



Landcare
Victoria Inc.

2022

ANNUAL REPORT

LANDCARE VICTORIA INC.

A full-page photograph of a rural landscape during the 'golden hour' of sunrise or sunset. The sun is a bright, glowing orb in the upper left, casting a warm, orange light across the sky and the scene. In the foreground, a lush green field is filled with tall grass. Several dark-colored cows are scattered throughout the field; one is prominently featured in the center, facing left, while others are visible further back. A dirt path or track runs diagonally from the bottom right towards the center. The middle ground shows rolling hills and a line of trees, all bathed in the soft, hazy light of the low sun. In the background, a range of mountains is visible under a clear, pale blue sky. The overall mood is peaceful and pastoral.

**Landcare Victoria Inc.
represents community
landcare in Victoria.**

Contents

About Landcare Victoria Inc.	1
Delivering on our strategic goals	2
Chair's report	3
Operations report	5
■ A strong voice for Victorian Landcare	5
■ A thriving and resilient Landcare community	7
■ A healthy organisation	10
■ Key membership statistics	15
Treasurer's report	16
Financial report	17

Note: Landcare Victoria Inc. has adopted the practice of referring to the Committee of Management established under the Rules of Association as the Board. Committee of Management members are referred to as directors.

For ease of reference, we refer to Landcare Victoria Inc. as Landcare Victoria.



About Landcare Victoria Inc.

WHO WE ARE

Landcare Victoria Inc. is the peak body for landcare in Victoria, representing around 600 Member Groups and over 17,000 household and individual members.



600+
member groups

Landcare Victoria Inc. is governed by a volunteer Committee of Management (also known as the Board) which oversees and steers the organisation by setting strategic direction and providing governance.



17,000+
households

Our Members Council represent community landcare in Victoria, advising on policy and landcare issues and assist in two-way communication between Landcare Victoria Inc. and community landcare.



60,000
individuals

Landcare Victoria Inc. is managed by a dedicated small team of staff who carry out the day-to-day operations of the organisation, providing advice to the Board and implementing the strategic goals of the organisation.

OUR VALUES

Our values reflect the values of the Victorian landcare community:



Grounded

in the community and knowledge of local landscapes.



Empowering

individuals and communities to make a positive difference to their local landscapes.



Respectful

of the knowledge of diverse groups of people with a connection to the land, including First Nations people.



Collaborative

in our approach to achieving outcomes.

ACKNOWLEDGEMENTS

We pay our respect to the Traditional Owners of the lands in Victoria. We take inspiration from the legacy of Victorian Aboriginal people, who have produced food, while caring for the ecological systems that life depends upon, for tens of thousands of years.

Delivering on our strategic goals

2021 HIGHLIGHTS

Landcare Victoria is guided by our strategic plan, which was finalised in early 2021.

This established three primary goals for Landcare Victoria:



A Strong Voice for Victorian Landcare



A Thriving and Resilient Landcare Community



A Healthy Organisation

The strategic plan is the framework for our business activities.

Implementation highlights for the year include:

- We commenced work on a new **Statewide plan for community landcare** in Victoria
- We **rationalised landcare communications** in partnership with DELWP and the Catchment Management Authorities
- We secured philanthropic funding for a **program of capacity building** for the landcare community, to be rolled out in 2022
- **We achieved DGR status** for Landcare Victoria to enable receipt of tax deductible donations
- Along with national and State landcare partners **we secured \$4.6M funding for landcare and partner organisations** under the national Landcare-led Bushfire recovery program in East Gippsland and North East Victoria
- On behalf of our unincorporated members, **we auspiced grants to the value of over \$1M** ensuring that community-led landcare projects can continue under a strong legal framework

Chair's report



My first year as Chair of Landcare Victoria Inc. has been busy and deeply fulfilling as we continue to make progress resourcing the organisation and the landcare community. I continue to be amazed by the depth and strength of the landcare community, your passion and commitment to improving your local environment is unmatched in scale and value in Victoria.

It was gratifying to see the leadership of community landcare recognised by the wider community through the Australian Honours and Awards. During 2021, landcare doyenne, Pam Robinson OAM was awarded with an AM, recognising her long – and continuing service to landcare. Horrie Poussard, who is credited with coining the term landcare, and who continues to provide leadership through Global Landcare, was awarded an OAM. Congratulations and thanks to them both for their service to landcare over many years.

The past two years have thrown out a significant challenge and the landcare community found new ways to deliver projects and plan future initiatives. I acknowledge the hard work of our professional landcarers, who on the whole work alone, and who have been under significant pressure to keep groups active and projects on track.

Many of the landcare community are unfamiliar with the role of Landcare Victoria Inc., you may know us as an insurance provider but don't know that we have a valuable advocacy role in working with government and other NRM organisations to address policy and provide opportunities to build community capacity and fund on ground projects.

Decisions made by the Board in 2020 to build on the influence of Landcare Victoria, have already begun to bear fruit. Perhaps the most significant early impact has been our capacity to build partnerships at the State and national level through our participation in the Landcare Led Bushfire Recovery Program, and establishment of a funded partnership approach with the Department of Environment, Land, Water and Planning (DELWP). We continue to seek opportunities to partner with others in support of our member groups.

The NRM landscape is competitive, however landcare is unique in its ability to deliver targeted place-based action. The spectre of climate change impact highlights the urgent need for increased landscape resilience and recovery and provides opportunities for groups to work more closely together to develop landscape scale initiatives. However, we understand the demands on your time and are eager to support you in developing cooperative partnerships.

Governance is an important responsibility of the Board, to progress our strategic direction whilst ensuring the organisation remains healthy. To achieve this, we have established subcommittees and working groups to focus on key areas. These groups change with organisational needs, and to support their value we have reached out to our landcare community to co-opt specialist skills.

The Audit and Risk Committee (ARC) continues to monitor risk in a systematic way and ensure we meet all our governance and deductible gift recipient obligations. I am grateful to Brendan Sydes from the Connecting Country Network for contributing both his excellent knowledge of landcare and legal expertise as an external member of the ARC committee.

Since achieving deductible gift recipient status, we are developing a more purposeful and organised approach to fundraising. The fundraising working group's role is to identify opportunities for additional project and capacity building support for the landcare community. We are very grateful for the contribution of landcare member Gerard O'Neil (Hodgson & Horseshoe Creeks Landcare) who is contributing the expertise he developed in his former role as CEO of Bush Heritage Australia.

