



Annual Report

2021/22





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ACKNOWLEDGEMENT

We acknowledge the Aboriginal People as the First People, whose lands, winds, and waters we now share. We pay tribute to their ancient and enduring wisdom and cultures, and their contemporary journey that deepens and enriches us as individuals and as a community. We recognise that Aboriginal people, as the traditional custodians of the lands in Western Australia, have a spiritual, social, cultural, and economic relationship to nature and life.

OUR BEGINNING

Trillion Trees Australia recognises our beginning in Kenya in 1922 when a pledge to plant trees to revegetate degraded land was made by the Kikuyu people inspired by Richard St Barbe Baker. We acknowledge the name 'Watu Wa Miti', adopted as 'Men of the Trees', as the name given to mark that historic event.

This name was then given to the global tree planting movement that inspired the formation of Men of the Trees Western Australia in 1979. We are immensely proud of our strong community-led history, and we believe planting and caring for trees is more important today than ever before.

Barrie Oldfield OAM

We recognise Barrie Oldfield as the founder of Men of the Trees, now Trillion Trees Australia, in Western Australia.


FYFE FAMILY GIFT OF LAND

Trillion Trees Australia gratefully acknowledges the Fyfe family's gift of the land at Lot 2 Stirling Crescent, Hazelmere, that has allowed our organisation to remain and grow.



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A young boy wearing a light-colored cowboy hat and a red and black plaid jacket is holding a small, thin tree sapling in a black plastic nursery pot. He is looking down at the plant with a gentle smile. The background is a soft-focus outdoor setting with trees and a clear sky. A teal-colored decorative shape is in the bottom right corner.

Each year, more than 2,000 people lend their time and energy to help us achieve a greener, cleaner planet for future generations

About Us

Vision: A world in which all people recognise the value of trees.

Mission: To bring people together to grow and plant trees and to achieve healthy, productive, sustainable communities and landscapes.

WHO WE ARE

Trillion Trees Australia (formerly Men of the Trees) is a not-for-profit and community driven organisation. Inspired by Richard St Barbe Baker who founded Men of The Trees in Kenya in 1922, we have been bringing people together for over 40 years to plant trees, reconnect with nature and foster a long-term appreciation of the value of trees for a healthy planet.

Our large volunteer base is essential to our work. Each year, more than 2,000 people give their time and energy to help us achieve a greener, cleaner planet for future generations.

We have inspired and founded many highly successful environmental organisations and initiatives including Perth City Farm, Native Plants WA, Carbon Positive (WA's first carbon offset program) the award-winning Farm Tree Help Scheme; Activate the Wheatbelt community tree planting...to name a few.

Over 15 million trees planted, our goal is 1 trillion.

WHAT WE DO

We deliver our mission through ecological restoration projects across WA, the creation of locally focused education programs and building connected communities. Trillion Trees reconnects people with nature and fosters a love of, and respect for the natural environment. Through volunteer engagement we regenerate the landscape, along with communities, to create a vibrant environment for future generations.

Our ecological restoration is conducted with volunteers from all over Western Australia, who happily spend many hours together planting to provide habitat for endangered wildlife and threatened ecological communities including the nationally protected Banksia Woodlands of the Swan Coastal Plain.

We only use West Australian native species, most of which are propagated and grown in our Hazelmere nursery. Trillion Trees has planted over 15 million native trees and understory across Western Australia.

Trillion Trees Schools Program has been operating in schools in 1980, and since that time thousands of WA school children have planted over 2.4 million trees.

HIGHLIGHTS 2021/22



VOLUNTEERS

Longest running volunteer-led environmental organisation in the Perth metropolitan area



TREES PLANTED

100,000 trees planted



HOURS

20,411 volunteer hours



EDUCATION

Trillion Trees Schools program
100 per cent reach across Perth metro



LAND RESTORATION

50 acres of degraded land regenerated

Leadership and Governance

Trillion Trees Australia Inc. is a not-for-profit incorporated association, incorporated and domiciled in Western Australia under the Associations Incorporations Act 2015 (WA). The Trillion Trees Board has oversight for the management of the Associations’ operations and funds. Our Board consists of ten board members.

AUDITORS

Ray Woolley Pty Ltd act as Auditors of Trillion Trees Australia Inc., providing expert, independent analysis of our financial management and accounts. Ray Woolley Pty Ltd conducts quality audits to ensure Trillion Trees Australia Inc. complies with the requirements of the *Associations Incorporation Act 2015 (WA)* and the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act 2012)*.

OUR BOARD



Leo Kerr
President (current)



***Malcom French**
President (out going)



***Annie Halsted**
Vice President



Peter Randell
Treasurer



Sally Dare
Secretary



Dr Paul Barber
Board Member



John Winter
Board Member



Thom Scott
Board Member



Susan Hauri-Downing
Board Member



***Ric Geadell**
Board Member

**See Financial Report (page 29) for dates of service.*



Our tree growing successes are dependent on the hard work done behind the scenes

Presidents Report

Trillion Trees Australia continues to go from strength to strength under the guidance and leadership of our CEO, Denise True. Denise is keeping the organisation true to its mission with a professional and committed team.

I'd like to acknowledge the incredible work carried out by our staff. The staff members at Trillion Trees are an exceptional team. Not only do they carry out their duties with efficiency and effectiveness, they also exhibit a level of commitment that is truly inspiring. Nursery Manager, Jill Holland ably assisted by Nursery Volunteer Coordinator, Erin Farley, continues to weave her magic in the kingdom of plants with the dedicated assistance of our amazing volunteers.

Establishing homes for the plants we grow is where our Ecological Restoration Manager, Julian Beasley, takes over to paint our landscapes with the beauty of trees. Julian's expertise and enthusiasm ensures our restoration projects have the best outcomes possible.

Our tree growing successes are dependent on the hard work done behind the scenes. Communications and Partnerships Manager, Shannon Wilson, has reinvigorated the essential role of communications and is building strong relationships with our stakeholders.

Angela Heymans, Administration Manager, continues with her key role in the effective day-to-day functions of Trillion Trees and engagement of the community at our plantings. We are also fortunate to have found and benefit from, the years of experience our new Accountant, Heidi Mueller, brings to the organisation.

The Trillion Trees Board has gone through a number of changes during the year. Former President Malcolm French stepped down as did Vice President Annie Halstead, and I'd like to sincerely thank them both for the dedication and hard work they exhibited throughout their time with the Board. Ric Gleadell and Carole Winfield also took their leave and again I'd like to offer gratitude for all the assistance they have given to the organisation.

