



**Annual Report**  
2022/23



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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**

Founder of the Western Australian organisation. 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 close-up photograph of several pink bottlebrush flowers (Callistemon) with their characteristic cylindrical, spiky heads. The flowers are surrounded by long, narrow, green leaves. The background is softly blurred, showing more of the plant and some other foliage. The overall lighting is bright and natural, highlighting the vibrant colors of the flowers and leaves.

**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 is committed to restoring landscapes, rebuilding habitat for wildlife and empowering people to take tangible action against the impacts of climate change.**

Trillion Trees Australia is not-for-profit and community driven. Inspired by Richard St Barbe Baker who founded Men of The Trees in Kenya in 1922, we have been bringing people together since 1979 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 lend 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 ...to name a few.

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

### WHAT WE DO

The planet has lost one third of its forests. In Australia, we have cleared over 50 percent of our native forests in the last two centuries. Sadly, we are also responsible for the world's worst record of mass species extinction.

Since 1979, we have been dedicated to planting trees for the health of our planet, and it has never been so critical that we continue to do so. We plant local native species, and most are grown in our community nursery.

Each year, together with thousands of volunteers, we restore ecosystems, protect wetlands and our precious drinking water supplies, rebuild habitats for native wildlife and educate people how to take real, tangible steps to slow the impacts of climate change.

Environmental education is at the core of what we do, and our unique school-based education programs have inspired more than 120,000 young people to plant over 2.5 million trees in their own communities.

# HIGHLIGHTS 2022/23



## VOLUNTEERS

Longest running volunteer-led environmental organisation in Western Australia



## PLANTS GROWN

200,000 native plants grown in our community nursery



## TREES PLANTED

136,000 native trees and understory planted



## HOURS

20,411 volunteer hours



## LAND RESTORATION

52 hectares 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 Association’s 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* and the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act 2012)*.

## OUR BOARD



**Thom Scott**  
President



**\*Leo Kerr**  
President (outgoing)



**\*Dr Paul Barber**  
Vice President



**Peter Randell**  
Treasurer



**Dr Charlotte Pham**  
Secretary



**Susan Hauri-Downing**



**Dr Mike Bamford**



**Nat Raisbeck-Brown**



**Noni Oldfield**



**\*Denise Smith-Ali**



**John Colwill**



**\*Sally Dare**



**\*John Winter**

\*See *Financial Statements* (page 30) for dates of service.



**We have a duty to ensure Trillion Trees continues to thrive whilst aligning with our values of land care, people care, and surplus share.**

## Vice President Report

**I sit here writing this Vice-President's Report with mixed feelings. I'm deeply saddened as this has come about due to the passing of our much-loved leader and President Thom Scott prior to Christmas, but also grateful to have the honour to acknowledge all who have and continue to contribute to the ongoing success of Trillion Trees.**

We have a duty to ensure Trillion Trees continues to thrive whilst aligning with our values of land care, people care, and surplus share. We owe it to amazing people like Thom, Barrie Oldfield, and members of the Fyfe family, who have passed on this incredible legacy.

Firstly, I'd like to extend my gratitude to some former employees and Board members who parted throughout the year. These include our Nursery Manager Jill Holland, and Nursery Volunteer Coordinator Erin Farley. They saw the Nursery again increase sales throughout the year, something that could not occur without the assistance of our wonderful and dedicated volunteers. I extend a warm thanks to our Finance Manager, Heidi Mueller, who commenced just prior to this year but has recently moved on. Heidi was always very well prepared and professional in her delivery. We also saw several Board members step down throughout the year, including our long-term Secretary Sally Dare who did an amazing job, President Leo Kerr who has been so selfless in his dedication to the organisation, and John Winter who worked tirelessly and showed incredible passion to grow the Trillion Trees Schools program. I also thank Denise Smith-Ali for her brief time on the Board.

The departure of valued members presents an opportunity for new arrivals and fresh ideas. Donna Canci (Nursery Manager) and Kat Doherty (Assistant Nursery Manager) stepped up in the nursery, with several of the other Trillion Trees staff assisting with the transition, to continue developing our core business enterprise.

I warmly welcome our recent new additions to the team, Kate Herren, Fundraising and Communications Coordinator, Vicki Fosselius, Finance Manager, Sophia Dunning, Nursery Volunteer Coordinator, and Kim Kolb, SPROUT! Coordinator. Shannon Wilson, Communications and Partnerships Manager, has played a key role in the launching of our new website, and Julian Beasley, Ecological Restoration Manager, has had another great year planting more than 136,000 seedlings, all with the help of volunteers. Angela Heymans, Administration Manager continues to be that warm and friendly personality at the 'front of house'. This diverse range of employees is led by our CEO Denise True, who has been responsible for growing our team to a total of ten over the past 3 years.

I am extremely grateful to our existing Board members who are responsible for the governance of the organisation. Dr Mike Bamford, Nat Raisbeck-Brown, Noni Oldfield and John Colwill were all new additions, and each have provided valuable contributions to the Board. I'm grateful to Susan Hauri-Downing for her continued commitment and the empathy that she shows towards all people within Trillion Trees. I extend my sincere gratitude to the Treasurer Pete Randell who keeps an 'eagle-eye' over the finances, and our Secretary Dr Charlotte Pham. You've both provided me with great support, particularly over the past few months. It has been a very challenging few months, but I continue to think about what Thom would want from the Board and our organisation. He would want us to be closely connected to each other, and committed to our mission of bringing people together to grow, plant, establish and maintain trees to achieve a healthy, and biodiverse world.

**Paul Barber**  
Vice President





It was with sorrow and reflection, that we acknowledged the passing of Thom Scott, President of Trillion Trees Australia in December 2023.

Thom's contribution to our organisation over nearly 30 years and to the lives of those who share our mission for a greener planet, is truly immeasurable. The ingenuity behind our name change from Men of the Trees to Trillion Trees Australia in 2017, Thom said that "our name must be our mission" and we honour his belief in the immense value of trees each time a seedling is planted.