As we have built our capacity internally, we recognised the need for greater Human Resources policy development. Landcare Victoria is indebted to Dean Courtenay of Quadrant People Resources for providing

I continue to be amazed by the depth and strength of the landcare community, your passion and commitment to improving your local environment is unmatched in scale and value in Victoria.

his deep knowledge and experience voluntarily to the CEO and the HR sub-committee.

Communications plays a vital role in landcare and has been a focus of the Board for some time, we were very pleased to appoint a part-time communications specialist during 2021. An early priority was to work in partnership with DELWP to rationalise social media for landcare and in the weeks prior to the 2022 AGM we completed a new website.

Landcare thrives on partnerships, and I take this opportunity to thank our partners for their ongoing interest and support of Landcare Victoria and the broader landcare community. Growing and strengthening relationships with current partners and developing new relationships is a priority for Landcare Victoria in the year ahead.

We understand that landcare is operating under an increasingly regulatory and competitive funding environment, and it is vital that Landcare Victoria responds appropriately through advocacy and support services for the volunteer community. The Board actively considers the best approach to the governance of Landcare Victoria and have identified deficiencies in our association rules that we plan to address, in consultation with Member Groups in the months ahead.

Once again, we acknowledge the support of Jim and Heather Phillipson (Rendere Trust) and Will and Joanne Crothers (Upotipotpon Trust). Thank you for enabling us the opportunity to grow our capacity, the results of your ongoing commitment are readily apparent through our developing partnerships and current and planned initiatives.

To the team at 24 Collins, thank you Andrew, Claire, Amanda and Elissa for your understanding and commitment to grassroots landcare. You are few, and you support an active Board and a large landcare

community. You have a challenging role to balance the needs of everyone and we are grateful for your tolerance and good humour.

Last but certainly not least, I thank the members of the Landcare Victoria Committee of Management and Members Council. During 2021 regional directors Marijke de Bever-Price, Jenny Robertson and landcare professional Scott Elliott retired and we welcomed Michael Walker from the Port Phillip and Westernport Region and landcare professional Danny Pettingill from the Loddon Plains Landcare Network to the Board. Thank you to Kerri Robson from Gecko CLaN for stepping in to fill the temporary professional vacancy on the Board and who now steps aside again to encourage fresh perspectives. We are all volunteers, and I acknowledge the enormous passion and commitment you have for landcare and the support you give at multiple levels.

A special mention to Landcare Victoria Deputy Chairs, Leanne Jackman and Paul Foreman, who not only give an enormous amount of time and energy to their roles but provide fantastic support to me and Andrew.

Our reward is a thriving landcare community fulfilled by productive and healthy ecosystems. For this, I congratulate and thank the ~600 Landcare Victoria Member Groups and through them, around 17,000 landcare group members for the fantastic work you do to achieve that goal. Our focus always remains on supporting your success.



Jane Carney
Chairperson

Operations report

A STRONG VOICE FOR VICTORIAN LANDCARE – Our advocacy for Landcare

National Landcare Program review

The Australian Government National Landcare Program is a major source of funding for landcare in Victoria. During 2021, the Australian Government undertook a review of the program. Landcare Victoria's submission pointed out that despite the name of the program, only a very small proportion of program expenditure is directed to community landcare activities carried out by Landcare Victoria members. Our submission urged the Australian Government to put landcare back into the National Landcare Program. Our submission also urged the Australian Government to recognise the vital need to ensure the proper engagement of land managers in program implementation and recommended that an additional program goal addressing community capacity and capability be included.

Landcare Facilitator Program

During 2020 and 2021 Landcare Victoria was active in advocating for continued support from the Victorian Government for the vitally important Landcare Facilitator Program. Our 2020 report demonstrated that government investment into the program yields a 7:1 benefit cost ratio. Continuation of the program was vulnerable to the impact of the COVID pandemic on the State budget and administration arrangements. Landcare Victoria was pleased to see a three-year funding program commence during 2021. Landcare Victoria continues to advocate on behalf of members in relation to the program. Our aspiration is to simplify and streamline administration, allow for greater flexibility in the facilitator role and to support both employing networks and facilitators in the employment relationship.

Victorian Landcare plan

Landcare Victoria has a strategic action of developing a plan for Victorian landcare as a blueprint for the growth and development of the landcare movement. In late 2021, DELWP provided financial support that enabled work on the plan to commence. The first phase of the project is an extensive program of consultation among landcare members and stakeholders to identify the key issues and opportunities landcare must address to ensure it continues to grow and adapt. The consultation report will provide the foundation for the plan itself, to be developed in the second half of 2022. This exciting and important project will establish a foundation for landcare in Victoria over the next decade.

National coordination and collaboration for landcare

Australia has two landcare organisations operating at a national level, each with important and valuable roles. The National Landcare Network is the peak body for the landcare movement, it is a member-based organisation that represents and coordinates the activities of the various State and Territory landcare organisations, including Landcare Victoria. Landcare Australia is a national not-for-profit organisation that supports the landcare community with funding, capacity-building, on-ground projects, information, networking and promotion of landcare achievements.

Landcare Victoria continues to support the establishment of a single landcare entity at the national level, which should be constitutionally accountable to the landcare community, and would work in close collaboration with Landcare Victoria and the other State and Territory landcare organisations, governments, and other partners. Landcare Victoria believes that resolution of this issue is important and urgent and is contributing to dialogue with our two national partners with the aim of achieving this.

Camping on Crown land frontages

Victorian Government plans to amend legislation to allow for camping on licensed Crown land water frontages were a significant concern for many in the landcare community. On behalf of members, Landcare Victoria's submission about the draft regulations urged the government to limit camping activities to sites that had been properly assessed as suitable, considering environmental and cultural values and ensuring that the prior revegetation and rehabilitation efforts of landcare groups are not compromised. The government responded positively, substantially amending the draft regulations to limit camping to properly assessed locations. The revised approach largely reflected the proposals made by Landcare Victoria.

Victorian Wildlife Act Review – status of feral deer

The rapid spread of feral deer populations in Victoria is of widespread concern to many Landcare Victoria members who see their good work compromised by deer browsing, trampling, competition for pastures, fence damage and other impacts. Landcare Victoria's submission to the Wildlife Act 1975 review argued that removing the protected wildlife status presently applied to deer will remove impediments to control programs. Perhaps more importantly it will ensure that the Act reflects the values and priorities of modern Australia instead of those of the nineteenth century when deer were introduced for recreational hunting.

