

SHBG ANNUAL REPORT

2020-2021



Southern Highlands
Botanic Gardens



CONTENTS

CHAIRMAN'S REPORT	5	PATH TO THE FUTURE	24
ABOUT SHBG	7	People and resources	24
Management of the garden	7	Grants and donations	25
The Garden design	7	Commercial sustainability	25
Strategic Goals	7	Economic and social benefits	26
Our Vision	8	Getting shovel ready	26
Our Purpose	8	Engagement with Council	27
Our Values	8		
Strategic Priorities	8	GOVERNANCE	28
Financial Summary	9	Overview	28
HORTICULTURE AND ENVIRONMENT	10	Board of directors	28
Our living collection	10	Charlotte Webb OAM	28
HORTICULTURE AND ENVIRONMENT	10	Chris Blaxland	29
Our living collection	10	Lyn Collingridge	29
Plant mapping and records	11	Gregory Freckmann	29
Key achievements	11	Christine Hawkins AM	29
Plant conservation	11	Peter Rowe	30
Environmental considerations	11	Chris Webb OAM	30
Building design	11	Management and staff	30
Soil tests	12	Committees	31
Sustainable resource management	12	Archives Committee	31
Water management	12	Arts Committee	31
Waste management	12	Business Development committee	31
INFRASTRUCTURE DEVELOPMENT	13	Consultants and Contracts Committee	32
Creating the garden	13	Events Committee	32
Key achievements	14	Friends Committee	32
EDUCATION AND COMMUNITY	16	Governance Committee	32
Community education	16	Site Committee	32
School education	16	Succession Committee	32
Community engagement	17	Contractors	32
Events	17	Risk Management	33
Visitation	18	Incidents	33
Volunteering	20	ORGANISATIONAL MATTERS	33
Why they do it	20	Organisation structure 2020/21	33
What they do	20	Workplace Health & Safety	34
Their value	21	Insurance	34
Covid challenges	21	FINANCIAL PERFORMANCE	34
Key achievements	22	Revenue streams	34
Support	23	Fundraising Events	34
Donors	23	In-kind donations	35
Friends and volunteers	23	FINANCIAL STATEMENTS	35
Plant growers' group	23		
Regular donors	23		
Local support	23		
Sponsorship	24		
Local garden owners	24		



Photo: © Andy Tooley

Chairman's Report

The attraction of the garden as it is developing is reflected in the number of visitors. Excluding events, visitor numbers have risen from approximately 15,000 (2019/20) to over 30,000 this year. In part this was due to the opening of the playground, but more recently the new pathways, picnic shelter, seating and general garden areas has created a more inviting destination for visitors.

Development in the garden has predominantly consisted of consolidating the existing planted areas and nestling the playground into the garden. The new pathway network, funded by a grant from NSW Government, has opened up the northern precinct of the garden. Recently over 40 new trees were planted in this area, with a series of new seats along the pathway to be installed by the end of 2021.

The native area has also continued to be developed. With funding provided by the Federal Government planting of the Southern Highlands Shale Woodland area has commenced. As this area grows it will become very important to both the gardens and our education program to experience the type of vegetation that originally covered the whole Botanic Garden site.

Although no new national collections have been registered this year, our proposed hornbeam (*Carpinus*) collection is gradually increasing with 5 new species now in the nursery ready for planting out in the garden next autumn. The new *Carpinus* will complement the existing birch (*Betula*) collection as we move to creating a *Betulaceae* family collection. Also under development is the species lilac (*Syringa*) collection, with a number of different species now growing in the gardens. A collection has commenced in the native area featuring many of the local wattles (*Acacia*) and the waratah (*Telopea*) collection is growing.

The infant's playground continues to be a draw card to the garden. Feedback from parents and guardians indicate the attraction of the playground, aside from just being fun, is the fencing, the soft fall, and the shade sail.

Over the past few months, the education program has been refined and extended to now include stages 1, 2 and 3. Hopefully as Covid-19 restrictions continue to ease 2022 may see more schools and student groups visiting the gardens. The need for the

education building is becoming urgent to provide a facility for visiting schools and other visiting groups. Although grants have been submitted, to date none have been successful.

Events and activities over the year included those designed to encourage general use of the garden such as the Teddy Bear Picnic, the Kite Flying day, our Botanic Gardens Open day and our inaugural sculpture competition which was a resounding success with over 1,000 visitors to the garden. Three specialist plant stalls were held, with all plants grown by our friends and volunteers.

Although Covid-19 has limited off-site talks and information session about the gardens, a number have still been given to local groups and associations. Several information stalls were held in Springett's Arcade, with information about the garden, upcoming activities and events.

The major fundraising event for the year was our tenth annual Autumn weekend, with five private gardens generously opened for us, along with our plant fair. This year we were pleased to showcase gardens from Bowral, Burradoo, Sutton Forest, and Bundanoon. Fifteen local, New South Wales and Victorian nurseries and stalls exhibited at our plant fair to make it quite an attraction for locals and visitors to the region.

Funding for the garden continues to be an issue. During 2020/21 much effort was made by the board and appropriate consultants in the submission of 16 grants, with a total value of \$26.5 million. Unfortunately, we were only granted \$154,775. Other sources of funding for the garden are donations and income raised through events and plant sales. Although capital works are generally funded by grants, funding will need to be increased over the coming years to cover increasing operational costs.

Our retail nursery opened in June 2020 which has increased the annual income from plant sales to over \$60,000 to June 2021. Thanks to our dedicated plant growers, we continue to offer an array of good quality plants suitable and proven for the Southern Highlands. Over recent months our new Plant Propagators group has been established, providing education and skills to those interested in propagating plants in the Southern Highlands. This group continues to expand, and we welcome anyone interested in the propagation of plants to join the group

Our working bees continue to be a great success. We average 30-40 volunteers to the garden every Tuesday, many of whom are talented gardeners. Each week practical garden education is provided to those helping in the garden, and during morning tea more formal horticultural and garden information talks are provided.

With great appreciation I would like to thank our generous sponsors of the garden, including local business Acenet, Terra Firma Fertilisers and Seasol. We and our visitors to the gardens appreciate their generous support.

Thanks to the generosity of Foundation for Rural & Regional Renewal you will now see our sign-emblazoned Ute around town and working in the gardens. Over the coming year we will be fundraising to erect the maintenance shed to house the Ute and provide an undercover work area for the volunteers.

We welcome you to visit the gardens, which are now open daily from 9am to 5pm. If you visit on

Tuesdays or Thursdays, the nursery is open and you will be welcomed by Anne Goodman, our very competent and capable admin officer.

Behind the scenes are three very important groups. Firstly the members of the Board who ensure we comply with all that is necessary while guiding the direction of the garden to become a prominent feature of both the Southern Highlands and New South Wales.

Secondly I would like to extend my appreciation to the Friends Committee, who work so hard to make sure every event runs like clockwork and is a success.

Lastly I would really like to thank the horticultural team and all the volunteers who ensure the displays in the gardens are up to standard and the plants grown and sold in the nursery are the best we can offer.

Charlotte Webb OAM
Chairman

About SHBG

Management of the garden

This botanic garden, as one of the newest botanic gardens in Australia, was established in 2011, on a 15-hectare site located at 1 Old South Road Bowral.

Acknowledgement of Traditional Owners

We acknowledge the traditional custodians of this Land and recognise the strength, resilience and capacity of these Aboriginal people.

The land is owned by the Wingecarribee Shire Council (WSC) with a Plan of Management over the land being adopted by council in March 2011. A lease for the site was entered into between SHBG and WSC in 2015 for 21 years. SHBG manages the site according to the requirements of the Plan of Management and lease.

SHBG Limited is a company limited by guarantee, a registered charity and not-for-profit organisation, responsible for management of the botanic garden. The garden is in its early stages of development, and we rely on funding for the garden's development to come from grants, donations and community fundraising.

Progress on development work in the garden can proceed only as fast as funds become available. Our main 'work force' comprises our volunteers who attend weekly working bees, doing all the maintenance of gardens, propagation and creating of some new garden beds. More expensive development must wait until sufficient funds can be raised.

The Garden design

Landscape architect, Taylor Cullity Lethlean, undertook the design of the garden with an underpinning theme to reflect the seasons in a cool climate where water resources are increasingly scarce.

The design encompasses a town garden, represented by exotic plantings; a country garden, with a mix of exotic and native plantings; and a regional garden, characterised by native plantings.

Local heritage and culture are recognised in the garden design with the inclusion of a fern garden

inspired by Louisa Atkinson, a botanist and artist who was born and died in the Highlands in the 1800s.

Development activity has seen around three hectares of garden beds being established, including the planting of some significant trees. Some small buildings, plant nursery, children's playground and pathways have been recently added.

Priority development is planned for an Education Building and a potting and maintenance shed, once funding is available.

The more significant garden structure of a Visitor Centre is an important building designed by John Wardle Architects. The Visitor Centre will become the focal point for visitors and enable small and large gatherings for both community and private functions.

The garden is open to visitors every day of the year for recreational purposes, picnics, private and corporate functions and community events.



Autumn colour of the Bald swamp cypress Taxodium distichum



Strategic Goals

SHBG has Vision and Mission Statements that inform the board of direction and help to develop longer term strategic plans.

Our Vision

To be the leader in displaying and researching both native and exotic flora of the Southern Highlands; advancing the knowledge of horticulture, conservation and sustainability to the wider community.

Our Purpose

Our purpose is fulfilled through five strategies:

Visibility:
Nurture the botanic gardens as a leading facility for the protection of, research into and education on regional cool-climate flora.

Enrichment:
Provide social, health and recreation benefits to the community and other visitors, together with economic gains through tourism.

Growth:
Establish a financial and operational structure for the botanic gardens that provides for its long-term future.

Engagement:
Connect people with plants and provide education for the community in conservation, sustainability and environmentally responsible principles.

Inspiration:
Create an environment for the display of native and exotic flora of the region and its seasonal character in a setting enhanced by public art.

Our Values

Values to which the SHBG board and staff adhere are:

- **Respect** in the way we relate with people and our environment.
- **Education** and research into exotic and native flora of the region, as a key offering to visitors.
- **Excellence** in all our activities, botanic displays, artistic and cultural experiences.
- **Inclusion** of all social groups and all interested groups, neighbours and visitors from all walks of life, young and old.
- **Leadership** in providing visitor experiences and managing our activities according to environmentally responsible principles.

Strategic Priorities

Subject to COVID restrictions, the strategic priorities over the next three years are to make significant progress towards:

- *Developing garden infrastructure:* Garden irrigation, carpark plan, pathway network
- *Social and recreational benefits:* Children’s education programs, school holiday packages, garden workshops.
- *Growth of the organisation:* Corporate, personal and philanthropic ‘giving’ strategies to improve and vary methods of income. Pursue Deductible Gift Recipient status and review the Business Plan.
- *Community resource:* Construction of an Education Building for SHBG education program and community activities, progress on Visitor Centre design.
- *Creation of environment:* Having an annual art exhibition, sculpture display and initiate collaborative relationship with like-minded cultural organisations.

