



EDO Qld.

Environmental Defenders Office

*Using the law to protect
our environment.*

Annual Report

2016-17

ABOUT EDO QLD

Our Mission

Empowering the community to use the law to protect the environment.

Our Goals

To protect clean air, soil and water for safe and healthy communities; to preserve and restore nature, the Great Barrier Reef and wildlife; to advance clean energy and to keep our climate safe.

Who we are:

We are your lawyers for the environment, driven by a commitment to justice and a passion for nature. We provide the community with legal advice and court representation, we advocate for laws that protect nature and your rights and we empower the public through legal education.

Environmental Defenders Office Queensland Ltd (EDO Qld) is a non-profit, non-government community legal centre. We are accredited by the National Association of Community Legal centres.



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Management Committee Members 2016-17

Dr Michelle Maloney	Chairperson, to June 2017
Rachel Eberhard	Committee Member, then Acting Chair from June 2017
Anne-Maree Elliott	Treasurer
Vikki McLeod	Secretary
Dan Morton	Committee Member
Paul Rees	Co-opted as Committee Member August 2017

Staff Members 2016-17

Jo-Anne Bragg	Chief Executive Officer, Solicitor
Sean Ryan	Principal Solicitor
Andrew Kwan	Senior Solicitor
Michael Berkman	Senior Solicitor
Revel Pointon	Solicitor, Law Reform
Juanita Williams	Solicitor
Catherine Browning	Solicitor (to December 2016)
Alison Rose	Solicitor (from September 2016)
Bronwyn Bell	Operations Manager
Tanya Moir	Admin Assistant (to January 2017)
Lauren Bicknell	Admin Assistant (from June 2017)
Paul Perovic	Fundraising & Development Officer
Saren Starbridge	Events assistant - Casual
Christine Grodd	Data Entry - Casual
Jolee Wakefield	Media Adviser - Part-time

CHAIR'S REPORT

EDO Queensland has had another productive and successful year.

As an independent, public interest, environmental legal centre, EDO Queensland works to protect nature, maintain our natural resources and a safe climate. We do this by offering free legal advice and education, advocating for law reform, and running landmark legal cases. EDO Queensland represented clients in 10 cases before the courts this year, including the longest running Australian environmental law case (New Acland Coal mine expansion). This has given our legal team an enormous workload, and they have delivered an outstanding effort. Other pages in this report highlight some of this year's standout achievements in these and other areas.

I would like to highlight the important area of fundraising. Like all non-profit organisations, EDO Queensland faces challenges in building and maintaining a sustainable revenue base to support its work. Over the last few years EDO Queensland has successfully moved to diversify its funding base, work that was further consolidated this year – and now draws income from the State Government, a growing number of private donors and philanthropic sources.

Thank you to all of our donors, large and small, who have been a part of this story. Your support allows us to continue to provide services to the Queensland community, and to grow and adapt the organisation to new challenges. Particular thanks go to our major donors, who have provided invaluable support where it's been needed. Thanks also to our regular donors – your monthly donations help to keep us on an even keel. I encourage all our supporters to consider committing to a regular monthly donation at a level you can afford.

I joined the Management Committee at the 2015 AGM. This year I stepped up as acting chair, with the resignation of Dr Michelle Maloney after 7 years of enthusiastic and inspiring service. We thank and congratulate Michelle on her years of untiring service to EDO Queensland and wish her well in future ventures. I'd like to thank our Management Committee – Anne-Maree Elliott, Vikki McLeod, Dan Morton and Paul Rees. You play an important role in the support and oversight of the organisation.

EDOs across Australia are considering merging into a national organisation. This presents fantastic opportunities for greater impact, engaging more strategically with national issues of environmental law, professionalising and streamlining our services and growing the network. There are substantial challenges in bringing together a very diverse set of organisations while managing the potential risks. When the merger proposal is fully developed we will come back to our membership for its consideration (expected in 2018).

The year ahead will, no doubt, bring challenges and opportunities our way. EDO Queensland is in a strong position to meet those challenges – drawing on the strengths of our hard-working CEO and staff, and the support of our members, donors and clients.

Rachel Eberhard, Acting Chair EDO Qld

HIGHLIGHTS 2016-2017

Win for farmers challenging New Acland Coal mine expansion 31 May, 2017

EDO Qld represented a community group with more than 60 farmers and residents objecting to New Acland Coal expansion. On 31 May 2017, in an unprecedented and historic decision, the Queensland Land Court recommended outright rejection of the New Acland Coal (NAC) Stage 3 mine expansion, after 99 days of hearing and the most intense factual scrutiny ever applied by the Land Court to a mining project.

Community Represented in 5 different courts

This year EDO represented the community on important public interest cases concerning climate, the Great Barrier Reef, groundwater protection, intergenerational equity, protection of good quality agricultural land and more in a record 5 different Courts. (Land Court, Supreme Court, Court of Appeal, Federal Court and leave application to the High Court.)