As our President from 2014 to 2021 and then again in 2023, valued board member since 1997 and Honorary Life Member in 2006, Thom's unwavering goal was simple, he just wanted people to plant more trees. He'd do whatever he could to empower and engage the community to do exactly that.

It's no exaggeration to say that millions of native trees and understory have been planted across Western Australia because Thom inspired people to show up, join in and make change happen. The driving force behind our first nature care program, Thom encouraged and taught volunteers how to care for planting sites to ensure trees thrived. He was a key member of Western Australia's first carbon trading organisation, Carbon Positive, and a founding

member of Activate Tree Planting, dedicated to restoring degraded land in the Wheatbelt. 'Father' to Perth City Farm, Thom's kindness and openness was instrumental in changing many lives, for the better.

Always approachable, always ready to listen and share his knowledge in a kind and gentle way, Thom's lifelong dedication to the value of tree planting was absolute, both physically, and spiritually. Thom and his wife, Rosanne's, commitment to our organisation has been incredibly significant and is intertwined with the fabric of who we are, and what we hope to achieve in the future. Always there, supporting each other, their mutual mission for a better planet continues to inspire.

Thom encapsulated the spirit of Trillion Trees Australia. Inspiring you to try harder, stay longer, plant more. The embodiment of passion for the natural world, Thom truly was a 'man of the trees.' We will forever miss his infectious enthusiasm and shall continue his legacy to plant a trillion trees.



**For 44 years, Trillion Trees has been at the forefront of greening the planet. We have inspired more than 1.5 million people to join us in planting trees throughout rural and urban areas.**

## CEO Report

**In my third year leading Trillion Trees Australia, we have continued to increase our impact in ecological restoration, environmental education, and community engagement toward restoring our unique landscapes.**

Recent years have seen an unprecedented increase in awareness of the peril that our natural environment is facing across the globe. Language and terminology once only the domain of scientists and conservationists is now part of our everyday lexicon - climate change, carbon cycle, the sixth mass extinction of species, the Anthropocene epoch and biodiversity loss. Having worked in every aspect of conservation including legislation, at local, state, and federal, and international levels for more than 35 years, it is both at once sad and encouraging to see that much of the community are aware of these impacts.

Climate change, carbon balance, and biodiversity loss and the effects of these are but symptoms of one key aspect, the loss of trees. There is a critical need for vegetation and trees to protect the planet and our survival. Loss of vegetation that we collectively call 'trees' includes Eucalypt Woodlands, grasslands, kwongan shrublands, Banksia Woodlands to name a few of Western Australia's unique, biodiverse habitats.

A knowledgeable landscape ecologist once shared with me the philosophy that has gone on to drive my strategic approach at Trillion Trees Australia.

**Respect** our natural environment and the role that trees play in maintaining life.

**Retain** vegetation everywhere - some of the sentinel Salmon Gums in the Wheatbelt are more than 1000 years old, and some species are impossible to replace.

**Restore** the landscape, nature's balance, and ourselves.

In addition, I now include resilience. As nature is resilient, so is Trillion Trees Australia. As a not-for-profit our income is primarily from individual donors and corporate sponsors. This year we saw the cost-of-living skyrocket and as a result, there was consequential decline in donations to our cause.

Over the last 44 years, the fortunes of Trillion Trees Australia have oscillated with the rest of nation. So, it is not surprising that in this challenging economic climate, there has been some reduction in our financial position. Overall, since 2021 we are still in profit and diversifying our income to adjust to the current economic forecasts.

In May, the United Nations said: *"The world economy faces the risk of a prolonged period of low growth as the lingering effects of the COVID-19 pandemic, the ever-worsening impact of climate change and macroeconomic structural challenges remain unaddressed"*, Trillion Trees Australia has come through difficult global economic times and still increased our impact.

The reallocation of key staff to the nursery for a period to ensure nursery operations during protracted recruitment imposed on our fundraising efforts with a consequential decline in income. While a difficult decision, the nursery is an important part of our organisation, it serves all our key areas of ecological restoration, environmental education and as a place for community connection. Some of our volunteers are approaching 20 years with the organisation and their commitment and expertise was recognised in this decision.

Our volunteers are the heart of our organisation. I particularly want to thank the loyal volunteers that supported us through the production season since July, and to Ross Burnett, former Nursery Manager, long-time friend, and member of Trillion Trees Australia, who continues to provide outstanding support to Donna and Kat, as well as the professional advice of Steve Blyth in maintaining our NIASMA accreditation.

Now approaching its 45th year, Trillion Trees Australia has evolved not only in technical abilities in terms of restoration and nursery propagation, but also in our professional presence. From a mostly volunteer-run organisation we have grown to a staff of ten that includes five full-time staff and five part-time staff, guiding and working alongside our army of volunteers.

As part of our evolution, one of the important parts of our organisational governance, was the development and implementation of the Trillion Trees Australia Board

Charter in early 2023. This significant document, signed by all incoming Board members, helps guide the Board to understand their role and responsibilities to work in harmony with those of the CEO to maintain the smooth running of the organisation.

Since 2021, we have been developing a more strategic approach to landscape restoration. Working under two key initiatives – Restoring Indigenous Landscapes and Languages, and Creating Urban Forests, integrating each of our core programs of Ecological Restoration, Community Nursery and SPROUT!

I am incredibly fortunate that we have attracted a committed staff of such high calibre. We have evolved from our beginnings as MOTTWA encouraging ‘any tree is a good tree’ through to the expertise of our Ecological Restoration Manager, Julian Beasley who continues to advance our restoration efforts, reconstructing natural habitats.

Julian is a fundamental part of our organisation, in addition to the restoration program where he plans, implements, and monitors restoration projects each year, liaises with landholders and our planting partners; he is instrumental in supervising volunteers in these planting activities as well on our grounds and in the nursery. Julian’s ongoing collaboration with our offshoot organisation Activate Tree Planting, helps bring festivities to planting trees in the Wheatbelt.

Donna Canci our Nursery Manager and Kat Doherty, Assistant Nursery Manager, are both long-standing members and volunteers who bring science and expertise to the nursery as well as a genuine understanding and interest in the wellbeing of the volunteers to ensure a safe and interesting experience, while contributing to our Community Nursery, producing plants for the planet.

