



**ENVIRONMENT  
EDUCATION  
VICTORIA**

*The Professional Association  
of Educators for Sustainability*

**ANNUAL REPORT  
2019-20 FINANCIAL YEAR**



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## ACKNOWLEDGEMENT OF COUNTRY

**Environment Education Victoria acknowledges the Traditional Custodians and Elders of the lands on which we live and work. We extend our respect to Elders past, present and emerging of all First Nations peoples. We respect and uphold Aboriginal and Torres Strait Islander Peoples vital and continuing connection to the land, air, waters, culture and all living things.**

# PRESIDENT'S REPORT (2019-2020)

By *Angela Andrews, President, Committee of Management*

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Dear members, friends and supporters of EEV,

I acknowledge the First Peoples of Australia, and the many countries of First Peoples across the state of Victoria who have maintained and nurtured these lands for tens of thousands of years, who continue to do so today and whose ownership of this land was never ceded. I'd like to specifically pay my respects to the elders of the Wurundjeri people on whose lands our offices are located, and extend my respects to Elders past and present and to the young people, the Elders emerging. I also acknowledge the profound sense of loss felt by Australia's First Peoples, and am committed to doing my best to learn and understand our nation's collective history, so I can contribute meaningfully towards true reconciliation.

This year's Annual Report is being published in March 2021 – in line with our AGM, which was held over due to the restrictions in place as a result of COVID 19.

2019-2020 was a tough year. It included the blazing bushfires of the summer which ravaged much of our state and devastated our communities. This was closely followed by the overwhelming and utterly disorientating effects of COVID, which restricted many Melbournians to their homes for months at a time. This had debilitating effects on work and family life, and brought many aspects of community life to a standstill. As an organisation, our priority was to support our staff, our members, and all those in our community who were involved in delivering, promoting and supporting environmental education.

Despite these challenging unforeseen events, I was moved by the resilience and determination of our staff and our committee members to serve our members and our community. And so, I am proud to share with you some of our achievements for the 2019-2020 year.

## OUR WORK IN THE COMMUNITY

EEV is lucky to have a team of loyal, dedicated and skilled staff who work tirelessly to deliver our programs.

EEV's highly knowledgeable and experienced educators - Dominique Dybala, Nicole Butler and Jorja McKinnon worked hard to maintain and nurture relationships with teachers, school principals, local government officers and the broader community.

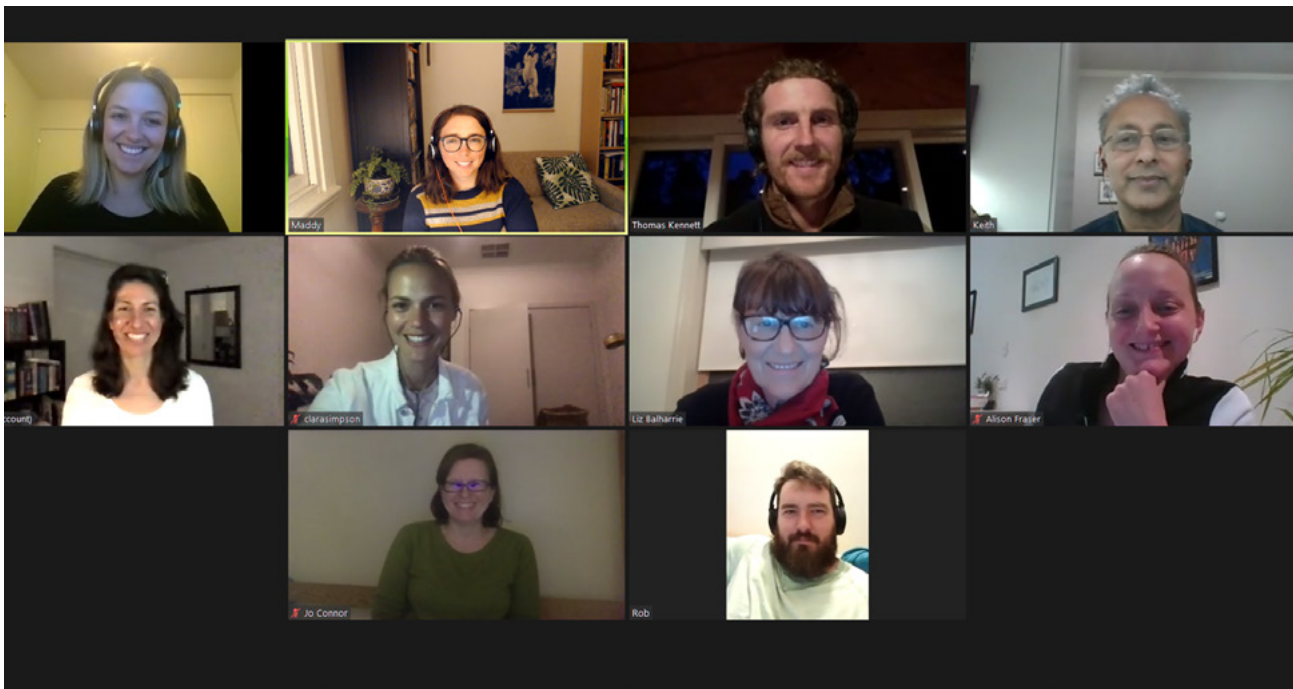
They were ably supported by Jacquie Rynn, a gifted graphic designer and video producer. And they were all indebted to Mark Minty, who always did an exemplary job liaising with our members, partner organisations, teachers and schools, and who coordinated a huge number of events, activities and programs behind the scenes.

The staff, led by our Executive Officer Grant Fenton, successfully delivered the following range of projects:

### *Collaborative partnerships and projects:*

- Coordinated and facilitated the Sustainability Victoria ResourceSmart Schools program with over 50 schools in Melbourne's west.
- Delivered the Strategic Partnerships Program's Education for Sustainability professional development for teachers across regional Victoria on behalf of the Department of Education.
- Hosted the teacher environment network for Early Childhood, Primary and Secondary teachers that live and work within the Hobsons Bay Council area.
- Delivered the Moonee Valley Wipe Out Waste Program, supporting schools to understand and actively improve their school waste behaviours.
- Successfully secured funding for the BioED professional development for VCE teachers program, which is specifically aimed to support teachers in their first or second year of teaching. This program is fully subscribed within its first year.
- Hosted a range of new, engaging and highly popular "Stories of Sustainability" live webinars with educators across different sectors, organisations and community groups.





EEV's Committee of Management conducting a monthly meeting via Zoom during lockdown.

**Left to right, top row:** Elisha Huke, Maddy Yewers, Thomas Kennett, Keith Beresford **Second row:** Angela Andrews, Clara Simpson, Liz Balharrie, Alison Fraser **Front row:** Jo Connor, Rob Lloyd **Absent:** Alyssa Serafim, Monique Vella and Dhanish Semar **Photography:** EEV

- Partnered with the Victorian Curriculum Assessment Authority (VCCA) to write a set of curriculum examples for environmental education to be hosted on the VCAA website and available for all P-10 teachers
- Partnered with Victoria's Earth Ed Science center to deliver six student digital lectures.