Partnerships

Landcare Victoria continues to work to develop partnerships in support of landcare in Victoria. We work closely with the Victorian Landcare Team in DELWP, coordinating service delivery, coordinating communications and jointly developing and delivering projects. We have established a quarterly executive level liaison meeting to frame our partnership.

Agriculture is at the heart of landcare, and we value our relationship with the Victorian Farmers Federation, which was instrumental in the establishment of landcare in Victoria.

Landcare Victoria reached out to the Victorian Drought Hub in its development phase to ensure proper recognition of the long-established role of landcare in building drought resilience and will continue to work to strengthen a partnership approach.

While maintaining relationships at the regional level with each of the ten Catchment Management Authorities, Landcare Victoria has developed an MOU with Vic Catchments, the State organisation for the CMAs. This is an important opportunity to build confidence, alignment and coordination in the delivery of regional NRM programs.

Many Landcare Victoria members are 'Friends of' groups with a particular interest in volunteering to support management of parks, reserves and other public land. Our partnership with the Victorian Environment Friends Network helps to ensure support for these groups is well coordinated. A shared interest of concern during 2021 was the impact of Parks Victoria volunteering policies.

Landcare Victoria has valued the opportunity to discuss partnership opportunities with the Natural Resources Conservation League, recognising the highly aligned strategic goals of our organisations.



Landcare Victoria's involvement in the Landcare Led Bushfire Recovery Program has variously established, renewed or progressed partnerships with other organisations involved in land and natural resource management. Examples include Birdlife Australia, Greening Australia, Envite Environment, University of Melbourne, Victorian Fisheries Authority, Trust for Nature and the Threatened Species Conservancy. We thank all these organisations for their work in support of landcare.

Representation

Landcare Victoria Board members and staff seek opportunities to strategically engage with other organisations to ensure they are aware of landcare needs and interests. Examples include:

- Commissioner for Environmental Sustainability Commissioner's Reference Group
- Bushfire Recovery Victoria Environment and Biodiversity Working Group
- Agriculture Victoria Biosecurity Reference Group
- Victorian Farmers Federation Land Management Committee
- National Landcare Network – Board and Members Council

Landcare Victoria's representative directors are each deeply embedded in regional community networks and take every opportunity to advance the interests of landcare in these forums.

Operations report Cont.

A THRIVING AND RESILIENT LANDCARE COMMUNITY – Support for member groups

Member engagement

After nearly two years of limitations arising from the COVID-19 pandemic, Landcare Victoria Board members and staff have taken every opportunity to meet with Member Groups in their regions. The Board met in Creswick in November 2021 and invited network chairs from the regions surrounding Ballarat, along with senior CMA representatives from the North Central and Corangamite Regions to join the Board for dinner and discuss issues of regional concern. A similar invitation was forwarded to network chairs in the Geelong and Otway region when the Board met in Geelong in February 2022.

The CEO and staff have also sought opportunities to meet Member Groups in their regions to discuss project delivery and strategic issues. Locations visited in the reporting period include Everton, Beechworth and Wangaratta, Traralgon, Yarram, the Otways, Bairnsdale, Raymond Island and Mallacoota.

Regional landcare forums organised by the CMA Regional Landcare Facilitators are an important engagement opportunity. Landcare Victoria has liaised with DELWP and the CMAs to ensure that each of these meetings has a Landcare Victoria representative to ensure awareness of member issues and to communicate Landcare Victoria priorities and activities. This approach avoids as much as possible any duplication and overlap, reducing potential burdens on landcare volunteers.

In addition to the formal Member engagement structures, regionally based Board members remain actively engaged in their regional landcare community to ensure they maintain awareness of issues and opportunities.

Members Council

Landcare Victoria remains committed to the operation of an effective Members Council. This provides a forum for identification of emerging landcare issues and advice to the Board, CEO and others about how these might be resolved or progressed. The Members Council comprises up to five members from each of the 10 catchment regions. A Board steering committee was established during 2021 to actively support the growth and development of the Members Council. Strategic issues

discussed by the Members Council during the reporting period include a workshop on the Victorian Landcare Plan, a discussion about election priorities for landcare for the upcoming State election, and options for the future of the Members Council itself.

Grant auspicings

About half of Landcare Victoria's member groups are unincorporated so are often unable to enter into contracts and grant agreements. Membership of Landcare Victoria provides these groups with access to grant funding without the need to incorporate. Around 40 Member Groups took advantage of this service during 2021 and to date in 2022. The total value of grants auspicings in the 2021 year was a little over \$1 million, indicating the extent and value of this role.

Landcare Victoria's present policy is to require Member Groups with auspicings grants to take responsibility for management of project delivery. However, if delivery issues arise, Landcare Victoria intervenes to support the group in resolving issues, and to liaise with grant funding bodies.

Funds administered by Landcare Victoria under grant auspicings arrangements (1 January 2021 – 31 December 2021)

	2021	2020
Grant Funds received	\$1,001,387	\$499,679
Funds disbursed to Member Groups	\$1,001,387	\$499,679
Balance	\$0	\$0

Insurance

A critical role for Landcare Victoria is to organise public liability, voluntary workers personal accident, and association liability insurance for the Landcare Victoria incorporated association. Insurance for all Member Groups is arranged in a single policy with premium and management costs distributed among Member Groups as an element of membership renewal.

Landcare Victoria's approach to insurance brings substantial benefit to Member Groups. The share of the premium cost borne by members is generally much less than if a Member Group sought insurance on its own behalf (assuming like for like cover); and much of the administrative burden of insurance renewal and management is borne by Landcare Victoria staff rather than volunteer members. Claim excess payments are carried by Landcare Victoria, rather than the Member Group.

Cover for 2021/22 was obtained through AON insurance and despite a general upward trend in premiums, the insurance program was renewed without any increase in premiums paid by Landcare Victoria compared to the previous year.

The insurance coverage sought covers a range of landcare and related activities expected to be generally relevant to most landcare groups. Landcare Victoria has been working with insurers and Member Groups to ensure that the list of insured activities is made explicit to avoid the risk of claims being rejected on the basis that the insurer considers them to be outside the scope of landcare.

Some activities are undertaken by only a few Member Groups and, to the extent that they are perceived by insurers as high risk, may lead to a substantial increase in premiums that would be borne by all Member Groups when only one or a few will benefit. In these circumstances, Landcare Victoria negotiates extensions to arrange coverage for the particular Member Group at its expense.