The board continues to oversee the direction of Trillion Trees under the strong leadership of CEO, Denise True. It is with the greatest respect for the voluntary efforts each board member makes towards the smooth running of the organisation, with thanks to : Secretary, Sally Dare; Treasurer, Pete Randell, and board members Thom Scott, Paul Barber, John Winter and our most recent appointment, Sue Hauri-Downing.

This year was significant for a number of reasons, and possibly most importantly, it was the centenary of the formation of our founding organisation in Kenya in 1922 - Watu Wa Miti.





In recognition of this 100-year anniversary I'd like to acknowledge the role of Richard St Barbe Baker and Barrie Oldfield in the development of the impressive organisation that we are today. Furthermore, my thanks to all the volunteers and members, staff, and supporters during our 43 years as part of this global tree planting phenomenon.

Funds received from donors, including bequests, are vital to help continue our restoration and education programs. I particularly want to thank the estate of Elizabeth Jeffery for the generous bequest Elizabeth made to help Trillion Trees carry out its mission. Our sponsors continue to support our restoration efforts and their assistance in helping us achieve our goals is greatly appreciated.

Board member, John Winter, continued to dedicate his time to the Trillion Trees School's Program, which is attracting new schools with planning under way to secure funding to expand into regional areas in the future.

In closing, I'd like to echo the sentiments of my predecessor Malcom French, that *trees are a promise to the future*. With more than 15 million trees planted with community volunteers we are helping to fulfill that promise. Life's delicate dance depends on nature's grace. The gift of life and consciousness has been made possible for us by the forests of the world. We must not lose sight of our connectedness to the natural world, to the interwoven web of life and to the importance of trees in ensuring the future for generations to come.

Leo Kerr
President
Trillion Trees Australia



In the last two years we have witnessed several significant environmental events and policies at the state, national and international levels

CEO Report

Since 1979, Trillion Trees Australia has been restoring landscapes and engaging and educating the community on the value of trees and the natural environment. In 2022 we continued this mission by planting more than 100,000 biodiverse seedlings, all planted in conjunction with community volunteers.

Trillion Trees has always been an innovator and incubator for promoting education and action to increase awareness about the value of trees. We were the first organisation in Western Australia and only the second in Australia to create a carbon offset business. We have multiplied our impact through the creation and cultivation of other organisations including Perth City Farm, Carbon Positive, Men of the Trees Peel, Activate Tree Planting (formerly Activate the Wheatbelt), and Native Plants WA. Each of these now independent organisations continue to amplify our mission toward a trillion trees restored to the landscape.

For many people, the impacts of climate change can seem abstract or a northern hemisphere problem, like the impending extinction of polar bears. Some may ask "how does that affect me?" For those of us who often spend time in nature, we observe changes such as, decreased flowering, lower bird numbers, and dying trees such as the once numerous Marri, a vital food source for endangered Black Cockatoos, and we know that the changing climate is indeed affecting us across Australia. The gardeners amongst us are also making similar observations, reduced flowering, shifting timing of production of fruit and vegetables and the need to utilise more drought tolerant plantings.

In the last two years we have witnessed several significant environmental events and policies at the state, national and international levels. In 2021, important global alignment of the impacts of tree loss on the global climate was highlighted at the COP26 UN Climate Change Conference and the start of the UN Decade on Ecosystem Restoration, that aims to prevent, halt, and reverse the degradation of ecosystems on every continent.

This was followed in 2022 with the commencement of the UN International Decade of Indigenous Languages; and a damning *State of Australia Environment Report 2021*, which for the first time had significant contributions from our First Nations people.

We have also witnessed, and again as we move into 2023, extreme natural disasters. It can no longer be ignored that there is a cumulative impact and direct correlation between the loss of Indigenous knowledge and culture, and a loss of biodiversity on our changing climate. At Trillion Trees we continue to innovate our approach to engage the community in understanding these changes and importantly helping to change that trajectory.

My deepest and sincere thanks to the Trillion Trees Board. Thanks to Malcolm French, former President, who helped steer to the organisation through the first 18 months of the transition of our current management team whilst also providing me with immense support during this time.

Leo Kerr stepped into the role of President in mid-year and his long experience and knowledge of the organisation has been a wonderful complement to the direction set by Malcolm. A special mention and thanks to Susan Hauri-Downing a long-time member and one of the Trillion Trees Bee team who joined the Board in late 2022.

I am fortunate to work with a great, qualified, and experienced staff that continue to support and complement each other to achieve our mission. Shannon Wilson, our Communications and Partnerships Manager, survived her baptism by fire last year with the Kambarang Festival and the organisational rebranding. Shannon oversees the Communications Officer, Kate Herren, (replacing Amy Rankin) to coordinate outreach to supporters, members, and volunteers, via our various communications platforms. She has developed our Green Encounters experiences to help corporate groups get involved in our work, and a range of new sponsorship options and packages. Shannon's commitment has helped increase our sponsors and donors and we are developing strong partnerships.

Our dedicated Administration Manager, Angela Heymans, is often the first point of contact for the public, volunteers, and visitors to site. Angela helps to coordinate our community planting days and Green Encounters in conjunction with the restoration and nursery teams. She also oversees management of our Hazelmere homebase and is stewarding our sustainability culture and actions. This includes driving Containers for Change (CFC) where people can donate container refunds directly to Trillion Trees. Heidi Mueller joined the team mid-year as our new Accountant, replacing Erin Verran. Heidi has an extensive corporate background, and our financial processes are benefiting from her skills.

Trillion Trees restoration efforts are ably managed by Julian Beasley, Ecological Restoration Manager. Julian is continuing to raise the standards of our restoration efforts, ensuring the incorporation of science and research, and working hard toward our target of at least 1 million more seedlings in the ground during the UN Decade on Ecosystem Restoration.

The wholesale nursery continues to provide high quality native seedlings for our restoration projects, commercial orders, and home gardens. The retail nursery, also an important part of our community engagement, is receiving a facelift thanks to funding from Lotterywest, as it transforms into a wonderful native plant garden centre. Gardeners and the community have a role in conserving our wonderful botanical heritage and contributing to restoring ecosystems, addressing climate change, and saving our planet. Gardens and verges contribute to offsetting the urban heat effect of smaller lots, buildings, reduced public green spaces and the road network.

Jill Holland, Nursery Manager and Erin Farley, Nursery Volunteer Coordinator, are the dynamic duo managing our native Australian and mostly West Australian nursery production and coordinating our dedicated volunteers. Jill's commitment to producing exceptional quality plants and maintaining our accreditation is nothing short of impressive.