#### VCE Environmental Science

- Completed professional development sessions for primary and secondary school teachers, as well as specialist workshops for our VCE Environmental Science teachers.
- Prepared revision lectures and practice exams for teachers and students undertaking VCE Units 3 and 4 in Environmental Science.
- Re-wrote our VCE Environmental Science textbooks as a result of the Victorian Curriculum Assessment Authority (VCAA) review of the curriculum.

#### Services for our members

- Delivered a monthly REEView eNewsletter to all our members filled with personal profiles, news and events, grant funding opportunities and job vacancies
- Published Eingana magazine - the leading magazine for environmental educators in

Australia that has been published biannually for over 30 years. Each year, we seek contributions from our members and friends of members across a range of subjects.

#### 2019 EEV AWARDS - RECOGNISING LEADERS IN OUR FIELD

In November 2019, EEV hosted the annual Environment Education Victoria "Educator of the Year" Awards which recognises excellence and outstanding achievement in our sector. The events was held at the Library at The Dock in Melbourne, and was a spectacular evening of good food, fine wine and lots of laughs. Dave Thornton, a renowned local comedian, hosted the evening and entertained the crowd of almost 100 members, friends and supporters of EEV.

Our **Teacher of the Year** was awarded to Loretta Leary (Sustainability Specialist, Mount Waverley Primary School).

Our **Student of the Year** was awarded to Zoe Goodman (Bachelor of Environment and Society, RMIT University).

And our **Community Educator of the Year** was awarded to Tracey Sidwell (BaleGrow).

More information and photos from this event can be found in page 16 of this report.

### *Membership*

Membership continued to be a key priority for EEV and we worked hard to promote the benefits of EEV membership to educators all across Victoria. In addition, we were keen to engage students at secondary and tertiary level, to support them with access to resources and to inspire them to be part of the sustainability education sector.

In 2019 we introduced new membership categories, including a digital membership and a student membership. The student membership was further refined in 2020 whereby students who purchased the VCE textbook became automatic members. We also expanded our membership base through offering EEV membership as prizes and awards to current and prospective members.

### *Comings and Goings from the Committee of Management*

Three of our committee members stepped down from the Committee of Management over the past twelve months, and I am incredibly appreciative of their contributions.

- Robert Lloyd joined the CoM in December 2018 and tendered his resignation at the AGM in March 2021. Rob was secretary throughout 2019 and his strategic skills, HR experience and marketing nous brought a more robust approach to our decision-making processes.
- Tom Kennett joined the CoM in December 2019 and tendered his resignation at the AGM in March 2021. Tom's passion for food and agricultural sustainability provided new insights and he was a popular presenter to VCE Environment Science teachers on issues such as soil health and regenerative agriculture.
- David Mould joined the CoM in December 2016 and tendered his resignation in September

2019. David was a key liaison between EEV and VicSRC - the peak body representing school-aged students in Victoria. His knowledge of governance and meeting procedures also enhanced our internal processes.

I also take this opportunity to thank all of our committee members who undertook a range of governance functions, public speaking events, and guided the strategic direction of EEV throughout 2019-2020.

Thank you to Alyssa Serafim, Alison Fraser, Clara Simpson, Dhanish Semar, Elisha Huke, Keith Beresford, Jo Connor, Liz Balharrie, Maddy Yewers, and Monique Vella who have all generously maintained the commitment to EEV until our next AGM in November 2021. The insights, perspectives and expertise offered by all members of the committee have enhanced the effectiveness of EEV's work so that we can better support the needs and priorities of our members and the environmental education community across Victoria.

Finally, I would also like to acknowledge the ongoing and generous assistance and support EEV receives from state government departments and agencies, local government, partner organisations, suppliers, community groups and members of the public.

Angela Andrews  
EEV President  
[president@eev.vic.edu.au](mailto:president@eev.vic.edu.au)

# GUIDING PRINCIPLES & ORGANISATION STRUCTURE

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## OUR PURPOSE

To provide environmental and sustainability educators with a professional association that connects people and organisations to develop capacity for enriched, sustainable lives.

## OUR VISION FOR VICTORIA: ACTIVE, AWARE AND SUSTAINABLE COMMUNITIES

*A community that is aware and active in living ecologically sustainable lives.*

Environmental education engages learners in understanding the interdependence between human society and Earth's life-sustaining systems. Education for Sustainability is central to any informed understanding and action towards social, economic and environmental sustainability.

Our work is ecological, respectful, well-informed, practical, collaborative and brave.

## EEV'S WORK IS CONDUCTED ACCORDING TO THE FOLLOWING PRINCIPLES:

### *Change*

Environment and Sustainability Education involves equipping people with the skills, capacity, connections and motivation to plan, manage and create change that transforms our thinking and awareness towards sustainability.

### *Inclusive education*

Environment and Sustainability Education is driven by a broad understanding of education and learning that includes people of all ages and backgrounds and takes place in formal and informal learning spaces.

### *Systems thinking*

Environment and Sustainability Education aims to equip people to understand connections between environmental, economic, social and political systems.

### *Envisioning a better future*

Environment and Sustainability Education encourages collaboration and creative thinking to envisage diverse sustainable futures.

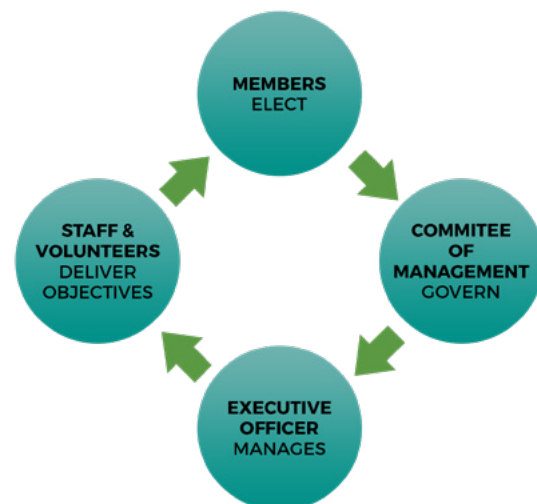
### *Critical thinking and reflection*

Environment and Sustainability Education encourages individuals and groups to reflect upon personal experiences and world views, and challenges accepted ways of interpreting and engaging with the world.

### *Participation*

Environment and Sustainability Education recognises community participation as critical to the collective shift towards an environmentally sustainable society.