As is common with any insurance policy, cover does not extend to subcontractors, who must arrange their own insurance as a contract condition. Securing professional indemnity cover for landcare facilitators that are engaged under contract has proven to be very difficult and Landcare Victoria was pleased to establish an arrangement with AON that extended cover, for a moderate additional cost, to those contract facilitators for the services they provide to their landcare client.

The best way for an insured entity to limit the risk of increasing premiums is to effectively manage risk to avoid claims. Pleasingly, no new claims were lodged during 2021/22 (to date). One complex employment practices claim was resolved in early 2022. At the time of reporting there are no active claims under management.

Landcare Victoria insurance premiums and claims activity

	2021	2020
Insurance Premium	\$72,555	\$76,920
New Claims Made	0	1



Operations report Cont.

Landcare led Bushfire Recovery Program

Landcare Victoria in partnership with the National Landcare Network, Landcare Australia and other State landcare organisations collaborated in the development and delivery of the Landcare Led Bushfire Recovery Program. Funded by the Australian Government, the program supported diverse recovery activities in East Gippsland and North East Victoria following the 2019/20 Black Summer bushfires. The program totalled \$14M across Queensland, New South Wales, Victoria, South Australia and the Australia Capital Territory.

Landcare Victoria members receiving funding under the program included Far East Victoria Landcare, East Gippsland Landcare Network, Clifton Creek Community Landcare Group, Greta Valley Landcare Group, and Raymond Island Landcare Group. Funding to these member groups totalled over \$1.8M. Landcare groups and networks were also active partners in projects led by Greening Australia, Birdlife Australia and the Victorian Fisheries Authority.

Landcare Victoria's role in the program was to support project applicants and, once funded, project managers to develop and implement the projects.

Landcare Victoria also led Victorian communications activities for the program. The program was developed and delivered with very short timelines, required by the Australian Government. Despite that challenge, the East Gippsland and North East landcare communities demonstrated their capacity to respond quickly and effectively to community recovery needs, drawing on their long-established and trusting community networks.

The Landcare Led Bushfire Recovery Program is strategically important. It demonstrates the capacity of the landcare sector to administer a large-scale investment program that capitalises on the deep community networks of landcare – and the program achieved this despite the timeline pressures imposed by the Australian Government, the continuing impact of COVID and the adverse season conditions of the 2021/22 summer. The program also demonstrates the importance of collaboration between national organisations and the States and territories. Thirdly, Landcare Victoria's ability to play a significant role

demonstrates an outcome of the Board's strategy to lift the capability of the organisation.

Impacts of COVID-19

COVID remained a dampener on activity for much of 2021 and early 2022. Landcare groups adapted as best they could to the prolonged lockdowns but these inevitably limited group activity. From Landcare Victoria's perspective it interfered with the ability of the Board and staff to engage directly with Member Groups in the regions. The landcare community adapted to the use of online technologies as a means of engagement. Indeed, the growth of capability and acceptance of these technologies is opening doors to new ways of engaging even as the pandemic wanes.

Working out how best to conform to the Chief Health Officer's COVID directives and regulations proved a challenge for the landcare community. Landcare Victoria provided guidance and advice to members through the monthly newsletter and in response to member queries. Landcare Victoria has itself adopted a policy requiring that participants in activities under its control must be up to date with their vaccination but advises Member Groups that their vaccination policy must be determined by each Member Group having regard to the context of their own activities.

Communications

Landcare Victoria moved to enhance communications capacity during 2021 with the establishment of a staff communications specialist role. This is the first time Landcare Victoria has been able to support such a role which is widely recognised as being strategically important to the future of landcare. An early priority for this role was rationalisation of landcare social media arrangements. In collaboration with, and with funding support from DELWP, Victorian landcare now operates a single channel on Facebook, LinkedIn, Twitter, YouTube, and Instagram. These channels are managed collaboratively with DELWP and the CMAs in an approach that shares costs and avoids communications confusion and duplication. Another important task was the renewal of the Landcare Victoria website to ensure it integrates with the Landcare Victoria membership database and can serve as a platform for donations. Internal communications were upgraded with production of a regular online newsletter to Landcare Victoria Member Groups and stakeholders. Feedback on this communication has been positive. The first phase of website renewal was completed in May 2022. The upgrade and enhancement of these aspects of communications infrastructure will allow for more effective communications in the years ahead.

A HEALTHY ORGANISATION

Membership data management

Managing membership data is a very important function of Landcare Victoria and in turn, these data are an important asset for the organisation and for landcare generally. Following the transition from a server-based to cloud-based system in early 2021, Landcare Victoria staff continued to work to ensure data held is accurate and up to date so that we may capitalise on the full value of the data management system we use.

An important step towards this was the membership census conducted in early 2022. This on-line census allowed members to directly populate key data, avoiding the double handling required under the previous system. By providing data in this way, Member Groups will not need to provide further information at the time of membership renewal in mid-2022. It will also ensure that membership information required for insurance renewal is accurate and up to date, minimising the risk of claims being denied in future.

Provision of certain key information is a requirement of Landcare Victoria's rules and Membership renewal will be conditional on completion of the census.

Member Groups have responded very positively with more than 450 Member Groups responding.

Being the first year of this approach, there were inevitable teething problems and Landcare Victoria staff are grateful for the patience and cooperation of members as these were sorted out. It is expected that having caught up on an information backlog in 2021/22, future membership censuses will be easier to implement and update.

Deductible Gift Recipient status

Landcare Victoria achieved Deductible Gift Recipient (DGR) status in September 2021. This provides a facility for tax deductible donations in support of landcare. Following the establishment of policy, procedures and required management systems, the aspiration is that the DGR fund will be available for fundraising by Member Groups. This work lies ahead of us.



Fundraising

Landcare Victoria revenue is from three broad categories: membership subscriptions, project funding for defined services, and donations. The Board established a fundraising working group during 2021 to focus on the third of these categories. The initial priority of the group is to secure significant philanthropic donations. We were pleased to receive a significant contribution from the RE Ross Trust late in late 2021 and are developing project concepts in partnership with the Ian Potter Foundation and the Natural Resources Conservation League. Landcare Victoria remains very grateful for the continuing support of the Phillipson and Crothers families that has had such a positive impact on our capacity.

Rules review

The Board sought legal advice about aspects of the Landcare Victoria Rules of Association. This highlighted significant risk issues around the operation of Rule 17.8 that indemnifies unincorporated Member Groups, and numerous inconsistencies in the way members are defined. The Board resolved to commence a comprehensive review of the rules, to be implemented during 2022 in consultation with Member Groups.