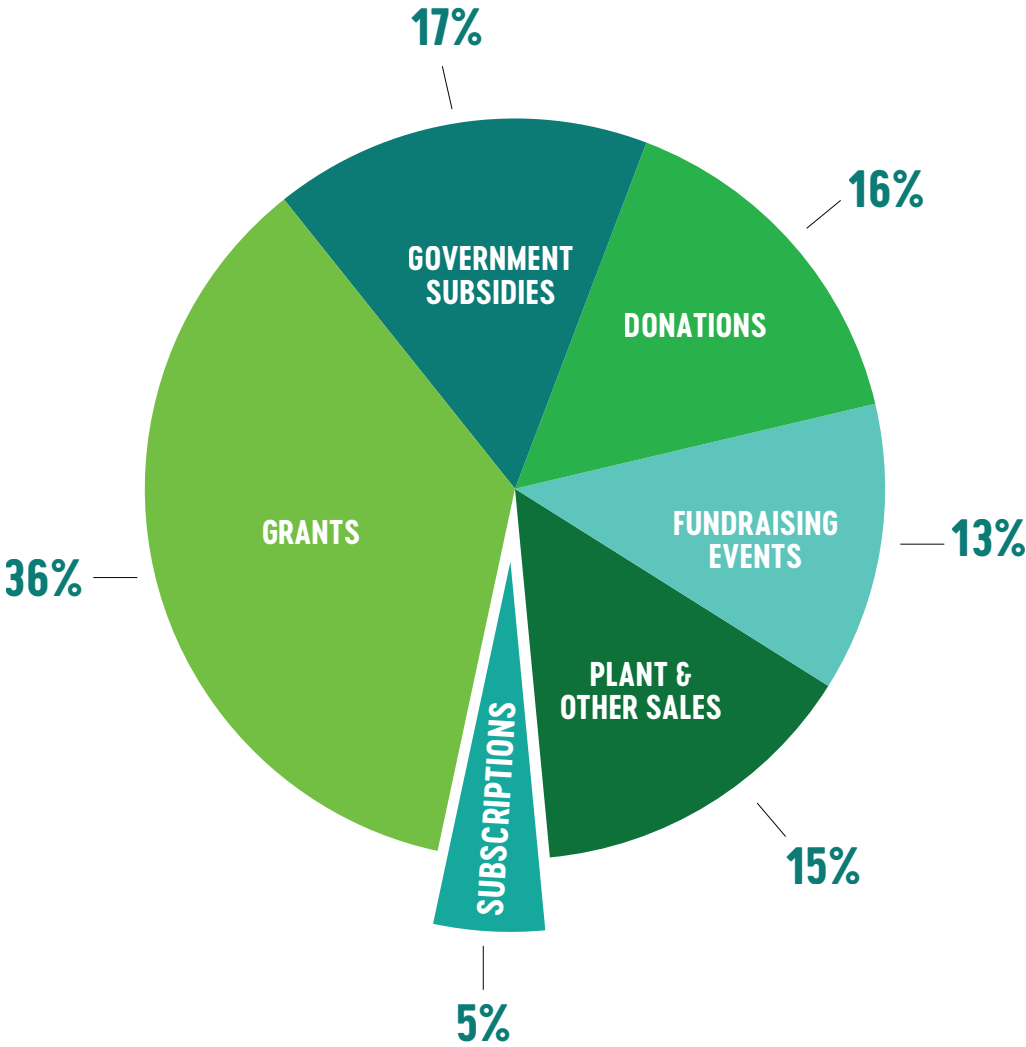
FINANCIAL SUMMARY

The 2021 financial year concluded with a lower revenue figure than the previous financial year, being down 21.3% year on year as we were unable to better the previous year’s collection of grants while still accessing many.

Happily, our major fundraising event of the year occurred, albeit with a slightly lower turnover of both attendees and dollars due to the hesitancy of people going to events, and again we offer some thanks to the government supports we were able to access. The bottom line on the profit and loss reflected this decline and was down 26.4% on the previous financial year. While our revenue was

down against the previous year, our expenses for the FY2021 year were only down by an amount of around 1% in relation to the previous year as the make- up of the Gardens now has ongoing costs that continually exist in relation to marketing, staffing and maintenance and are not as easy to cull.

Again, in FY2021 we were able to continue with the advancement of the infrastructure of the gardens. This improvement of the Gardens structure has led to an increase in the bottom-line figure of the balance sheet of almost 15% for the FY2021, while admittedly this is not as exciting an increase as the 25% rise recorded in the previous financial year, it is still quite a very reasonable finish.



Source of SHBG income

Horticulture and Environment

Excellent weather over the past year with abundant rain and moderate temperatures has seen the plants in our collection thrive. The garden beds are now filled to the brim with massed perennials and ground covers and the trees and shrubs have made extraordinary growth.

Our living collection

No further collections have been registered this year. We have four registered collections in the National Plant Collection, registered with Plant Trust (GPCAA Inc.)

- 23 species of *Betula*, three of which are considered rare in Australia;
- 21 species of *Buxus*, one of which is thought to be endangered and two are rare.
- 8 species/cultivars of Dwarf dogwood;
- 69 cultivars of Tony Davis bred Daffodils.

National Plant Collection	
Collection name	No species/cultivars
Betula	23
Buxus	21
Dwarf dogwood	8
Tony Davis bred Daffodils	69

This year we did commence planting some of our *Syringa* species (Species Lilac) collection. We now have planted *Syringa meyeri* ‘Palibin’ (Dwarf Korean Lilac), *S. protolaciniata* ‘Kabul’ (Cut Leaf Lilac), *S. josikaea* and *S. villosa*, *Syringa x preston* Donald Wyman, *Syringa Chinensis Duplex*, *Syringa microphylla* *superba*, *Syringa patula* Miss Kim, *Syringa x diversifolia* and *Syringa x hyacinthiflora* Alice Eastwood, *Syringa reticulata* ssp. *Reticulata*, *Syringa reticulata* ssp. *amurensis* and *Syringa oblata*

More will be planted in the coming year.

In order to develop a collection based on the Betulaceae family, which includes Birch (*Betula* sp), we have added to our first *Carpinus betulus* (Hornbeam), planted last year, with five other

Carpinus species now growing in the nursery ready for planting out in 2022. These include *Carpinus tschonoskii*, *C. henryana*, *C. orientalis*, *C. carolineana* and *C. japonica*. This will become a unique collection within Australia.

A very large planting of over 100 *Euclaypts* and *Wattles* was undertaken this year to commence the reinstatement of the Southern Highlands Shale Woodland Community in our native garden area. Trees which have been planted include *Eucalyptus radiata*, *E. macarthurii*, *E. pauciflora*, *E. globoidea*, *E. cypellocarpa*, *E. quadrangulata*, *E. amplifolia*, *E. ovata*, *E. smithii*, *E. obliqua*, *E. fastigata*, *E. viminalis*, *E. elata*, *E. punctata*, *E. tereticornis*, *E. mannifera* and *E. cinerea*.

The collection of wattles which have been planted include *Acacia decurrens*, *A. longifolia*, *A. mearnsii*, *A. melanoxylon*, *A. rubida*, *A. stricta*, *A. elata*, *A. suaveolens*, *A. dealbata*, *A. linifolia*, *A. elongata*, *A. myrtifolia* and *A. ulicifolia*.

These plantings will continue to be supplemented as further material becomes available. A mass of the native grass *Themeda triandra* (Kangaroo Grass) is ready to be planted and this will be the first of many understory plants to be included in this area.



The winter colour of the red stemmed dogwoods, part of our national dwarf dogwood (*Cornus*) collection

Plant mapping and records

During the year, the volunteer coordinators of each garden area commenced mapping and labelling the plantings in each garden bed. The ‘working drawings’ have been scanned and uploaded to the SHBG website.

QR signs have been installed in many garden beds, allowing visitors to scan and find plantings they are viewing.

Over the next year, the ‘working drawings’ will be converted into digital plans for each garden area. We anticipate linking a number of the plants into a database so, when visitors look up garden beds, they will be able to click on plants and find information about them, including name, growing conditions, and whether they are available in our nursery.

Key achievements

Progress on 2019/20 strategic goals met during 2020/21:

- Developing garden infrastructure: A grant permitted a one-kilometre pathway to be established, opening up more distant areas of the garden.
- Creation of environment: Our first sculpture display was celebrated at Earth Hour in March 2021 with use of recycled materials.
- Growth of the organisation: A regular donor program has been introduced, a ‘tap and go’ electronic donation box has been installed at the garden gate.
- Community resource: The Development Application for the Visitor Centre is in progress.

Plant conservation

The Southern Highlands has only one endangered Eucalypt species, *Euclayptus macarthurii* (Paddy’s River Box). We are very pleased that within the SHBG we have planted a stand of these trees at the Southern Entrance to the gardens which is a highly visible commitment to our ongoing role in conservating our unique Southern Highlands Flora.

As the native garden develops, we aim to conserve and display many of our vulnerable and endangered local species.

Environmental considerations

Building design

The design of major buildings proposed by SHBG, including the Visitor Centre and Education Building, incorporate sustainable environmental elements, consistent with our Vision.

Solar panels on the Education Building will improve energy efficiency and wide verandas provide shade and protection from summer heat.

The Visitor Centre design includes a number of features, including a greenhouse acting as a biome to create a specific micro-climate resulting in minimal power usage. A geothermal heat pump will transfer heat to or from the ground to provide a central heating or cooling system, using the earth at all times as a heat source (in winter) or a heat sink (in summer).

These planned features will be further developed as we get closer to building these projects.

Soil tests

A geotechnical investigation was conducted on soil in the proposed carpark of the garden in November 2020. The investigation was undertaken to determine whether or not the soil was contaminated. Following analysis of the soil samples, the material was assessed as natural, with no contamination, and considered suitable to remain and be used elsewhere in the garden.



Results of soil testing in the carpark showed no contamination

Sustainable resource management

SHBG is committed to working within a sustainability framework which embraces waste reduction and increased resource recovery.

Water management

SHBG continues to practice low water principles in the garden that focus on heavy mulching a garden bed before planting and mulching around trees. Watering of new plants and trees takes place to ensure they can sustain themselves, then they are left to survive with the help of the mulch retaining the moisture. Mulch also reduces evaporation of the soil and inhibits weed growth. The garden’s mulch is supplied by local arborists free of charge.

The plant nursery is the only area of the garden with in-built irrigation. Automatic timers are programmed to allow short blocks of watering, resulting in economic use of water consumption.



In the long term, our bore (installed in December 2019) will become operational, thus reducing the use of potable water. The bore, when connected to an irrigation system will allow water to be used in the garden in a sustainable way using smart timers with rain sensor override to restrict water delivery. Such a system will alleviate the need for volunteers to hand water parts of the garden in times of stress arising from very high temperatures and drought conditions that lead to periods of water restrictions, as was the case during the 2019/20 Summer that preceded the bushfires. Changing climate and higher temperatures anticipated over time will put pressure on the need for more use of sustainable water. The bore connection awaits available funding.

Waste management

Waste management practices in place include:

- SHBG’s use of reusable cloth-like bags with nursery purchases, reducing single use plastic bags.
- Eight cubic metres of green waste is collected for recycling each fortnight.
- Office waste and waste from events are reduced by recycling paper and cardboard and sorting other products for recycling.
- The installation of a water bubbler outside the busy playground discourages single use plastic water bottles.
- Ceramic or BYO mugs are encouraged rather than disposables at working bee coffee breaks.
- Recycled pots are used in all nursery sales.
- All pathways are permeable, being constructed with crushed gravel.

Infrastructure development
Creating the garden

The first step in creating this botanic garden is to put the basic infrastructure in place. This work is progressed as funds become available, that is, slowly. Since commencing this garden in 2011, around three hectares of garden beds have been created and planted. Much of this work has been done by using funds raised by SHBG and the volunteer labour – our major ‘work force’. Heavier structural work has needed



Top plan: Development to date shown in colour - lots to go.

the assistance of local contractors, again using funds raised by SHBG and donations from the local community and garden clubs.

By using our own resources and funding, we have been able to establish garden plantings of mature trees, shrubs, perennials and ground cover stretching the length of the garden perimeter along Kangaloon Road and, more recently in the native garden. The bore drilled in December 2019 remains non-operational due to lack of funds to complete this project.

Other notable structural work, including the small collection of office buildings, toilets, plant nursery, shade sail over a paved area, children’s playground, picnic shelter, removal of 23 pine trees (classified as an environmental weed) and establishment of a native garden, together with the creation of over one kilometre of gravel pathways. Most of these were funded by grants. All grants require a contribution to be made to the project and SHBG has contributed with volunteer labour, project management expertise, plants for landscaping and cash.

These developments can be seen in colour shown on the map of the garden that illustrates the schematic plan.



New native plantings underway.