Shannon Wilson along with Kate Herren are constantly creating new ways to engage our supporter community and building and protecting our brand. Every communication and event are thoroughly planned and executed by this great team. I want to particularly recognise Shannon’s vision and immense efforts to design and help bring to fruition our new website. It has greatly increased our reach and influence and modernised how we interact with our community and supporters.

In October 2022, former Board member and Schools Coordinator John Winter, helped us to win at ImpactWA100! The commencement of the program was delayed due to resource re-allocation and the departure of John Winter. We are excited about the appointment of a new Coordinator for the 2024 program.

The presence of Trillion Trees Australia with the theme of Create your own Urban Forest, at the Perth Garden Festival in May 2023, was the culmination of two years of planning by our former Nursery Manager, Jill Holland. Pulling together a team of staff and volunteers, over four days our beautiful stall was inundated with visitors buying plants and having their native plant questions answered by a team with a wealth of knowledge.

All this activity and impact is quietly supported by the Administration Manager, Angela Heymans and Accountant, Heidi Mueller. Our financial management overseen by

Heidi keeps our records transparent as evident in the audited accounts. Angela works across the breadth of our organisation, always willing to support the team.

There has historically been a barrier between the administration and restoration aspects of the organisation and the nursery operations. Among the positive impacts of the secondment of all staff to the nursery, was the opportunity of working closely with a core group of dedicated, expert and experienced volunteers. This helped to create a more integrated team for Trillion Trees and a shared understanding of nursery operations, administration of the organisation and the needs of the volunteers.

For 44 years, Trillion Trees has been at the forefront of greening the planet. We have inspired more than 1.5 million people to join us in planting trees throughout rural and urban areas. We have incubated other organisations including Perth City Farm, Activate Tree Planting and two other community nurseries in Rockingham and Peel. We have innovated to increase tree planting including Western Australia’s first carbon trading entity that is now two organisations – Carbon Positive and Carbon Neutral Pty Ltd.

All these organisations – part of our family tree, are continuing to multiply our impact, growing, and planting trees, engaging, and educating the community. During the last three years, together we have laid the foundations, building the brand of Trillion Trees Australia, recognising our history expanding our reach and continuing the Trillion Trees legacy of innovating to restore landscapes with the community. We are now ready to establish a strong future of financial stability and elevate the organisation to achieve our mission.

I’d like to thank the members of the Board who have provided their time and advice. During this year, our achievements have been supported by Presidents – Leo Kerr and Thom Scott, Vice President Dr Paul Barber, Treasurer Pete Randell, Secretaries during this term, Sally Dare and Dr Charlotte Pham and board members Susan Hauri-Downing, John Winter, Dr Mike Bamford, Nat Raisbeck-Brown, Noni Oldfield, Denise Smith-Ali and John Colwill.

I have been fortunate to work with three wonderful Presidents with Malcolm French, Leo Kerr and Thom Scott, who all provided great support. With the passing of our incredibly committed volunteer and President Thom Scott, in late 2023, we remain committed to achieving our mission of planting a trillion trees. Our name is our mission, and it was Thom who provided our name, and so in 2024, our 45th year, every tree we plant will be in his honour and in memory of him.

### Coming up in 2024

We will be holding a planting event dedicated to Thom in late July, please watch our website for details close to the time. We will be celebrating our 45-year anniversary in 2024 and ensuring our place as the leading not-for-profit environmental organisation in Australia that engages the community to plant trees.

I hope you can be part of our story.

### Denise True

Chief Executive Officer  
Trillion Trees Australia



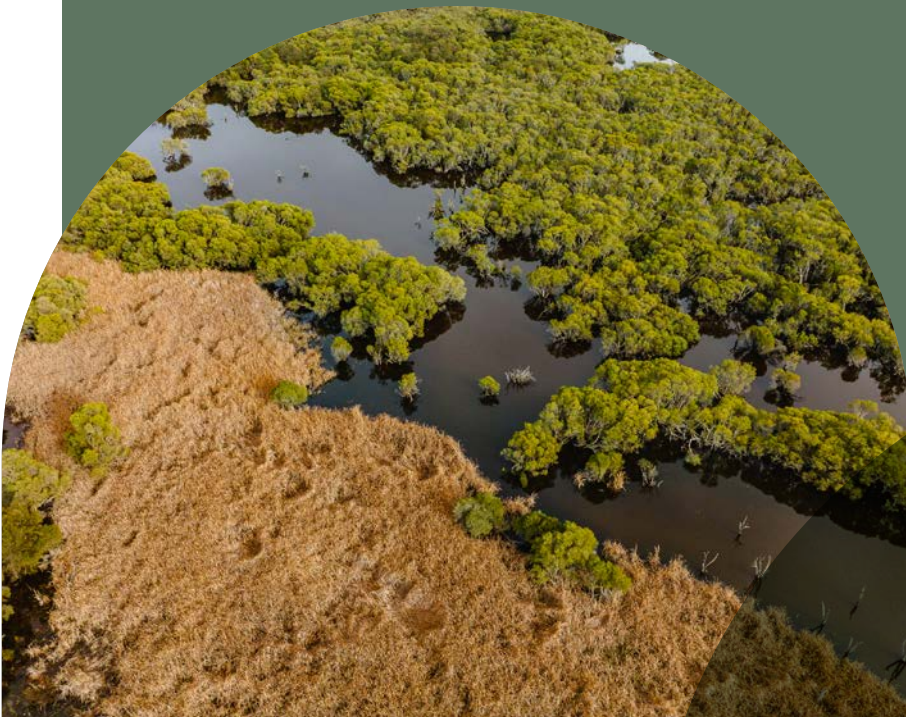
## Ecological Restoration

Trillion Trees Australia restoration projects are currently focused on restoring and protecting three important and threatened ecosystems: Wetland Ecosystems; Banksia Woodlands of the Swan Coastal Plain, and Eucalypt Woodlands of the Western Australian Wheatbelt.