Operations report Cont.

Victorian Landcare Awards

Although managed by DELWP, in partnership with Landcare Australia, Landcare Victoria supported the promotion and assessment of the Victorian Landcare Awards. We recognise and congratulate the 2021 winners, many of whom are members of Landcare Victoria Member Groups.



Australian Government Individual Landcarer Award	Don Rowe, Upper Hopkins
Australian Government Landcare Farming Award	Andrew and Jill Stewart
Australian Government Partnerships for Landcare Award	Northern Yarra Landcare Network in partnership with VicRoads
Coastcare Award	Cape Paterson Residents and Ratepayers Association and Harmers Haven Residents and Ratepayers Group
ACM Landcare Community Group Award	Newham and District Landcare Group
Woolworths Junior Landcare Team Award	Tempy Primary School
KPMG Indigenous Land Management Award	Wurundjeri Woi Wurrung Cultural Heritage Aboriginal Corporation Narrap Team
Steadfast Young Landcare Leader Award	Tess Grieves
Joan Kirner Landcare Award	Andrew Bradey
Victorian Farmers Federation and Landcare Victoria Inc. Heather Mitchell Memorial Fellowship	Scott Elliott
Dr Sidney Plowman Travel and Study Award	Jackson Chatfield
Landcare Network Award	Buloke and Northern Grampians Landcare Network
Environmental Volunteer Award	Gardens 4 Wildlife Albury-Wodonga
Urban Landcare Award	June Johnstone
Environmental Youth Action Scholarship	Alice Miller School
Victorian Environmental Friends Network's Best Friend Award	Nina Earl

Directors

Directors who served on the Landcare Victoria Board during 2021 are as follows.



Jane Carney

Chairperson (from 21/5/2021)
North East Region



Alice Knight

Corangamite Region



Terrence Hubbard

Chairperson (until 21/5/2021)
Goulburn Broken Region



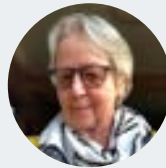
Danny Pettingill

Appointed 21/5/21
Professional Landcarer



Ian Arney

Mallee Region



Beth Ripper

West Gippsland Region



Marijke de Bever-Price

Resigned 21/5/2021
Port Phillip and Westernport Region



Jenny Robertson

Resigned 2/6/21
East Gippsland Region



Scott Elliot

Resigned 7/9/21
Professional Landcarer



Kerri Robson

Resigned 21/5/21;
Reappointed 25/11/21
Professional Landcarer



Paul Foreman

North Central Region



Michael Walker

Appointed 21/5/21;
Resigned 2/3/22
Port Phillip and Westernport Region



Leanne Jackman

Wimmera Region



Debbie Shea

Glenelg Hopkins Region

Operations report Cont.

Staff

Landcare Victoria maintained four salaried positions during the reporting period.



Andrew Maclean
Chief Executive Officer



Amanda Grace
Office Coordinator



Claire Hetzel
Landcare Development Coordinator



Elissa Kasch
Communications Specialist (part time)

Contractors and consultants

Landcare Victoria engaged the following contractors and consultants during the reporting period.

Estuary Consulting
Fundraising support

Cloud Bookkeeping
Bookkeeping and financial advice

Projectura
Landcare Plan consultation

**Kaizen Synergy
Legal Practice**
COVID advice

Kristen den Exter
Project Support

Lewis Holdway Lawyers
Advice on association rules

Ethical Design Co.
Graphic Design Services

Integr8tiv
Database and web design Services

Infoxchange
IT and communications services

Voluntary advisors

Landcare Victoria wishes to specifically recognise the voluntary support offered by three people who have agreed to support the Board as co-opted members of Board committees:

Human Resources Committee Mr Dean Courtenay

Audit and Risk Committee Mr Brendan Sydes

Fundraising Working Group Mr Gerard O'Neil



Landcare is largely a voluntary movement and Landcare Victoria **pays tribute** to the many thousands of community members who offer so much to their communities.

Funding acknowledgement

We would like to thank the following organisations for their contributions:



Trustees for the
Upotipotpon
Foundation



National
Landcare
Program



Operations report Cont.

KEY MEMBERSHIP STATISTICS

Landcare Victoria membership remained stable between 2020 and 2021. Member Groups resigning or not renewing their membership were approximately balanced by new membership applications. Despite the impact of COVID-19, expenditure and membership numbers remained constant year on year.

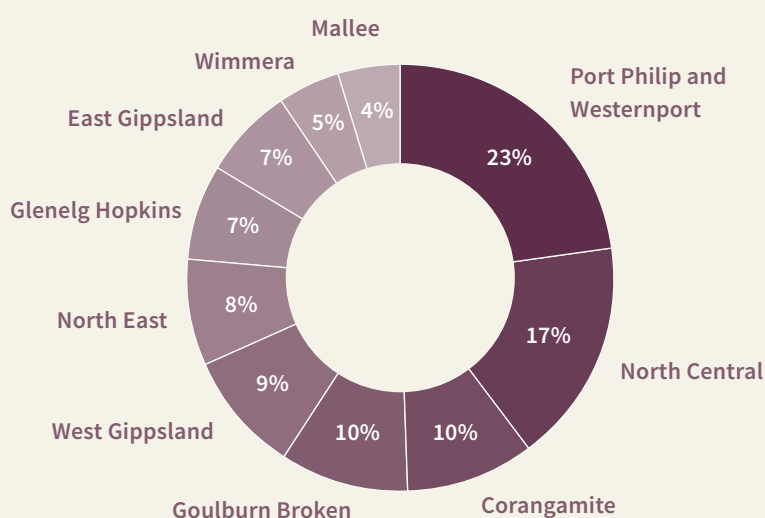
Data collected from the 2022 membership census allows analysis of the nature and incorporation status of Member Groups. Just over half of Landcare Victoria Member Groups are unincorporated.

Membership statistics derived from Landcare Victoria membership records are presented below.

Item	2021	2020
Financial Member Groups at 31 December	541	548
Landcare Groups	494	*
Landcare Networks	47	*
Unincorporated Members	281	*
Incorporated Members	260	*
Average reported Member Group expenditure	\$37,085	\$37,281
Average membership reported by Member Groups	34.4	33.4
Average additional non-member volunteers per Member Group	22.2	*

*Data unavailable

Distribution of member groups by catchment region



Landcare Groups operate throughout Victoria, with the distribution of groups in each region roughly proportional to the population of the region.

