



Annual Report
2020/21





Trillion Trees Australia Inc.
ABN 96 502 440 135
Lot 2, Stirling Crescent, Hazelmere, WA, 6055.
trilliontrees.org.au

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 helped.



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Fun fact – We hold the Guinness World Record for the largest simultaneous planting of trees – 104,450 planted in 1 hour!



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 since 1979 to plant trees, connect 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, an average of 2,000 people lend their time and energy to help us achieve a greener, cleaner planet.

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 Perth and surrounds, who happily spend many hours together planting to provide habitat for our endangered wildlife such as Black Cockatoos in our threatened Banksia woodlands restoration site at Whiteman Park.

We only use Western Australian natives, most of which are propagated and grown in our Hazelmere nursery. We've planted over 15 million native trees and understory across Western Australia.

Our planting projects combat salinity and soil erosion, improve biodiversity, and provide habitat for thousands of native species.

The 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 2020/21



DONATIONS

53 per cent increase
in donations



VOLUNTEERS

Longest running environmental
organisation in the Perth
metropolitan area.



TREES PLANTED

54,000 trees
planted



FOLLOWERS

8,627 social
media followers



EDUCATION

Trillion Trees Schools program –
90 per cent reach across Perth
metropolitan area



LAND RESTORATION

73 acres of degraded
land regenerated



VOLUNTEERS

1,155 volunteers



HOURS

21,473 volunteer hours

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*. The Trillion Trees Board has oversight of the management of the Associations' operations and funds. Our Board consists of ten board members and two affiliate 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



Malcom French
President



Leo Kerr
Vice President



Peter Randell
Treasurer



Sally Dare
Secretary



Thom Scott
Board Member



Paul Barber
Board Member



Ric Gleadell
Board Member



Annie Halsted
Board Member



Carole Winfield
Board Member



John Winter
Board Member

BOARD REPORT

		Incoming	Outgoing
Thom Scott	President	2014	March 2021 AGM
Malcolm French	President	2021	
Leo Kerr	Vice President	2016	
Pete Randell	Treasurer	2016	
Sally Dare	Secretary	2015	
Anne Halsted	Member	2015	
Carole Winfield	Member	2020	
John Winter	Member	2020	
Paul Barber	Member	2014	
Ric Gleadell	Member	2018	
Thom Scott	Member	2021	

AFFILIATES

- Morgan Gilham**
Affiliate delegate
- Shane Kearney**
Affiliate delegate
- Jennifer West**
Affiliate delegate



Tree planting delivers a range of environmental and economic benefits for landholders and Trillion Trees has a vital role in this landscape.

Presidents Report

Trillion Trees Australia truly represents a 'promise to the future' by delivering an increase in global tree cover through community engagement and education.

It is my pleasure to present Trillion Trees Australia's Annual Report for FY21 which outlines our progress and achievements for the year. I am often heard exclaiming 'what a wonderful organisation' we have, one that is powered by my fellow Board members, our talented staff and dedicated volunteers with valuable community involvement and support. It has been a rewarding first year in my role as President.

I have spent a large part of my life in the dual endeavours of understanding the quintessential Australian tree – the many species of Eucalypts, through taxonomy; and encouraging tree planting in the rural landscape. Tree planting delivers both a range of environmental and economic benefits for landholders and Trillion Trees has a vital role in this landscape.

This year, our focus was on implementing the priorities set by the Board in 2020 and those put in place by the previous CEO. We have also focused on increasing our in-house expertise and staffing, starting with the appointment of our new CEO, Denise True. Denise started with Trillion Trees in March and brings extensive expertise and commitment in conservation, traditional ecological knowledge, government policy and collaboration.

Building on the existing excellent team of Erin Verran, Finance Manager, Angela Heyman, Administration Manager, Jill Holland, Nursery Manager, and Kim Young, Social Media Coordinator, we welcomed on board Julian Beasley, Ecological Restoration Coordinator, and Shannon Wilson in a newly created role of Communications and Partnerships Manager. Erin Farley joined the nursery team, replacing Belinda Ford, as Nursery Volunteer Coordinator. We are confident we have created a talented and committed team.

John Winter continues to introduce the value of trees to the younger generations through the Trillion Trees School Program, supported by a team of other volunteers. It was a highlight to see the program featuring our local Woodbridge Primary School students in an episode of Garden Gurus!

With our major sponsor for 2021, De Bortoli Wines and their 17 Trees label, under Julian's guidance, the team effortlessly delivered several planting events with community and corporate groups. These included our urban focus in Whiteman Park, Guildford Meadows, Beckenham, and Viveash.

