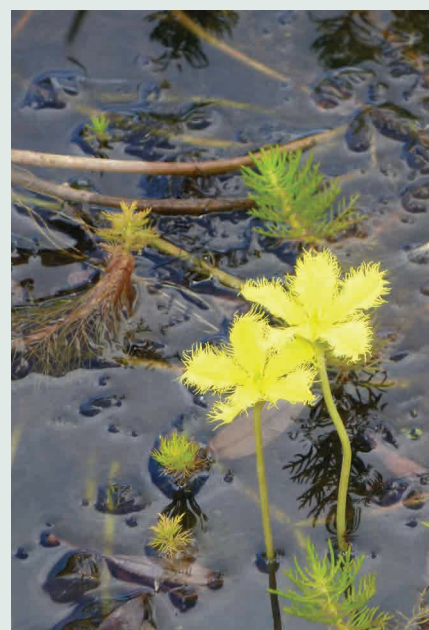


East Gippsland Landcare
Network Inc.

Annual Report 2018-19



Anyone, Anywhere, Can Landcare!



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PO Box 1498, Bairnsdale 3875
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www.egln.org.au
ABN: 98 434 926 368
Incorporated no. A0051001V

What is Landcare?

Landcare is a unique community driven organisation that strives to 'do something practical' about protecting and repairing our environment. All sorts of people take part in Landcare projects and activities – farmers, small landholders, schools and their students, professionals and visitors from Australia and around the world.

Brief history of the East Gippsland Landcare Network

The East Gippsland Landcare Network was officially established on the 15th of October 1996. The Network formed with a purpose to act as a support body for the then 14 Landcare groups which at the time covered an area from Perry Bridge in the west to Cann River in the east. The Network would also become responsible for directly employing its own Landcare support staff.

Today, the East Gippsland Landcare Network is incorporated and 3 support staff are employed (through a 'hosting' agreement with the East Gippsland Catchment Management Authority (EGCMA)) to support 24 Landcare groups. The groups cover an area from Perry Bridge in the west, Lake Tyers Beach in the east and the foothills of the Great Dividing Range in the north and have a combined total of over 750 memberships, including family and property memberships.

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Acknowledgements:

Compiled: Caroline McGuinn - East Gippsland Landcare Network Inc.

Design layout & artwork: Griffin Graphics (design@griffingraphics.com.au)

Photos: East Gippsland Landcare Network Inc. Staff & Members

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We started the year in style with a 21st Birthday Celebration for the East Gippsland Landcare Network. This important event recognised and thanked all those who have helped make EGLN what it is today. The rest of the year has been busy, with a range of projects completed, and a number on-going across the Network.

This year, we have a number of projects continuing in Agricultural Support, with an on-going focus on building knowledge around soil health and the practices that can build that health, especially under the recently extended Top Soils program. Our fencing rebates remain popular to help support regenerative agriculture practices as one element of building both knowledge and supporting better farming practice. And let's not forget all the Reveg work being undertaken by many groups and individuals, helping to restore some of the natural habitat in our midst, whether on private or public land.

While it's been business as usual in on-ground delivery, this has been a year of significant transition for everyone involved in the management and administration of Network activities. The new arrangement with the EGCMA continues to evolve. Peter Quilligan, who worked through the contract with the Committee, has now left the EGCMA, and Jo Cannon has taken over responsibility for overseeing the contract and is working closely with us. Our thanks to Peter Quilligan for all his work in assisting the EGLN Committees (including quite a bit before the current Committee appointment) in facilitating the establishment of this contract.

Following the mid-year Committee restructure, the new EGLN Committee has been operating constructively to address the challenges facing EGLN. And these challenges are not to be underestimated! Sources of funding have become increasingly competitive over the past 10 years, which means we are now trying to get "our" share of a smaller pie in a more difficult environment. We are working to alleviate this through our continuing commitment to developing project delivery partnerships and exploring alternative funding avenues.

This year has seen a huge period of change in Facilitator staffing. I commend the commitment and dedication of our existing and new staff who ensured that the vital support provided to individual Landcare groups remained strong during this time. Paul Harvey left to go to Trust for Nature, and Evan Miller has been appointed to take over his role, with Aly Harrington filling in on a casual basis while the recruitment process was happening. In addition, Natalie Jenkins has had the opportunity to do 50% of her time on the EGLN Top Soils project and the other 50% as a secondment to Southern Farming Systems on their part of the Top Soils project. Caroline McGuinn began work on a casual basis to cover the gap of Natalie's secondment. We welcome Aly, Evan and Caroline to the Network via their employment with the EGCMA. Within all this change Erin Weir has been our rock and has taken on much more responsibility than she likely expected and has done a magnificent job! Thanks Erin for being the pillar of support we all needed at this tumultuous time!

Finally, the recent National Volunteer Week celebrations/recognitions prompts me to acknowledge the **vast** amount of volunteering done within the Network domain. From working bees, to stalls at markets and other events, to local group committees and more. If not for all this often under-recognised work, this Network of Landcare Groups would not exist, and all the positive changes that all this volunteering activity has brought about in our area would not have been achieved.

Thank you and commendations to ALL who have contributed to what WE have achieved together.

Peter Reefman
President, East Gippsland Landcare Network Inc



Images from the top down:
Little Fish
Thistle

EGLN Committee (as at 30 June 2019)



Images from the top down:
Soil information display
Completed Fence



President
– Peter Reefman



Vice President
– Louise Avery



Secretary Public Officer
– Russell Peel



Committee member
– Jenny Robertson



Committee member
– Les Gilbert

Treasurer: Peter Pauwels
(photo unavailable)

Additional Committee members
(Part Year Only):

Paul Borondy

John Semple

Greg Fyfe

Evan Miller



Project officer / Executive Support (July 2018-Feb 2019)
Project Coordinator (Mar-Jun 2019)
- Natalie Jenkins



Project Officer
- Erin Weir



Project Coordinator
(Jul 2018 to Jan 2019) - Paul Harvey



Project Coordinator
(Apr to Jun 2019) - Evan Miller



Casual Project Coordinator
(Mar to Jun 2019) - Alyson Harrington



Casual Administration Officer
(Mar to Jun 2019) - Caroline McGuinn



Images from the top down:
*EGLN displays at the East Gippsland
Field Days*
Growing seedlings

Governance Arrangements



Images from the top down:
Grassy Woodland
Tiger Orchid

East Gippsland Landcare Network Inc. (EGLN Inc.)

