



East Gippsland
Landcare
Network Inc.

Annual Report 2022-2023



Anyone, Anywhere, Can Landcare!





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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 a registered charity 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.

President's Report



The Network has had a very busy and productive year. The delays and disruptions to our ground works caused by 2019/2020 Bushfires followed by a year with the highest rainfall on record and the two years of covid lockdowns meant we needed to play catch up as well as keep new projects on track this past year. That we managed to accomplish all this and more is the result of our great staff and hands-on, volunteer Management team, who have put in a big effort this year.

Like other Not-for-profits, we find our volunteer base shrinking as older people leave and younger people have less time to do regular volunteer tasks. We took stock of our current membership and volunteers by running a series of community engagement sessions to inform our strategic plan for the next three years.

This led to action on reviewing our Vision and Values as well as defining the three highest Strategic priorities for 2022-25. These involved plans to Enhance Culture, Boost our Profile and Elevate Education. We have allocated responsibility for each area to a volunteer who provides monthly reports/updates at Management meetings.

Finally, the Management team as a whole has been meeting to go through all our Policies and Procedures and update them ahead of external reviews by HR professionals, Safety and Wellbeing experts etc.

The network has hit the Refresh button and is looking forward to enjoying the benefits of their hard work. I take this opportunity to thank our tireless Management team and the staff who go above and beyond to keep this network functioning under challenging circumstances caused by the lack of predictable funding, wild weather and insufficient volunteers.

Norm Borg
Acting Chairperson /President

EGLN acknowledges the Gunaikurnai people as traditional custodians of the lands 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.