635 Community members educated

Over the course of the year, 635 community members attended 13 legal educational events hosted or co-hosted by EDO Qld. Topics included planning, mine rehabilitation, land clearing, clean energy and more.

45 Law Reform Submissions lodged

Key areas of law reform and policy work included renewables, vegetation protection and mine site rehabilitation, all undertaken in collaboration with different community partners. A total of 45 submissions were lodged this year.

Inaugural Debate for Justice and Art Exhibition

In May 2017 we ran the first Debate for Justice and Art Exhibition, chaired by the Hon Margaret McMurdo AC. The hilarious debate with teams lead by the Hon Alan Wilson QC and Sean Ryan, Principal Solicitor of EDO, attracted an audience of 140 attendees from the community and the legal profession. Lyn Graham's wonderful paintings of Pumicestone Passage were sold to benefit EDO Qld.

Swim for the Reef grows

The second year of our fun fundraiser. In this peer-to-peer fundraising event, Swim For the Reef participants are aiming to swim laps to the equivalent length of the Great Barrier Reef. In January 2017 the cumulative distance swam grew from 230 km to 603km. With 6 pools participating (and some free water swimmers as well) participants raised \$75,000 for EDO Qld – up from \$30,000 last year.

CEO's STATEMENT

It was 31st May 2017. I sat in a bustling, packed, noisy public gallery of the Land Court and observed the journalists, conservation groups, mining executives, student volunteers and rural folk searching for scarce seats in that Court room. The front bar table was striking with the black of barrister's gowns, sober suits of the solicitors and more colourful clothes of the many rural objectors. Many were visibly weary. Debating the impacts of this proposal, listening to expert evidence, had occupied a record 99 days in Court.

Member Smith of the Land Court rose to make his decision. Amidst a sudden hush, he announced his recommendations on the proposed mining lease and environmental authority. "Refusal". The emotions of relief, joy and victory were plain to see on the faces of the objectors, and their teams of supporters. At the media conference outside the celebratory emotions continued. For this was a rare and hard fought win to those who had suffered from the impacts of the existing coal mine and who did not want to experience the impacts of a massive expansion.

That win against New Acland Coal was the most exciting achievement for our staff and supporters this year.

The win by the Oakey Coal Action Alliance and other land holders shows what the community may achieve with focussed, professional support from the legal staff and volunteers at Environmental Defenders Office Queensland. The win reminded us of the importance of EDO as a hub to secure necessary independent expert witnesses and barristers. The win would not have been possible without formal rights of objection under Queensland law against proposed mines. And that win could not possibly have been achieved without the generous donations from the broader Queensland and Australian community.

As this Annual Report and its highlights show, your EDO Qld has been active and effective, not only representing clients in 5 Courts, but in community legal advice, in advocating for stronger better laws and your rights, and in community educational events. Our LawJam educational events, our exciting inaugural Debate for Justice and our growing Swim For The Reef are now established events on the legal and community calendars. Our supporter levels and funding levels continue to grow sharply.

I wish to extend my admiration and thanks to all the Staff, Management Committee, volunteers and supporters who have enabled these achievements. I wish in particular to single out our Chair Michelle Maloney and Acting Chair Rachel Eberhard for leading our Committee and for their active and thoughtful support. I also wish to acknowledge the skill and leadership of Principal Solicitor Sean Ryan, Operations Manager Bronwyn Bell, Law Reform Solicitor Revel Pointon, and Fundraising and Digital Communications Manager Paul Perovic, who all went above and beyond their duty.

This year I look forward to more achievements for the environment and the community and to working closely with our sister EDOS as we explore the potential of a national organisation of EDOs.

Jo-Anne Bragg, CEO/Solicitor

LEGAL ADVICE AND CASEWORK

Advices

In 2016/17 EDO Qld provided 86 written advices, 95 referrals and 90 instances of information to community groups and individuals.

The subject matter of these advices is varied, with common issues including marine protection, environmental planning, vegetation protection, natural resource management, public and private land management, access to information and pollution. Here are a few examples:

Lawfulness of Drones

Drones are a valuable cost effective way for community and conservation groups to obtain footage of important nature conservation areas. EDO Qld provided detailed advice to conservation groups about the laws relating to different types of drones in different circumstances so that those drones could be used lawfully.

Protecting Cape River from Instream Mining

EDO Qld provided advice and assistance which helped our client successfully object to instream mining in a river on Cape York, thus helping to protect the natural values of that river.

Protecting Dingoes

While dingoes are a pest to some graziers, others have found ecological and economic benefits in maintaining dingoes on their properties. EDO Qld provided extensive advice regarding the legal status of dingoes, providing the client with a deeper understanding of the rights and obligations under various laws.

Black Swan Lake

EDO Qld provided a number of advices regarding the controversial Black Swan Lake development on the Gold Coast, which have been used to assist clients in protecting Black Swans in an area where they are known to breed and roost.