Volunteers maintaining the garden



Spring garden planting underway with 42 new trees

commenced in September 2020 with the removal of 23 introduced *Pinus radiata* trees, an environmental weed. After the ground remained fallow for several months to allow the toxicity in the soil to dissipate, the area was planted with native vegetation endemic to the site prior to European settlement.

- Around 43 volunteers participated in this project, by planting over one hectare with more than 246 new plants. Plantings included *Eucalyptus radiata*, *Eucalyptus macarthurii*, *Eucalyptus globoidea*, *Eucalyptus cypellocarpa*, *Eucalyptus quadrangulate*, *Eucalyptus amplifolia*, *Eucalyptus obliqua*, *Eucalyptus fastigata*, *Eucalyptus viminalis*, *Eucalyptus punctata*, *Eucalyptus tereticornis* and *Eucalyptus blaxlandii*.
- These plants were grown by SHBG from seed acquired from the Wingecarribee Shire Council seed bank and nurtured for a number of months before being planted out.
- This project has changed a sterile pine tree stand with no understorey or bird or insect life to the introduction of natives that will increase native fauna and be beneficial to the environment, adding biodiversity.

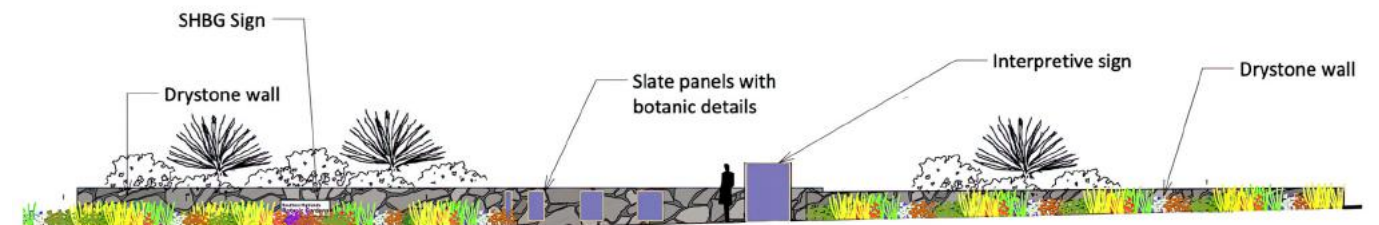
Key achievements

During 2020/21 infrastructure development has included:

- Major progress in installing a one-kilometre gravel pathway with steel edging, crossing the drainage line through the garden. This project, funded by NSW Government Responsible Gambling, includes landscaping, informative signage, seating and solar garden lights. The construction of the pathway was delayed by rain on several occasions in early 2021 but will be completed in early 2022. A number of mature trees were planted on the northern side of the pathway in September 2021 by volunteers as part of SHBG's contribution to the project.
- A Federal Government grant helped fund the first major planting of natives on the eastern side of the garden. The project

- Veolia Mulwaree contributed towards the garden's first picnic shelter that was installed next to the dogwood garden. This project included the landscaping undertaken by SHBG volunteers and completed in July 2020. Veolia Mulwaree Trust representatives attended an official opening in October 2020.
- A new project commenced in June 2021 with funding from Responsible Gambling, NSW Government. The construction of two basalt drystone walls in a sinuous shape, one either side of the existing pathway, each 18 metres in length to signify the northern entrance to the garden. A local stone mason is constructing the walls. Four slate etchings of flora (ferns) named after Louisa Atkinson, a 19th century artist and botanist, will be created by a local artis and incorporated into the stone walls, which will nestle amongst massed low native planting.

- Five informative signs at various locations along the existing pathway will describe some of the important flora that will form part of the native garden, such as wattles and the endangered ecological community. Other signage will include information about birds that will be attracted to this native flora and will tell the story about Louisa Atkinson and her contribution to the botany in the region and the consequent historical link to the site.
- In November 2020, we undertook a geotechnical investigation of the soil in the carpark. This investigation was important in informing us that the soil on the site was of sufficient quality to use and not contaminated.



Proposed Alice Avenue Entrance Walls Elevation scale 1/150



Southern Highlands Shale Woodland planting



Opening of the picnic shelter, sponsored by Veolia Mulwaree Trust

Education and community

Community education

Every week our volunteers, who now number over 40 per week, are provided hands on education as they tend to different areas in the garden or the nursery.

During the Tuesday working bee morning tea break, an information session is provided to the volunteers. This varies from plants they are working with, to plants currently actively growing or flowering in the garden, or what they should be doing in their own garden.

We also cover allied information activities that may be available through the district that we have become aware of.

Due to the onerous obligation of Covid requirements, over the past year we have been holding information sessions for our elderly volunteers and visitors, including one-on-one training sessions, on how to use a mobile phone to comply with the Covid requirements. This has included helping our visitors and volunteers to upgrade their mobile phone software, and how to use it once installed.

School education

Due to the severe limitations imposed over the past year by Covid requirements, our school program has not been able to run.

Despite this, we have taken the opportunity during this quiet period to improve our opportunities for children's education, including extending programs offered from just Levels 2 and 3 to include Level 1 age groups.

It is anticipated, if Covid continues to ease, to promote our education packages to local schools over the coming year.

Community engagement

Community engagement has continued at the garden, but at a slower pace than in previous years due to the community's hesitancy in getting out and about in the midst of the Covid-19 pandemic.

Community awareness days have occurred by setting up a table in a local shopping arcade to showcase to the shopping public SHBG activities and upcoming events. Volunteers participated in these awareness activities, connecting with the local population as well as visitors to the Highlands.

Important unseen community engagement with the garden that occurred during Covid lockdown periods

was more people visiting the garden to make use of the quiet and safe environment that it offers to people suffering trauma or stress. Casual conversation with carers bringing people who had a mental condition of some kind told us that the garden was a wonderful place for these people to de-stress. Connecting with nature has been proven in various research to provide physical, mental and emotional health benefits.

"The garden is a wonderful place for people to de-stress."

Events held during the reporting year were well attended and, in some cases, exceeded expectations with the number of attendees – possibly because people wanted a family outing in the fresh air when Covid restrictions had eased.

Regular participation by local groups such garden clubs reduced during the year due to hesitancy with the community gathering in groups.

Events

Despite the on-again, off-again year with Covid restrictions, we were able to hold some events during the year:

- The first Teddy Bear picnic was held in October 2020. This event was the celebration of the end of the teddy bear display in the garden, held since the beginning of the Covid lockdown in March 2020 to stimulate small children to count the bears. The teddy bears moved each week (with some magic wand of the volunteers) from one tree to another, which it made it all the more important to visit the garden every week during the Winter to keep track of the teddy bears and do another count. In early Spring, the teddy bears were given a bath before attending the teddy bear picnic and then put to bed until Winter 2021, when they again sat in the trees waiting to be counted.
- The Collectors Plant sale held in October 2020 was another event that was well attended. Collectors came to scoop up any valuable garden addition they could find. As always, the Hydrangea Sale held in early December 2020 was popular as you can never have enough hydrangeas.

- In March 2021, we were able to hold our inaugural sculpture exhibition and competition that had been cancelled in 2020 due to Covid. All the preparatory work that had been done in early 2020 was dusted off to help pull this even together with the Wingecarribee Shire Council for the celebration of Earth Hour. The theme for the sculptures was to include at least 80% of recycled materials, which is one way of drawing attention to the need to do more to save our planet.
- This event was a great success for many reasons. It gave the community a reason to visit the garden after Covid restrictions had eased and to see the great sculptures that were on display. Visitors also had the chance to explore the challenges we face with climate change by looking at the displays of electric cars and other environmental stalls.

- The big Autumn Open Garden Weekend and Plant Fair was held in April 2021 after very sadly cancelling that event in 2020 due to Covid lockdown. The event was a great success, if not quite reaching the high number of visitors in previous years or bringing in the revenue to match earlier years. Some plant nurseries that were planning on attending were unable to attend due to the uncertainty about NSW/Victorian border restrictions.
- The Botanic Gardens Open Day, an international event to celebrate botanic gardens, was held on a cold day at the end of May 2021. Visitors took the chance to buy plants at the sale, enjoy a barbecue and to have a guided tour of the garden that showed the progress made in the garden development and what was planned in years to come.



Clockwise from top left:
Celebrating Earth Hour, entries
in the Inaugural Sculpture
Competition, wheelbarrows
and trolleys ready the 10th
Annual Plant Fair.



Visitation

As the garden grows, more people come to visit. And that is exactly what the garden is for – the pleasure of the local community.

Visitation at planned events over the last two years has been erratic because of the restrictions placed on public travel and social gathering due to Covid. While some planned events have been cancelled, and others had reduced attendance, the overall rate of visitation has generally increased over the 2020/21 year.

Visitor highlights

- Visited by NSW Government representatives reviewing the playground construction with the government grant.
- Visited by Veolia Mulwaree representatives officially open the picnic shelter funded in part by that grant.
- Over 30,000 visitors came through the gate in 2020/21

Estimated Visitation 2015/16 to 2020/21						
Events	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Earth Hour	na	na	500	150	cancelled	1,000
Autumn weekend	3,000	4,000	4,000	4,000	cancelled	3,500
Open garden day	200	200	100	100	cancelled	500
Kite Flying Day	na	na	na	300	150	cancelled
Teddy bear picnic	na	na	na	na	100	cancelled
Collectors plant stall	na	na	na	na	na	400
Hydrangea sale day	na	na	na	300	250	300
Xmas event	na	320	200	500	400	150
Casual visitors	300	1500	900	1,000	15,000	30,526
Visiting garden clubs	240	300	360	360	500	25
Total visitors	3,740	6,320	6,060	6,710	16,400	36,401

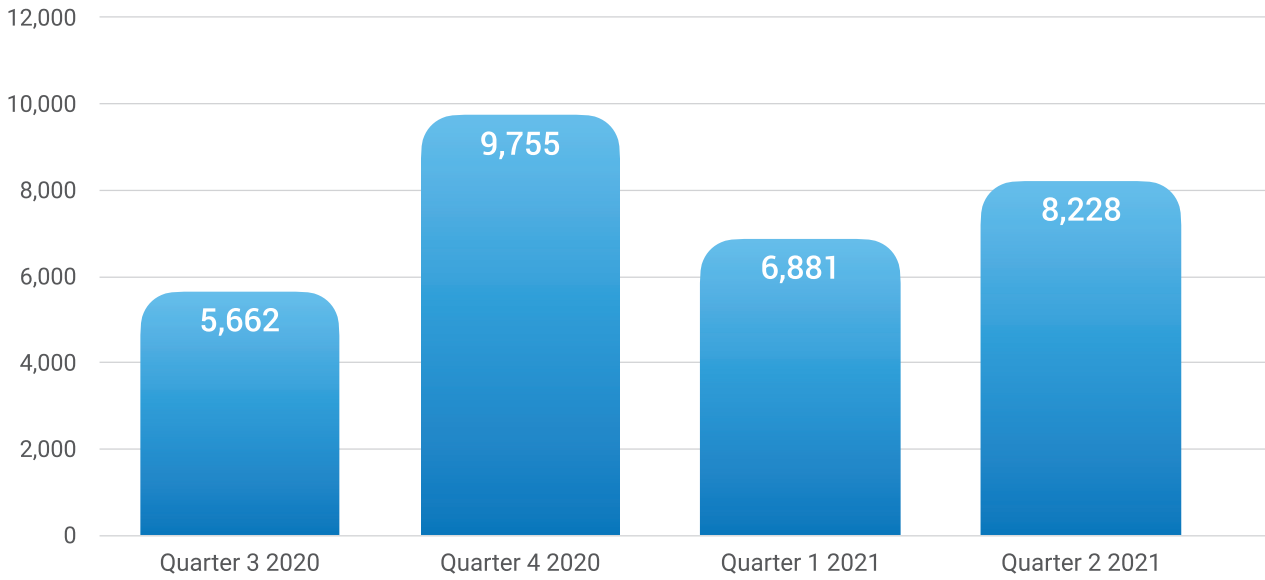
The pedestrian counter at the gate of the garden has enabled us to measure casual visitation with some accuracy. That count, however, is deceiving. While all visitors are counted, the inclusion of regular comings and goings of volunteers at working bees, trades people, staff, etc distort the number upwards of people who come to enjoy the garden. On the other hand, two people walking beside each other only get counted as one and small children can be too short to be counted, distorting the numbers downwards.

