

WASTE
MANAGEMENT
INSTITUTE
NEW ZEALAND
INCORPORATED

Annual Report **2017|2018**



\\ Roys Peak, Wanaka

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 1,000 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
| Wellington City Council
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Grahame Christian
| Smart Environmental
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Wayne Plummer
| EnviroNZ
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Ian Stupple
ianstupple@gmail.com

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 and also the WasteMINZ staff who yet again show how fortunate we are to have such committed individuals who strive every day to support our members.

This is our 30th year, and we have celebrated it with a series of events up and down the country. It's been great to meet so many of our members at these events, and if you didn't manage to make one, I hope you got to see them online.

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

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

This year we've also recognised the need and desire of our membership to have a sector group that will focus on product stewardship. This group has now been established.

Interest in product stewardship has increased significantly over the past year, in part, due to the focus the Government has now placed on investigating mandatory stewardship for certain priority wastes. They have also shown a significant interest in other waste issues, and I'm pleased to report that WasteMINZ has been at the centre of many of these discussions. Paul Evans and I now have regular meetings with Eugenie Sage, the Associate Minister for the Environment, to discuss issues that the sector is facing and from these discussions, it is clear that the Government realises the important role our sector plays in protecting the environment that we live in.

For me, this recognises a concerted effort by the Board and staff to make WasteMINZ the "go to" organisation for waste and contaminated land. In the past, we have struggled to get a seat around the

table; it's great to see the years of hard work paying off.

In addition to the establishment of a new sector group, the Board has recognised the important role the contaminated land management sector group plays and has placed an increased focus on ensuring we deliver strong value and differentiation for these members. In particular, we've developed a range of high quality and flexible continuing professional development options, and more networking and informal knowledge sharing opportunities, together with a dedicated e-newsletter.

All our sector groups have worked hard to progress their areas, and we report this back through *revolve*. In particular, I'd like to recognise the efforts of the Territorial Authorities Officers' Forum in producing the Local Government Waste Management Manifesto. The manifesto was recently adopted by Local Government New Zealand (LGNZ) as policy. Getting local government to agree on anything is no easy task, so the fact this was adopted by LGNZ is an endorsement of the hard work of the sector group and shows what our members can achieve through our sector group structure.

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

In January the Steering Committee wrote to the Associate Minister for the Environment outlining the issues surrounding single-use plastic bags and calling for action. In support of the work on single-use plastic bags, a webinar was held in partnership with Retail NZ providing retailers with advice on how to go plastic bag free.

A significant amount of time has been focused on translating the New Zealand recycling symbols into Te Reo Maori after consultation with Iwi around the country. Our thanks go to the team at Para Kore for their assistance with this project.

Contaminated Land Management

As part of our enhanced focus on continuing professional development, two workshops were held throughout the year with the first being *Asbestos in soils – have we solved the problem?* on 5 November 2017 in Hamilton. It was a very interactive workshop, with attendees working through case studies throughout the day. The workshop also included presentations from WorkSafe New Zealand, a number of consultants and a unitary authority. There were over 100 people at the workshop and attendees advised they were very impressed with the knowledge of the presenters and they particularly liked the panel discussion at the end. The very popular Albert Juhasz then returned to our shores on 15 March 2018, facilitating a workshop; *Use of bioavailability and bioaccessibility techniques for the refinement of human health risk assessment* in Auckland. This was also very well-received.

In February 2018, the Sector Group made a submission to the Minister for the Environment, asking him to support the Certified Environmental Practitioners (Site Contamination) Certification Scheme. There are currently 32 New Zealand practitioners certified under this scheme.

A number of webinars were held throughout the year, which included *Update on the NESCS & HAIL amendments* (presented by Bruce Croucher, from the Ministry for the Environment) and *PFOS and PFOA* (presented by Dr Louis Tremblay, from the Cawthron Institute and University of Auckland, and Dr Grant Northcott, from Northcott Research Consultants).

Disposal to Land

In February 2018, the Steering Committee sent a letter to the Associate Minister for the Environment expressing the group's support for the outcomes of the review of the Waste Disposal Levy. The letter also noted that the Sector Group considered the expansion of the Waste Disposal Levy to more Disposal Facilities should be the Minister's first priority.

After a number of meetings were held with the Ministry for the Environment and the members of the Regional Waste and Contaminated Land Officers Forum, the *Technical Guidelines for Disposal to Land* were updated and re-released in August 2018. Further enhancements will be made to the document at a later date.