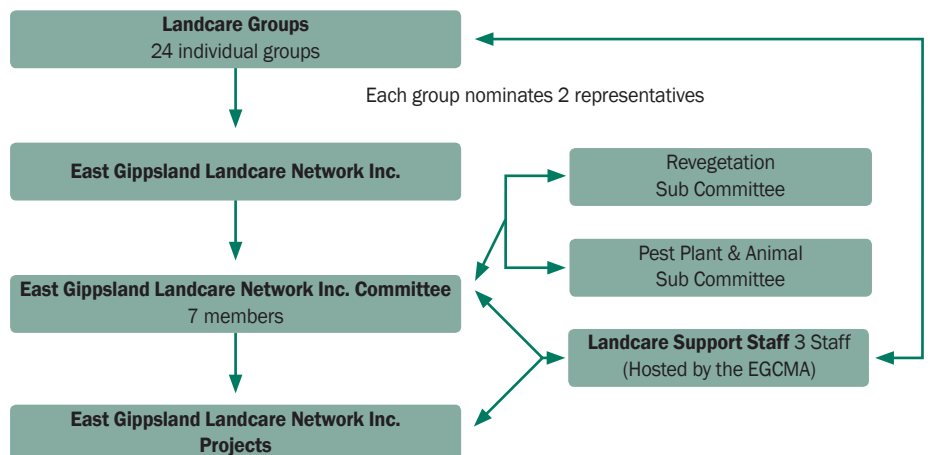
The EGLN Inc. consists of two representatives from each of the 24 Landcare Groups in the East Gippsland Landcare Network Inc. region. The representatives include:

Group Name	Representative 1	Representative 2
Bairnsdale Urban	Ann Robson	John Semple
Bengworden	Jenny Robertson	Rose Maher
Bruthen	Chris Chipperfield	Geoff Williams
Buchan	Jamie Houghton	Kevin Heyhoe
Clifton Creek Community	Ron Cornell	Ken Stuart
Dargo	Keith Mills	Paul Borondy
Eagle Point	Richard Bennett	Tom Crook
Eastwood	Bob Hindle	Lance Cruickshank
Flaggy Creek & District	Donna Trewin	Peter Reefman
Friends of Picnic Point	Reg Baldwin	Colyn Sanderson
Friends of Upper Nicholson	Dave Munday	Evan Miller
Gelantipy	Judi Sykes	-
Glenaladale	Steven Mills	Mathew Stephenson
Lakes Entrance Community	Angelique Stephanatos	Greg Fyfe
Lower Tambo	Les Gilbert	Carlos Mila
Nagle College	Andrea Savage	-
Nicholson River	Marion Dawson	Geoff Mattingly
Nungurner	Louise Avery	Michael Metcalfe
Paynesville	Russell Peel	Mike Beazer
Raymond Island	Pamela Williams Wright	Rob Wright
Romawi	George Neophytou	Alistair Mailer
Swifts Creek - Ensay	-	-
Tambo Bluff	Maurice Burns	Marion Dawson
Toms Creek	Peter Pauwels	Craig Bush

The EGLN Inc. acts as a support body for the 24 Landcare Groups and assists them to meet their goals. The EGLN Inc. is governed by its own rules, which were developed at the time of Incorporation (4th November 2007 and amended April 2019) as well as policies and procedures.

The EGLN Inc. maintains several sub committees, which have specific delegated duties that are documented in approved Terms of Reference.

Organisational chart



EGLN Committee

The Committee consists of 7 members who are annually elected from the list of Landcare group representatives. The 2018-2019 Committee members include:

President:

Peter Reefman (Flaggy Creek)

Vice President:

Louise Avery (Nungurner)

Secretary:

Russell Peel (Paynesville)

Treasurer:

Peter Pauwels (Toms Creek)

Committee Member:

Jenny Robertson (Bengworden)

Committee Member:

Les Gilbert (Lower Tambo)

The Committee ensures that the EGLN Inc. is operating within its own rules and policies.

Revegetation Sub-Committee

The Revegetation Sub-Committee members include:

Angie Stefanatos (Lakes Entrance)

Rob Wright (Raymond Island)

Ann Robson (Bairnsdale Urban)

Ivan Knight (Nungurner)

Lance Cruickshank (Eastwood)

Maxine Semple (Bairnsdale Urban)

Purpose

The purpose of the Landcare Revegetation Sub-Committee is to provide advice and recommendations on Landcare revegetation projects to the East Gippsland Landcare Network Inc. (EGLN) and staff. The Sub-Committee will assist EGLN, Landcare members and staff in making informed decisions towards running effective revegetation programmes that align with the EGLN Revegetation Strategy (May 2013).

Roles

The East Gippsland Landcare Network Revegetation Sub-Committee will:

- Review and approve project applications from landholders and groups, after they have been ranked by the Project Officer using an approved matrix scoring system.
- Be informed by the Project Officer of all funding applications made that contain a revegetation component.
- View the annual report of revegetation projects as presented to the EGLN Executive.
- Annually review revegetation project specifications (i.e. rebates, minimum widths).



Images from the top down:
Mallacoota



Images from the top down:

Wasp Orchid

The Gippsland Lakes

- Understand how Landcare revegetation projects operate, receiving updated project reports at each meeting.
- Develop ideas, discuss issues as they arise and make recommendations to seek funding for revegetation projects.
- Annually review the Terms of Reference of the Revegetation Sub-Committee.