Protecting Native Wildlife

EDO Qld has provided a number of advices in relation to protecting native wildlife. One such advice explored the option to use the *Animal Care and Protection Act 2001* (Qld) as a test case in protecting echidnas at a known breeding area.

Court Cases

In 2016/17 we represented clients in 10 public interest proceedings before the courts, representing a range of community groups.

Before taking on a court case, we must be satisfied that the case has legitimate prospects of success and that the issue is in the public interest rather than merely being of benefit to a private person. Three of the cases are now described, with a full list at the end of this section.

Win for farmers challenging New Acland Coal mine expansion - 31 May 2017

EDO Qld represented Oakey Coal Action Alliance Inc (OCAA), a community group with more than 60 farmers and residents, in objections to the approval of an environmental authority and two mining lease applications for the proposed Stage 3 expansion of the New Acland Coal Mine, west of Toowoomba.



On 31 May 2017, in an unprecedented and historic decision, the Queensland Land Court recommended outright rejection of the New Acland Coal (NAC) Stage 3 mine expansion, after 99 days of hearing and the most intense factual scrutiny ever applied by the Land Court to a mining project. Key findings included that the groundwater impact predictions had major shortcomings creating risks to the surrounding landholders; that the land around New Acland was in the best agricultural land in 1.5% of the State; and that due to intergenerational equity the mine should not go ahead.

New Acland Coal fails to gain Stay of Land Court decision - 23 June 2017

EDO Qld represented Oakey Coal Action Alliance to successfully oppose New Acland Coal's application to stay or stop the State government considering the recommendation of the Land Court. This means the State government will need to make a decision on that recommendation in early 2018.

Australian Conservation Foundation Challenges Adani Carmichael Federal Approval - 29 August 2016

On behalf of Australian Conservation Foundation, EDO Qld sought an independent judicial review of the legality of Federal Environment Minister Greg Hunt's re-approval of Adani Carmichael coal mine project. The case was about whether the minister correctly applied the law when considering the impacts of the project on the Great Barrier Reef. The argument was not accepted by the Federal Court.

List of Proceedings 2016/17

Client	Opponents, Project, Court	Status at 30 June 2017
Australian Conservation Foundation Inc.	Federal Minister for Environment, Adani, Carmichael Coal Mine, Federal Court	determined
Australian Conservation Foundation Inc.	Federal Minister for Environment, Adani, Carmichael Coal Mine, Federal Court Appeal	pending
Oakey Coal Action Alliance Inc.	New Acland Coal, Department of Environment and Heritage Protection, New Acland Stage 3 mine, Queensland Land Court	determined
Oakey Coal Action Alliance Inc.	New Acland Coal, Department of Environment and Heritage Protection, New Acland Stage 3 mine, Queensland Supreme Court	pending
Whitsunday Residents Against Dumping	Department of Environment and Heritage Protection, Abbot Point T0, Supreme Court	determined
Coast and Country Association of Queensland Inc.	Hancock Coal, Kevin's Corner Coal mine, Supreme Court	determined
Coast and Country Association of Queensland Inc.	Hancock Coal, Alpha Coal mine, Supreme Court	determined
Coast and Country Association of Queensland Inc.	Hancock Coal, Alpha Coal mine, Court of Appeal	determined
Coast and Country Association of Queensland Inc.	Hancock Coal, Alpha Coal mine, High Court	determined
Land Services of Coast and Country Inc.	Department of Environment and Heritage Protection, Adani, Carmichael Mine, Supreme Court	determined

More detail on our cases is on our website http://www.edoqlld.org.au/past_court_cases

POLICY & LAW REFORM

In our policy and law reform work, we engage with Ministers and advisors, federal, state and local government departments, environment groups and communities on laws and policies that affect the environment and communities.

We write submissions, publish reports, present at parliamentary inquiries, advocate to decision makers and provide advice for community members and groups.

In 2016/17, we made 45 submissions to State and Federal governments.

At the national level, we worked with colleagues from EDOs in other States. Together we made important recommendations on the governance of the Northern Australia Infrastructure Fund, national climate change policy, improvements needed to enforcement of federal environmental laws particularly with regard to tree clearing impacts and the Great Barrier Reef, and failings of mine rehabilitation and financial assurance frameworks around Australia.

At the State level, we made recommendations on issues such as the myriad of amendments to our planning law framework; the review of the mining and gas rehabilitation and financial assurance frameworks; the new Environmental Protection Act Chain of Responsibility framework; management of groundwater use by the resource industry; Queensland climate change and renewable energy policies; review of the Right to Information Act and suggested improvements to public registers; proposed amendments to the self-assessable codes for tree clearing; the banning of plastic bags and new container deposit legislation; coastal management; koala policy and the Great Artesian Basin review.

4 key examples of our Law Reform work are:

Reducing land clearing and protecting the Reef

The Vegetation Management (Reinstatement) and Other Legislation Amendment Bill 2016 did not successfully pass parliament in 2016. This is of grave concern, as State Government figures show the clearing rate for the year 2015-2016 was 33% higher than the previous year. The rate of clearing in Queensland is on par with globally significant clearing rates such as in Brazil, and is reported to be killing upwards of 44.7 million animals.