Overall, the playground attracts lots of young families, mothers’ groups and children’s birthday party celebrations. The picnic setting is another popular venue for family groups, book club meetings and lunch time focus. The plant nursery also attracts regular visitors, who then linger and enjoy the garden.

The coffee cart at the garden for several months during the year also drew people into the garden and was popular with mothers coming to the playground.

The other noticeable trend is more people coming to see the changes that are made to the garden. The new pathway network allows visitors to go to the more remote areas of the garden and the landscaping is progressing in these areas. People make return visits during the year to see the changes of the seasons with autumn colours in deciduous maples and other trees, winter interest with red stemmed dogwoods and silver bark on birch trees, early spring daffodils, flowering perennials, crab apples and flowing trees, then summer flower beds and different tree foliage.

Casual Visitors 2020 / 21 - Pedestrian Counter



Volunteering

Why they do it

Volunteers are the backbone of this garden development. The long-term project of building a 15-hectar botanic garden from a bare paddock is a challenging one and, in the 10 years since development commenced, much has been achieved with the main credit going to the volunteers and the CEO who directs all the work. It is not only the efforts and energy the volunteers bring, but their constant enthusiasm, passion and optimism.

One of the reasons volunteers keep coming to work in the garden is because they are 'like-minded' – they all love gardens. This common interest gives the chance to talk about something they all love. Most are retired people who have had gardens of their own but now downsized to a smaller home, or they live alone and welcome the comradery offered with a working bee and other SHBG events. The most important feature of a working bee is the morning tea. This should be no surprise as it gives everyone the chance to socialise and chat about something they are all passionate about.

The participation of volunteers in garden activities and their connection with nature contributes to their physical, mental and emotional wellbeing, bringing an additional and important contribution to the community.

At the working bee on 20 May 2021, the volunteers celebrated National Volunteer Week by expressing in a video their reasons why they enjoyed coming to the garden to volunteer. The cake at morning tea was decorated to suit the occasion

What they do

Activities of volunteers during the reporting year include:

- Attending weekly working bees, despite Covid restrictions but working within restrictions on distancing and masks.
- Doing additional work in the garden to that of a working bee, such as mowing the vast area of grass, whipper snipping and other maintenance work.
- Increasing the awareness of the garden to the public by operating a table in the local shopping arcade.

- Gathering signatures of the community members to support grant applications.
- Helping organise and participate at fundraising events, sometimes extending over a whole weekend.
- Helping with the broad variety of jobs at fundraising events, including car park duty, sales, providing information about SHBG, erecting tents and other equipment, etc.
- Learning new propagation tricks and using them to propagate and grow new plants for the nursery.
- Create, write and publish our quarterly newsletter, Operculum.
- Seed saving and sorting goes on during the year.

Several Board members attended over 170 meetings during the reporting year. These included committee and board meetings, development of grants, discussions with third parties to investigate development opportunities, meetings with council and preparation for events. The total time on these activities exceeded 900 hours.



Their value

The hours volunteers have given to SHBG over the years have been loosely documented and counted and a monetary value has been calculated for 2020/21. Volunteering is such an important activity in the community, and it makes a valuable

contribution to the economic growth of the garden and the region. This table below shows that the estimated value of the work contributed over one year by our volunteers is in over \$300,000 and equivalent to nearly five full-time working people.

Volunteer hours FTE summary - 2020/2021			
Event	Volunteer Hours	FTEs @ 1728 pa	Value in 2020 @ \$41.50ph ABS volunteer value & FRRR
Working bees/nursery	5158	2.98	\$ 214,057.00
Autumn open gardens	713	0.41	\$ 29,589.50
Autumn Plant fare	638	0.37	\$ 26,477.00
Events	532	0.31	\$ 22,078.00
Board member hours	1087	0.63	\$ 45,110.50
Plant production	1731	1.00	\$ 71,836.50
Total	8128	4.70	\$ 337,312.00

Covid challenges

The first Covid-19 lockdown in March 2020 impacted SHBG with volunteers and events being suspended. Despite the suspension of working bees, some volunteers continued to come to the garden and 'potter' with their favourite chore, well away from other volunteers.

The cancellation of events had an overall impact on the fundraising ability of SHBG, the effect of which is still being felt. SHBG has been able to support its operational expenditure through careful financial management and Government. But the lag of less available cash from fundraising is now being felt, especially with more event cancellations in 2021.

The Covid restrictions in 2021 had a greater impact on SHBG as people were more careful about their movements and the risks to their health. Volunteer numbers did not decrease to any noticeable extent as there are always fewer volunteers at working bees in the winter months, but attendance at the few events held has been lower than in past years.

The Autumn Garden Weekend and Plant Fair in April 2021 saw fewer sales at the Plant Fair, although visitor numbers were still quite high. In 2019, the format for the Plant Fair included, for the first time, invited

nurseries who specialise in cool climate plants. This format proved very successful. But in 2020, the event was cancelled and in 2021, the number of visiting nurseries reduced because those from Victoria and South Australia could not chance the risks associated with uncertainty of border closures.

The Kite Flying Day due in August 2021 and the Scarecrow display to be held in September 2021 were cancelled because of the Covid restrictions.

Meetings of the Business Development Committee and Board meetings continued via Zoom during lockdowns. An update of the website was one activity that the Committee undertook during the Covid restrictions period, resulting in a new look for the website. SHBG is lucky to have in its CEO a computer techno whiz so we could update the website inhouse.

On the upside, the number of casual visitors increased markedly due to individuals wanting to get out in the fresh air and connect with nature. Many of these visitors were suffering mental trauma, with causes including bushfire stress. Casual conversation with the carers of some disabled visitors were keen to put SHBG on their list of safe places to visit to help de-stress and enjoy the outdoors.

Key achievements

Some activities that mark a key achievement during the year were:

- In July 2020, the new garden seat outside the playground was unveiled by Alison Scott, who generously donated the seat.
- In July 2020, the NSW Government representatives from the My Community Project came to visit the playground to see how their grant money had been spent.
- In September 2020, the Local Member for Wollondilly, Nathaniel Smith MP, officially opened the playground.
- In October 2020, the picnic shelter was officially opened by Justin Houghton, Chairman of Veolia Mulwaree Trust, which contributed to the construction of the picnic shelter.
- In October 2020, the first Teddy Bear picnic was held to celebrate the completion of the teddy bears in the garden for the year.
- Volunteers promoted the garden to the community in Springett's Arcade in September 2020 and February 2021.
- An unprecedented amount of board member time was spent between November 2020 and March 2021 on the preparation of major grant applications which, ultimately, were unsuccessful but the results of that work will be useful for future grant applications.
- In October 2020, the Collectors plant stall was held.
- In December, the garden's Christmas event was celebrated by a Hydrangea sale.
- The inaugural sculpture exhibition and competition, held on Earth Hour in March 2021 was immensely successful with an estimated 1,000 visitors.
- The Autumn Garden Weekend and Plant Sale in April 2021 was a great success, despite being impacted by Covid which prevented interstate nurseries to attend.
- Botanic Gardens Open Day was celebrated in May 2021.
- A volunteer group commenced a plant propagation program in June 2020.



Nathaniel Smith MP opening the playground



New ute sponsored by FRRR

Support

Donors

We wish to thank our donors who contributed during the reporting FY 2020/21.

Gold Donors
Tim Copes • Tony & Anne Emmett • Peter Rowe
Bronze Donors
Ruth Bailey • Richard Baillie • Michele Barson
Frank Conroy • Peter Curry • Ted Duncan
Hindmarsh Investments • Penny Knowlden • Alison Scott

Friends and volunteers

The Business Development Committee of the board, together with the Friends of SHBG, directs the fund-raising activities of SHBG.

The Friends focus on the Autumn Gardens and Plant Fair Weekend, our biggest fund-raising event of the year, with over 200 volunteers working in shifts over that weekend. Five privately owned gardens and the plant fair on the SHBG site raised over \$70,000, down from previous years after the 2020 event was cancelled.

Volunteers continue to form the backbone of constant support for the garden. Weekly working bees have produced continual care and attention to the garden tasks and minor development as well as a well-cared for nursery. Volunteers continued to attend working bees during lock down periods and worked under Covid safe practices.

Plant growers' group

Plant growers are a skilled group of volunteers who provide all plants for sale in the nursery, with some being planted in the garden. This group also trains new volunteers about plant propagation and preparing plants ready for sale.

Following a need to increase the number of plant growers, a new group commenced working on Thursdays just on propagation. Income from nursery plant sales reaches around \$2,000 with more during the warmer months, providing a small but constant income.

Regular donors

We introduced a regular donor system during the reporting year, with the option to make donations on a monthly, quarterly or annual basis. Tax deductible

donations can be made by donating to the SHBG account held with the Foundation for Rural and Regional Renewal. We hope this opportunity becomes popular.

Local support

Valuable support is provided by the Corrective Services Division of the NSW Department of Justice, through participants of the corrective services program undertaking tasks at the garden that often require a younger and stronger work force. Work ceased during Covid lockdown periods and is starting up again at the end of 2021.

Other support includes Wingecarribee Shire Council. SHBG pays a peppercorn rent for the site and council mow the site on 16 occasions each year. During the year, council resolved to make non-profit organisations who apply for Development Approval on council land to be exempt from fees.



Working bee volunteers

Sponsorship

Local businesses sponsor SHBG. Acenet hosts the SHBG website. Your event Solution YES provide discounted tents for certain events. Fertiliser companies, Terra Firma provides ‘Organic Life’ and Seasol International provides Seasol and PowerFeed to the garden at no cost.

Local garden owners

A big thank you goes to local garden owners for generously opening their private garden for the public visit, with proceeds going to SHBG. These private garden openings are the mainstay of the SHBG Autumn Garden Weekend.

During the reporting year, those garden owners who opened their garden for the Autumn Garden Weekend were:

- Tim & Patricia Copes – *The Copes’ Garden*
- Brian Thornton – *Bibury*
- Robert & Janet Constable – *Greenbrier Garden*
- Geoff & Lyn McBean – *Sutton Tops*
- Bruce & Charlie Gould – *Morton Views*

Path to the future

People and resources

The vital elements in achieving SHBG’s dreams and goals are the people with the enthusiasm, vision and drive and funding from sources that applaud these dreams and want to help make it happen.

The CEO is critical in her visionary role of thinking ahead and delivering on what can be achieved using the resources at hand. The Administration Officer is backup support that keeps the CEO and the volunteers going.

The volunteers have shown themselves as a fundamental resource bringing energy, enthusiasm and skill in keeping the garden ticking along in its management and in building new garden beds and plantings. Their skills are versatile and their help in managing fundraising events is invaluable.

The greatest challenge is funding the garden’s growth during its early development period. Until 2020, when Covid forced us to cancel major fundraising events and a major benefactor ceased

further donations towards the payroll, SHBG was financially self-sufficient to the extent that we could advance slowly.

With the support of donations, we have been able to pay for the development of a Business Plan and cost benefit analysis that have helped us understand the economic and social benefits that a fully developed botanic garden will bring to this region.

Going forward, we need to meet two types of costs. Development costs are required to build and construct the garden and are usually funded by grants. Operational costs are also essential in meeting day-to-day expenses and, becoming more important, those expenses to help get ‘shovel ready’ and in preparatory work essential to moving forward.

We are investigating ways of broadening our funding opportunities.



Grants and donations

The growth of the garden can be seen in small, incremental milestones delivered by the volunteers and SHBG fundraising. Bigger development milestones are those funded more slowly with our grant successes.

