



Landcare
Victoria Inc.

2024

ANNUAL REPORT

LANDCARE VICTORIA INC.

Landcare Victoria
represents community
landcare in Victoria.

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ACKNOWLEDGEMENT OF COUNTRY

We are inspired by the legacy of Victorian First Nations people, who have produced food while caring for the ecological systems that life depends upon for tens of thousands of years. We recognise Traditional Owner rights to self-determination and to speak for and look after Country.

We pay our respects to the Traditional Owners of the lands in Victoria.



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.

Image credit: Front cover and cow and calf images provided by Simon Feillafe, Mitta to Murray Landcare Inc.

Chair's report



It is wonderful to have the opportunity to look back on the amazing progress of Landcare Victoria over the past 12 months.

In December 2023, the Board was pleased to appoint Claire Hetzel as Landcare Victoria's Chief Executive Officer, after six months in the acting role. Claire demonstrates an admirable skill set and a deep empathy for the work of the volunteer landcare community. Her highly developed engagement and partnering skills allow her to work across the broad spectrum of our stakeholders, to create new opportunities for grass roots landcarers to bring about real environmental change.

I also extend my sincere thanks to Andrew Maclean for his strategic guidance during his time as Landcare Victoria's Chief Executive Officer. Andrew laid the groundwork from which we are now able to launch numerous initiatives. The development of our first complete Strategic Plan and Advocacy Guide for the 2022 election have provided us with clear purpose and the amazing team he put together will carry on his legacy.

Landcare Victoria's achievements and ongoing initiatives reflect a resilient and forward-thinking approach.



After a prolonged hiatus due to various challenges, the Victorian Landcare Forum was successfully revived in 2023, with the North East landcare community playing host for the three-day function in Beechworth. The event garnered significant attention and participation, marking a triumphant return for the organisation's flagship gathering.

The New Futures for Victorian Landcare Project represents an exciting leap forward in landscape planning. Anthony Gallacher was appointed Project Manager in August 2023 and has made great progress since joining the team. Anthony has a wealth of experience supporting landcare groups and exceptional project and stakeholder management skills. The first two landscapes selected for the project are Buloke and Northern Grampians Landcare Network and the Granite2Goulburn Group, led by Hughes Creek Catchment Collaborative. We look forward to seeing the outcomes of the pilot project later in 2024.

After 16 months of meticulous development and extensive engagement with landcarers and stakeholders, the Landcare Plan for Victoria 2023-2033 was successfully completed and launched in November 2023. The online launch event attracted 100 participants and received considerable media interest. Preparations are in motion to develop the first implementation plan in 2024, marking a significant milestone for the landcare movement's future.

Following the launch of the Landcare Plan, we have actively been advocating to the State Government to secure ongoing funding for landcare initiatives, including the Victorian Landcare Facilitator Program.

Another milestone in Landcare Victoria's growth, is the recent partnership between ourselves, the Department of Energy, Environment and Climate Action (Agriculture Victoria) and the Victorian Catchment Management Authorities (CMAs), in a successful bid to deliver the Federal Government's Carbon Farming

Outreach Program. We are looking forward to leading the coordination of Carbon Farming Outreach activities across the state. We will work with Regional Coordinators, industry associations and Landcare groups/networks to promote the project and pathways for participation. Trained Landcare Facilitators, based in regional Landcare Networks across the 10 CMA regions, will act as trusted advisors within local communities, leveraging their connections across farming communities to coordinate in-person events, disseminate information, and enable on-going communities of practice.

A revised Members Council Charter was adopted in December 2023, and represents a crucial step in revitalising the Council's role within the organisation. This move solidifies the Members Council's importance, recognising its critical contribution to policy and strategy development for Landcare Victoria. This follows on from earlier engagement with our members to revise the Landcare Victoria Rules of Association, an important step to ensure Landcare Victoria is able to manage operational risk and to ensure a sustainable future for the organisation.

The 'Advancing Landcare' webinar series has proven to be a success throughout 2023, with the project continuing into 2024. This initiative serves as a valuable educational tool, aiming to help strengthen landcare groups, by tailoring training to their needs in a meaningful and useful way. Some of the topics covered by the first year of the project include recruiting new volunteers, child safety, risk management, financial governance and succession planning.

Landcare Victoria's achievements and ongoing initiatives reflect a resilient and forward-thinking approach. However, we cannot do great work without the support of our key partners. I would like to acknowledge and extend my sincere thanks to the Rendere Trust (Phillipson family) and Upotipotpon Foundation (Crothers family) for their commitment to supporting our work and future plans with their generous philanthropic support. We are grateful to the RE Ross Trust, Ian Potter Foundation and Natural Resources Conservation Trust for the support they have provided through their project funding.

Our partnership with the State Government through the Department of Energy, Environment and Climate Action (DEECA) continues to strengthen and their financial support has enabled us to run capacity building activities for member groups and landcare professionals. The Australian Government also supports community landcare through grant support to the National Landcare Network and State and Territory Organisations, including Landcare Victoria.

We have many other important partners with a critical role in building our capacity and delivering positive shared outcomes for the environment. The work of our members is closely entwined with that of the Victorian CMAs, and we continue to support that valued collaboration. Some examples of our partnerships are detailed later in this report.

We are incredibly fortunate to have a fantastic and passionate team at Landcare Victoria, who support our 600 member groups and deliver on the ambitious aspirations of the Board. I cannot thank them and my fellow Directors enough for their commitment under an intense workload and sometimes challenging environment.

A handwritten signature in black ink that reads "Jane Carney".

Jane Carney
Chairperson



About Landcare Victoria

WHO WE ARE

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

Landcare Victoria 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.

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

Landcare Victoria 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.

 **600+**
Member Groups

 **17,000+**
households

 **60,000**
individuals

OUR VALUES

Our values reflect the values of the Victorian landcare community:

			
Grounded	Empowering	Respectful	Collaborative
in the community and knowledge of local landscapes.	individuals and communities to make a positive difference to their local landscapes.	of the knowledge of diverse groups of people with a connection to the land, including First Nations people.	in our approach to achieving outcomes.

KEY MEMBERSHIP STATISTICS

Landcare Victoria membership remained consistent when compared to data from 2022. In addition to this, new Member Group registrations remained constant with around 20 new groups being welcomed in 2023; fewer than 20 groups cancelled their membership, advised they were in recess, or were in the process of winding up.