### WETLAND ECOSYSTEMS

*A third of global wetlands have disappeared since the 1970s, they are the 'canaries' of our planet's health. Absorbing carbon dioxide and other pollutants from the atmosphere at a rate much higher than forests. Protecting and restoring wetlands is the best and quickest way to limit the effects of climate change.*

Wetland ecosystems provide important habitat for thousands of species of native birds, reptiles, amphibians, and marsupials. The majestic *Eucalyptus rudis* which grows alongside wetland areas, is now sadly classified as a near-threatened vegetation community due to land clearing for agriculture and urban development. Our conservation efforts are focused on helping to protect and restore the remaining areas containing these important ecosystems in urban environments.





**BILYA RESTORATION PROJECT,  
HAZELMERE | WHADJUK COUNTRY**

**0.22 Hectares | Est 2023 | 5,000 Seedlings  
Floodplain / Riparian Woodland**

Home to Western Long Neck Turtles, Rakali, Brush Tailed Possums, and a variety of bird species, our newest planting project is rebuilding local plant communities along a flood plain area to restore viable habitat for precious native wildlife. We are engaging with the local community to raise awareness about the ecological values and benefits of this important biodiverse area.

Supported by a grant from the Department of Biodiversity, Conservation and Attractions (DBCA) Community Rivercare Program, and with the help of local volunteers, over 5,000 sedges and rushes were planted along the floodplain. This work will help to significantly protect and restore this area of rare and ecologically diverse plants and wildlife.

**Key Species**

*Carex appressa* (Tall sedge), *Juncus pallidus* (Pale rush), *Juncus subsecundus* (Finger rush).





## REG BOND MEMORIAL KWEELA RESTORATION PROJECT, VIVEASH WHADJUK COUNTRY

1.1 Hectares | Est 2021 | 5,000 Seedlings  
Floodplain / Riparian Woodland

Located in an area of cleared parkland on the Swan River's floodplain, this restoration project aims to connect existing pockets of native vegetation to create a corridor of riparian woodland. These woodlands are an important habitat for an extensive variety of native birds including endangered black cockatoos.

With support of our long-term sponsors, Bowra & O'Dea, we held a community day planting 5,000 local riparian native species to create a living legacy for future generations and local wildlife.

### Key Species

*Casuarina obesa* (Kweela / Swamp She-oak), *Eucalyptus rudis* (Moitch / Flooded Gum), *Melaleuca preissiana* (Modong / Stout Paperbark), *Melaleuca viminea* (Mohan), *Hakea prostrata* (Janda / Harsh Hakea), *Viminaria juncea* (Koweda / Swishbush).

### Looking Ahead

Restoration continues in 2024 in collaboration with the local community to increase habitat for wildlife and protect the river's floodplain from degradation



**Wetlands continue to be important for Aboriginal people who consider them spiritual repositories as breeding grounds for many living creatures, and a vital source of food and water.**

## **MANDOON MOITCH RESTORATION PROJECT, BENNETT BROOK | WHADJUK COUNTRY**

**6 Hectares | Est 2016 | 20,000 Seedlings  
Floodplain / Riparian Woodland**

Along the Derbal Yerrigan (Swan River) in historic Mandoon (Guildford) is the Bennett Brook wetland, a large remnant wetland once surrounded by riparian vegetation and a *Eucalyptus rudis* (Moitch / Flooded Gum) woodland. Cleared for agriculture in the 1930s, this wetland is important in the region for these majestic native trees.

The area is now part of Whiteman Park and is a rare example of a large intact wetland in an urban area. It provides crucial, viable habitat for a large variety of endangered and threatened wildlife that rely on this delicate ecosystem for food and shelter. It also contains significant, mythological, and ceremonial cultural sites of the local Noongar people. Wetlands continue to be important for Aboriginal people who consider them spiritual repositories as breeding grounds for many living creatures, and a vital source of food and water.

Trillion Trees Australia commenced restoration at the site in 2016. We have planted over 61,000 native trees

and understory to help buffer and protect the wetland and surrounding floodplain. This year, a further 20,000 biodiverse seedlings were planted over six hectares with the help of the local community, corporate teams and children from our school-based environmental program, SPROUT!

### **Key Species**

*Banksia littoralis* (Boorarup / River Banksia), *Casuarina obesa* (Kweela / Swamp She-oak), *Eucalyptus rudis* (Moitch / Flooded Gum), *Kunzea glabrescens* (Pondil / Spearwood), *Melaleuca preissiana* (Modong / Stout Paperbark), *Melaleuca viminea* (Mohan), *Melaleuca raphiophylla* (Bibool / Swamp Paperbark).

### **Looking Ahead**

Work will continue at the site in 2024, to increase biodiversity and protect the wetlands.



## Eucalypt Woodlands of the Western Australian Wheatbelt

Cleared for agriculture mostly since the 1960s, the Wheatbelt is one of Australia's most degraded regions with an average of less than ten percent native vegetation remaining.

Working alongside landholders, we have been restoring degraded landscapes in the Wheatbelt since our beginnings in 1979. Our restoration projects are focused on connecting remnant bushland, reducing salinity, and restoring biodiversity.

*Eucalyptus salmonophloia* (Salmon Gum or Wurak) Woodlands, mainly found in the Wheatbelt, are now a threatened ecosystem once widespread across the region. Known to be an indicator of good heavy soil, these woodlands were extensively cleared. Naturally living for more than 500 years, each tree supports hundreds of insects, birds, and animals. Now is our last chance to protect and restore these unique woodlands for future generations.







### **YANDEE WOODLANDS RESTORATION PROJECT, HYDEN NJAKI NJAKI COUNTRY**

**26.6 Hectares | Est 2023 | 50,000 Seedlings  
York / Salmon Gum Woodland**

Located in an area where over 80 percent of bushland was cleared for agriculture, our project site is situated on the high ground around Lake Magic, an ancient salt lake. Extensive farming and ancient soil in the area have left much of the landscape salt-affected and in need of significant restoration. Located a short distance from the iconic Katter Kich landscape feature (Wave Rock), some historical plantings have occurred around the lake. Our restoration focused on salt tolerant and semi-salt tolerant trees, shrubs, and understory.