As legal adviser to the Land Clearing Alliance, EDO Qld has been working with conservation groups including WWF, The Wilderness Society and Queensland Conservation Council to help advocate for more action by the local, state and federal governments to protect our wildlife, climate and ecosystems from excessive clearing. We have been providing legal advice to the general community too, to help develop understanding of a range of actions to help protect vegetation from clearing.

Clearing for agriculture and grazing in Reef catchments has been a significant cause of water quality degradation in the Great Barrier Reef.

EDO Qld has been an active participant in the stakeholder group to develop better regulations for water quality impacts to the Great Barrier Reef.



A before and after image of coral bleaching in March 2016 (left) and later dying in May 2016 (right) at Lizard Island.
(The Ocean Agency/XL Catlin Seaview Survey)

First Economic Impact Guidelines for major projects adopted

EDO Qld has succeeded this year in convincing the Queensland Government to adopt the first economic impact guidelines for coordinated ('major') projects. Our Land Court litigation involving various mines, including the Carmichael coal mine, has demonstrated time and time again that the employment figures portrayed by mining companies in their applications are inaccurate and exaggerated, showing the need for such guidelines.

This is a significant issue, considering the amount of weight put on the number of jobs that will be created by a project in assessing and publicising the project's benefits to Queensland. EDO Qld worked with the Office of the Coordinator-General and the Minister for State Development, first convincing them such a guideline was needed and then to ensure that significant improvements were made to this guideline from the initial brief draft, and to ensure that it was adopted publicly. Economist Rod Campbell of The Australia Institute provided helpful assistance in critiquing the initial drafts of the guideline and suggesting important edits.

Advising, empowering and advocating for good planning laws

The extensive reforms to the planning law framework have continued this year, and EDO Qld has worked tirelessly to provide submissions, advice and numerous community education seminars to empower the community to have their say in getting needed improvements to these laws. The Planning Act 2016 and Planning and Environment Court Act 2016 have commenced, along with numerous supporting instruments and State policies. EDO Qld has been with the community every step of the way, helping with submissions, advising on how changes affect the community and the environment, and providing the community with direct access to the Department of Planning through our co-hosted Planning LawJam series held throughout the year on all instruments.

EDO Qld successfully advocated to get improvements to the framework, such as that:

- the new alternative assessment managers were subject to a Code of Conduct to reduce the chance of conflicts of interest going unchecked;
- exemption certificates (allowing development without assessment) being required to be published with reasons; and
- the community and government can access costs when successfully obtaining enforcement orders for illegal development activities.

However, the new planning laws still have major weaknesses, such as the presumption of approval, uncertain assessment requirements with little guidance on when a development can conflict with planning codes, and the increasing classification of ‘code assessable’ development which locks out the community from meaningful input.

We have also been working hard to ensure the South East Queensland Regional Plan better protected the environment of SEQ. Working in collaboration with Professor Darryl Low Choy of Griffith University and Peter McDonald of SEQ NRM group Healthy Land and Water, we succeeded in ensuring more meaningful benchmarks were integrated into the Plan. More work is needed to improve that Regional Plan, to provide clear protection of high biodiversity areas from development and urban encroachment.

Improving rehabilitation and financial assurance – ensuring miners pay for their clean-up

EDO Qld has been working closely with the Queensland Treasury Corporation, the Department of Environment and Heritage Protection and the Department of Natural Resources and Mines in the review of the financial assurance and mine rehabilitation frameworks.

This process has seen a progressive report produced by the Queensland Treasury Corporation with suggested improvements to the management of financial assurance– to help get Queensland out of the billions of dollars of debt it has accrued through insufficient financial assurances obtained for abandoned mines.

EDO Qld has been working to ensure that the recommendations and improvements are taken up quickly, and in the most effective means possible to ensure the resource industry does not leave their clean-up to taxpayers and that our abandoned mines are finally rehabilitated. This work has entailed numerous submissions and extensive meetings with the relevant decision makers, and advising on the proposed legislation to implement the new framework. We have been providing legal advice to and working with Lock the Gate, WWF and Mackay Conservation Group.

OUTREACH AND EDUCATION

Our education and outreach program helps to let people know how to use the law and get EDO's help to do so.

635 Community members educated

Over the course of the year, 635 community members attended 13 legal educational events hosted or co-hosted by EDO Qld in Brisbane, the Sunshine Coast, the Gold Coast and the Darling Downs amongst other places. Topics included planning, mine rehabilitation, land clearing, clean energy and more. We recorded several events and put the recordings online, for example our Renewable Energy LawJam event so that more community members could watch online.

Digital Outreach

Subscriptions to our digital service grew strongly again this year. In June 2017 our e-bulletin had 8,895 subscribers, Facebook 9,020 followers and Twitter 1,644 followers. A new website in development in 2016/17 will bear fruit in the new financial year.