Pest Plant & Animal Sub-Committee

The Pest Plant and Animal Sub-Committee members include:

Ken Stuart (Clifton Creek Community)
James Rose (Flaggy Creek)
Tom Crook (Eagle Point)
Marion Dawson (Nicholson River & Tambo Bluff)
Keith Mills (Dargo)
Ron Cornell (Clifton Creek)

Purpose

The purpose of the East Gippsland Landcare Network (EGLN) Pest Plant and Animal Sub-Committee is to provide advice and act as an information base for both information on control techniques and potential funding sources for EGLN Landcare Groups' Pest Plant and Animal programmes and projects.

Roles and Responsibilities

- Collect information on Pest Plant and Animal programmes and projects currently being undertaken within the region.
- Develop inter-network and inter-agency partnerships in relation to Pest Plant and Animal management.
- Provide Pest Plant and Animal information on both control techniques and funding opportunities/avenues to EGLN Landcare Groups.
- Oversee and be involved with EGLN Pest Plant and Animal programmes and projects.

Funding body

State Government Victorian Landcare Grants

Aims

This project aims to deliver land class fencing and remnant/riparian vegetation fencing within the East Gippsland Landcare Network area with the majority of works taking place on cleared or private land. The project also aims to support sustainable farming practices through a series of capacity building workshops.

Approach

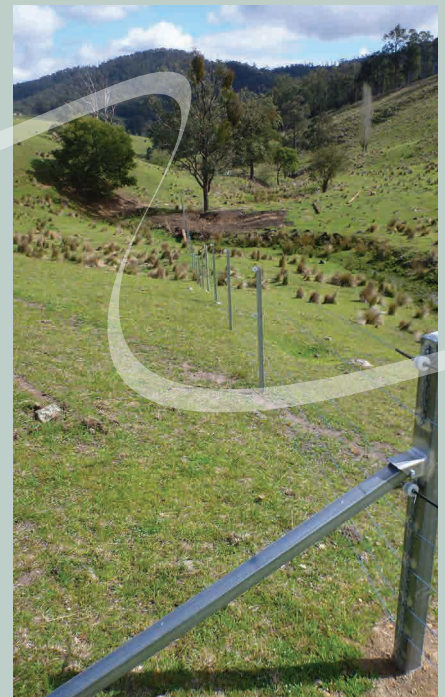
An Expression of Interest process was run through the East Gippsland Landcare Network membership, which generated a list of interested landowners and potential sites. Each site was visited, assessed and a project site plan developed. Each site was then prioritised using a decision matrix. High priority sites were selected to participate in the program, with the landowners signing a Voluntary Land Management Agreement, ensuring future management of the site.

Achievements

Activity	Outcome
Install 2km remnant/riparian revegetation & revegetation protection fence	A total of 9.16km of riparian & revegetation protection / land class fencing installed
Construct 7km land class / grazing management fencing	
8 Land Management Agreements signed	12 Land Management Agreements signed
Run 3 community participation workshops (2 indigenous vegetation / 1 grazing management focus) engaging 50 participants.	52 participants were engaged in 3 workshops: <ul style="list-style-type: none"> • Grazing Management in a challenging season – 12.9.18 (19 participants) • Plant Identification workshops: (33 participants) • Mallacoota Plant ID walks 23.9.18 • Raymond Island Native Vegetation – 7.10.18

Partners

Agriculture Victoria, Gippsland Plains Conservation Management Network, Landcare Groups and their members and landholders.



Images from the top down:
Examples of Completed Fences
Participants at the Grazing Management Workshop.

Celebration Event 2018



Images from the top down:

Jan Lucas blowing out the birthday candles

*Ivan Knight, Louise Avery and Peter Reefman
at the Celebration Event*

Funding body

East Gippsland Catchment Management Authority

Aims

The funding was received from the EGCMA to run a celebration event at Network level to recognise 21 years of operation. The funding was not part of any formal funding arrangement / agreement.

Approach

Hold a 21st Birthday celebration for the East Gippsland Landcare Network Inc with dinner and dancing to the Briagolong Bush Band. This event was to recognise and thank all those who have helped to make the EGLN what it is today.

Achievements

Activity

Hold a 21st Birthday celebration

Outcome

A celebration was held on 7th July 2018.
100 people attended the event

Partners

East Gippsland Catchment Management Authority, Landcare Groups and their members.

Landcare Managing the Landscape - Evaluation

Funding body

Federal Government's National Landcare Program Community Grants

Aims

To assess the previous NLP land class fencing projects to determine the success of past projects and areas for improvement.

To inform the investor of previous successes and challenges of land class fencing projects to aid the improvement of programs in the future.

Approach

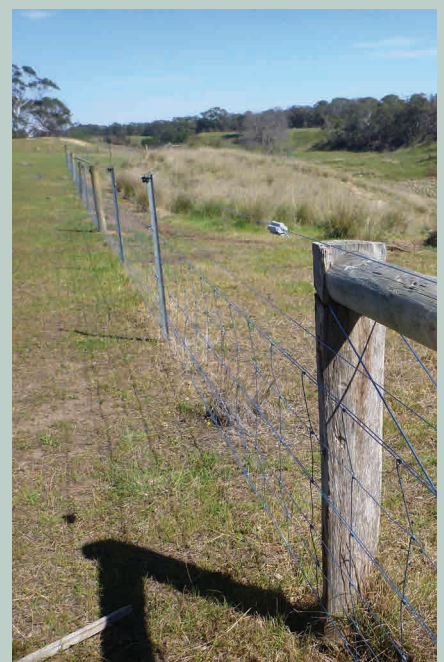
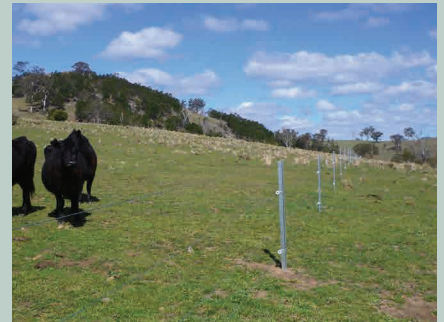
1. Develop a survey to be sent to all current Victorian Landcare Grant and past National Landcare Program and Victorian Landcare Grant participants.
2. Deliver an evaluation report for the investor based on the survey responses.

