

WASTE  
MANAGEMENT  
INSTITUTE  
NEW ZEALAND  
INCORPORATED

# Annual Report **2018|2019**



## About us

The Waste Management Institute New Zealand Incorporated (WasteMINZ) is the largest representative body of the waste, resource recovery and contaminated land sectors in New Zealand. Formed in 1989, we are a membership-based organisation with over 1000 members—from small operators through to councils and large companies.

We are the authoritative voice on waste, resource recovery and contaminated land management in New Zealand and seek to achieve ongoing and positive development of our industry through strengthening relationships, facilitating collaboration, knowledge sharing and championing the implementation of best practice standards.

## What we do

We work closely and collaboratively with industry partners, the Ministry for the Environment, other government agencies, and local government on advancing sector issues. We also gather feedback on topical issues and key areas of interest, which are incorporated into our continuing professional development programme including the WasteMINZ annual conference, workshops and seminars.

WasteMINZ also has relationships with a number of other similar international organisations and is New Zealand's national member of the International Solid Waste Association (ISWA).

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## WasteMINZ board

WasteMINZ is governed by a board that consists of six members who are elected by the organisation's financial members. Any financial member can be nominated to serve on the board. Board members serve for a term of two years, with elections for three board positions held each year. The Chair of WasteMINZ is chosen from the board by the elected board members.



Darren Patterson CHAIR  
 \ Patterson Environmental  
 darren@pattersonenvironmental.co.nz



Simonne Eldridge DEPUTY CHAIR  
 \ Tonkin + Taylor  
 seldridge@tonkintaylor.co.nz



Roderick Boys  
 \ Resigned January 2019



Wayne Plummer  
 \ EnviroNZ  
 wayne.plummer@enviroz.co.nz



Parul Sood  
 \ Auckland Council  
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Ian Stupple  
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## Chair's message

This has been another great year for WasteMINZ and it's been my absolute pleasure to be Chair. I'd like to thank my fellow Board members for their hard work and support. I also thank the WasteMINZ staff who, yet again, have shown how fortunate we are to have such committed individuals who strive every day to support our members.

This past year has seen significant change for our organisation, with Paul Evans leaving us after seven years and the appointment of our new chief executive Janine Brinsdon.

I want to thank Paul for all his hard work over the years; his efforts brought us to the forefront of the waste discussion and positioned us as the go-to organisation for media. Under his leadership WasteMINZ helped to coordinate the hugely successful Love Food Hate Waste campaign, which helped show ordinary Kiwis how they could reduce food waste and save money.

Janine comes to us with a wealth of experience working with businesses and a passion for the waste sector. I'm pleased to report that she has hit the ground running and has been quickly getting to grips with the diverse challenges and opportunities our sector faces.

We've continued to provide a wide range of services to our members:

- Weekly e-newsletter
- Quarterly magazine
- Sector-specific webinars
- Study tours
- Specialist workshops
- And of course, seven high-functioning sector groups undertaking valuable research and development.

The Board continues to support the sector group model which, through the efforts of our members, continues to develop and deliver projects that raise the bar for our industry and champion each group's goals.

Last year the Board recognised the need for a product stewardship sector group due to the Government's desire to use product stewardship as a method to improve the management of certain wastes. This was to enable our members with an interest in product stewardship to be able to better collaborate. With the release of the Government's consultation document on priority products and product stewardship guidelines, this group now has the opportunity to work together to inform the government on how best to implement regulated product stewardship within New Zealand.

The past few years have seen a significant increase in the use and promotion of alternative packaging and claims of biodegradability and compostability. The Organics Sector Group recognised that some of these materials were impacting their products and processes, so have worked together to produce guidelines to help those in the packaging and retail sector choose wisely and ensure their customers are not unwittingly misled.

We continue to have a close relationship with the Ministry for the Environment and meet quarterly with the Associate Minister for the Environment, Eugenie Sage. These meetings discuss issues that our sector faces. Recently we have talked about the Organic Sector Group guidelines, the issues the sector faces with markets for recyclables, and the membership's views on potential changes to the landfill levy. These were all issues raised by sector groups and if you have issues you would like to be considered, I would strongly encourage you to raise them at your next sector group meeting.

As always, I'd like to emphasise that WasteMINZ is your organisation. The board and I are here to represent the interests of the sector as a whole and to advance the conversation in the areas of waste management, resource recovery and contaminated land. We welcome your feedback on how we can add more value for you.

Darren Patterson  
 Chair, WasteMINZ Board



## Our year in review

### Behaviour Change

#### Love Food Hate Waste 2018-19

The Love Food Hate Waste campaign finished in January 2019. The last six months of the campaign saw the final two editions of the *Easy Choice Family Kai* booklets produced. These have been phenomenally successful and have been picked up and used by food banks and district health boards, used as the curriculum for community cooking classes, and popularly downloaded.