Publications

Our Community Litigants Handbook and our Mining and Coal Seam Gas handbook have proved popular though the year, however are in need of updating.

EDOs of Australia

EDO Qld is one of eight independent Environmental Defenders Offices around Australia that currently operate together as a loose network called EDOs of Australia.

The EDOs all have similar values and a similar mission. For many years now the offices have collaborated and shared skills and resources.

The EDOs are exploring the further benefits of merging into a single national organisation. As one national organisation, we see wonderful opportunities to integrate our operations, and so to better provide better public interest services across Australia.

In 2017/18 we expect to provide more information about this exciting opportunity.

PROFILE RAISING

During 2016/17 we have increased our profile within the legal profession by holding two major events. The first was a Climate Law Seminar chaired by retired Supreme Court Judge Alan Wilson entitled Beyond Paris: Implications for Australia Lawyers in March 2017. Over 130 attended. The second was the inaugural EDO Debate for Justice and Art Auction. The art exhibition was by artist Lyn Graham. The Debate was chaired by the Hon Margaret McMurdo AC, retired President of the Queensland Court of Appeal. Over 140 attended that event in May 2017.



Our community profile has been raised by hosting or co-hosting 13 major legal educational events attended by a total of 635 people, by running the Swim for the Reef event at 6 separate pools in January 2017 and by a major presence at the Woodford Folk Festival in December 2016. Our online subscribers have grown to almost 9000 receiving our electronic bulletins. The ten major litigation proceedings run by EDO Qld during 2017/18 in the Federal Court, Land Court and Supreme Court have resulted in extensive Television, online, radio and social media coverage of EDO Qld and our clients.



ACKNOWLEDGEMENTS

Sincere thanks to the following for their assistance to EDO Qld and our clients:

Barristers and Solicitors

Dr Chris McGrath
Mr Stephen Keim SC
Ms Elizabeth Wilson QC
Saul Holt QC
David Fahl
Emrys Nekvapil
Stephen Donoghue QC
Peter Hanks QC
Peter Rowell
Andrew Dunn
Evan Leong
Catherine Browning
Caitlin Lloyd

Technical Experts

Dr Matthew Currell
Prof Adrian Werner
Mr Tim Buckley
Mr Rod Campbell
John Savery
Dr John Taylor
Professor John Quiggin

Speakers and contributors to events

Hon Alan Wilson QC
Dr Justine Bell-James
Hon Justice Brian Preston SC
Trevor Berrill
Benedict Coyne
Hon Margaret McMurdo AC
Hon Justice Glenn Martin AM
Murrawah Johnson
Prof Darryl Low Choy – Professor, Griffith University
Paul McDonald – Healthy Land and Water
Gerald Arends – Pegasus Legal
Gemma Plesman – The Wilderness Society
Paul King – Darling Downs Environment Council
James Watson – UQ
April Reside – UQ
Stephen Kearney - UQ
Meghan Halverson – Queensland Koala Crusaders
Rick Humphries – Lock the Gate
Peter Erskine – UQ
Tim Buckley - IEEFA
Dr Martin Taylor – WWF
Dr Selina Ward
James Coutts – DILGP
Megan Bayton – DILGP
Rebecca Kenny - DILGP

Student & Graduate Volunteers

Alison Crowther
Alison Rose
Anna Simpson
Caitlin Steuart
Catherine Chan
Charley Xu
Christy Englezakis
David Cazzulino
Dylan Johnson
Edward Cleary
Emily Ahrens
Ernestine Kirsch
Grace Power

Hannah Williams
Ingrid McCabe
Javed Riaz
Jemma Lanyon
Jesse Bond
Joshua Aseervatham
Julia Bolam
Julian Ladd
Katherine McElrea
Kathryn Townsend
Kerri Nazzari
Lauren Ash
Lauren Bayliss

Leesa Matthews
Marcus De Witt - Ryall
Mark Simpson
Michael Fitzgerald
Nora Abdalla
Patrick Pollock
Pauline Klippmark
Stephanie Lakis
Suvradip Maitra
Tanya Sinha
Tekan Cochrane

Major Donors

The Thomas Foundation
The Reichstein Foundation
Australian Communities Foundation, Worworing Fund
And the many others who prefer to remain anonymous

TREASURER'S REPORT

Since 2010, EDO Qld has grown from a small organisation almost totally reliant on government funding, to a financially sustainable organisation with a diverse range of funding sources. Effective fundraising efforts on key areas of environmental and community concern, and prudent financial management, allow us to plan ahead to deliver more effective services.

