



YARRAM YARRAM
LANDCARE NETWORK



ANNUAL REPORT
2021 - 2022



INTRODUCTION

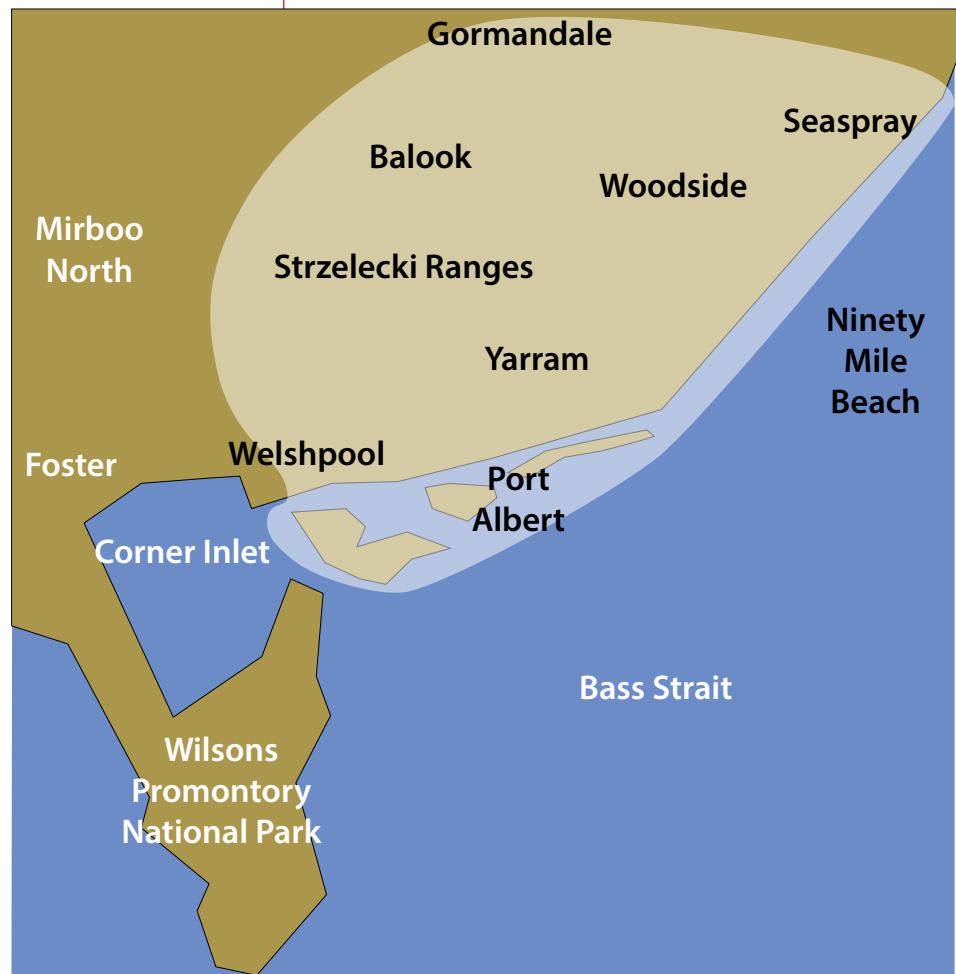
YARRAM YARRAM LANDCARE NETWORK

Yarram Yarram Landcare Network exists to make a difference in a world of rapidly deteriorating environmental health.

This report outlines the activities carried out by the Yarram Yarram Landcare Network over the financial year from 1 July 2021 to 30 June 2022 and presents a summary of the financial status of the Network as at 30 June 2022 with accompanying Auditor's Report.

YYLN is an Incorporated Association, operating under a set of Standard Rules adopted on 31/10/2006 – updated version 4 - 15/6/2016.

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This report has been compiled by the Publications Committee of YYLN

Front cover photo - A time for renewal after a dark winter. Courtesy M. Dickie

CHAIR'S REPORT

YARRAM YARRAM LANDCARE NETWORK



HELGA BINDER

We ended last financial year with a massive storm that swept through our region and caused large amounts of unprecedented damage.