A key partnership was with Foodstuffs, who decided to support the Love Food Hate Waste campaign by running an in-store giveaway during the month of September. Having seen the research done by Love Food Hate Waste showing that improved storage is one key way to reduce food waste, they gave away pod storage containers to participating shoppers. These containers come with a vacuum pump and suck out any excess air, preserving the shelf life of fresh food. Love Food Hate Waste worked with Foodstuffs to create online content that they could use to promote the issue of food waste, and checked all messaging around food waste to make sure it was accurate.

Love Food Hate Waste also provided an opportunity to councils for activations to be held in their local New World store promoting food storage messages. Sixteen councils took up this opportunity.

Another smaller-scale partnership was with the Community Fruit and Vege Stand movement which has sprung up around the country. Mark Dennis set up a stand in Helensville to share excess produce from his garden as he didn't want to see food going to waste. Quickly similar stands began to spring up around the country. To date there are now 96 stands

around the country and a further 60 under construction. The focus of the stands is to reduce waste by sharing surplus food. Love Food Hate Waste has supported this community-led initiative by funding the signage used on the stands, and also by providing a webpage with information on how to set up and run a stand.

All key performance indicators set by the Ministry for the Environment for the campaign were met.

1. WasteMINZ will record website statistics and report on the following targets:

- KPI of 120,000 unique visitors per annum. Achieved 207,757 unique visitors per annum
- KPI of 200,000 user sessions per annum. Achieved 308,358 user sessions per annum
- KPI of 350,000 page views per annum. Achieved 591,219 page views per annum

2. Marketing collateral and media kits are created and used by 90% of participating councils:

- The participation rate of councils was 93% and 679 events were held by councils over the three years.

3. A three-year campaign is delivered and WasteMINZ will use appropriate analytics tools to report on the following targets for reach and efficacy of the campaign:

- **Target:** 1,000 electronic newsletter subscribers by end of campaign. **Achieved:** 13,600 newsletter subscribers.
- **Target:** 20,000 Facebook likes for the Love Food Hate Waste page by end of campaign. **Achieved:** 41,170 Facebook likes.

- **Target:** minimum of 200 Facebook social media posts per annum. **Achieved:** an average of 220 Facebook social media posts per annum.
- **Target:** 800,000 Facebook post reach per annum. **Achieved:** 4,262,862 Facebook post reach per annum.
- **Target:** 50,000 Facebook post engagements per annum. **Achieved:** 151,900 Facebook post engagement per annum.

#### Project Outcomes

- The bin audits found that households who had heard of Love Food Hate Waste threw out 27% less food waste than those who hadn't. This means, on average, households are throwing away only 0.8 kg of food per set-out. If the set-out rate for rubbish is assumed to be weekly, then households who had heard of the campaign reduced their food waste by 41.6 kg per annum.
- The bin audit survey found 22% of the population were aware of Love Food Hate Waste, while the online survey recorded a 19% awareness. Based on this, the reduction in food waste to landfill from households who had heard about the campaign is at least 14,000 tonnes.
- 66% of households had taken action to reduce their food waste over the past two years, with most undertaking six different actions, such as eating leftovers and planning their meals.
- The financial return on investment for this campaign was excellent. For every \$1 invested by the New Zealand government and councils, households have saved \$95.

#### Love Food Hate Waste ongoing 2019-20

Councils have agreed to fund the ongoing costs of maintaining the website and pay the license fee for use of the brand. A small amount of funding will also be available to run an annual targeted campaign. WasteMINZ will manage the website and social media channels, and coordinate the annual campaign free of charge as a member service.

### Contaminated Land Management

A number of contaminated land management networking events were held from mid-2018 to mid-2019, including the following industry discussions and presentations:

- **16 August 2018 (Wellington):** Industry discussions on how to improve the acceptance process with contaminated soil waste disposal (facilitated by Chris Hillman, Tonkin + Taylor) and valuing contaminated land (which included how contamination affects land value and what contaminated land practitioners can do to improve understanding; facilitated by James Blackwell, 4Sight Consulting)
- **22 November 2018 (Auckland):** Presentations on how Auckland Council regulates and manages contaminated land in the Auckland region (Andrew Kalbarczyk, Auckland Council) and Paint the town red: the problem of urban lead (Natalie Webster, Pattle Delamore Partners)
- **28 March 2019 (Christchurch):** Presentations on Identification and assessment of timber treatment site discharges in Canterbury (Samantha Webb, Environment Canterbury) and

Asbestos in soil: pitfalls and progress (Gareth Oddy, ENGE0).

