



**EASTERN REGIONAL ORGANISATION FOR
PLANNING & HUMAN SETTLEMENTS (EAROPH)
AUSTRALIA INCORPORATED
A0055007N**

**ANNUAL REPORT
Including Financial Statements**

**FOR THE YEAR ENDED
31 DECEMBER 2014**

EAROPH AUSTRALIA INCORPORATED A0055007N

Executive Committee's Report

Your Executive Committee members submit this annual report, including the financial report of the Eastern Regional Organisation for Planning and Human Settlements Incorporated (EAROPH) for the financial year ended 31 December 2014.

Executive Committee Members

The names of the Executive Committee members throughout the year and at the date of this report are:

Ms. Kerry McGovern	President
Dr. Jane Stanley	Vice President
Ms. Donnell Davis	Secretary
Ms. Ami Sudjiman	Treasurer
Mr. Dennis Ingermann	Public Officer
Mr. K C Leong	Membership Director
Mr. John Byrne	
Mr. Peter Cuming	

Executive Committee members have been in office since the start of the financial year to the date of this report unless otherwise stated. Ms Donnell Davis became a member of the Executive Committee at the 16 March 2014 Annual General Meeting.

EAROPH Council Members

Hon. Michael Harbison	Honorary President
Mr. K.C. Leong	Honorary President
Hon. Candy Broad	Honorary President
Mrs. Coralie Leong	Editor
Ms. Kerry McGovern	Vice President Australia
Mr. Dennis Ingermann	Council Member
Ms. Donnell Davis	Council Member
Dr. Jane Stanley	Council Member

Principal Activities

The principal activities of the association during the financial year were:

1. To consolidate and promote expertise and maintaining sustainable human settlements in Australia;
2. To provide a forum for ongoing collaboration among governments, the private sector, civil society and people in addressing Planning and Human Settlement issues in Australia;
3. To promote personal professional development of its members;
4. To provide expert technical consultancy services on a commercial basis;
5. To facilitate the exchange of information, experience ideas and insights among members;
6. To foster links with organisations with similar interest in Australia and internationally;

Significant Changes

No significant changes in the nature of these activities occurred during the year.

EAROPH AUSTRALIA INCORPORATED
A0055007N

EAROPH Australia Members Register

The list of EAROPH members resident in Australia is attached.

EAROPH Australia website

See: www.earophaustralia.com

EAROPH Australia Member Activities 2014

1. *To consolidate and promote expertise and maintaining sustainable human settlements in Australia;*

EAROPH Australia partnered with Clarence Valley Council to plan a Think Tank to address the impact of the infrastructure boom expected from over \$5b of capital investment in the council's region over the period 2015 – 2020. The Think Tank was planned to be held as part of the 2015 AGM.

Working groups continued to progress their agendas. Reports of each working group chair follow.

2. *To provide a forum for ongoing collaboration among governments, the private sector, civil society and people in addressing Planning and Human Settlement issues in Australia*

On 25 June 2014 KC Leong, Dennis Ingemann and Donnell Davis met in Melbourne with ICLEI Oceania and ICLEI Asia to advance a long-term relationship and to provide a backup venue for the inaugural ICLEI Asia Congress because of the civil unrest in Bangkok. This resulted in a further meeting at the World Congress in Jakarta with Mr. Steven Gawler, the ICLEI South East Asia representative.

3. *To promote personal professional development of its members;*

Members continued to share their professional experiences informally, hence strengthening cross-disciplinary relationships.

4. *To provide expert technical consultancy services on a commercial basis;*

The Asset Management project managed on behalf of Southern Cross University failed to progress resulting from staff changes and uncertainty about the specifications of the product being tested.

Asset Management Standards Project

The project prepared the terms of reference requested at the 2013 ExCo and distributed to the Secretary General and President. It did not receive funding from the Australian government for training planned for 2014/15.

5. *To facilitate the exchange of information, experience ideas and insights among members;*

The EAROPH Australia E-Bulletin was initiated in November by the Membership Director and the Editor. It records the activities of the 24th EAROPH World Congress and Mayor's Caucus held in Jakarta, Indonesia in August 2014. Monthly e-bulletins have since been loaded to the website. These contain translations of the reports given by Mayor's at the caucus, and provide a unique insight into the management of human settlements by local governments in Indonesia.