Increases in the annual expenditure and average number of 'Landcarers' reported by our Member Groups indicate landcare activity and participation is increasing year by year. Given many landcare organisations were severely impacted by the COVID-19 pandemic in 2020 and 2021, it is heartening to see activity picking up again.

Membership statistics derived from responses to the 2023 Landcare Victoria census are presented in the following table.

Item	2023	2022
Total Number of Member Groups surveyed	664	639
Total Number of Member Groups responded	567	586
Landcare Groups	513	534
Landcare Networks	54	52
Unincorporated Members	281	299
Incorporated Members	286	287
Total reported annual income	\$35,695,536	N/A ²
Average Member Group income	\$62,955	N/A ²
Total reported expenditure	\$28,145,394	\$23,652,594
Average Member Group expenditure	\$49,639	\$40,294
Total reported Landcare Members ¹	21,366	21,388
Average Reported Membership per Member Group ¹	37.7	36.4
Total reported non-member volunteers	21,436	13,813
Average additional non-member volunteers per Member Group	37.8	23.5

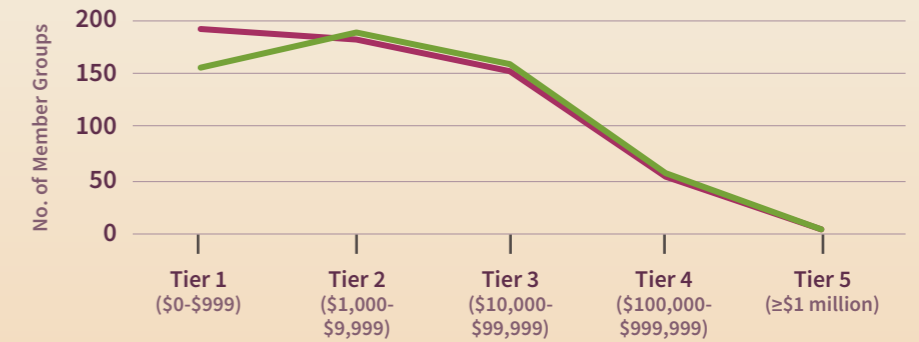
¹ Memberships may be individual members or households containing multiple individuals depending on group structure.
² Income data reported in 2022 not available for this cohort of Member Groups.



DISTRIBUTION OF MEMBER GROUPS

By Landcare Victoria Membership Tier

Landcare Victoria Member Groups are assigned to one of five Membership Tiers each year based on their reported annual expenditure.

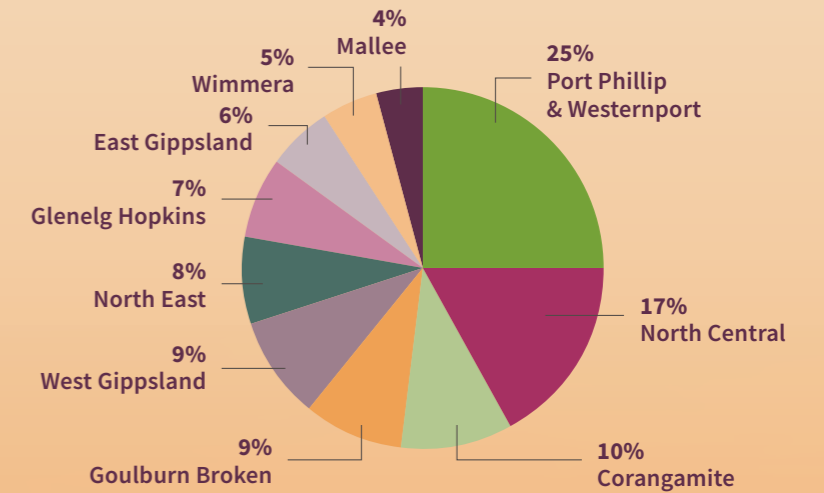


	Tier 1 (\$0-\$999)	Tier 2 (\$1,000-\$9,999)	Tier 3 (\$10,000-\$99,999)	Tier 4 (\$100,000-\$999,999)	Tier 5 (≥\$1 million)
Members 2023	155	191	159	58	4
Members 2022	192	184	153	54	3

By catchment region

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

Accordingly, most respondents (25%) were based primarily in the Port Phillip & Westernport region, while only 4% of Member Groups reported operating primarily in the Mallee.

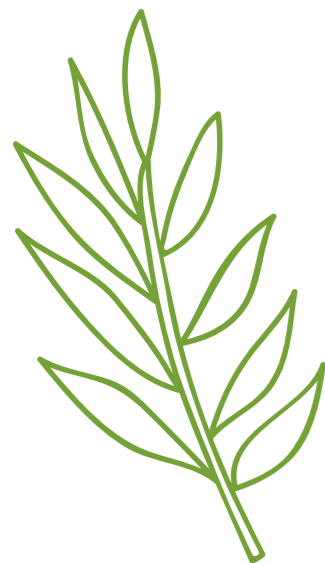


Delivering on our strategic goals




2023 HIGHLIGHTS

Landcare Victoria is guided by our strategic plan, which was finalised in early 2022.

The strategic plan is the framework for our business activities.



This established three primary goals for Landcare Victoria:

-  **A Strong Voice for Victorian Landcare**
-  **A Thriving and Resilient Landcare Community**
-  **A Healthy Organisation**

Implementation highlights for the year include:

After extensive engagement with the landcare community and key stakeholders, **we launched the Landcare Plan for Victoria** that establishes directions for our movement over the next decade

We launched an advocacy campaign to call for **better certainty around funding** for the Victorian Landcare Facilitator Program

The New Futures for Victorian Landcare Project has engaged **its first two landscapes** to launch the pilot landscape-scale planning project

On behalf of our unincorporated members, **we auspiced grants to the value of over \$200,000** ensuring that community-led landcare projects can continue under a strong legal framework

A new Members Council Charter was adopted which will enable the organisation to **strengthen its representational model** into the future

A partnership between Landcare Victoria, the the Department of Energy, Environment and Climate Action (Agriculture Victoria) and Catchment Management Authorities, **secured \$4.37 million** through the Federal Government's Carbon Farming Outreach Program

Operations report





A STRONG VOICE FOR VICTORIAN LANDCARE

Our advocacy for landcare

National Landcare Program

Landcare Victoria continued to collaborate closely with other State and Territory Landcare Organisations, led by the National Landcare Network (the peak representative body for Community Landcare groups across Australia). We were particularly proud to contribute to the budget submission for the next phase of the National Landcare Program (NLP3) and support the development of the new National Landcare Network Prospectus ‘Now is the Time to Invest in Landcare’. Working together, the Network delivers consistent impact that is driven by both foundational values and network capacity to achieve local action that contributes to global outcomes.