## EEV ORGANISATIONAL STRUCTURE



# MEMBERSHIP & PUBLICATIONS

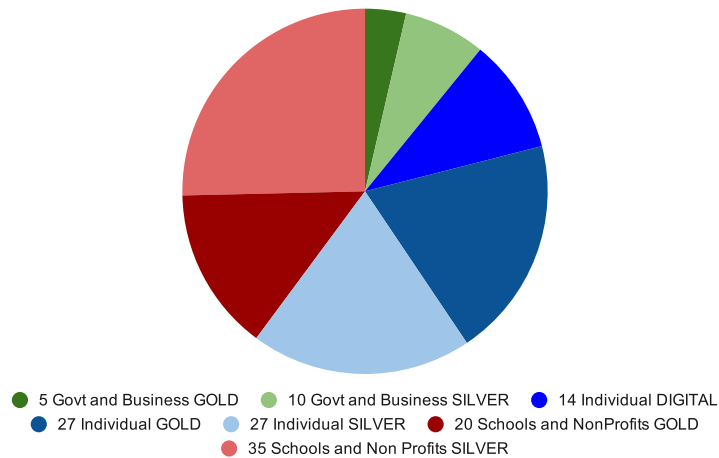
## MEMBERSHIP

EEV maintained its membership base with a reduction in financial memberships of 11. EEV's total memberships was 163. This includes 55 School and Non Profit members, 68 Individual members and 15 Government and Business members.

2019-20 was a difficult year with the COVID19 pandemic and associated restrictions in Victoria causing concern from January and bringing significant changes from March until well into the next financial year.

EEV's membership changes this year included creating a student membership category, and creating connections with like-minded organisations and expanding membership through offering EEV membership as prizes and awards.

EEV continues to find Salesforce problematic, and is considering other options for managing our membership database and communicating with members.



## PUBLICATIONS

EEV's publication sales continued with strong growth, increasing sales of textbooks by 47% and 69%, with a 19% increase in Trial exam sales.

	Sold 2019-20	Sold 2018-19	Change
Monitoring Environmental Systems	719	490	+229
Issues of Sustainability	608	358	+250
Trial Exams	86	72	+14
Revision Lecture	80 attended approx 95 recordings	41 attended 28 recordings	significant increase

# VCE ENVIRONMENTAL SCIENCE

The VCE Environmental Science Liaison Lead position developed and delivered a number of programs for a variety of partner organisations as well as pivoting a new direction for the VCE Environmental Science members and associated resources.

## Gippsland Renewable Energy Classroom Resources

DEWLP advertised a tender for the development of the Gippsland Renewable Energy classroom resources package. The package was a multi touch point classroom program to assist in the social challenges faced when transforming a traditionally non-renewable energy workforce to a renewable energy workforce. One of the key focuses of the resource was to reduce the binary discourse around right and wrong energy production but to highlight the complexity of decision making for a sustainable future. The resource was adapted to be used throughout Victoria and is a P-10 classroom resource.

## Earth Ed VCE Masterclass

Earth Ed Ballarat provided funding for EEV to develop and deliver a Masterclass for VCE Environmental Science Students. This class was attended by 250+ students and focused on lessons from past exams in the hopes that the same mistakes would not be made. This event has broadened in 2021 to be a 6 lecture series to be delivered by EEV for the Earth Ed Masterclass series.

## VCAA Environmental Science curriculum package

The Victorian Curriculum and Assessment Authority provided funding for EEV to design a series of 2 classroom resources for P-10 on the topic of Environmental Science. This resource will be freely available to teachers through the VCAA website soon.

## VCE Environmental Science Member network

The VCE Environmental Science teacher network choose to change the professional learning frequency from once a term to once a month. This provided flexibility during COVID restrictions and gave the teachers a regular platform to check in and share. This model will remain by request of members in addition to face to face Professional Learning opportunities once a term.

## VCE Environmental Science Revision Lecture

The VCE Environmental Science Revision Lecture was held at RMIT on October 26th 2019 as a full day event. It covered content from Units 3 and 4 and was presented by Simone Healy, a highly experienced educator who has also been a regular assessor of the exam. Each unit had two full hours of revision material with accompanying lecture notes, as well as the opportunity for a Q&A with Simone. It was well attended on the day with similar numbers of students watching it online in the leadup to the exam.

**Stage One – Wind is moving air**

**Materials:**  
Picture or artefacts that represent objects that are moved by the wind. For example:

- A fan
- A propeller
- A dandelion seed head
- A 'helicopter' seed
- A kite

**Method:**  
Squares of paper 10cm x 10 cm, scissors, glue and a post.  
Students will explore the concept that wind can make things move via a discussion using artefacts or pictures.

**Stimulus question can include:**

- How is wind energy?
- Can you feel the wind?
- Can you name a time wind has moved something?
- How does this object get moved by the wind?
- Which shapes catch wind?
- Compare objects – How are these shapes similar? How are they different?
- Can you think of other objects that are moved by the wind?

After students have considered the examples of how wind has energy they can complete the design challenge. Provide students with the flat pieces of paper, glue, pin and post and pose the question – "Can you make it move?" Students are required to report back to the class.

**Stage One – Think Tank**

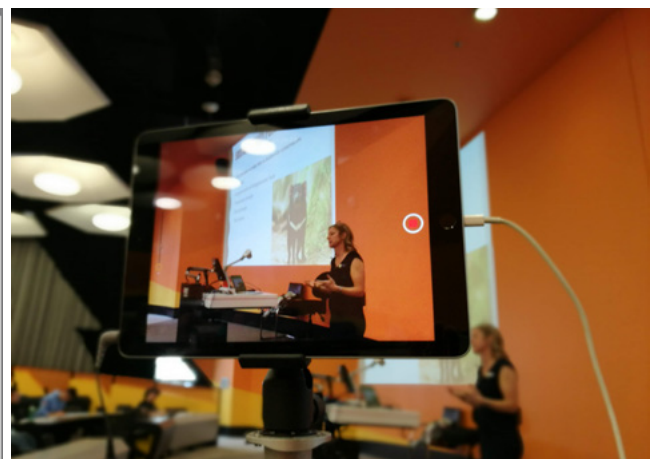
**The Think Tank task for students in Grades 3-4 should begin with the discussion artefacts and questions from the Wind is Moving Air task.**

**Materials:**  
Stage One asks the students to first design and then build a wind energy machine. Materials needed for the wind energy machine should be repurposed waste materials that are easily sourced.

Attention should be paid to a variety of categories of shapes and potential purposes. For example, there should be container materials capable of catching air, there should be materials that can act as supporting structures, so things that are long and strong. There should also be fixing materials that provide strength along with fixing materials that enable movement.

**Method:**  
Students are asked to consider some practical objectives of their machine before they design it. This task should remain as open as possible so as students have maximum creative control of their machines. After they have designed the machine, they will be required to build the machine.

VICTORIA Environmental, Land, Water and Planning  
ENVIRONMENT EDUCATION VCE UNIT 3





# STRATEGIC PARTNERSHIPS PROGRAM 2018 - 2020

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EEV was funded by DET to provide Teacher Professional Learning under the Strategic Partnerships Program (SPP). The program was delivered with a mix of face to face and online engagement, and included professional development for teachers as well as revision lectures for VCE students.

The purpose of the Strategic Partnerships Program is to increase access to high-quality, targeted, professional learning activities that assist teachers to implement the Victorian Curriculum: Learning About Sustainability Mapping document and embed sustainability into their teaching and learning programs. The project has a particular focus on supporting teachers from regional Victoria.

EEV provided opportunities for teachers from F-10 to build their confidence and capacity to design and implement Learning for Sustainability across multiple learning areas of the Victorian Curriculum. EEV also facilitated a space for VCE Environmental Science teachers to share their learnings and connect with other teachers.