Just as things were settling down, the first wave of a new storm, this one internal, crashed upon our network.

At the end of August we discovered that our much respected and very talented Scott Elliott was leaving the district and, hence, his job with us.

A particularly hard blow for the network as we were juggling many funding streams, project expectations and delivery deadlines at the time.

In true Landcare spirit our part-time project officer, Jason Pickering, came to the fore and took up some of the duties previously done by the Facilitator. Various Board members also helped where they could and the Network soldiered on, as

it had done before when staffing became an issue.

Staffing, of course, is a recurring hurdle for networks around Victoria as funding for landcare staff is always scarce and job stability unheard of.

The overall workload was slightly reduced for Jason due to the seagrass not fruiting for a second year in a row. It was, however, a double-edged sword as, albeit more time could be spent on other projects, the overall seagrass project was under threat. It was the second year that we could not deliver on our project commitments for seagrass and we were facing losing the funding that we had been granted.

The inability for groups to meet and staff being forced to work remotely within much of this period due to Covid restrictions wreaked havoc on our intended/expected project timelines and also caused great delays in funding announcements.

By December we appeared to have stabilised. Emily Physick had been appointed to the role of Facilitator and the overall rollout of projects seemed once again under control.

Then the next set of breakers crashed across our landscape.

In December we lost David McAninly. Longstanding

Landcare activist and board member for over 13 years - much of that time in executive positions. It was a bitter blow to our community and was followed soon after by the passing of ex board member, Kaye Proudley.

Close on the heels of these tragedies, Emily Physick resigned from her position and, once again, our network was struggling.

There was no one to liaise with member groups, no one to assist with the writing of grant applications and a sadly depleted workforce to assist in the projects that were up for delivery. Taken together with the ongoing issues presented by Covid, it was a relatively quiet time for groups and their members.

Suddenly the tide turns and the waves stop crashing.

After a cry for help to the West Gippsland Catchment Management Authority, our long term partner and host to our employees, an interim solution was found.

They offered us the services of one of their very talented employees, Tony Gardner, to assist us in all that we needed help in.

It was decided that we could not assist groups to apply for any of the Victorian Landcare Grants that were finally available and that the board needed

to review where the Network was at and what critical next steps were to be taken to ensure the viability of the network.

By the end of June it had been decided that the conduct of a facilitated strategic planning session was critical. The goal of the planning session being defining priorities, reviewing staffing and deciding on the next steps to be taken for the renewal of the network.

In many ways the year could not have ended better. Hope had returned and a plan was being developed from scratch.

It is at this point that I would like to thank everyone who has rallied around during this year of sadness and stress. In the true spirit of Landcare community and community in general, people have stepped up to help and we are all the better for it.

As this will be my final Chair's Report for the network I would like to say thank you and farewell to all of our members and wish the new board every success in the renewal of the Network. ■

Thankyou

Helga Binder, Chair



TREASURER'S REPORT

YARRAM YARRAM LANDCARE NETWORK

The 2021- 22 financial year has seen Yarram Yarram Landcare Network consolidate our operations and start on the path to a more solid financial future.

You will see a decrease in our funds this year, a large project was fully funded in 20/21 and is now being implemented. As always funding for natural resource management projects isn't tied to a financial year and often runs across a number of financial years.

A decrease in funding opportunities in the 2021/ 22 financial year has also seen our overall financial position decrease. This is something the YYLN Board is aware of and is working to build our capacity and support to our local landcare members.



BARBARA WATERMAN

Explanation of YYLN funds

Total assets as at 30 June 2022 were \$617,563.29

49% of our funds are committed to projects and their delivery (\$302, 750.56)

9% of our funds are held on behalf of our Landcare groups for their own projects (\$57,029.65)

10% is held in an emergency fund to safe guard future Network operation (\$60,000)

32% is held for staffing and administration (\$197,783.08) which includes:

- Employment of our Landcare support staff;
- Use and maintenance of the YYLN vehicle;
- Production of YYLN magazine;
- Administration and running of the Network.