In the Wheatbelt region, we continued our long relationship with one of our successful offshoot organisations – Activate the Wheatbelt. Together, we collaborated with one of the largest landholders in the northern Wheatbelt, and hundreds of volunteers over a long weekend, and successfully planted 25,000 trees in Gabbin. In testament to Trillion Trees long history of engaging the community, it was wonderful to see such a variety of ages and cultures experiencing the joy of a planting event. The plants produced in our nursery are of the highest quality and thanks to Jill, Erin, Alan, and the many dedicated volunteers we are very proud of their commitment to quality and being the only volunteer-powered nursery in WA.

Another Trillion Trees event that was postponed in 2020 due to COVID-19 restrictions was the Kambarang Festival. In partnership with the City of Swan and Moorditj Koort the festival aims to raise awareness of the importance of our Indigenous community and knowledge to heal country, restore nature and connect community. We look forward to delivering this inaugural event in October.

In 2021 we at last received a Development Approval to commence implementing a vision to transform the site in Hazelmere funded by a grant received in 2019 from Lotterywest. Our progress has been slowed by the changing construction industry and availability of resources



and contractors, placing price pressure on our precious and limited funding. We have a great plan from our contracted Landscape Architects, Josh Byrne and Associates and look forward to its realisation

I'd also like to thank our generous sponsors and donors, particularly De Bortoli Wines in 2021, who sponsored the production and planting of more than 54,000 seedlings. Grants received from Lotterywest, Perpetual Trustees, NAB, City of Swan and DGLSC were also central to our success this year and we appreciate their generous and ongoing support.

The changes in climate impacting nature and our existence, highlighted on the world stage at the UN Climate Change Conference COP26 raised the importance and value of trees to a new, and global level. As part of Trillion Trees'

promise to the future, in 2022 we will continue to meet our Trillion Tree Challenge in restoring our part of the world in conjunction with the community. We will be building our community engagement, increasing our restoration program, and extending our education efforts.

I look forward to another successful year full of achievement and development and sharing our successes with you throughout the year.

Malcolm French
President



Our focus in 2022 will be on developing a strategic approach to landscape restoration in a naturally and culturally significant landscape.

CEO Report

This year, the commencement of the UN Decade of Ecosystem Restoration, has certainly been one of phenomenal changes for Trillion Trees Australia and for the world. As Trillion Trees reflects on our restoration and community impacts, we witness the importance of the interconnectedness of our individual human actions, as in nature.

The UN reported that “Climate change is the defining crisis of our time, and it is happening even more quickly than previously feared... climate disasters and weather extremes have always been part of our Earth’s system, but they are becoming more frequent and intense as the world warms.”

Western Australia, particularly the south-west, is vulnerable to its effects and there is significant evidence that climate change has contributed to the marked drying trend in the southwest of our state. In the Wheatbelt we are seeing increased frosts impacting farm economies and more frequent dry lightning strikes creating a greater risk of fire. This in turn affects biodiversity which underpins the ecosystems that support all life and our store of natural capital.

Research led by UWA this year revealed that “climate change, environmental degradation of land and human activity are creating a breeding ground for viruses such as COVID-19”. However, they concluded that “increased public education, engagement and appreciation of the natural world can help reduce the risk and potency of future outbreaks.”

Nature-based solutions which include the protection, restoration or management of natural and semi-natural ecosystems and sustainable agriculture, provide ‘breathing room’ while we tackle the decarbonisation of our economy. This means there is a critical need for vegetation and trees, as it is nature’s way to protect the planet and its inhabitants – and this is where Trillion Trees is making a significant impact.

Restoring ecosystems means protecting their biodiversity and helping them to deliver benefits for people and nature. Trillion Trees is about bringing people together

to understand the importance of nature, grow trees and improve biodiversity. The heart of the organisation is our volunteers. Trillion Trees connects the community with nature through a substantial and strong volunteer workforce. We also acknowledge and are keen to learn, share and encourage Aboriginal wisdom and practices in healing the land.

This year’s priorities included building our in-house expertise and capability; commencing the transformation of the Hazelmere site; increasing our impact and reach; and working toward the Kambarang Festival to be held in October.

I am honoured to be working with a wonderful team from the Board, capable and competent staff, to our dedicated regular volunteers. From March we saw a number of changes in staffing and on the Board. We saw the departure of long-standing CEO Dr Sandra Krempf and Revegetation Director Rosanne Scott. At the AGM in March 2021, Morgan Gilham representing City Farm was replaced by Shane Kearney and we welcomed a new President, Malcolm French OBE.

