

East Gippsland Landcare
Network Inc.

Annual Report 2021-2022

Anyone, Anywhere, Can Landcare!



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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.

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 4 support staff are employed (2 of whom are employed through a 'hosting' agreement with Envite Environment) 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 600 memberships, including family and property memberships



Blue Dampiera flower (Dampiera stricta)

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Acknowledgements:

Compiled: Caroline McGuinn - East Gippsland Landcare Network Inc.

Photos: East Gippsland Landcare Network Inc. Staff & Members

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President's Report 2021-2022

I opened last year's message with a reference to Covid, and an optimistic hope that 12 months later it would be something seen in the rear-view mirror. Sadly, this has not been the case, with many of our activities continuing to be significantly impacted by Covid.

Despite these challenges, our team of volunteers, staff, and subcontractors have completed many projects, as well as maintaining the many works our Groups have been working on and building over many years. As I go for walks in the region, I am regularly impressed with the fantastic work that has been done, and continues to be done, in improving our natural environment. It is a set of achievements where you should all rightfully feel quite proud!

A somewhat smaller Committee (since the departures one way or another of three previous members) has soldiered on, ensuring all the administrative and governance elements have been addressed as well as we have been able. This work is vital to support the work done by the Network, and particularly to guide the work done by the staff. Yes, it is true that it takes time and effort. And I know that most of our Landcare Members, and in particular our Group Member Representatives from whom representation on the Committee is required, are already rather busy. However, I urge people to consider taking this on.

This is in many ways a parting appeal, as our Constitution dictates that this is my last year as president. And additionally, with the time pressures I have with other responsibilities, I will be leaving the Committee completely. I do this reluctantly, and have spent considerable time considering my options. Therefore, please do support those Committee Members who are continuing, as well as any new ones!

With all the abovementioned challenges, we have still managed to complete an impressive array of ecological works, building on partnerships with our other local environmental groups - both Landcare and non-Landcare.

It has been a privilege to have served the East Gippsland Landcare Network over these past few years. With the amazing people throughout the Network, I am confident we will continue to bring about good environmental outcomes in our region in the years ahead.



Peter Reefman.

President, EGLN.



Members enjoying a Regional Landcare boat trip



Blue Dampiera

Acknowledgment of Country

EGLN acknowledges the Brabralung, Tatungalung and Krauatungalung clans of the Gunnaikurnai people as custodians and traditional owners of the land on which we operate.

We acknowledge that the land was never ceded and we pay our respect to them, their customs, their culture, their elders past and present and to their emerging leaders.



Group representatives attend the Christmas meeting



Common correa (*Correa reflexa*)



Bairnsdale Junior Field Nats take an environmental walk with Facilitator Phil Vaughan

EGLN Committee 2021-2022

The EGLN Committee consists of up to 7 members who are annually elected from the list of Landcare group representatives. The 2021-2022 Committee members are:



President:
Peter Reefman (Flaggy Creek)



Vice President:
Phil Horner (Friends of Oneonta)



Treasurer / Acting Secretary
Vicki Leris (Nicholson)



Committee Member:
George Neophytou (Romawi)

Additional Committee Members (Part Year Only):

Secretary / Committee Member:

Gillian Chaplin (Lower Tambo)
(July—November 2021)

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

EGLN Staff



Network Coordinator
Caroline McGuinn



Project Officer TopSoils:
Natalie Jenkins
Hosted by Southern Farming Systems



Project Manager:
Matt Stephenson



Facilitator:
Phillip Vaughan
Hosted by Envite Environment



Facilitator:
Hagan Brightman
Hosted by Envite Environment



Undertaking training for the Seedbank seed cleaning machine



Cremat Candles (Stackhousia monogyna)



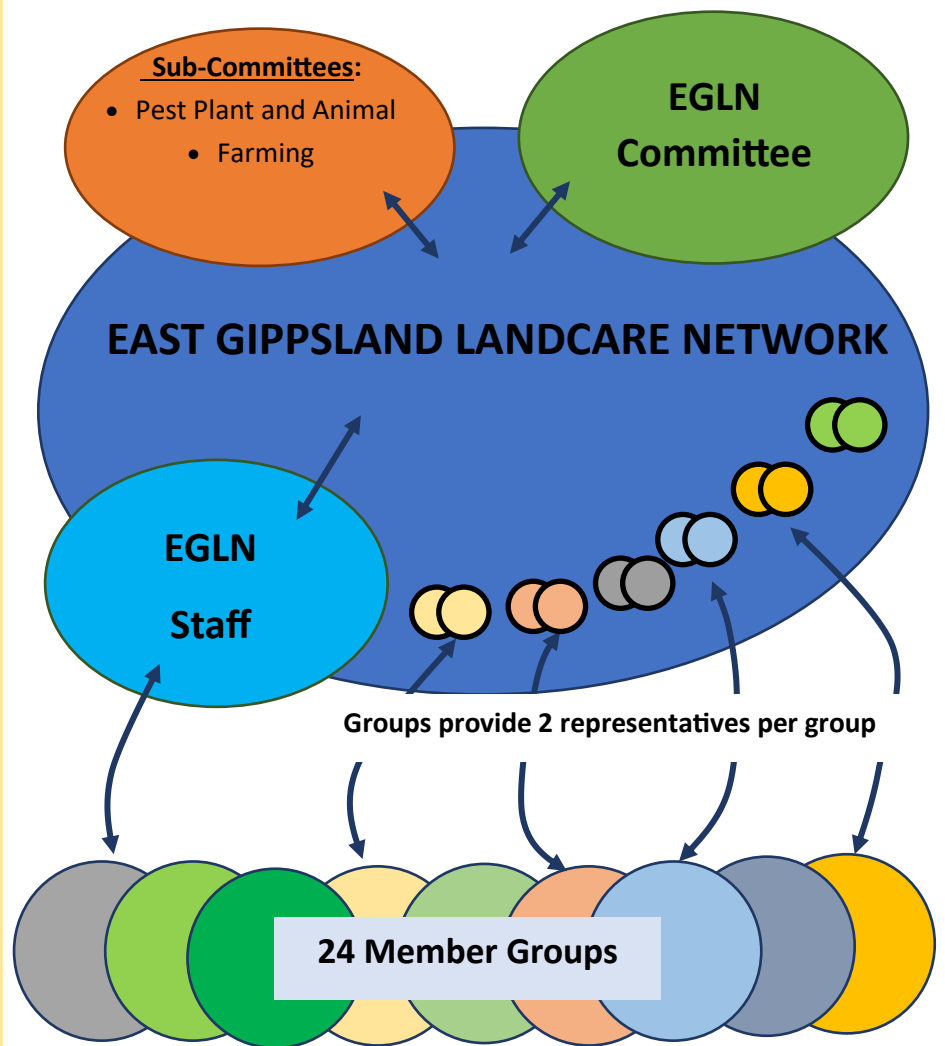
Facilitators Phil and Hagan attend the Sarsfield Bushfire Resilience Expo

Governance Arrangements

Organisation Chart

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.