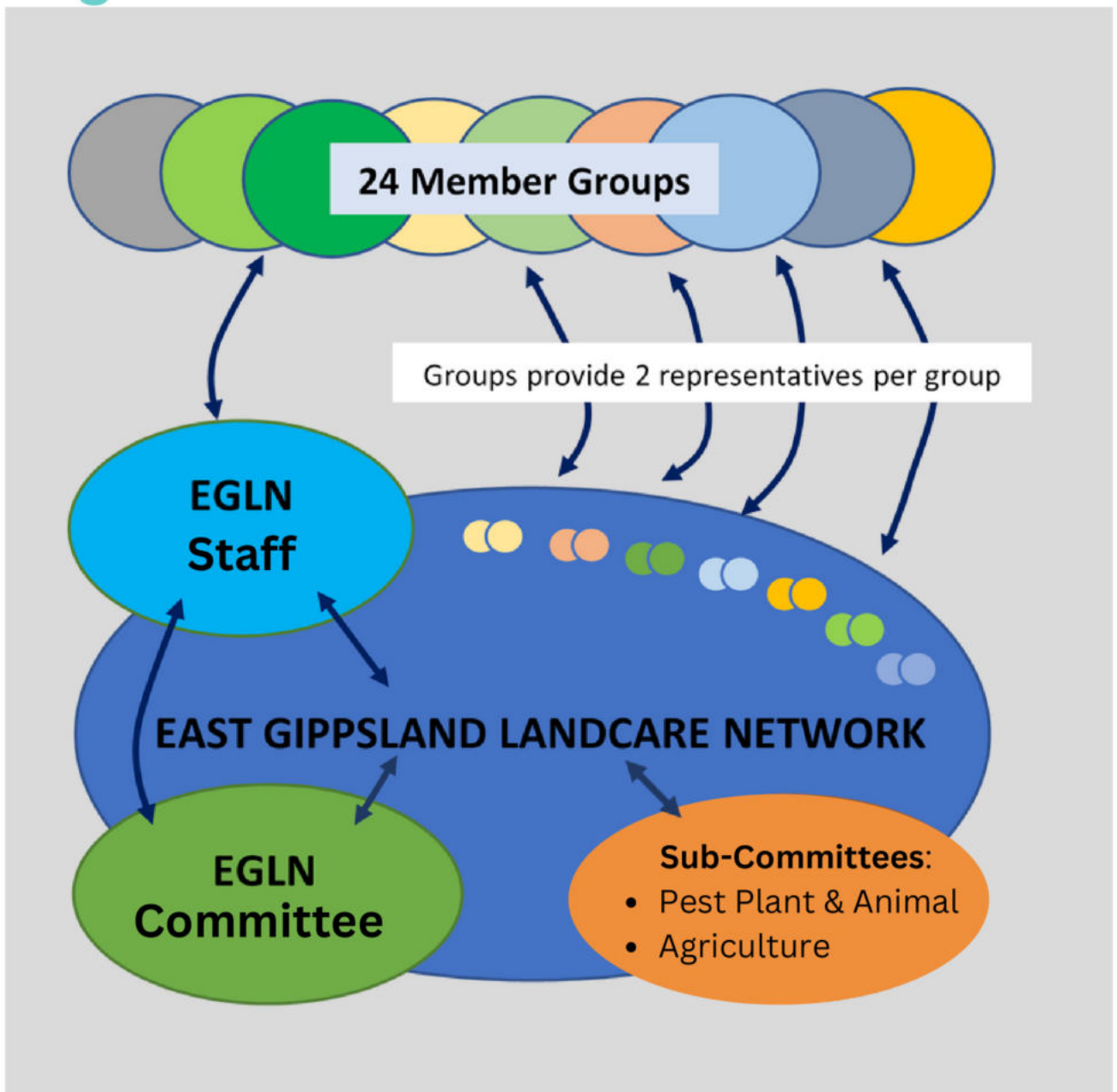
EGLN Governance Arrangements



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.

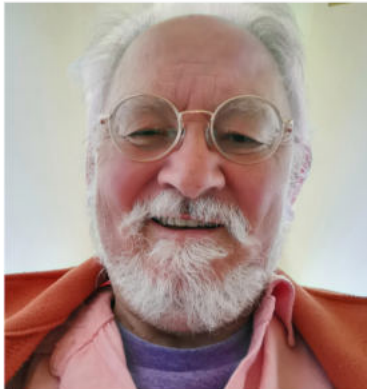
Organisation Chart



EGLN Committee 2022-2023



The EGLN Committee consists of up to 7 members who are annually elected from the list of Landcare Group representatives. The 2022-2023 Committee are:



Phil Horner:
President



Vicki Leris:
Secretary



Norman Borg:
Vice President



Marlo Campbell:
Treasurer



Aileen Collyer:
Committee Member



Sandra Hammond:
Committee Member (Part year)

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

EGLN Staff 2022-2023



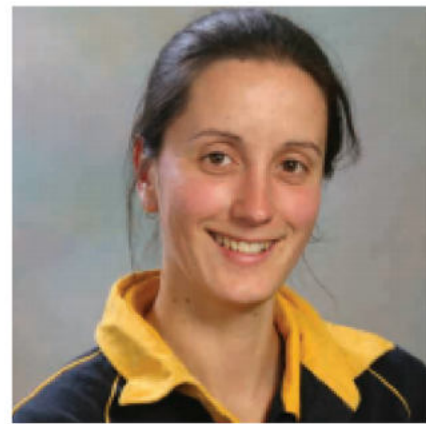
Caroline McGuinn:
Network Coordinator



Matt Stephenson:
Project Manager



Phillip Vaughan:
Facilitator



Natalie Jenkins :
Project Manager Topsoils



Jon Hallam:
Facilitator
(Sept 2022 -May 2023)



Hagan Brightman:
Facilitator
(To Aug 2022)

Network Representation



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 2022-2023 Group Representatives were:

Group Name	Representative 1	Representative 2
Bengworden Landcare Group	Nick Blandford	Andrew Sheridan
Bruthen and District Landcare Group	Norman Borg	Aileen Collyer
Buchan Landcare Group	Denise Free	Jack Free
Clifton Creek Community Landcare Group	Ron Cornell	Ken Stuart
Eagle Point Landcare Group	Sandra Hammond	Tracey Anketell
Eastwood Landcare Group	Joanne Jones	Debbie Smith
Flaggy Creek & District Landcare Group	Wayne Dyer	Peter Reefman
Friends of Picnic Point Reserve Inc	John Hopkins	Mary Baldwin
Friends of Oneonta	Phil Horner	Robyn Coulthard
Friends of Upper Nicholson Catchment Inc	Liz Brown	-
Gelantipy Landcare Group	Judi Sykes	Amy Rogers
Glenaladale Landcare Group	Susan Mills	-
Lakes Entrance Community Landcare Group	Beth Ripper	Phil Horner
Lower Tambo Landcare Group	Ross Boreham	-
Nagle College Landcare Group	Jacinta Symons	-
Nicholson River Landcare Group	Marion Dawson	Vicki Leris
Nungurner Landcare Group	Clive Bury	Jess Bury
Paynesville Landcare Coastcare Group	Mark Spurr	-
Raymond Island Landcare Group	Marlo Campbell	Rob Wright
Romawi Landcare Group	George Neophytou	Garrett Hall
Swifts Creek - Ensay Landcare Group Inc	-	-
Tambo Bluff Landcare Group	Alan Maloney	Marion Dawson
Toms Creek Landcare Group Inc	Martin Blennerhassett	Craig Bush
Timbarra Landcare Group Inc	-	-