During the sessions, educators heard about specific curriculum activities from peers that delivered these

experiences for students. These opportunities to connect were particularly valuable during COVID isolation and periods of online learning. Teachers are seeking practical and curriculum resources as well as support for behaviour change in their schools related to the sustainability curriculum.

Online delivery provided equal access to VCE Environmental Studies students living in regional Victoria, and also provided teachers with after hours access to professional development where CRT costs were not incurred. With many benefits to delivering services online, EEV is likely to continue with this format, in combination with face to face events, in future years.

## Program Outcomes

779 primary and secondary teachers participated in the Professional Development sessions, including 529 from Regional Victoria and 250 from Metropolitan Melbourne.

56 teachers participated in the VCE professional Development sessions.





## HOBSON'S BAY TEACHER ENVIRONMENT NETWORK

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EEV continued to facilitate this established network for educators from early childhood through to secondary in the Hobson's Bay Council area.

The Network provides educators with opportunities to share experiences, resources and skills in environmental and sustainability education. This network connects educators with local resources and tailors a broad range of sustainability opportunities to the context of the Hobsons Bay municipality. The two-hour sessions provide time for educators to get to know each other, get up to date on what is happening locally and participate in workshop activities

The following events were delivered during 2019-2020

- Nature play - investigating the possibilities with Sue Elliot
- Making beeswax wraps with Emma Grace
- Getting to know the amazing people and resources in Hobsons Bay
- Exploring waste - how to address resource use and reuse

# STRATEGIC PARTNERSHIPS WITH COMMUNITY ORGANISATIONS

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## MARS WRIGLEY

EEV re-engaged with Mars Wrigley and received funding to develop the Zero Waste Hero branding and package of resources for use with Google Classroom.

## YARRA RIVER KEEPER

EEV commenced discussions with the Yarra River Keeper about potential to partner for delivery of education programs and discussions with philanthropic organisations.

## COUNCIL OF PROFESSIONAL TEACHERS ASSOCIATION OF VICTORIA

EEV's EO became a member of this Council.

## SCHOOL FOOD ADVISORY GROUP

EEV has commenced engagement with this group, with a view to providing advice on integrating sustainability with healthy eating.





# RESOURCESMART SCHOOL PROGRAM

## RESOURCESMART IN THE WEST

EEV coordinates the delivery of the ResourceSmart Schools program in the Western Metropolitan region. This includes ensuring that participating schools have access to ResourceSmart School Facilitators and Assessors, and supporting schools with communications, networking opportunities and events.

ResourceSmart highlights over the past 12 months include:

- 66 active schools by 30 June 2020 (target was 60)
- Producing a waste education short film
- Blue Sky Classroom resources
- Facilitation model transitioned online

## RESOURCESMART ENVIRONMENTAL SAVINGS DURING 2018-19

ResourceSmart online enables schools to track their combined environmental impact. Environmental savings over the past 12 months by Western metro schools are summarised here:

Sustainability Victoria target	Western Metro combined
Greenhouse gases (760 tonnes of CO2 saved)	1,536 tonnes of CO2 saved
Waste to landfill (10,000m3 diverted)	6,447m3 diverted
Water (16,000 kL saved)	35,139 kL saved
Biodiversity (1,520 trees planted)	150 trees planted

## WASTE EDUCATION SHORT FILM

EEV produced a short film for lower primary school students during remote learning in Term 2, 2020. The film explains how students can conduct desktop research on waste services available in their community. The film is available on Sustainability Victoria website and includes an activity sheet.





## RESOURCESMART SCHOOL AWARDS 2020

The ResourceSmart Schools Awards celebrates Victorian schools' leadership in sustainability and the active role they play as champions for the environment in their wider communities.

2020 winners across 11 categories were announced during an online ceremony on World Environment Day – 5 June 2020. MacKillop Catholic Regional College, Werribee won Curriculum Leadership School of the Year (Secondary).



### THE BLUE SKY CLASSROOM

The Blue Sky Classroom resources were developed in response to COVID-19 restrictions in 2020. The series of resources include creative ideas for teachers and parents, citizen science opportunities, calculating your food miles and fashion footprint. These resources are freely available via EEV website and have been shared via EEV newsletters and social media.



### FLICK THE SWITCH - MOONEE VALLEY CITY COUNCIL

EEV partnered with Moonee Valley City Council to support Council's 'Flick the Switch' program in 2020. EEV conducted energy audits with 5 participating 'Flick the Switch' schools during Term 1, 2020. Each audit helped schools investigate how energy is used at their school and identify areas where improvements could be made to reduce energy consumption and use energy more productively.



# COMMUNICATIONS

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It's been a busy year for Communications, as EEV adjusted to the lockdown that affected Victoria in the first half of 2020. With the pivot to increased online communications and learning, Communications assisted the EEV educators to help deliver offerings digitally in lieu of their usual face-to-face format.

Over this year, we've also assisted the team with collateral for the organisation's needs - from graphic design for the Renewable Energy Program worksheets to helping to create the visual package for EEV tender applications. Along with templates for the Flick The Switch Energy Audit report, Communications also produced EEV's collateral for the EASL conference. A highlight was getting Damon Gameau, director of *2040*, to participate in our interactive activity that had been designed! Communications also assisted with the filming and online presentation of the VCE Environmental Science Lecture that was held later in the year at RMIT.

The Communications team also had some larger projects that occurred during this financial year.

## EINGANA

*Eingana* continues to be an engaging publication for our environmental and sustainability educators. For the last two publications, we opened the submissions to both members and other specialists as appropriate to the topic.

### *Eingana* VOL42\_No2\_November\_2019 - Waste Not, Want Not

This edition explored the crisis of waste that Australia is dealing with due to past failings of planning and awareness. It explored the ideas and programs already actioned and the thoughts for the future around reducing our waste footprint. We had 13 contributors to the journal, from organisations such as Caring For Our Bays and Planet Ark to sustainable schools who were innovative in their ideas around dealing with waste in their communities.





## *Eingana*\_VOL43\_No1\_May\_2020 - From The Ashes

The first edition of *Eingana* for 2020 entitled 'From the Ashes' explored the devastating bushfire season that Australia had just experienced. It raised questions around the far-reaching ecological impacts on biodiversity, the effect of climate change on natural disasters, the mental impact on children who have experienced the trauma of bushfires and investigated how indigenous knowledge might create a more sustainable future in these instances. We had 14 fantastic contributors, from a number of organisations and schools.