In 2016-17, EDO Qld received:

- Donations totalling \$827,550, representing 3936 individual donations (including almost \$128,000 from monthly donors)
- \$320,000 in project grants from philanthropic trusts and foundations
- State Government funding of \$233,000 for provision of public interest environmental law services; being \$100,000 from Dept of Justice and Attorney General; \$133,000 from the Department of Environment and Heritage Protection

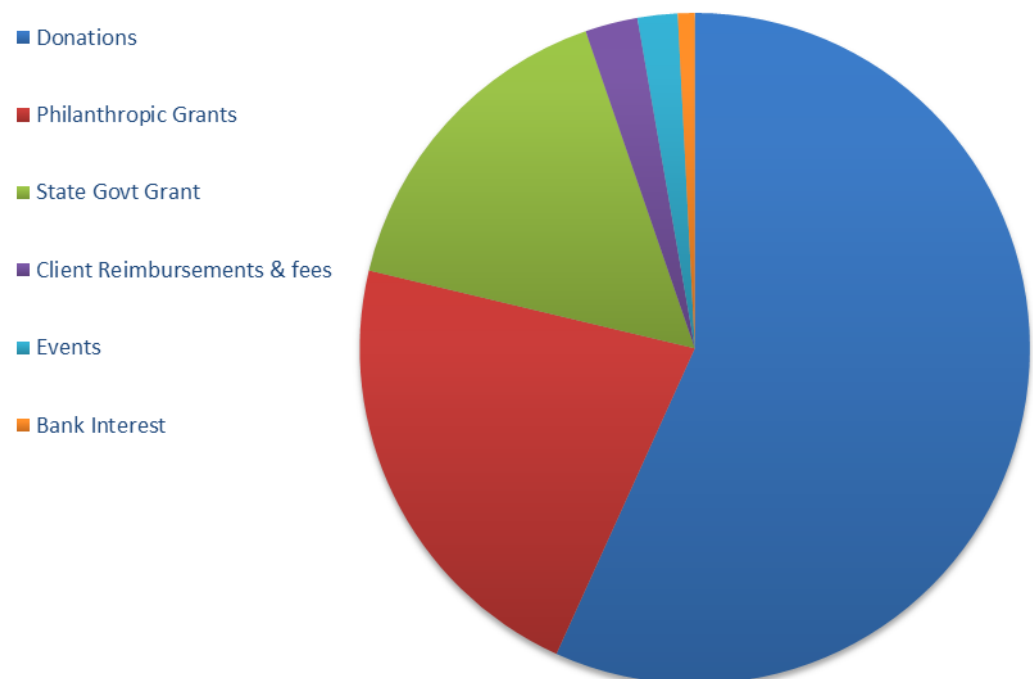
It is important to note that our government funding is still essential, as it is used for the provision of free telephone and written advice services to communities across Queensland.

EDO Qld management committee and staff are committed to the wise use of these funds. Our accountability commitments include regular reporting to our State Government funders, and annual reports to the Register of Environmental Organisations, the Australian Charities and Non-Profits Commission, and the Office of Fair Trading in Queensland. EDO Qld holds all necessary insurances, including Public Liability and Professional Indemnity Insurance.

The audited financial reports follow.

Anne-Maree Elliott, Treasurer

EDO Qld - major income sources 2016-17



ENVIRONMENTAL DEFENDERS OFFICE (QLD) INC.

**FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2017**

1.

ENVIRONMENTAL DEFENDERS OFFICE (QLD) INC.
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017

CLIMATE LITIGATION

	<u>2017</u>	<u>2016</u>
<u>INCOME</u>		
Donations Received	437,660	544,848
Contributions Received	225,000	280,000
Professional Fees	7,000	16,933
Client Reimbursements	29,468	171,870
	699,128	1,013,651
<u>EXPENDITURE</u>		
Audit Fee	933	650
Bank Charges	156	-
Client Outlays	187,259	189,895
Computer Expenses	6,378	5,225
Conferences/Seminars	2,821	1,091
Consultant	2,727	-
Electricity	3,896	2,788
Fundraising Expenses	2,335	182
Insurance	-	824
Library Expenses	1,312	1,697
Membership Fees	1,286	495
Practicing Certificate	3,039	2,490
Printing, Postage & Stationery	2,968	7,109
Promotional Expenses	207	7,554
Rent & Rates	21,580	11,984
Repairs & Maintenance	1,761	1,382
Staff Amenities	93	252
Sundry Expenses	111	1,037
Superannuation	41,668	35,690
Telephone & Internet	6,829	7,204
Travel	5,803	5,188
Wages & Salaries	460,821	377,429
Workers Compensation	1,447	836
	755,430	661,002
<u>NET SURPLUS/(DEFICIT) FOR THE YEAR</u>	\$(56,302)	\$352,649

The accompanying notes form part of these financial statements.

2.