The following webinars were also held throughout this period:

- **31 July 2018:** Lead in NZ (with presentations from Dr Nick Baker, chief medical officer and paediatrician, Nelson Marlborough Health and Dr Dave Bull, HAIL Environmental)
- **30 August 2018:** NESCS consenting process (with presentations from Terre Nicholson of HD Geo and Carmel Mangan, Hamilton City Council)
- **18 September 2018:** The importance of development good ground models (with a presentation from Dr Kim Altinkaynak, Aurecon)
- **11 October 2018:** Remediation of a chlorinated solvent plume via physical stripping, bioremediation, and chemical reduction (with a presentation from Luke Beirne, Aurecon)
- **19 March 2019:** Evolution of NZ contaminated land regulatory regimes and management strategies (with a presentation from Marcus Herrmann, RILEY Consultants)
- **25 June 2019:** Asbestos in soil - laboratory analysis and reporting (with a presentation from Stuart Cole, 4Sight Consulting).

The first edition of WasteMINZ's CLM Digest went out on 4 July 2018, and these are now released monthly.

On 24 August 2018, the Sector Group made a submission on the Ministry for the Environment's consultation draft of *Sampling and Analysis of Per- and Poly-fluorinated Substances*.

The contaminated land stream at WasteMINZ's 2018 conference in

Christchurch included a workshop on 5 November on Better consent conditions and reporting. The workshop was organised by a working group that comprised Carmel Mangan (Hamilton City Council), Dr Dave Bull (HAIL Environmental), Isobel Stout (Christchurch City Council), Marija Jukic (Auckland Council) and Terre Nicholson (HD Geo). The stream also included a strong line-up of keynote presentations and panel discussions and was very well-attended, with record numbers on the last day.

In December 2018, a working group was formed to look at the issues surrounding residential lead, comprising Michelle Begbie (Hamilton City Council), Dr Dave Bull (HAIL Environmental), Dr Jonathan Coakley (Tonkin + Taylor), Graham Aveyard (Environment Canterbury), Isobel Stout (Christchurch City Council), Nicola Peacock (Malloch Environmental), Dr Ben Keet (Geo & Hydro), Natalie Webster (Pattle Delamore Partners), Andrew Hart [Golder Associations (NZ)] and Kim Wepasnick (Land Information New Zealand). May 2019 was a busy month for the group; they finalised their two-year strategic plan and one-year work plan, developed a position statement (and commenced engaging with government agencies on this) and made a submission on the Ministry of Health's consultation document *Proposal for reducing the notifiable level for lead absorption under the Health Act 1956*.

A WasteMINZ/ALGA working group developed a survey to gauge support and to inform the scope for a basic health and safety standard for contaminated land practitioners in New Zealand in May 2019, and the responses were reviewed by a working group in June. The working group comprises Kevin Tearney (Jacobs New Zealand), Timothy Dee (Aurecon), Stanley

Howell (Aurecon), Sarah Knowles (AECOM), Warren Sharp (Davis Ogilvie and Partners), James Corbett (Auckland Council), Martin Robertson (Z Energy), Sarah Smith (Envira Consulting), Cara di Vitto (Tonkin + Taylor) and Marija Jukic (Auckland Council).

The Steering Committee has been advocating with the Ministry for the Environment to collaborate with the regulators and industry to review, update and create good contaminated land guidance, and will continue to do so.

### Disposal to Land

A number of amendments were made to WasteMINZ's *Technical Guidelines for Disposal to Land* and an updated version was published in mid-August 2018. A reference group was then formed by the Ministry for the Environment in early 2019 to make further updates to the guidelines. The revisions will focus on the creation of an extra landfill class and the waste acceptance criteria methodology and monitoring regimes for this class.

The Sector Group made a submission on the Ministry for the Environment's consultation document, *draft first set of National Planning Standards*, on 17 August 2018.

The Steering Committee's Chair, Alice Grace, and WasteMINZ's sector projects manager, Nic Quilty, and former chief executive, Paul Evans, met with the Ministry for the Environment on 16 August 2018 to discuss increasing and broadening the waste disposal levy.

In March 2019, the Steering Committee finalised its thought piece *Levy change needs nuance*, on the challenges and unintended consequences of broadening and increasing the waste disposal levy. The piece was published in the May

2019 edition of *revolve* and was released on WasteMINZ's LinkedIn social media platform.

### Health & Safety

Consultation on the draft *Good practice guidelines for collecting waste on cycle lanes* closed on 21 May 2018. The working group, which comprised Dick Fong (Auckland Council), Guy Smith (Waste Management NZ), James Young (Auckland Council), Phil Ander (Waste Management NZ), Richard Barter (Cycling Action Network) and Richard Doubtfire (EnviroWaste), reviewed the feedback in June and the final guidelines were released in August 2018.

Consultation on the draft *Good practice guidelines to manage the collection, receipt, transport and disposal of asbestos waste* closed on 2 July 2018. The working group, comprising David Lindsay (Whangarei District Council), David Stephenson (Tasman District Council), Guy Smith (Waste Management NZ), James Corbett (Auckland Council), Jason Harvey (Smart Environmental), Craig Downie (EcoCentral), Laurence Dolan (EnviroNZ) and Robyn Vallom (EnviroNZ), then met a number of times to review the feedback and the final version of the guidelines were published on 15 January 2019. The guidelines were released without a section addressing low concentrations of asbestos-contaminated soil at a landfill, because there are mixed views within the industry on how this should be addressed. A way forward is being determined on this very contentious issue.