In FY 2020/21, large government grants focussed on the recovery of the Black Summer bushfires and the drought. Because large numbers of the community, including whole towns and regions, were badly affected by the bushfires, the competition in these grants has been extremely high.

During the year, SHBG applied for 16 grants, with a total value of \$26.5 million. We were unsuccessful in nine, are awaiting the outcome of three and granted \$154,775. In FY 2021/22 to date, we have made four applications to a value of \$1.6 million, with five further applications in progress.

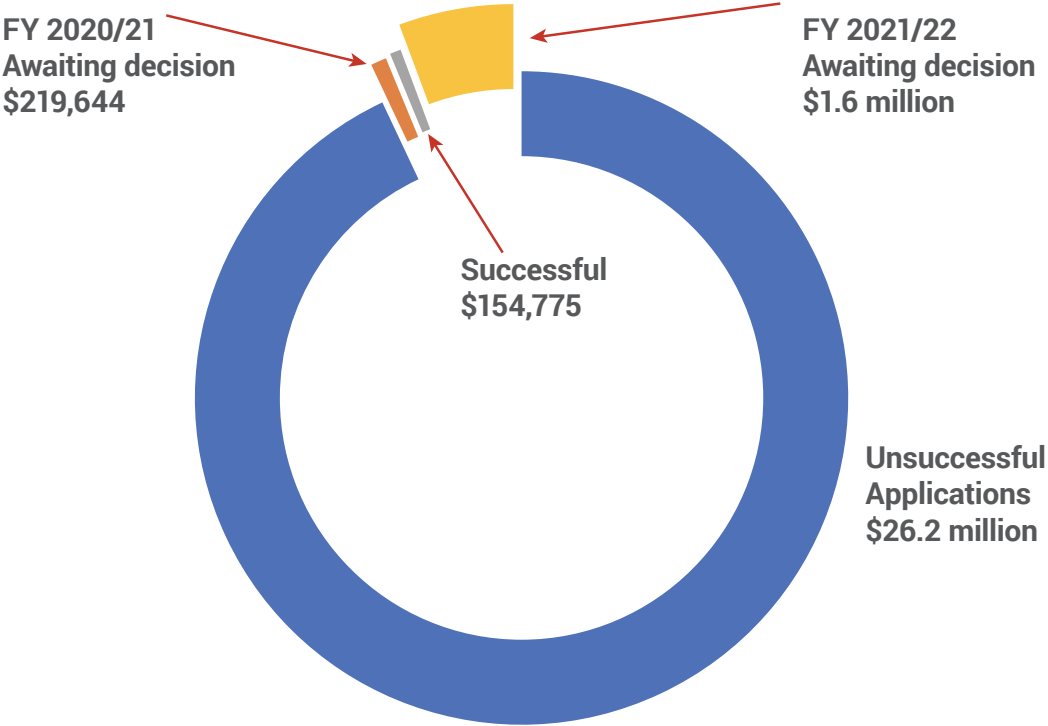
Commercial sustainability

Our Business Plan of 2018 estimates SHBG will have a net operating profit of around \$200,000 within two years of becoming fully operational after development. We will be updating the Business Plan during 2022.

The key to reaching and maintaining financial independence is bringing in revenue. The plant nursery is staffed on Tuesdays and Thursdays and does bring in a small but constant revenue. Having a paid nursery employee would enable the nursery to be open to the public most days of the week. It is anticipated that, in time, the nursery will contribute significant ongoing income to SHBG, and one reason is all the plants are propagated by volunteers and are suitable for the climate of the Highlands.

As the garden continues to grow, we will focus on projects to establish desirable locations for small events that can bring in more revenue when those spaces are hired out.

Value of Grant Applications FY 2020/21



Economic and social benefits

URBIS conducted two cost benefit analyses on the economic and social benefits that SHBG can bring to the region once fully developed.

The 2019 URBIS report estimated that a fully developed botanic garden would deliver to the region a net benefit of \$56.6 million over 20 years. The expanded garden was estimated to produce a benefit-cost ratio of 2.5, effectively returning \$2.50 for every \$1 invested in the development.

In 2020, the NSW government guidelines for cost benefit analyses changed for organisations who were seeking funding from the NSW government. The guidelines required only interstate and international visitation, and not intrastate visitation, be taken into account when undertaking a cost benefit analysis. Urbis undertook a further analysis under those guidelines and estimated the expanded garden would deliver a benefit-cost ratio of 1.4 and return \$14.5 million to the region over 20 years.

We understand the Government guidelines are under further review and, following the review of the SHBG Business Plan in 2022, we will seek a further cost benefit analysis.

The cost benefit analysis will estimate the following values:

- Viability of the development with the estimated benefit-cost ratio, which must be over 1.0.
- Economic benefits to the region that take into account the cost of development and operational costs for 20 years following completion of the development. In both previous URBIS reports, the net economic benefit to the region was substantial.
- Employment during the construction period and the number of jobs created for 20 years following the completion of construction will be estimated.
- Tourism will increase in the region with a fully operational botanic garden. Tourists bring revenue to the region and increase the number of jobs.
- Social value is assessed on amenity value (enjoyment of a green space with associated stress relief and relaxation), health benefits (including psychological

and physical), education and conservation value (people learn without realising it), and cultural/community value (from well frequented public-access events). In both URBIS reports, the social value was estimated at around \$35 million over 20 years.

Getting shovel ready

The development of the garden is being undertaken under the direction of the Board and its Business Development Committee, members of which are volunteer directors, without any external professional assistance.

As a major part of the garden development is dependent on successful grant applications, it is important for projects to be carefully selected to suit a particular grant opportunity. The experience of SHBG has shown that much of the project cost can be taken up with design fees and the need to obtain necessary reports. The ideal situation is for all the preliminary work, such as design and reports, to have been undertaken ahead of making a funding application, putting SHBG in a more ‘shovel ready’ position. Such advance work would also reduce the project delivery time and actual project cost.

SHBG is selective in what it can afford to do in preparation for funding applications in order to be as ‘shovel ready’ as possible. Design and report fees are usually paid from operational costs, as are the costs for developing a Business Plan and cost benefit analysis.

Since Covid, the fundraising ability of SHBG has been severely impacted and incoming revenue is yet to reach a position of being able to fund large expenses for preliminary project costs. Until we reach a healthy position of having operational money available, we will continue to be selective in our funding applications.

Projects that already have Development Approval are the Education Building and the Potting and Maintenance Shed.

Engagement with Council

SHBG engaged with the Interim Administrator, Viv May, within a week of his appointment in March 2021 by inviting him to the Earth Hour event, where he announced the winners of the sculpture competition and met the community attending that event.

On 19 April 2021, we met with Mr May, to discuss the work that SHBG was doing in the Shire. At that meeting we raised the issue of the high cost of Development Applications for non-profit organisations to develop a project on council owned land. In those cases, ownership of the new asset transfers to council after the cost is funded by the non-profit organisation. At its meeting on 9 June 2021, Council approved the waiver of development application fees for development occurring on council owned land for non-profit organisations.

SHBG does not always require a DA for small development projects, but we still need approval for development on council owned land. Over the past few years, the requirements of council have changed, resulting in longer approval times and additional cost. We met with Malcolm Ryan on two occasions, once when he was consulting about Development Applications and again when he was Acting Deputy General Manager. We discussed SHBG experiences with DA applications and the council approval process for small project works. Mr Ryan guided us on what actions we could commence with council to streamline these processes.



In November 2019, council had rejected pursuing a review of the SHBG Plan of Management that was out of date and due for review at that time. Following Mr Ryan’s suggestion, we have now requested council to review the Plan of Management to take account of the many changes that have occurred since its initial adoption by council in March 2011. SHBG will assist with this review.

SHBG has a 5-year lease over a closed road located in the SHBG carpark. In February 2019, Council resolved to formally close the road with the intention to consolidate the land with the SHBG long term lease. That road closure has not yet occurred after more than two years and, again following the suggestion of Mr Ryan, we have now requested council to expedite this action.

The water filling station located in the SHBG carpark has, in the view of SHBG, become a major risk to safety with increased activity in the carpark from visitors to the garden and the small turning circle available for large trucks. SHBG had been requesting council, over the past 10 years, to relocate the water filling station, with no success. In September 2020, we met with the then mayor and four council Managers to again discuss the relocation of the water filling station due to the added risk of small children in the carpark when they visit the playground. Again, council's approach was there was no operational need to move the station and they considered the risk was manageable. At our first meeting in July 2021 with the newly appointed WSC General Manager, Lisa Miscamble, we raised this matter. Subsequently, we understand council is reviewing its position on the relocation of the water filling station.

At our meeting with Mr May in April 2021 and our meeting with Ms Miscamble, we discussed the need for improved communication between council officers and SHBG. In the past, council workers had proceeded with work on SHBG leased land without any prior notification of such work. SHBG would receive phone calls about the work, which resulted in a circuitous communication with council to determine what was happening. Since mid 2021, council workers and Managers have greatly improved their communication with SHBG, and we appreciate the efforts now taken by council officers to keep SHBG informed of any work to take place on SHBG leased land.

Governance

OVERVIEW

SHBG is a company limited by guarantee and a registered charity. The Constitution sets out, inter alia, the objectives of the company, appointment of its directors, role and responsibility of the board of directors and arrangements for meetings of members.

Members of the board come from various of working backgrounds and have a diverse range of skills and experience in horticulture, landscape design and construction, law, finance and commercial business.

The board is committed to best practice in corporate governance. Directors meet monthly to review the activities of the organisation and to plan for its future. A Business Plan was developed in 2018 to guide the development of the garden over the immediate future and, as mentioned elsewhere in this report, the Business Plan is to be reviewed during 2022.

The Board has developed a number of Policies to help guide it on issues relating to matters such as advertising, art acquisition, communications, conflict of interest, delegations, donor recognition, governance, privacy and working with children. These policies are reviewed on a two or three year rotation basis, with the last review occurring in February 2020.

While there is no full-time management and few employees, the directors have been allocated roles relating to the operation of SHBG, in keeping with their individual skills and experience. Directors receive no remuneration for their services.

BOARD OF DIRECTORS

CHARLOTTE WEBB OAM

*Chairman and Chief Executive Officer
Founding Member of Southern Highlands Botanic Gardens (1999)*

Director since 7 June 2013

More than 30 years' experience in the landscape industry, including landscape design, horticulture and the nursery trade. Charlotte has previously established and managed a wholesale and retail nursery, managed an exhibition garden for 18 years, while concurrently running a landscape design practice in the Southern Highlands of NSW. An avid plant collector with an interest in rare plants. A specialist landscape heritage consultant and a founding member of Southern Highlands Botanic Gardens.

Bachelor of Agriculture (Horticulture), Masters Heritage Conservation. OAM for service to horticulture and the community 2012. Past Secretary Australian Garden History Society Southern Highlands Branch. Past Company Secretary and Board Chairman Australian Institute of Landscape Designers and Managers Ltd.



CHRIS BLAXLAND

Director, Appointed 18 September 2015

Recently retired as a founding partner in a consulting firm, developing and implementing strategies, and raising venture funding for early stage biopharmaceutical and medical technology companies in the U.S. His previous experience had been in international pharmaceutical management in Australia, South Korea, The Netherlands and the United States. Chris trained as a veterinarian and practiced in Australia and the United Kingdom before joining this industry.



LYN COLLINGRIDGE

Director, Appointed 26 October 2015

Lyn is a retired solicitor with over 40 years' experience in Commonwealth and NSW public sectors and several years in private law firms, specialising in superannuation and corporate law. She has extensive experience in policy development, compliance and corporate governance and is a past director of superannuation fund trustee.

Lyn's formal qualifications are a Bachelor of Arts in Administration, Bachelor of Laws, Registered Justice of the Peace and Executive member of Southern Highlands Branch of the NSW Justices Association (voluntary role).

'I never thought of charity work before retirement, but I love this project and its challenges. It is very personally rewarding to be part of this great community asset and I am proud to be involved.'