Achievements

Activity	Outcome
Survey landholders on past NLP land class fencing projects. Survey sent to 30 landholders	21 landholders participated in the survey. (70% return rate)
Deliver an evaluation report on survey results	A report was delivered that demonstrated that 95% of landholders reported changes to their grazing management practices as a result of land class fencing

Partners

East Gippsland Catchment Management Authority, Landcare Groups and their members.



Images from the top down:

Examples of completed fencing projects

Victorian Local Landcare Facilitator Initiative



Images from the top down:

*Landcare Display at East Gippsland
Field Days*

Natalie Jenkins Facilitator

*Network Facilitators at Regional
Landcare Dinner*

Funding body

Victorian Government's Victorian Local Landcare Facilitator Initiative

Aims

The Victorian Government has provided funding to Landcare groups and networks to engage 68 Landcare facilitators to support the work of local Landcare communities to protect, enhance and restore our natural environment, improve agricultural productivity, and build group and network capacity.

Approach

Key work areas include:

1. Building local community capacity to enable groups/networks to be self-sustaining
2. Undertaking community engagement and building partnerships
3. Assisting with planning and priority setting processes
4. Supporting the development of on-ground natural resource management projects
5. Securing project grants and other funding
6. Assisting with monitoring, evaluation, and reporting
7. Extending support to more groups, networks (and landholders).

The East Gippsland Landcare Network was the proponent for one facilitator position to support the Network and is assisting Toms Creek and Glenaladale Landcare Groups to host two facilitators to support the 24 Landcare groups within the East Gippsland Landcare Network.

The East Gippsland Landcare Network, Toms Creek and Glenaladale Landcare Groups have each received \$53,844 from the Victorian Government's funding for the Victorian Landcare Facilitator Program to provide Landcare Facilitator support until June 2019.

Partners

Individual Landcare Groups and their members, East Gippsland Shire, Department of Environment, Planning & Water, Department of Economic Development, Jobs, Transport and Resources, East Gippsland Catchment Management Authority, Far East Victorian Landcare Inc, Snowy River Interstate Landcare Committee, East Gippsland Rainforest Conservation Management Network, Gippsland Plains Conservation Management Network, Trust For Nature, Greening Australia Gippsland, Parks Victoria, BirdLife East Gippsland, local primary and secondary schools, and Fishcare East Gippsland.

Funding body

East Gippsland Catchment Management Authority

Aims

The project aims to produce 4 full colour banners that can be used by both the Network and individual groups for promotional purposes. Banners that are easy to move and quick to set up will greatly assist groups and members at their promotional/recruitment events.

Approach

Produce 4 'pull-up' pictorial banners with photos supplied by Landcare Group members. The 'pull-up' style will facilitate easy movement/carrying of the banners.

Achievements

Minimum Requirements

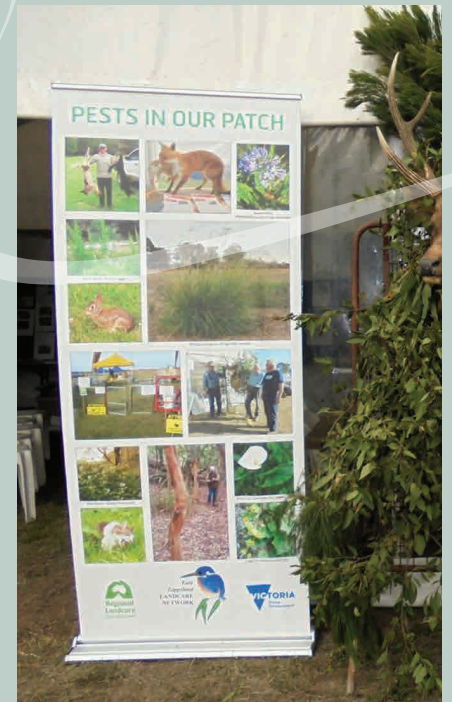
Produce 4 'pull-up' promotional banners

Outcome

4 full colour banners were produced

Partners

East Gippsland Catchment Management Authority, local Landcare Groups and members.



Images from the top down:

Banners in use at the East Gippsland Field Days

The 4 completed banners

Protecting Waterbirds Through Landscape Fox Control – Blond Bay NLP2



Images from the top down:

A fox

Pied Oyster Catchers

Field and Game group controlling foxes

Funding body

Trust for Nature from the Federal Government’s National Landcare Program

Aims

A continuation of the 2017-18 ‘Protecting Waterbirds’ program to reduce fox numbers in order to improve breeding success and increase population numbers of waterbirds, ground nesting birds and critical weight mammals within Gippsland Lakes project area.

Approach

A cross tenure and combined approach for landscape fox control, undertaken through a baiting program at the Blond Bay State Game Reserve and a community incentive program on buffering farmland and covenant properties that encourage landholders to control foxes on their own land.

Trust for Nature managed the baiting program and the East Gippsland Landcare Network managed the community incentive program.

Achievements

Activity

Coordinate a community fox control incentive program with private landholders within the project area. Target to cover 2,500ha freehold land

Produce a minimum of 2 articles to promote the project in the Kingfisher magazine

Outcome

Incentive program implemented and resulted in 60 foxes shot protecting 4010ha. land

The Kingfisher magazine is no longer in production. Three project promotion articles were written and published in different media:
East Gippsland News – 28th November 2018
Bairnsdale Advertiser – 29th March 2019
The Primary Producer – 6th May 2019

Partners

Trust for Nature, Federal Government, private landholders, Parks Victoria.

Funding body

Victorian Government's Department of Environment, Land, Water and Planning - Biodiversity On-ground Action Grants

Aims

The project focuses on the Gippsland Plains Bioregion including endangered, rare and vulnerable ecological communities. Due to land clearing, less than 10% of the original south eastern woodlands remain. This project aims to revegetate 20ha of land with works to buffer, link and increase species diversity of the significant remaining patches of vegetation.