A huge thank you and all

our best wishes are sent to John McClumpha who has been our Treasurer for many years. Unfortunately ill health has seen John step aside. ■

Barbara Waterman
Acting Treasurer

The Board thanks Barbara Waterman for stepping into this role on behalf of John. She is doing a great job.

Distribution of funds for 2021/2022		
	Credit	Debit
Net Assets	\$617,563.29	
Monies committed to projects		\$302,750.56
Monies held on behalf of groups/sub groups		\$57,029.65
Emergency funds		\$60,000.00
Staffing and administration		\$197,783.08
Total		\$617,563.29

NETWORK OVERVIEW

YARRAM YARRAM LANDCARE NETWORK



YYLN Staff

During the 2021/2022 financial year we have undergone major staff changes with our part-time project officer, Jason Pickering, being the only constant. This, together with the ongoing Covid challenges has meant that group activity has been very quiet for the whole financial year.

YYLN Landcare Groups

The Network had the following member groups and sub-groups:

- Albert River Landcare: Craig Moore, Contact Officer
- Binginwarri Landcare: Barbara Waterman, Contact Officer
- Hedley Landcare: Maree Avery, Contact Officer
- Madalya Landcare: Gus Hughes, Contact Officer
- Merriman Creek Landcare: Melissa Ainsworth, Contact Officer
- Won Wron/Devon North Landcare: YYLN
- Wonyip Landcare: Helen Spittle, Contact Officer
- Woodside Landcare: Fergus Irving President; Jane Gordon, Secretary
- Yarram Urban Landcare: Peter Hill, Contact Officer

There were 75 paid-up member families within the Network for the financial year, all whom were deemed financial by the FTLA for insurance purposes.



NETWORK OVERVIEW

YARRAM YARRAM LANDCARE NETWORK

The Yarram Yarram Landcare Network (YYLN) was established in 1995 and covers a diverse area of approximately 218,000ha. YYLN stretches from the temperate rainforests of the Strzelecki Ranges to the Ramsar listed wetlands of Corner Inlet and Nooramunga Marine and Coastal Park, encompassing the Giffard Plain, along the Ninety Mile Beach to beyond Seaspray.

The YYLN is a not-for-profit incorporated association, managed by a volunteer board that ensures the organisation is well governed, provides strategic direction for the region and is representative of local groups under its umbrella.

The groups are made up of volunteers from the local area. Groups are either catchment based e.g. Albert River or local area based e.g. Woodside or Yarram Urban.

YYLN operates under the model of both fully independent groups, sub-groups and members who are not aligned with any group.

Members are involved in a range of activities and events including:

- protection of remnant vegetation;
- building wildlife corridors;
- revegetation of degraded sites;
- invasive plant and animal control;
- sustainable agriculture;
- landscape scale initiatives;
- biodiversity management;
- monitoring programs;
- community education; and
- environmental appreciation projects.

Our Landcare Groups provide a framework for locals to get together to discuss ideas and plan projects with each group having its own priorities, characteristics and personality.

YYLN Board

The Network is supported by an extremely dedicated group of members who give of their time voluntarily.

These members apply their various skills and knowledge to ensure that landcare in our region remains vital and progressive.

In the 2021/2022 financial year executive and administration support was provided by the Network Coordinator, Scott Elliott (2 months), Emily Physick (4 months).

Each board member is appointed for a two year term.

In the 2021/2022 financial year the YYLN Board meetings were held on the following dates: August 04, 2021; September 17, 2021; October 20, 2021; December 09, 2021; February 09, 2022; April 13, 2022; June 08, 2022.

The YYLN board during this period consisted of:

Helga Binder	Chair; Publications Committee; Funding Committee
David McAninly	Vice Chair till September; Events Committee
John McClumpha	Treasurer; Publications, Employment Steering Committee
Helen Spittle	Secretary
Michael Hobson	Vice-Chair after September; JARR Committee Chair; Events Committee
Melissa Ainsworth	General member; Publications Committee
Frankie MacLennan	General member (standing in for Julieanne Peavey)
Barbara Waterman	General member
John Ballis	General member

In addition to the internal committees, the Network Board was represented at the Regional Landcare Forum by David McAninly and Helga Binder.