6. *To foster links with organisations with similar interest in Australia and internationally;*

EAROPH Australia is represented on the Australian Asset Management Collaborating Group, which, during 2014 was closed and replaced by the Asset Institute. EAROPH Australia has now been made a member of the Public Asset Special Interest Group of the Asset Institute (www.assetinstitute.com).

EAROPH Australia made a submission to the Australia Productivity Commission's review of Public Infrastructure that reported in July 2014. See: <http://www.pc.gov.au/inquiries/completed/infrastructure>

Working Group Reports

1. Resilient Communities (Food Security) Working Group – Convenor

Dr Jane Stanley B.A. (Sheffield), M.Sc (Sydney), PhD (Glasgow, UST Kumasi)

Aim: 1. Defining and promoting communities that are resilient in the face of climate change and natural disasters, providing healthy living environments with relationships with nature and secure food production

This year the working group has focussed on food security, and the involvement of several members with the dairy industry. Jane Stanley has led this from her base working with Victorian farmers, and support has been given by Darren Jones in Queensland and Peter Cuming in New South Wales.

The current state of the Australian dairy industry provides a good illustration of how a particular farming sector has importance for food security in Australia and in the Asia Pacific Region. It is also a sector at particular threat. Asian demand for dairy products is increasing fast, but at the same time Australia's milk production is in rapid decline, to the extent that Australia could become a net importer of dairy products within the next 5-10 years on current trends. The fact that this need not happen is well demonstrated by New Zealand, which has more than doubled its milk production over the past 15 years and is now the major dairy exporting nation.

EAROPH members have given support to newly formed group Farmer Power, which has been advocating on behalf of its dairy farming membership. Submissions have been made to a Food Safety Review, the Government's White Paper on Agricultural Competitiveness and the Productivity Commission Report on Dairy Manufacturing, and several press articles have been published. A new submission to the forthcoming Government's Competition Review is planned.

The issues being highlighted are:

- the dairy industry is structured in a way that severely impedes farmers' ability to negotiate for a fair price for their milk, with significant restrictive and anticompetitive practices, and a total restructure is called for
- Australian dairy farmers are paid 15-25% less for their milk than their overseas counterparts, and as a result a large proportion are running at a loss
- herds are being aggressively culled, with the productive life of cows being substantially shortened (eg cows being culled at 6 years of age rather than 8-10 years)
- sub-optimal pastures are being taken out of dairy production as farmers shrink their herds and/or quit the industry
- at the same time, the various industry bodies reporting to government gloss over the industry problems, with upbeat reports of increasing milk yield per cow – which is a result of the culling of older cows and a reduction in whole-of-life milk production (or the return on whole-of-life costs in rearing heifers) – and a blaming of production decline on various weather events
- progressive decline in milk production is creating a worsening cycle of decline as the dairy producers seek to maintain their profits (and returns to shareholders) with reducing milk inputs, encouraging them to squeeze farmers further on the farmgate milk price
- all the major dairy manufacturers have invested heavily in new plant based on assumptions about increased milk supply, and the current continued decline threatens the viability of the whole industry
- strategies to increase milk supply by as much as 25% per year can readily be identified, and should be supported by governments.

At the same time as highlighting the doom and gloom within the industry, EAROPH members have been involved in identifying new opportunities for adding value and filling gaps within the industry, particular in relation to processing dairy wastes. This has led to involvement in

EAROPH AUSTRALIA INCORPORATED
A0055007N

planning for new processing plants based on “closed loop” practices for ensuring that all wastes are productively recycled.

Over the next year, EAROPH members will progress these various initiatives, and this is likely to include making presentations to various government hearings, and progressing establishment of two new closed loop dairy plants. However the new focus for the working group will be a broader look at food security and other aspects of community resilience within the context of more holistic planning for regional communities, with a case study commencing in the Clarence Valley of New South Wales. The 2015 Annual Conference is being planned around these issues.

2. THE QUALITY OF HUMAN SETTLEMENTS – Convenor

John Byrne BArch BA MTP FPIA FRAIA

Aim: 2. More comprehensively describing the qualities of human settlements that, by design and governance, enhance the growth of people as both human beings and contributors to resilient communities, including the promotion of child and youth friendly cities.

The Quality of Human Settlements working party continues to gather momentum in difficult times.