Our financial management continues to be brilliantly led by Erin Verran, Finance Manager who provides confidence in understanding our expenditure and planning for the future. Administration of the diverse aspects of the organisation from public inquiries, supporting the organisation of community restoration days and other events and oversight of our site, is capably handled by Angela Heymans, Administration Manager and supported by Tracy Sandercock.

The nursery directed by our ever smiling and highly capable Nursery Manager Jill Holland, continues to produce high quality seedlings for our own restoration projects and the broader community, and available for gardens from the retail nursery. Accompanied by Belinda Ford Assistant Nursery Manager, and volunteer Alan Benn, Jill creates an inclusive environment for volunteers to participate in propagation and be a vital part of our operations. A quick mention of Erin Farley our terrific new Nursery Volunteer Coordinator who replaced Belinda, commencing the last day of our reporting year, 30 September 2021.

Julian Beasley, Ecological Restoration Coordinator, joined us just at the start of the planting season and brilliantly delivered our restoration program. Undertaking site preparation, with his knowledge and understanding and managing weeds and requirements he is helping to increase the success and impact of our work. Our community planting days were a breeze under Julian's expert logistical direction.

Shannon Wilson, Communication and Partnerships Manager, really hit the ground running in August with helping with the planning for the upcoming Kambarang Festival and the rebrand with our new logo following the Special General Meeting. Shannon epitomises multi-tasking!

While each person has a role and responsibilities for their program area of the organisation, the teamwork, synchronicity, and support for each other to deliver for the organisation as a whole, is incredible and reflects the shared values of the team and their commitment to the vision of Trillion Trees.

Following the granting of the Development Approval for the site transformation in March 2021, we embarked on the finalisation of the plans for the site, surveyors have pegged the planned new buildings and the expanded nursery and facilities, site preparation began. The construction programme was planned to commence from June 2021, unfortunately the construction market upsurge resulted in less progress than anticipated due to a combination of rising costs and the lack of resources and available contractors.

All of our projects and activities consider the traditional owners in what has gone before and what will be in our landscapes. In partnership with Moorditj Koort Aboriginal Corporation, we provided and planted 300 plants to help restore the Badjaling Reserve with the Badjaling Noongar Community near Quairading.

We were finalists, in the Impact100 WA grants for 2021 and in collaboration with Activate the Wheatbelt we proposed to increase our tree planting festivals in the Wheatbelt. This provided a wonderful process of mentoring and expanding our network and opportunities for collaboration. Our prize will go toward replacing our tired but essential vehicle to continue our Wheatbelt restoration.

I acknowledge the important sponsors and donors that support our work especially Bowra & O'Dea and De Bortoli, East Court Developments, Badge Construction, and Lifewood to name a few. I also thank our important partners and collaborations including the City of Swan, Moorditj Koort, SERCUL, Activate the Wheatbelt, Whiteman Park, Department of Biodiversity and Attractions, and Hugh and Deanna Morgan of Tirrana Farms.

THE COMING YEAR

Trillion Trees Australia is in a strong financial position, and we are excited for the year ahead. We will continue to drive the transformation of the site and seek further funding to deliver the vision.

We are more than doubling our impact this year with an exciting restoration project in partnership with Activate Tree Planting and a dedicated conservation landholder in the Wheatbelt; as well as urban plantings in conjunction with corporate and community volunteers.

We have partnered with a number of new sponsors, and with one of these, we will be seen as part of most of WA's daily meal routine in 2022!

Indigenous language, biodiversity conservation and restoration, are inextricably linked. Our focus in 2022 will be on developing a strategic approach to landscape restoration in a naturally and culturally significant landscape, as part of our commitment towards the goals of the UN Decade on Ecosystem Restoration and the UN International Decade of Indigenous Languages.

Denise True
Chief Executive Officer





This year we discovered that our planting site is home to a small number of native Quenda.

Restoration Update

From Julian Beasley, Ecological Restoration Coordinator

BANKSIA WOODLAND RESTORATION PROJECT, WHITEMAN PARK | WHADJUK NOONGAR COUNTRY

**1.8 Hectares | Est 2018 | 21,000 seedlings |
Banksia Woodland**

Project overview

Located in Whiteman Park historically cleared for grazing animals, the site is in the Southern River soil complex comprising of Bassendean sands that have blown over Guildford soils. The aim is to restore the Banksia woodland community to provide an important ecosystem and habitat for fauna within the park.