On 17 April 2019, Daniel Allen (Hazchem Services) ran a workshop, on behalf of WasteMINZ, on the management of hazardous substances. The workshop was



held in WasteMINZ's boardroom, which was filled to capacity.

A 12-month health and safety data benchmarking trial came to an end in April 2019, with seven organisations participating in the trial. Each participant received a number of reports, showing how their organisation compared to the participants' average over various measures.

The Steering Committee spent a considerable amount of time discussing the critical risks in the sector and potential controls, and identifying funding sources for potential fact sheets, guidelines and workshops.

On 6 and 14 March 2019, key industry stakeholders and community representatives met to discuss issues surrounding left-hand-driven low-entry vehicles, and controls that could be implemented. These sessions were facilitated by Greg Dearsly (First 4 Safety). The Steering Committee met to discuss these actions on 21 May 2019 and are in the process of finalising them and seeking funding.

### Organic Materials

A one-day summit for composters was held in Manukau in September 2018. Twenty-four people attended, representing 13 composting facilities from across New Zealand. The aim of the summit was to draft a position paper from the composting industry to represent their views on compostable packaging. This position paper was released in November to better inform local and central government, and industry, to enable them to make informed choices about the consequences of switching from their current packaging in favour of compostable packaging.

The Steering Committee worked closely with The Packaging Forum to explore existing compostable packaging standards to see whether they are theoretically suitable for New Zealand. That piece of work was completed in December 2018. WasteMINZ member Scion has since received Waste Minimisation Funding to run trials to test the processing of compostable packaging in composting facilities around New Zealand, to see if the standards identified are practically suitable for New Zealand composting environments.

### Compostable Products Guidelines

In June 2018 WasteMINZ convened an Advertising of Compostable Products Working Group (ACPWG). The ACPWG was made up of council and industry representatives and scientists and aimed to:

- clarify the terms used in the advertising of alternatives to plastic products
- identify where these products should be disposed of at their end of life
- ensure the credibility of certified compostable products is not undermined by products that make unsubstantiated claims of biodegradability.

This group has published four guides to compostable and biodegradable products. The first three guides are aimed at consumers, retailers and businesses who are making decisions about consumables (including packaging and food service ware).

*A Quick Guide to Environmental Claims for Plastic Products and Packaging* is aimed at consumers who want to know the difference between compostable, biodegradable and degradable plastics.

*It's Complicated: A Guide to Biodegradable & Compostable Products*

and Packaging is aimed at manufacturers or retailers who need to understand the environmental claims of products they are being encouraged to purchase. Environmental educators, sustainability experts, council staff and consumers who want more details will also find it useful.

The *End of Life Flowchart* provides a pictorial guide to the different terms and their disposal options. The flowchart can be used on its own or to complement the above guides. It can be downloaded as a jpeg and embedded as an infographic provided that WasteMINZ is credited for the image.

The fourth guide, *Best Practice Guidelines for the Advertising of Compostable Products*, was published in collaboration with Plastic NZ. These guidelines are aimed at manufacturers, distributors and retailers of compostable products and focus on the requirements of the Commerce Commission and the Advertising Standards Authority for claims (such as 'compostable', 'biodegradable' or 'degradable').

Workshops were held for manufacturers of compostable packaging in Auckland (May 2019) and Christchurch (July 2019) to introduce the guides and explain the work that is being done in this space.

## Product Stewardship

In May 2018 a survey of WasteMINZ members' views on priority products was carried out. 101 responses were received with 93% strongly agreeing with the concept that well-designed product stewardship schemes can build resilience into New Zealand's waste and recycling systems to mitigate economic issues. Elections for the newly established Product Stewardship Sector Group

Steering Committee were held in October 2018 and eight WasteMINZ members were elected. Alec McNeil (Marlborough District Council), Alexandra Kirkham (Auckland Council), Francesca Lipscombe, (The New Zealand Ecolabelling Trust), Juhí Shareef (Vector), Laurence Zwimpfer (eDay Trust), Marty Hoffart Waste Watchers), Rebecca Maiden (Tauranga City Council) and Sarah Clare (Chair) (3R Group).

