



National Environmental Law Association Ltd

ACN 008 657 761

Secretary's report to the Annual General Meeting

29 November 2022

The National Environmental Law Association (NELA) is a national, not-for-profit, volunteer-run peak body for advancing Australian environmental law. NELA operates through the guise of through its six Portfolios:

1. Communications, Marketing and Web Site;
2. Education;
3. Events;
4. Memberships, Partnerships and Personnel;
5. Publications and Submissions; and
6. Secretariat, Governance and Treasury.

The National Secretary acts as the co-convenor of the Secretariat, Governance and Treasurer Portfolio (**SGT Portfolio**) alongside the National Treasurer.

The SGT Portfolio has facilitated the continued development of the Portfolio system, including the recruitment and appointment of appointed officers. Currently, there is at least one officer in each of NELA's six operational Portfolios and it is expected that further recruitment will be required into 2023.

At its Extraordinary General Meeting on 29 September 2022, NELA adopted by special resolution three amendments to its Constitution. The first of the amendments increased the number of Directors on the NELA Board from a minimum of 8 and a maximum of 10 to a minimum of 9 and a maximum of 13. This will afford the Directors additional capacity to achieve the aims of NELA's Strategic Plan. The amendment will also enable NELA to expand its geographical reach in line with NELA's aim to have a Board consisting of members drawn as far as possible from each State, the Australian Capital Territory and the Northern Territory.

The second amendment clarified that the quorum for meetings must be greater than half of the Directors. The previous wording did not require a majority of votes to pass resolutions which is not reflective of good governance practice. The amendment has improved the robustness of the quorum requirements.

The final amendment reduced the quorum required for the passing of written or "flying/circular" resolutions of the Board to 75%, rather than "all Directors". The amendment enables the Board to respond more efficiently to urgent matters and deadlines for matters such as submissions. The transparency of the resolution process is ensured by clause 19.5.1 of the Constitution which requires resolutions in writing to be recorded in the relevant book of minutes.

It is proposed at the Annual General Meeting on 29 November 2022 to adopt a further amendment to NELA's Constitution. Namely, that NELA reduce the time period required for nominations of financial members as candidates for election as a Director. The proposed amendment would enable the Board to respond more efficiently to changes in personnel because the current wording of "30 days" is too strict of a requirement and not sustainable for the timely organisation of elections.

NELA has obtained ACNC status as a registered Australian charity. It is also in the process of applying to be listed on the Register of Environmental Organisations, before seeking to obtain tax deductible gift recipient status from the ATO.

Finally, in response to NELA's continuing growth, the Secretariat, Governance and Treasurer Portfolio (**SGT Portfolio**) will be expanded for the 2022-2023 term. The SGT Portfolio will conduct an overarching review and assessment of NELA's governance and policy systems to reflect the continuing growth of NELA, particularly the growth of NELA's six operational Portfolios.



Tom Webb

Secretary

27/11/2022



**National Environmental Law Association Ltd
ACN 008 657 761**

**President's report to the Annual General Meeting
29 November 2022**

It was a privilege to be appointed as National President of the National Environmental Law Association at our May 2022 Board meeting, having been Acting National President since February 2022.

On behalf of the Board, I pay tribute to our immediate past National President Dr Hanna Jaireth NMAS. Hanna has made an enormous contribution to environmental law and policy in government, academia and professional practice across her career. She served on the NELA Board in various capacities since 2010 and made NELA a more proactive and effective organisation. She is a valued mentor to me in my role as NELA Vice President and Secretary and to other Board members. She will always be a dear friend of our NELA community.

We also thank our outgoing National Vice-President Dr Katie Woolaston. Katie has expertly and conscientiously co-convened our Publications and Submissions Portfolio and Education Portfolio and drafted many insightful submissions on NELA's behalf to public consultation processes. Katie has been a wonderful support to me personally and I wish her all the best as she embarks on a sabbatical in 2023. Thank you too to outgoing Board member Ruby Hamilton and for her hard work for NELA nationally and in Western Australia.

2022 has been an exciting year for NELA and for environmental law in Australia. The recent change of federal government is likely to lead to reform in the areas of environmental and climate regulation, long overdue as recognised by the Samuel Review.

As a peak body for advancing Australian environmental law, NELA is well placed to contribute positively to public and professional conversations about how our environmental laws and policies can be brought into line with the expectations of the public and the needs of our planet.

We invite all our members to get involved in NELA and to encourage colleagues to join NELA.