Landcare Facilitator Program

The Victorian Landcare Facilitator Program (VLFP) plays a vital role in the success of Victorian landcare. In June 2023, the current program which supports the employment of 80 part-time Victorian Landcare Facilitators, received a State Government funding extension to mid-2025. While welcome as a VLFP life-support measure, this extension has not provided the security needed for the incredible people who harness the power of more than 60,000 landcare volunteers across Victoria.

Landcare Victoria continues to advocate for a well-resourced and coordinated program to continue to deliver social and environmental landcare outcomes alongside the landcare volunteers these Facilitators support.



In addition, Landcare Victoria has been an active stakeholder in the State Government’s review of the current program, ensuring that the voices of community landcare are heard and included. A formal submission to the 2024 VLFP review developed by Landcare Victoria called for a more structured approach to the strategic development of future iterations of the program that includes deeper stakeholder engagement with and between key partners within the complex Victorian landcare system.

Victorian Landcare Plan

Over the past two years, Landcare Victoria has been developing a plan for Victorian community landcare that will establish directions for our movement over the next decade and beyond. This is the first time a movement-wide strategic plan has been attempted using a community-driven consultative approach.

After 16 months of development and engagement with landcarers and stakeholders, the Landcare Plan for Victoria 2023-2033 was successfully completed and launched in November 2023. The online launch event attracted 100 participants and garnered considerable media interest. Preparations are in motion to develop the first implementation plan in 2024, marking a significant milestone for the landcare movement’s future.

As part of the launch of the Landcare Plan, our Board and staff have actively been engaging with key stakeholders regarding their commitments to its implementation, as well as advocating to the State Government to secure ongoing funding for landcare initiatives, including the Victorian Landcare Facilitator Program.

Representation

An important function for Landcare Victoria is to represent the interests of the landcare community in state and national forums, where we can inform policy and planning processes and represent the needs of landcare and environmental volunteers. Examples of Landcare Victoria representation includes:

- Landcare Victoria Secretary, **Beth Ripper**, is a member of the National Landcare Network Board.
- Landcare Victoria Board Members **Leanne Jackman** and **Andrea Montgomery** are members of the National Landcare Network Members Council.
- Landcare Victoria Board Member, **Paul Foreman** is a member of the Commissioner for the Environment Reference Group
- Landcare Victoria Board Member, **Alice Knight**, represents landcare on the Victorian Farmers Federation Land Management Committee.
- Landcare Victoria’s outgoing CEO, **Andrew Maclean**, and Chair, **Jane Carney** have been active members of the Biosecurity Reference Group that worked with Agriculture Victoria on the development of a new biosecurity strategy and legislation for Victoria.
- CEO **Claire Hetzel** is a member of the Riparian Forum that advises DEECA on riparian policy.

Partnerships

Examples of some of the important partnerships during 2023 are:

Department of Energy, Environment and Climate Action (DEECA): Landcare Victoria has continued a very positive partnership with the Department, coordinating landcare communication, capacity development and strategic statewide activities in partnership with the Environment and Community Programs Team. Landcare Victoria has been collaborating with Agriculture Victoria in support of the new Biosecurity Strategy for the State which was launched in December 2023.

Catchment Management Authorities: With funding support from DEECA and the Australian Government, CMAs play a vital role in support of landcare. Landcare Victoria continued positive working relationships with the CMAs in each region and collectively, through an MOU with VicCatchments.

Country Fire Authority (CFA): Landcare Victoria and the CFA share an interest in building community capacity and resilience in relation to safe fire related practices on private land. A proposal has been developed that aims to resource a formal partnership in 2024 between landcare, the CFA and DEECA.

ANU Sustainable Farms: Landcare Victoria is working with ANU Sustainable Farms on the New Futures for Victorian Landcare Project, assisting in project evaluation, participatory action research and ecology advice.

Landscape Finance Lab: Landcare Victoria is working with the international-based Landscape Finance Lab on the New Futures for Victorian Landcare Project.

Regen Farmers Mutual: Landcare Victoria is collaborating with Regen Farmers Mutual in the New Futures for Victorian Landcare Project. Regen Farmers Mutual will be delivering Landscape Impact Programs with our New Futures landscapes.

We would also like to acknowledge the following organisations for their support of our Advancing Landcare capacity development program: Women’s Environment Leadership Australia, Maddocks, The Climate Media Centre, RuralBiz Training, Australian Charities and Not for profit Commission, Country Fire Authority, VicReturn (Container Deposit Scheme Victoria) and the Victorian Gorse Taskforce.



A THRIVING AND RESILIENT LANDCARE COMMUNITY

Support for Member Groups

Member engagement

Landcare Victoria Board members and staff have taken every opportunity to meet with Member Groups in their regions throughout 2023, both online as well as connecting in person.

The CEO and staff have actively sought opportunities to meet Member Groups in their regions to discuss project delivery and strategic issues. Regions visited in the reporting period include the North East, Wimmera, Goulburn Broken, North Central, Corangamite, Mallee, Port Phillip and Westernport (Melbourne Water), West Gippsland and Glenelg Hopkins.

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

Members were actively engaged in the launch of the Landcare Plan for Victoria as well as an advocacy campaign aimed at raising awareness of the importance of the Victorian Landcare Facilitator Program. Several webinars on engaging with the media and Members of Parliament to support this advocacy attracted strong attendance from the landcare community. The Advancing Landcare Program has also continued across 2023/24, to deliver relevant training events, which have also enjoyed strong attendance and continue to receive positive feedback from participants.

Members Council

Landcare Victoria continues its commitment to facilitate the operation of an effective Members Council. In December 2023, the Board adopted a revised Members Council Charter, which was developed in consultation with the Members Council. The adoption of the revised Charter represents a crucial step in strengthening the Council's role within the organisation. This move solidifies the Members Council's importance, recognising its critical contribution to policy and strategy development for Landcare Victoria.