The Committee have met four times over the past year (November 2018, February 2019, May 2019, August 2019) and to date have:

- Finalised the Product Stewardship Sector Group's strategic plan which can be viewed at [bit.ly/PSSG-strategic-plan-1920](http://bit.ly/PSSG-strategic-plan-1920).
- Finalised the Product Stewardship Sector Group's work plan which can be viewed at [bit.ly/PSSG-work-plan-1920](http://bit.ly/PSSG-work-plan-1920).
- Produced a Position Paper on e-waste which can be viewed at [bit.ly/PSSG-pp-ewaste](http://bit.ly/PSSG-pp-ewaste).
- Developed a draft document on key principles on product stewardship that can be used when members are approached by the media.
- Developed a draft document on the barriers to and opportunities for e-waste product stewardship schemes for Aotearoa.
- Provided feedback on the draft Ministry for the Environment consultation documents on priority products for product stewardship in April.
- Begun the process for a submission on the public consultation document on priority products for product stewardship, including a detailed analysis of Table 3 on guidelines for schemes.

- Liaised with voluntary product stewardship organisations such as Agrecovery and Vector's Large Lithium-Ion Battery Group, the Ministry for the Environment, and other organisations with an interest in product stewardship such as Ewaste Watch Australia by either attending their meetings or inviting them to speak at the Product Stewardship Sector Group meetings.
- Sought input for the WasteMINZ conference. As a result of the high interest in the topic there is one session on e-waste and one session on product stewardship planned for the conference in September, as well as a keynote talk on Container Deposit Schemes.
- Publicised the Sector Group and raised the profile of product stewardship through articles in *revolve* (one written by Sarah Clare, the chair of the Sector Group) and one with contributions by 3R Group and Vector (upcoming September *revolve*).

While Container Deposit Schemes (CDS) were not included in the original work plan of the Product Stewardship Sector Group, WasteMINZ has coordinated a three-weekly meeting of WasteMINZ members involved in progressing CDS.

## Territorial Authorities' Officers (TAO) Forum

### TAO Collaborative Fund

The TAOs agreed to continue to work together and collaboratively fund projects which have national impacts. In response to China's National Sword policy the TAO forum applied to the Waste Minimisation Fund in May 2018 for a project called "Rethinking Rubbish and Recycling."

The project is in two parts. First, to undertake research, via bin audits and consumer research, to understand waste streams and the causes of contamination in recycling in more detail. Second, to use that research to conduct communications around the messages of reduce, reuse, recycle.

A significant amount of time has been spent on planning and progressing this application, however it is not possible to comment further on this project as Hon. Eugenie Sage (Minister for Conservation and Land Information and Associate Minister for the Environment) has yet to make a public announcement.

### Standardising Recycling

In 2018 WasteMINZ mapped out what type of products councils recycle. This data was shared with and used by Eunomia in their report to central government for the National Resource Recovery Project and the Prep Portal. This information was made available to TAOs to encourage them to look for regional opportunities to standardise recycling collections and recycling rules. It was agreed at the TAO Forum in November 2018 that a working group should be set up to look for opportunities to standardise recycling. This working group of recyclers was established in January 2019 to investigate opportunities for standardisation.

An analysis of the information on recycling that councils provide to the public was also undertaken and councils have received a report on their website indicating where recycling information is missing. Councils are being encouraged to provide a standardised list of information on their websites.

### National Food Waste Prevention Project

This is a research partnership with the University of Otago to quantify food waste

in the supply chain. In October 2018, a joint report was published on food waste in the hospitality sector quantifying the amount and sources of food waste for cafes and restaurants.

WasteMINZ was asked to appear before the Environment Select Committee briefing on food waste and reported on the impact and scale of the Love Food Hate Waste campaign and on the extent of solutions to minimise food waste throughout the supply chain. Research began in 2019 on food waste in the horticultural and agricultural sectors.

### Plastic Bag Ban

Contact was made with the Western Australian and Queensland state governments, who had implemented plastic bag bans, to identify key learnings for New Zealand. This information was summarised and sent to the Ministry for the Environment.

A workshop was held for Retail New Zealand members in July 2018 to assist retailers who were choosing to pre-emptively go plastic bag free.

In June 2019, with the assistance of Sandy Beath-Croft from Hutt City Council, posters announcing the ban and encouraging people to bring reusable bags were made in nine different community languages and were widely distributed and downloaded. Information was also provided to the business community on what to do with stockpiles of plastic bags.



**Nic Quilty**, Sector Group Manager, is responsible for the Contaminated Land, Disposal to Land, and Health & Safety Sector Groups.



**Jenny Marshall**, Sector Group Manager, is responsible for the Behaviour Change and Organics Materials Sector Groups, and Territorial Authorities Forum.



**Sarah Pritchett**, Sustainability Advisor, is responsible for the Product Stewardship Sector Group and the Advertising of Compostable Products Working Group (ACPWG).

Janine Brinsdon  
Chief Executive, WasteMINZ

## Statement of purpose

The Institute is committed to promoting and developing waste management practices which protect the environment and provide for the sustainable use of natural resources for the benefit of all New Zealanders.

## Approval of accounts

The Board have approved the Financial Statements of the Waste Management Institute New Zealand Incorporated (WasteMINZ) for the year ended 30 June 2019 on pages 15 to 18.