GROUP/PROJECT SUMMARIES

YARRAM YARRAM LANDCARE NETWORK



Albert River Landcare

Albert River Landcare group has been a bit quiet this financial year after a flurry of activity in Hiawatha.

The partnership with Wellington Shire saw some great on-ground improvements to the Annie Greenaway Reserve and Minnie Ha ha Falls. New bollards and a toilet block were installed and many new plants were put in the ground.

The members continue to communicate with government agencies trying to get works approved and are in discussion with landholders for future projects.

Binginwarri Landcare

Activity has been somewhat restricted on the hills and in the valley of Binginwarri for the past couple of years. We had managed a couple of Covid safe walks on the properties of members, which gave us valued information about the growth of native vegetation, as well as the diversity of animal and bird species occupying the area. At the time of these walks we had our Landcare stalwart, Kaye Proudley with us who was a walking encyclopaedia and valued contributor to identifying animal, plant,

bird and mineral. We lost Kaye in March '22 to her very long battle with health issues and although she is sadly missed, her legacy of wildlife knowledge lives on within each person who had the privilege of knowing her.

Although large projects have not been undertaken recently in Bingi, we have been active with native plant revegetation and invasive weed control on our own properties. Some of us had also been involved with 'Friends of the Alberton West Forest' who are at present counting and monitoring the movement of the Greater Glider as well as the Powerful Owl. Our group is in support of their latest proposal for funding and we hope to be actively involved in the delivery of their project in the future.

Wonyip Landcare

Land-use in Wonyip is mixed and includes Brataualung State Forest, bush blocks, a large area of plantation, and some farming. The Wonyip Landcare Group (WLG) is comprised of permanent and part-time resident landholders; what brings us together is a love of the Strzelecki Ranges and its many and varied flora and fauna.

Having seen the loss of old-growth forest and tree hollows in the Strzelecki's

and a growing number of our species being listed as threatened and endangered, the Wonyip Landcare Group applied for a Victorian Landcare Project Grant in 2021 for the creation and installation of 91 nest boxes with the aim of providing habitat for a range of arboreal species across 7 properties in the Group. The simple no-nail nest boxes were designed and built by a young member of the Group and are now ready for installation. These nest boxes range in size - including small boxes for micro-bats and sugar gliders, and larger boxes for rosellas, owls and greater gliders. Arborists will be hired to install the boxes at height. A launch of the project was held on Easter Sunday, with another event likely to be held when the arborists are on site.

The Wonyip Landcare Group has also been invited by the South Gippsland Landcare Network to participate in a deer monitoring and management project given the increasing number of feral deer (and feral deer damage) seen across the district. The Group would welcome interest from other YYLN Groups who are also concerned about the increasing damage from feral deer.

Wonyip Landcare has continued to plant seedlings when available,

and to manage invasive weeds including blackberry, thistle and ragwort.

Yarram Urban Landcare

The Yarram Urban Group has continued the revitalisation of the Yarram Botanic Gardens which were created with funding for contractors and volunteers as part of the Bicentennial celebrations. Over the decades the management committee had slipped away, with most members leaving the district. In 2014 the Urban Group began removing the infestation of box thorn, gorse and introduced weeds.

During the past years a small group of members has conducted weekly working bees, sometimes twice weekly, conforming to the pandemic requirements.

The garden is now a visual delight and we are in the process of planting seedlings propagated from cuttings collected early in 2022. We hope to have a planting activity in the coming months.

Merriman Creek Landcare

Since July 1, 2021 the Merriman Creek Landcare Group was fortunate to hold several meetings between pandemic social



PROJECT SUMMARIES

YARRAM YARRAM LANDCARE NETWORK

restriction periods.

There is much change ahead for our district, particularly on two fronts...