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.



Our Mission

Strategic Priorities 2022-25

- Enhance Culture
- Boost Profile
- Elevate Education

Our Vision

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

Our Purpose

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.

EGLN 2022-2023 HIGHLIGHTS



ON-GROUND WORKS

EGLN's core function remains the improvement of environmental outcomes in our community. Tree planting, nest box installation, fencing and other restoration works help to protect and increase biodiversity and improve agricultural productivity.

40,000 SEEDLINGS PLANTED



Native indigenous seedlings were planted right across the EGLN footprint.

OVER 34KM FENCING CONSTRUCTED



STRATEGIC PRIORITIES

In 2022-23 EGLN focussed on 2 of the 3 strategic priorities:

ELEVATE EDUCATION

In 2022-23, over 1,300 participants attended EGLN events, workshops and field days across a range of subjects including dam rehabilitation, best practice land management, mapping, and pest plant and animal control. Further educational events are planned in 2023-24!



BOOST PROFILE: AWARENESS

In 2022-23, thinking 'outside the box' led to EGLN's participation in regional events to raise the profile of Landcare. This included planting events for the East Gippsland Winter Festival, and the preparation of our Kingfisher Lantern for display.



BOOST PROFILE: INCREASED SOCIAL MEDIA PRESENCE

In 2022-2023 EGLN community interactions via social media continued to see strong growth, with the addition of Instagram. Followers on both platforms increased and total content reach was over 56,000.




OVER \$400K NEW FUNDING BROUGHT TO REGION

EGLN started 10 new projects in 2022-23 with funding for a broad range of works including dam rehabilitation, fencing and revegetation works, and pest plant and animal education.




24 Landcare Groups


Over 1,000 members



EGLN Projects

The following pages detail projects that were concluded in the 2022-2023 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.



Lungs of the Lakes

FUNDED BY:

The Ian Potter Foundation and the Ross Trust

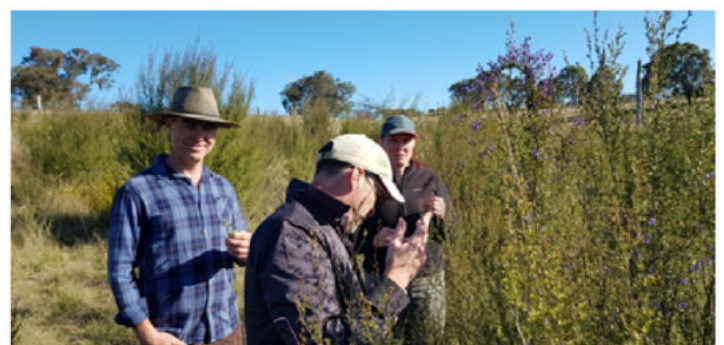
AIMS:

The Lungs of the Lakes project was a collaboration between four, not for profit, NRM organisations that aimed to increase the protection, abundance, quality and connectivity of native vegetation along tributaries across a vastly cleared agricultural landscape across a 3 year term. EGLN, Greening Australia, Trust for Nature and Birdlife Australia (with support of other agencies including Parks Victoria, East Gippsland CMA, and GLaWAC) worked together for the purposes of benefitting the quality of water entering the internationally listed Gippsland Lakes Ramsar site and the communities it supports. Over 3 years, the project aimed to:

- Reduce the threatening processes and undertake restoration works supporting biodiversity to flourish, and to improve the quality of water entering the Gippsland Lakes' tributaries, wetlands and rivers.
- Provide valuable education to landowners, the community, Landcare networks and schools on the achievements of the project and share our love of the Lungs of the Lakes.
- Improve the quality of water entering the heritage listed Mitchell River, Tom's Creek, other tributaries, wetlands and the internationally Gippsland Lakes Ramsar site by increasing the vegetation buffer that reduces nutrient, sediment and chemical run-off entering waterways from the surrounding predominantly cleared agricultural landscape.
- Increase the abundance, biodiversity and connectivity of the native indigenous vegetation along tributaries on the Red Gum Plains. This will provide a greater extent of habitat and essential ecological services to animals, particularly waterbirds, native mammals, and fish.

Works to enable these outcomes would include:

- Utilising exclusion fencing to reduce predator threats on endangered frog populations
- Planting aquatic vegetation to improve quality of frog habitat within the McLeod Morass
- Permanently protecting significant sites in perpetuity through conservation covenants
- Conducting bird and invasive predator surveys to understand how endangered birds are utilising restored habitats
- Engaging with the community to increase their understanding of local indigenous culture, native habitats and threatened species.



EGLN Projects

Lungs of the Lakes



Achievements:

This partnership-focused project enabled great outcomes to be seen across a landscape scale. The successful delivery of a range of high quality works was achieved across large areas of riparian land flowing directly into the Gippsland Lakes. The impact of Covid, alongside diverse weather conditions (ranging from bushfires to flooding) impacted project timelines, but higher rainfall also led to thriving seedlings, higher seedling survival rates and longer planting periods. A project end-date extension was required to allow for completion of weed control and planting activities.

ACTIVITY/TARGET	OUTPUT
All: Provide 21 educational engagement opportunities to 250 participants	<ul style="list-style-type: none"> • 1 educational boat trip on Gippsland Lakes undertaken for 54 guests • 17 field days were undertaken providing educational planting experience and education for 150 participants • 2 bus trips undertaken for 55 participants
EGLN: Plant 66,000 seedlings	<ul style="list-style-type: none"> • 59,000 seedlings planted across 98 ha. Additional budget allocated to guards/ stakes
EGLN: Construct 30km stock exclusion fencing	<ul style="list-style-type: none"> • 26.7km fencing installed. Slightly under target due to increased cost of materials following pandemic
TfN: Establish new conservation covenants to permanently protect 10ha remnant revegetation	<ul style="list-style-type: none"> • 2 covenants registered across 18ha
TfN: Deliver 74ha biodiversity improvement	<ul style="list-style-type: none"> • 205ha biodiversity improvement delivered
GA: Deliver 30ha wetland restoration	<ul style="list-style-type: none"> • 35ha Wetland restoration completed • Additional 5ha revegetation, fence repair, and weed management undertaken by variation • 3 wetlands have been assessed and preliminary IWC conditions achieved
GA: Establish habitat plots to increase range of Green and Golden Bell Frog RT	<ul style="list-style-type: none"> • 3 frog breeding ponds established across 3 properties
BA: Conduct 36 bird and predator monitoring surveys. Build capacity of landholders to establish Birds on Farms sites	<ul style="list-style-type: none"> • 56 Bird Surveys undertaken, identifying 117 bird species
All: Promote the project through various media streams including case studies, social media and print	<ul style="list-style-type: none"> • 46 promotional articles produced including (GA 11, TfN 5, EGLN 29 including 1 project results video)



EGLN Projects

Koala Clancy Links: Habitat Connection

FUNDED BY:

The Koala Clancy Foundation



AIMS:

EGLN and Koala Clancy Foundation (KCF) aimed to work together to plant 22,000 native seedlings in East Gippsland for the benefit of wild koalas and other native fauna. The seedlings were to be planted at 2 significant locations where anecdotal reports of koala sightings had been made in the years prior to this project.

ACHIEVEMENTS:

22,000 native indigenous seedlings were planted across 5 properties at 2 significant locations (Kalimna and Flaggy Creek). The seed for the plants was collected locally by volunteers to ensure plant provenance. This project has broadened the potential habitat adjoining farmland for native fauna in these locations. Heavy rain initially delayed planting due to flooding, but these rains also ensured higher than usual seedling survival rates. It is already evident at one property that biodiversity has been enhanced as echidna, wallaby and numerous birds have been recently sighted in a shelterbelt planting where cleared paddocks used to exist.