In collaboration with landholder Sheenagh Collins and Activate Tree Planting, who helped coordinate hundreds of volunteers of all ages, we planted 50,000 native seedlings over three days. An incredible effort from all involved, and a huge step forward in restoring this ancient landscape.

#### **Key Species**

*Acacia acuminata* (Mangart / Jam), *Calothamnus quadrifidus* (One-sided bottlebrush), *Eucalyptus loxophleba* (Yandee / York gum) *Eucalyptus salmonophloia* (Wurak / Salmon gum), *Eucalyptus loxophleba subsp. gratiae* (Lake Grace mallee), *Eucalyptus spathulata* (Swamp mallee), *Melaleuca thyoides* (Salt Lake Honey-myrtle).

### **WANDOO WOODLAND RESTORATION PROJECT, DALE | BALLARDONG COUNTRY**

**7.43 Hectares | Est 2023 | 25,000 Seedlings  
Wandoo / York Gum Woodland**

Located in Dale in the Shire of Beverly, our Wandoo Woodland restoration project is in an area of less than 11 percent of remnant native vegetation. Much of the landscape was historically covered in *Eucalyptus wandoo*, a hardwood timber logged extensively until the 1970s. Sadly, Wandoo is now listed as a vulnerable species. The project site is on the edge of a large remnant woodland, and our restoration will extend and buffer this rare and vulnerable local plant community.

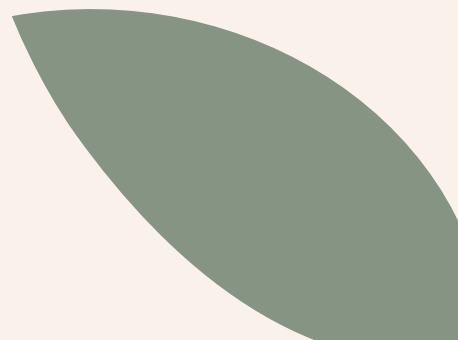
Working alongside landholder Darren Bennetts and in collaboration with Activate Tree Planting, in a single day 25,000 biodiverse seedlings were planted thanks to a team of volunteers.

#### **Key Species**

*Acacia acuminata* (Mangart / Jam), *Acacia microbotrya* (Badjong / Gum wattle), *Allocasuarina huegeliana* (Rock Sheoak), *Banksia sessilis* (Pudjak / Parrot bush), *Eucalyptus loxophleba* (Yandee / York gum), *Eucalyptus wandoo* (Wandoo), *Rytidosperma caespitosum* (Wallaby grass).

#### **Looking Ahead**

We will undertake another area of this important restoration work in Dale in 2024 to create a corridor linking remnant vegetation.





## NOMANS LAKE RESTORATION PROJECT, NARROGIN BALLARDONG COUNTRY

10 Hectares | Est 2023 | 27,800 Seedlings | York Gum Woodland

Land clearing around Nomans Lake, near Narrogin in the Southern Wheatbelt, started in the 1890s with sandalwood harvesting, grazing, and cropping. As a result, less than 20 percent of native bushland remains. Before clearing, the area was home to *Eucalyptus loxophleba* (Yandee / York gum) woodland, an important ecosystem that provides food and habitat for thousands of insects, birds, and other native wildlife. In addition parts of this property were burnt in the bushfires of 2022.

Partly funded by a grant from State NRM and completed in collaboration with landholder, Angus Armstrong and Activate Tree Plantings' Saplings crew, with more than 100 young volunteers we planted 27,800 trees and understory to connect the remnant vegetation creating a corridor between several farming properties. A significant and important step in returning this degraded landscape to a thriving and viable ecosystem.

### Key Species

*Acacia microbotrya* (Badjong / Gum wattle), *Allocasuarina huegeliana* (Rock Sheoak), *Eucalyptus loxophleba* (Yandee / York gum), *Eucalyptus wandoo* (Wandoo).





**This year the accredited nursery produced over 200,000 native plants and understory to supply planting projects across Western Australia.**

## Community Nursery

**Producing thousands of native plants each year, Trillion Trees Australia's community nursery in Hazelmere supports our ecological restoration projects and supplies retail and wholesale clients, as well as being a well-known, long-standing hub for community engagement.**

During the year the nursery welcomed a new Nursery Manager, Donna Canci, and an Assistant Nursery Manager, Kat Doherty, who alongside a team of volunteers, continued to produce high quality native plants for distribution to local councils, regional shires, conservation groups and retail customers.

This year the accredited nursery produced over 200,000 native plants and understory to supply planting projects across Western Australia.

The public nursery space received a makeover to better showcase the plants and provide information to help home gardeners create their own 'urban forest.'

In 2023, there was continued improvement in nursery operations to further improve efficiencies including the introduction of a new nursery management database.

Highlights for the team included our first showing at Perth Garden Festival in May; another successful delivery of the Plants to Residents and Rural Trees programs in collaboration with the City of Swan; connecting with the community at our popular weekend native plant markets and sharing our extensive plant knowledge with corporate groups in the nursery.





## Environmental Education

Over the last 40 years our environmental education programs have connected with over 80,000 students to plant more than 2.5 million trees.

SPROUT!, is our unique environmental education program that helps schools and teachers instil the importance of trees in young people and to understand the impact of land clearing and tree loss on the environment, encouraging a generation of environmental champions.

SPROUT! aims to help address eco-anxiety exhibited in more than 80% of young people in Australia. SPROUT! teaches children about nature and climate change by linking science with a hands-on approach to restoring habitats. Helping children learn to grow trees to take action against climate change provides hope for their future. This hands-on approach has proven to be highly effective in inspiring young people to form a lasting appreciation and connection with the natural world.

**Impact100 win for SPROUT!** In October our successful pitch to philanthropic powerhouse, Impact100WA, delivered \$100,000 to further develop SPROUT! our school-based environmental program, to reach more schools and inspire many more young people to take climate action in their own communities.

### **It's never too early to start giving back...**

YoungImpact100WA teaches young people about collective giving and philanthropic decision-making, whilst encouraging a fun and social approach to fundraising. After brainstorming ideas, and running their own fundraising events, the team, inspired by our work, raised over \$6,000 toward our tree planting projects. Amazing effort!