The Members Council comprises up to three members from each of the 10 catchment regions and provides a forum for identification of emerging landcare issues and provides advice about how these might be resolved or progressed to the Board and Landcare Victoria staff. In the reporting period, the Members Council has been called upon to provide advice to the Board and Landcare Victoria staff on the revision of the Charter, the review of the organisation's Rules, development of the Landcare Plan for Victoria and the Victorian Landcare Facilitator Program review.



Auspiced Grants

A benefit of membership with Landcare Victoria is that Member Groups are able to request grant sponsorship, or 'auspice' support for landcare related activities. This benefit is of particular value to Landcare Victoria's 280+ unincorporated Member Groups, as we can administer grant contracts and funds on their behalf.

Around 30 Member Groups took advantage of this service during 2023. The total value of grants auspiced in 2023 was \$208,079 indicating the extent and value of this role.



Significant auspiced projects running in 2023 include the Blairgowrie Friends of Mornington Peninsula National Park's Restoration of the Koonya Grassy Bowl and Moonah Woodlands project, Friends of Bald Hill Reserve's Design Taungurung Information Board project and Murrayville Landcare Group's Nature Reserve Project, to enhance access to nature and improve wellbeing after COVID-19.

Funds administered by Landcare Victoria under grant auspicing arrangements (1 January 2022 - 31 December 2023)

	2022	2023
Grant Funds received	\$990,469	\$208,079
Funds disbursed to Member Groups	\$989,019	\$203,230
Balance	\$1,450	\$4,849

Insurance

A critical role for Landcare Victoria is to organise insurance for the Landcare Victoria Incorporated Association.

The organisation obtains three policies, including: public liability, voluntary workers personal accident and association liability, with premium and management costs distributed among financial Member Groups of the Association.

Cover for 2023/24 was again obtained through AON Insurance. The insurance program was renewed with a small increase in insurance premiums paid by Landcare Victoria compared to the previous year, demonstrating that improved data quality obtained through the Member Group census has allowed for a very competitive insurance premium price. The insurance coverage obtained covers a range of landcare and related activities expected to be generally relevant to most landcare groups, including fire related activities (subject to an application for extension from Member Groups). Removing this systemic barrier to engaging with Traditional Owner organisations in support of cultural fire activities, and in undertaking other cool burn programs, was a valuable addition to our insurance-related member services.

This year we also offered Professional Indemnity Extension cover, at an additional cost, to contracted landcare professionals working for Landcare Victoria's Member Groups.

No new claims were lodged during 2023.

Landcare Victoria insurance premiums and claims activity

	2022	2023
Insurance Premium	\$62,438	\$69,825
New Claims Made	0	0

New Futures for Victorian Landcare Project

The New Futures Project continues to progress in partnership with Regen Farmers Mutual, ANU Sustainable Farms and Landscape Finance Lab, thanks to the ongoing funding commitments from the Ian Potter Foundation and the Natural Resources Conservation Trust. The three-year project aims to support the participation of the landcare community in developing landscape plans that provide new investment pathways and explore emerging green finance to implement.

Detailed project planning was undertaken in early 2023 with project partners. Landcare Victoria ran an Expression of Interest process for Landcare Networks to select the first two pilot landscapes who will be undertaking the landscape planning process. We are excited to have selected the first two landscapes for the Project, to commence in 2024. Congratulations to Buloke and Northern Grampians Landcare Network and the Granite2Goulburn Group, led by Hughes Creek Catchment Collaborative on their selection.

We will keep the landcare community updated on project progress over the year.

Landcare Forums

Landcare Victoria will host the Landcare Professionals Forum, and the Victorian Landcare Forum in Bendigo in May 2024, in the state's North Central region.

The Landcare Professionals Forum provides an opportunity to engage with valuable learning opportunities and network with other landcare professionals from across the state. The Victorian Landcare Forum enables landcarers to share knowledge and experience, to meet others directly involved in landcare and to see first-hand the achievements of landcare in the North Central region.

These forums promote peer-to-peer knowledge sharing and learning, through both formal sessions and informal networking opportunities. They also provide a valuable in-person point of connection between Landcare Victoria members, staff, Board and stakeholders.

Carbon Farming Outreach Program

Another milestone in Landcare Victoria's growth, is the recent partnership secured between the organisation, Agriculture Victoria and the Victorian CMAs in a successful application for the Federal Government's Carbon Farming Outreach Program. Landcare Victoria will lead the state-wide coordination of Carbon Farming Outreach activities across the state in 2024. We will work with Regional Coordinators, industry associations and Landcare groups/networks to promote the project and pathways for participation. Trained Landcare Facilitators, based in regional Landcare Networks across the 10 regions, will act as trusted advisors within local communities, leveraging their connections across farming communities to coordinate in-person events, disseminate information, and enable on-going communities of practice.

Advancing Landcare Project

Landcare Victoria's Advancing Landcare Program has continued this year with funding from DEECA.

This project builds on the pilot project launched last year and continues to deliver capacity building events to landcare and environmental volunteers, and professionals across the state.

Four webinars, three workshops and ten written resources were funded by DEECA to be delivered during 2023/24 financial year.

The chosen topics for webinars were:

- Media engagement (two-part webinar series)
- Fire and Gorse
- Implications of recent changes by the ATO for environmental not-for-profits
- Benefits and process of incorporation for environmental groups

The workshops will be delivered at the 2024 Landcare Professionals Forum – with topics around mental health, carbon farming and big sky projects.

Landcare Victoria also self-funded other webinars during 2023 and the first part of 2024, with topics around advocacy and the launch of a communications toolkit; opportunities for landcare professionals with Rural Biz Training and leveraging the Container Deposit Scheme with CDS Victoria.

Landcare Victoria also thanks the partners that helped deliver some of these webinars such as Maddocks, Climate Media Centre, CDS Vic, RuralBiz Training, Australian Charities and Not-for-profits Commission, Victorian Gorse Taskforce and the CFA.

The participant numbers and engagement have been high and feedback very positive, demonstrating that we are on the right track with topics and delivery mechanisms.

Landcare Victoria is aiming to secure more funding to continue this Program into the future.



Fundraising Services

Landcare Victoria's Deductible Gift Recipient (DGR) status enables the Landcare Victoria Fund to provide a facility for tax deductible donations in support of landcare. Through the 'Donate' page on the Landcare Victoria website, organisations and individuals can donate funds directly to Landcare Victoria or registered Member Groups.