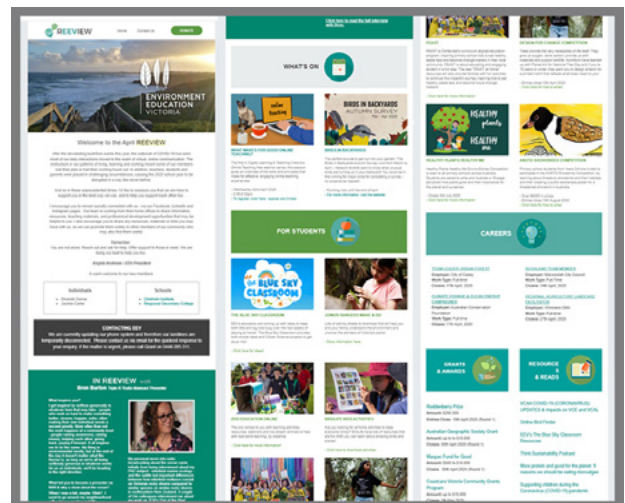
## ENVIRONMENT EDUCATION AWARDS VICTORIA 2019

Along with the rest of the EEV Team, Communications was tasked with lifting the profile of the former EEV 'Educator of the Year' Awards. A new logo was designed for the Awards night which was held in the Docklands, along with a range of collateral to support and promote the night. From marketing materials, such as socials posts, Mailchimp sendouts and website advertising used to promote the night, through to large scale prints with the 'selfie banner' and stone awards and prize cheques that were given on the night, the EEV Awards had a consistent branding and look that was created in a very short timeframe.



## ENVIRO EVENTS MEMBER NEWSLETTER

At the beginning of the year, the Communications team redesigned the branding of the EEV Member newsletter from EnviroEvents to now be called REEView. Along with the refreshed look, new content was added in the form of an interview series called 'In REEView' where we chat with influential educators and people working in sustainability. The series aims both to direct traffic to the EEV website and to inspire students to explore where careers in sustainability and the environment can take them. The intent is to eventually be able to create these as a video series to host online, though lockdown delayed this format.



## EEV WEBSITE

This year saw a bit of a refresh of the EEV website pages and content, after being migrated over from Wordpress to Squarespace. This included a new resources page, Executive Officer blog, Instagram feed and InREEView interviews area. Plans are underway for a secure VCE Enviro Science portal for teachers and students, along with the ability to purchase EEV products online.



## EDUCATION RESOURCES DURING LOCKDOWN

The Communications department worked closely with the EEV Educators to produce some activity pdf's for teachers and children during lockdown that could easily be downloaded for home schooling. This was named the The Blue Sky Classroom and included activities and citizen science projects to get involved in. This offering was amplified through socials posts where we shared photos of the kids creations to the EEV audience. A post on garden mandelas was one of the most popular for the year.

## RESOURCESMART SCHOOL VIDEO

With a short timeframe available, the EEV team undertook the large task of producing a video for Sustainability Victoria's ResourceSmart Schools online learning platform. As we wanted to really engage our target audience of Year 2's instead of just being 'talking heads', our educators Dominique and Nicole filmed themselves on green screen so they could be transported through animated backgrounds into the world of waste and recycling! Filmed during a very brief easing of lockdown restrictions, the animated video was written, filmed, edited and designed in just two and a half weeks! It was accompanied by a downloadable worksheet.

## EEV SOCIAL PRESENCE

The EEV social media presence continues to grow, with more ideas for these platforms than the manpower to bring them to life!

Facebook - 1486 likes up from 922 in the previous financial year.

There is increased engagement on the Facebook page, with our highest organic reach from a post being 97.2k!

Instagram - Instagram reach has increased from 768 followers in last financial year to 1535

Most popular posts on this platform were the more 'curated' photos of animals, birds and plant life. It showed our Instagram audience to be more interested in this platform as a visual medium than the Facebook audience.

EEV also now have a presence on LinkedIn and Twitter this year which will continue to grow as we connect with other organisations and people.

There is also a plan for future YouTube channel content that will increase the presence of EEV through this video format.





# ENVIRONMENT EDUCATION VICTORIA AWARDS 2019

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On the November 28th 2019, EEV held the Environment Education Victoria Awards, the organisation's annual awards night to celebrate excellence in the field of sustainability education.

Almost 100 people joined us at the Community Hub at The Dock, an amazing venue with stunning views of the Docklands.

Hosted by MC Greg Hunt, the night began with the formalities of EEV's Annual General Meeting before kicking off the award festivities with our host, popular local comedian Dave Thornton.

Amazing organic wines, local sustainably brewed beer, delicious fingerfood & networking with a view - the night was a great way to celebrate our nominees and winners of the Educator of the Year awards. This year, we added an important student award to the event to recognise excellence in leadership in this category.

With the assistance of our wonderful sponsors, a beautiful hamper pack of locally made goods and experiences were presented to the winners, along with a stunning stone and recycled wood award and a \$500 grant for future projects.

The winners of the 2019 Environment Education Awards were -

**Teacher of the Year** was awarded to Loretta Leary (Sustainability Specialist, Mount Waverley Primary School).

**Student of the Year** was awarded to Zoe Goodman (Bachelor of Environment and Society, RMIT University).

**Community Educator of the Year** was awarded to Tracey Sidwell (BaleGrow).

Though the lockdown may prevent a face-to-face event for 2020, we look forward to the opportunity of celebrating together with our amazing educators, students and our members again in the near future!



**Victorian Association for Environmental  
Education  
Incorporated**

**ABN: 51 290 873 970**

**Financial Report For The Year Ended  
30 June 2020**

# **Victorian Association for Environmental Education Incorporated**

**ABN: 51 290 873 970**

## **Financial Report For The Year Ended 30 June 2020**

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## COMMITTEE'S REPORT

Your committee members submit the financial report of the Victorian Association for Environmental Education Incorporated for the financial year ended 30 June 2020.

### Committee Members

The names of committee members throughout the financial year ended 30 June 2020 were:

#### Executive

Angela Andrews - President  
Alison Fraser - Vice President  
Alyssa Serafim - Vice President  
Elisha Huke - Treasurer  
Monique Vella - Secretary

#### Committee of Management

Clara Simpson  
Dhanish Semar  
Jo Connor  
Keith Beresford  
Liz Balharrie  
Maddy Yewers  
Rob Lloyd  
Tom Kennett

### Principal Activities

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

- provide Community of Practice gatherings for members
- build capacity for best practice environmental education
- advocate for continued improvement in environmental/sustainability education on behalf of members
- collaborate with like-minded partners to deliver innovative environmental/sustainability education initiatives
- provide a knowledge hub and knowledge leadership for our members including the publication of monthly newsletters and our journal Eingana.

### Significant Changes

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



## COMMITTEE'S REPORT continued

### Events Subsequent to the End of the Reporting Period

The Association's operations may be affected by the ongoing outbreak of the coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. The ultimate disruption which may be caused by the outbreak is uncertain; however, it may result in a material adverse impact on the Association's financial position, operations and cash flows. Possible effects may include, but are not limited to, disruption to the Association's customers and revenue, absenteeism in the Association's labor workforce, unavailability of products and supplies used in operations, and a decline in value of assets held by the Association, including plant and equipment.

### Auditor's Independence Declaration

A copy of the auditor's independence declaration is set out on page 4 and forms part of the Committee's Report.

### Operating Result

The surplus for the year amounted to \$2,986 (2019: deficit \$16,068).

Signed in accordance with a resolution of the Members of the Committee.