Its mandate still is to seek in principle to:

- develop (or acquire) a framework that oversees the research/professional field and both facilitates research and identifies gaps or competing responses;
- develop therefore a better understanding of what relevant knowledge/practice exists, within Australia and elsewhere;
- in due course facilitate exchange and dialogue within Australia and between Australian knowledge/practice and others in the EAROPH region;
- where appropriate advise or speak in support of useful and relevant work of others; and
- increase the understanding and commitment to the question and the pursuit of policy/governance responses with the relevant city-making and city-managing sectors, particularly within Australia.

In the making, renewing and managing of cities, there is a significant over-lapping and intersection of many disciplines. Cities inherently need the engagement of a wide range of stakeholders providing multi-disciplinary and inter-disciplinary responses.

In Australia, the principal emphases appear to have been upon environmental and economic issues, although the understanding of what urban structures, forms and details best deliver robust and sustainable outcomes is not always obvious.

Given the enormous breadth of the question, a major theme therefore of the Working Party is moving to focus on the largely ignored or weakly attempted body of knowledge about the role that urban design and planning play in supporting *and enhancing* human life, for individuals and groups. That is, it is about the relationship between cities and social sustainability.

The Working Party views Urban Design as a problem-solving process that is relevant across a broad range of scales of human settlement:

- from metropolitan or urban regions through corridors, planned communities and urban precincts to the detailed design of local public realm and the built or natural form that defines and influences it.
- It is therefore particularly concerned about the structure and design of cities and their parts and the supporting governance and other regimes that strongly influence their functioning.

EAROPH AUSTRALIA INCORPORATED A0055007N

In addition to the range of barriers and opportunities noted in the previous report of the Working Party, various factors have seemed important in the Australian context of the last year, including:

- the continued apparent lessening or lack of policy focus within the Australian Government on issues to do with the planning of cities and towns in spite of the professionally and academically agreed impact on the economic, environmental and arguably social performance of the nation;
- an almost parallel lessening of interest, or moves to delegate without leadership, by some state governments or a lowering of standards in their own activities; yet
- important research and advocacy work by nationally-significant research centres; in spite of
- relatively hard working conditions for many practitioners of various professions relevant to city-making, thereby reducing the institutional funding and focus available to support policy and research work.

Nevertheless, the Convenor has been involved at the edges with the initiative by the Queensland Government to generate, with community consultation, a “Queensland Plan” defining a broad range of goals and indicators for the coming decades. This has been an important and enlightening process although, significantly, the resulting community document is weak on many social indicators and largely silent on the relationship of urban planning and design to the future performance of the state. The agenda of the Working Party is thus supported in its relevance.

Equally the Convenor has increasingly sought to access relevant outcomes from the rapidly evolving body of neuro-scientific research and thinking which is expanding our understanding of the needs of humans as a social species....and in turn providing questions about how well our cities support social needs.

That process has reinforced the view that those involved in the design and planning of cities need at least four basic skills:

- the vision as to what a good city is, in its cultural/geographic context, and therefore an evolving body of knowledge from experience, research and dialogue to define and support the goal;
- the creative and analytical skill to develop a range of design, development and management options to pursue good cities;
- the ability to assess the relative merits of the developed optional strategies; and
- the ability and means to communicate the strategies and their strengths and weaknesses to key stakeholders and the community, leading to a more informed and more widely understood and supported set of actions.

These challenges are particularly important in the arguably “new” waters of a more extensive understanding of social sustainability.

The world is urbanising rapidly, with more than half of all populations now in cities and towns. A projected global population of 10 billion by 2050 would therefore require new urban development for many more than a million people every week, even assuming existing cities and towns are appropriate and capable of enhancement and expansion, rather than needing replacement.

The planning and design of cities is therefore a critical contributor to the global future and demands that we inform their creation as best we can.

EAROPH AUSTRALIA INCORPORATED
A0055007N

3. Sustainability Framework Working Group Report – Convenor

Mr. K.C. Leong B.Arch (RMIT)

AIM: 3. Establishing a sustainable framework for managing and investing in physical assets including promotion of online training in Systemic Asset Management, linking to overseas best practice models of Open Building and System Separation.

a. KC Leong’s new book, Systemic Asset Management (SAM)

Because of new developments in Asset Management for Infrastructure in the public Sector and because political influence on governance in developing countries in the EAROPH Region is also changing fast, I have no choice but to rewrite my book. This is important, as this will change the course development for the SAM Online Training. I will do my best to complete this task as soon as possible. Given the deteriorating conditions of my eyes, I will make a special effort to succeed.

b. SAM Online Training for Developing Countries in the EAROPH Region

In development.