Alternative seedling transport options!



A variety of nest boxes are created



Fringe Lily (*Thysanotus tuberosus*)

Governance Arrangements

East Gippsland Landcare Network Inc. (EGLN Inc.)

The members of EGLN Inc. are the 24 Landcare Groups in the East Gippsland region that have joined EGLN. Each member (group) is represented by up to two persons nominated by the group to represent the group. The 2021-2022 Group Representatives were:

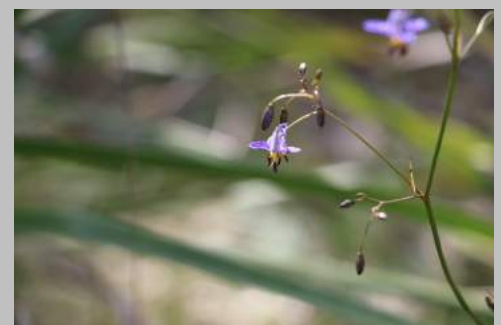
Group Name	Representative 1	Representative 2
Bengworden	Nick Blandford	Andrew Sheridan
Bruthen	-	-
Buchan	Denise Free	Jack Free
Clifton Creek Community	Ron Cornell	Ken Stuart
Eagle Point	Sandra Hammond	Tracey Anketell
Eastwood	Jo Jones	-
Flaggy Creek & District	Donna Trewern	Peter Reefman
Friends of Picnic Point	John Hopkins	Phil Large
Friends of Oneonta	Phil Horner	Robyn Coulthard
Friends of Upper Nicholson	Liz Brown	
Gelantipy	Judi Sykes	-
Glenaladale	Susan Mills	-
Lakes Entrance Community	Angelique Stefanatos	-
Lower Tambo	Gillian Chaplin	-
Nagle College	Andrea Savage	-
Nicholson River	Marion Dawson	Vicki Leris
Nungurner	Clive Bury	Sally Avery
Paynesville	Russell Peel	Matt Wareham
Raymond Island	Pamela Williams Wright	Rob Wright
Romawi	George Neophytou	Alistair Mailer
Swifts Creek - Ensay	Jamie Johnson	-
Tambo Bluff	Alan Maloney	Marion Dawson
Toms Creek	Martin Blennerhassett	Craig Bush
Timbarra	Joy Manley	-



Guarding newly planted seedlings



Bat box monitoring at Tambo Bluff



Flax Lily (Dianella)



Everlasting flower (Helichrysum bracteatum)



Common Correa (Correa reflexa)

EGLN Sub-Committees

EGLN Pest Plant & Animal Sub-Committee

The Pest Plant and Animal Sub-Committee members are:

Ken Stuart (Clifton Creek Community)

James Rose (Flaggy Creek)

Marion Dawson (Nicholson River & Tambo Bluff)

Ron Cornell (Clifton Creek)

Purpose

The purpose of the 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 programs and projects.

Roles and Responsibilities

The Pest Plant and Animal Sub-Committee will:

- Collect information on Pest Plant and Animal programs 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 programs and projects

EGLN Landcare Farming Sub-Committee

The Landcare Farming Sub-Committee members are:

Nick Blandford (Bengworden)

Rose Maher (Bengworden)

Neil Stringer (Romawi)

Purpose

The purpose of the Landcare Farming Sub-Committee is to work collaboratively to identify and support adaptive management practices for sustainable agriculture in the East Gippsland area.

Roles and Responsibilities

The Landcare Farming Sub-Committee will:

- Collect information on Landcare Farming programs and projects currently being undertaken in the region.
- Develop inter-network and inter-agency partnerships in relation to Landcare Farming.
- Provide Landcare Farming information and funding opportunities to/avenues to EGLN Landcare groups.
- Liaise with East Gippsland Regional Landcare Farming programs and projects, such as Regional Agricultural Landcare Facilitator, Far Eastern Victorian Landcare, Snowy River Interstate Landcare Committee, Gippsland Agricultural Group and Southern Farming Systems.
- Meet with the Project Manager(s) in regard to future planning and reporting of EGLN funded projects on a quarterly basis.

EGLN 2021-2022 HIGHLIGHTS



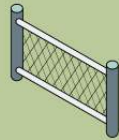
ON-GROUND WORKS

Tree planting, nest box installation, fencing and other restoration works help to protect and increase biodiversity and improve agricultural productivity.

86,500 SEEDLINGS PLANTED



Native indigenous seedlings were planted right across the EGLN footprint.



OVER 38KM FENCING CONSTRUCTED

OVER 500 NEST BOXES INSTALLED



COMMUNITY SEEDBANK ESTABLISHED

Accessing local provenance seed is vitally important to EGLN, especially following environmental disasters - so we started an East Gippsland Community Seedbank!



OVER \$1M NEW FUNDING BROUGHT TO REGION

EGLN started 6 new projects in 2021-22 with funding for a broad range of works including research projects, fencing and revegetation works, and pest plant and animal control.



OVER 10,500 HOURS VOLUNTEERED

Volunteers are integral to our operations. They participate in online or face-to-face workshops and learning activities, work to revegetate the landscape, and construct fences - they are amazing!

INCREASED SOCIAL MEDIA PRESENCE

In 2021-2022 EGLN community interactions via facebook continued to see strong growth. Followers increased by 65% with content seen by over 29,000 people.



24 Landcare Groups



Over 1,000 members



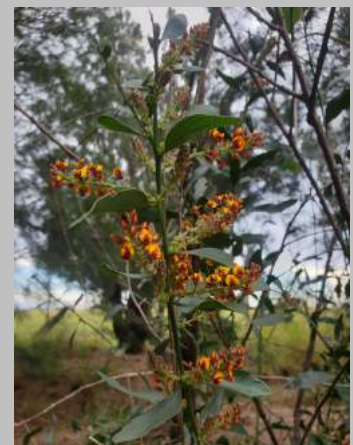
EGLN Strategic Direction

Vision:

A vibrant and empowered East Gippsland Landcare Network working in partnership to enhance environmental outcomes for the community.