Our 2021 restoration project was planted in June comprising 1.84 hectares of expansion and an infill area that was planted in 2020. All seedlings planted at the site were planted by volunteers over several days. The restoration site is fenced to exclude the large population of herbivores; however, there is still a population of rabbits within the fenced area. This year we also discovered that our planting site is home to a small number of native Quenda.

The rabbit activity required us to adapt mid-way through the planting season to protecting the seedlings by bagging against predation by the rabbits. This resulted in some plant losses and lessons learnt about the requirements for success in this challenging restoration project.

Key Species

Banksia attenuata (Biara / Candle Banksia),
Banksia menziesii (Bulgalla / Firewood
Banksia), *Banksia grandis* (Mungitch / Bull
Banksia), *Corymbia calophylla* (Mari),
Eucalyptus gomphocephala (Tuart / White
Gum), *Eucalyptus marginata* (Jarrah),
Allocasuarina fraseriana (Kondil / Sheoak),
Haemodorum spicatum (Borhn / Bloodroot).

Looking Ahead

In 2022, we will provide additional seedlings to restore this threatened ecological community.





Trillion
Trees



The area was heavily cleared for grazing in the 1930s, with only the wetland remaining.

MOITCH/ FLOODED GUM WOODLAND RESTORATION PROJECT, BENNETT BROOK, GUILDFORD MEADOWS | WHADJUK NOONGAR COUNTRY

**12.9 Hectares | Est 2019 |
4,000 Seedlings | Floodplain**

Project overview

The Flooded Gum/ Moitch Woodlands on Bennett Brook (Guildford Meadows) is located on the banks of the Derbarl Yerrigan (Swan River) in Guildford. It is an area with a large remnant wetland surrounded by riparian vegetation and a flooded gum woodland. The area was heavily cleared for grazing in the 1930s, with only the wetland remaining. It is now managed as part of Whiteman Park, and the wetland is considered an area of environmental and Aboriginal significance, with three registered ceremonial and mythological cultural sites. Trillion Trees has been restoring the area to the south-east of the wetland since 2016.

This Year's Planting

This year, students from Melville Senior High School started their restoration ecology journey with us at Moitch Woodlands. They planted 4,000 seedlings, in an area first planted in 2019. It was a wonderful learning experience coordinated alongside the Trillion Trees Schools Program team.

Key Species

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

Looking Ahead

We will continue restoration of this valuable ecosystem.



MEMORIAL GROVE REG BOND, VIVEASH | WHADJUK NOONGAR COUNTRY

**0.31 Hectares | Est 2021 |
1,000 Seedlings | Floodplain**

Project overview

As part of our 25-year partnership with Bowra & O’Dea, in 2021 we began our new Memorial Grove Project at Reg Bond Reserve in Viveash, commencing the 2023 memorial grove. The site is located on the floodplain of the Derbarl Yerrigan (Swan River) on an area that was previously cleared and has been grass parkland with some small sections of native vegetation planted in the late 1990s.

This Year’s Planting

This year the Indian ocean dipole and its subsequent effect on our weather patterns provided us with welcomed rains during our planting season, and the wettest July in decades however, this meant an ‘aquatic’ start for our seedlings. Thanks to a motivated group of corporate volunteers and some B&O’D staff at our first planting,

we managed to get all seedlings in the ground on a rainy day in Viveash.

The week following the plantings the rain kept coming for 17 consecutive days, with the floodplain living up to its literal definition. The restoration plan for the area was designed with the knowledge that the area would one day flood, what was not expected is that the seedlings would spend their first two weeks in the ground almost completely submerged in the Swan River. There were some casualties, and a few plants were replaced; however, the vast majority thrived and indeed seemed to benefit from the nutrients delivered by the floodwaters.

Key Species

Eucalyptus rudis (Moitch / Flooded Gum), *Melaleuca preissiana* (Modong / Stout Paperbark), *Hakea prostrata* (Janda / Harsh Hakea), *Viminaria juncea* (Koweda / Swishbush).

Looking Ahead

In 2022 will see a continuation of the (2023) memorial grove area, with work beginning on the 2024 grove.



MEMORIAL GROVE BECKENHAM | WHADJUK NOONGAR COUNTRY

0.34 Hectares | Est 2020 (1st Grove 2008) | 2,000 Seedlings | Flooded Gum Woodland

Project overview

The Bowra & O’Dea memorial grove partnership is a longstanding project with Trillion Trees, starting in 2008 in Beckenham. The land is situated on the floodplain of the Dyarguu (Canning River) and was cleared for wheat cropping in 1831. This area is the final memorial grove at the Beckenham site, an area now partially transformed back into an important local ecosystem, and a testament to our long and enduring partnership with Bowra & O’Dea at the site.