Erin has grown into her role managing the nursery volunteers and continues to contribute to Trillion Trees in numerous ways (sometimes this includes handling wayward wildlife that wander into the nursery production areas!). Erin is also overseeing the stocking and presentation of the retail nursery and the volunteers who work there.

John Winter continued grow the schools' program and is a great source of support for the organisation. John is also assisting in preparing an important presentation to secure a major grant from Impact100 WA to further expand the school's program into regional areas.

Collaborations continued this year with Activate Tree Planting, City of Swan and Whiteman Park as well as the wonderful landholders, who enable new restoration projects to happen each year on their land. I am so fortunate to work with the most wonderful community of volunteers particularly the nursery volunteers. Their commitment, energy, passion, and wisdom are integral to Trillion Trees. They help create a nurturing environment not only for our plants but for all of us.

I acknowledge our community of supporters including loyal members, donors, granting bodies, sponsors, and partners. Particular thanks to Bowra & O'Dea, Brownes Dairy, CPS, Modieus, Perspektiv Australia, Rental Management Australia, Lifewood, Phoenix Metal Group, Bellcourt Property Group, Fore Real Estate and Eastcourt; as well as grants received from NAB, Lotterywest, WA NRM and the Queens Platinum Jubilee.

The Coming Year

Ensuring that our community engagement remains paramount we will be focussing on our volunteer recognition program. Planning is underway to further grow our school's program into regional areas, and secure even more metropolitan schools.

Our restoration program is bigger than last year! We continue our collaboration with Activate Tree Planting in 2023 with three projects in the Wheatbelt with landholders dedicated to restoring the landscape. Shannon is helping to transform our website, making access to our planting events easier as well as a many other terrific features.

We know many people are looking forward to the return of an onsite café, and we are continuing to our homebase development in Hazelmere with help from Lotterywest funding. Our aim is to fulfill the vision of former CEO Sandra Krempl and the community who contributed to the creation of the plans. Join us at our major event for 2023 at the Perth Garden Festival. We will also be holding another popular Native Plant Market to share our wonderful plants, and expert advice with the wider community.

Denise True

Chief Executive Officer
Trillion Trees Australia





Currently, we are working to restore three key threatened ecosystems

Ecological Restoration

Julian Beasley, Ecological Restoration Manager, plays a key role in meeting Trillion Trees mission and continuing our heritage of restoring landscapes with the community. Our current projects are working to restore three key disappearing and threatened ecosystems; Banksia Woodlands of the Swan Coastal Plain; Wetlands and Riparian Zone Ecosystems and Eucalypt Woodlands of the Western Australian Wheatbelt.

IN FOCUS: BANKSIA WOODLANDS OF THE SWAN COASTAL PLAIN

Banksia Woodlands are endangered and have been a nationally protected ecological community since 2016. With as little as 10–30 per cent intact vegetation remaining, their restoration and preservation is vital. Typically characterised by a prominent tree layer of Banksia sometimes with scattered eucalypts and other tree species within or above the Banksia canopy, the understorey is species rich with many wildflowers, including sclerophyllous shrubs, sedges, and herbs.

The unique collection of plants and animals that make up the Banksia Woodlands ecological community are only found together around the Swan Coastal Plain of Western Australia, within the Southwest Australia global biodiversity hotspot.

These remarkable and iconic ecological communities provide vital habitat for over 20 nationally threatened species such as Carnaby's black cockatoos, Chuditch (western quoll) and Western Ringtail Possum; as well as many wildflowers unique to the south-west and other animals that depend on them such as the Honey Possum.

Key food and habitat species providing for the many animals that depend on these woodlands include:

Biara (Candle Banksia) - *Banksia attenuata*, a prime food resource for many native animals.

Bulgalla (Firewood Banksia) - *Banksia menziesii*, an important species in restoration providing forage and roosting sites for several bird and insect species.

Dwutta (Pricklybark) - *Eucalyptus tottiana*, an important source of nectar for honey eating birds and insects.

Marri - *Corymbia calophylla*, recognised for its ability to support up to 800 species of invertebrates, making it an important species for biodiversity in the local area.





BANKSIA WOODLAND RESTORATION PROJECT (WHITEMAN PARK, CAVERSHAM)

Whadjuk Noongar Country

3.1 Hectares | Est 2018 | 8,000 seedlings

Since 2018, we have continued our vital restoration of an area of Banksia Woodland in Whiteman Park that was cleared in the 1930's for grazing. As a nationally protected ecological community, Banksia Woodlands are an essential component of the ecological functions of the Swan Coastal Plain. Reinforcing the significance of this restoration project for many native species that rely on these woodlands for survival.

While this is a challenging arid and sandy site, we are encouraged by increased sightings of some of the animals in the area that are starting to explore their new habitat-in-progress. To our delight we discovered a Nyingarn (Echidna) foraging, frequent sightings of Djorrdjilyas' (Splendid Blue Fairywrens), Ngoolarks' (Carnaby's Cockatoo), Quendas' (Southern Brown Bandicoot), and Karda (Gould's Racehorse Goanna). This year we planted 8,000 locally native species with help from our amazing corporate and community volunteers during the winter months, helping to share the value and benefits of working to restore this remarkable, endangered ecosystem.

Looking Ahead

In the year ahead we will be continuing to monitor the site with our dedicated volunteer team.





More than 70 per cent of wetlands on the Swan Coastal Plain have been lost

IN FOCUS: WETLAND AND RIPARIAN ZONE ECOSYSTEMS

Protecting and restoring wetlands is the best and quickest way to limit the impact of climate change. More than a third of global wetlands have disappeared since the 1970s. More than 70 per cent of wetlands on the Swan Coastal Plain have been lost.

Wetlands are the ‘canaries’ of our planet’s health. They are the most sensitive and susceptible ecosystems to environmental changes and are critical in slowing down the effects of climate change. Wetlands absorb carbon dioxide and other pollutants from the atmosphere at a rate much higher than forests.

Two projects during 2022 focused on restoring the Flooded Gum wetlands and riparian zone ecosystems in Perth’s urban areas. Flooded gum woodlands are an important ecosystem found across southwestern Australia. They are characterised by the predominance of *Eucalyptus rudis* (flooded gum), and typically occur on wet, poorly drained soils in low-lying areas, such as river floodplains, seasonal wetlands, and swamps.

These ecosystems provide important habitat for a variety of native animals, including birds, reptiles, amphibians, and marsupials.

Eucalyptus rudis woodlands are now classified as a near-threatened vegetation community due to clearing for agriculture and urban development. Our restoration efforts are focused on helping to protect and restore the remaining areas containing these important ecosystems in our urban environment.