The Network's specific purposes are:

- To act as an umbrella organisation to provide a regional voice on Landcare issues in East Gippsland.
- To enhance the natural environment through the fostering of sustainable resource management.
- To raise awareness of and promote community involvement in Landcare issues and projects.
- To be a recipient of and manage funding for Landcare projects.
- To undertake community education activities that promote these purposes.



Bitter-peas (*Daviesia*)

EGLN Projects

The following pages detail projects that were concluded in the 2021-2022 financial year. This ensures that full project outputs can be included in this report. Projects that remain ongoing will feature in future EGLN Annual Reports.

Landcare Led Trials and Tributaries

FUNDED BY:

The Australian Government’s Bushfire Recovery Program for Wildlife and their Habitat

AIMS:

This project aimed to assess the impact of riparian restoration on aquatic biodiversity through the use of enviroDNA techniques that are quick and easy to use, can be used on a landscape scale and are sensitive in assessing aquatic biodiversity. These results will then be used to ensure future riparian works are strategically targeted.

ACHIEVEMENTS

This project scientifically demonstrated a positive relationship between riparian restoration and aquatic biodiversity and, importantly, this relationship is seen at a local site level. It has also provided a base line for biodiversity data across East Gippsland catchments for understanding biodiversity changes into the future.

PARTNERS:

Activity	Output
Undertake 1 desktop analysis to select best sample sites and ensure selection of areas containing a range of riparian ‘health’.	1 desk top analysis undertaken
Collect 240 water samples at selected sites in Spring and Autumn and analyse at lab	190 water samples collected at sites in Spring and Autumn. Samples were limited due to inaccessibility of sites and lack of water.
Ground truthing surveys undertaken at all sample sites to determine accuracy of desktop analysis	Ground truthing undertaken at all sites. Extent and type of tree cover, fencing of waterways and access for stock was assessed.
Produce 1 report on results and analyses	1 report produced
Undertake 1 field day to share results	1 field day with 16 attendees undertaken.

EnviroDNA, Local Contractors, Landcare Groups and their members and landholders.



Water sampling demonstration



Trials and tributaries field day



An example of the project results poster

Landcare Led Proactive on Pests

FUNDED BY:

The Australian Government’s Bushfire Recovery Program for Wildlife and their Habitat

AIMS:

This project aimed to provide a targeted, strategic approach to significant pest plant and animal (PPA) management concerns in the EGLN area. Concentrating on control works to protect and enhance 7 locally vulnerable Ecological Vegetation Communities (EVCs) achieving immediate comprehensive weed control works, rabbit control, deer exclusion fencing and fox scat detection works. The long term vision is to diminish the impacts of pest plants and animals on important local biodiversity assets.

ACHIEVEMENTS

This project achieved significant outcomes across a breadth of pest plant and animal issues. A combination of on-ground works, scientific research and information dispersal worked well. There was an important increase in knowledge and awareness about topics such as machinery hygiene.

Activity	Output
Construct 4km deer exclusion fencing protecting 40 ha rainforest and wet forest remnant vegetation.	4.5km fencing erected. A further 2.4km stock exclusion fencing was also constructed protecting remnant vegetation and riparian areas from extended funding.
Collect and analyse 200 fox scats from 5 key geographical locations to determine impact on threatened native wildlife.	154 fox scats collected and analysed. Scat numbers decreased due to lack of fox activity at time of collection.
Undertake weed control works on 60 properties over 195ha.	Weed control undertaken across 267ha of land over 60 properties.
Undertake rabbit control works at 12 sites.	500 pest animals controlled across 15ha of land including harbour removal at one site.
Plant 3000 seedlings within deer exclusion fenced areas	3000 seedlings planted
Purchase washdown equipment and weed awareness signage	1 washdown unit purchased and utilised by contractors to prevent the spread of invasive weeds across properties. Signage/awareness posts installed at key locations.

PARTNERS:

EnviroDNA, Phillip Island Nature Parks, local contractors, Landcare Groups and their members, local landholders.



Undertaking blackberry control



Construction of deer exclusion fencing



Discussing rabbit control



Scat dog detection demonstration

Landcare Led Trials and Tributaries



It is well established that improving riparian condition is a good thing— it has significant benefits for the health of waterways. However, until now, this ‘improvement’ in relation to actual outcomes for the surrounding native biodiversity has rarely been quantified. Many studies have looked at water quality and erosion control, however, through this project we looked to investigate the effect of riparian vegetation condition specifically on aquatic and terrestrial biodiversity. We thought that there would be a link—but could this be proven? This project aimed to find out!

What did we do?



Using a mix of desktop analysis (to determine the best sites across the 4 major catchments in the EGLN region), on-ground ‘truthing’ (to score the area around the actual site in terms of riparian condition) and environmental eDNA water sample analysis (eDNA analysis would identify the species present in the proximity of the sample site), we sought to find out just how many species were inhabiting our local waterways in areas of ‘poor’ and ‘healthy’ riparian vegetation. Sample sites were selected across the Mitchell, Nicholson, Tambo and Buchan catchments. This study investigated the effect of riparian and catchment vegetation on faunal biodiversity in waterways. Sites largely targeted tributary streams rather than the main river watercourses with multiple sites selected along each tributary (with a minimum 5km gap between sites).



Use of RARC score—scores ranged from 4-49 out of 50. RARC scores tended to be lower in the lower catchment reaches of most waterways reflecting the pattern of land clearing in

lowland areas while upper reaches tend to consist of more intact vegetation as the terrain is less suitable for agriculture.

The challenges we faced:

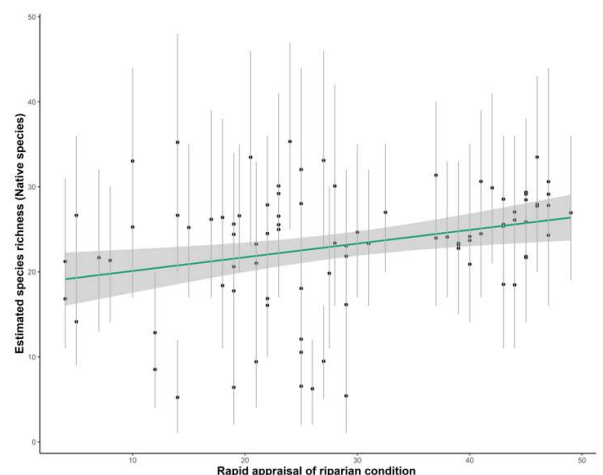
WATER—there was either too much or not enough! Heavy rainfall restricted site access through road closures and safety concerns and also delayed sample collection as we waited for water turbidity to settle. At other times, a lack of water made a site unusable .