Approach

An Expression of Interest process was run through the East Gippsland Landcare Network membership, which generated a list of interested landholders and potential sites. Each site was visited, assessed and a project plan developed. Each site was then prioritised using a decision matrix. High priority sites were selected and seedlings allocated. Landholders sign a Voluntary Land Management Agreement, ensuring the future management of the sites. A plant identification event was then held to promote indigenous vegetation identification.

Achievements

Minimum Requirement	Outcome
Revegetation of 20ha with 25,000 seedlings and guards	25,000 seedlings allocated to landholders and planted
Hold 1 Field event on plant identification within the target ecological communities. Target 20 participants	Plant ID event held at East Gippsland Field Days 26.4.19

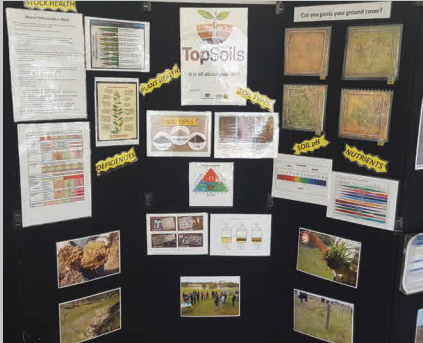
Partners

Department of Environment, Land, Water and Planning, Landcare Groups and numerous landholders.



Images from the top down:
Growing the Seedlings for Landcare
Biodiversity on Ground Action Indigenous Revegetation

TopSoils 2



Images from the top down:

TopSoils display at East Gippsland Field Days

TopSoils workshop with International presenter

TopSoils field day

Funding body

Federal Government National Landcare Program 2

Aims

A multi-partner, multi-year project promoting improved agricultural practices through enhanced soil management by East Gippsland farmers. The project utilises previously collected data sets of the chemical and physical properties of East Gippsland's farming soils including trends in soil characteristics and key indicators of soil asset decline. Targeted extension programs, including demonstration sites, will involve the expertise of five regional delivery partners to provide farmers with improved knowledge and skills, and address barriers to practice change to enable on ground adoption.

Approach

Utilising the three established farmer focused groups and continue soil health education to enable adopted practice change on farm.

Achievements

Minimum Requirement	Outcome
Hold 3 x Field Days	3 x Field Days held: <ul style="list-style-type: none"> • 27.2.19 Calculating Nutrient Requirements with 17 attendees • 3.4.19 Soil Recovery with 35 attendees • 27.4.19 Top Soils Display at East Gippsland Field Days with 403 drop ins
Hold 3 x Workshops/Training days	4 x Workshops held with a total of 45 attendees: <ul style="list-style-type: none"> • 15.1.19 Understanding soil tests on the Plains • 15.1.19 Understanding soil tests in the Foothills • 16.1.19 Understanding soil tests in the High Country • 28.5.19 Transition to soil health
Produce 1 x planning document	3 x Planning documents produced: <ul style="list-style-type: none"> • High Country • Foothills • Plains
Produce 6 x fliers /communication materials	12 Communication materials were published including: <ul style="list-style-type: none"> • 3 Activity Plans • 3 x fliers • 1 x advert • 4 x Summary Reports • 1 x media article
Collect 3 x baseline data sets	Three baseline data sets were gathered into one report, January 2019

Partners

Australian Government, East Gippsland Catchment Management Authority, Southern Farming Systems, Agriculture Victoria, Far East Victorian Landcare, Snowy River Interstate Landcare Committee and Regional Agricultural Landcare Facilitator.

EAST GIPPSLAND LANDCARE NETWORK INC.
ABN 98 434 926 368

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2019

	Note	2019 \$	2018 \$
INCOME			
Government Grants	2	634,319	612,110
Interest received	3	2,787	3,344
Other Revenue	4	23,088	48,561
Profit on sale assets		11,789	-
		<u>671,983</u>	<u>664,015</u>
LESS EXPENDITURE			
Administration		75,511	142,130
Bad debts written off		-	4
Employee Benefits	5	17,136	262,115
Depreciation - plant and equipment		916	1,008
Depreciation - motor vehicles		559	1,999
Direct Project Expenses	6	269,792	343,162
Legal costs		1,360	10,710
Project Operations		357,411	-
		<u>722,685</u>	<u>761,128</u>
		<u>(50,702)</u>	<u>(97,113)</u>
NET OPERATING LOSS			
		<u>(50,702)</u>	<u>(97,113)</u>
Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE DEFICIT FOR THE YEAR		<u>(50,702)</u>	<u>(97,113)</u>



Images from the top down:
Native raspberry
Blue tongue lizard

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2019

	Note	2019 \$	2018 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	8	569,068	606,287
Trade and other receivables	9	391,407	41,276
TOTAL CURRENT ASSETS		<u>960,475</u>	<u>647,563</u>
NON-CURRENT ASSETS			
Property, plant and equipment	10	10,324	17,238
TOTAL NON-CURRENT ASSETS		<u>10,324</u>	<u>17,238</u>
TOTAL ASSETS		<u>970,799</u>	<u>664,801</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	703,129	346,428
TOTAL CURRENT LIABILITIES		<u>703,129</u>	<u>346,428</u>
TOTAL LIABILITIES		<u>703,129</u>	<u>346,428</u>
NET ASSETS		<u>267,670</u>	<u>318,373</u>
EQUITY			
Retained Surplus		267,670	318,373
TOTAL EQUITY		<u>267,670</u>	<u>318,373</u>

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report.