**Next generation protecting urban wetlands.** Through our education program, SPROUT! students from Bob Hawke College, Perth Modern School, Melville Senior High School, Lesmurdie Senior High School, and Presbyterian Ladies College joined our restoration efforts at Mandoon Moitch project in Guildford to plant over 5,200 native trees and understorey to help buffer and protect this precious wetland area.





## Our Trillion Trees Australia Volunteers

Each year thousands of volunteers lend their time and energy to support our work across all areas of the organisation; in the nursery, planting trees, maintaining the grounds and buildings, caring for planting sites and much more. Volunteers are the backbone of Trillion Trees Australia, and their dedication is so appreciated. The below list are volunteers who have consistently contributed to our work during the year. Thank you!

Ajit Singh  
 Alan Benn  
 Alex Elen  
 Alexandra Easton  
 Alison Brown  
 Amelia Nicholas  
 Amie-Lee Lawton  
 Angela Mahony  
 Ann Robinson  
 Ashok Shaw  
 Bridget Carlisle  
 Bruce Reid  
 Caroline Mellish  
 Chris Siavelis  
 Cirlene da Costa  
 David Foote  
 Eileen Smith  
 Elise Blackwell  
 Emlyn Thomas

Emma Harradine  
 Esme Caine  
 Frank Roelofs  
 Frankie Brand  
 Gemma  
 Geoff Madigan  
 Glen Stockley  
 Harnek Singh  
 Helen Climas  
 Helen Ryder  
 Ian Lemon  
 Ian Toleman  
 James Bailey  
 Jann van der Meer  
 Jaykob White  
 Jennie Barwick  
 Jenny Young  
 Jo Cullen  
 Jo Sullivan

Jody Woods  
 John Hill  
 Kathryn Kerry  
 Kirsty Hitchman  
 Kumi Ball  
 Kyle Cannon  
 Leonard Taylor  
 Linda Wotherspoon  
 Llew Benn  
 Lyn Keillor  
 Lynn Murray  
 Mairi Walsh  
 Malcolm Minz  
 Margaret Merkley  
 Marlish Pow  
 Matt McAdam  
 Maureen Cleary  
 Murray Palmer  
 Neville Horner

Nolene Berry  
 Olivia-Grace Smith  
 Paul Baker  
 Paul Desmond  
 Rachael Grant  
 Rob Fyfe  
 Ross Haimes  
 Ruth Andrew  
 Shane Sommers  
 Simon Ashby  
 Stephanie Canosa  
 Stuart Hardie  
 Susan Donegan  
 Tom Tuffnell  
 Trish Bleakley  
 Trish Esslemont  
 Wilhelmina Ellery

# Our Impact

Our mission for environmental appreciation and a greener planet continues...



**Encounters of the 'green' kind.** Corporate teams from a range of WA businesses enjoyed team building with impact throughout the year as part of our 'Green Encounters' experiences, in the nursery and in the field. Nursery groups enjoyed getting their hands dirty and learning firsthand the secrets, tips, and tricks of growing native plants from the nursery team. Those in the field joined our Team Planting Day experience, planting native trees and understory, bringing new life to degraded land, and helping to restore ecosystems for native species.

**Weaving to heal country.** Born from Ngalia Elders in Leonora, Western Australia, as a way of expressing their pain and grief at 'gaping mining holes left all over our country', Reclaim the Void is a nation-wide art project focused on bringing people together to share in the gentle art of rug weaving. In collaboration with the City of Swan and Midland Women's Health Care Place, the rugs will join thousands of others from across Australia in forming a huge dot artwork to symbolically 'seal' an area of country affected by mining.

**Protecting urban waterways.** Kicking off this year, our Bilya Restoration Project along the Helena (Bilya) River saw hundreds of native sedges planted to help restore the floodplain and encourage the return of native animals that rely on the river for food and habitat. Whadjuk Elder Herbert Bropho delivered a heartfelt Welcome to Country ahead of the start of planting at this ecologically and culturally significant site.

**Healing the Wheatbelt.** Our ongoing collaboration with Activate Tree Planting continued this year with three incredible weekend planting festivals in the Wheatbelt. The dedicated tree planters came in their hundreds to set up camp, brave the chilly winter weather and plant an incredible 110,000 trees and understory at Nomans Lake near Narrogin, Dale in the Shire of Beverley and at Lake Magic in Hyden.

**Create your own 'Urban Forest' at home.** During May we welcomed thousands of gardening fans to our stall at the Perth Garden Festival. It was our first time hosting a stall and our display was designed to help visitors navigate native plants to create their own 'Urban Forest' at home, no matter the size of the outdoor space. The Trillion Trees team and volunteers were on hand, offering inspiration and guidance, and it was encouraging to see the enthusiasm for planting native species.

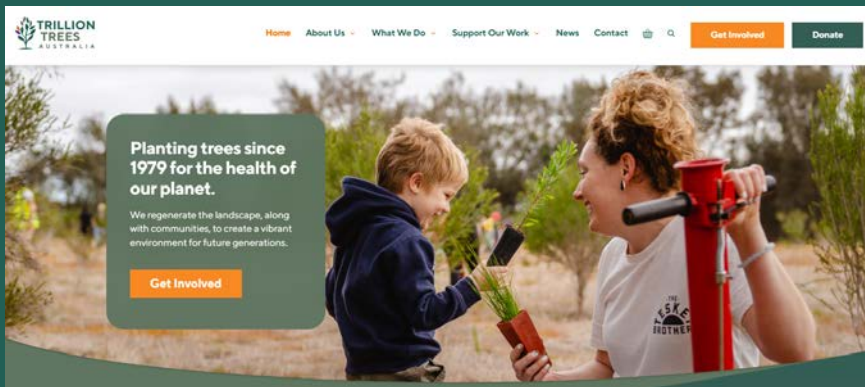
**Our new look website is launched!** Our communications team has been hard at work creating a new website that showcases our ecological restoration projects, shares news and events, and provides a bright new platform for people to easily support our work through donations, purchasing new ecofriendly merchandise, gift cards or offsetting their carbon footprint. See [www.trilliontrees.org.au](http://www.trilliontrees.org.au)

**Building community connections.** Whiteman Park was the leafy green location of Envirofest during March for a showcase of sustainability-focused organisations and businesses. We love to connect with the local community and find out about the inspiring work happening locally in conservation and environmental education.