Firstly, the State Labour Government made an election commitment to allow camping on licenced crown land water frontages. Since we hosted a local public meeting with the Victorian Fisheries Authority, DELWP have been busy in our local area doing assessments of potential camping sites neighbouring our farms. Whilst it is too soon to know the impact in our area, those farmers who have had their properties assessed are quite nervous about the outcome and management of the potential impacts, such as litter control, public liability, security, removal of firewood, fires, dog control and particularly with the Foot and Mouth threat on our doorstep, biosecurity!

Secondly, the State Government has named our district as one of the six Renewable Energy Zones in Victoria, to house renewable energy infrastructure projects. Whilst most people are supportive of the transition to a renewal energy future, many members and locals have been advised of impacts to their farming operations from the potential installation of solar farms, transmission towers and wind generating

turbines. While some project proponents have been transparent, others have not and the overwhelming majority of people would like to see transmission lines underground, opposed to the cheaper alternative being above the ground affecting the aesthetics of our beautiful landscape, to name just one impact. This also causes community unrest when one farmer is happy to host infrastructure development and a neighbour who has to view it, is not consulted.

In September our group met for a meeting 'face to face' after a very long time. The meeting was very social with lots to catching up on, after being socially isolated for such a long time. Many members were still in clean up mode after the storm event in June, and the unusually wet season saw many members continue their tree planting projects as well as weed and rabbit control.

Earlier this year in March, our group met 'face to face' again and members discussed their continuing natural resource management projects, who had been approached by renewal energy companies, and who had had their licenced crown land water frontages assessed for potential use by campers. It is unfortunate but a reality, that our numbers

are dwindling as the district evolves and we have noticed many locals remain disengaged since the commencement of the pandemic. At the meeting all agreed that we need to remain as a group, not only for social benefits, but also for being a collective voice for our local environment currently facing rapid change.

Woodside Landcare

Woodside Landcare Group remains strong despite a global pandemic and has recommenced our meetings at the Woodside Hall every second month.

Numbers have remained constant with a few new members having moved to the area after seeing the light (possibly escaping the crowds) and have chosen a seachange!

Our meetings have taken on where we left off with our President, Fergus Irving going to a lot of trouble sourcing a guest speaker, which has seen us being graced by the most interesting of people. The most recent guests including 'Star of the South', 'Gibsons Groundspread' and a Network representative, which was much appreciated.

As a small sense of normality creeps back, we look forward to getting back into doing what Landcare does best and

that is, building community and improving where we live.

Our group is very concerned with the proposed overhead towers and turbines in Stradbroke, Giffard and Darriman areas. We have members on consultancy groups and are across all parts of the process. We will support them and the residents involved and trust that past wrongs inflicted on our area will not be repeated.

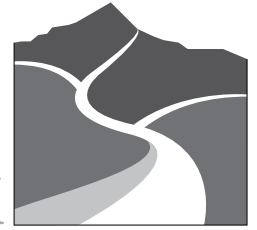
Kay Belcher continues to provide a lovely supper and was not perturbed when the power went off and all was done by the light of mobile phones, a seasoned professional that she is!

Our Treasurer, Bryan Walpole has been counting pennies for over 20 years now, never one to waste a single cent. Our group appreciates Bryans' dedication over these many years. We look forward to Bryans' penny pinching for many years to come! Jane Gordon soldiers on with the secretarial position and is learning how to put up the projection screen.

Whilst we still hold our meetings in the hall, rather than in the cosy foyer, we have ditched QR codes that were mandatory but sanitiser and distancing remains, masks off to scoff the cream sponges!

PROJECT SUMMARIES

YARRAM YARRAM LANDCARE NETWORK



Corner Inlet Credits

The 'Farmers, Fishers and Foresters working together to improve water quality in the Corner Inlet, Victoria' project was a landmark project that intended to bring together three important and very much connected components of the agriculture sector; Dairy, Fisheries and Forestry, to deliver a coordinated approach for improving water quality with the Corner Inlet-Nooramunga Marine National Park.

The project, working together with Green Collar, (the organisation responsible for developing the Great Barrier Reef credits program) was seen as a constructive way forward to bring money into our district and into our Network.