c. Collaborating with ICLEI on Sustainability Framework for Local Government through the SAM approach

ICLEI has indicated it would like to enter a partnership with EAROPH for their projects with local governments in the Asian region. EAROPH has invited staff from ICLEI to attend the EAROPH 2014 JKT. As Systemic Asset Management (SAM) is an essential process for strengthening the Sustainability Framework of Local Governments, if ICLEI were to be interested in this area, we could discuss a joint project with them.

d. Regional Forum as part of EAROPH-Australia’s 2015 AGM

Local governments in Australia generally have a large infrastructure backlog. Asset renewal and maintenance benchmarks are not being met to keep the assets in their current condition, therefore the backlogs grow. The Councils are considering reducing the backlog through refining their Asset Management Plans and reducing service level standards.

These issues will be addressed at the Regional Forum in Maclean, New South Wales in April or May, 2015 (date yet to be confirmed).

e. Productivity Commission inquiry into Public Infrastructure

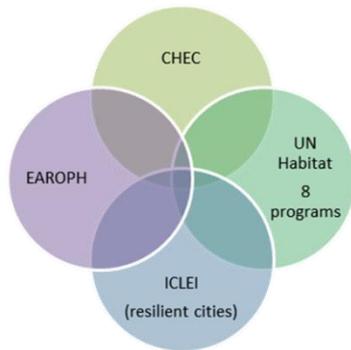
EAROPH Australia presented a submission to the Productivity Commission’s inquiry into Public Infrastructure. The transcripts and report are available on the productivity commission’s website at: <http://www.pc.gov.au/projects/inquiry/infrastructure>. A copy of the final report can be viewed at:
<http://www.pc.gov.au/projects/inquiry/infrastructure/report>

4. Linkages to UN Habitat’s new Resilient Communities Campaign etc – Convenor

Donnell Davis M. Env. Mgt, B.Bus, ASA, CPA, PG (Public Policy)

AIM: 4. Linking to UN Habitat’s new Resilient Communities Campaign, the UN Habitat Rights to the City (R2C) agenda and other relevant global initiatives, and drawing on leading contemporary Australian experience in, for example, seeking reconciliation with indigenous peoples and the proper accommodation of migrants and refugees.

EAROPH AUSTRALIA INCORPORATED A0055007N



- CHEC = Commonwealth Human Ecology Council CHEC (Head office UK)
- EAROPH = Eastern Regional Organisation for Planning and Human Settlements (head office Malaysia)
- UN Habitat = Head Office (Kenya), and Region Organisation for Asia and Pacific (based in Japan)
- ICLEI = International Council for Local Environment Initiatives.(HO Germany, new Oceania & SEA)

This space focusses on resilient cities in Asia Pacific that are Commonwealth Countries (inclusive neighbouring)

1. Australia 2. New Zealand 3. Malaysia 4. Singapore	5. Pacific Countries (SIDS) PNG, Kiribati, Fiji, Nauru, Solomon Is, Samoa, Tonga, Tuvalu, Vanuatu 6. Bangladesh 7. Sri Lanka	8. India 9. Brunei, 10. Pakistan 11. Maldives
---	---	--

- April WUF – Medellin (Columbia) **Dennis**
- April - UN Habitat Fukuoka (MOU)
- May – APU Urban Professional Forum Program (& master class)
- May – Safer Cities (Pro-feminist Urban Design) Vienna UNODC
- May – CHEC/ SHE draft MOU with EAROPH
- June – Singapore – Green cities & eco-business
- EAROPH Malaysia – draft MOU (at Petaling Jaya)
- August – **EAROPH Regional Forum in Jakarta Indonesia (See bulletins on outcomes)**
- September –MIPTC & Green Tech & MPSJ (Subangjaya, Port Dickson, One City,)
- October – New York UNH, Pacific AOSIS, Canada CESD, CHEC/ SHE Maine
- November - 100 cities funding – private foundation direct to city projects
- November – Master Class EAROPH (Langkawi)
- February - ICLEI – first Asian cities forum
- March - UN Urban Disaster Reduction for Asia Pacific
- April – UN Habitat Governing Council – Habitat3 & SDG 11 (Norliza EAROPH leading 2 taskforces – **National Urban Policies & Municipal Financial Systems**)
- **Habitat 3 Australia report – road show for Federal Government.** (pro-forma attached)
- April 22 & May 13- CHEC strategic plan with EAROPH MOU
- May – women’s roles in Climate Change (Cities)
- **June – EAROPH Regional Forum Japan**