## Market Days a hit.

Continuing the ever-popular native plant markets, we opened the gates to the public over several weekends with thousands of plants for sale. With expert advice from the Trillion Trees team, the markets are a great way to share knowledge and connect with new people.







# 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 KEY SUPPORTERS

Bowra and O'Dea

CPS

Modieus

Perspektiv Australia

Rental Management Australia

Lifewood

Phoenix Metal Group



# Treasurer's Report 2023

The result for the year ended September 30 2023 was a loss of \$158,767.

During the year costs were significantly reined in (\$220,025 below budget), however this was more than offset by a reduction in budgeted income (\$415,413 below budget). Note that we have limited control over some of these items e.g. donations and bequests.

I am pleased to advise that our balance sheet is in a strong position and we are well able to pay any debts as they fall due.



**Peter Randell**  
Treasurer







# 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 30<sup>th</sup> September 2023



Issued: 18 January 2024



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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:

St Barbe Grove  
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 18 January 2024.

## 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 2023.

### Board Members

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

Thomas Scott (18 December 2023 d.)

Peter Randell

Paul Barber

Susan Hauri-Downing

Charlotte Pham (appointed 18 March 2023)

Mike Bamford (appointed 18 March 2023)

John Colwill (appointed 18 March 2023)

Nat Raisbeck-Brown (appointed 18 March 2023)

Noni Oldfield (appointed 18 March 2023)

Denise Smith-Ali (appointed 18 March 2023, resigned 19 September 2023)

Leo Kerr (resigned 18 March 2023)

Sally Dare (resigned 18 March 2023)

John Winter (resigned 18 March 2023)

### 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 2023 was a deficit of \$158,768. 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

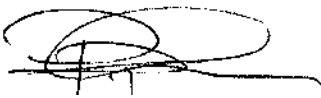
### Significant Changes

There have been no significant changes to the operations in the 2023 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



---

Paul Barber  
Vice President

18 January 2024  
Hazelmere, WA.

## Statement of Profit or Loss and Other Comprehensive Income For the year ended 30 September 2023

	Notes	2023 \$	2022 \$
<b>Revenue</b>	3		
Sales revenue		413,122	324,020
Fundraising revenue		455,784	696,565
Investment income		1,847	89
Other income		3,969	3,330
<b>Total Income</b>		<b>874,722</b>	<b>1,024,004</b>
<b>Expenses</b>			
Operational expense		279,145	285,835
Employee expense		661,324	606,254
Administration expense		72,022	55,720
Depreciation expense		20,999	26,553
<b>Total Expenses</b>		<b>1,033,490</b>	<b>974,362</b>
<b>Total Surplus/Deficit Before Income Tax</b>		<b>(158,768)</b>	<b>49,642</b>
Income tax expense		-	-
<b>Total Surplus/Deficit After Income Tax</b>		<b>(158,768)</b>	<b>49,642</b>
Other comprehensive income		-	-
<b>Total Comprehensive Surplus/Deficit</b>		<b>(158,768)</b>	<b>49,642</b>

*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 2023

	Notes	2023 \$	2022 \$
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4	827,740	884,767
Trade and other receivables	5	811	30,376
Inventories		26,106	24,974
Prepayments		46,752	31,498
<b>Total Current Assets</b>		<b>901,409</b>	<b>971,615</b>
<b>Non-current Assets</b>			
Property, plant and equipment	6	961,055	946,038
<b>Total Non-current Assets</b>		<b>961,055</b>	<b>946,038</b>
<b>Total Assets</b>		<b>1,862,464</b>	<b>1,917,653</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and other payables	7	71,987	102,412
Deferred Income	8	140,692	412
Provisions	9	40,865	50,891
<b>Total Current Liabilities</b>		<b>253,544</b>	<b>153,715</b>
<b>Non-current Liabilities</b>			
Provisions	10	5,909	2,160
<b>Total Non-current Liabilities</b>		<b>5,909</b>	<b>2,160</b>
<b>Total Liabilities</b>		<b>259,453</b>	<b>155,875</b>
<b>Net Assets</b>		<b>1,603,011</b>	<b>1,761,778</b>
<b>Equity</b>			
Retained surpluses		818,011	976,778
Reserves		785,000	785,000
<b>Total Equity</b>		<b>1,603,011</b>	<b>1,761,778</b>

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

## Statement of Changes in Equity As at 30 September 2023

	Retained Surplus \$	Reserves \$	Total \$
<b>Balance at 30 September 2021</b>	927,136	785,000	1,712,136
Total surplus for the Year	49,642	-	49,642
<b>Balance at 30 September 2022</b>	<b>976,778</b>	<b>785,000</b>	<b>1,761,778</b>
<b>Balance at 30 September 2022</b>	976,779	785,000	1,761,779
Total deficit for the Year	(158,768)	-	(158,768)
<b>Balance at 30 September 2023</b>	<b>818,011</b>	<b>785,000</b>	<b>1,603,011</b>

*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 2023

	Notes	2023 \$	2022 \$
<b>Cash flows from operating activities</b>	15		
Receipts from customers		743,622	407,123
Donations received		228,444	244,176
Grants received		70,654	163,464
Bequests received		-	100,000
Interest received		1,847	89
Payments to suppliers and employees		(1,065,580)	(908,706)
<b>Net cash used in operating activities</b>		<b>(21,012)</b>	<b>6,146</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(37,526)	(60,885)
<b>Net cash used in investing activities</b>		<b>(37,526)</b>	<b>(60,885)</b>
<b>Cash flows from financing activities</b>			
<b>Net cash used in financing activities</b>		-	-
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(58,538)</b>	<b>(54,739)</b>
<b>Cash and cash equivalents at beginning of period</b>		<b>884,767</b>	<b>939,507</b>
<b>Cash and cash equivalents at end of period</b>		<b>827,740</b>	<b>884,767</b>