ACTIVITY/TARGET

OUTPUT

Plant 22,000 native seedlings

- 22,000 native seedlings planted across 5 properties in 2 locations.



Undertake 4 project promotional pieces

- 9 project promotional pieces were produced (4 x social media, 4 newsletter articles and 1 x field days display).
- EGLN volunteers contributed to a KCF promotional video produced for local cinema advertising.



EGLN Projects

NLP Topsoils 22-23



FUNDED BY: The Australian Government's 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:

This project saw 4520ha of land subject to improved land management practices that improve soil carbon. The project has far exceeded expectations in regard to desired behaviour changes. Far more landholders, across a much larger area, have adopted change, and also have an appetite for more information to continue to change and advance into the future.

ACTIVITY / TARGET	OUTPUT
Hold 8 Community/stakeholder Engagement Sessions	<p>4 x Field Days held: (participant numbers in brackets)</p> <ul style="list-style-type: none"> • Bugs in our Soils (36) • Research Bus Tour (30) • Winter Feed Gaps (19) • Dung Beetles in Summer (19) <p>4 x Workshops held</p> <ul style="list-style-type: none"> • High Country Planning (11) • Plains Planning (16) • Foothills Planning (18) • Joel Williams Masterclass (20)
Complete 20 Soil Tests	<p>70 x soil tests undertaken: 38 x soils, 32 x plant tissue</p>
Produce 4 communication materials	<p>17 communications materials produced including:</p> <ul style="list-style-type: none"> • 3 videos • 1 book • 8 fliers • 3 reports • 2 case studies



EGLN Projects

Regional Landcare Training and Celebration Event



FUNDED BY:

The Victorian State Government through the Victorian Landcare Program

AIMS:

This project saw EGLN deliver training and professional development activities for Landcare Facilitators and for members of Landcare . EGLN also ran a celebration event to recognise and celebrate the contribution of the Landcare and environmental volunteering community.

ACHIEVEMENTS:



ACTIVITY/TARGET	OUTPUT
Provide training activity for 3 staff and members	3 participants attended the Victorian Landcare Forum
Provide an educational and celebration event for 70 Landcare members	68 members attended a celebration event on June 16th 2023. (77 RSVP'd to attend)
Produce 2 written communications	4 communications were produced including social media and newsletter posts and an article in the local newspaper.

EGLN Projects

Tambo River Old Course Restoration Project



FUNDED BY:

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

AIMS:

This project aimed to restore approximately 4kms of the Tambo River old water course frontage within a farmland setting. The Tambo River is a tributary to the Ramsar listed Gippsland Lakes System. This area was heavily impacted by weeds and with very little native vegetation. These works (including weed control, fencing and revegetation) aimed to reduce the risk of erosion, improve habitat for native species and contribute to the wider improvement of the Gippsland Lakes ecosystem health.

ACHIEVEMENTS:

While partial works were completed on the original project site, significant flooding led to an expansion of the project area to areas of higher ground as well as other areas of the Tambo River and Clifton Creek. The rehabilitation of a wetland, as well as further stock exclusion from riparian areas was undertaken. These variations led to significant improvement works being undertaken across 7 properties.

ACTIVITY/TARGET	OUTPUT
Plant 47,000 native indigenous seedlings across 2 properties	<ul style="list-style-type: none">38,950 seedlings planted across 4 properties with stock excluded from a further 3 properties ready for future plantings.
Construct 10km stock exclusion fencing	<ul style="list-style-type: none">12km fencing constructed
Undertake weed control prior to revegetation works	<ul style="list-style-type: none">12.5h.a weed control undertaken
Excavate and rehabilitate 3000m ³ wetland site	<ul style="list-style-type: none">0.3ha wetland enhanced
Complete 3 monitoring reports	<ul style="list-style-type: none">3 bird surveys completed detecting 55 bird species including threatened Royal Spoonbill frequenting area.



The Impact of Flooding on site



Before

After



Annual Financial Audit



FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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 2023.

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.