We received a grant from the National Landcare Program's Smart Farms Grants to develop three pilot projects (one in each sector) to identify causes of poor water quality and to develop best-practice actions and management to mitigate the adverse impacts of their typical operations.

Due to inconsistent staffing and loss of skilled, paid support this project was put on hold for the financial year.

Corner Inlet Broadleaf Seagrass Restoration Project

This much publicised and well-funded project was unfortunately put on hold in the previous financial year, due to a lack of ripe and viable fruit from existing *Posidonia australis* (Broadleaf seagrass).

Due to the vagaries of our climate, the seagrass did not fruit again this year. This meant that the program needed to once again be put on hold and extensions of time were negotiated with funding bodies.

Multispecies Cover Cropping

This exciting project, assisted by 'Healthy Farming Systems' agronomist Jade Killoran, saw the continuation of trials on three properties near Woodside and Seaspray. The goal was to sow a varied mix of species that would increase soil biological activity, improve moisture absorption and retention and mitigate against future drought devastation.

The final round of multi-species sowing occurred in April 2022, followed by a field day at one of the sites. We expect a full report in the next financial year. The trial was funded by the National Landcare Smart Farms Small Grants program.

Victorian Landcare Grant Projects

During this financial year the network was successful in attracting funding for four projects:

1. Improving bird habitat in the lower Albert River and Nooramunga Marine National Park.
2. Establishing new riparian zones and improving water quality for the Tarra River.
3. Connecting remnant vegetation patches in the Gippsland Coastal Plain.
4. Creating and monitoring habitat for owls, gliders and other endangered species in the Strzelecki Ranges.

These projects are underway and are expected to be completed within the grant deadlines for delivery.

GTEP Pilot Program

The *Won Wron State Forest Biolink* project, funded by the Department of Transport, through the Regional Roads Victoria - 2021 GTEP - Pilot Program is intended to minimise the impacts of habitat loss and fragmentation by linking a large, disjunct remnant patch of the Won Wron State Forest to the main forest expanse through livestock exclusion and subsequent revegetation.

It will connect and build upon a now mature,

riparian zone restoration completed some 15 years ago in the centre of the same property, and an important continuous linkage of the Won Wron State Forest will be realised.

This project is to be completed in the next financial year.

Landcare Australia Wellbeing Grant

We were also successful in securing funding for another project in Won Wron, some 12 km from the GTEP Pilot Program site. The *Won Wron Biolink and Social Connection for Wellbeing* is a small project with two goals:

1. To improve the impacts of habitat loss and fragmentation on a newly acquired property.
2. To provide an opportunity for initial and ongoing social connection for newly arrived residents and the wider local community by hosting a community planting day and hopefully re-invigorating the Won Wron Landcare Group.

This project was funded by Landcare Australia under the *Landcare Australia Decade of Restoration Grants 2022* and will be completed in the next financial year.



FINANCIALS

YARRAM YARRAM LANDCARE NETWORK

Vic Hill Audit
SMSF Auditor
ABN 38 697 418 852

PO Box 10
Yarragon 3823
Telephone 0417360113
E-Mail: vichillaudit@gmail.com

July 23, 2022

AUDITORS REPORT

To the members of the Yarram Yarram Landcare Network:

Report on the Financial Report

I have audited the accompanying financial report, being a general purpose financial report of the Yarram Yarram Landcare Network, which comprises of the Balance Sheet as at 30 June 2022, the Income Statement, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Committee's Report.

Committee's Responsibility for the Financial Report

The Committee of the association are responsible for the preparation of the financial report, and have determined that the basis of preparation described in Note 1, is appropriate to meet the requirements of the *Associations Incorporation Reform Act 2012*. The Committee's responsibility also includes such internal control as the Committee determine is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial report that gives a true and fair view, in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting my audit, I have complied with the independence requirements of the Australian professional ethical pronouncements.



Auditor's Opinion

In my opinion the financial report of the association has been prepared in accordance with the *Association Incorporation Reform Act 2012* including:

- (a) giving a true and fair view of the entity's financial position as at 30 June 2022 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards as referred to in Note 1 to the financial statements.