SCALE—attempting to undertake sampling on such a large scale while being able to ensure that as many variables as possible were removed was challenging. We wanted a scientifically robust study that could determine the impact of riparian vegetation—that meant controlling as many other factors as possible (such as trying to avoid ephemeral streams, bushfire impacted areas

So what did we find?

For perhaps the first time, we were able to demonstrate a clear link between the quality of riparian vegetation and aquatic biodiversity. At the site level, there was a positive relationship between estimated species richness and the rapid appraisal of riparian condition (See graph).

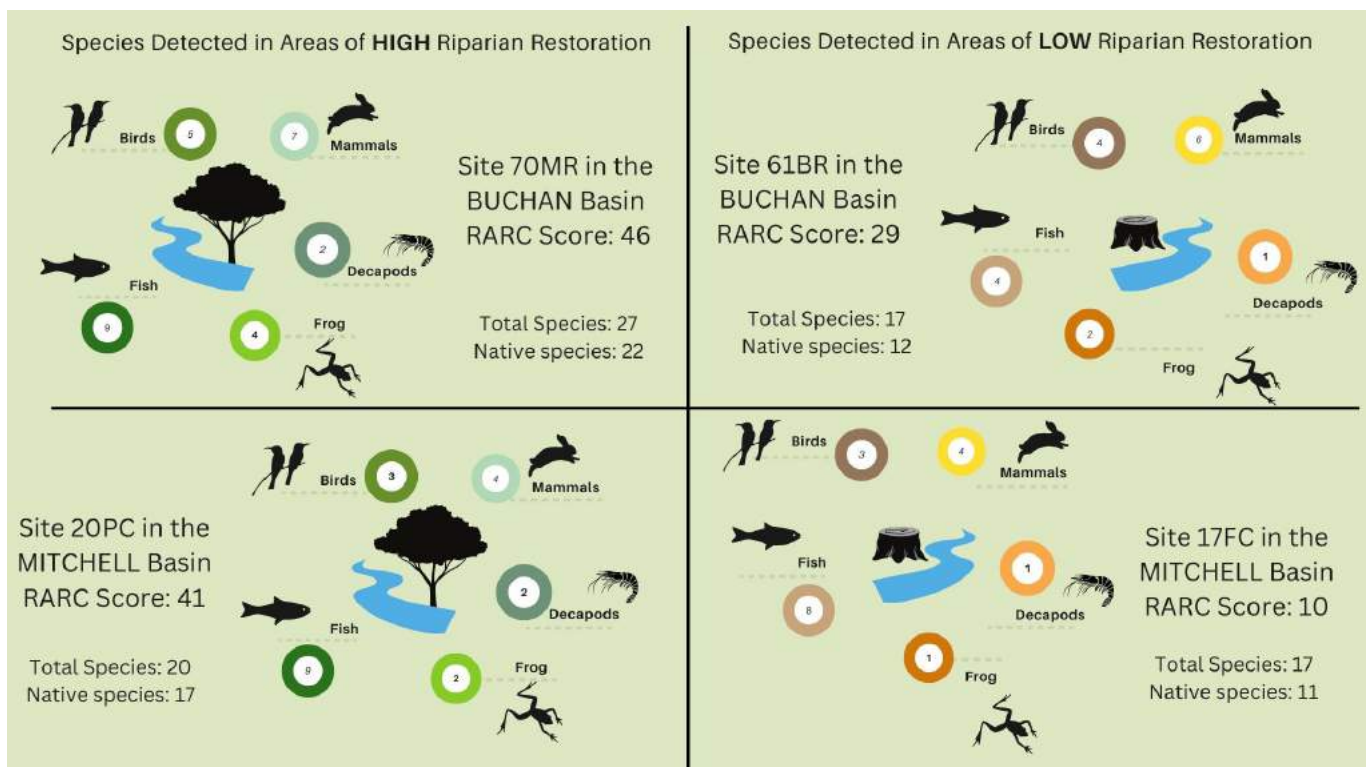


How many species are detected in areas of high/low riparian condition?

The good news is that East Gippsland is certainly a healthy area in terms of biodiversity! A total of 121 taxa were detected including:

- 21 fish species (inc. Australian grayling, Australian Bass, pygmy perch and common galaxias)
- 11 amphibian species, (inc. eastern banjo frog, striped march frog, and verreaux’s tree frog)
- 30 mammal species, (inc. platypus, greater glider, microbats, antechinus, sugar glider and rakali)
- 3 reptile species (long-necked turtle, and skinks)
- 43 bird species (inc. thornbills, lyrebird, duck, kookaburra, cockatoo and magpie)
- 13 decapod species (inc. freshwater crayfish, burrowing crayfish and East Gippsland burrowing crayfish)

However, what was important was the number of species found at locations determined as high or low riparian ‘score’. Species richness ranged from 2 to 29 taxa at site level including all species or from 1 to 24 in terms of native species richness.



This infographic depicts the site level results for 4 sites within 2 of the river basins sampled.

The analysis highlighted the fact that EVERY LITTLE BIT helps when it comes to riparian restoration. There was a positive relationship between biodiversity and riparian condition at a local site level. We do not need to rehabilitate whole creeks or rivers to see an impact—just doing your patch will help the biodiversity in your area.

This project was funded by the Australian Government through the Landcare Led Bushfire Recovery Program.

Landcare Re-establishing Bush for Birds and Wildlife

FUNDED BY:

Australian Government’s Wildlife and Habitat Bushfire Recovery Program

AIMS:

This project aimed to assist bushfire affected landholders in East Gippsland to revegetate and protect vegetation for the long-term recovery of our unique local ecological communities, plants and wildlife.

Achievements

Collaboration, teamwork, resilience and the utilisation of experienced and dedicated project staff ensured this project was completed during Covid-19 in a post bushfire landscape. Over 22,000 seedlings were planted in Landcare Group areas impacted by the 2019-2020 Black Summer Bushfires. These seedlings will aid in the recovery of wildlife habitat into the future, with most plantings adjoining natural areas impacted directly by the fires. They will provide safe corridors for bird and animal movement across the landscape and also provide a source of food.