Key food and habitat species providing for the many animals that depend on these woodlands include:

Moitch (Flooded gum) – *Eucalyptus rudis*, fast growing tree species that creates large nesting hollows suitable for many bird species and tree-dwelling marsupials.

Boorarup (River Banksia) – *Banksia littoralis*, viable source of food and nectar for many bird species.

Mohan – *Melaleuca viminea*, habitat and source of nectar for many small species of birds.

Koorlee (Swamp She-oak) – *Casuarina obesa*, source of food and habitat for a variety of local animals including the endangered Carnaby’s black cockatoo and in-decline Redtail black cockatoo.



MANDOON MOITCH RESTORATION PROJECT (GUILDFORD MEADOW, CAVERSHAM)

Whadjuk Noongar Country

12.9 Hectares | Est 2019
14,000 seedlings

Located on the banks of the Derbal Yerrigan (Swan River) across from historic Mandoon (Guildford) this project contains a significant remnant wetland that was once surrounded by riparian vegetation and a *Eucalyptus rudis* (Moitch / Flooded Gum) woodland. Largely cleared for grazing in the 1930s and 1940s, with only the wetland and a few large trees remaining.

Now a part of Whiteman Park, it's an area of environmental importance that provides viable habitat for a threatened and at-risk native animal species, and home to significant, registered cultural sites of the local Noongar people.

Trillion Trees has a proud history of restoring the area, with the first seedlings planted in 2016. Since then, we have revitalised more than 22 hectares and planted over 47,000 native trees and understory to help secure the future of this unique and threatened ecological community.

During this year, we planted a further 14,000 native seedlings in the lower section of the restoration area. Our plantings were boosted by the efforts of community volunteers and school students as part of our Trillion Trees Schools Program.

Thanks to a grant to mark the Jubilee (70 years of service) of Her Majesty, Queen Elizabeth II, a further 4,500 native trees and understory were planted this year, some grown by the student themselves. It's inspiring to see the progress of the site as we work toward restoring and increasing the size of this valuable natural area.

Looking Ahead

In 2023, seven years from our first planting, a further 20,000 native seedlings will be planted, increasing the restoration by six hectares.



KWEELA WOODLAND RESTORATION PROJECT (REG BOND RESERVE, VIVEASH)
Whadjuk Noongar Country

0.66 Hectares | Est 2021
4,000 seedlings

Restoration of Flooded gum woodlands in Viveash along the banks of the Derbal Yerrigan (Swan River) continued in 2022, sponsored by Bowra & O’Dea. Located in an area of historically cleared grass parkland on the river’s floodplain, the restoration aims to connect existing pockets of native vegetation to create a corridor of riparian woodland habitat, while retaining public access to the river along pathways maintained by the City of Swan.

Reg Bond Reserve was the first community planting day for 2022, we planted 4,000 native seedlings with motivated community volunteers of all ages.

Living up to its ‘floodplain’ name the river broke its banks again in early August and inundated the planting site. As we only plant local, indigenous species, the additional water has given the seedlings, especially the *Eucalyptus rudis* (Moitch / Flooded Gum), a great boost of growth.

Looking Ahead

In 2023, the restoration area will expand, with a further 5,000 local native seedlings.


MEMORIAL GROVE RESTORATION PROJECT (BECKENHAM)
Whadjuk Noongar Country

0.34 Hectares | Est 2008
500 seedlings

The plantings at Horley Road in collaboration with SERCUL are part of our longstanding relationship with Bowra & O’Dea. Located on the floodplain of the Dyarguu (Canning River), the area was cleared for wheat cropping and market gardens in the 1830s. Since restoration began in 2008, we have transformed over eight hectares and increased the area of viable habitat for many species within this important local riparian woodland ecosystem. This year was our final plantings for this site, with 500 seedlings planted during August.

Looking Ahead

Our restoration work is completed and we will continue to monitor this long-standing ecological restoration site in collaboration with SERCUL.



The restoration aims to connect existing pockets of native vegetation to create a corridor of riparian woodland habitat





Salmon Gums are ancient sentinels in a largely cleared landscape

IN FOCUS: EUCALYPT WOODLAND ECOSYSTEMS OF THE WHEATBELT (WESTERN AUSTRALIA)

In collaboration with landholders, we have worked in the Wheatbelt restoring landscapes since our beginnings in 1979. This year we continued our commitment to the regions with a focus on threatened wheatbelt woodlands.

Eucalyptus salmonophloia (Salmon Gum or Wurak) mainly found in the Wheatbelt are a threatened ecosystem that was once widespread across the regions. Salmon Gums are ancient sentinels in a largely cleared landscape, sometimes living for more than 500 years, and now is our last chance to restore these vital woodlands for the future.

These valuable woodlands also provide for many other native animals, including reptiles, and marsupials. Some key food and habitat plant species providing for the animals that still depend on these woodlands are:

Wurak (Salmon Gum) - *Eucalyptus salmonophloia*, primary nesting tree for Carnaby's black cockatoos in the Wheatbelt, as well as being an important food source for the Western Rosella.

Mangart (Jam Wattle) - *Acacia acuminata*, viable and substantial source of food and nectar for many species of animals and insects.

Tanjinn (Needle tree) - *Hakea preissii*, source of nectar for many birds and insects, also a refuge plant for many small bird species.

WURAK WOODLANDS RESTORATION PROJECT (NEMBUDDING)

Ballardong Noongar Country

33 Hectares | Est 2022 | 74,000 seedlings

Continuing restoration in Western Australia's most ecologically degraded region, our largest project this year was on former farmland in Nembudding in the Shire of Wyalkatchem. Extensively cleared from 1900-1980, the Wheatbelt has on average less than six per cent of remnant bushland remaining.

This site is especially significant as it contains a precious piece of this rare and valuable remnant bushland. This restoration buffers a small area of mature *Eucalyptus salmonophloia* (Wurak / Salmon Gum) and *Eucalyptus loxophleba* (Yandee / York Gum) trees.

In collaboration with Activate Tree Planting and landholders Chelsea and Sue McDonald, all the seedlings were planted during a three-day planting festival held on the property during July.

It was an astounding effort from our dedicated volunteers. The Activate crew coordinated a fantastic festival, with good food, great music, and a wonderful campfire to warm up after a rewarding day of planting.

A massive 74,000 native trees and understory, over 50 different local species, were carefully put in the ground over the three days and hundreds of volunteers travelled long distances to help to restore one of Western Australia's most important and iconic ecosystems.