Norman Borg
President (Acting)

Vicki Leris
Treasurer (Acting)

Dated this 2nd day of October 2023

Annual Financial Audit



Crowe Audit Australia

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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.

As lead auditor of East Gippsland Landcare Network Inc. for the financial year ended 30 June 2023, 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 Audit Australia

CROWE AUDIT AUSTRALIA

GORDON ROBERTSON

Partner

Date: 2nd October 2023

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Annual Financial Audit



EAST GIPPSLAND LANDCARE NETWORK INCORPORATED
ABN: 98 434 926 368

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
Continuing operations			
Revenue	3	490,250	1,159,590
Other revenue	3	10,624	403,732
Administration expenses		(14,526)	(7,740)
Depreciation and amortisation expense		(5,597)	(6,595)
Project delivery costs		(656,867)	(1,540,665)
(Deficit)/surplus before income tax		(176,116)	8,322
Income tax expense	1(a)	-	-
(Deficit)/surplus for the year		(176,116)	8,322
Other comprehensive (loss)/income, net of income tax			
Other comprehensive income for the year, net of income tax		-	-
Total comprehensive (loss)/income for the year		(176,116)	8,322
(Deficit)/surplus attributable to:			
Members of the Association		(176,116)	8,322
(Deficit)/surplus for the year		(176,116)	8,322
Total comprehensive (loss)/income attributable to:			
Members of the Association		(176,116)	8,322
Total comprehensive (loss)/income for the year		(176,116)	8,322

Annual Financial Audit



EAST GIPPSLAND LANDCARE NETWORK INCORPORATED
ABN: 98 434 926 368

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	8(a)	403,569	298,017
Trade and other receivables	4	15,483	274,444
TOTAL CURRENT ASSETS		419,053	572,461
NON-CURRENT ASSETS			
Property, plant and equipment	5	36,759	42,356
TOTAL NON-CURRENT ASSETS		36,759	42,356
TOTAL ASSETS		455,811	614,817
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	6	10,320.90	31,424
Income received in advance	7	136,975	100,974
TOTAL CURRENT LIABILITIES		147,296	132,398
NON-CURRENT LIABILITIES			
Employee benefits		2,213	-
TOTAL NON-CURRENT LIABILITIES		2,213	-
TOTAL LIABILITIES		149,509	132,398
NET ASSETS		306,303	482,419
EQUITY			
Retained surplus		306,303	482,419
TOTAL EQUITY		306,303	482,419

Annual Financial Audit



EAST GIPPSLAND LANDCARE NETWORK INCORPORATED
ABN: 98 434 926 368

STATEMENT OF CHANGES IN EQUITY AS AT 30 JUNE 2023

	Retained surplus \$	Total \$
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 deficit for the year	<u>8,322</u>	<u>8,322</u>
Balance at 30 June 2022	<u>482,419</u>	<u>482,419</u>
Balance at 1 July 2022	482,419	482,419
Deficit for the year	(176,116)	(176,116)
Other comprehensive income for the year	-	-
Total comprehensive income for the year	<u>(176,116)</u>	<u>(176,116)</u>
Balance at 30 June 2023	<u>306,303</u>	<u>306,303</u>

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from grants		769,890	943,980
Receipts from donations		3,250	392,211
Receipts from other income		157	11,340
Interest received		7,217	181
Payments to suppliers and employees		(690,284)	(1,586,235)
Net GST received		15,321	16,126
Net cash provided by/(used in) operating activities	8(b)	<u>105,552</u>	<u>(222,397)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for plant and equipment		-	(42,491)
Net cash used in investing activities		<u>-</u>	<u>(42,491)</u>
Net increase/(decrease) in cash and cash equivalents		105,552	(264,888)
Cash and cash equivalents at beginning of year		298,017	562,905
Cash and cash equivalents at end of year	8(a)	<u>403,569</u>	<u>298,017</u>

Annual Financial Audit



EAST GIPPSLAND LANDCARE NETWORK INCORPORATED
ABN: 98 434 926 368

Notes to the Financial Statements
For the Year Ended 30 June 2023

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 2022* (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.

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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.

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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.

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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) Comparative Figures

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

(l) 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.

(m) 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.