This Year’s Planting

On a rainy July this year we were joined by volunteers from the local Sathaya Sai Indian group, in some frequent rain, on a cold day, but our spirits could not be dampened! It was a great effort from all the volunteers with over 2000 plants in the ground.

Key Species

Acacia pulchella (Mindaleny / Prickly Moses), *Corymbia calophylla* (Marri), *Eucalyptus rudis* (Moitch / Flooded Gum), *Jacksonia sternbergiana* (Kabbur / Stinkwood), *Melaleuca raphiophylla* (Bibool / Swamp Paperbark), *Viminaria juncea* (Koweda/ Swishbush).

Looking Ahead

In 2022 we will finish restoration at the Beckenham site.

KELL PLACE RESTORATION, MUNDY REGIONAL PARK | WHADJUK NOONGAR COUNTRY

0.61 Hectares | Est 2019 | 800 Seedlings | Jarrah, Marri & Wandoo Woodland

Project overview

Kell Place Restoration Project is located at the edge of the Darling Scarp in Lesmurdie. The area was originally cleared for a fruit tree orchard, but the orchard was lost to fire, and eventually became part of Mundy Regional Park. Trillion Trees have been working to restore the site since 2019.

This Year’s Planting

This year we were joined by a small group of volunteers from a local bushwalking group and residents from the local Friends Group, we were a small and motivated group who spent the morning planting 800 local native species throughout the whole site in between existing plants from previous plantings.

Key Species

Allocasuarina fraseriana (Kondil / Sheoak), *Corymbia calophylla* (Marri), *Eucalyptus marginata* (Jarrah), *Eucalyptus wandoo* (Wandoo).

Looking Ahead

The new seedlings at the site will be watered through the summer months as the scarp is exposed to the west. Further infill needs will be assessed prior to the project’s completion and return of the site to DBCA.



It was a great effort from all the volunteers with over 2000 plants in the ground.



TIRRANA FARMS RESTORATION PROJECT, GABBIN | BALLARDONG NOONGAR COUNTRY

41 Hectares | Est 2021 | 25,000 Seedlings |
Eucalyptus sargentii Woodland

Project overview

Most of the wheatbelt was extensively cleared during the period 1900 - 1980, and close to 90 percent of the original remnant bushland cleared in the area where the Tirrana Farms is located. They are one of the biggest landholders in the area and have been working with us and Activate the Wheatbelt for many years to restore parts of their extensive estate back to natural bushland.

This Year's Planting

In 2021 Trillion Trees partnered again with Activate the Wheatbelt at Tirrana Farms in Gabbin. The Activate crew put on another fantastic planting festival and a motivated group of volunteers of all ages put in 25,000 seedlings under some very wet conditions. The area planted this year was almost impassable by any vehicle and volunteers spent two days toiling away in some very deep mud. It was a great effort from all involved helping to restore an area in one of Western Australia's most cleared regions.

Key Species

Casuarina obesa (Koorlee / Swamp sheoak), *Eucalyptus sargentii* (Salt River Gum), *Eucalyptus salubris* (Gimlet), *Melaleuca thyooides* (Saltlake honey myrtle), *Melaleuca atroviridis* (Broombush).





We are actively growing and developing a talent pool of experienced volunteers who make a valuable contribution to our operations.

Nursery Update

From Jill Holland, Nursery Manager

It has been another exciting and challenging year for our Hazelmere nursery. As always, we embraced and actively dedicated ourselves to achieving our mission of bringing people together to grow trees for a healthy and biodiverse environment. We had a bumper year with over 150 orders received, keeping our team of staff and volunteers busy throughout the year.

The key botanical themes of 2021 were for wetlands plants. Our unique and diverse wetlands are an integral part of the natural environment of the state. Another trend this year was for cockatoo - friendly trees. One of the major causes of the decline of the magnificent Black Cockatoo species is loss of habitat. By planting the right trees in the right places, we are helping to bring back some of this vital habitat in the community, providing cockatoos and other local wildlife with food and habitat in a natural ecosystem.

We had another successful event for the City of Swan Rural Trees Program. Due to the devastating impact of the Wooroloo bushfires, we supplied an additional 30,000 plants. It was a heartfelt and emotional day to witness the gratitude from those people affected by the fire, and another successful community outreach initiative thanks to our wonderful team.