Looking Ahead

During the year ahead, along with Sue and Chelsea, Trillion Trees will monitor and manage the Nembudding project. In 2023, in collaboration with Activate Tree Planting we will hold three Wheatbelt restoration festivals.





Over 770 orders for residents to collect their free native seedlings, our largest order for the program to date

Nursery

Our nursery at the homebase in Hazelmere delivers plants for restoration and gardening, environmental education and community engagement. Jill Holland is assisted by Erin Farley and a team of volunteers to produce high quality accredited plants and distribute to regional shires and community groups.

This year our nursery's contribution to restoration and enhancing backyard landscapes was a record 190,000 expertly grown trees and understory to wholesale clients and customers across the state. Highlights include another successful delivery of the Plants to Residents program in collaboration with the City of Swan, over 770 residents collected their free native seedlings, our largest program to date. Committed staff and volunteers ensured orders were fulfilled and that the collection day ran smoothly.

Always looking for more ways to share our wonderful native plants with even more people, this year we held a series of weekend plant markets. Proving hugely popular, the markets are also a good opportunity to come and connect with the community by encouraging new volunteers and sharing ecological restoration projects.

The 'Nursery Experience' was highly successful in 2022. Groups of up to 10 people can book a fun and interactive morning in our nursery, where they learn firsthand the secrets, tips, and tricks of growing native plants. It's also a great way to showcase the work of our volunteers.

The nursery continued to be a host employer for work experience students, and we welcomed students from Aveley Secondary College, Armadale Education Support and Cyril Jackson Senior Campus. Focused on hands-on learning, activities include sorting and consolidating different plant species, learning about seeds and propagation, and getting involved in site maintenance.

The work provides critical experience for the students and teaches the importance of plants and community involvement. It's especially satisfying when students decide to return to the nursery as volunteers after their studies.

With Lotterywest funding, the transition to our boutique retail garden centre has just begun. The new displays provide an even wider selection of native trees and understory with fresh educational signage, and shade sails. This provides an additional opportunity for volunteering with guidance and training from staff on what's best in the different gardens around WA.

Our achievements would not be possible without the tireless team of volunteers. Working through heat, cold and rain, they do it with a smile. We have great pride in the quality of our plants, and the welcoming sense of community we have created. Each and every volunteer that comes through our gates contributes to the success of Trillion Trees and toward our mission.

Looking ahead

We will be on display at the Perth Garden Festival in May 2023 as well as well as another Native Plant Market in spring (Djilba) at Hazelmere.







Environmental Education

All our activities have a component of community engagement and environmental education. One of our core environmental education programs is Trillion Trees Schools. Led for the last four years by volunteer John Winter.

Another year of fantastic growth with 11 new schools joining the program in 2022, bringing the total to 26 schools and 100 per cent coverage across the Perth metropolitan area. In more than 80 visits to primary and secondary schools, we connected with close to 2,500 students and teaching staff.

With the support of the teachers and school administration we partnered in some exciting projects throughout the year. To celebrate National Tree Day, students at Brookman Primary School along with SERCUL, planted over 2,000 trees and understory in their school grounds.

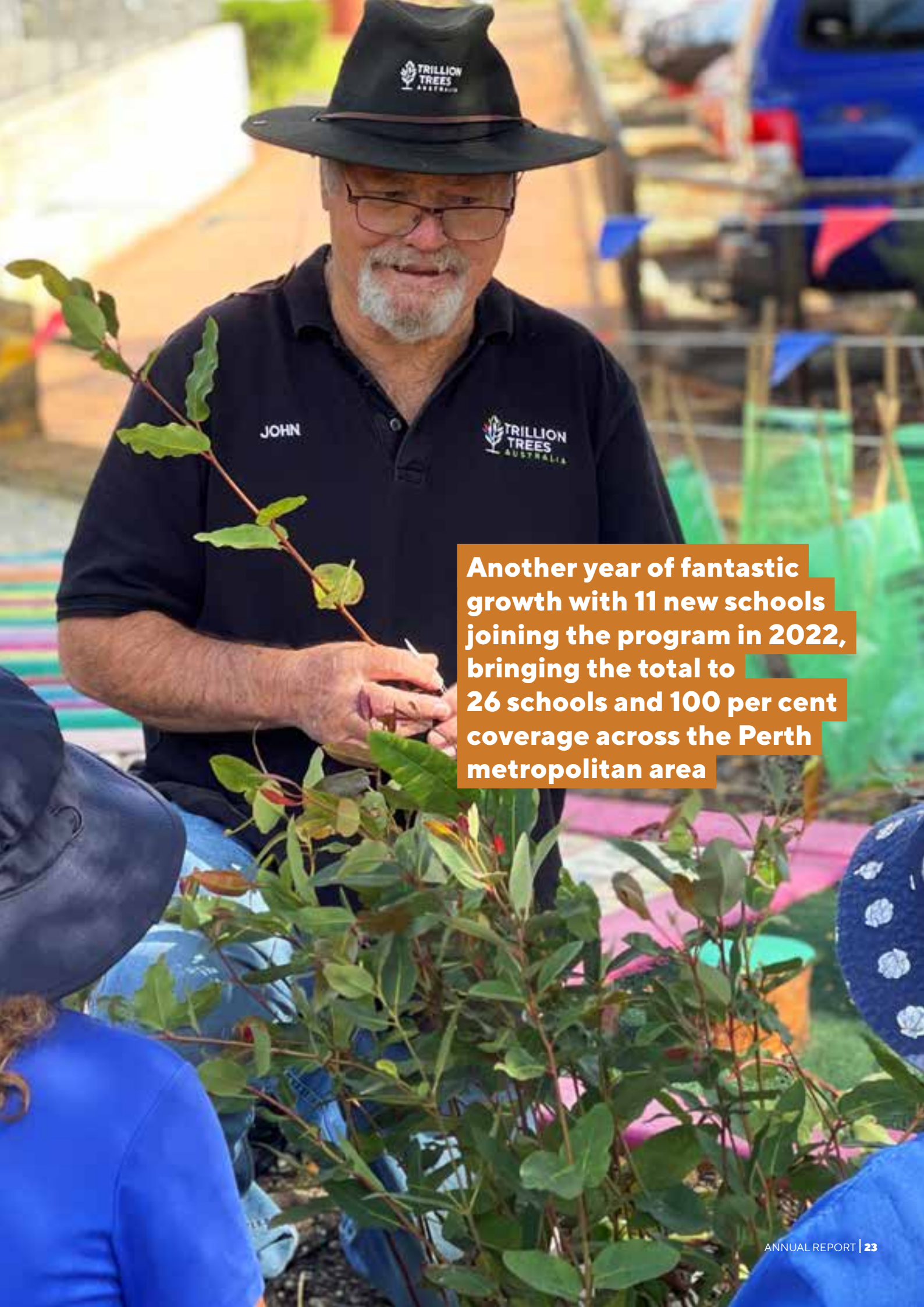
Darlington Primary School and Helena College planted 500 seedlings in bushland in Greenmount. The students grew the plants from seeds they collected from the area and are already busy collecting seeds for next year's planting. Perth Modern Senior High School have also transformed several large areas of their campus with an extensive planting program. Some of our schools have also created their very own bush tucker gardens!