GREGORY FRECKMANN

Director, Appointed 21 May 2018

Gregory comes from an extended background in financial markets starting out as a "Chalkie" in 1983. He has detailed understanding of all types of financial instruments and has the ability to get a good understanding of any type of industry quickly. He has had in-depth exposure to a variety of segments of industry, including but not limited to, fashion production and sales, hospitality, building and the fitness industry.

He currently splits his time between working on finance and compliance for a Securities Dealer and doing compliance and business development for a Home Care Nursing service business. Gregory has been a consistent weekend visitor to the Southern Highlands since 2002 and is an avid believer in this area.



CHRISTINE HAWKINS AM

Director and Company Secretary, Appointed 21 May 2018

Company director and Managing Director of Cinnabar International Pty Limited, which specialises effective strategy and good governance for all companies but with a focus on the not-for-profit sector.

Christine's career has been in economics, finance and tax, with the Reserve Bank of Australia, chartered accounting firms and investment banks. She has a long career as a company director, including as chairman of companies in environment and natural resource management, plant biosecurity, agriculture and food, textiles and fashion, and higher education. Christine has been Chairman of a Ministerial Council and a non-executive director of major Commonwealth statutory corporations. She is part of the professional faculty of the Australian Institute of Company Directors for her expertise on corporate governance. Formal qualifications are a Bachelor of Commerce (Hons) and Master of Commerce degrees from the University of New South Wales, Fellow of CPA Australia and Fellow of the Australian Institute of Company Directors. Christine loves gardens and spends inordinate amounts of time wandering around gardens in the Southern Highlands, where she lives.

'Christine loves gardens and spends inordinate amounts of time wandering around open gardens in the Southern Highlands, where she lives. She believes that the local community will benefit forever from the natural beauty of the Botanic Gardens' large public space, where the gardens can be freely enjoyed by everybody, of all ages, every day of the year.'



PETER ROWE

Director, Appointed 26 October 2015

Company director and retired solicitor. A former partner and now a consultant to a leading international law firm where he had a number of roles including head of the Australian Financial Services Group. Peter was a founding partner of the firm's pro bono practice. Peter has over 40 years' experience in the Financial Services Sector in Australia and Asia and recent board appointments have included companies in Australia and Singapore.

'Peter inherited his interest in gardens from his mother. Peter has had a long commitment to pro bono and finds his role at SHBG a good fit.'



CHRIS WEBB OAM

Director, Director since 7 June 2013

Founding Member of Southern Highlands Botanic Gardens (1999)

Following graduation from Sydney University with a degree in Agriculture, Chris returned to manage the family farm in the Southern Highlands for the next 12 years. After obtaining his Associate Dip Landscape he became a full time Landscape Designer and Horticultural Consultant, practising in the Southern Highlands since 1998.

Being the 5th generation of the Webb family in the local area he has a passion for the history of the Southern Highlands and an avid interest and concern in its ongoing development. He is a founding member of Southern Highlands Botanic Gardens.

Chris is a Past Chairman and committee member of the Australian Garden History Society Southern Highlands Branch (7 years), Past Secretary and Chairman of the NSW DFA Moss Vale Branch (4 years), member of Rotary Club of Berrima District since 2001.



Management and staff

In February 2019, Charlotte Webb was appointed Chief Executive Officer (CEO) of the company and works in that paid capacity three days a week. Charlotte remains Chairman of the company as a volunteer director, in addition to her CEO responsibilities and separate from her salaried role.

Ross Stone was appointed as Business Development Manager from January 2018 to September 2020, when his contract expired.

Anne Kragh was appointed as Administration Officer on 5 March 2019, working two days each week and left the position in October 2020 due to relocating out of the Highlands to live.

Anne Goodman commenced in the role of Administration Officer in October 2020 and works two days a week.

With very few staff, SHBG relies heavily on volunteers for many of the day-to-day activities that are fundamental to a botanic garden. Volunteer work is organised by the CEO and volunteers are protected by the same Work Health and Safety policies and processes that protect the organisation's employees.

In addition to their board roles, the board directors also undertake work for SHBG on a voluntary basis, supporting financial management and administration, business development, marketing and applications for grant funding.



Committees

Committees are integral to the work of SHBG and the lifeblood of its success. At board level, committees use specialist director expertise to oversee various aspects of the organisation's work, while volunteers provide skills and expertise that are essential in developing and operating the organisation.

Meetings of committees also provides social interaction for the volunteers and a way of using the amazing talents of our community to create a legacy for the Southern Highlands.

Committees of SHBG have been formed to support its formal policies. All committees are chaired by a board director, with membership comprising directors and may include other volunteers. The operation and effectiveness of committees is subject to board oversight and each committee reports to the board monthly or as required.

Committees operate in accordance with Terms of Reference as approved by either the board or the Business Development Committee (BDC). The BDC comprises four board members and takes prime responsibility for policy and committee reviews. The last review of the Committee Terms of Reference was conducted in February 2020.

Archives Committee

The Archives Committee meets as required and comprises one director and two volunteers. The primary objectives of the Committee are to create and manage an archive of material related to the

establishment and development of SHBG, document and store relevant material and to satisfy SHBG's legal obligations with respect to legal deposit of published material. Meetings of the committee are held as required.

Arts Committee

The Arts Committee comprises at least one director and such other members to make a committee of five. The primary role of the committee is to ensure that the SHBG Art Acquisition Policy is properly implemented and to advise the board on the acquisition of art works to be incorporated into the garden and visitor centre. Expert Advisers assess the artwork and provide advice to the committee on whether a work of art is to be acquired, taking into account the garden design and mission statement.

Business Development committee

The Business Development Committee comprises three members of the Board and the Chief Executive Officer/Chairman as ex-officio member. The committee is responsible for funding strategies, marketing and government and council relations. One member of the committee takes prime responsibility for grant applications with others assisting. Implementation of projects funded by grants is managed by members of the committee. The committee initiates events and passes those on to the Events Committee for implementation. The committee meets weekly at the garden or by Zoom when Covid restrictions are in place.

Consultants and Contracts Committee

The Consultants and Contracts Committee is an ad-hoc committee with two board members and the CEO as an ex officio member when the need arises. The purpose of the committee is to oversee SHBG’s procurement procedures relating to major contracts for goods and services as required by SHBG. No formal activity has occurred with this committee.

Events Committee

The Events Committee comprises two board members and is chaired a board member. The Events Committee takes its lead from the Business Development Committee to plan and implement events to be held at the garden site or off-site. The Committee meets weekly or as required, following the Business Development committee meeting and co-opts relevant members of the community to assist plan and coordinate events. The committee held no meetings during periods of Covid lockdown due to the restriction on the holding of events.

Friends Committee

The Friends Committee comprises five or more members and is chaired by a board director. The role of the committee is to assist the Events Committee



organise fundraising events. It also raises community awareness and increases the public profile of SHBG and its plans and activities in relation to the development of the garden site. The Committee meets monthly, but meetings did not occur during Covid restrictions.

Governance Committee

The Governance Committee comprises three members of the board. It was established to review the composition of the board, the skills and experience needed to enable the board to operate effectively and in accordance with SHBG’s vision and strategic objectives. The committee will also undertake regular board performance reviews. It meets annually or when required.

Site Committee

The Site Committee comprises up to four members and is chaired by the CEO. The Committee is responsible for overseeing the development of the SHBG site and its day-to-day activities, the volunteers and arranging maintenance when required. Formal meetings are held from time to time, but site activity is reported to the Board monthly.

Succession Committee

The Succession Committee is an ad hoc committee to be appointed with a minimum of two, possibly three, board members and any external person if thought necessary. Its role is to expedite the succession planning process to meet immediate needs if, and when, the need arises and is guided by the timetable outlined in the SHBG Succession Plan. No committee appointments have needed to be made.

Contractors

SHBG has a policy for using local contractors and service providers whenever possible. Local contractors are preferred when undertaking work in the garden. Such work is for skilled work with the use of specialised equipment and includes construction of buildings, pathways, laying of brick paving, erecting of fencing, minor earth works and hole digging.

SHBG contracts the bookkeeping duties of SHBG to a local bookkeeper, who is also a volunteer in the garden. The bookkeeper works closely with relevant board members to produce the monthly finance report to the board.

Risk Management

SHBG is committed to managing its risks through an integrated Risk Management Framework that covers every area of the organisation’s governance, development and activities. The risk framework is a live system based on input from the board, staff and volunteers.

A new Risk Management Policy was adopted in April 2020 incorporating risk mitigation strategies into all activities and require third parties who use our site to address risks through contracts, licences and usage agreements. Reputational and other strategic risks are regularly considered by the board in its planning.

Some of the SHBG’s risks are covered by insurance, but all risks require management strategies that are

monitored and reviewed regularly by the board to support the development of the garden and to ensure the efficient operation of the organisation and the site.

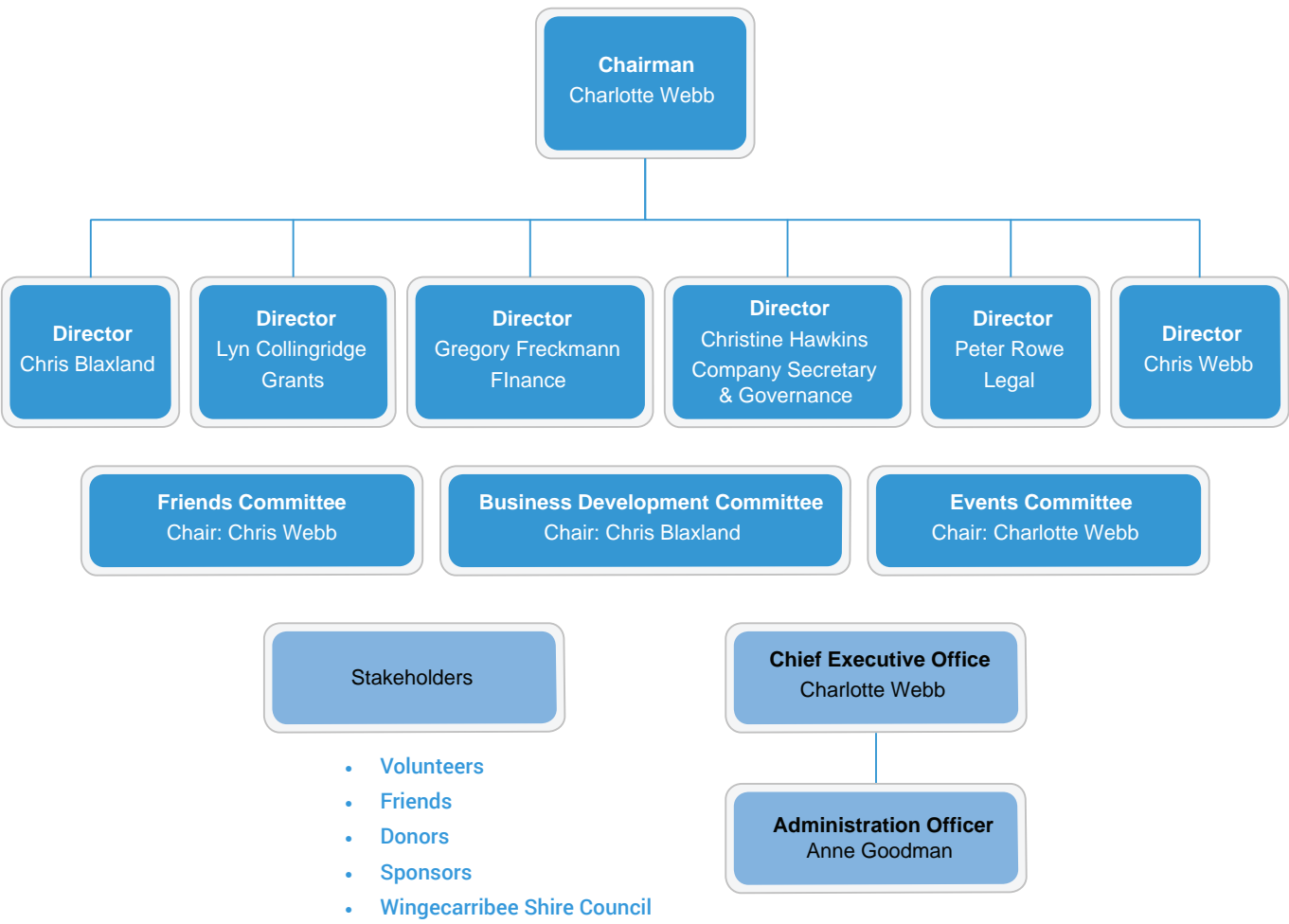
Incidents

The safety of everyone visiting and using the gardens is paramount. Every incident, even a minor one, is required to be reported to a supervisor or the office and logged in the Incidents Register. This enables areas of the gardens that require work or protection to be identified, and to continuously improve the approach to ensuring the safety of everyone on the site.