Tall Lobelia

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2019

	Total \$
Balance at 1 July 2017	415,486
Comprehensive income	
Loss for the year	<u>(97,113)</u>
Total comprehensive income for the year attributable to the member of the Association	<u>(97,113)</u>
Balance at 30 June 2018	<u>318,373</u>
Balance at 1 July 2018	318,373
Comprehensive income	
Loss for the year	<u>(50,702)</u>
Total comprehensive income for the year attributable to the member of the Association	<u>(50,702)</u>
Balance at 30 June 2019	<u>267,670</u>

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2019

	Note	2019 \$	2018 \$
Cash flows from operating activities			
Government Grants		625,466	618,418
Interest		2,787	3,344
Other Income		23,088	48,561
Plant & Equipment		18,702	-
Payments to Suppliers & Employees		(732,157)	(819,177)
GST		24,895	-
Net cash used in operating activities	13(b)	<u>(37,219)</u>	<u>(148,854)</u>
Net decrease in cash held		(37,219)	(148,854)
Cash and cash equivalents at beginning of financial year		<u>606,287</u>	<u>755,141</u>
Cash and cash equivalents at end of financial year	13(a)	<u>569,068</u>	<u>606,287</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements cover the Association East Gippsland Landcare Network Inc, incorporated and domiciled in Australia.

Financial reporting framework

The Association is not a reporting entity because in the opinion of the Committee there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, these special purpose financial statements have been prepared to satisfy the requirements of *section 60.40 of the Australian Charities and Not-for-profits Commission Regulation 2013 (ACNC Regulation)* and meet the needs of the members.

For the purposes of preparing the financial statements, the Association is a not-for-profit.

Statement of Compliance

The financial statements have been prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, the recognition and measurement requirements specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

Basis of Preparation

The financial statement has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement of fair value of selected non-current assets, financial assets and financial liabilities. Historical cost is generally based on the fair values of the consideration given in exchange for assets. All amounts are presented in Australian dollars, unless otherwise noted.

Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements, except as explained under changes in accounting policies.

Critical Accounting Estimates and Judgments

The Committee evaluates estimates and judgments incorporated into the financial report 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.

Key Estimates

1. Impairment

The Association assesses impairment at each reporting date by evaluation of conditions and events specific to the Association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions. No impairment has been recognised in respect of property, plant and equipment at reporting date.

Income Tax

As East Gippsland Landcare Network Inc. is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

(a) Property, Plant and Equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a diminishing value basis to write off the net cost of each item of, plant and equipment (excluding land) over their expected useful lives as follows:

Plant and equipment	5-12 years
Motor vehicles	4-8 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

(b) Current and non-current classification

Assets and liabilities are presented in the Statement of Financial Position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.



Frog



Images from the top down:

Cape Conran fungi

Thyme spurge

(c) Impairment of assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

(d) Trade and Other Receivables

Other receivables are recognised at amortised cost, less expected credit loss.

(e) Cash and Cash Equivalents

Cash and cash equivalents include 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. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

(f) Revenue and Other Income

Revenue is recognised when it is probable that the economic benefit will flow to East Gippsland Landcare Network Inc. and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

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

Donations

Donations are recognised at the time the pledge is made.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

(g) Trade and Other Payables

These amounts represent liabilities for goods and services provided to East Gippsland Landcare Network Inc prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

(h) 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).

(i) Investments and other financial assets

of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Classification

From 1 July 2018, the Association classifies its financial assets in the following measurement categories: those to be measured subsequently at fair value (either through OCI or through profit or loss), and those to be measured at amortised cost.

The classification depends on the Association's business model for managing the financial assets and the contractual terms of the cash flows.

The Association measures its investments and other financial assets at amortised cost.

Recognition and derecognition

Regular way purchases and sales of financial assets are recognised on trade-date, the date on which the Association commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Association has transferred substantially all the risks and rewards of ownership.

Measurement

At initial recognition, the Association measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss (FVPL), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVPL are expensed in profit or loss.

Impairment

From 1 January 2018, for trade receivables the Association assesses whether there has been a significant increase in credit risk. For trade receivables, the Association applies the simplified approach permitted by AASB 9 *Financial Instruments*, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

Accounting policies applied until 31 December 2017

The Association has applied AASB 9 retrospectively, but this has not had a material impact on the comparative information.

Until 31 December 2017, the Association classified its financial assets in the following categories:

financial assets at fair value through profit or loss;

- loans and receivables;
- held-to-maturity investments; and
- available-for-sale financial assets.

The classification depended on the purpose for which the investments were acquired. Management determined the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluated this designation at the end of each reporting period.

Reclassification

The Association could choose to reclassify a non-derivative trading financial asset out of the held for trading category if the financial asset was no longer held for the purpose of selling it in the near term. Financial assets other than loans and receivables were permitted to be reclassified out of the held for trading category only in rare circumstances arising from a single event that was unusual and highly unlikely to recur in the near term. In addition, the Association could choose to reclassify financial assets that would meet the definition of loans and receivables out of the held for trading or available-for-sale categories if the Association had the intention and ability to hold these financial assets for the foreseeable future or until maturity at the date of reclassification.

Reclassifications were made at fair value as of the reclassification date. Fair value became the new cost or amortised cost as applicable, and no reversals of fair value gains or losses recorded before reclassification date were subsequently made. Effective interest rates for financial assets reclassified to loans and receivables and held-to-maturity categories were determined at the reclassification date. Further increases in estimates of cash flows adjusted effective interest rates prospectively.

Subsequent measurement

The measurement at initial recognition did not change on adoption of AASB 9, see description above. Subsequent to the initial recognition, loans and receivables and held-to-maturity investments were carried at amortised cost using the effective interest method.

For financial assets at FVPL, gains or losses arising from changes in the fair value were recognised in profit or loss within other gains/(losses).

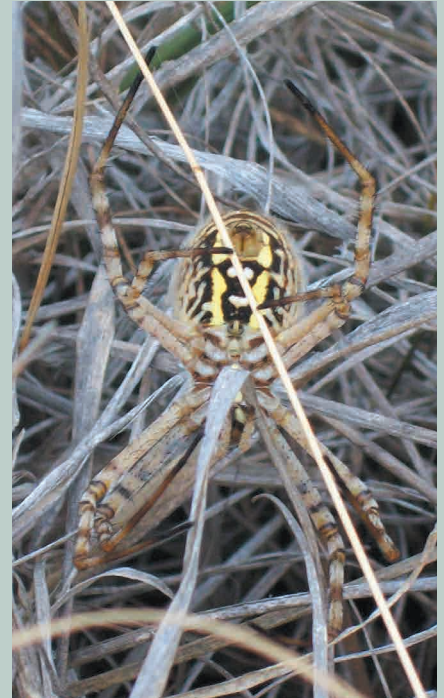
Impairment

The Association assessed at the end of each reporting period whether there was objective evidence that a financial asset or group of financial assets was impaired. A financial asset or a group of financial assets was impaired and impairment losses were incurred only if there was objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) had an impact on the estimated future cash flows of the financial asset or group of financial assets that could be reliably estimated.