Special mention to Lesmurdie Senior High School, Banksia Park Primary, Perth Modern School and Melville Senior High School who were involved in this year's Queens Platinum Jubilee tree planting, with 4,500 native seedlings planted thanks to a grant to celebrate the milestone, at our Mandoon Moitch in Caversham restoration site. The day was made even more special as some of the seedlings had been grown by the students at their own schools.

Looking ahead

Planning is underway to further develop the program, and continue building our capacity and 2023 will be an exciting year as we head toward expanding in to regional areas and launching new-look branding.





Another year of fantastic growth with 11 new schools joining the program in 2022, bringing the total to 26 schools and 100 per cent coverage across the Perth metropolitan area

Our impact

A few images from another rewarding year at Trillion Trees – enjoy!



Queens Platinum Jubilee boosts restoration in Caversham.

Thanks to a grant to mark the Jubilee (70 years of service) of Her Majesty, Queen Elizabeth II, a further 4,500 native trees and understory were added to our ongoing Mandoon Moitch Restoration Project in Caversham. Since 2016, we have planted over 47,000 trees at this ecologically and culturally important site. The Hon. Tania Lawrence, MP, Neville Collard Noongar Elder, City of Swan representatives and students from the Trillion Trees Schools Program, helped plant the trees on this wonderful occasion.



A team day that does something meaningful. Our Green Encounters proved popular with corporate groups looking for a unique, yet impactful team building experience with expert guidance from the Trillion Trees team. Discovering fascinating insights into the unique world of native plants and their complex ecosystems, whilst making a lasting impact against climate change – the perfect team building experience.



Restoring biodiversity to WA's most ecologically degraded region. Thanks to our collaboration with the amazing crew at Activate Tree Planting, we continued our work in restoring degraded former farmland in the Wheatbelt, this year in Nembudding. Over three days in July, volunteers planted 74,000 native seedlings to restore 34 hectares of high value remnant Salmon gum woodland. A mammoth effort, we can't wait to see this land transformed into a living landscape once again.



New year – new wheels!

With help from philanthropic powerhouse, Impact100 WA, have replaced our old, tired ute to help continue and expand our restoration and nursery work. Hard to miss, she's pretty eye-catching...



Native Plant Markets a community hit. Held in May and September under the trees at our homebase in Hazelmere, the Trillion Trees Native Plant Markets are always a highlight. Hundreds of people stopped by to snap up our beautiful native seedlings and pots, along with expert advice from the Trillion Trees team and volunteers whilst enjoying a coffee from Milly's Coffee van.

Kambarang Festival brings the community together. In October 2021 we presented the inaugural Kambarang Festival in Midland. A community celebration of the traditions and culture of local Noongar people and an opportunity to shine a light on some of the inspiring work happening across the region in sustainability, healing country, and ecological restoration. Crowds were treated to live music by Indigenous artists, a puppet parade with students from Moorditj Noongar School and Woodbridge Primary School inspired by local stories and native animals; market stalls, and a performance by the Perth Symphony Orchestra.



Greening the suburbs for decades. For nearly 20 years Trillion Trees has been providing beautiful native seedlings to residents via the free trees program offered by a number of local councils. This year with the City of Swan, we dispatched a record 770 orders thanks to the hard work of the nursery team and our amazing volunteers.



Community Planting Days plant thousands of trees in 2022. Connecting with the community is so important to our work and this year our ever-popular Community Planting Days were held at the Kweela Woodland Restoration Project at Reg Bond Reserve in Viveash and the Mandoon Moitch Restoration Project in Caversham. Hundreds of people of all ages came together to get thousands of native seedlings in the ground at our ongoing restoration sites - amazing work!



Thank you to our supporters

Without the generous support of our donors, sponsors, and partners we would not be able to continue our vital work. We thank you, and the planet thanks you!

OUR SPONSORS

Brownes Dairy

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Financial Statements of Trillion Trees Australia Inc.

TREASURERS REPORT YEAR ENDING SEPTEMBER 30, 2022

The profit for the year ended September 30, 2022, was \$49,641.

Given the challenges that played out in the last year for any small business in WA, this is a very satisfactory result.

Our balance sheet is in a strong position, and we are well able to pay any debts as they fall due. This provides a high degree of confidence going forward.







**Financial Statements of
Trillion Trees Australia Inc.**

Trillion Trees Australia Inc.

ABN: 96 502 440 135



AUDITED

SPECIAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30th September 2022

Issued: 5 January 2023

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General information

The financial statements cover Trillion Trees Australia Inc. as an individual entity. The financial statements are presented in Australian dollars, which is Trillion Trees Australia Inc.'s functional and presentation currency.

Trillion Trees Australia is a not-for-profit incorporated association, incorporated and domiciled in Western Australia. Its registered office and principal place of business is:

Lot 2 Stirling Crescent
Hazelmere, W.A.

A description of the nature of the incorporated association's operations and its principal activities are included in the board report, which is not part of the financial statements.

The financial statements were authorised for issue on 5 January 2023.

BOARD REPORT

The board members present their report, together with the financial statements, for the incorporated association Trillion Trees Australia Inc. for the financial year ended 30 September 2022.

Board Members

The following persons were board members since the last Annual General Meeting and up to the date of this report:

- Leo Kerr
- Peter Randell
- Sally Dare
- Paul Barber
- John Winter
- Thom Scott
- Ric Gleadell (resigned 14 May 2022)
- Malcolm French (resigned 19 May 2022)
- Annie Halsted (resigned 19 May 2022)
- Susan Hauri-Downing (appointed 8 November 2022)

Principal Activities

Trillion Trees Australia Inc.'s mission is to bring people together to grow and plant trees and to achieve healthy, productive, sustainable landscapes.

The principal activities of Trillion Trees Australia Inc. (the Association) during the financial year were:

- Operating a community native plant nursery;
- Undertaking community tree plantings and related after-care activities; and
- Environmental education and fundraising.