Organisational matters

Organisation structure 2020/21

The following organisation chart reflects the SHBG organisation comprising board members, primary committees, staff and stakeholders during the reporting year.



Workplace Health & Safety

SHBG is committed to ensuring a safe and healthy workplace for all employees and volunteers in compliance with all laws and regulations.

While volunteers sometimes find the paperwork intrusive, we collect information strictly in accordance with the requirements on SHBG through the Work Health and Safety Act 2011 (NSW) as well as to fulfil our requirements for liability insurances maintained. All information is confidential and individual privacy is maintained.

For volunteers who are unable to make an electronic Covid registration of their attendance at the garden, we maintain a written Covid registration form that is kept securely and used if and when necessary.

During the reporting period:

- There was one incident resulting in an injury. Bites, stings and rashes accounted for 100% of the incidents with slips, trips and falls accounting for 0%.
- There were no injuries resulting in workers compensation claims.

Insurance

SHBG holds public liability insurance cover of \$20 million over the site, together with Workers' Compensation and other necessary business insurance policies.

During the reporting year, SHBG changed insurers to one that specialises in cover for non-profit organisations. We also obtained exemptions from Stamp Duty on insurance and claimed a refund for past years.

The purchase of a motor vehicle in September 2021 also required the purchase of comprehensive motor vehicle insurance.



Financial performance

Revenue streams

Fundraising Events

SHBG is yet to commence commercial activities as part of its full-time operation. Income for the year has been derived from the following sources.

- Fundraising events accounted for over \$62,000 during the year, down from previous years, but still recovering from Covid lockdowns.
- General donations contributed over \$76,000. However, we offer a tax-deductible donation facility through the Foundation of Regional and Rural Recovery and those donations are not included in SHBG's financial accounts until redeemed.
- Income from plant and other sales, contributed over \$71,000, a strong return compared to previous years.
- Grants received during the reporting year totalled \$178,000 and Government subsidies relating to Covid were around \$83,000.
- Income from Friends' subscriptions and interest raised around \$7,000, down from previous years.

In-kind donations

In-kind donations cannot be quantified accurately into a dollar value but are worthy of mention. Some valuable in-kind donations include.

- The volume of mulch delivered by local arborists, estimated at a value of around \$55 per cubic metre, contributes many \$100,000s.
- A garden seat located outside the playground was donated by Alison Scott in July 2021.

Other in-kind contributions to the garden are in the form of labour from:

- Corrective Services, NSW Department of Justice providing workers to spruce up the garden on frequent occasions, especially prior to an event to be held on-site. Services were suspended during and around Covid restrictions.
- Members of the community who come to regular weekly working bees, which provides a constant source of labour and love to the development of the nursery and garden.



Southern Highlands Botanic Gardens Ltd

ABN 68 164 166 821

Financial Statements

For the year ended 30 June 2021

AURA PARTNERS PTY LTD

SYDNEY | BOWRAL | CONDELL PARK

PO Box 2134, BOWRAL NSW 2576

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Contents

Directors Report	2
Auditor's Independence Declaration	4
Statement of Profit or Loss and other Comprehensive Income	5
Statement of Financial Position	6
Statement of Changes in Equity	7
Statement of Cash Flow	8
Notes to the Financial Statements	9
Statement by Directors	20
Certificate by Directors	21
Independent Auditor's Report	22

Your directors present this report on the company for the financial year ended 30 June 2021.

Directors

The names of the directors in office at any time during or since the end of the year are:

Charlotte Webb
Peter Rowe
Lyn Collingridge
Chris Webb
Chris Blaxland
Christine Hawkins
Gregory Freckmann

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal Activities

The principal activities of Southern Highlands Botanic Gardens is the establishment, plantings, design and operation of a botanic garden.

Objectives

The objective of the company is to provide a botanic garden for the purpose of:

- developing living and other collections for research and educational purposes;
- conducting and disseminating the results of scientific research;
- contributing to conservation of local and other threatened or endangered plants;
- educating and informing student and the general public about plants and plant communities;
- promoting environmental responsibility and sustainability through best practice and education;
- providing an enjoyable and inspiring environment for a wide range of recreational activities commensurate with the function of a botanic garden;
- building community capacity and social interaction through participation in horticulture;
- fostering the arts through providing a space of artistic performance and production and display of the visual arts; and
- providing for the benefit of visitors and the community.


Members guarantee

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the entity.

Auditors Independence Declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 has been included.

Signed in accordance with a resolution of the Board of Directors:



Charlotte Webb
Director



Peter Rowe
Director

Dated: 30 October 2021

Auditors Independence Declaration Under Section 307C of the Corporations Act 2001

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021 there have been :

- (i) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the Audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit



Peter Hassos

Registered Company Auditor

Dated this 2 day of November 2021

Statement of Profit or Loss and other Comprehensive Income
For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Revenue	2	480,542	545,622
Distribution expenses		(63)	(627)
Advertising and promotion		(8,737)	(7,645)
Office expenses		(7,065)	(3,142)
Other expenses		(299,542)	(274,902)
Total surplus attributable to members		165,135	259,307

The accompanying notes form part of these financial statements.

Statement of Financial Position as at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Current Assets			
Cash assets	3	411,111	433,929
Receivables	4	122,592	2,534
Other	6	220	285
Total Current Assets		533,923	436,749
Non-Current Assets			
Other financial assets	5	10	10
Property, plant and equipment	7	1,018,251	905,451
Intangible assets	8	9,091	9,091
Other	6	813	813
Total Non-Current Assets		1,028,165	915,365
Total Assets		1,562,088	1,352,114
Liabilities			
Current Liabilities			
Payables	9	55,201	6,680
Current tax liabilities	10	20,520	21,988
Provisions	11	2,412	4,625
Total Current Liabilities		78,133	33,294
Total Liabilities		78,133	33,294
Net Assets		1,483,956	1,318,821
Members' Funds			
Retained profits		1,483,956	1,318,821
Total Members' Funds		1,483,956	1,318,821

The accompanying notes form part of these financial statements.



Southern Highlands Botanic Gardens Ltd

ABN 68 164 166 821

Statement of Changes in Equity
for the year ended 30 June 2021

	Retained Earnings	Total
Balance at 1 July 2019	1,059,514	1,059,514
Surplus for the year	259,307	259,307
Balance at 30 June 2020	1,318,821	1,318,821
Surplus for the year	165,135	165,135
Balance at 30 June 2021	1,483,956	1,483,956

The accompanying notes form part of these financial statements.



Southern Highlands Botanic Gardens Ltd

A.B.N. 68 164 166 821

Statement of Cash Flows
For the year ended 30 June 2021

	30 June 2021	30 June 2020
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	360,258	547,400
Payments to suppliers and employees	(246,076)	(245,459)
Interest received	226	2,065
Net cash provided by / (used in) operating activities	114,408	304,006
CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for plant and equipment	(137,226)	(278,662)
Proceeds from sale of plant and equipment	-	-
Net cash provided by / (used in) investing activities	(137,226)	(278,662)
Net increase (decrease) in cash held	(22,818)	25,344
Cash at the start of the period	433,929	408,585
Cash at the end of the period	411,111	433,929

Note 1: Summary of Significant Accounting Policies

Southern Highlands Botanic Gardens Limited is a company limited by guarantee incorporated in NSW and domiciled in Australia.

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

1.1 New and amended standards adopted by the Company

The Association has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the Company.

The following Accounting Standards and Interpretations are most relevant to the Company:

AASB 1058 Income of Not-for-Profit Entities

The Company has adopted AASB 1058 from 1 July 2020. The standard replaces AASB 1004

'Contributions' in respect to income recognition requirements for not-for-profit entities. The timing of income recognition under AASB 1058 is dependent upon whether the transaction gives rise to a liability or other performance obligation at the time of receipt. Income under the standard is recognised where: an asset is received in a transaction, such as by way of grant, bequest or donation; there has either been no consideration transferred, or the consideration paid is significantly less than the asset's fair value; and where the intention is to principally enable the entity to further its objectives. For transfers of financial assets to the entity which enable it to acquire or construct a recognisable non-financial asset, the entity must recognise a liability amounting to the excess of the fair value of the transfer received over any related amounts recognised. Related amounts recognised may relate to contributions by owners, AASB 15 revenue or contract liability recognised, lease liabilities in accordance with AASB 16, financial instruments in accordance with AASB 9, or provisions in accordance with AASB 137. The liability is brought to account as income over the period in which the entity satisfies its performance obligation. If the transaction does not enable the entity to acquire or construct a recognisable non-financial asset to be controlled by the entity, then any excess of the initial carrying amount of the recognised asset over the related amounts is recognised as income immediately. Where the fair value of volunteer services received can be measured, a private sector not-for-profit entity can elect to recognise the value of those services as an asset where asset recognition criteria are met or otherwise recognise the value as an expense.

1.2 Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and Interpretations of the Australian Accounting Standards Board, the Australian Charities and Not-for-Profits Commission Act 2012, the NSW Associations Incorporation Act 2009, and the Charitable Fundraising Act 1991 and associated regulations, as appropriate for not-for-profit oriented entities. The Company is a not-for-profit entity for the purpose of preparing the financial statements.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 1.6.

The amounts in the financial statements have been rounded to the nearest dollar.

Going concern

The financial statements have been prepared on a going concern basis, which contemplates the continuity of the normal business activities and the realisation of assets and settlement of liabilities in the normal course of business.

At 30 June 2021, the company had net assets of \$1,483,956.

1.3 Income Tax

No provision for income tax has been raised as the Company is exempt from income tax under Div 50 of Income Tax Assessment Act 1997. The Company is a registered charity and a deductible gift recipient.

1.4 Restricted/Unrestricted funds

Restricted funds are funds received or reserves held that must be spent on the purpose for which they were received or are held. They comprise:

- Donations received in response to specific purpose appeals.
- Government funding and related interest that must be spent in accordance with the terms of the funding agreement; and
- Donations and bequests where the donor indicates a preference for the use to which the funds are to be used.

All other funds are unrestricted in that officers have discretion to spend them on purposes for which the charity is established.

1.5 Fundraising activities

Charitable Fundraising Act 1991

This Act and supporting Charitable Fundraising Regulations prescribe the manner in which fundraising appeals are conducted, controlled and reported in NSW. The amounts shown are in accordance with this Act and the Charitable Fundraising Authority Conditions.

Donations and Bequest

These are recognised as income when the cash is received. As specified in the Act unsolicited donations and bequests are not treated as fundraising income when determining information required under the Act. They are treated as gifts under the Tax Legislation.

Cost of fundraising

All direct fundraising costs in accordance with the Act. The inclusion of indirect costs is discretionary. Indirect costs includes overheads such as time spent by accounting or office staff administering appeals, cost apportionment of rent, light, power and insurance, however indirect costs have been excluded from fundraising costs. Exclusion of indirect costs decreases the cost of fundraising and increases the margins from fundraising.