Basis of Accounting and Restriction on Distribution

Without modifying my opinion, I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Yarram Yarram Landcare Network to meet the requirements of the *Associations Incorporation Reform Act 2012*. As a result the report may not be suitable for another purpose.

Victor Hill, FIPA

July 23, 2022



FINANCIALS

YARRAM YARRAM LANDCARE NETWORK

Yarram Yarram Landcare Network Detailed Balance Sheet as at 30 June 2022

	Note	2022 \$	2021 \$
Current Assets			
BB Operating Account		41,473.80	19,784.07
BB Saver Account		193,427.58	236,386.81
BB Term Deposit		320,646.98	400,246.58
BB Card Account		1,288.66	3,694.96
BB Emergency Account		63,487.83	63,376.36
Petty Cash		31.25	31.25
Total Current Assets		620,356.10	723,520.03
Non-Current Assets			
Motor Vehicles		29,387.70	29,387.70
Less: Accumulated depreciation		(29,387.70)	(29,387.70)
Total Non-Current Assets		-	-
Total Assets		620,356.10	723,520.03
Current Liabilities			
Tax Payable		2,792.81	10,362.00
Total Liabilities		2,792.81	10,362.00
Net Assets		617,563.29	713,158.03
Members' Funds			
Accumulated surplus (deficit)		617,563.29	713,158.03
Total Members' Funds		617,563.29	713,158.03

The accompanying notes form part of these financial statements.

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YARRAM YARRAM LANDCARE NETWORK



Yarram Yarram Landcare Network Income and Expenditure Statement For the year ended 30 June 2022

	2022 \$	2021 \$
Income		
Landcare Members	1,581.66	1,963.45
Regional Contributions	123,034.00	215,478.20
Donations	1,000.00	-
Interest received	673.95	3,916.70
Profit On Sale Of Assets	1,090.91	-
Recoverable Costs	363.64	3,042.75
Total income	<u>127,744.16</u>	<u>224,401.10</u>
Expenses		
Advertising	63.64	161.14
Audit Fees - External	2,409.20	2,349.55
Bank fees & charges	1.56	-
Conference/Seminar costs	418.62	-
Consultants fees	22,036.36	26,425.19
Contractors	10,419.36	29,969.08
Fares & Accommodation	-	980.00
Fencing	-	17,000.00
Motor Vehicle Expenses	546.14	566.71
Incentives/Grants Paid	3,136.36	200.00
Insurance & Rego	6,671.16	3,284.72
Laundry	80.88	-
Materials	14,790.14	2,707.27
Meeting Expenses	1,144.88	2,892.99
Minor Equipment	670.45	17,812.04
Photocopying & Printing	1,440.00	1,430.00
Project Event Catering	-	713.56
Remuneration	159,119.40	156,335.15
Repairs & maintenance	96.55	-
Subscriptions/Publications	88.20	186.40
Trees	206.00	14,129.09
Historical Adjustment	-	2,475.31
Total expenses	<u>223,338.90</u>	<u>279,618.20</u>



FINANCIALS

YARRAM YARRAM LANDCARE NETWORK

Yarram Yarram Landcare Network Income and Expenditure Statement For the year ended 30 June 2022

	2022 \$	2021 \$
Profit (loss) from ordinary activities before income tax	(95,594.74)	(55,217.10)
Income tax revenue relating to ordinary activities	-	-
Net profit (loss) attributable to the association	(95,594.74)	(55,217.10)
Total changes in equity of the association	(95,594.74)	(55,217.10)
Opening retained profits	713,158.03	768,375.13
Net profit (loss) attributable to the association	(95,594.74)	(55,217.10)
Closing retained profits	617,563.29	713,158.03

