Projects		
iDEA Conference Expenses	909.09	2,397.90
Total Projects	909.09	2,397.90
Total Operating Expenses	104,625.20	114,187.57
Total Less Expenditure	489,326.41	381,668.10
Current Year Surplus or (Deficit) Before Income Tax	35,107.71	7,449.96
Income Tax Expense		
Tax Expense	5.50	334.50
Total Income Tax Expense	5.50	334.50
Net Current Year Surplus or (Deficit) After Income Tax	35,102.21	7,115.46

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Statement of Financial Position

Doctors for the Environment Australia (Inc.)

As at 30 June 2021

	NOTES	30 JUN 2021	30 JUN 2020
Assets			
Current Assets			
Cash & Cash Equivalents			
Petty Cash Imprest		20	20
Cash at Bendigo Bank DEA Fund		235,005	187,314
Cash at Bendigo Bank		146,124	126,998
Total Cash & Cash Equivalents		381,149	314,332
GST Receivable		1,632	10,294
Total Current Assets		382,781	324,626
Non-Current Assets			
Plant and Equipment, Vehicles	1	13,844	7,199
Total Non-Current Assets		13,844	7,199
Total Assets		396,625	331,826
Liabilities			
Current Liabilities			
Trade and Other Payables			
PAYG		23,188	32,327
Total Trade and Other Payables		23,188	32,327
Income in Advance		34,486	-
Provisions			
Provision of Income Tax		42	383
Total Provisions		42	383
Employee Entitlements			
Superannuation Payable		-	14,396
Wages Payable - Payroll		-	8,429
Provision for Annual Leave		30,773	-
Provision for Long Service Leave		14,581	-
Total Employee Entitlements		45,354	22,826
Total Current Liabilities		103,070	55,536
Total Liabilities		103,070	55,536
Net Assets		293,554	276,290
EQUITY			
Retained Surplus		293,554	276,290
Total EQUITY		293,554	276,290

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Notes of the Financial Statements

Doctors for the Environment Australia (Inc.) For the year ended 30 June 2021

Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act SA. The members have determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

Income Tax

The income tax expense for the year comprises current income tax expense.

Current income tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Except for business combinations, no deferred income tax will be recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Property, Plant and Equipment

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Provisions

Provisions are recognised when the association 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 at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

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.

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. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

These notes should be read in conjunction with the attached compilation report.

Interest revenue is recognised using the effective interest 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.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

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 assets and liabilities statement.

Financial Assets

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

	2021	2020
1. Plant & Equipment, Vehicles		
Plant & Equipment		
Computer Software at cost		
Computer Software at cost	29,110	29,110
Less Accumulated Depreciation on Computer Software	(29,110)	(29,110)
Total Computer Software at cost	-	-
Fixed assets		
Office Furniture & Equipment	20,148	12,035
Less Accumulated Depreciation on Office Furniture & Equipment	(6,305)	(4,835)
Total Fixed assets	13,844	7,199
Total Plant & Equipment, Vehicles	13,844	7,199

These notes should be read in conjunction with the attached compilation report.

Movements in Equity

Doctors for the Environment Australia (Inc.) For the year ended 30 June 2021

	2021	2020
Equity		
Opening Balance	276,290	269,174
Decrease GST receivable adjustment	(17,838)	-
Increase Current Year Surplus	35,102	7,115
Total Equity	293,554	276,290

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

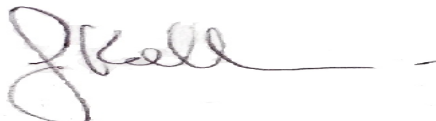
True and Fair Position

Doctors for the Environment Australia (Inc.) For the year ended 30 June 2021

Annual Statements Give True and Fair View of Financial Position and Performance of the Association

We, Dr John Van Der Kallen, and Dr Kristof Wing, being members of the Doctors for the Environment Australia (Inc.) Board, certify that –

The statements attached to this certificate give a true and fair view of the financial position and performance of Doctors for the Environment Australia (Inc.) during and at the end of the financial year of the association ending on 30 June 2021.

Signed: 

Dr John Van Der Kallen

Dated: 09/11/2021

Signed: 

Dr Kristof Wing

Dated: 09/ 11 /2021

Compilation Report

Doctors for the Environment Australia (Inc.)

For the year ended 30 June 2021

Compilation report to Doctors for the Environment Australia (Inc.).

We have compiled the accompanying special purpose financial statements of Doctors for the Environment Australia (Inc.), which comprise the asset and liabilities statement as at 30 June 2021, income and expenditure statement, the statement of cash flows, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

The Responsibility of the Member's

The members of Doctors for the Environment Australia (Inc.) are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

Our Responsibility

On the basis of information provided by the partners we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

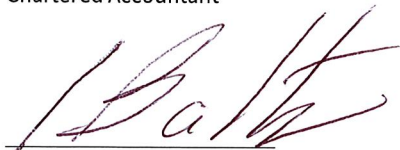
Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the members who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Cameron Batterham

Chartered Accountant



Batterham and Associates

Suite 15, 22 Railway Road, Subiaco WA 6008

Dated: 8/11/21

**AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C
OF THE CORPORATIONS ACT 2001 TO THE COMMITTEE MEMBERS OF
DOCTORS FOR THE ENVIRONMENT AUSTRALIA INC**

As lead auditor for the audit of Doctors For The Environment Australia Inc for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have been:

- no contraventions of the auditor independence requirements as set out in professional pronouncements in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the review.

This declaration is in respect of Doctors For The Environment Inc during the year.



Neil Pace
Partner



Moore Australia Audit (WA)
Chartered Accountants

Signed at Perth this 9th day of November 2021.

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF DOCTORS FOR THE ENVIRONMENT AUSTRALIA INC

Qualified Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Doctors For The Environment Inc (“the Association”) for the year ended 30 June 2021.

In our opinion, except for the matters noted in the qualification section as set out below, the accompanying financial report of Doctors For The Environment Australia Inc is in accordance with the Associations Incorporation Act 2015 WA, including:

- a. giving a true and fair view of the Association’s financial position as at 30 June 2021 and of its performance for the year then ended and;
- b. complying with Australian Accounting Standards to the extent described in Note 1 of the financial report.

Qualification

The Association’s income includes significant donation and sponsorship income. As is common for organisations of this type, it is not practicable to establish a system of internal control over donation and sponsorship income until its initial entry into the accounting records. Accordingly, our audit in relation to the accounting for and application of money received by way of donations and sponsorship was limited to amounts recorded

We have not audited the comparative financial information as at 30 June 2020 and for the year ended on that date, and accordingly do not express an opinion on it.

Basis of Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board’s *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the management committee of the Association, would be in the same terms if given to the management committee as at the time of this auditor’s report.

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

Basis of Accounting

We draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the management committees’ financial reporting responsibilities under the *Associations Incorporation Act 2015 WA*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Directors for the Financial Report

The management committee of the Association are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Associations Incorporation Act 2015 WA and is appropriate to meet the needs of the members. The committee of managements’ responsibility also includes such internal control as the committee members determine is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDIT REPORT (Continued)

In preparing the financial report, the committee members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the committee members either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibility for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee of management.
- Conclude on the appropriateness of the committee of managements' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee of management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**NEIL PACE
PARTNER**

Signed at Perth this 9th day of November 2021



**MOORE AUSTRALIA AUDIT (WA)
CHARTERED ACCOUNTANTS**