Health and Safety

A 12-month health and safety data benchmarking trial commenced in March 2018, with seven parties submitting their data to an independent third party. Once

the trial is complete, WasteMINZ will determine whether the benchmarking tool will be rolled out industry-wide (which will be funding-dependent), what collection methodology will be used and who will collate and aggregate the data.

With the proliferation of cycle lanes throughout New Zealand, collecting waste has become even more challenging, and in mid-2017 a working group was formed to develop guidance on collecting waste in cycle lanes. *The Good practice guidelines for collecting waste on cycle lanes* were published on 30 July 2018.

Upon the release of the *Approved Code of Practice: Management and Removal of Asbestos 2016*, it became apparent that it did not cover the collection of asbestos waste, receipt at transfer stations or disposal to landfill. After a number of discussions with WorkSafe New Zealand, a working group was formed in June 2017 to develop guidance to address these gaps. A draft document was then released in May 2018 and consultation closed in early July. The guidelines should be finalised by the end of 2018.

Love Food Hate Waste

The Love Food Hate Waste campaign is in its third and final year. Developing partnerships has been a key activity as we have worked to share the anti-food waste message through other organisations.

In September 2017 a pyramid was built out of 2,283 loaves of bread live on Breakfast TV. This activation was in partnership with the University of Canterbury and Christchurch City Council and served to highlight how much bread is wasted. Countdown supermarkets donated the bread for the pyramid, which

was then distributed to low-income families around Christchurch.

Over the Christmas period, we used resources from Love Food Hate Waste in the United Kingdom to run a “Give a cluck about food waste” campaign, which encouraged people not to waste food over the festive period. Content was created on how to store Christmas leftovers and eight ways with leftover turkey.

In January we collaborated with Community Fruit Harvesting to create a series of videos to teach people basic preserving skills, such as making jam, chutney, and pickling, which helps them make the most of seasonal food and garden gluts.

For the Lunar New Year Celebrations in February we worked with the Chinese New Settlers Trust to message to New Zealand’s Mandarin-speaking community around food waste. With over 170,000 people in New Zealand of Chinese ethnicity, this was an important group to communicate with.

A strong partnership with Healthy Families Waitakere was also formed to develop four seasonal meal planners which feed a family of six for \$60 with no food waste. Both the Autumn and Winter meal planners were very successful with positive feedback from the community.

“Thank you for sharing this with the rest of New Zealand. This has really changed the way I go about planning, buying and cooking my food. I’m saving a lot of money and enjoying new recipes.”

The campaign also partnered with Housing New Zealand and saw food waste messaging included in the Housing

New Zealand magazine, which goes out to 170,000 tenants in state houses.

A series of four lessons were created for primary and intermediate students. These lessons tackle the issue of food waste and help students understand the environmental impacts of wasting food. The *Starters and Strategies* magazine, which is sent out to 28,000 teachers around New Zealand, included a two-page article on how teachers can teach students about food waste.

Organic Materials

The Steering Committee has been working closely with The Packaging Forum to explore existing compostable packaging standards to see whether they are suitable for New Zealand. The aim is to develop a label for items which met those standards stating that an item is commercially compostable in New Zealand.

As part of that work, WasteMINZ has been identifying the barriers for existing facilities to accept compostable packaging and determining where there are infrastructure gaps.

A working group was set up in June to make it easier for the public and manufacturers to understand what products are legitimately compostable. The working group is proposing to:

- Identify which, if any, existing products are making misleading claims around their packaging and refer them to the Commerce Commission;
- Make recommendations to the Commerce Commission to update their green marketing and environmental claims guidelines to

take into account the advertising of compostable, biodegradable, degradable and oxo-degradable packaging; and

- Develop guidelines and a code of practice for advertising compostable products.

The Steering Committee had provided feedback in 2017 on the proposed changes to the *Good Practice Guide for the Beneficial Use of Organic Waste Products on Land*. In particular, the committee highlighted that the proposed urban soil zinc level was too low and would negatively impact on soil replacements made from compost blends compared to the 2003 guidelines. Despite feedback from the committee, the zinc levels were still too low in the second draft of the guidelines. Composters around the country were contacted and asked to provide additional supporting evidence, which they did and the Steering Committee has provided this feedback.