The end of FY21-22 was a rush for many of us! NELA was busy at end of financial year, including undertaking the following:

- making a submission to new Federal Environment Minister Hon Tanya Plibersek MP regarding the importance of restoring threatened species and habitat recovery plans;
- holding a successful NELA & Clayton Utz Mid-Year Drinks in Sydney, featuring a keynote address by the Hon Justice Rachel Pepper of the NSW Land and Environment Court. NELA thanks our Supporting Partner Clayton Utz for hosting and supporting us; and
- commencing planning for NELA's 2022 Annual Essay Competition.

In July, NELA held a terrific Networking Event in Melbourne in conjunction with new NELA Supporting Partner King & Wood Mallesons on the topic: "Pushing Boundaries: Trends in International Climate Change Disputes", featuring Tomo Boston KC and KWM Partner Edwina Kwan.

The last quarter of 2022 has been jam-packed for NELA.

We published the following key NELA submissions:

1. A response to the State of the Environment Report.
2. A media release on the UN Resolution supporting the Right to a Healthy Environment.
3. Submissions on the Federal Climate Change and Climate Change (Consequential Amendments) Bills.
4. Submissions on the WA Exposure Draft - Proposed Policy Framework Guiding the Use of Diversification Leases on Crown Land (NELA WA).
5. Submissions to the Federal Inquiry into the Extinction Crisis.
6. Submissions on the Safeguard Mechanism.

This is important work and critical to NELA's role as a peak body for advancing Australian environmental law.

We held a successful NELA National EGM on 29 September 2022, where members passed amendments to our Constitution expanding the maximum number of Board Directors to 13 and improving the efficiency of our Board processes.

On 13 October we held a successful networking event titled "Achieving Net Zero through the Circular Economy" at Herbert Smith Freehills' Brisbane office. Thank you to HSF for their generous support of this event.

On 19 and 20 October we held two fascinating NELA webinars on Australia's Offshore Renewables Regime and First Nations Water Rights.

On 3 November, we held an outstanding NELA WA State Conference, which I was privileged to attend in person and provide some introductory remarks. The keynote speaker was Dr David Cash, Regional Administrator of the US Environmental Protection Agency. Well done to NELA WA President Lea Hiltenkamp and the WA Committee for organising the excellent array of speakers at this high-quality flagship event.

On 17 November, we held a fascinating event on the OECD Guidelines and Environmentally Responsible Business Conduct in Perth.

Last night, on 28 November, we held a well-attended NELA & Clayton Utz Biodiversity Event on the topic "Nature-Positive Futures: How Voluntary Biodiversity Markets Can Support a Regenerative Australia", featuring guest speaker Laura Waterford, Director at Pollination.

We will close the year with an Environmental Lawyering 101 networking event on 1 December and a Sundowner Drinks event on 8 December, both in Perth.

We are looking forward to 2023, with planning commencing soon for an in-person National Conference, a First Nations Bursary, and Working Groups for NELA members on the topics of biodiversity and climate.

We thank our Supporting Partners Clayton Utz and King & Wood Mallesons for their generous support of NELA.

To all our members, thank you very much for being a part of NELA in 2023. Have a wonderful festive season!



Matt Floro
President

29/11/2022

**Treasurer's report to the Annual General Meeting
National Environmental Law Association Ltd ABN 62 008 657 761
29 November 2022**

The National Environmental Law Association Limited (**NELA**) was established 40 years ago in 1982 and was incorporated in 1989. NELA's activities began increasing after two consecutive slower years, which were due to extensive COVID-19 restrictions. This financial year NELA held two conferences. The WA State conference was a hybrid, in person and online event. The WA State conference was very well attended, both the in person by our WA members and online by NELA's national membership. The National conference was an online only event. It was also well attended. These two events have bolstered NELA's financial position, which after a period of introspection and covid restrictions, is a welcome development which will sustain NELA's exciting initiatives and program of activities in the year to come.

NELA has continued to engage Malisa Clarence of Mbooks Business & Accounting Solutions Pty Limited (**MBooks**), with respect to accounting and bookkeeping services. NELA Thanks MBooks for its economical bookkeeping support in the 2021-22 financial year.

NELA's annual financial statements, as independently reviewed by Johnstone Haines & Fergusson, shows a significant increase in net income for the 2021–22 financial year. Income from all sources was \$51,983.49 as compared with \$17,029.53 in the 2020–21 financial year, and net profit was \$31,371.09¹ in the 2021–22 financial year as compared to -\$3,802.88 in the 2020–21 financial year. This figure includes a \$5,000 deposit which NELA paid in the previous financial year to secure a venue for the proposed National state conference.