Importantly, Member Groups can use the Landcare Victoria Fund to raise money. Groups have been quick to take up the option and are already benefiting from the program. In 2023, 17 Member Groups shared in over \$150,000 in donations made to Landcare Victoria's DGR Fund.

In 2023, the Victorian State Government introduced a Container Deposit Scheme. This scheme provides 10c refunds for the return of eligible plastic, glass, and aluminium containers. Through this scheme, Landcare Victoria became a registered Donation Partner, to enable people to donate their refunds directly to Landcare Victoria. We have also supported many Member Groups to understand how to access the scheme themselves.

Support for Systemic Change

In late 2023, Landcare Victoria was notified of upcoming changes from the Australia Tax Office (ATO) for not-for-profits to maintain exemption from income tax.

From 1 July 2023, not-for-profit organisations with an active ABN that self-assess as income tax exempt will be required to lodge an annual self-review return with the ATO. Investigations suggest that landcare groups will not be eligible to self-assess as income tax exempt because they don't meet the criteria. The only way for landcare groups (with ABNs) to be considered income tax exempt is to be recognised as a charity by the Australian Charities and Not-for-profits Commission (ACNC).

Landcare Victoria initiated conversations with ACNC in October about registration processes for Member Groups, triggered by advice from the ATO.

Given the systemic implications for Landcare, we will provide members with information and support to adapt to the changed operating environment.

Communications

Landcare Victoria is continuing to deliver active and engaging communications to its members and stakeholders. Landcare Victoria's social media channels continue to be managed in collaboration with, and with funding support from DEECA, which includes Facebook, LinkedIn, Twitter (X), YouTube, and Instagram. The Landcare Victoria website continues to undergo improvements, to enhance usability and relevance to the landcare community. Further updates and improvements are planned, to ensure it remains a useful source of information. The monthly newsletter, which is emailed to Landcare Victoria Member Groups and stakeholders, continues to evolve to deliver on its audience needs.

Effective communication and engagement remain vital strategic objectives for the organisation, and ongoing improvements to these functions will facilitate more efficient interactions in the years to come.



A HEALTHY ORGANISATION

Strategic Fundraising

Landcare Victoria invested in its strategic fundraising capacity in 2023 and continues to build relationships with Philanthropic Trusts and Foundations in 2024. In particular, the philanthropic funding provided by the Rendere Trust (Phillipson family) and Upotipotpon Foundation (Crothers family) continued to support the organisation’s core capacity development needs.

Diversifying funding supports for the organisation and its membership remains a **key focus of the Board and CEO**, given the reality of the current economic environment for not-for-profit organisations and ever-increasing need for the work of landcare.



Membership Census

Landcare Victoria’s annual Member Census - first launched in 2022 - was further developed in 2023, including the addition of a Group Membership Details panel where Member Group contacts could view information about their organisation’s current membership status.

Additionally, functionality was added to the form to allow the details of key personnel, such as committee members and professional landcare staff, to be provided and updated via the annual Census. This vital information ensures Landcare Victoria is able to identify and contact the individual decision-makers in each organisation with opportunities and information relevant to their role in the Member Group.

A comprehensive Census Guide was also created to assist contacts, answer frequently asked questions about how to respond to each question and help resolve any technical issues which may arise.

As a result of these improvements and testing of the new form, release of the 2023 Census was regrettably delayed until May. Following further improvements to the Census form and supporting documentation, the 2024 Membership Renewal Census was launched on schedule in February 2024.

Rules Review

Landcare Victoria’s 2021-2024 Strategic Plan recognised the need to review the Rules of the organisation (or ‘constitution’), to ensure they meet best practice governance requirements and appropriately set out the rights and obligations of members, the powers and responsibilities of the Board and other foundational information. As the organisation continues to grow, it is essential that our Rules support our strategic objectives and are appropriate to the scale and complexity of our operations. Following a comprehensive review of the Rules and member consultations in 2023, the Board has proposed several changes, to ensure that Landcare Victoria has clear, fit-for-purpose Rules now and into the future. Approval of the amended Rules requires member support of a special resolution, which is scheduled to occur in May 2024.

As part of the Rules Review, a revised Members Council Charter was adopted in December 2023, in order to solidify the role of Members Council’s in the organisation and to recognise its critical contribution to policy and strategy development for Landcare Victoria.

Awards and Honours

Nominations for the 2023/24 Victorian Landcare Awards closed in March 2024, with the winners to be announced at a ceremony in July. The National Landcare Awards will be announced at the National Landcare Conference to be held at a later date.

Congratulations to Dr Meredith Freeman, Gill Freeman, Dr Kate Fitzherbert, Gaye Gadsden, Janet Incoll and Ann McGregor who were awarded a Medal of the Order of Australia in the 2023 King’s Birthday Honours List, and to Leon Costermans, who received a Medal of the Order of Australia in the 2024 Australia Day Honours.

All recipients were awarded for their outstanding contributions to conservation and the environment. This recognition stands as testament to their exceptional work and serves as a reminder of the importance of environmental stewardship.

The commitment of these landcarers to conservation initiatives has undoubtedly left a lasting mark on the environment, while helping to inspire change through education, collaboration, and community engagement.



Directors

Directors who served on the Landcare Victoria Board during 2023 are as follows.



Jane Carney
Chair
North East Region



John Birse
Treasurer
Port Phillip and Westernport Region



Beth Ripper
OAM (Secretary)
East Gippsland Region



Leanne Jackman
Deputy Chair – Operations
Wimmera Region



Paul Foreman
Deputy Chair – Partnerships
North Central Region



Alice Knight
OAM
Corangamite Region



Andrea Montgomery
Professional Landcarer



Rob Spittle
Appointed 20 May 2023
Skills Based



Ric Oldham
West Gippsland Region



Kerri Robson
Appointed 22 June 2023
Professional Landcarer



Debbie Shea
Resigned 19 May 2023
Glenelg Hopkins Region



Terrence Hubbard OAM
Resigned 1 December 2023
Goulburn Broken Region



Danny Pettingill
Resigned 19 May 2023
Professional Landcarer



Members Council

Kristy Stewart
Corangamite Region –
Professional Landcarer

Ian Hill
West Gippsland Region

Dave Bateman
Appointed February 2024
West Gippsland Region –
Professional Landcarer