Treasurer's report

The financial report presented is for the twelve months to 31 December 2021.

INCOME

The Board changed its accounting policy this year to recognise auspiced grant revenue and expenditure. \$1,001,387 of grants managed on behalf of unincorporated Member Groups is now recognised in the accounts indicating the significance of this service to members.

Revenue for the organisation increased by \$566,865. Most of this increase was in auspiced Member Group grants however, grant revenue to Landcare Victoria itself improved by \$103,321.

Philanthropic support to the organisation remained a very important revenue source.

EXPENDITURE

The Committee maintained tight control over expenditure, exceeding its budget targets.

Employee expenses increased, consistent with the Board's strategy of increasing organisational capacity. On the other hand, expenditure on contractors and consultants substantially fell in comparison to the previous year.

New insurance arrangements were established during the year, achieving a small saving, despite an otherwise steadily increasing trend in insurance costs.

OPERATING RESULT

The operating result for the year was a loss of \$29,997, a considerable improvement on the previous year. The Board is anticipating that increased revenues will allow for a small profit in the 2022 year.

STATEMENT OF FINANCIAL POSITION

Assets

Cash at bank increased year on year reflecting in part receipt of grant funding late in the financial year.

Liabilities

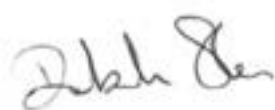
To better manage cashflow, insurance is now paid monthly, instead of annually, contributing to an increase in liabilities.

Equity

Total equity declined to \$176,593, reflecting the operating loss for the year.

MEMBERSHIP INCOME ANALYSIS

During 2021, the Board considered an analysis of Membership Revenues. This analysis concluded that the costs of providing services to Member Groups exceeds membership revenue by \$124,571, despite funding support from the Victorian and Australian governments that subsidises these services. The Board has reluctantly concluded that an increase in membership fees will be necessary in 2022 to ensure the ongoing viability of the organisation.



Debbie Shea
Acting Treasurer

A close-up photograph of a koala clinging to a tree trunk. The koala is positioned vertically, with its head at the top and its body extending downwards. It has grey fur with white underparts and a large, dark nose. Its eyes are partially closed, and it appears to be resting or sleeping. The tree trunk is brown and textured, with some bark peeling. The background is a blurred green, suggesting a forest setting.

Financial report

LANDCARE VICTORIA INC.

A0011936S | ABN 69 561 995 226 | FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

LANDCARE VICTORIA INC

A011936S

ABN 69 561 995 226

COMMITTEE MEMBERS' REPORT

Your Committee Members present their report on the Landcare Victoria Inc for the year ended 31 December 2021.

Committee Members

The names of committee members in office at any time during, or since the end of, the period are:

Scott Elliot (resigned 7/9/21)	Ian Richard Arney
Jane Elizabeth Carney	Terrence John Hubbard
Jenny Robertson (resigned 2/6/21)	Alice Isabel Knight
Kerri Kallady Robson	Ailsa Beth Ripper
(resigned 21/5/21; reappointed 25/11/21)	Danny Pettingill (appointed 21/5/21)
Leanne Joy Jackman	Paul Foreman
Michael Walker (appointed 21/5/21; resigned 2/3/22)	Marijke Helena Elizabeth de Bever-Price
Deb Shea	(resigned 21/5/21)

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

Operating results

The deficit of the association for the financial year amounted to \$29,997 (2020 \$68,495).

Significant changes in state of affairs

No significant change in the association's state of affairs occurred during the year.

Principal Activities

The principal activities of the association during the financial year has been to support the LVI Member Groups, including providing insurance packages which provide public liability, voluntary workers and associations liability. There has been no significant change in the nature of the association's activities during the financial year.

LANDCARE VICTORIA INC

A011936S

ABN 69 561 995 226

COMMITTEE MEMBERS' REPORT

After balance date events

No other matter or circumstance has arisen since 31 December 2021 that has significantly affected, or may significantly affect the association's operations, the results of those operations, or the association's state of affairs in future financial years.

Environmental issues

The association's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

Indemnifying Officers or Auditors

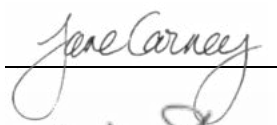
During the year, the association has paid an insurance premium to ensure indemnification of committee members and management. No payments were made to indemnify the association's auditors

Proceedings on behalf of the Association

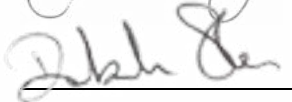
No person has applied for leave of court to bring proceedings on behalf of the association or intervene in any proceeding to which the association is a party for the purpose of taking responsibility on behalf of the association for all or any part of those proceedings. The association was not a party to any such proceedings during the year.

Signed in accordance with a resolution of Committee members.

Committee member



Committee member



Dated this 29th day of April, 2022

LANDCARE VICTORIA INC**A011936S****ABN 69 561 995 226****STATEMENT OF SURPLUS OR DEFICIT AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED
31 DECEMBER 2021**

		2021	2020
	Note	\$	\$
Revenue	2	1,566,159	1,009,294
Employee benefit expense		(384,130)	(312,355)
Auditors remuneration	4	(3,900)	(3,900)
Lease expense	3	(14,625)	(8,362)
Other expenses	3	(1,193,501)	(753,172)
Surplus/(Deficit) for the year		<u>(29,997)</u>	<u>(68,495)</u>
Other comprehensive income		-	-
Total Comprehensive Income/(Loss) for the year		<u><u>(29,997)</u></u>	<u><u>(68,495)</u></u>

The accompanying notes form part of these financial statements.

LANDCARE VICTORIA INC**A011936S****ABN 69 561 995 226****STATEMENT OF FINANCIAL POSITION****AS AT****31 DECEMBER 2021**

		2021	2020
	Note		
		\$	\$
Cash at bank	5	381,296	335,791
Trade and other receivables		11,896	9,448
Prepayments		<u>43,762</u>	<u>41,336</u>
TOTAL CURRENT ASSETS		<u>436,954</u>	<u>386,575</u>
TOTAL ASSETS		<u>436,954</u>	<u>386,575</u>
CURRENT LIABILITIES			
Trade and other payables	6	232,220	169,457
Employee benefits	7	<u>24,594</u>	<u>9,374</u>
TOTAL CURRENT LIABILITIES		<u>256,814</u>	<u>178,831</u>
NON CURRENT LIABILITIES			
Employee benefits	7	3,547	1,154
TOTAL LIABILITIES		<u>260,361</u>	<u>179,985</u>
NET ASSETS		<u>176,593</u>	<u>206,590</u>
EQUITY			
Retained Surpluses		15,093	45,090
Reserves	10	<u>161,500</u>	<u>161,500</u>
TOTAL EQUITY		<u>176,593</u>	<u>206,590</u>

The accompanying notes form part of these financial statements.