Income from ticket sales for in person and online conferences, functions and seminars rose significantly from \$6,647 to \$25,699.82 in the last financial year. However, income from memberships also increased from \$7,693.99 to \$14,115.66 in the last financial year. While we welcome this increase in membership sales from last year. Membership sales are still slightly lower than they were in the 2019-20 FY (\$15,476.04). NELA is in the process of changing the way memberships are purchased so that memberships automatically renew each year instead of expiring. NELA expects this will mean that memberships will not unintentionally expire and that membership sales will therefore increase.

NELA significant profit is in large part due to the success of the NELA (WA) annual State conference. Additionally, NELA (WA) received a grant for approximately \$7,500 towards the conference from the US Embassy, which is reflected in the financial statements.

¹ The difference of \$48.29 between Xero and the financial statements was the bank fees where GST rounding and rounding amounts was placed.

NELA's net expenditure of \$20,612.40² was very similar to NELA's net expenditure in the last financial year, slightly reducing by \$220.01. NELA's accounting and bookkeeping fees slightly increased from \$2,184.71 in the 2020–21 financial year to \$3,927.27 in the 2021–22 financial year. This increase reflects NELA's increased activities resulting in an increase in transactions to reconcile by NELA's bookkeepers. NELA invested \$1,170 in developing a Corporate Sponsorship Prospectus to attract sponsorship in the 2021-22 financial year. NELA's income from corporate sponsorship, of \$2,863.64, has already surpassed this investment.

NELA's financial success in the 2021-22 financial year significantly improved as anticipated at the end of the last financial year. The level of NELA's financial success was not expected but was a welcome surprise. However, NELA's expectation that the national and WA State conference would spur an increase in membership, as compared to the last financial year, also eventuated. However, as noted above, more work is underway to maintain and increase NELA's membership.

I commend our **attached** financial statements for your acceptance.



Ayumi Shimada
National Treasurer (May 2022 - current)
28/11/2022



Nadja Zimmermann
Former National Treasurer (until May 2022)
14/09/2022

² The difference of \$48.29 between Xero and the financial statements is the bank fees where GST rounding and rounding amounts was placed.

Annual Report

National Environmental Law Association

30 June 2022

Prepared by Johnstone Haines Pty



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Compilation Report

National Environmental Law Association For the year ended 30 June 2022

We have compiled the accompanying special purpose financial statements of National Environmental Law Association, which comprise the balance sheet as at 30 June 2022, the profit and loss for the year then ended, 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.

1. Director's Responsibility

The directors of National Environmental Law Association are solely responsible for the information contained in the special purpose financial statements and have determined that the significant accounting policies adopted as set out in Note 1 to the financial statements are appropriate to meet their needs and for the purpose that the financial statements were prepared.

2. Our Responsibility

On the basis of information provided by the directors of National Environmental Law Association, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the directors provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The special purpose financial statements were compiled exclusively for the benefit of the directors of National Environmental Law Association. We do not accept responsibility to any other person for the contents of the special purpose financial statements.



Eric Haines

Chartered Accountant

Johnstone Haines & Fergusson
Suite 3, Level 15, 45 Clarence Street, Sydney NSW 2000
Dated : 20 September, 2022

Directors Declaration

National Environmental Law Association For the year ended 30 June 2022

The directors have determined that the company 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.

The directors of the company declare that:

1. the financial statements and notes, as set out herein present fairly the company's financial position as at 30 June 2022 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
2. in the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board:

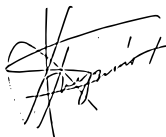


Mr. Matt Floro

(National President)

Dated this ___ day of ___ October ___ 2022

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Ms. Ayumi Shimada

(National Treasurer)

Dated this ___ day of ___ October ___ 2022

Profit and Loss

National Environmental Law Association For the 12 months ended 30 June 2022

| | Jun-22 | Jun-21 |
|---------------------------------|---------------|----------------|
| Gross Profit | - | - |
| Plus Other Income | | |
| Copyright Income | 1,716 | 2,663 |
| Events | - | 6,647 |
| Grant US Embassy | 7,588 | - |
| Interest Income | - | 26 |
| National Conference | 6,354 | - |
| Sponsorship Contribution | 2,864 | - |
| Subscriptions/Memberships | 14,116 | 7,694 |
| WA State Conference | 15,946 | - |
| Webinars | 3,400 | - |
| Total Other Income | 51,983 | 17,030 |
| Less Operating Expenses | | |
| Accounting & Bookkeeping | 3,927 | 2,185 |
| Advertising | 301 | 117 |
| ASIC regulatory fees | 1,626 | 383 |
| Bank Fees | (38) | 459 |
| Conference Expenses | 3,781 | 9,928 |
| Insurance - Association | 1,425 | 1,928 |
| Investment Expenses | 1,170 | - |
| IUCN Membership | 473 | 1,228 |
| NELA Essay Prize | 500 | 500 |
| Postage, Printing & Stationery | 86 | 77 |
| Stripe Merchant Fee | 910 | 311 |
| Subscriptions | 741 | 546 |
| Webinar Expenses | 273 | - |
| Website Expenses | 5,390 | 3,171 |
| Total Operating Expenses | 20,564 | 20,832 |
| Net Profit | 31,419 | (3,803) |

Notes

This statement is to be read in conjunction with the Notes to the Financial Statements and the accompanying Compilation Report.