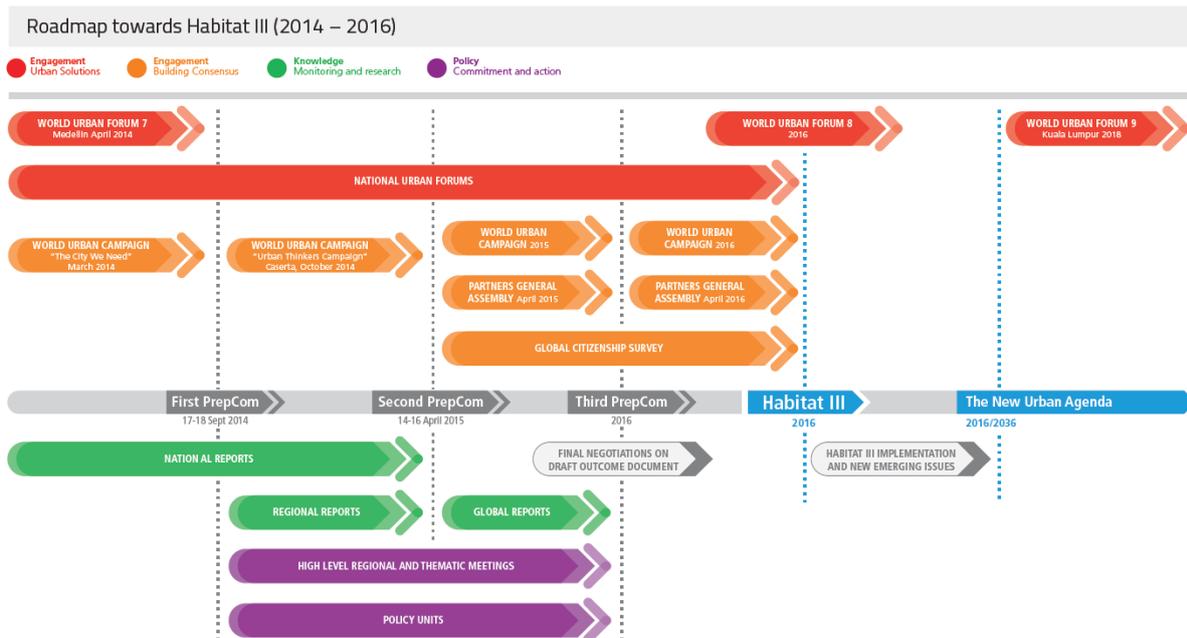
Processes are slow but moving in the right direction, so recommend progressing collaboratively.
Donnell Davis on behalf of members of Working Group.

EAROPH AUSTRALIA INCORPORATED A0055007N

Habitat 3 is the third 20-year plan for sustainable cities implementable by all countries through and many UN agencies. The process for H3 led by Raf Tutts, who now relates to EAROPH, CHEC, ICLEI and is a Director for UN Habitat in Nairobi. The sustainable development argument will be won or lost in “cities” (Transformative power of cities Ban Ki Moon).

EAROPH-Australia as a multi-disciplinary professional organisation has opportunities:

1. Complete our own EAROPH-Australia National Urban Agenda Report. Work with DFAT and IA to consult on the proposed roadshow Brisbane, Sydney, Melbourne and Perth. Be mindful of infrastructure funding reforms, but be visionary about desired futures.
2. EAROPH-International draft a submission to PrepCom 3 and actively use professional forum networks to argue finer details and practicalities of the draft. Lodge submissions for PrepCom3 for H3 and with Rafael.
3. EAROPH prepares SDG 11 consultants tool-kits.



Sustainable Development Goal 11

Make cities and human settlements inclusive, safe, resilient and sustainable

11.1 by 2030, ensure access for all, to adequate, safe and affordable housing and basic services, and upgrade slums

11.2 by 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons

11.3 by 2030 enhance inclusive and sustainable urbanization and capacities for participatory, integrated and sustainable human settlement planning and management in all countries

11.4 strengthen efforts to protect and safeguard the world's cultural and natural heritage

11.5 by 2030 significantly reduce the number of deaths and the number of affected people and decrease by $y\%$ the economic losses relative to GDP caused by disasters, including water-related disasters, with the focus on protecting the poor and people in vulnerable situations

11.6 by 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality, municipal and other waste management

11.7 by 2030, provide universal access to safe, inclusive and accessible, green and public spaces, particularly for women and children, older persons and persons with disabilities

11.a support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning

11.b by 2020, increase by $x\%$ the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, develop and implement in line with the forthcoming Hyogo Framework holistic disaster risk management at all levels

11.c support least developed countries, including through financial and technical assistance, for sustainable and resilient buildings utilizing local materials

Awards to Members

In December, John Byrne's contribution to city-making in Australia was recognised by the awarding of Life Fellowship of the Planning Institute of Australia.