Statement of Changes in Equity for the year ended 30/06/2022

	Notes	Retained Earnings	Total
Balance at 01/07/2020		768,375.13	768,375.13
Comprehensive income			
Profit attributable to the members		(55,217.10)	(55,217.10)
Other comprehensive income for the year			
Total comprehensive income for the year attributable to members of the entity		(55,217.10)	(55,217.10)
Balance at 30/06/2021		713,158.03	713,158.03
Comprehensive income			
Profit attributable to the members		(95,594.74)	(95,594.74)
Other comprehensive income for the year			
Total comprehensive income for the year attributable to members of the entity		(95,594.74)	(95,594.74)
Balance at 30/06/2022		617,563.29	617,563.29



Yarram Yarram Landcare Network
Statement of Cash Flows
For the year ended 30 June 2022

	2022	2021
	\$	\$
Cash Flow From Operating Activities		
Receipts from customers	127,070.21	220,484.40
Payments to Suppliers and employees	(230,908.09)	(276,624.16)
Interest received	673.95	3,916.70
Net cash provided by (used in) operating activities (note 2)	(103,163.93)	(52,223.06)
Net increase (decrease) in cash held	(103,163.93)	(52,223.06)
Cash at the beginning of the year	723,520.03	775,743.09
Cash at the end of the year (note 1)	620,356.10	723,520.03



FINANCIALS

YARRAM YARRAM LANDCARE NETWORK

Yarram Yarram Landcare Network Statement of Cash Flows For the year ended 30 June 2022

2022

2021

Note 1. Reconciliation Of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts.

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

BB Operating Account	41,473.80	19,784.07
BB Saver Account	193,427.58	236,386.81
BB Term Deposit	320,646.98	400,246.58
BB Card Account	1,288.66	3,694.96
BB Emergency Account	63,487.83	63,376.36
Petty Cash	31.25	31.25
	<u>620,356.10</u>	<u>723,520.03</u>

Note 2. Reconciliation Of Net Cash Provided By/Used In Operating Activities To Operating Profit After Income Tax

Operating profit after income tax	(95,594.74)	(55,217.10)
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
Increase (decrease) in sundry provisions	(7,569.19)	2,994.04
Net cash provided by (used in) operating activities	<u>(103,163.93)</u>	<u>(52,223.06)</u>

FINANCIALS

YARRAM YARRAM LANDCARE NETWORK



Yarram Yarram Landcare Network Depreciation Schedule for the year ended 30 June, 2022

Motor Vehicles	Total	Priv	OWDV	DISPOSAL Date	Consid	ADDITION Date	Cost	Value	T	P	Rate	DEPRECIATION		Priv	CWDV	PROFIT		LOSS	
												Deprec	Rate			Upto +	Above	Total -	Priv
	29,388	0.00	0		0		0	0	0	0	20.00	0	0	0	0	0	0	0	0
	29,388		0		0		0	0	0	0		0	0	0	0	0	0	0	0
								Deduct Private Portion				0	0						
								Net Depreciation				0	0						

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.



FINANCIALS

YARRAM YARRAM LANDCARE NETWORK

Yarram Yarram Landcare Network

Notes to the Financial Statements For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act of Victoria and the Australian Charities and Not-for-profits Commission Act 2012. The committee has determined that the association is not a reporting entity. These financial statements have been prepared in accordance with requirements of AASB101 'Presentation of Financial Statements', AASB107 'Statement of Cash Flows', AASB108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB1048 'Interpretation of Standards' and AASB1054 'Australian Additional Disclosures'.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

(b) Impairment of Assets

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible 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 value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

(c) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

(d) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.



Yarram Yarram Landcare Network

Notes to the Financial Statements For the year ended 30 June 2022

(e) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

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

(f) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the assets and liabilities statement are shown inclusive of GST.



FINANCIALS

YARRAM YARRAM LANDCARE NETWORK

Yarram Yarram Landcare Network
Statement by Members of the Committee
For the year ended 30 June 2022

In the opinion of the Committee the Balance Sheet, the Income Statement, Statement of Changes in Equity, Statement of Cash Flows, and Notes to the Financial Statements:

1. Presents fairly the financial position of Yarram Yarram Landcare Network as at 30 June 2022 and its performance for the year ended on that date in accordance with accounting policies outlined in Note 1 of the financial statements.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

Chairman

Treasurer