Balance Sheet

National Environmental Law Association As at 30 June 2022

30 Jun 2022

30 Jun 2021

Assets

| | 30 Jun 2022 | 30 Jun 2021 |
|-----------------------------|----------------|---------------|
| Bank | | |
| Business Account | 95,828 | 65,479 |
| NELA - WA | 910 | 764 |
| Stripe AUD | (44) | - |
| Total Bank | 96,694 | 66,243 |
| Current Assets | | |
| Accounts Receivable | 1,500 | - |
| Prepayments | - | 509 |
| Total Current Assets | 1,500 | 509 |
| Fixed Assets | | |
| Website | 9,600 | 9,600 |
| Total Fixed Assets | 9,600 | 9,600 |
| Total Assets | 107,794 | 76,352 |

Liabilities

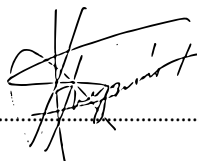
| | | |
|----------------------------------|----------------|---------------|
| Current Liabilities | | |
| Accounts Payable | - | 184 |
| GST | (391) | (597) |
| Total Current Liabilities | (391) | (413) |
| Total Liabilities | (391) | (413) |
| Net Assets | 108,185 | 76,766 |

Equity

| | | |
|-----------------------------|----------------|---------------|
| Accumulated Surplus/Deficit | 82,718 | 82,718 |
| Current Year Earnings | 31,419 | (3,803) |
| Retained Earnings | (5,952) | (2,149) |
| Total Equity | 108,185 | 76,766 |

Notes

Signed



Ms. Ayumi Shimada

(National Treasurer)

Dated this __28__ day of __October__ 2022

This statement is to be read in conjunction with the Notes to the Financial Statements and the accompanying Compilation Report.

Notes to the Financial Statements

National Environmental Law Association For the year ended 30 June 2022

1. Statement of Significant Policies

The directors' have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users dependent on general purpose financial reports. This financial report is therefore a special purpose financial report that has been prepared in order to meet the needs of members.

The financial report has been prepared in accordance with the significant accounting policies disclosed below which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of this report are as follows:

1.(a) Property, Plant and Equipment

Property, plant and equipment is initially recorded at the cost of acquisition or fair value less, if applicable, any accumulated depreciation and impairment losses. Plant and equipment that has been contributed at no cost, or for nominal cost, is valued and recognised at the fair value of the asset at the date it is acquired. The plant and equipment is reviewed annually by directors to ensure that the carrying amount is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the utilisation of the assets and the subsequent disposal. The expected net cash flows have been discounted to their present values in estimating recoverable amounts. Freehold land and buildings are measured at their fair value, based on periodic, but at least triennial, valuations by independent external valuers, less subsequent depreciation for buildings.

Increases in the carrying amount of land and buildings arising on revaluation are credited in equity to a revaluation surplus.

Decreases against previous increases of the same asset are charged against fair value reserves in equity. All other decreases are charged to profit or loss.

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

1.(b) Cash and Cash Equivalents

Cash and cash equivalents includes 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.

1.(c) Revenue and Other Income

Revenue is recognised when the business is entitled to it.

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

Rendering of services

The timing of when revenue in relation to rendering of services is recognised depends on whether the outcome of the services can be measured reliably. If it can be reliably measured the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period. If the outcome cannot be reliably measured revenue is recognised to the extent of expenses recognised that are recoverable.

Other income

Other income is recognised on an accruals basis when the company is entitled to it.

1.(d) Goods and Services Tax

Transactions are recognised net 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 balance sheet.

2. Fixed Assets

Notes to the Financial Statements

| | |
|---------------------------|--------------|
| Website | 9,600 |
| Total Fixed Assets | 9,600 |

3. Retained Earnings

| | 30-Jun-22 | 30-Jun-21 |
|---------------------------------------|-----------|------------|
| Retained Earnings After Appropriation | | |
| Retained Earnings At Start Of Year | 76,765 | 80,568 |
| Net Profit / Loss Before Taxation | 31,420 | (3,803.00) |
| Retained Earnings After Appropriation | 108,185 | 76,765 |