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Grant Fenton (Executive Officer)

25 March 2021

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Elisha Huke (Treasurer)

25 March 2021

**RYECROFTS TO INSERT AUDITOR'S INDEPENDENCE DECLARATION**

## Statement of Profit or Loss and Other Comprehensive Income for the Year Ended 30 June 2020

	Note	2020 \$	2019 \$
Revenue	2	425,321	357,776
Cost of sales		(62,021)	(84,670)
Other expenses		(384,633)	(289,174)
<b>Surplus/(Deficit) for the year before tax</b>		(21,333)	(16,068)
Income tax expense	1(a)	-	-
<b>Surplus/(Deficit) for the year</b>		(21,333)	(16,068)
<b>Other comprehensive income for the year</b>		-	-
<b>Total comprehensive income for the year</b>		(21,333)	(16,068)

*The accompanying notes form part of these financial statements*

## Statement of Financial Position as at 30 June 2020

	Note	2020 \$	2019 \$
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4	212,914	269,636
Accounts receivable and other debtors	5	23,550	5,057
Inventory		3,441	5,784
<b>Total Current Assets</b>		<b>239,905</b>	<b>280,477</b>
<b>Non-Current Assets</b>			
Plant and equipment	6	4,182	1,866
Right of use asset	7	11,374	-
<b>Total Non-Current Assets</b>		<b>15,556</b>	<b>1,866</b>
<b>Total Assets</b>		<b>255,461</b>	<b>282,343</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts payable and other payables	8	24,731	51,873
Employee provisions	9	19,215	7,703
Lease liability - right of use	7	11,430	-
<b>Total Current Liabilities</b>		<b>55,376</b>	<b>59,576</b>
<b>Non-Current Liabilities</b>			
Employee provisions	9	4,045	5,394
Lease liability - right of use	7	-	-
<b>Total Non-Current Liabilities</b>		<b>4,045</b>	<b>5,394</b>
<b>Total Liabilities</b>		<b>59,421</b>	<b>64,970</b>
<b>Net Assets</b>		<b>196,040</b>	<b>217,373</b>
Retained surplus		217,373	233,441
Current year (deficit)/surplus		(21,333)	(16,068)
<b>Total Equity</b>		<b>196,040</b>	<b>217,373</b>

*The accompanying notes form part of these financial statements*



## Statement of Changes in Equity for the year ended 30 June 2020

	Retained Surplus	Total
	\$	\$
Balance at 1 July 2018	233,441	233,441
Net deficit for the year	(16,068)	(16,068)
Other comprehensive income for the year	-	-
<b>Balance at 30 June 2019</b>	<b>217,373</b>	<b>217,373</b>
Balance at 1 July 2019	217,373	217,373
Net deficit for the year	(21,333)	(21,333)
Other comprehensive income for the year	-	-
<b>Balance at 30 June 2020</b>	<b>196,040</b>	<b>196,040</b>

*The accompanying notes form part of these financial statements*

## Statement of Cash Flows for the year ended 30 June 2020

	Note	2020 \$	2019 \$
<b>Cash Flows from Operating Activities</b>			
Grants received		222,520	270,304
Receipts from customers		222,990	107,892
Interest received		3,478	3,603
Payments to suppliers and employees		(482,418)	(359,611)
Net cash (used in)/generated by operating activities	10	(33,430)	22,188
<b>Cash Flows from Investing Activities</b>			
Payments for property, plant and equipment		(3,850)	(2,149)
Net cash used in investing activities		(3,850)	(2,149)
<b>Cash Flows from Financing Activities</b>			
Repayment of lease liabilities		(19,442)	-
Net cash used in financing activities		(19,442)	-
<b>Net Increase/(decrease) in Cash and Cash Equivalents</b>		(56,722)	20,039
<b>Cash and Cash Equivalents at the Beginning of the Financial Year</b>		269,636	249,597
<b>Cash and Cash Equivalents at the End of the Financial Year</b>	4	212,914	269,636

*The accompanying notes form part of these financial statements*

## NOTES TO THE FINANCIAL STATEMENTS

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## NOTES TO THE FINANCIAL STATEMENTS

The financial statements cover Victorian Association for Environmental Education Incorporated ("VAEE" or "the Association") as an individual entity. Victorian Association for Environmental Education Incorporated is an Association incorporated in Victoria and operating pursuant to the Associations Incorporation Reform Act 2012 and is a registered charity with the Australian Charity and Not-for-Profits Commission (ACNC).

The financial statements were authorised for issue on 25 March 2021 by the members of the committee.

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of preparation

The board of VAEE has determined that the Association is not a reporting entity because there are no users who rely on general purpose financial statements for financial information about the entity. These financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Association Incorporations Reform Act 2012 (Victoria)* and the Australian Charities and Not-for-Profits Commission Act 2012.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

#### Accounting policies

##### (a) Income tax

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

##### (b) Inventory

Inventories held for sale are measured at the lower of cost and net realisable value. Costs are assigned on the basis of weighted average costs.

Inventories held for distribution are measured at cost adjusted, when applicable, for any loss of service potential.

Inventories acquired at no cost or for nominal consideration are measured at the current replacement cost as at the date of acquisition.

##### (c) Fair value of assets and liabilities

The Association measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

Fair value is the price the Association would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

#### (c) Fair value of assets and liabilities continued

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset or liability (ie the market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, information is extracted from the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the entity's own equity instruments (excluding those related to share-based payment arrangements) may be valued, where there is no observable market price in relation to the transfer of an identical or similar financial instrument, by reference to observable market information where identical or similar instruments are held as assets. Where this information is not available, other valuation techniques are adopted and, where significant, are detailed in the respective note to the financial statements.

#### (d) Leases

The Association assesses whether a contract is or contains a lease, at inception of the contract. The Association recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets (such as tablets and personal computers, small items of office furniture and telephones). For these leases, the Association recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Association uses its incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise:

- Fixed lease payments (including in-substance fixed payments), less any lease incentives receivable
- Variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date
- The amount expected to be payable by the lessee under residual value guarantees
- The exercise price of purchase options, if the lessee is reasonably certain to exercise the options

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

#### (d) Leases continued

- Payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The lease liability is presented as a separate line in the statement of financial position.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

The Association remeasures the lease liability (and makes a corresponding adjustment to the related right-of-use asset) whenever:

- The lease term has changed or there is a significant event or change in circumstances resulting in a change in the assessment of exercise of a purchase option, in which case the lease liability is remeasured by discounting the revised lease payments using a revised discount rate

- The lease payments change due to changes in an index or rate or a change in expected payment under a guaranteed residual value, in which cases the lease liability is remeasured by discounting the revised lease payments using an unchanged discount rate (unless the lease payments change is due to a change in a floating interest rate, in which case a revised discount rate is used)

- A lease contract is modified and the lease modification is not accounted for as a separate lease, in which case the lease liability is remeasured based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification.

The Association did not make any such adjustments during the periods presented.

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Association expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease.

The right-of-use assets are presented as a separate line in the statement of financial position.

The Association applies AASB 136 Impairment of Assets to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in the 'Property, plant and equipment' policy.