Operating Result

The operating result for the financial year 2022 was a surplus of \$49,642. The Association does not pay income tax.

Review of Operations

Trillion Trees Australia Inc. continues to engage in its principal activity, the results of which are disclosed in the attached financial statements. The Association is incorporated in Western Australia under the *Associations Incorporations Act 2015* and is registered as a charity with the Australian Charities and Not-for-profits Commission. The Association is eligible for the following tax concessions:

- Income Tax Exemption
- GST Concessions
- FBT Rebate

Significant Changes

There have been no significant changes to the operations in the 2022 financial year.

Subsequent events

No matters or circumstances have arisen since the end of the financial year which significantly affected, or may significantly affect, the operations of the Association and the associated results.

On behalf of the board members



Leo Kerr
President

5 January 2023
Hazelmere, WA.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the year ended 30 September 2022

	Notes	2022 \$	2021 \$
Revenue	3		
Sales revenue		324,020	353,212
Fundraising revenue		696,565	485,799
Investment income		89	37
Other income		3,330	28,446
Total Income		1,024,004	867,494
Expenses			
Operational expense		285,835	295,039
Employee expense		606,254	353,526
Administration expense		55,720	62,911
Depreciation expense		26,553	19,946
Total Expenses		974,362	731,422
Total Surplus Before Income Tax		49,642	136,072
Income tax expense		0	0
Total Surplus After Income Tax Expense		49,642	136,072
Other comprehensive income		0	0
Total Comprehensive Surplus		49,642	136,072

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

STATEMENT OF FINANCIAL POSITION

As at 30 September 2022

	Notes	2022 \$	2021 \$
Assets			
Current Assets			
Cash and cash equivalents	4	884,767	939,507
Trade and other receivables	5	30,376	14,946
Inventories		24,974	11,790
Prepayments		31,498	36,812
Total Current Assets		971,615	1,003,055
Non-current Assets			
Property, plant and equipment	6	946,038	911,706
Total Non-current Assets		946,038	911,706
Total Assets		1,917,653	1,914,761
Liabilities			
Current Liabilities			
Trade and other payables	7	102,412	79,030
Deferred Income	8	412	94,134
Provisions	9	50,891	22,780
Total Current Liabilities		153,715	195,944
Non-current Liabilities			
Provisions	10	2,160	6,680
Total Non-current Liabilities		2,160	6,680
Total Liabilities		155,875	202,624
Net Assets		1,761,778	1,712,137
Equity			
Retained surpluses		976,778	927,137
Reserves		785,000	785,000
Total Equity		1,761,778	1,712,137

The above statement of financial position should be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY

As at 30 September 2022

	Retained Surplus \$	Reserves \$	Total \$
Balance at 30 September 2020	791,065	785,000	1,576,065
Total surplus for the Year	136,072	0	136,072
Balance at 30 September 2021	927,137	785,000	1,712,137
Balance at 30 September 2021	927,137	785,000	1,712,137
Total surplus for the Year	49,642	0	49,642
Balance at 30 September 2022	976,779	785,000	1,761,779

The above statement of changes in equity should be read in conjunction with the accompanying note.

STATEMENT OF CASH FLOWS

For the year ended 30 September 2022

	Notes	2022 \$	2021 \$
Cash flows from operating activities	15		
Receipts from customers		407,123	463,544
Donations received		244,176	336,913
Grants received		163,464	191,471
Bequests received		100,000	0
Interest received		89	37
Payments to suppliers and employees		(908,706)	(704,312)
Net cash used in operating activities		6,146	287,653
Cash flows from investing activities			
Purchase of property, plant and equipment		(60,885)	(21,680)
Net cash used in investing activities		(60,885)	(21,680)
Cash flows from financing activities			
Net cash used in financing activities		0	0
Net increase/(decrease) in cash and cash equivalents		(54,739)	265,973
Cash and cash equivalents at beginning of period		939,507	673,534
Cash and cash equivalents at end of period		884,767	939,507

The above statement of cash flows should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS

30 September 2022

Note 1. Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

Trillion Trees Australia Inc. has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Basis of preparation

In the Boards' opinion, the Association is not a reporting entity because there are no users dependent on general purpose financial statements. This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Act 2015* and the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act 2012).

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

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

Revenue recognition

Trillion Trees Australia Inc. recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the Association is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the Association: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Sales revenue

Nursery sales, memberships and fundraising are recognised when received or receivable.

Donations

Donations are recognised at the time the pledge is made.

Grants

Grant revenue is recognised in profit or loss when the Association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the Association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Other revenue

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

Volunteer services

The Association has elected not to recognise volunteer services as either revenue or other form of contribution received as it cannot reliably measure the fair value of these services. As such, any related consumption or capitalisation of such resources received is also not recognised.

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

Income tax

As the 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.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when it is either expected to be realised or intended to be sold or consumed in the Association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when it is either expected to be settled in the Association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Deferred tax assets and liabilities are always classified as non-current.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade and other receivables

Trade receivables are recognised initially at cost and are subsequently measured at cost less any provision for impairment. Most sales are made on the basis of normal credit terms and are not subject to interest. Where credit is extended beyond normal credit terms and is more than 12 months, receivables are discounted to their present value.

At the end of each reporting period, the carrying amounts of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. A provision for impairment is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives. Depreciation commences from the time the asset is available for its intended use.

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date. In financial year 2017, an adjustment was made to the carrying values in preparation for the transfer of the assets to the former branches at market value. The freehold land at

Lot 2 Stirling Crescent, Hazelmere is carried at its 2017 valuation.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Trade and other payables

Trade payables represent the liabilities for goods and services received by the Association that remain unpaid at the end of the reporting period. They are recognised at their transaction price. Trade payables are subject to normal credit terms (30–60 days) and do not bear interest.

Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled, plus any related on-costs.

Provisions

Provisions are recognised when the Association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and

that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables stated are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

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

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the ATO.

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 September 2022. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Note 2. 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, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various 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.

Note 3. Revenue

	2022 \$	2021 \$
Sales revenue		
Nursery Sales	287,139	287,821
Planting Contracts & Other Services	31,555	57,925
Memberships	5,326	7,466
	324,020	353,212
Fundraising revenue		
Donations	244,177	339,398
Sponsorships	188,000	48,250
Grants	163,464	97,229
Bequests	100,000	0
Container Deposit Scheme	924	922
	696,565	485,799
Investment income		
Interest	89	37
	89	37
Other income		
Cash Flow Boost & Job Keeper Payment	0	26,300
Insurance Recovery - Men of The Trees Peel Branch	1,959	1,760
Other income	1,371	386
	3,330	28,446
Total Revenue	1,024,004	867,494

Trillion Trees Australia Inc.