This year we also bid farewell to Assistant Nursery Manager, Belinda Ford, who took up a new opportunity.

At the end of September, we welcomed Erin Farley to the team as the Nursery Volunteer Coordinator. Erin brings with her a wealth of knowledge in horticulture and volunteer management and we are sure she will fit into the team seamlessly with her happy disposition and bring positivity to our wonderful volunteers. We are actively growing and developing a talent pool of experienced volunteers who make a valuable contribution to our operations.

Education is a key element of the work we do at Trillion Trees and the nursery team offered many community education opportunities for sharing ecological restoration knowledge. This year included Propagation Workshops with the Shire of Mundaring and a walking tour of Bushmead, in conjunction with the City of Swan and EMRC. The walk focused on native plant species and the importance of restoration ecology. The nursery also hosted numerous school and TAFE groups, allowing the students to gain firsthand experience in propagation and horticulture.

As always, we cannot achieve these outstanding results and growth without the hard work and dedication of our volunteers. I am continuously grateful and in awe of their tireless efforts. Their spirit and commitment to Trillion Trees helps us share the value of trees, fight climate change, and ensure our nursery is a wonderful place to work. Finally, a special thank you to Alan Benn, a true gentleman and champion. Whatever the challenge, Alan is always prepared to tackle it with a positive and friendly attitude.







The Trillion Trees Schools Program exceeded all targets in 2021.

Trillion Trees Schools Update

From John Winter, Trillion Trees Schools

Since 1980 Trillion Trees Schools has been delivering hands-on, school-based, environmental education to over 80,000 West Australian School children. The program is tied into the school curriculum relating to Science, Humanities and Social Sciences (HASS), and the environment. A mix of theory and practical skills, this unique program fosters an appreciation for the natural world and equips young people with the knowledge and understanding needed to act against climate change.

The Trillion Trees Schools Program exceeded all targets in 2021. During the year, the number of schools involved in the program increased by 50 per cent, with classroom participation increasing by over 60 percent. We also extended our reach into secondary schools, with an additional 10 schools joining the program.

Our students have been busy learning how to propagate native trees and understory plants by seed and cuttings, and how to plant and care for the seedlings as they emerge. The Trillion Trees Nursery provided seedlings and mini-plugs for the schools that were not able to grow plants from seed. There has been an increased demand in schools for presentations on climate change, bush tucker and habitat preservation.

In May we were invited to participate in the Western Australian based television gardening program *The Garden Gurus*. Students from Woodbridge Primary School and the Trillion Trees team were interviewed by Sue McDougall and spoke about the program and the benefits of teaching young people how they can play an active role in the fight against climate change.

The students also used this opportunity to add to their Six Season Garden and to demonstrate the impressive knowledge they have developed about the different Noongar seasons. Our thanks goes to Debbie, Tobi and the Woodbridge Primary students.

Under the guidance of the Trillion Trees Ecological Restoration Coordinator, Julian Beasley, students from Melville Senior High School contributed to the restoration of the Moitch Woodlands at Guildford Meadows, planting 4000 seedlings. The seedlings were grown in school nurseries throughout the metropolitan area. It was a wonderful event and the students enjoyed getting their hands dirty whilst putting their new horticultural skills to the test.

The success of the program is very much a group effort. We have a wonderfully, committed team and we couldn't achieve our objectives without the assistance we received from Jill, Belinda, Denise, and the rest of the Trillion Trees team. In 2021/22 we hope to continue supporting our current school members and grow the program in both the metropolitan and regional areas as we become a leader in environmental education in Western Australia.



GROWTH

Program growth
> 3 years = 370%



REACH

Current
schools = 38



Swan
College

S
Chr



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 & O'Dea

De Bortoli Wines

Evermore Pet Cremations

Lifewood

Kommunity Brew

The Organic Collective

Stainless Steel Pegs

Meyer Cookware

Stratagreen

Triton Electrical



Summary of Financial Position

TREASURERS REPORT YEAR ENDING SEPTEMBER 30, 2021.

The profit for the year ended September 30, 2021, was \$136,072.

This is a very satisfactory and somewhat surprising result.

We had budgeted for a loss this year, but this was avoided, in the main, due to:

- A significant increase in donations received.
- Unexpected additional Jobkeeper support.

We are in a very sound financial position and well able to pay any debts as they fall due. Considering where we were a few years ago, this is a tribute to the efforts and dedication of the whole team at Trillion Trees.

The financial management of Trillion Trees is first class, and this provides confidence that we will be able to grasp opportunities and manage challenges as we continue our development.