ENVIRONMENTAL DEFENDERS OFFICE (QLD) INC.
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017

<u>ASSOCIATION FUNDS</u>	<u>2017</u>	<u>2016</u>
<u>INCOME</u>		
Interest Received	11,882	14,142
Donations Received	389,891	259,278
Membership Fees	3,291	3,005
Professional Fees	1,500	10,000
Fundraising Income	29,042	907
Sundry Income	30	4,738
Contributions Received	101,000	6,000
Handbook-Income	1,196	1,981
Client Reimbursements	-	2,250
	<u>537,832</u>	<u>302,301</u>
<u>EXPENDITURE</u>		
Audit Fees	934	2,150
Bank Charges	2,199	2,045
Client Outlays	2,911	-
Computer Expenses	2,336	3,370
Conferences/Seminars	3,927	1,992
Consultant Fees	-	13,250
Depreciation	1,769	1,018
Electricity	-	674
Fundraising Expenses	18,652	2,276
Handbook Expenses	512	300
Insurance	2,131	2,146
Library	765	110
Loss on Sale of Fixed Assets	6,656	-
Membership Fees	11,456	5,724
Minor Equipment	2,200	2,274
Practising Certificate	494	960
Printing, Postage & Stationery	1,617	3,739
Promotional Expenses	17,303	21,119
Relocation Costs	13,246	-
Rent & Rates	2,531	12,562
Repairs & Maintenance	7,279	709
Staff Amenities	483	585
Staff Recruitment	220	-
Sundry Expenses	1,584	357
Superannuation	13,971	27,868
Telephone & Internet	1,665	1,833
Travel	725	7,613
Wages & Salaries	190,272	428,065
Website	32,800	-
Workers Compensation	-	836
Workshop Expenses	290	756
	<u>340,928</u>	<u>544,331</u>
<u>NET SURPLUS/(DEFICIT) FOR THE YEAR</u>	<u>\$196,904</u>	<u>\$(242,030)</u>

The accompanying notes form part of these financial statements.

3.

ENVIRONMENTAL DEFENDERS OFFICE (QLD) INC.
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017

CLSP

	<u>2017</u>	<u>2016</u>
<u>INCOME</u>		
Department of Justice and Attorney-General	100,000	100,000
Department of Environment and Heritage Protection	133,000	-
	233,000	100,000
<u>EXPENDITURE</u>		
Audit Fees	933	-
Computer Expenses	1,502	-
Conferences/Seminars	300	-
Membership Fees	-	3,495
Practising Certificate	715	508
Printing, Postage & Stationery	203	216
Rent & Rates	9,710	11,725
Repairs & Maintenance	395	302
Superannuation	17,638	6,964
Telephone & Internet	993	2,167
Travel	62	121
Wages & Salaries	200,549	74,502
	233,000	100,000
<u>NET SURPLUS/(DEFICIT) FOR YEAR</u>	\$NIL	\$NIL

The accompanying notes form part of these financial statements.

4.

ENVIRONMENTAL DEFENDERS OFFICE (OLD) INC.
ASSETS AND LIABILITIES STATEMENT
AS AT 30 JUNE 2017

	<u>NOTE</u>	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>			
<u>CURRENT ASSETS</u>			
Cash on Hand		500	300
Cash at Bank	2	1,192,741	1,028,700
Debtors		78,254	118,024
Deposit		8,833	-
<u>TOTAL CURRENT ASSETS</u>		<u>1,280,328</u>	<u>1,147,024</u>
<u>FIXED ASSETS</u>	3	<u>8,324</u>	<u>7,966</u>
<u>TOTAL ASSETS</u>		<u>\$1,288,652</u>	<u>\$1,154,990</u>
<u>LIABILITIES</u>			
<u>CURRENT LIABILITIES</u>			
Creditors & Accruals	4	50,440	45,149
Provisions	5	141,701	153,932
<u>TOTAL CURRENT LIABILITIES</u>		<u>192,141</u>	<u>199,081</u>
<u>TOTAL LIABILITIES</u>		<u>192,141</u>	<u>199,081</u>
<u>NET ASSETS</u>		<u>\$1,096,511</u>	<u>\$955,909</u>
<u>MEMBERS FUNDS</u>			
Balance at 1 July 2016		955,909	845,290
Net Surplus/(Deficit) for the year - Climate Litigation		(56,302)	352,649
Net Surplus/(Deficit) for the year - Association Fund		196,904	(242,030)
Net Surplus/(Deficit) for the year - CLSP		-	-
<u>TOTAL MEMBERS FUNDS</u>		<u>\$1,096,511</u>	<u>\$955,909</u>

The accompanying notes form part of these financial statements.

5.

ENVIRONMENTAL DEFENDERS OFFICE (QLD) INC.
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Department of Justice and Attorney-General	100,000	100,000
Department of Environment and Heritage Protection	133,000	-
Interest	11,882	14,142
Other Income	1,264,848	1,353,059
Payments		
Wages & Salaries - Other	(1,336,705)	(1,221,159)
Net cash provided by (used in) operating activities	<u>\$173,025</u>	<u>\$246,042</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for purchase of plant & equipment	(8,784)	-
Net cash provided by (used in) investing activities	<u>\$(8,784)</u>	<u>\$NIL</u>
CASH FLOWS FROM FINANCIAL ACTIVITIES		
Net increase (decrease) in cash held	164,241	246,042
Cash at beginning of the reporting period	1,029,000	782,958
Cash at end of the reporting period	<u>\$1,193,241</u>	<u>\$1,029,000</u>
Reconciliation of Net Surplus/Deficit to Net Cash Provided by (Used in) Operating Activities		
Operating Result	\$140,602	\$110,619
- Depreciation	1,769	1,018
- Loss on Sale of Fixed Assets	6,656	-
- Increase/(Decrease) in Payables	5,291	12,599
- (Increase)/Decrease in Receivables	39,770	51,249
- (Increase)/Decrease in Deposits	(8,833)	-
- Increase/(Decrease) in Provisions	(12,230)	70,557
Net cash provided by (used in) operating activities	<u>\$173,025</u>	<u>\$246,042</u>

The accompanying notes form part of these financial statements.