LANDCARE VICTORIA INC
A011936S
ABN 69 561 995 226

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED
31 DECEMBER 2021

	Retained Surpluses \$	Insurance Reserve \$	Project Reserve \$	Total \$
Balance at 1 January 2021	45,090	145,500	16,00	206,590
Total Comprehensive Income (Loss) for the year	(29,997)	-	-	(29,997)
Charge direct to Reserve	-	-	-	-
Allocation to (from) Reserve	-	-	-	-
Balance at 31 December 2021	15,093	145,500	16,000	176,593

The accompanying notes form part of these financial statements.

LANDCARE VICTORIA INC
A011936S
ABN 69 561 995 226

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
31 DECEMBER 2021

	Note	2021	2020
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operations		1,671,540	1,093,933
Payments to suppliers and employees		(1,626,352)	(1,085,056)
Interest received		<u>317</u>	<u>391</u>
Net cash proceeds from/(used in) operating activities	5	<u>45,505</u>	<u>9,238</u>
Cash and cash equivalents at beginning of financial year		335,791	326,553
Net increase/(decrease) in cash held		<u>45,505</u>	<u>9,238</u>
Cash and cash equivalents at end of financial year	5	<u><u>381,296</u></u>	<u><u>335,791</u></u>

The accompanying notes form part of these financial statements.

LANDCARE VICTORIA INC
A011936S
ABN 69 561 995 226

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021

Note 1: Statement of significant accounting policies

The financial report covers the entity of Landcare Victoria Inc, incorporated and domiciled in Australia. The address of the association's registered office is 24-28 Collins Street, Melbourne VIC 3000.

(a) Basis of preparation

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, the Interpretations issued by the Australian Accounting Standards Board (AASB) Reduced Disclosure Requirements, the Australian Charities and Not-for-profits Commission Act 2012 and the Associations Incorporations Reform Act 2012. The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements, except for cash flow information, have been prepared on an accrual basis and are based on the historical cost basis.

The financial statements are presented in Australian dollars, which is the association's functional currency.

(b) 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.

No provision for income tax is made.

(c) Leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

LANDCARE VICTORIA INC

A011936S

ABN 69 561 995 226

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Note 1: Statement of significant accounting policies (cont.)

(d) Employee benefits

Wages and salaries and annual leave

Liabilities for salaries and wages, including non-monetary benefits, and annual leave expected to be entitled within twelve months of the reporting date are recognised in current liabilities in respect of employees' services up to the reporting time and are measured at the amounts expected to be paid when the liabilities are settled.

Long service leave

The liability for long service leave is recognised in current and non-current liabilities, depending on the unconditional right to defer settlement of the liability for at least twelve months after the reporting date. The liability is measured as the value of expected payments should the relevant leave accrued to employees be taken as at balance date. The non-current portion of the liability represents the amount payable for an employee who is not fully entitled to long service leave as at balance date but who will become entitled within the following 12 months.

(e) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable:

Subscription income is recognised when members are invoiced and are entitled to the associated benefits.

When grant revenue is received with an associated obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

The Association has changed its accounting policy to include Auspiced Funding in its profit and loss. As the amount of Auspiced Grant Income equals the Auspiced Grant Expense (\$1,001,387 (2020- \$499,679)) the effect of this policy is that there is no change to the deficit for the year

Interest revenue is recognised using the effective interest 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.

(f) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST.

LANDCARE VICTORIA INC
A011936S
ABN 69 561 995 226

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(g) Other receivables

Other receivables are recognised at amortised cost less any provision for impairment.

(h) Trade and other payables

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

(i) New standards and interpretations not yet adopted

Certain new accounting standards have been published that are not mandatory for 31 December 2021 reporting periods. These new standards and interpretations have been assessed by management and determined that they will have little or no impact on the association. AASB 16: Leases, has not been applied as there is a relief exemption, for not-for-profit organisations, from reporting under that Standard. A new Standard relating to Disclosures and Reporting will be applicable for the 2022 year.

(j) Critical Accounting estimates

The preparation of financial statements requires the use of critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 12.

The going concern basis is considered to still be appropriate.

ECONOMIC DEPENDENCY

Landcare Victoria Inc is dependent on philanthropic contributions/donations for a significant portion of its ongoing operational income. At the date of this report, the Committee has no reason, nor been given any indication, to believe that such contributions will not be continued.

LANDCARE VICTORIA INC**A011936S****ABN 69 561 995 226****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED****31 DECEMBER 2021**

	2021	2020
	\$	\$
Note 2 : Revenue		
Operating Activities		
Subscriptions	218,758	213,650
Grants	233,063	129,715
Auspiced Grants Received	1,001,387	499,679
Other income, including Donations	103,034	102,259
 Interest – bank deposits	317	391
Government Covid-19 Stimulus and Job-keeper	<u>9,600</u>	<u>63,600</u>
Total Revenue	<u>1,566,159</u>	<u>1,009,294</u>

Note 3: Expenses

Rental expense on operating leases

- Minimum lease payments	<u>14,625</u>	<u>8,362</u>
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Other expenses from ordinary activities

Administrative expenses	21,671	18,380
Annual Forum Expenses	3,648	(85)
Auspiced Grants Paid	1,001,387	499,679
 Communication Expenses	1,762	2,637
Contractors/Consultants	20,486	118,076
Meeting Expenses and Committee Members		
Reimbursements	10,706	16,545
Sponsorships	1,818	-
Insurance	72,555	81,921
IT Support	59,419	11,568
Legal Expenses	-	4,320
Sundry Expenses	<u>49</u>	<u>131</u>

Total other expenses	<u>1,193,501</u>	<u>753,172</u>
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Note 4: Auditors Remuneration

Remuneration of the Auditor for:

Auditing the financial report	3,900	3,900
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LANDCARE VICTORIA INC