Activity	Output
Construct 5km remnant protection	5km of fencing was constructed protecting 8.5ha of land from stock and feral animals
Plant 22,000 seedlings	22,000 seedlings planted across 20 sites in bushfire impacted areas.
Conduct 2 community engagement events	2 community engagement events with 25 participants were held and included training for landholders on site preparation, fencing, species selection and planting.
Undertake 4 media articles	10 communication materials were produced

PARTNERS:

Landcare Groups and their members, local contractors, volunteer planting crews from Tafe Gippsland.



Planting assistance from Tafe Gippsland



Building guards to protect new seedlings



Planting completed!

Landcare Farmers Adopting Best Practice for Profitable Farming and a Healthy Environment

FUNDED BY:

Australian Government’s National Landcare Program—Smart Farms, Small Grants Program.

AIMS:

This project aimed to assist farmers on the Plains Grassy Woodlands to learn and adopt on-farm practices that will improve land, biodiversity and productivity values. Following a series of workshops, landholders would be assisted with on-ground works including:

- Matching stock grazing pressure, pasture availability and land class type for permanent cover management
- Riparian zone protection and enhancement
- Enhancing and buffering existing remnant vegetation patches to increase biodiversity.

ACHIEVEMENTS

This project empowered local farmers to implement changes on farm that not only enabled improved agricultural management but also positively impacted an endangered EVC. A key project component was peer-to-peer learning and knowledge sharing which led to ‘best practice’ messages traveling beyond the immediate project participants.

Activity	Output
Run 3 educational workshops for 50 participants	1 educational workshop (An introduction to Pastures and Grasses by Graham Hand) was hosted with 27 participants. 1 educational video produced in lieu of further workshops due to covid impact. Total of 53 landholders were reached with educational content.
Construct 10.1km fencing to protect 1.5ha of Plains Grassy Woodland and enable 180ha of grazing management practice change.	14 landholders constructed 10.6km fencing. As a result, 415ha of pasture was better managed through on-farm practice change.
Revegetate 11.5ha Plains Grassy Woodland with 14,000 native seedlings	14,900 seedlings were planted across 11 ha.

PARTNERS:

Landcare Groups and their members, local landholders and contractors.



Landholder Dave speaks in the educational video



Fencing is constructed to allow grazing management change



Construction of fencing

Revegetation and Protection of Native Indigenous Species

FUNDED BY:

The Ross Trust

AIMS:

This project aimed to increase the amount of healthy native vegetation in the landscape to support the long-term recovery of our native fauna and flora after the bushfires. The 2019/20 bushfires heavily reduced the amount and quality of native indigenous vegetation, quality ecosystems and therefore habitat and food available for our native wildlife. It was essential to replant the native indigenous species within the specific EVCs that have been lost to restore ecosystem balance and the abundance of native vegetation for the long-term recovery of the environment.

ACHIEVEMENTS

Activity	Output
Plant 14,000 seedlings	7400 seedlings planted. It was determined that weed control was a more pressing issue for landholders and so funds were diverted to undertake 48ha weed control works.
Construct 3km fencing	4.1km fencing constructed.
	An additional engagement event was undertaken whereby landholders could learn more about revegetation planting techniques and an educational video was produced.

PARTNERS:

Landcare Groups and their members and landholders.



The construction of exclusion plots ensures that newly planted seedlings are well protected from deer



Planting in gullies helps to protect the area from erosion.



Landholder Sam discusses the benefits of the project on his land in the promotional video

Post-fire Monitoring

FUNDED BY:

The Ross Trust

AIMS:

This project aimed to provide trail cameras, training and monitoring support to Landcare Groups impacted by bushfire. The project aimed to provide hope, local information and direction to communities that are concerned about the bushfire impact on wildlife that they hadn't seen since the bushfires. The data would provide valuable information to aid in designing long term bushfire recovery programs by local groups and agencies.

This project was aligned with a monitoring project initiated by the Far East Victoria Landcare Network (FEVL) to implement monitoring across the East Gippsland region. This funding increased the size and scale of the initial project by increasing the number of cameras and monitoring posts available to Groups/landholders.

ACHIEVEMENTS

Activity	Output
Purchase and distribute 10 high quality trail cameras	9 cameras were purchased (number reduced to allow for purchase of required accessories such as spare batteries.
Purchase 20 replas guide posts	16 posts purchased and installed. This was a reduced number to accommodate Group requirements and to allow assistance with the installation of posts.
Develop a 'How to' guide and provide monitoring training to Groups and landholders.	Guide developed and training undertaken with Group members.

A number of positive identifications (including that of the endangered Southern Brown Bandicoot) have been made at sites that have greatly eased the minds of participants and generated the desired hope for recovery in the region.

PARTNERS:

Far East Victoria Landcare, Landcare Groups and their members and landholders.



A monitoring post is installed



Eastern Grey Kangaroo captured on camera



A common wombat is photographed at night



Local primary school planting assistance



Revegetation is complete



Educational signage is installed



Bringing Back the Buchan Blue

FUNDED BY:

State Government Biodiversity Bushfire Recovery Program

AIMS:

This project aimed to support the recovery of an existing population of the endangered Buchan Blue Wattle (*Acacia caerulescens*) and undertake supplementary plantings in the Buchan area following wide-spread impact from the 2019-2020 Black Summer bushfires. Complementary works included installation of signage, fencing, weed control and infill planting.

ACHIEVEMENTS

This project allowed much learning in relation to recovery projects in the post-fire landscape. The project scope was adapted multiple times to enable the best response to environmental needs as natural recovery began.

Activity	Output
Construct 0.5km fencing	0.3km fencing constructed
Plant 4050 seedlings across 2 sites	4050 seedlings were planted across 3 sites
Undertake 17.8ha weed control	35.5ha weed control undertaken
Host 2 field days	2 field days were conducted, one with Buchan Primary School students and one with a local environmental trainee program.
	3 presentations were undertaken: <ul style="list-style-type: none"> • Single species recovery after fire • East Gippsland Range-Restricted Flora • East Gippsland Field Days
Create 8 publications including interpretive signage	9 Media posts created across social media, EGLN newsletter and local press. 2 interpretive signs produced and installed.

PARTNERS:

Regional Roads Victoria, Parks Victoria, Landcare Groups and their members and landholders.

Identification and Control of Transforming Weeds in East Gippsland

FUNDED BY:

State Government Biodiversity Bushfire Recovery Program

AIMS:

The project aimed to design and implement field days across the region to inform landholders on how to identify the commonly occurring and newly emerging weeds and the methods of control that are most effective. After the field days, a concise and up-to-date weeds guide would be published.