Peter Randall

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 30th September 2021

Issued: 13th January 2022

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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 13th January 2022.

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 2021.

Board Members

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

- Malcolm French
- Leo Kerr
- Peter Randell
- Sally Dare
- Paul Barber
- Ric Gleadell
- Annie Halsted
- Shane Kearney
- Thom Scott
- Jennifer West
- Carole Winfield
- John Winter

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 2021 was a surplus of \$136,072. 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

The Association changed its name from MOTTWA Inc. to Trillion Trees Australia Inc. The name change was approved by a special general meeting of the members on the 26th August 2021. The name change aligns the organisation with its vision to broaden its reach across the country and to become a company limited by guarantee in the future.

COVID-19 restrictions had minimal impact on the organisation in financial year 2021 allowing the Association to deliver its mission largely unchanged.

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



Malcolm French
President

13th January 2022
Hazelmere, WA.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the year ended 30 September 2021

	Notes	2021 \$	2020 \$
Revenue	3		
Sales revenue		353,212	252,631
Fundraising revenue		485,799	360,676
Investment income		37	232
Other income		28,446	166,346
Total Income		867,494	779,885
Expenses			
Operational expense		295,039	163,188
Employee expense		353,526	281,059
Administration expense		62,911	49,842
Depreciation expense		19,946	18,084
Total Expenses		731,422	512,173
Total Surplus Before Income Tax		136,072	267,712
Income tax expense		0	0
Total Surplus After Income Tax Expense		136,072	267,712
Other comprehensive income		0	0
Total Comprehensive Surplus		136,072	267,712

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 2021

	Notes	2021 \$	2020 \$
Assets			
Current Assets			
Cash and cash equivalents	4	939,507	673,534
Trade and other receivables	5	14,946	45,284
Inventories		11,790	0
Prepayments		36,812	26,140
Total Current Assets		1,003,055	744,957
Non-current Assets			
Property, plant and equipment	6	911,706	909,972
Total Non-current Assets		911,706	909,972
Total Assets		1,914,761	1,654,929
Liabilities			
Current Liabilities			
Trade and other payables	7	79,030	49,776
Deferred income	8	94,134	0
Provisions	9	22,780	20,810
Total Current Liabilities		195,944	70,587
Non-current Liabilities			
Provisions	10	6,680	8,277
Total Non-current Liabilities		6,680	8,277
Total Liabilities		202,624	78,864
Net Assets		1,712,137	1,576,065
Equity			
Retained surpluses		927,137	791,065
Reserves		785,000	785,000
Total Equity		1,712,137	1,576,065

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

STATEMENT OF CHANGES IN EQUITY

As at 30 September 2021

	Retained Surplus/ (Deficit) \$	Reserves \$	Total \$
Balance at 30 September 2019	523,353	785,000	1,308,353
Total surplus for the Year	267,712	0	267,712
Balance at 30 September 2020	791,065	785,000	1,576,065
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

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 2021

	Notes	2021 \$	2020 \$
Cash flows from operating activities	15		
Receipts from customers		463,544	437,297
Donations received		336,913	156,812
Grants received		191,471	96,944
Interest received		37	232
Payments to suppliers and employees		(704,312)	(493,823)
Net cash used in operating activities		287,653	197,462
Cash flows from investing activities			
Purchase of property, plant and equipment		(21,680)	(5,190)
Net cash used in investing activities		(21,680)	(5,190)
Cash flows from financing activities			
Net cash used in financing activities		0	0
Net increase in cash and cash equivalents		265,973	192,272
Cash and cash equivalents at beginning of period		673,534	481,262
Cash and cash equivalents at end of period		939,507	673,534

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

NOTES TO THE FINANCIAL STATEMENTS

30 September 2021

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 includes 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 2021. 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

	2021 \$	2020 \$
Sales revenue		
Nursery Sales	287,821	206,515
Planting Contracts & Other Services	57,925	37,497
Memberships	7,466	8,618
	353,212	252,631
Fundraising revenue		
Donations	339,398	155,646
Sponsorships	48,250	48,018
Grants	97,229	157,012
Container Deposit Scheme	922	0
	485,799	360,676
Investment income		
Interest	37	232
	37	232
Other income		
Cash Flow Boost & Job Keeper Payment	26,300	163,744
Insurance Recovery - Men of The Trees Peel Branch	1,760	1,657
Other income	386	945
	28,446	166,346
Total Revenue	867,494	779,885

Trillion Trees Australia Inc.