Notes to the Financial Statements
For the year ended 30 June 2021

General fundraising

Costs charged to general fundraising relate to processing unsolicited donations and the planning and development of future fundraising activities. Once a decision is taken to proceed with a specific fundraising appeal, relevant costs are allocated to the specific appeal.

1.6 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. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Coronavirus (COVID-19) pandemic

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the Company based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the Company operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the Company unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

Estimation of useful lives of assets

The Company determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Lease term

The lease term is a significant component in the measurement of both the right-of-use asset and lease liability. Judgement is exercised in determining whether there is reasonable certainty that an option to extend the lease or purchase the underlying asset will be exercised, or an option to terminate the lease will not be exercised, when ascertaining the periods to be included in the lease term. In determining the lease term, all facts and circumstances that create an economical incentive to exercise an extension option, or not to exercise a termination option, are considered at the lease commencement date. Factors considered may include the importance of the asset to the Company's operations; comparison of terms and conditions to prevailing market rates; incurrence of significant penalties; existence of significant leasehold improvements; and the costs and disruption to replace the asset. The Company reassesses whether it is reasonably certain to exercise an extension option, or not exercise a termination option, if there is a significant event or significant change in circumstances.

Employee benefits provision

The liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Notes to the Financial Statements
For the year ended 30 June 2021

1.7 Accounting policy for Revenue

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the Company is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the Company: 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.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Revenue from grant contracts

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.

Donations

Donation income is recorded on a cash receipt basis, as pledge donations are not legally binding.

Interest Income

Interest revenue is recognised using the effective interest rate method, which for floating financial assets is the rate inherent in the instrument.

Other revenue

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

1.8 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 Tax Office. In these circumstances, 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 in the assets and liabilities statement are shown inclusive of GST.

1.9 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, and bank overdrafts.

Cash which is held in deposit for rental or other agreements which is not expected to be finalised within 12 months is classified as non-current. The funds are not available for general operations of the Company.

**Notes to the Financial Statements
For the year ended 30 June 2021**

1.10 Trade and other receivables

Trade and other receivables are recorded at amounts due less any allowance for expected credit losses.

1.11 Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the company commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Each class of asset is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

Plant, equipment, motor vehicles and lease improvements are measured on the cost basis. The carrying amount is reviewed annually by the officers to ensure it is not in excess of the recoverable amount from these assets.

Depreciation is provided on the assets. Depreciation is calculated on a straight-line basis so as to write off the net cost or other revalued amount of each asset over its expected useful life.

The depreciation rates used for each class of depreciable assets are:

<i>Class of Asset</i>	
Leasehold improvements	2.5%
Motor Vehicles	22.5%
Furniture and Fittings	10% - 25%
Plant & Equipment	10% - 25%
Computer equipment	22.5%

1.12 Impairment of Assets

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

1.13 Right-of-use Assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the Company expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any re-measurement of lease liabilities.

**Notes to the Financial Statements
For the year ended 30 June 2021**

1.14 Trade and Other Payables

Trade payables and other accounts payable are recognised when the Association becomes obliged to make future payments resulting from the purchase of goods and services. Trade accounts payables are normally settled according to supplier terms.

1.15 Financial Liabilities

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Company's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of-use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

1.16 Employee Provisions

Short-term employee benefits are benefits, other than termination benefits, that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. Examples of such benefits include wages and salaries, non-monetary benefits and accumulating sick leave. Short-term employee benefits are measured at the undiscounted amounts expected to be paid when the liabilities are settled.

The Company's liabilities for long service leave are included in other long-term benefits as they are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are measured at the present value of the expected future payments to be made to employees. The expected future payments incorporate anticipated future wage and salary levels, experience of employee departures and periods of service, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the timing of the estimated future cash outflows.

Any re-measurements arising from experience adjustments and changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

The Company presents employee benefit obligations as current liabilities in the statement of financial position if the Company does not have an unconditional right to defer settlement for at least 12 months after the reporting period, irrespective of when the actual settlement is expected to take place.

1.17 Contract liabilities

Contract liabilities represent the Company's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the Company recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the Company has transferred the goods or services to the customer.

1.18 Going Concern

At 30 June 2021, the company had net assets of \$1,483,956.

The ability of the company to continue to pay its debts as and when they fall due is dependent on the continuing support of the Government and the generosity of the local community and the ability to generate sufficient cash flows.

2021 2020

Note 2: Revenue and Other Income

Revenue:

Interest revenue	226	2,065
General Donations	75,993	52,042
Donations in kind		500
Building fund	585	9,210
Playground	85	200
Friends Donations		1,992
Event Proceeds	11,261	10,037
Pavers	364	1,636
Raffle proceeds	20	606
Badges	62	200
Clothing	246	473
Catering	2,914	625
Site Hire	1,010	455
Subscription / Membership Income	7,218	7,764
Entry to gardens	50,246	
Other Income	4,868	(1,790)
Plant sales	63,931	18,898
Wingecarribee Shire Council	27,000	
Grant - Veolia Picnic Setting		8,148
Playground	40,000	160,000
Environmnet Program Natives		20,000
Meandering Pathway		212,871
- Northern Stone Wall	111,343	
JobKeeper subsidy	46,500	18,000
NSW Government Grant	3,000	10,000
Cash Boost Subsidy	33,670	11,690
	480,542	545,622

The accompanying notes form part of these financial statements.

2021 2020

Note 3: Cash assets

Bank accounts:

- IMB Everyday Account	4,003	4,003
- SHBG Chris Webb	1,971	936
- SHBG Chris Blaxland	556	708
- SHBG Ross Stone		468
- SHBG Lyn Collingridge	542	699
- My Community Account - Savings	66,591	87,811
- My Community Account - Payroll	13,281	15,434
- General Account	76,847	27,707
- Appeals Account	244,435	292,790
- BDCU 777S90.4 - Charlotte W	1,850	3,074
- PayPal Account	630	

Other cash items:

- Cash on hand	406	300
	411,111	433,929

Note 4: Receivables

Current

Trade debtors	122,592	2,534
	122,592	2,534

Note 5: Other Financial Assets

Non-Current

Shares in other companies - at cost

- Unlisted	10	10
	10	10
	10	10
	10	10

The accompanying notes form part of these financial statements.

	2021	2020
Note 6: Other Assets		
Current		
Prepayments	220	285
	<u>220</u>	<u>285</u>
Non Current		
Preliminary expenses	813	813
Less: accumulated amortisation		
	<u>813</u>	<u>813</u>
Note 7: Property, Plant and Equipment		
Buildings:		
- At cost	403,951	364,078
- Less: Accumulated depreciation	(20,454)	(17,174)
	<u>383,497</u>	<u>346,904</u>
Plant and equipment:		
- At cost	37,036	37,036
- Less: Accumulated depreciation	(22,921)	(18,380)
	<u>14,115</u>	<u>18,656</u>
Other plant and equipment:		
- At cost	497,040	410,236
- Less: Accumulated depreciation	(21,401)	(15,344)
	<u>475,639</u>	<u>394,892</u>
Other property, plant and equipment:		
- At cost	145,000	145,000
- Less: Accumulated depreciation		
	<u>145,000</u>	<u>145,000</u>
	<u>1,018,251</u>	<u>905,451</u>

The accompanying notes form part of these financial statements.

	2021	2020
Note 8: Intangible Assets		
Other intangibles:		
- Water Rights - at cost	9,091	9,091
	<u>9,091</u>	<u>9,091</u>
	<u>9,091</u>	<u>9,091</u>
Note 9: Payables		
Unsecured:		
- Trade creditors	55,201	6,680
	<u>55,201</u>	<u>6,680</u>
	<u>55,201</u>	<u>6,680</u>
Note 10: Tax Liabilities		
Current		
GST clearing	13,389	10,998
ATO Integrated Client Account	(117)	
PAYG Withholding	7,248	10,990
	<u>20,520</u>	<u>21,988</u>

The accompanying notes form part of these financial statements.

2021 2020

Note 11: Provisions

Current

Superannuation Payable	2,412	4,625
	<u>2,412</u>	<u>4,625</u>

The accompanying notes form part of these financial statements.

In the opinion of the directors the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows and Notes to the Financial Statements:

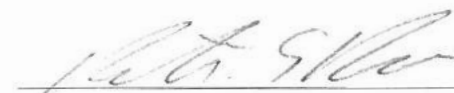
- i. Presents fairly the financial position of Southern Highlands Botanic Gardens Limited as at 30 June 2021 and its performance for the period ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
- ii. At the date of this statement, there are reasonable grounds to believe that the company will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the directors and is signed for and on behalf of the board of directors by:

Dated this 30 day of October 2021



Charlotte Webb
Director




Peter Rowe
Director

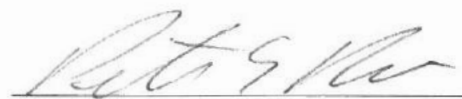
In the opinion of the directors, the financial report including the statement of profit and loss, statement of comprehensive income, statement of financial position, statement of changes in equity, statement of cash flows and notes to the financial statements:

1. The accounts give a true and fair view of all income and expenditure in respect of fundraising appeals;
2. The statement of financial position gives a true and fair view of the statement of the organisation with respect to fundraising appeals;
3. The provisions of the Act, the regulations under the Act and the conditions attached to the fundraising authority have been complied with by the organisation; and
4. The internal controls exercised by the organisation are appropriate and effective in accounting for all income received and applied to the organisation from any of its fundraising appeals.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the committee by:

Dated this 30 day of October 2021


Charlotte Webb
Director


Peter Rowe
Director

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
SOUTHERN HIGHLANDS BOTANIC GARDENS LTD**

Report on the audit of the financial report

We have audited the accompanying financial report Southern Highlands Botanic Gardens Ltd ("the Company"), which comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, and notes to financial statements, including a summary of significant accounting policies, other explanatory notes and the directors' declaration.

Directors' responsibility for the financial report

The directors of the company are responsible for the preparation and fair presentation of the financial report in accordance with Corporations Act 2001. This responsibility also includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement; whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances. The accounting policies adopted in the preparation of financial statements are set out in Note 1 to the financial statements.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements, and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

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

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
SOUTHERN HIGHLANDS BOTANIC GARDENS LTD
(CONTINUED)**

Independence

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001.

Basis for Qualified Opinion

Cash donations and cash fundraising are significant sources of company's revenue. As is common for organisations of this type, it is not practicable for Southern Highlands Botanic Gardens to maintain an effective system of internal control over donations and fundraising activities until their initial entry in the accounting records. Accordingly, as the evidence available to us regarding revenue from this source is limited, our audit procedures with respect to donations had to be restricted to the amounts recorded in the financial records. We therefore, are unable to express opinion whether cash donations and cash fundraising income obtained by the company are complete.

Emphasis of matter

The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the Corporation Act 2001. As a result, the financial report may not be suitable for another purpose.

Auditor's opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph above,

- a. the financial report of Southern Highlands Botanic Gardens Ltd ("the Company") is in accordance with the Corporations Act 2001, including:
 - i. giving a true and fair view of the company's financial position as at 30 June 2021 and of its performance for the year ended on that date;
 - ii. complying with Australian Accounting Standards to the extent described in Note 1 and the Corporations Regulations 2001; and
 - iii. complying with Div 60 of the Australian Charities and Not-for-profits Commission Act 2012

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
SOUTHERN HIGHLANDS BOTANIC GARDENS LTD
(CONTINUED)**

b. We also report that:

- i. the financial statements show a true and fair view of the financial result of fundraising appeals during the year;
- ii. the accounting and associated records have been properly kept during the year in accordance with the Charitable Fundraising Act of 1991 and the regulations; and
- iii. money received as a result of fundraising appeals conducted during the year have been properly accounted for and applied for in accordance with the Charitable Fundraising Act 1991 and the regulations.

A handwritten signature in blue ink, appearing to read "P. Hassos", written over a light blue circular stamp.

PETER HASSOS
Aura Partners
Level 24
52 Martin Place
Sydney NSW 2000

Dated: 3/11/2021



Southern Highlands
Botanic Gardens

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