John Rowlands
North Central Region

Christine Kilmartin
North Central Region

Sandra Nichols
North Central Region

Sandy Mackenzie
Goulburn Broken Region

Annette Lambert
Mallee Region -
Professional Landcarer

Irene Lewis
Appointed July 2023
North East Region

Penny Raleigh
Appointed March 2024
North East Region –
Professional Landcarer

Anthony Griffiths
North East Region

Julie Hind
North East Region

Ross Colliver
Port Phillip & Westernport Region

Robyn Gillespie
Port Phillip & Westernport Region

Susan Anderson
Port Phillip & Westernport Region

Jim Armstrong
Port Phillip & Westernport Region

Jilleena Cole
Appointed July 2023
Glenelg Hopkins Region –
Professional Landcarer

Alicia Merriam
Appointed November 2023
Wimmera Region –
Professional Landcarer

Staff

Landcare Victoria increased its salaried positions, with the addition of a Project Manager (New Futures for Victorian Landcare), in 2023.



Claire Hetzel
Chief Executive Officer



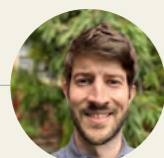
Amanda Grace
Office Coordinator



Ana Pimenta
Landcare Development Officer



Sarah Vella
Communications and Engagement Coordinator



Anthony Gallacher
Project Manager

Contractors and consultants

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



Projectura	Landcare Plan consultation New Futures for Victorian Landcare
RMCG	New Futures for Victorian Landcare
Ethical Design Co.	Graphic Design Services
Infoxchange	IT and communications services
Ends of the Earth Consulting	Bookkeeping and financial advice
Wendy Brookes & Partners	Strategic fundraising support
Lewis Holdway Lawyers	Advice on Association Rules
Brennan Facilitation & Management Services	Rules Review
The Forever Agenda	Landcare Knowledge and Skills framework, Advancing Landcare webinar support
Trelliswork Consulting and Advisory	Organisational capacity building, Advancing Landcare webinar support
Joss Fenton Consulting Pty Ltd	Advancing Landcare webinar
Mills Oakley	Advice on Association Rules
Currie Communications	Communications and campaign toolkit
Thread Consulting	Organisational capacity building

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



Rendere Trust
Environmental Funders



National Landcare Program



Trustees for the Upotipotpon Foundation



Treasurer's report

INCOME

Total revenue reduced by **\$563,627** compared to 2022. This reduction was wholly attributable to a **\$782,393** reduction in auspiced grants received, this was to be expected following the receipt of significant auspiced funding relating to a project in the 2022 year. Offsetting this fall in auspiced grant funding were increases in donations received, including a sizeable donation from the Ian Potter Foundation to finance the New Futures for Victorian Landcare Project. The philanthropic support provided by Rendere Trust and Upotipotpon Foundation continued for the year and helped to support the core capacity development needs of the organisation. Landcare Victoria continues to be grateful to these donors for their continued support beyond their original commitment.

Any change in the auspiced income received does not flow through into Landcare Victoria's bottom line result given that expenditure of auspiced funding virtually matches the funding received during the year.

EXPENDITURE

The Board continued to keep tight control over expenditure. The most significant single item of expenditure continues to be staff salaries, wages and on costs; while staff costs increased from **\$410,701** in 2022 to **\$548,061** in 2023, much of this increase was due to the hiring of new employees the cost of which was financed by new funding streams and the departure of the previous Chief Executive Officer during the year enabled a restructuring to take place, which reduced staff costs on a 'like-for-like' basis in the second half of 2023.

As noted in the Revenue section, auspiced grant income reduced and auspiced grants paid reduced correspondingly, falling from **\$989,019** to **\$203,229**.

OPERATING RESULT

The operating result for the year was a surplus of **\$33,965**. This is the second consecutive year of the organisation delivering a positive operating result as of 31 December, following a succession of losses in earlier years.

STATEMENT OF FINANCIAL POSITION

Assets

Assets controlled by the organisation fell by **\$309,847** to **\$1,037,523**; this was largely due to reduced cash holdings (fall of **\$312,397**) which in turn was due to factors relating to the timing of receipt and expenditure of project funding, significantly auspiced grant funding.

Liabilities

Matching the fall in assets, liabilities also reduced by **\$343,813** reflecting reduced balances of auspiced funding held. The net effect of the reduction in both assets and liabilities was an increase in net assets (and therefore also reserves) of **\$33,965** during 2023, balancing back to the operating result reported above.

There has been an element of repair of Landcare Victoria's reserves during the past year; retained earnings (being the reserves available to the organisation not tied to a particular purpose or project) have risen from **\$78,117** last year to **\$109,648** by the end of 2023. While any increase in this reserve is welcome, the Board continues to consider that this balance is lower than required and will continue to work to improve the organisation's reserve position in the year ahead.



John Birse
Treasurer



Financial report

LANDCARE VICTORIA INC.

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 2023.

Committee Members

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

Jane Carney (Chair)	Robert Spittle (appointed 20 May 2023)
John Birse (Treasurer)	Kerri Robson (co-opted 22 June 2023)
Alisa Beth Ripper (Secretary)	Deborah Shea (resigned 19 May 2023)
Leanne Jackman (Deputy Chair – Operations)	Terence Hubbard (resigned 1 December 2023)
Paul Foreman (Deputy Chair – Partnerships)	Danny Pettingill (resigned 19 May 2023)
Alice Knight	
Ric Oldham	
Andrea Montgomery	

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

Operating results

The surplus of the association for the financial year amounted to \$33,966 (2022 \$390,270).

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

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COMMITTEE MEMBERS' REPORT**After balance date events**

No other matter or circumstance has arisen since 31 December 2023 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

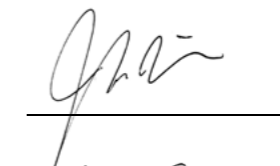
During the year, the association has paid an insurance premium to ensure indemnification of committee members and management. No payments were made to indemnify the association's auditors.