The table below discloses the revenue Trillion Trees Australia Inc. received from government sources.

	2022 \$	2021 \$
Commonwealth Government		
Sales revenue	0	0
Fundraising revenue	23,865	0
Other income	0	26,300
	23,865	26,300
Western Australian State Government		
Sales revenue	35,838	8,300
Fundraising revenue	139,599	72,229
Other income	0	0
	175,437	80,529
Local Government		
Sales revenue	84,011	119,229
Fundraising revenue	0	15,000
Other income	0	0
	84,011	134,229
Total Government Revenue	283,313	241,058

Note 4. Current assets - cash and cash equivalents

	2022 \$	2021 \$
Cash on hand	300	300
Cash at bank	869,198	923,671
Cash on deposit	10,000	10,000
Undeposited funds	5,269	5,536
	884,767	939,507

Note 5. Current assets - trade and other receivables

	2022 \$	2021 \$
Trade Receivables	6,741	5,606
Other Receivables	0	0
Accrued Income	23,635	9,340
	30,376	14,946

Note 6. Non-current assets - property, plant and equipment

	2022 \$	2021 \$
Freehold Land at Valuation	785,000	785,000
Buildings at Cost	321,894	314,694
Less Accumulated Depreciation	(253,944)	(249,894)
	67,950	64,800
Plant & Equipment at Cost	186,534	186,534
Less Accumulated Depreciation	(168,586)	(155,840)
	17,948	30,694
Motor Vehicles at Cost	75,885	22,200
Less Accumulated Depreciation	(19,799)	(14,525)
	56,086	7,675
Office Furniture & Equipment at Cost	53,710	53,710
Less Accumulated Depreciation	(34,656)	(30,173)
	19,054	23,537
Total Non-current assets - property, plant and equipment	946,038	911,706

Reconciliations

Reconciliations of the written down values at the beginning and end of the current and previous financial year are set out below:

	Land \$	Buildings \$	Plant and Equipment \$	Motor Vehicles \$	Office Furniture \$	Total \$
Balance at 1 Oct 2021	785,000	64,800	30,694	7,675	23,537	911,706
Additions	0	7,200	0	53,685	0	60,885
Disposals	0	0	0	0	0	0
Depreciation expense	0	(4,050)	(12,746)	(5,274)	(4,483)	(26,553)
Balance at 30 Sep 2022	785,000	67,950	17,948	56,086	19,054	946,038

Note 7. Current liabilities - trade and other payables

	2022 \$	2021 \$
Trade Payables	62,341	43,040
Accrued Expenses	17,756	12,915
BAS Payable	22,315	23,075
	102,412	79,030

Note 8. Current liabilities - deferred income

	2022 \$	2021 \$
Grant income paid in advance	0	93,734
Nursery gift vouchers	412	400
	412	94,134

Note 9. Current liabilities - provisions

	2022 \$	2021 \$
Employee benefits	50,891	22,780
	50,891	22,780

Note 10. Non-current liabilities - provisions

	2022 \$	2021 \$
Employee benefits	2,160	6,680
	2,160	6,680

Note 11. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by Ray Woolley Pty Ltd Chartered Accountants, the auditor of the Association:

	2022 \$	2021 \$
Audit of the financial statements	2,350	2,240
	2,350	2,240

Note 12. Contingent assets and liabilities

The Association had no contingent assets or liabilities as at 30 September 2022.

Note 13. Commitments

The Association had no commitments for expenditure as at 30 September 2022, other than those already disclosed.

Note 14. Events after the reporting period

No matter or circumstance has arisen since 30 September 2022 that has significantly affected, or may significantly affect the Association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

Note 15. Reconciliation of surplus for the period to net cash flow from operating activities

	2022 \$	2021 \$
Surplus for the year	49,642	136,072
Adjustments for:		
Depreciation	26,553	19,946
Change in Assets and Liabilities		
Trade and other receivables	(15,429)	30,337
Inventories	(13,184)	(11,790)
Prepayments	5,314	(10,672)
Trade & Other Payables	23,382	29,253
Deferred Income	(93,722)	94,134
Provisions	23,590	373
Net Cash Flows from Operating Activities	6,146	287,653

BOARD MEMBERS DECLARATION

The Board has determined that:

- a) the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements; and,
- b) the Association is a 'Tier 2' entity for the purposes of the *Associations Incorporations Act 2015* (WA) and a 'Medium Registered Entity' for the purposes of the *Australian Charities and Not-for-profits Commission Act 2012*.

In the opinion of the Board, who are all Responsible Persons:

- a) there are reasonable grounds to believe that the Association is able to pay all of its debts, as and when they become due and payable; and,
- b) the financial statements and notes give a true and fair view of the financial performance of the Association and satisfy the relevant requirements of the *Associations Incorporations Act 2015* (WA) and the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with section 71 of the *Associations Incorporations Act 2015* (WA) and subsection 60.15 of the *Australian Charities and Not-for-profit Commission Regulations 2013*.

On behalf of the board members



Leo Kerr
President



Peter Randell
Treasurer
5 January 2023
Hazelmere, WA.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TRILLION TREES AUSTRALIA INC.

Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Trillion Trees Australia Inc. (the Association), which comprises the Board's report, the statement of financial position and statement of changes in equity as at 30 September 2022, the statement of profit or loss and other comprehensive income and the statement of cash flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In our opinion, the financial report presents fairly, in all material respects, the financial position of Trillion Trees Australia Inc. as at 30 September 2022 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the requirements of the *Associations Incorporation Act of WA* and the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act 2012).

Basis of Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Association to meet the requirements of the *Associations Incorporation Act 2015* (WA) and the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act 2012). As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Board's Responsibility for the Financial Report

The Board of Trillion Trees Australia Inc. is responsible for the preparation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the *Associations Incorporation Act 2015* (WA) and the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act 2012) and is appropriate to meet the needs of the members. The Board's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible for assessing the Association'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 Board either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Ray Woolley Pty Ltd
Raymond Woolley

Registered Company Auditor No 16396

6 Tees Court
Mindarie WA 6030

5 January 2023

A wide-angle photograph of a coastal scrubland landscape. The foreground is filled with dense, low-lying vegetation, including tall grasses and shrubs in shades of green and brown. In the middle ground, a line of trees with thin, light-colored trunks and sparse foliage stretches across the horizon. The sky above is overcast with soft, grey clouds. A text box is overlaid on the left side of the image.

Trillion Trees connects people with nature and fosters a love of, and respect for the natural environment





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