Assets carried at amortised cost

For receivables, the amount of the loss was measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that had not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset was reduced and the amount of the loss was recognised in profit or loss.

If, in a subsequent period, the amount of the impairment loss decreased and the decrease could be related objectively to an event occurring after the impairment was recognised (such as an improvement in the debtor's credit rating), the reversal of the previously recognised impairment loss was recognised in profit or loss.



Spider

	2019 \$	2018 \$
2 GOVERNMENT GRANTS		
State Government - Operating	634,319	612,110
3 INTEREST RECEIVED		
Interest Received	2,787	3,344
4 OTHER REVENUE		
Other Revenue	23,088	48,561
5 EMPLOYEE BENEFITS		
Contracted Employees	17,136	262,115
6 DIRECT PROJECT EXPENSES		
Fencing Revegetation	47,400	158,323
Other Project Expenditure	32,765	42,048
Project Management	10,195	26,860
Seedlings	78,399	63,444
Tree Guards/ Stakes	57,387	18,610
Workshops	9,846	9,677
Funds Paid to Other Agencies	17,100	24,200
Rebates	16,700	-
	<u>269,792</u>	<u>343,162</u>



Austral Brooklime

7 UNEXPENDED GRANTS

	Open Balance	Income	Expenditure	Closing Balance
NLP Soils 2016-17	\$ 24,956	\$ -	\$ 24,956	\$ -
Bandi Link #2 2017-18	\$ 8,526	\$ -	\$ 8,526	\$ -
Care Groups Links 2016-17	\$ 21,146	\$ -	\$ 21,146	\$ -
Landcare Landscaping	\$ 11,257	\$ -	\$ 11,257	\$ -
NLP Enviro 2017-18	\$ 14,340	\$ -	\$ 13,906	\$ 434
Celebration Event 2018	\$ 3,909	\$ 1,165	\$ 5,074	\$ -
Digging in Dirt 2018	\$ 34,683	\$ -	\$ 34,661	\$ 22
NLP Soils 2017-18	\$ 101,551	\$ -	\$ 101,551	\$ -
AWM Wild Dog 18-20	\$ -	\$ 20,300	\$ 18,985	\$ 1,315
Bandi Link#3 2018-19	\$ -	\$ 17,026	\$ 15,954	\$ 1,072
Dog Fight - Building the Barrier	\$ -	\$ 343,000	\$ -	\$ 343,000
GLCC Reveg 2018-2019	\$ -	\$ 43,600	\$ 35,903	\$ 7,597
NLP Smart Farm 18-19	\$ -	\$ 99,400	\$ 52,815	\$ 46,585
NLP Smart Farm 19-20	\$ -	\$ 95,200	\$ -	\$ 95,200
NLP Soils 2018-19	\$ -	\$ 144,792	\$ 123,499	\$ 21,293
NLP Soils 2019-20	\$ -	\$ 122,472	\$ 41,013	\$ 81,459
VLG Grassy Forest 2018-19	\$ -	\$ 19,820	\$ 17,616	\$ 2,204
VLG Plains Remnant 18-19	\$ -	\$ 14,375	\$ 1,192	\$ 13,183
VLG Sust Ag 18-2019	\$ -	\$ 19,895	\$ 18,287	\$ 1,608
Boga Landcare Futures 18-19	\$ 48,277	\$ -	\$ 48,277	\$ -
VLG Sust Ag 2018-2019	\$ (11)	\$ -	\$ (11)	\$ -
	\$ 268,634	\$ 940,945	\$ 594,607	\$ 614,972

	2019 \$	2018 \$
8. CASH AND CASH EQUIVALENTS		
Cash Assets	569,068	606,287
9. TRADE AND OTHER RECEIVABLES		
CURRENT		
Trade receivables	391,407	36,216
Good and services tax	-	5,060
	391,407	41,276
10. PROPERTY, PLANT AND EQUIPMENT		
Plant and equipment	23,600	23,600
Less accumulated depreciation	(13,276)	(12,360)
	10,324	11,240
Motor vehicles	-	57,241
Less accumulated depreciation	-	(51,243)
	-	5,998
Total property, plant and equipment	10,324	17,238

(a) Movements in carrying amounts

For disclosure on movement in carrying amounts please refer to note 12(a) at the end of this financial report.

11. TRADE AND OTHER PAYABLES

CURRENT

Good and services tax	19,835	-
Deposits Held	940	1,380
Loans	30	20
Trade creditors	67,352	43,543
Provision for Long Service Leave	-	15,895
Unexpended Grants	7 614,972	268,634
Withholding taxes payable	-	16,956
	703,129	346,428

12. (a) MOVEMENT IN CARRYING AMOUNTS

	Plant and equipment \$	Motor vehicles \$	Total \$
Carrying amount at 30 June 2018	11,240	5,998	17,238
Disposals	-	(5,439)	(5,439)
Depreciation expense	(916)	(559)	(1,475)
Carrying amount at 30 June 2019	10,324	-	10,324

	2019 \$	2018 \$
13. CASH FLOW INFORMATION		
(a) Reconciliation of cash		
Cash at the end of financial year as included in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:		
Cash	569,068	606,287
	<u>569,068</u>	<u>606,287</u>
(b) Reconciliation of cash flow from operations with loss after income tax		
Loss after income tax	(50,702)	(97,113)
Non-cash flows in profit:		
Depreciation & Disposal	6,914	3,007
Changes in assets and liabilities:		
Receivables	(351,734)	(36,043)
GST Receivable	24,895	5,047
Unexpended Grants	342,880	945
Payables	23,379	(12,355)
Employee Entitlements	(32,851)	(12,342)
Net cash used by operating activities	<u>(37,219)</u>	<u>(148,854)</u>