2013/14 Publications

No new publications this year.

Website Development and Mailing Lists

The Australian Chapter's website is at: <http://earophaustralia.com>

Follow EAROPH Australia on twitter on <http://twitter.com/#!/earophaustralia>

EAROPH Australia contributes to EAROPH's Facebook: page.

EAROPH AUSTRALIA INCORPORATED
A0055007N

Operating Result

The surplus for the financial year amounted to \$501 (2013: \$1,311).

Signed in accordance with a resolution of the members of the Executive Committee.

Kerry McGovern
President

Ami Sudjiman
Treasurer

Dated this day of May 2015.

EAROPH AUSTRALIA INCORPORATED
A0055007N

INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2014

	NOTE	2014 \$	2013 \$
INCOME			
Member contributions and trading receipts	2	798	8,100
		798	8,100
EXPENDITURE			
Website expenses		119	75
Project expenses		-	6,522
Capitation fees EAROPH International		75	-
Other expenses		103	192
		297	6,789
Operating surplus		501	1,311
Income tax expense	1(a)	-	-
Net current year operating surplus after income tax		501	1,311

The accompanying notes form part of these financial statements.

EAROPH AUSTRALIA INCORPORATED
A0055007N

ASSETS AND LIABILITIES STATEMENT
AS AT 31 DECEMBER 2014

	Note	2014	2013
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents		2,305	1,804
Trade and other receivables		-	-
		<u>-</u>	<u>-</u>
TOTAL CURRENT ASSETS		<u>2,305</u>	<u>1,804</u>
TOTAL ASSETS		<u><u>2,305</u></u>	<u><u>1,804</u></u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables		-	-
Other current liabilities		-	-
		<u>-</u>	<u>-</u>
TOTAL CURRENT LIABILITIES		<u>-</u>	<u>-</u>
TOTAL LIABILITIES		<u>-</u>	<u>-</u>
NET ASSETS		<u><u>2,305</u></u>	<u><u>1,804</u></u>
MEMBERS' FUNDS			
Retained surplus		<u>2,305</u>	<u>1,804</u>
TOTAL MEMBERS' FUNDS		<u><u>2,305</u></u>	<u><u>1,804</u></u>

The accompanying notes form part of these financial statements.

EAROPH AUSTRALIA INCORPORATED
A0055007N

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2014

	Retained Earnings \$	Total \$
Balance at 1 January 2013	<u>493</u>	<u>493</u>
Total operating surplus	<u>1,311</u>	<u>1,311</u>
Balance at 31 December 2013	<u>1,804</u>	<u>1,804</u>
Total operating surplus	<u>501</u>	<u>501</u>
Balance at 31 December 2014	<u><u>2,305</u></u>	<u><u>2,305</u></u>

The accompanying notes form part of these financial statements.

EAROPH AUSTRALIA INCORPORATED
A0055007N

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2014

	2014	2013
<i>Note</i>	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	798	600
Receipts from other trading activities	-	7,500
Payments to suppliers	<u>(297)</u>	<u>(6,789)</u>
Net cash generated by operating activities	<u>501</u>	<u>1,311</u>
Net increase in cash held	501	1,311
Cash at beginning of the financial year	<u>1,804</u>	<u>493</u>
Cash at the end of the financial year	3 <u>2,305</u>	<u>1,804</u>

The accompanying notes form part of these financial statements.

EAROPH INCORPORATED
A0055007N

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014

NOTE 1: Statement of Significant Accounting Policies

Basis of Preparation

The financial statements are special purpose financial statements that have been prepared to satisfy the financial reporting requirements of the *Associations Incorporation Reform Act 2012 (Victoria)*. The Executive Committee has determined that the association is not a reporting entity.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs and do not take into account changing money values.

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.

Accounting Policies

a. Income Tax

No provision for income tax has been raised, as the organisation is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

b. 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 three months or less, and bank overdrafts.

c. Revenue and Other Income

Membership entrance fees and annual subscriptions are recognised on receipt.