Variable rents that do not depend on an index or rate are not included in the measurement the lease liability and the right-of-use asset. The related payments are recognised as an expense in the period in which the event or condition that triggers those payments occurs and are included in the line "Other expenses" in profit or loss.

As a practical expedient, AASB 16 permits a lessee not to separate non-lease components, and instead account for any lease and associated non-lease components as a single arrangement. The Association has not used this practical expedient. For contracts that contain a lease component and one or more additional lease or non-lease components, the Association allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.



## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

#### (e) Financial instruments

##### Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Association commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately.

##### Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest method, or cost.

Amortised cost is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) over the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of income or expense in profit or loss.

##### *(i) Financial assets at fair value through profit or loss*

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in fair value (ie gains and losses) recognised in profit or loss.

##### *(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

##### *(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Association's intention to hold these investments to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

#### (e) Financial instruments continued

##### Classification and subsequent measurement continued

###### *(iv) Financial Liabilities*

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

##### Impairment

A financial asset (or a group of financial assets) is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a 'loss event') having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered to constitute a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

When the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the Association recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

##### Derecognition

Financial assets are derecognised where the contractual right to receipt of cash flows expires or the asset is transferred to another party, whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

#### (f) Impairment of assets

At the end of each reporting period, the Association assesses whether there is any indication that an asset may be impaired. The assessment will consider both external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of that asset, being the higher of the asset's fair value less costs of disposal and its value in use, to the asset's carrying amount. For non-cash generating specialised assets measured using the cost basis, the recoverable amount is determined using current replacement cost in AASB 13 Fair Value Measurement. Any excess of the asset's carrying amount over its recoverable amount is immediately recognised in profit or loss.

Where it is not possible to estimate the recoverable amount of an individual asset, the Association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

#### (g) Employee provisions

##### Short term employee benefits

Provision is made for the Association's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages and salaries. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Association's obligations for short-term employee benefits such as wages and salaries are recognised as part of current accounts payable and other payables in the statement of financial position.

##### Other long term employee benefits

Provision is made for employees' annual leave entitlements not expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates approximating the terms of the obligations. Any remeasurements of other long-term employee benefit obligations due to changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

The Association's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Association does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

#### (h) Cash on hand

Cash on hand 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.

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

#### (i) Accounts receivable and other debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for goods sold in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1 (f) for further discussion on the determination of impairment losses.

#### (j) Revenue and other income

Non-reciprocal grant revenue is recognised profit or loss when the Association obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the Association and the amount of the grant can be measured reliably.

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

When grant revenue is received whereby the Association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

The Association receives non-reciprocal contributions of assets from the government and other parties for zero or a nominal value. These assets are recognised at fair value on the date of acquisition in the statement of financial position, with a corresponding amount of income recognised in the statement of profit or loss and other comprehensive income.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

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

#### (k) Borrowing costs

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

All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

#### **(l) Goods and services tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing and 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.

#### **(m) Comparative figures**

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

Where the Association retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period is presented in addition to the minimum comparative financial statements.

#### **(n) Accounts payable and other payables**

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

#### **(o) Provisions**

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

#### **(p) Critical accounting estimates and judgements**

The directors evaluates estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association.

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

#### (q) Application of new and revised Australian Accounting Standards

(i) Amendments to Accounting Standards that are mandatorily effective for the current reporting period

The Association has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for an accounting period that begins on or after 1 January 2019.

New and revised Standards and amendments thereof and Interpretations effective for the current year that are relevant to the Association include:

#### **AASB 16: Leases**

In the current year, the Association has applied AASB 16 Leases, which is effective for annual periods that begin on or after 1 January 2019.

AASB 16 introduces new or amended requirements with respect to lease accounting. It introduces significant changes to lessee accounting by removing the distinction between operating and finance lease and requiring the recognition of a right-of-use asset and a lease liability at commencement for all leases, except for short-term leases and leases of low value assets. In contrast to lessee accounting, the requirements for lessor accounting have remained largely unchanged. Details of these new requirements are described in note 1(d). The impact of the adoption of AASB 16 on the Association's financial statements is described below.

The date of initial application of AASB 16 for the Association is 1 January 2019.

#### Impact of the new definition of a lease

The change in definition of a lease mainly relates to the concept of control. AASB 16 determines whether a contract contains a lease on the basis of whether the customer has the right to control the use of an identified asset for a period of time in exchange for consideration. This is in contrast to the focus on 'risks and rewards' in AASB 117 and Interpretation 4.



## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

#### (q) Application of new and revised Australian Accounting Standards continued

##### **AASB 16: Leases continued**

##### Impact on lease accounting

##### *Former operating leases*

AASB 16 changes how the Association accounts for leases previously classified as operating leases under AASB 117, which were off balance sheet.

Applying AASB 16, for all leases (except as noted below), the Association:

- Recognises right-of-use assets and lease liabilities in the statement of financial position, initially measured at the present value of the future lease payments
- Recognises depreciation of right-of-use assets and interest on lease liabilities in profit or loss
- Separates the total amount of cash paid into a principal portion (presented within financing activities) and interest (presented within operating activities) in the statement of cash flows.

Lease incentives (e.g. rent-free period) are recognised as part of the measurement of the right-of-use assets and lease liabilities whereas under AASB 117 they resulted in the recognition of a lease incentive, amortised as a reduction of rental expenses generally on a straight-line basis.

Under AASB 16, right-of-use assets are tested for impairment in accordance with AASB 136 Impairment of Assets.

For short-term leases (lease term of 12 months or less) and leases of low-value assets (such as tablet and personal computers, small items of office furniture and telephones), the Association has opted to recognise a lease expense on a straight-line basis as permitted by AASB 16. This expense is presented within 'other expenses' in profit or loss.

##### Financial impact of the initial application of AASB 16

The Association has adopted the modified retrospective method for the initial application of AASB 16. Accordingly, prior period comparatives have not been restated and the changes to the statement of financial position and statement of financial performance are reflected in the current year.

The tables below show the amount of adjustment for each financial statement line item affected by the application of AASB 16 for the current year.

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

#### (q) Application of new and revised Australian Accounting Standards continued

##### AASB 16: Leases continued

Financial impact of the initial application of AASB 16 continued

##### *Impact on profit/(loss) for the year ended 30/06/2020*

Decrease in rent expense	(19,501)
Increase in depreciation - right of use asset	19,498
Increase in finance costs	59
Decrease in surplus for the year	56

##### *Impact on assets, liabilities and equity for the year ended 30/06/2020*

Increase in assets - right of use assets	30,872
Net increase in total assets	30,872

Obligations under finance leases	
Lease liabilities	(30,872)
Net increase in total liabilities	(30,872)

The application of AASB 16 has an impact on the statement of cash flows of the Association.

Under AASB 16, lessees must present:

- Short-term lease payments, payments for leases of low-value assets and variable lease payments not included in the measurement of the lease liability as part of operating activities.
- Cash paid for the interest portion of a lease liability as either operating activities or financing activities, as permitted by AASB 107 (the Association has opted to include interest paid as part of operating activities).
- Cash payments for the principal portion for a lease liability, as part of financing activities.
- Under AASB 117, all lease payments on operating leases were presented as part of cash flows from operating activities. Consequently, the net cash generated by operating activities has increased by \$19,442, being the lease payments, and net cash used in financing activities has increased by the same amount.