NOTE 14: AUDITOR'S REMUNERATION

	2019	2018
Remuneration of the auditor of the Association for:		
- Auditing and review of the financial statements	\$4,290	\$4,169

NOTE 15: CONTINGENT LIABILITIES

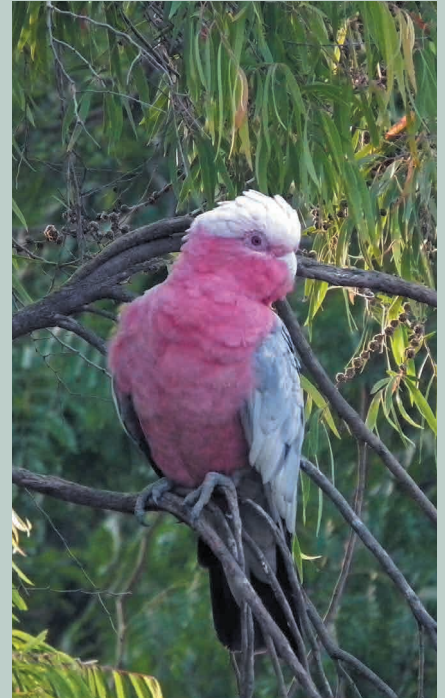
There are no contingent liabilities at reporting date (2018: \$nil).

NOTE 16: EVENTS AFTER REPORTING DATE

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

NOTE 17. ASSOCIATION DETAILS

The registered office and principal place of business of the Association is:
574 Main Street
Bairnsdale VIC 3875



Galah - A Brown



Muttonwood berries

COMPILATION REPORT FOR THE YEAR ENDING 30TH JUNE 2019

We have compiled the accompanying special purpose financial statements of East Gippsland Landcare Network Inc, which comprise the balance sheet as at 30 June 2019, the profit and loss statement, statement of changes in equity and statement of cash flows for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Committee

The committee is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet the director's needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the director, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting adopted as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the director who is responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Accounting Solutions Victoria Pty Ltd
Certified Practising Accountant
118 Macleod Street
BAIRNSDALE, VIC, 3875

Director: Tim Liston

BAIRNSDALE VIC 3875

23-Sep-19

STATEMENT BY THE MEMBERS OF THE COMMITTEE

The members of the Committee have determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial statements

In the opinion of the members of the Committee the financial statements set out on pages 5 to 18 present a true and fair view of the financial position of East Gippsland Landcare Network Incorporated as at 30 June 2019 and its performance for the year ended on that date. The members of the Committee declare that:

1. At the date of this statement, there are reasonable grounds to believe that the East Gippsland Landcare Network Incorporated will be able to pay its debts as and when they become due and payable; and
2. The financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*:



Peter Reefman
President



Russell Peel
Secretary

Dated this 23rd day of September 2019



Wallaby bush



Rabbit damaged orchids

REPORT BY THE COMMITTEE

Your Committee present this report on the Association for the year ended 30 June 2019.

Committee Members

The names of each person who has been a committee member during the period and to the date of this report are maintained in a register at the principal place of business of the Association and can be reviewed upon written request to the Committee.

The committee members have been in office since the start of the financial period to the date of this report unless otherwise stated.

Principal Activities

The principal activity of the Association during the financial year was that of promotion of environmental outcomes in East Gippsland through support to local Landcare Groups and seeking funds to support the activities of those groups. No significant change in the nature of these activities occurred during the year.

Objectives

The short-term objective of the Association is to provide sound governance and financial oversight to ensure the ongoing viability of the Association.

The long-term objective is to have a sustainable support for local Landcare Groups to provide ongoing environmental protection and enhancement of the local area.

Strategies for achieving the objectives

To achieve its stated objectives, the Association has adopted the following strategies:

- Engage with the East Gippsland Catchment Management Authority to source suitable resources to achieve its objectives.
- Continually review potential funding sources and submit high quality applications for funding.
- Engage with local Landcare Groups to determine their priorities and identify ways to assist them in achieving their objectives.

Performance measures

The Association measures its performance through the use of both quantitative and qualitative benchmarks. The benchmarks will be used by the Committee to assess the financial sustainability of the Association and whether the Association's short-term and long-term objectives are being achieved.

Auditor's Independence Declaration

A copy of the auditor's independence declaration as required under subdivision 60.40 of the *Australian Charities and Not-for-profits Commission Act 2012* is set out on page 4 of this financial statement.

Signed in accordance with a resolution of the Committee.

Peter Reefman
President

Russell Peel
Secretary

Independent Auditor's Report to the Members of East Gippsland Landcare Network Inc.

Opinion

We have audited the financial report of East Gippsland Landcare Network Inc. (the Association), which comprises the statement of financial position as at 30 June 2019, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by the committee of management.

In our opinion, the accompanying financial report of the Association has been prepared in accordance with the *Associations Incorporation Reform Act 2012*, and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2019 and of its financial performance and cash flows for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, the *Associations Incorporation Reform Act 2012* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the financial reporting responsibilities of the committee of management under the *Associations Incorporation Reform Act 2012* and *ACNC Act*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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Other Information

The committee of management is responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 30 June 2019, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Committee of Management for the Financial Report

The committee of management of the Association is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The responsibility of the committee of management also includes such internal control as the committee of management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee of management is responsible for assessing the ability of the Association to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee of management either intends to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.
- Conclude on the appropriateness of those charged with governance's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

Crowe Vic

CROWE VIC

G. Robertson

GORDON ROBERTSON
Partner

Dated at Warragul this 30th day of September 2019

East Gippsland Landcare Network Inc. partners



Australian Government



EAST GIPPSLAND
CATCHMENT
MANAGEMENT
AUTHORITY