The notes and accounting policies form an integral part of these financial statements and should be read in conjunction with the Auditor's Report.

Signed on behalf of the Board:



Darren Patterson CHAIR  
26 July 2019



Simonne Eldridge DEPUTY CHAIR  
26 July 2019

## Statement of Financial Performance

for the year ended 30 June 2019

<b>INCOME</b>	<b>2019</b>	<b>2018</b>
Conference Registration	399,017	393,581
Conference Other Income	4,969	13,400
Conference Sponsorships	139,393	123,972
Conference Trade Exhibit	145,244	126,580
	<b>688,623</b>	<b>657,533</b>
<b>EXPENSES</b>		
Conference General Costs	59,694	66,646
Conference Audio Visual Equipment Hire	49,358	40,276
Conference Trade Exhibits	17,251	11,459
Conference Insurance	3,651	2,943
Conference Venue and Catering	145,077	151,188
Conference Travel, Accommodation and Transport	20,699	11,761
Conference Wages and Salaries	80,429	94,523
	<b>376,158</b>	<b>378,795</b>
<b>Conference Profit</b>	<b>312,465</b>	<b>278,738</b>
<b>INCOME</b>		
Marketing and Advertising	45,736	35,918
Workshops	111,549	43,500
Membership Fees	265,651	254,566
Love Food Hate Waste	199,579	248,836
Sundry Income	1,836	0
LFHW Ongoing Income	4,046	0
Profit of Sale of Asset	5,124	0
Rethink, Rubbish and Recycling	22,701	3,790
Strategic Investment Fund	31,927	16,133
Interest Received	6,573	6,812
Credit Fee Charged	1,740	1,665
<b>Total Income</b>	<b>1,008,925</b>	<b>889,958</b>

	2019	2018
<b>LESS EXPENSES</b>		
Accident Compensation Corporation	1,585	1,587
Accountancy Fees/Audit Fees	6,794	5,484
Bank Charges	2,367	2,199
Consultancy Fees	9,820	16,100
Employment Expenses	9,406	0
Insurance	4,248	4,268
IT and Website Expenses	15,619	15,075
Love Food Hate Waste	199,422	248,430
Love Food Hate Waste Ongoing Campaign	4,046	0
Marketing and Advertising	1,987	2,149
Motor Vehicle Expenses	8,708	7,666
Members Networking and Board Expenses	18,914	9,620
Office and General Expenses	12,251	12,593
Postage and Courier	133	928
Printing and Stationery	8,238	6,532
Rent and Rates	14,953	15,414
Rethink Rubbish and Recycling	20,241	0
Revolve Magazine	34,317	33,094
Sector Group Expenses	196,238	168,702
Strategic Investment Fund Expenses	48,134	20,165
Study Grant	2,406	3,204
Subscriptions and Memberships	7,718	7,752
Telephone, Tolls and Internet	4,732	4,187
30 Year Celebrations	1,721	25,986
Travel and Accommodation	4,511	6,003
Wages and Salaries	192,941	173,954
Workshop Expenses	95,006	30,513
<b>Total Expenses</b>	<b>926,459</b>	<b>821,605</b>
<b>Net Surplus (Deficit) Before Depreciation</b>	<b>82,466</b>	<b>68,353</b>
Less Depreciation Adjustments		
Depreciation as per Schedule	33,038	32,731
Loss on Disposal	657	-
<b>Net Depreciation Adjustment</b>	<b>33,695</b>	<b>32,731</b>
Fringe Benefit Tax	3,493	3,693
Tax Advice	1,735	0
Tax Payable	6,027	0
Tax Penalties	162	0
<b>NET SURPLUS (DEFICIT) FOR YEAR</b>	<b>37,354</b>	<b>31,929</b>

## Statement of Movements in General & Strategic Funds

for the year ended 30 June 2019

	2019	2018
<b>GENERAL FUND AT START OF PERIOD</b>	<b>749,379</b>	<b>717,450</b>
Strategic Investment Fund	31,929	16,134
<b>Total Funds Start of Period</b>	<b>781,308</b>	<b>733,584</b>
<b>Movement in Strategic Investment Fund</b>		
Opening Balance	0	16,134
Transferred from General Fund	31,929	0
Money Spent from Strategic Investment Fund as approved by Board	31,927	(16,134)
<b>Ending Balance of Strategic Investment Fund</b>	<b>2</b>	<b>(0)</b>
<b>Movement in General Fund</b>		
Opening Balance	749,379	717,450
Transferred to Strategic Investment Fund	(31,929)	0
<b>Balance Retained Earnings</b>	<b>717,450</b>	<b>717,450</b>
<b>Net Surplus (Deficit) for Year</b>	<b>37,354</b>	<b>31,929</b>
<b>Total Recognised Revenues and Expenses for the Year</b>	<b>37,354</b>	<b>31,929</b>
<b>GENERAL FUND AT END OF PERIOD</b>	<b>754,806</b>	<b>749,379</b>