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

	2021 \$	2020 \$
Commonwealth Government		
Sales revenue	0	7,636
Fundraising revenue	0	28,375
Other income	26,300	163,744
	26,300	199,755
Western Australian State Government		
Sales revenue	8,300	28,604
Fundraising revenue	72,229	36,637
Other income	0	0
	80,529	65,241
Local Government		
Sales revenue	119,229	47,041
Fundraising revenue	15,000	0
Other income	0	0
	134,229	47,041
Total Government Revenue	241,058	312,037

Note 4. Current assets - cash and cash equivalents

	2021 \$	2020 \$
Cash on hand	300	300
Cash at bank	923,671	660,100
Cash on deposit	10,000	10,000
Undeposited funds	5,536	3,134
	939,507	673,534

Note 5. Current assets - trade and other receivables

	2021 \$	2020 \$
Trade Receivables	5,606	11,592
Other Receivables	0	0
Accrued Income	9,340	33,692
	14,946	45,284

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

	2021 \$	2020 \$
Freehold Land at Valuation	785,000	785,000
Buildings at Cost	314,694	314,694
Less Accumulated Depreciation	(249,894)	(245,844)
	64,800	68,850
Plant & Equipment at Cost	186,534	164,854
Less Accumulated Depreciation	(155,840)	(146,345)
	30,694	18,508
Motor Vehicles at Cost	22,200	22,200
Less Accumulated Depreciation	(14,525)	(12,607)
	7,675	9,594
Office Furniture & Equipment at Cost	53,710	53,710
Less Accumulated Depreciation	(30,173)	(25,690)
	23,537	28,020
Library & Reference Books	1,495	1,495
Less Accumulated Depreciation	(1,495)	(1,495)
	0	0
Total Non-current assets - property, plant and equipment	911,706	909,972

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 \$	Library & Reference Books \$	Total \$
Balance at 1 Oct 2020	785,000	68,850	18,508	9,594	28,020	0	909,972
Additions	0	0	21,680	0	0	0	21,680
Disposals	0	0	0	0	0	0	0
Depreciation expense	0	(4,050)	(9,494)	(1,919)	(4,483)	0	(19,946)
Balance at 31 Dec 2021	785,000	64,800	30,694	7,675	23,537	0	911,706

Note 7. Current liabilities - trade and other payables

	2021 \$	2020 \$
Trade Payables	43,040	28,593
Accrued Expenses	12,915	4,630
BAS Payable	23,075	11,071
Superannuation Payable	-	5,483
	79,030	49,776

Note 8. Current liabilities - deferred income

	2021 \$	2020 \$
Grant income paid in advance	93,734	0
Nursery gift vouchers	400	0
	94,134	0

Note 9. Current liabilities - provisions

	2021 \$	2020 \$
Employee benefits	22,780	20,810
	22,780	20,810

Note 10. Non-current liabilities - provisions

	2021 \$	2020 \$
Employee benefits	6,680	8,277
	6,680	8,277

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:

	2021 \$	2020 \$
Audit of the financial statements	2,240	2,240
	2,240	2,240

Note 12. Contingent assets and liabilities

The Association had no contingent assets or liabilities as at 30 September 2021.

Note 13. Commitments

The Association had no commitments for expenditure as at 30 September 2021, other than those already disclosed.

Note 14. Events after the reporting period

No matter or circumstance has arisen since 30 September 2021 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

	2021 \$	2020 \$
Surplus for the year	136,072	267,712
Adjustments for:		
Depreciation	19,946	18,084
Change in Assets and Liabilities		
Trade and other receivables	30,337	(38,226)
Inventories	(11,790)	0
Prepayments	(10,672)	(26,140)
Trade & Other Payables	29,253	20,262
Deferred Income	94,134	(50,375)
Provisions	373	6,144
Net Cash Flows from Operating Activities	287,653	197,462

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



Malcolm French
President
13th January 2022
Hazelmere, WA.



Peter Randell
Treasurer
13th January 2022

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 2021, 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 2021 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

13th January 2022

A low-angle photograph of a large tree with a thick trunk and many branches against a clear blue sky. The tree's trunk is the central focus, showing a rough, textured bark. The branches spread out in all directions, some with dense green foliage and others bare. The sky is a clear, bright blue. The lighting suggests it might be late afternoon or early morning, with some warm tones on the tree's trunk.

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





Trillion Trees Australia Inc.
ABN 96 502 440 135
Lot 2 Stirling Crescent
Hazelmere, WA, 6055

trilliontrees.org.au