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 26th day of March, 2024

LANDCARE VICTORIA INC
A011936S
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STATEMENT OF SURPLUS OR DEFICIT AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED
31 DECEMBER 2023

	Note	2023	2022
		\$	\$
Revenue	2	1,545,849	2,109,475
Employee benefit expense		(539,868)	(406,171)
Auditors remuneration	4	(3,600)	(4,100)
Lease expense	3	(31,121)	(17,652)
Other expenses	3	(937,294)	(1,291,282)
Surplus/(Deficit) for the year		<u>33,966</u>	<u>390,270</u>
Other comprehensive income		-	-
Total Comprehensive Income/(Loss) for the year		<u>33,966</u>	<u>390,270</u>

The accompanying notes form part of these financial statements.

LANDCARE VICTORIA INC
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STATEMENT OF FINANCIAL POSITION
AS AT
31 DECEMBER 2023

	Note	2023	2022
		\$	\$
Cash at bank	5	960,093	1,272,489
Trade and other receivables		30,538	31,053
Prepayments		46,893	43,828
TOTAL CURRENT ASSETS		<u>1,037,524</u>	<u>1,347,370</u>
TOTAL ASSETS		<u>1,037,524</u>	<u>1,347,370</u>
CURRENT LIABILITIES			
Trade and other payables	6	410,195	739,965
Employee benefits	7	14,796	33,451
TOTAL CURRENT LIABILITIES		<u>424,991</u>	<u>773,416</u>
NON CURRENT LIABILITIES			
Employee benefits	7	11,704	7,091
TOTAL LIABILITIES		<u>436,695</u>	<u>780,507</u>
NET ASSETS		<u>600,829</u>	<u>566,863</u>
EQUITY			
Retained Surpluses		109,648	78,118
Reserves	10	491,181	488,745
TOTAL EQUITY		<u>600,829</u>	<u>566,863</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 2023**

	Retained Surpluses	Insurance Reserve	Public Fund	New Futures Reserve	Advancing Landcare Reserve	VLN Landcare Support Staff Reserve	Total
	\$	\$	\$	\$		\$	\$
Balance at 1 January 2023	78,118	40,625	6,648	395,000	30,473	16,000	566,863
Total Comprehensive Income/(Loss) for the year	33,966	-	-	-	-	-	33,966
Reserve release	-	-	-	-	-	-	-
Allocation to (from) Reserves	(2,436)	-	(5,569)	54,477	(30,473)	(16,000)	-
Balance at 31 December 2023	109,648	40,625	1,079	449,477	-	-	600,829

The accompanying notes form part of these financial statements.

**LANDCARE VICTORIA INC
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**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
31 DECEMBER 2023**

	Note	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operations		1,604,509	2,673,584
Payments to suppliers and employees		(1,921,644)	(1,783,053)
Interest received		<u>4,739</u>	<u>663</u>
Net cash proceeds from/(used in) operating activities	5	<u>(312,396)</u>	<u>891,193</u>
Cash and cash equivalents at beginning of financial year		1,272,489	381,296
Net increase/(decrease) in cash held		<u>(312,396)</u>	<u>891,193</u>
Cash and cash equivalents at end of financial year	5	<u>960,093</u>	<u>1,272,489</u>

The accompanying notes form part of these financial statements.

LANDCARE VICTORIA INC
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023

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 Regulations 2023 and the Associations Incorporations Reform Regulations 2023. 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
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023

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 includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service. In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based on historical data.

(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.

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
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023

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 2023 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.

(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 11.

The going concern basis is considered to still be appropriate.

LANDCARE VICTORIA INC
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023

	2023	2022
	\$	\$
Note 2 : Revenue		
Operating Activities		
Subscriptions and Insurance charges	305,435	317,585
Grants	368,312	387,616
Auspiced Grants Received	208,079	990,469
Donations	641,594	407,137
Other Income	17,636	6,005
Interest – bank deposits	4,793	663
	<u> -</u>	<u> -</u>
Total Revenue	<u>1,545,849</u>	<u>2,109,475</u>
Note 3: Expenses		
Rental expense on operating leases		
- Minimum lease payments	31,121	17,652
Other expenses from ordinary activities		
Administrative expenses	74,455	36,849
Forum Expenses	34,175	1,216
Auspiced Grants Paid	203,230	989,019
Grant Funds to Partner Organisations	220,000	-
Communication Expenses	2,749	3,290
Contractors/Consultants/Temp Staff	127,950	100,394
Meeting Expenses and Committee Members		
Reimbursements	10,553	20,685
Sponsorships/Donations	163,851	300
Insurance	69,825	62,348
IT Expenses	30,369	77,055
Sundry Expenses	137	126
Total other expenses	<u>937,294</u>	<u>1,291,282</u>
Note 4: Auditors Remuneration		
Remuneration of the Auditor for:		
Auditing the financial report	3,600	4,100

LANDCARE VICTORIA INC
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023

	Note	2023 \$	2022 \$
Note 5: Cash and cash equivalents			
Cash at bank		<u>960,093</u>	<u>1,272,489</u>
Reconciliation of net surplus/(deficit) after tax to net cash flows from operations			
Net surplus/(deficit)		33,966	390,270
<i>Changes in assets and liabilities</i>			
(Increase)/Decrease in trade receivables		515	(16,245)
(Increase)/Decrease in Other Debtors		-	(2,912)
(Increase)/Decrease in prepayments		(3,065)	(66)
Increase/(Decrease) in trade and other payables		(329,770)	507,745
Increase/(Decrease) in provision for employee entitlements		<u>(14,042)</u>	<u>12,402</u>
		<u>(312,396)</u>	<u>891,194</u>
Note 6 : Trade and other payables			
Trade payables and accruals		330,671	548,225
Premium Funding - Insurance		-	28,585
GST payable(refundable)		(17,630)	27,649
Grant funds under management	6(i)	97,154	127,282
Deposits re Memberships		<u>-</u>	<u>8,224</u>
		<u>410,195</u>	<u>739,965</u>

LANDCARE VICTORIA INC
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023

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
DEECA - Collaboration 2023/24	-		150,000	(57,846)	92,154
DEECA – Collaboration 2022/23	111,266		-	(111,266)	-
Landcare Australia Ltd	16,016		4,505	(20,521)	-
Other Grant Funding	-		183,679	(178,679)	5,000
	<u>127,282</u>		<u>333,184</u>	<u>(368,312)</u>	<u>97,154</u>

* Figures do not include project co-contributions by LVI

Note 7 : Employee Benefits

	2023 \$	2022 \$
Current:		
Annual Leave	14,796	33,451
Non-current:		
Long Service Leave	11,704	7,091

LANDCARE VICTORIA INC
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023

	2023 \$	2022 \$
Note 8 : Key Management Personnel compensation		
Compensation to key management personnel	212,636	196,748
Note 9 : Related party transactions		
Transactions with related parties		
Remuneration/Honoraria received by Committee members	5,000	9,000
Note 10 : Reserves		
Insurance reserve		
Insurance reserve Excess Pool	40,625	40,625
Insurance reserve Claims Incurred	-	-
	<u>40,625</u>	<u>40,625</u>
New Futures Reserve	449,477	395,000
Project Reserves		
Public Fund	1,079	6,648
Advancing Landcare Reserve		30,472
VLN Landcare Support Staff		16,000
	<u>1,079</u>	<u>53,120</u>
Total reserves	<u><u>491,181</u></u>	<u><u>488,745</u></u>

LANDCARE VICTORIA INC
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023

(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 Reserves

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.