ENVIRONMENTAL DEFENDERS OFFICE (QLD) INC.
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirement of the Associations Incorporated Act (Qld). The committee has determined that the association is not a reporting entity.

The report is also prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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

(a) Fixed Assets - Depreciation

Depreciation is charged on all Fixed Assets on the Diminishing Value Method and is brought to account over the estimated economic lives of all Assets.
Lease Hold improvements are included at cost.

(b) Comparative Figures

Comparative figures, where necessary, have been reclassified in order to comply with the presentation adopted in the figures reported for the current financial year.

(c) Employee Entitlements

Liabilities for Wages & Salaries and Annual Leave are recognised and are measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date. Other employee entitlements payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those entitlements.

Contributions are made by the association to an employee superannuation fund and are charged as expenses when incurred.

(d) Income Tax

The Association is exempted from tax under section 50-10 of the Income Tax Assessment Act 1997.

7.

ENVIRONMENTAL DEFENDERS OFFICE (QLD) INC.
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

	<u>2017</u>	<u>2016</u>
2. CASH AT BANK		
Cheque Account	10,775	48,770
Grants Account	64	64
Tax Deductible Account	483,489	217,895
Term Deposit	10,451	10,395
Community Access Account	453,124	520,239
Visa Debit	3,506	5,784
Term Deposit	231,332	225,553
	<u>\$1,192,741</u>	<u>\$1,028,700</u>
3. FIXED ASSETS		
Leasehold Improvements	-	6,656
Computer Equipment	13,858	5,075
Less Accumulated Depreciation	5,534	3,765
	<u>8,324</u>	<u>1,310</u>
	<u>\$8,324</u>	<u>\$7,966</u>
4. CREDITORS & ACCRUALS		
Creditors	13,864	10,194
Superannuation Payable	12,829	10,021
PAYG Payable	21,223	23,381
GST	2,524	1,553
	<u>\$50,440</u>	<u>\$45,149</u>
5. PROVISIONS		
Provision for Annual Leave	70,891	94,026
Provision for Long Service Leave	70,810	59,906
	<u>\$141,701</u>	<u>\$153,932</u>
6. AUDITOR'S REMUNERATION		

Apart from the information disclosed, the auditor's received no other benefits.

ENVIRONMENTAL DEFENDERS OFFICE (QLD) INC.**STATEMENT BY MEMBERS OF THE COMMITTEE**

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report as set out on pages 1 to 7:

1. Presents a true and fair view of the financial position of Environmental Defenders Office (QLD) Inc. as at 30 June 2017 and its performance for the year ended of that date.
2. At the date of this statement, there are reasonable grounds to believe that Environmental Defenders Office (QLD) Inc. will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

President



Treasurer



Dated this 1st day of November 2017

9.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

ENVIRONMENTAL DEFENDERS OFFICE (QLD) INC.

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Environmental Defenders Office (Qld) Inc., which comprises the assets and liabilities statement as at 30 June 2017, the income and expenditure statement and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report presents fairly, in all material respects the financial position of Environmental Defenders Office (Qld) Inc. as of 30 June 2017 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporation Act (QLD).

Basis for 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 ethical requirements of the Accounting Professional and Ethical Standards Board's APES110: 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the Associations Incorporation Act (QLD). 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 Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Incorporation Act (QLD) and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is 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 either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities 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 Australian Auditing Standards, we exercise professional judgement 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.
- Conclude on the appropriateness of the committee's 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 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.



PETER GESCH
HAYWARDS CHARTERED ACCOUNTANTS
Level 1 / 488 Lutwyche Road
LUTWYCHE QLD 4030

Dated this 1st day of November 2017

11.

ENVIRONMENTAL DEFENDERS OFFICE (QLD) INC.
SUPPLEMENTARY INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017

CLSP

	<u>2017</u>	<u>2016</u>
<u>INCOME</u>		
Grants Recurrent		
- Department of Justice and Attorney-General	100,000	100,000
- Department of Environment and Heritage Protection	133,000	-
	233,000	100,000
<u>LESS EXPENDITURE</u>		
Salaries and Wages	218,187	81,466
Other Operating Expenditure	14,813	18,534
	233,000	100,000
<u>NET SURPLUS/(DEFICIT) FOR THE YEAR</u>		
	\$NIL	\$NIL

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