ACHIEVEMENTS

A summer of intense fires had seen an explosion of weeds and many landholders were concerned about newly emerging and previously unknown weeds across the region. The field days included good practice regarding biosecurity and recent research in the field of weed control following fire events. A mixture of theory and practical ID skills in workshops were well received in local areas.

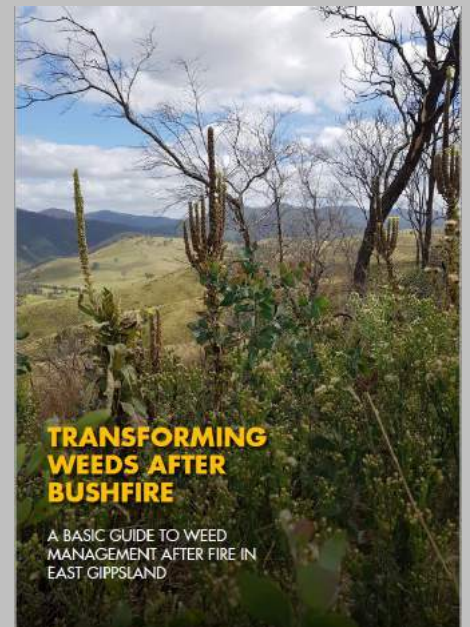
Activity	Output
Host 3 field days for 60 participants	4 Field Days undertaken to 111 participants: <ul style="list-style-type: none"> • Buchan • Clifton Creek • Wairewa • Mallacoota
Create 6 written or visual publications	11 publications created including a new weeds guide.

PARTNERS:

Far East Victoria Landcare Inc, Landcare Groups and their members and landholders.



On-site weed identification in Buchan



Front cover of the weeds booklet



Hybrid community workshop in Clifton Creek

Bringing Back the Buchan Blues: Case Study



The Black Summer Bushfires of 2019-20 devastated large tracts of land throughout South-Eastern Victoria. The impact to our bush and many species of plant and terrestrial animals was quickly seen. One such impact was to a special wattle that is indigenous to a very small pocket of land within East Gippsland. The Buchan Blue Wattle (*Acacia carulescens*) is not a widely known species, even in the small town from which it derives its common name.



The issue

The 'original' stand of Buchan Blue was decimated in the fires. Parks rangers feared that the trees may not recover after the intensity of the fire—this concern triggered this project.

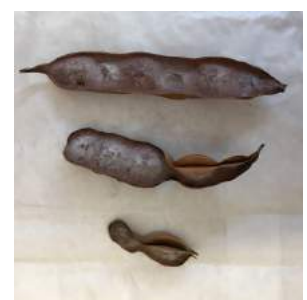
What did we do?

The project was designed to replant Buchan Blue in the original site of significance and also assist in the establishment of satellite colonies elsewhere in the local area. A key tenant of the project was to collect seed from surviving trees in the local area in order to preserve the genetic strand of these trees.

Project Adaptations:

This project needed project officers to be highly adaptive as we negotiated recovery. Fires of this intensity were unknown in this area and we were unsure how the area would naturally recover. This led to many project adaptations along the way:

- Weed control was much more important than previously believed.
- The collection of Buchan Blue seed proved very problematic with very few remaining trees producing seed in the season following the fires.
- Buchan Blue seedlings are more resilient to fire than expected—fewer 'new' seedlings were required in certain areas as seedlings naturally resprouted.
- Education is a big issue for this species as many landholders are concerned as to the fast growing nature of wattles after fire
- Covid restrictions saw a huge impact on the number of volunteers who could attend planting sessions due to density limits and participation requirements.



Buchan Blue seed pods

The results:

The original project brief aimed to revegetate the original 'site of significance' as well as increase the populations of Buchan Blue Wattle at 3 additional sites in the Buchan Caves Reserve. All of this work was undertaken, however, due to the natural regeneration that occurred on site, the project was adapted to enable the establishment of a further site on private land in the Buchan area. This will assist with endemic seed collection into the future in the locality.

This project garnered much attention from across Victoria and additional presentations were requested and presented in relation to single species recovery after fire. In terms of ongoing education, updated signage about this little-known wattle ensures lasting educational benefits to community members and visitors and has been well received.

*Old signage**New signage*

While local seed collection proved problematic in the aftermath of the fires (seed needed to be sourced from the Botanical Gardens), the positive outcome of this challenge was that it led to conversations around the need for and the acquiring of funding to establish an East Gippsland Community Seedbank in order to prevent such lack of local native seed in future disaster situations.

One of the main highlights of this project was that it not only benefitted the environmental rehabilitation of the Buchan area (through weed and erosion control, and revegetation), but it also helped to inspire a new generation of volunteers with planting events focusing on local primary school aged students. They proved very keen to get involved and have requested additional planting activities!



This project was funded by the State Government's Biodiversity Bushfire Recovery Program 2020

Topsoils



Topsoils High Country Group Educational Event



TopSoils Plains Group—Soil Constraints Educational Event



Soil core samples from across Gippsland

Photo Credits: N Jenkins

FUNDED BY:

Federal Government National Landcare Program

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.

ACHIEVEMENTS:

Activity	Outputs to date
Hold 12 Community / Stakeholder events	<p>8 x Field Days held: (Participant numbers in brackets)</p> <ul style="list-style-type: none"> • Virtual Field Day with Christine Jones (Maher) (35) • Virtual Field Day with Christine Jones (Cornall) (29) • Virtual Field Day with Christine Jones (Brown) (30) • Summer Fodder Field Day (36) • High Country Ute Drive (29) • Kikuyu Grass Field Day with Neil Moss (27) • Unpacking soil constraints (14) • Topsoils Display at EG Field Days (451) <p>4 x Workshops held:</p> <ul style="list-style-type: none"> • Foothills Group Activity Plan (12) • High Country Group Activity Plan (10) • Plains Group Activity Plan (19) • Soil Biology with Grant Sims at Gippsland Red Meat Conference (50)
Complete 20 Soil tests	28 soil tests completed—21 soils, 7 plant tissue
Produce 12 communication materials	19 Communication materials published including 7 flyers, 6 factsheets, 1 brochure and 2 media releases and 3 activity plans.

PARTNERS:

Australian Government, East Gippsland Catchment Management Authority, Southern Farming Systems, Agriculture Victoria, Far East Victorian Landcare, Snowy River Interstate Landcare Committee, and Charles Sturt University

VRAN Rabbits Stage 2

FUNDED BY:

Victorian Rabbit Action Network (VRAN)

AIMS:

This second phase of the VRAN project aimed to raise awareness of the issue of rabbits in the region and then provide an educational workshop on the best rabbit control methods. The mapping of warrens in the region also continued in this phase of the project.