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EAST GIPPSLAND LANDCARE NETWORK INCORPORATED
ABN: 98 434 926 368

Notes to the Financial Statements
For the Year Ended 30 June 2023

NOTE 2: 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.

Note	2023 \$	2022 \$
NOTE 3: REVENUE		
<i>Revenue from operating activities</i>		
- Grants	490,250	1,159,590
	<u>490,250</u>	<u>1,159,590</u>
<i>Other revenue</i>		
- Interest income	7,217	181
- Donations	3,250	392,211
- Other income	157	11,340
	<u>10,624</u>	<u>403,732</u>
Total revenue and other revenue	<u>500,875</u>	<u>1,563,322</u>
NOTE 4: TRADE AND OTHER RECEIVABLES		
Current		
Trade receivables	2,394	246,033
Net GST receivable	13,089	28,411
Total trade and other receivables	<u>15,483</u>	<u>274,444</u>
NOTE 5: PLANT & EQUIPMENT		
<i>Plant and equipment</i>		
At cost	57,682	57,682
Accumulated depreciation	(20,923)	(15,326)
	<u>36,759</u>	<u>42,356</u>

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NOTE 5: PROPERTY, PLANT & EQUIPMENT (Continued)

Movements in Carrying Amounts

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 \$
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>42,356</u>	<u>42,356</u>
2023		
Balance at beginning of the year	42,356	42,356
Additions	-	-
Depreciation	(5,597)	(5,597)
Balance at end of the year	<u>36,759</u>	<u>36,759</u>

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	2023	2022
	\$	\$

NOTE 6: TRADE AND OTHER PAYABLES

Current

Unsecured liabilities

Trade payables	-	26,372
Other payables	10,321	5,052
	<u>10,321</u>	<u>31,424</u>

NOTE 7: INCOME RECEIVED IN ADVANCE

Current

Unspent grants	136,975	100,974
	<u>136,975</u>	<u>100,974</u>

NOTE 8: 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	403,449	297,857
Cash on hand	120	160
Total cash and cash equivalents	<u>403,569</u>	<u>298,017</u>

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

(Deficit)/surplus for the year

Non-cash flows in surplus for the year

Depreciation expense	5,597	6,595
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Changes in assets and liabilities:

Decrease/(increase) in trade and other receivables	258,961	(194,750)
Decrease in trade and other payables	(21,103)	(37,830)
Increase in employee benefits provisions	2,213	-
Increase/(decrease) in income in advance	36,000	(4,734)
	<u>105,552</u>	<u>(222,397)</u>

NOTE 9: AUDITOR'S REMUNERATION

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

- Auditing of the financial statements	6,300	4,525
- Other services	1,700	3,075
	<u>8,000</u>	<u>7,600</u>

NOTE 10: CONTINGENT LIABILITIES

There are no contingent liabilities at reporting date (2022: \$nil).

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NOTE 11: 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 2023, Wildseed Nursery supplied goods and services to the value of \$43,090 on normal commercial terms and conditions.

NOTE 12: 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 13: ECONOMIC DEPENDENCE

The Association is dependent on the ongoing receipt of grant income to continue to deliver its projects. At the date of signing of these financial statements the Committee is not aware of any matters as to why the continue receipt of grant income will not be forthcoming.

NOTE 14: ASSOCIATION DETAILS

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

574 Main Street
Bairnsdale VIC 3875

Annual Financial Audit



EAST GIPPSLAND LANDCARE NETWORK INCORPORATED
ABN: 98 434 926 368

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 2023 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 2022*:

Norman Borg
President (Acting)

Vicki Leris
Treasurer (Acting)

Dated this 2nd day of October 2023

Annual Financial Audit



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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 2023, 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 2023 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 2022*.

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.

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Annual Financial Audit



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 2023, 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.

Annual Financial Audit



- 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 Audit Australia

CROWE AUDIT AUSTRALIA

G. Robertson

GORDON ROBERTSON
Partner

Dated at Warragul this 2nd day of October 2023

Partners and Investors

EGLN thanks its Partners and Investors:



Australian Government



Partners and Investors

EGLN thanks its Partners and Investors:





East Gippsland
**LANDCARE
NETWORK INC.**



Acknowledgements

Compiled: Caroline McGuinn – East Gippsland Landcare Network Inc.

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