Territorial Authorities' Officers Forum

At the TAO Forum in 2017 councils were asked to identify and then prioritise the issues which they wanted the new government to progress over the next three years. The top five issues in order of importance were:

1. Container deposit schemes
2. Expanding and increasing the waste levy
3. E-waste Product Stewardship
4. Tyre Product Stewardship
5. Implementing the National Waste Data Framework.

This was then developed into the Local Government Waste Management

Manifesto which outlined these issues and the actions required to progress them.

The manifesto has five key elements:

1. Review the New Zealand Waste Strategy to set a clear programme for action
2. Expand the Waste Disposal Levy and progressively raise the levy to reduce waste to landfill
3. Officially adopt the National Waste Data Framework to enable better planning and monitoring
4. Introduce a Container Deposit Scheme to lift recycling rates and reduce litter and marine pollution
5. Declare tyres, e-waste, agrichemicals and plastics as priority products.

Local Government New Zealand has since passed a remit to adopt the waste manifesto as policy.

WasteMINZ hosted an intern for six weeks to research food waste in the hospitality sector. The data from this project was added to the data collected by the University of Otago to determine the extent of food waste in the hospitality sector and a report will be published in October 2018.

Paul Evans
CEO, 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 2018 on pages 11 to 14.

Signed on behalf of the Board:

A handwritten signature in black ink, appearing to read 'D Patterson', with a large, stylized initial 'D'.

Darren Patterson CHAIR

A handwritten signature in black ink, appearing to read 'S Eldridge', with a large, stylized initial 'S'.

Simonne Eldridge DEPUTY CHAIR

Statement of Financial Performance

for the year ended 30 June 2018

INCOME	2018	2017
Conference Registration	393,581	280,450
Conference Other Income	13,400	4,471
Conference Sponsorships	123,972	128,527
Conference Trade Exhibit	126,580	120,680
	657,533	534,128
EXPENSES		
Conference General Costs	66,646	57,883
Conference Audio Visual Equipment Hire	40,276	57,481
Conference Trade Exhibits	11,459	14,916
Conference Insurance	2,943	3,393
Conference Venue and Catering	151,188	123,640
Conference Travel, Accommodation and Transport	11,761	11,329
Conference Wages and Salaries	94,523	76,681
	378,795	345,322
Conference Profit	278,738	188,807
INCOME		
Marketing and Advertising	35,918	34,722
Workshops	43,500	77,177
Membership Fees	254,566	241,986
Love Food Hate Waste	248,836	215,097
Sundry Income	0	284
Projects and Consultancy	0	2,723
Funded Projects	3,790	94,890
Strategic Investment Fund	16,133	46,234
Interest Received	6,812	7,814
Credit Fee Charged	1,665	1,032
Total Income	889,958	910,765

	2018	2017
LESS EXPENSES		
Accident Compensation Corporation	1,587	1,288
Accountancy Fees/Audit Fees	5,484	3,167
Bank Charges	2,199	1,843
Consultancy Fees	16,100	96,223
Insurance	4,268	4,075
IT and Website Expenses	15,075	10,972
Love Food Hate Waste	248,430	198,977
Marketing and Advertising	2,149	2,079
Motor Vehicle Expenses	7,666	5,452
Members Networking and Board Expenses	9,620	8,605
Office and General Expenses	12,593	9,738
Study Grant	3,204	6,764
Postage and Courier	928	714
Printing and Stationery	6,532	7,429
Rent and Rates	15,414	14,823
Revolve Magazine	33,094	33,778
Sector Group Expenses	168,702	164,977
Strategic Investment Fund Expenses	20,165	45,233
Subscriptions and Memberships	7,752	6,557
Telephone, Tolls and Internet	4,187	3,925
30 Year Celebrations	25,966	-
Travel and Accommodation	6,003	2,606
Wages and Salaries	173,954	176,712
Workshop Expenses	30,513	57,426
Total Expenses	821,605	863,365
Net Surplus (Deficit) Before Depreciation	68,353	47,399
Less Depreciation Adjustments		
Depreciation as per Schedule	32,731	28,214
Loss on Disposal	-	-
Net Depreciation Adjustment	32,731	28,214
Fringe Benefit Tax	3,693	3,139
NET SURPLUS (DEFICIT) FOR YEAR	31,929	16,046