ACHIEVEMENTS

Activity	Output
Hold 1 engagement event	1 engagement event held demonstrating rabbit control techniques to 15 participants.
Undertake 3 media communications to the broader community	4 communications undertaken (2 social media and 2 newsletter)
Create 1 map from warren surveys	1 map created

PARTNERS:

Landcare Groups and their members and landholders.



Rabbit control netting demonstration



Sharing lunch at the demonstration day



Using ferrets for rabbit control



The use of smoke in rabbit control

Annual Financial Audit

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

EAST GIPPSLAND LANDCARE NETWORK INCORPORATED
ABN: 98 434 926 368

REPORT BY THE COMMITTEE

Your committee present this report on the Association for the year ended 30 June 2022.

Committee Members

The names of each person who has been a committee member during the year 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 year 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



Vicki Leris
Treasurer

Dated this 26th day of October 2022

**AUDITORS INDEPENDENCE DECLARATION UNDER SUBDIVISION
60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS
COMMISSION ACT 2012 TO THE COMMITTEE OF EAST GIPPSLAND
LANDCARE NETWORK INC.**

I declare that, in relation to our audit of the financial report of East Gippsland Landcare Network Inc. for the financial year ended 30 June 2022, to the best of my knowledge and belief, there have been:

- (a) No contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (b) No contraventions of any applicable code of professional conduct in relation to the audit.

Crowe Vic

CROWE VIC

G. Robertson

GORDON ROBERTSON
Partner
Date: 26th October 2022

Liability limited by a scheme approved under Professional Standards Legislation.

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 external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
 FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
Continuing operations			
Revenue	2	1,159,590	848,934
Other revenue	2	403,732	415,141
Administration expenses		(7,740)	(15,489)
Depreciation and amortisation expense		(8,595)	(1,312)
Project delivery costs		(1,540,665)	(1,245,921)
Surplus before income tax		<u>8,322</u>	<u>1,353</u>
Income tax expense	1(a)	-	-
Surplus for the year		<u>8,322</u>	<u>1,353</u>
Other comprehensive income, net of income tax			
Other comprehensive income for the year, net of income tax		-	-
Total comprehensive income for the year		<u>8,322</u>	<u>1,353</u>
Surplus attributable to:			
Members of the Association		<u>8,322</u>	<u>1,353</u>
Surplus for the year		<u>8,322</u>	<u>1,353</u>
Total comprehensive income attributable to:			
Members of the Association		<u>8,322</u>	<u>1,353</u>
Total comprehensive income for the year		<u>8,322</u>	<u>1,353</u>

**STATEMENT OF FINANCIAL POSITION
 AS AT 30 JUNE 2022**

	Note	2022 \$	2021 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7(a)	298,017	562,905
Trade and other receivables	3	274,444	79,694
TOTAL CURRENT ASSETS		<u>572,461</u>	<u>642,599</u>
NON-CURRENT ASSETS			
Property, plant and equipment	4	42,356	6,460
TOTAL NON-CURRENT ASSETS		<u>42,356</u>	<u>6,460</u>
TOTAL ASSETS		<u>614,817</u>	<u>649,059</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	5	31,424	69,254
Income received in advance	6	100,974	105,708
TOTAL CURRENT LIABILITIES		<u>132,398</u>	<u>174,962</u>
TOTAL LIABILITIES		<u>132,398</u>	<u>174,962</u>
NET ASSETS		<u>482,419</u>	<u>474,097</u>
EQUITY			
Retained surplus		482,419	474,097
TOTAL EQUITY		<u>482,419</u>	<u>474,097</u>

STATEMENT OF CHANGES IN EQUITY
 AS AT 30 JUNE 2022

	Retained surplus \$	Total \$
Balance at 1 July 2020	472,744	472,744
Surplus for the year	1,353	1,353
Other comprehensive income for the year	-	-
Total comprehensive deficit for the year	<u>1,353</u>	<u>1,353</u>
Balance at 30 June 2021	<u>474,097</u>	<u>474,097</u>
Balance at 1 July 2021	474,097	474,097
Surplus for the year	8,322	8,322
Other comprehensive income for the year	-	-
Total comprehensive income for the year	<u>8,322</u>	<u>8,322</u>
Balance at 30 June 2022	<u>482,419</u>	<u>482,419</u>

STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from grants		943,980	546,912
Receipts from donations		392,211	382,300
Receipts from other income		11,340	31,283
Interest received		181	1,558
Payments to suppliers and employees		(1,586,235)	(1,220,514)
Net GST received		16,126	527
Net cash used in operating activities	7(b)	<u>(222,397)</u>	<u>(257,934)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for plant and equipment		(42,491)	(929)
Net cash used in investing activities		<u>(42,491)</u>	<u>(929)</u>
Net decrease in cash and cash equivalents		(264,888)	(258,863)
Cash and cash equivalents at beginning of year		562,905	821,768
Cash and cash equivalents at end of year	7(a)	<u>298,017</u>	<u>562,905</u>

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements cover the Association East Gippsland Landcare Network, 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 entity.

Statement of Compliance

These financial statements have been prepared to satisfy the Committee's reporting requirements under the Australian Charities and Not-for-profits Commission Act 2012. The Association has not assessed whether these special purpose financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards. The material accounting policies disclosed in note 1(i) that have not been assessed for compliance with Australian Accounting Standards include AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Not-for-Profit Entities*.

The financial statements have been prepared in accordance with 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 statements, except the cash flow information, has been prepared on an accruals basis and are 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.

(a) Income Tax

As the incorporated Association 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.

(b) 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, if applicable, bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

(c) Trade and other receivables

Trade and other receivables are recognised at amortised cost, less any provision for impairment.

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Property, Plant and Equipment

Plant and equipment are brought to account at cost less, where applicable, any accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the assets.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

The carrying amount of plant and equipment is reviewed annually by Committee to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts. The cost of plant and equipment constructed within the Association includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Depreciation

The depreciable amount of all plant and equipment including capitalised lease assets, are depreciated over their useful lives to the Association commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation method and rates used for each class of depreciable asset are:

Class of Plant and Equipment	Depreciation rates	Depreciation method
Plant and equipment	7.5% - 40%	Diminishing value method

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each statement of financial performance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income.