A011936S

ABN 69 561 995 226

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2021

	Note	2021	2020
		\$	\$
Note 5: Cash and cash equivalents			
Cash at bank		<u>381,296</u>	<u>335,791</u>
Reconciliation of net surplus/(deficit) after tax to net cash flows from operations			
Net surplus/(deficit)		(29,997)	(68,495)
<i>Changes in assets and liabilities</i>			
(Increase)/Decrease in trade receivables		3,142	88,731
(Increase)/Decrease in Other Debtors		(5,590)	-
(Increase)/Decrease in prepayments		(2,427)	(3,928)
Increase/(Decrease) in trade and other payables		62,763	12,767
Increase/(Decrease) in provision for employee entitlements		<u>17,614</u>	<u>(19,837)</u>
		<u>45,505</u>	<u>9,238</u>
Note 6 : Trade and other payables			
Trade payables and accruals		75,975	82,256
Premium Funding - Insurance		27,919	-
GST payable		20,123	2,241
Grant funds under management	6(i)	99,979	75,607
Deposits re Memberships		<u>8,224</u>	<u>9,353</u>
		<u>232,220</u>	<u>169,457</u>

LANDCARE VICTORIA INC
A011936S
ABN 69 561 995 226

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021

Note 6: Trade and other payables (Cont.)

(i) Movement in Grant Funds Under Management

	Opening Balance	Grants Repaid	Received/invoiced during the year	Taken to Income*	Closing balance
DELWP – Employment Referral Service	63,827	(62,877)	-	(950)	-
DELWP - Colloboration	-	-	100,000	(7,071)	92,929
Other Grant Funding	11,780		220,312	(225,042)	7,050
	75,607	(62,877)	320,312	(233,063)	99,979

* Figures do not include project co-contributions by LVI

Note 7 : Employee Benefits	2021	2020
	\$	\$
Current:		
Annual Leave	24,594	9,374
Non-current:		
Long Service Leave	3,547	1,154

LANDCARE VICTORIA INC

A011936S

ABN 69 561 995 226

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 \$	2020 \$
Note 8 : Key Management Personnel compensation		
Compensation to key management personnel	192,804	229,406
Note 9 : Related party transactions		
Transactions with related parties		
Remuneration/Honoraria received by all Committee members	-	2,065
Note 10 : Reserves		
Insurance reserve		
Insurance reserve Excess Pool	55,500	55,500
Insurance reserve Claims Incurred	<u>90,000</u>	<u>90,000</u>
(i)	145,500	145,500
Project Reserve		
VLN Landcare Support Staff	<u>16,000</u>	<u>16,000</u>
(ii)	<u>16,000</u>	<u>16,000</u>
Total reserves	<u><u>161,500</u></u>	<u><u>161,500</u></u>

LANDCARE VICTORIA INC

A011936S

ABN 69 561 995 226

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2021

(i) Insurance reserve

Under the terms of Landcare Victoria Inc's agreement with its members to provide insurance, an event, of which the Association has not yet been informed, may have occurred which will result in a future outflow of funds. The committee has created a reserve to cover two types of potential obligations arising which are: excesses payable on claims made, which are self-insured, and future events incurred for which claims have not yet been made. The value of the reserve has been determined using the history of claims and the experience and judgement of the committee members.

(ii) Project Reserve

VLN Landcare Support Staff

This reserve recognises the fund established by the merger of predecessor organisations Victorian Landcare Council and Victorian Landcare Network in 2012.

LANDCARE VICTORIA INC

A011936S

ABN 69 561 995 226

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Note 11: Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other factors, including expectations of future events management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Long service leave provision

As discussed in note 1, the liability for long service leave is recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Note 12: Covid-19 Pandemic and Events subsequent to balance date

The association has had to curtail its usual range of activities during the 2021 year due to COVID-19 restrictions. The association has been supported by Government stimulus and incentive packages and has relied upon that revenue to meet commitments, but has reported a deficit for the year. Some uncertainty still exists as to the precise impact on ongoing revenue streams and cashflows during and beyond the relevant restriction periods, including any further such periods that may occur.

Although the impact of the COVID-19 pandemic and associated restrictions has eased there is a possibility that they may continue to impact on the operations of the association post-balance date. Whilst there is a possibility that carrying values of some assets may be impaired and cash reserves may be called upon to continue operations it has not been possible, due to continued uncertainty, to estimate or determine the financial impact on the association. The Committee and Management will monitor profitability and cashflows of the operations of the association in light of the ongoing COVID-19 pandemic.

LANDCARE VICTORIA INC

A011936S

ABN 69 561 995 226

COMMITTEE MEMBERS' DECLARATION


In the opinion of the Committee the financial report:

- 1) Presents a true and fair view of the financial position of the Landcare Victoria Inc. as at 31 December 2021 and its performance for the year ended on that date in accordance with the Associations Incorporation Reform Act 2012 and applicable Australian Accounting Standards (including Australian Accounting Interpretations).

- 2) At the date of this statement, there are reasonable grounds to believe that the Landcare Victoria Inc. 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 on behalf of the Committee by:

Chair



Treasurer



Dated this

29th day of April, 2022

INDEPENDENT AUDITOR'S REPORT

To the members of Landcare Victoria Inc Report on the Audit of the Financial Report

Opinion

I have audited the accompanying financial report, being a special purpose financial report of the Landcare Victoria Inc., which comprises Statement of Surplus or Deficit and Other Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows, Notes to the Accounts and Committee Members' Declaration for the period ended 31 December 2021.

In my opinion, the financial report of the Landcare Victoria Inc gives a true and fair view of the financial position of the Landcare Victoria Inc as at 31st December, 2021 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the entity in accordance with the *Associations Incorporation Reform Act 2012 (Vic)*, the *Australian Charities and Not-for-Profits Commission Act 2012* 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Committee of Management's financial reporting responsibilities under the *Associations Incorporation Reform Act 2012 (Vic)* and the *Australian Charities and Not-for-Profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose.

Responsibility of the Committee of Management for the Financial Report

The Committee of Management is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the *Associations Incorporation Reform Act 2012 (Vic)* and the *Australian Charities and Not-for-Profits Commission Act 2012* and for such internal control as the Committee of Management determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Committee of Management are responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Committee either intends to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

The Committee of Management is responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

My objective is 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that audits 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 the financial report

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by responsible entities.
- Conclude on the appropriateness of the entities' 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 registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity 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.

I communicate with Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Rob Florence, FCPA

Florence Audit & Assurance

97 Mair Street East
BALLARAT VIC 3350

Dated: April, 2022

Notes



Landcare
Victoria Inc.

CONTACT US

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