# Statement of Financial Position

for the year ended 30 June 2019

GENERAL FUNDS	2019	2018
Retained Earnings	754,807	749,379
Represented by:		
<b>CURRENT ASSETS</b>		
Cheque and Call Accounts	364,767	304,974
Petty Cash	121	290
<b>Total Cash and Bank</b>	<b>364,888</b>	<b>305,264</b>
Accounts Receivable	35,810	81,998
Prepayments	34,415	33,675
	<b>70,225</b>	<b>115,673</b>
<b>Current Assets</b>	<b>435,115</b>	<b>420,937</b>
<b>CURRENT LIABILITIES</b>		
GST Due for Payment	4,181	3,690
Fringe Benefit Tax	833	866
Accounts Payable	36,323	57,582
Accounting and Audit Fees	3,700	3,500
Sundry Accruals	1,048	40
PAYE Liability	11,601	17,610
Holiday Pay Accrual	31,704	22,256
Conference Income Prepaid	6,831	0
Membership Fees Prepaid	6,126	1,611
TA Collaborative Fund	104,240	54,314
Workshop Income Prepaid	0	13,167
Advertising Income Prepaid	0	740
Food Waste Prevention Project	0	1,678
Love Food Hate Waste	35,233	49,384
Tax Payable	2,811	0
Provisional Tax Paid	(3,376)	0
	<b>241,254</b>	<b>226,439</b>
<b>Surplus in Working Capital</b>	<b>193,860</b>	<b>194,498</b>
<b>FIXED ASSETS</b>		
Net Book Value as per Schedule	560,947	554,881
	<b>754,807</b>	<b>749,379</b>

# Notes to the Financial Statements

## STATEMENT OF ACCOUNTING POLICIES

### 1 REPORTING ENTITY

The financial statements presented here are for the entity Waste Management Institute New Zealand Incorporated. Waste Management Institute New Zealand Incorporated is incorporated as a board under the Incorporated Societies Act. The Financial Statements of Waste Management Institute New Zealand Incorporated are Special Purpose Financial Statements which have been prepared based on the requirements of external users of the financial statements and its members.

### 2 MEASUREMENT BASE

The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on an historical cost basis have been used, with the exception of certain items for which specific accounting policies have been identified.

### 3 CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous years.

### 4 SPECIFIC ACCOUNTING POLICIES

The following specific accounting policies which materially affect the measurement of financial performance and the financial position, have been applied:

#### (a) Differential Reporting

Waste Management Institute New Zealand Incorporated is a qualifying entity in that it qualifies for Differential Reporting as it is not publicly accountable and there is no separation between the owners and the governing body.

All Differential Reporting exemptions have been applied.

#### (b) Fixed Assets & Depreciation

The entity has the following classes of fixed assets:

- Office Equipment
- Motor Vehicle
- Land and Building

All fixed assets are initially recorded at cost with depreciation being deducted on all tangible fixed assets other than freehold land, in accordance with rates set out in the Income Tax Act 2007.

**INDEPENDENT AUDITOR'S REPORT**

To MEMBERS of the WASTE MANAGEMENT INSTITUTE NEW ZEALAND INC. for the year ended 30 June 2019

**Report on the Financial Statements**

**Unqualified Opinion**

We have audited the financial statements of the WASTE MANAGEMENT INSTITUTE NEW ZEALAND INC. on pages 3 to 8 which comprise the statement of financial position as at 30 June 2019, the statement of financial performance for the year ended, the statement of accounting policies and other explanatory information.

In our opinion the financial statements on page 3 to 8 present fairly the financial position of the WASTE MANAGEMENT INSTITUTE NEW ZEALAND INC as at 30 June 2019 and its financial performance for the year ended on that date in accordance with the requirements of the Special Purpose Framework used by For-Profit-Entities [SPF-FPE] issued in New Zealand (NZ) by the NZ Accounting Standards Board relevant to reporting financial position and profit and loss for small to medium entities reporting on income tax special purpose reports.

**Basis for an Unqualified Opinion**

We obtained sufficient and appropriate audit evidence on which to base our opinion.

Other than in our capacity as auditor we have no other relationship with, or interests in the WASTE MANAGEMENT INSTITUTE NEW ZEALAND INC.

We conducted our audit in accordance with International Standards on Auditing (NZ ISAs). Our responsibilities under those standards are further described below in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organisation in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the NZ Auditing and Assurance Standards Board, and we have

fulfilled our other ethical responsibilities in accordance with these requirements.

**Restriction on responsibility**

This report is made solely to the members, as a body, in accordance with the entity's constitutional requirements. Our audit work has been undertaken so that we might state to the members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members as a body, for our audit work, for this report, or for the opinions we have formed.