(e) Impairment of Assets

At each reporting date, the Association reviews the carrying values of its tangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and replacement cost, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of profit or loss and other comprehensive income.

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) Trade and other payables

These amounts represent liabilities for goods and services provided to the incorporated association 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.

(g) Financial Instruments

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by the Association to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

The Association recognises the following assets in this category:

- cash and cash equivalents
- receivables

A financial asset is derecognised when the rights to receive cash flows from the asset have expired.

Financial liabilities at amortised cost

Financial liabilities at amortised cost are initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest bearing liability, using the effective interest rate method. The Association recognises the following liabilities in this category:

- trade and other payables

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

Offsetting financial instruments

Financial instrument assets and liabilities are offset and the net amount presented in the balance sheet when, and only when, the Association concerned has a legal right to offset the amounts and intend either to settle on a net basis or to realise the asset and settle the liability simultaneously.

(h) Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to reporting date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

Contributions are made by the Association to an employee superannuation fund and are charged as expenses when incurred.

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(i) Revenue

All grant income has been deferred upon receipt and not recognised as revenue until the related expenses are incurred, and has not been assessed for compliance with the recognition and measurement requirements in Australian Accounting Standards.

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

Donations are recognised as revenue when received.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument.

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

(j) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the taxation authority, are presented as operating cash flows.

(k) 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

i. 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.

(l) Comparative Figures

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

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(m) Adoption of new and revised accounting standards

During the current year, the Association has adopted all of the new and revised Australian Accounting Standards and Interpretations applicable to its operations which became mandatory.

The adoption of these standards would have significantly impacted the recognition and measurement of transactions and the presentation and disclosures of the financial statements.

(n) New Accounting Standards for Application in Future Periods

Management assessment indicates that there are no new Australian Accounting Standards that have been issued but are not yet effective with an expected material impact on the Association's financial report in the period of initial application.

	Note	2022 \$	2021 \$
NOTE 2: REVENUE			
<i>Revenue from operating activities</i>			
- Grants		1,159,590	848,934
		<u>1,159,590</u>	<u>848,934</u>
<i>Other revenue</i>			
- Interest income		181	1,558
- Donations		392,211	382,300
- Other income		11,340	31,283
		<u>403,732</u>	<u>415,141</u>
Total revenue and other revenue		<u><u>1,563,322</u></u>	<u><u>1,264,075</u></u>

NOTE 3: TRADE AND OTHER RECEIVABLES

Current			
Trade receivables		246,033	35,157
Net GST receivable		28,411	44,537
Total trade and other receivables		<u><u>274,444</u></u>	<u><u>79,694</u></u>

NOTE 4: PLANT & EQUIPMENT

<i>Plant and equipment</i>			
At cost		57,682	15,191
Accumulated depreciation		(15,326)	(8,731)
		<u><u>42,356</u></u>	<u><u>6,460</u></u>

NOTE 4: PROPERTY, PLANT & EQUIPMENT (Continued)

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year.

	Plant and equipment \$	Total \$
2021		
Balance at beginning of the year	6,842	6,842
Additions	930	930
Depreciation	(1,312)	(1,312)
Balance at end of the year	<u><u>6,460</u></u>	<u><u>6,460</u></u>
2022		
Balance at beginning of the year	6,460	6,460
Additions	42,491	42,491
Depreciation	(6,595)	(6,595)
Balance at end of the year	<u><u>42,356</u></u>	<u><u>42,356</u></u>

	2022 \$	2021 \$
NOTE 5: TRADE AND OTHER PAYABLES		
Current		
<i>Unsecured liabilities</i>		
Trade payables	26,372	69,254
Other payables	5,052	-
	<u>31,424</u>	<u>69,254</u>

NOTE 6: INCOME RECEIVED IN ADVANCE

Current		
Unspent grants	100,974	105,708
	<u>100,974</u>	<u>105,708</u>

NOTE 7: CASH AND CASH EQUIVALENTS

(a) *Reconciliation of cash and cash equivalents*

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:

Cash at bank	297,857	562,745
Cash on hand	160	160
Total cash and cash equivalents	<u>298,017</u>	<u>562,905</u>

(b) *Reconciliation of cash flows from operations with surplus for the year*

Surplus for the year	8,322	1,353
Non-cash flows in surplus for the year		
Depreciation expense	6,595	1,312
Changes in assets and liabilities:		
Increase in trade and other receivables	(194,750)	(34,630)
(Decrease)/increase in trade and other payables	(37,830)	40,896
Decrease in income in advance	(4,734)	(266,865)
	<u>(222,397)</u>	<u>(257,934)</u>

NOTE 8: AUDITOR'S REMUNERATION

Remuneration (excluding GST) of the auditor of the Association for:

- Auditing of the financial statements	4,525	4,310
- Other services	3,075	1,500
	<u>7,600</u>	<u>5,810</u>

NOTE 9: CONTINGENT LIABILITIES

There are no contingent liabilities at reporting date (2021: \$nil).

NOTE 10: RELATED PARTIES

Vicki Leris, a Committee Member of East Gippsland Landcare Network Incorporated, is also a Director of Wildseed Nursery. During the year ended 30 June 2022, Wildseed Nursery supplied goods and services to the value of \$104,348 on normal commercial terms and conditions. Vicki Leris further received \$91,976 for hosting and paying staff members. Another Committee Member, Peter Reefman, received rebates of \$22,100 for seedling and fencing during the year ended 30 June 2022.

NOTE 11: 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 12: ASSOCIATION DETAILS

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

574 Main Street
Bairnsdale VIC 3875

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 17 present a true and fair view of the financial position of East Gippsland Landcare Network Incorporated as at 30 June 2022 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 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



Vicki Leris
Treasurer

Dated this 26th day of October 2022

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 2022, 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 2022 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.

Liability limited by a scheme approved under Professional Standards Legislation.

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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 Report by the Committee for the year ended 30 June 2022, 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.

The committee of management is responsible for overseeing the Association's financial reporting process.

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



GORDON ROBERTSON
Partner

Dated at Warragul this 28th day of October 2022



Rainbow Lorikeet amongst the crimson bottlebrush



Installing a nest box

The EGLN thanks its Partners and Investors:





Greenhood Orchid (*Pterostylis*)



Volunteers assisting with planting at Lakes Entrance



Bulbine Lily (*Bulbine bulbosa*)



Carolyn, our Regional Landcare Coordinator



Planting volunteers assist our local groups



*Eupomatia laurina (Bolwarra)
a rare bushtucker species*