Statement of Movements in General & Strategic Funds

for the year ended 30 June 2018

	2018	2017
GENERAL FUND AT START OF PERIOD	717,450	717,254
Strategic Investment Fund	16,134	56,867
Total Funds Start of Period	733,584	774,121
Movement in Strategic Investment Fund		
Opening Balance	16,134	56,867
Transferred from General Fund	-	-
Money Spent from Strategic Investment Fund as approved by Board	(16,134)	(40,733)
Ending Balance of Strategic Investment Fund	(0)	16,134
Movement in General Fund		
Opening Balance	717,450	717,254
Adjustment from 2017 to 2016 year	-	(15,850)
Transferred to Strategic Investment Fund	-	-
Balance Retained Earnings	717,450	701,404
Net Surplus (Deficit) for Year	31,929	16,046
Total Recognised Revenues and Expenses for the Year	31,929	16,046
GENERAL FUND AT END OF PERIOD	749,379	733,584

Statement of Financial Position

for the year ended 30 June 2018

GENERAL FUNDS	2017	2017
Retained Earnings	749,379	733,584
Represented by:		
CURRENT ASSETS		
Cheque and Call Accounts	304,974	278,084
Petty Cash	290	57
Total Cash and Bank	305,264	278,142
Accounts Receivable	81,998	54,652
Prepayments	33,675	19,264
Accrual for Income Received	-	15,000
	115,673	88,916
Current Assets	420,937	367,058
CURRENT LIABILITIES		
GST Due for Payment	3,690	10,483
Fringe Benefit Tax	866	1,643
Accounts Payable	57,582	83,005
Accounting and Audit Fees	3,500	2,800
Sundry Accruals	40	514
PAYE Liability	17,610	16,108
Holiday Pay Accrual	22,256	16,051
Membership Fees Prepaid	1,611	1,862
TA Collaborative Fund	54,314	-
Workshop Income Prepaid	13,167	-
Advertising Income Prepaid	740	-
Food Waste Prevention Project	1,678	2,892
Love Food Hate Waste	49,384	76,100
	226,439	211,458
Surplus in Working Capital	194,498	155,600
FIXED ASSETS		
Net Book Value as per Schedule	554,881	577,984
	749,379	733,584

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.

(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. 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. \$3,738 for 2017/2018 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 2017.

8 AUDIT

These financial statements have been subject to audit, please refer to the Auditor's Report.

9 SUBSEQUENT EVENTS

No subsequent events in 2019.

10 SECURITIES AND GUARANTEES

There was no overdraft as at balance date nor were any facilities arranged.

INDEPENDENT AUDITOR'S REPORT

To the MEMBERS WASTE MANAGEMENT INSTITUTE NEW ZEALAND INC. for the year ended 30 June 2018

Report on the Financial Statements

Unqualified Opinion

We have audited the special purpose 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 2018, the statements of financial performance, and movements in general funds for the year ended, along with the statement of accounting policies and other explanatory information.

In our opinion, the financial statements on pages 3 to 8 present fairly the statement of financial position of the WASTE MANAGEMENT INSTITUTE NEW ZEALAND INC as at 30 June 2018 and statement of 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 statement of financial performance external users and in particular its members.

Basis for Unqualified Opinion

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 New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a

basis for our opinion.

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

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 governance board 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 governing board is responsible for assessing the

Directory

WASTEMINZ TEAM

CJ Dooner, Membership & Finance Manager

Paul Evans, Chief Executive Officer

Jenny Marshall, Sector Group Co-ordinator

Sarah Pritchett, Sustainability Adviser

Nic Quilty, Sector Projects Manager

Justine Robinson, Accounts Administrator

Sarah van Boheemen, Communications & Social Media Lead

ADDRESS

Unit 2, 5 Orbit Drive, Rosedale O632

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

WasteMINZ MEMBERS

PLATINUM



AUCKLAND COUNCIL

aucklandcouncil.govt.nz

GOLD



3R GROUP

3r.co.nz



EARTHCARE ENVIRONMENTAL

earthcarenz.co.nz



ENVIRONZ

environz.co.nz



INTERGROUP

intergroup.co.nz



O-I NEW ZEALAND

o-i.com



SMART ENVIRONMENTAL

smartenvironmental.co.nz



SULO (N.Z.)

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

AECOM

aecom.com

FOODSTUFFS NZ

foodstuffsnz.co.nz

GEOFABRICS NZ

geofabrics.co.nz

MANCO

manco.co.nz

OJI FIBRE SOLUTIONS

ojifs.com

OMARUNUI LANDFILL

hastingsdc.govt.nz

ONYX GROUP

onyxgroup.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



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