**Other Information**

No other performance information is required in the financial reporting of the WASTE MANAGEMENT INSTITUTE NEW ZEALAND INC, and the pages 3 – 8 form the entire audited financial reporting of the association.

**Governance Board Responsibility for the Financial Statements**

The governance board is responsible for determining that the SPF-FPE framework is acceptable in the entity's circumstances, for the preparation of financial statements, and for such internal control as the director determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the governance board is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

- (c) **Goods & Services Tax**  
 The Statement of Financial Performance and Statement of Cash flows (where included) have been prepared so that all components are stated exclusive of GST. All items in the Statement of Financial Position are stated net of GST, with the exception of Accounts Receivables and Payables.
- (d) **Income Tax**  
 A provision has been made for Fringe Benefit Tax Payable. A provision has been made for tax payable on non-member earnings. Waste Management Institute New Zealand Incorporated is eligible for the income tax deduction as a non-profit body afforded by the IRD.
- (e) **Receivables**  
 Receivables are stated at their estimated realisable value. Bad Debts are written off in the year in which they are identified.
- (f) **Investments**  
 Investments are carried at the lower cost and net realisable value. Where in the opinion of the Board there has been a permanent reduction in the value of investments, this has been brought to account in the current period.
- 5 OPERATIVE COMMITMENTS**  
 The society has an operating lease commitment with Fuji Xerox for three years. \$3,136.12 for 2018/2019 year.
- 6 RELATED PARTY DISCLOSURES**  
 The governance of the society is not aware of any related party transactions requiring disclosure.
- 7 COMPARATIVE FIGURES**  
 The comparative figures cover the Financial Year Ended 30 June 2018.
- 8 AUDIT**  
 These financial statements have been subject to audit, please refer to the Auditor's Report.
- 9 SUBSEQUENT EVENTS**  
 No subsequent events in 2020.
- 10 SECURITIES AND GUARANTEES**  
 There was no overdraft as at balance date nor were any facilities arranged.

## Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

conclude on the appropriateness of the use of the going concern basis of accounting by the board. Based on the audit evidence obtained, no material uncertainty exists related to events or

conditions that may cast significant doubt on the entity's ability to continue as a going concern. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report, and no assurances are provided for any future events or conditions that may cause the entity to cease to continue as a going concern.

evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by governance.

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



**Integrity Audit**  
Chartered Accountants  
East Tamaki, Auckland  
31 July 2019

## WasteMINZ MEMBERS

### PLATINUM



**AUCKLAND COUNCIL**  
aucklandcouncil.govt.nz

### GOLD



**3R GROUP**  
3R.co.nz



**EARTHCARE ENVIRONMENTAL**  
earthcarenz.co.nz



**ENVIRONZ**  
environz.co.nz



**O-I NEW ZEALAND**  
o-i.com



**SMART ENVIRONMENTAL**  
smartenvironmental.co.nz



**SULO**  
sulo.co.nz



**TONKIN + TAYLOR**  
tonkin.co.nz



**VISY RECYCLING NZ**  
visy.co.nz



**WASTE MANAGEMENT NZ**  
wastemanagement.co.nz

### SILVER

ADSTAFF PERSONNEL  
adstaff.co.nz

AURECON NZ  
aurecongroup.com

CIVIC CONTRACTORS  
civcon.co.nz

COCO-COLA AMATIL  
ccamatil.co.nz

FOODSTUFFS NZ  
foodstuffsnz.co.nz

GEOFABRICS NZ  
geofabrics.co.nz

MANCO  
manco.co.nz

OJI FIBRE SOLUTIONS  
ojifs.com

OMARUNUI LANDFILL  
hastingsdc.govt.nz

PATTLE DELAMORE PARTNERS  
pdp.co.nz

PLASBACK  
plasback.co.nz

PROGRESSIVE ENTERPRISES  
progressive.co.nz

SCION RESEARCH  
scionresearch.com

SIMS RECYCLING SOLUTIONS  
apac.simsrecycling.com

STANTEC  
mwhglobal.co.nz

THE PACKAGING FORUM  
packagingforum.org.nz

WASTENET SOUTHLAND  
wastenet.org.nz

WSP OPUS  
wsp-opus.co.nz

# Directory

## WASTEMINZ TEAM

Janine Brinsdon Chief Executive  
CJ Dooner Corporate Services Manager  
Jenny Marshall Sector Projects Manager  
Sarah Pritchett Sustainability Adviser  
Nic Quilty Sector Projects Manager  
Justine Robinson Accounts Administrator

## ADDRESS

Unit 2, 5 Orbit Drive, Rosedale, Auckland 0632

## DATE OF FORMATION

7 November 1989

INCORPORATED SOCIETIES NUMBER 450155

## AUDITOR

Integrity Audit Ltd

## BANKERS

ASB Bank, Constellation Drive

## CONSULTING ACCOUNTANT

Paul Cordingley, Cordacc Services Ltd