Advancing Landcare Reserve

This reserve held funds provided by the RE Ross Trust during 2020 that supported delivery of the Advancing Landcare Project.

(iii) The Public Fund

This fund is the Victorian Landcare Fund that receives tax deductible donations.

LANDCARE VICTORIA INC
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023

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.

LANDCARE VICTORIA INC
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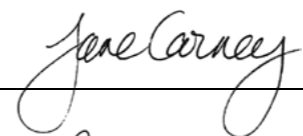

COMMITTEE MEMBERS' DECLARATION

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 2023 and its performance for the year ended on that date in accordance with the Associations Incorporation Reform Regulations 2023 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:

President	 _____
Treasurer	 _____
Dated this	26 th day of March, 2024

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 2023.

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, 2023 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 Regulations 2023 (Vic)*, the *Australian Charities and Not-for-Profits Commission Regulations 2023* 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' financial reporting responsibilities under the *Associations Incorporation Reform Regulations 2023 (Vic)* and the *Australian Charities and Not-for-Profits Commission Regulations 2023*. 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 Regulations 2023 (Vic)* and the *Australian Charities and Not-for-Profits Commission Regulations 2023* 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.



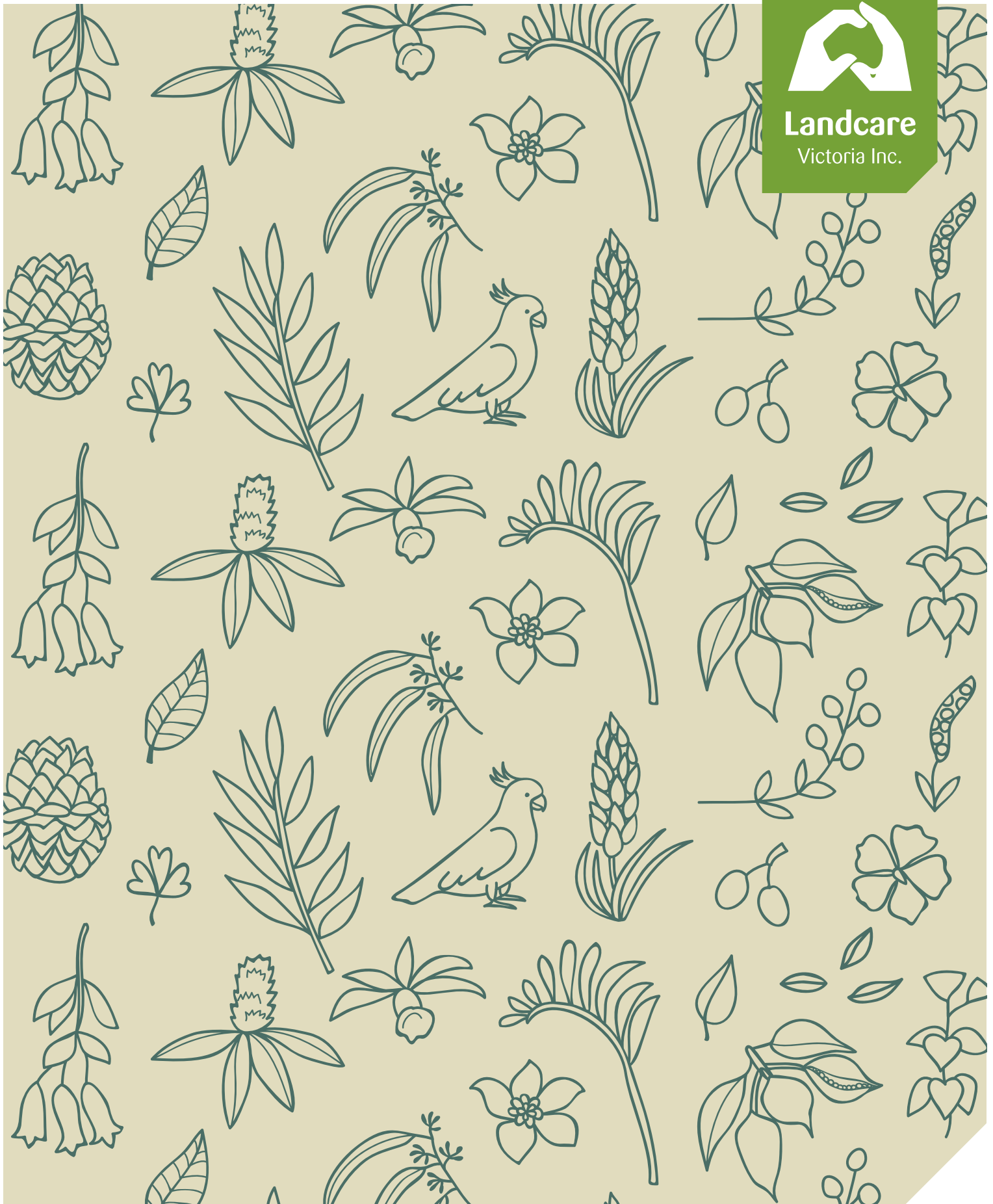
Rob Florence, FCPA

Florence Audit & Assurance
97 Mair Street East
BALLARAT VIC 3350

Dated: 28th March, 2024



Landcare
Victoria Inc.



CONTACT US

(03) 9034 1940

info@landcarevictoria.org.au

PO Box 509, Flinders Lane VIC 8009

Level 7, 24-28 Collins Street, Melbourne, VIC 3000