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

#### (q) Application of new and revised Australian Accounting Standards continued

#### (ii) New and revised Australian Accounting Standards and Interpretations on issue but not yet effective

At the date of authorisation of the financial statements, the Association has not applied the following new and revised Australian Accounting Standards, Interpretations and amendments that have been issued but are not yet effective:

#### ***AASB 17 Insurance Contracts***

The new Standard establishes the principles for the recognition, measurement, presentation and disclosure of insurance contracts and supersedes AASB 4 Insurance Contracts.

The Standard outlines a General Model, which is modified for insurance contracts with direct participation features, described as the Variable Fee Approach. The General Model is simplified if certain criteria are met by measuring the liability for remaining coverage using the Premium Allocation Approach.

The Standard is effective for annual reporting periods beginning on or after 1 January 2021.

The directors do not anticipate that the application of the Standard in the future will have an impact on the Association's financial statements.

## NOTES TO THE FINANCIAL STATEMENTS

<b>NOTE 2: REVENUE AND OTHER INCOME</b>	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Sales revenue		
- sale of goods - publications	73,811	50,215
Other revenue		
- grants (state) operating	202,291	245,731
- donations received	246	2,105
- contributions (members)	21,575	24,357
- other revenue from operating activities	123,920	31,765
- interest received	3,478	3,603
	351,510	307,561
<b>Total revenue</b>	<b>425,321</b>	<b>357,776</b>
<b>NOTE 3: AUDITOR'S FEES</b>	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Remuneration of the auditor of the association for auditing the financial statements	4,000	4,000
Other services	1,500	1,500
	5,500	5,500
<b>NOTE 4: CASH AND CASH EQUIVALENTS</b>	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Bank account	154,257	213,296
Term deposit	53,245	51,173
Donations account	5,412	5,167
	212,914	269,636
<b>NOTE 5: ACCOUNTS RECEIVABLE AND OTHER DEBTORS</b>	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Current		
Trade receivables	3,112	5,057
Job keeper receivable	18,000	-
Other receivables	2,438	-
<b>Total current accounts receivable and other debtors</b>	<b>23,550</b>	<b>5,057</b>

No impairment of accounts receivable and other debtors was required at 30 June 2020 (2019: \$0).

## NOTES TO THE FINANCIAL STATEMENTS

<b>NOTE 6: PLANT AND EQUIPMENT</b>	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Office and computer equipment</b>		
At cost	5,999	2,149
Accumulated depreciation	(1,817)	(283)
Total computer equipment	4,182	1,866
<b>NOTE 7: LEASES</b>		
	<b>Office lease</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Right of Use Assets</b>		
At 1 July 2019	30,872	30,872
Additions	-	-
Accumulated depreciation	(19,498)	(19,498)
At 30 June 2020	11,374	11,374
<b>Lease Liabilities</b>		
At 1 July 2019	30,872	30,872
Additions	-	-
Lease payments	(19,442)	(19,442)
At 30 June 2020	11,430	(19,442)
<b>Lease commitments</b>		
Non-cancellable lease commitments recognised in the financial statements		
- not later than 12 months	-	19,536
Total operating lease commitments	-	19,536
<b>NOTE 8: ACCOUNTS PAYABLE AND OTHER PAYABLES</b>		
	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Accounts payable	4,516	14,665
Superannuation	7,074	3,800
Provision for GST	(9,590)	12,611
Memberships in advance	12,675	7,337
Accruals	10,056	13,460
Total accounts payable and other payables	24,731	51,873



## NOTES TO THE FINANCIAL STATEMENTS

<b>NOTE 9: EMPLOYEE PROVISIONS</b>	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Current		
Employee provisions - annual leave entitlements	19,215	7,703
	19,215	7,703
Non-current		
Employee provisions - long service leave entitlements	4,045	5,394
	4,045	5,394
<b>Total employee provisions</b>	<b>23,260</b>	<b>13,097</b>
Analysis of employee provisions - annual leave entitlements		
Opening balance	13,097	13,492
Additional provisions	13,570	7,071
Amounts used	(7,452)	(7,466)
Balance at 30 June	19,215	13,097
Analysis of employee provisions - long service leave entitlements		
Opening balance	5,394	-
Additional provisions	1,890	5,394
Amounts used	(3,239)	-
Balance at 30 June	4,045	5,394
<b>NOTE 10: CASH FLOW INFORMATION</b>	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Reconciliation of cash flow from operations with surplus after income tax		
(Deficit)/Surplus after income tax	(21,333)	(16,068)
Non-cash flows in profit		
Depreciation	21,032	283
Changes in assets and liabilities		
(Increase)/decrease in accounts receivable and other debtors	(18,493)	20,816
Increase/(decrease) in trade creditors	(27,142)	(9,893)
(Increase)/decrease in inventory	2,343	27,445
Increase/(decrease) in provisions	10,163	(395)
<b>Net cash (used in)/provided by operating activities</b>	<b>(33,430)</b>	<b>22,188</b>

## **NOTES TO THE FINANCIAL STATEMENTS**

### **NOTE 11: ECONOMIC DEPENDENCE**

Whilst the Association's activities are largely funded by member subscriptions, professional learning activities and member events the Association is assisted in its activities by project-based grants provided mostly by the state government and sales of the VCE Environmental Science textbook. At the date of this report, the members of the committee had no reason to believe that the State Government would not continue to provide financial support to Victorian Association for Environmental Education Incorporated to deliver relevant projects.

### **NOTE 12: EVENTS AFTER THE REPORTING DATE**

The Association's operations may be affected by the ongoing outbreak of the coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in March 2020. The ultimate disruption which may be caused by the outbreak is uncertain; however, it may result in a material adverse impact on the Association's financial position, operations and cash flows. Possible effects may include, but are not limited to, disruption to the Association's customers and revenue, absenteeism in the Associations labor workforce, unavailability of products and supplies used in operations, and a decline in value of assets held by the Association, including plant and equipment.

### **NOTE 13: ASSOCIATION DETAILS**

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

Victorian Association for Environmental Education Incorporated  
Level 2, 60 Leicester Street (The Green Building)  
Carlton, 3053 VIC

## DIRECTORS' DECLARATION

In the opinion of the Directors of Victorian Association for Environmental Education Incorporated:

a. The financial statements and notes of Victorian Association for Environmental Education Incorporated are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

(i) Giving a true and fair view of its financial position as at 30 June 2020 and of its performance for the financial year ended on that date; and

Complying with Australian Accounting Standards – Reduced Disclosure Requirements (including the Australian Accounting Interpretations) and the *Australian Charities and Not-for-profits Commission Regulation 2013*; and

b. There are reasonable grounds to believe that Victorian Association for Environmental Education Incorporated will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Directors.

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Grant Fenton (Executive Officer) 25 March 2021

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Elisha Huke (Treasurer) 25 March 2021