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

d. 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. 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.

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.

**EAROPH INCORPORATED
A0055007N**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014**

	2014	2013
	\$	\$
NOTE 2: Revenue		
Membership subscriptions	746	600
Receipts from trading activities	<u>52</u>	<u>7,500</u>
	<u>798</u>	<u>8,100</u>

NOTE 3: Cash and Cash Equivalents

Cash on hand	52	
Cash at bank	<u>2,253</u>	<u>1,804</u>
	<u>2,305</u>	<u>1,804</u>

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	<u>2,305</u>	<u>1,804</u>
---------------------------	--------------	--------------

NOTE 4: Commitments

As at balance date, the Association had no known capital and leasing commitments.

NOTE 5: Contingent Liabilities and Contingent Assets

As at balance date, the Association had no known contingent liabilities or assets.

Note 6: Events after the Balance Sheet Date

There have been no known events subsequent to reporting date which require disclosure in the financial statements.

NOTE 7: Related Party Transactions

There have been no known related party transaction which require disclosure in the financial statements.

NOTE 8: Association Details

The registered office and principal place of business of the Association is:

EAROPH Australia Incorporated
7 Pinchoff Lane
Mount Macedon Victoria 3441

ANNUAL STATEMENTS GIVE TRUE AND FAIR VIEW OF FINANCIAL POSITION AND PERFORMANCE OF EAROPH AUSTRALIA INCORPORATED

In accordance with a resolution of the Executive Committee of EAROPH Australia Incorporated, the members of the Executive Committee declare that the financial statements as set out on pages 1 to 7:

1. Present a true and fair view of the financial position of the EAROPH Australia Incorporated as at 31 December 2014 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the *Associations Incorporation Reform Act 2012 (Victoria)*; and
2. At the date of this statement, there are reasonable grounds to believe that EAROPH Australia Incorporated will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Executive Committee by:

Kerry McGovern
President

Ami Sudjiman
Treasurer

Dated this day of May 2015.

EAROPH AUSTRALIA INCORPORATED
A0055007N

Annex 1: Individual Members

No.	Name	Membership	Membership Number	Status
1	Mr. Dennis Ingemann	Life Member	LM 1468	
2	Dr. Martin Butcher	Life Member	LM 1474	
3	Mr. Phillip J. McBride	Life Member	LM 1544	
4	Mr. John Lennon	Life Member	LM 1608	
5	Ms. Kerry McGovern	Life Member	LM 1719	
6	Mr. John Salter	Life Member	LM 1461	
7	Mr. Alan Daley	Life Member	LM 1611	
8	Ms. Virginia Kirton	Life Member	LM 1463	
9	Dr. Dickson Lukose	Life Member	LM 1609	
10	Mr. John Wilson	Life Member	LM 1612	
11	Mr. Teng-Hee Tan	Life Member	LM 1703	
12	Dr. Penny Burns	Life Member	LM 1300	
13	Mr. Ivars Satins	Life Member	LM 1304	
14	Ms. Ami Sudjiman	Life Member	LM 1584	
15	Mr. K.C. Leong	Life Member	LM 1056	
16	Mrs. Coralie Leong	Life Member	LM 1427	
17	Hon. Candy Broad	Life Member	LM 1700	
18	Mr. John Byrne	Individual Member	IND 1731	Financial
19	Dr. Jane Stanley	Individual Member	IND 1728	Financial
20	Mr. Peter Cuming	Individual Member	IND 1729	Financial
21	Mr. David Edgerton	Individual Member	IND 1730	Financial
22	Mr. Geoff Hales	Individual Member	IND 1732	Financial
23	Mr. Michael Harbison	Life Member	LM 1734	
24	Ms. Donnell Davis	Individual Member	IND 1736	Financial
25	Mr. Darren Jones	Individual Member	IND 1739	Financial
26	Mr. Mike Ritchie	Individual Member	IND 1740	Financial

Organization Members

Institution	Member Number	Status	Representatives (maximum 3)
None financial			

None financial as at 31 July 2014

**EAROPH AUSTRALIA INCORPORATED
A0055007N**

Annex 2 Fees

Annual Fee Individual Member	\$AUD 75
Annual Fee Organizational Member	N/A
Extended Organization Fee (10 Years)	\$AUD 3800
Life Member Fee	N/A
Joining Fee	\$AUD 25