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

## Notes to the Financial Statements 30 September 2023

### 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

	2023	2022
	\$	\$
<i>Sales revenue</i>		
Nursery Sales	372,588	287,139
Planting Contracts & Other Services	37,399	31,555
Memberships	3,135	5,326
	<u>413,122</u>	<u>324,020</u>
<i>Fundraising revenue</i>		
Donations	228,444	244,177
Sponsorships	155,836	188,000
Grants	70,654	163,464
Bequests	-	100,000
Container Deposit Scheme	850	924
	<u>455,784</u>	<u>696,565</u>
<i>Investment income</i>		
Interest	1,847	89
	<u>1,847</u>	<u>89</u>
<i>Other income</i>		
Other income	3,969	3,330
	<u>3,969</u>	<u>3,330</u>
<b>Total Revenue</b>	<b><u>874,723</u></b>	<b><u>1,024,004</u></b>

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

	2023	2022
	\$	\$
<b>Commonwealth Government</b>		
Sales revenue	-	-
Fundraising revenue	4,900	23,865
Other income	-	-
	<u>4,900</u>	<u>23,865</u>
<b>Western Australian State Government</b>		
Sales revenue	3,769	35,838
Fundraising revenue	65,754	139,599
Other income	-	-
	<u>69,523</u>	<u>175,437</u>
<b>Local Government</b>		
Sales revenue	124,038	84,011
Fundraising revenue	-	-
Other income	-	-
	<u>124,038</u>	<u>84,011</u>
<b>Total Government Revenue</b>	<b><u>198,461</u></b>	<b><u>283,313</u></b>



#### Note 4. Current assets - cash and cash equivalents

	2023	2022
	\$	\$
Cash on hand	300	300
Cash at bank	811,323	869,198
Cash on deposit	10,000	10,000
Undeposited funds	6,117	5,269
	<u>827,740</u>	<u>884,767</u>

#### Note 5. Current assets - trade and other receivables

	2023	2022
	\$	\$
Trade Receivables	811	6,741
Other Receivables	-	-
Accrued Income	-	23,635
	<u>811</u>	<u>30,376</u>

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

	2023	2022
	\$	\$
Freehold Land at Valuation	785,000	785,000
Buildings at Cost	321,894	321,894
Less Accumulated Depreciation	(257,994)	(253,944)
	<u>63,900</u>	<u>67,950</u>
Plant & Equipment at Cost	186,534	186,534
Less Accumulated Depreciation	(173,485)	(168,586)
	<u>13,049</u>	<u>17,948</u>
Motor Vehicles at Cost	108,412	75,885
Less Accumulated Depreciation	(26,243)	(19,799)
	<u>82,169</u>	<u>56,086</u>
Office Furniture & Equipment at Cost	53,710	53,710
Less Accumulated Depreciation	(36,773)	(34,656)
	<u>16,937</u>	<u>19,054</u>
<b>Total Non-current assets - property, plant and equipment</b>	<u><b>961,055</b></u>	<u><b>946,038</b></u>

## 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 2022	785,000	67,950	17,948	56,086	19,054	946,038
Additions	-	-	-	37,526	-	37,526
Disposals	-	-	-	(5,000)	-	(5,000)
Depreciation expense	-	(4,050)	(4,899)	(6,443)	(2,118)	(17,510)
Balance at 30 Sep 2023	785,000	63,900	13,049	82,169	16,937	961,055

## Note 7. Current liabilities - trade and other payables

	2023	2022
	\$	\$
Trade Payables	16,441	62,341
Accrued Expenses	17,594	17,756
BAS Payable	20,126	22,315
Superannuation Payable	17,826	-
	<b>71,987</b>	<b>102,412</b>

## Note 8. Current liabilities - deferred income

	2023	2022
	\$	\$
Income paid in advance	140,040	0
Nursery gift vouchers	652	412
	<b>140,692</b>	<b>412</b>

## Note 9. Current liabilities - provisions

	2023	2022
	\$	\$
Employee benefits	40,865	50,891
	<b>40,865</b>	<b>50,891</b>

## Note 10. Non-current liabilities – provisions

	2023	2022
	\$	\$
Employee benefits	5,909	2,160
	<b>5,909</b>	<b>2,160</b>

## 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:

	<b>2023</b>	<b>2022</b>
	\$	\$
Audit of the financial statements	2,500	2,350
	<b>2,500</b>	<b>2,350</b>

## Note 12. Contingent assets and liabilities

The Association had no contingent assets or liabilities as at 30 September 2023.

## Note 13. Commitments

The Association had no commitments for expenditure as at 30 September 2023, other than those already disclosed.

## Note 14. Events after the reporting period

No matter or circumstance has arisen since 30 September 2023 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

	<b>2023</b>	<b>2022</b>
	\$	\$
Deficit/surplus for the year	(158,768)	49,642
<b>Adjustments for:</b>		
Depreciation	20,999	26,553
<b>Change in Assets and Liabilities</b>		
Trade and other receivables	29,564	(15,429)
Inventories	(1,132)	(13,184)
Prepayments	(15,254)	5,314
Trade & Other Payables	(30,425)	23,382
Deferred Income	140,280	(93,722)
Provisions	(6,278)	23,590
<b>Net Cash Flows from Operating Activities</b>	<b>(21,012)</b>	<b>6,146</b>

## 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



Paul Barber  
Vice President



Peter Randell  
Treasurer

18 January 2024  
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 2023, 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 2023 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

18 January 2024

A low-angle photograph looking up at several tall, slender trees with dense green foliage against a clear, bright blue sky. The perspective makes the trees appear to converge towards the top of the frame. A prominent tree trunk is visible in the center, extending from the bottom towards the top. The lighting suggests a clear day, possibly during the golden hour, as some of the tree trunks and branches are illuminated with a warm, golden glow. An orange rectangular text box is positioned in the upper right quadrant of the image, containing white text.

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



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[trilliontrees.org.au](http://trilliontrees.org.au)