

SHBG

ANNUAL

REPORT

2021-2022



Southern Highlands
Botanic Gardens



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Chairman's Report

After emerging from the restrictions of Covid, life in the gardens has almost returned to normal. However new infrastructure development and planting has been difficult due to the wet weather – over the year we received almost double our annual rainfall. It was unusual to have an entire week without some form of precipitation.

Although the first two events for the year were cancelled due to Covid-19 restrictions, we still managed to hold 7 events on site, plus 2 events off site. The largest of these was the Autumn Fair and Open Garden weekend in April, with over 3,000 visitors visiting the five open gardens in Bowral, Mittagong, Aylmerton and Woodlands which opened in support of the Botanic Gardens.

This year we have entered into an arrangement with two community groups to use the gardens on a regular basis. You will now see hoards of runners every Saturday morning gathering in the carpark ready to set off on the 'Southern Highlands Botanic Gardens Park Run', and on Wednesdays a vintage car club marshals in the carpark before setting off on their fortnightly rally around the district.

Expansion of the garden has been slow due to the weather, with the new northern entry now under construction and the installation of six new seats in the gardens. New plantings have been undertaken including for the Queens Green Canopy Project, expansion of the magnolia collection and consolidation of plantings in the native Shale Woodland Endangered Ecological Community.

The second picnic shelter and the maintenance shed are now stored on site waiting for the soil to dry out enough to have them erected. Once up the maintenance shed will provide good shelter for the new water trailer and tractor which arrived this year through the generosity of donors and a grant.

We look forward over the coming year to the commencement of the education building now that funding has been secured.

The education program has now officially started, using the new education modules adapted and created by Jennie Marston. To date we have had 3 schools visit the gardens and participate in our programs. We look forward to welcoming more over the coming year and establishing a regular visitation to the garden by all the local schools and daycare centres.

The number of volunteers attending each week in the garden is growing, with up to 40 each Tuesday and 10-15 specialist volunteers on Thursdays who focus on the nursery. About 50% of the propagation is now done on site, with the remaining still done by volunteers off-site.

The Governance and direction of the company is on track, with a new 3-year strategic plan in place and this year all policies used to guide the operations of the company updated to ensure we comply with all regulations.

Commitment to the development of the gardens by all those involved in the administration is enormous. Aside from the Board Members and Friends committee, which both meet monthly, there are 8 other committees which meet from time to time. The busiest of these is the Business Development Committee which meets every week to provide essential guidance and recommendations for the Board members to consider.

I would like to extend a heartfelt thankyou to our two retiring Board members, Chris Blaxland and Peter Rowe. Both have been on the board since 2015, with Chris having been on the Friends committee for a number of years prior to his appointment to the board. SHBG is in a better position due to the wealth of knowledge and experience Chris and Peter have both brought to the operations of SHBG.

Charlotte Webb OAM
Chairman

About SHBG

The Southern Highlands Botanic Garden is one of the newest botanic gardens in Australia, located at 1 Old South Road Bowral. SHBG Limited is a company limited by guarantee, a registered charity and not-for-profit organisation.

SHBG manages this new botanic garden under a Plan of Management and lease from Wingecarribee Shire Council, owner of the 15-hectare site. In this role, SHBG is responsible for the development and operation of the garden, including all funding. The major work force is 30-50 volunteers who attend weekly Working Bees to carry out minor garden construction, maintenance and propagation and assist with SHBG's community events to raise awareness and fundraising. Major construction is funded by grants and undertaken by local contractors.

Seven volunteer directors oversee the strategic direction of the garden, with management activities being undertaken by part time CEO and Admin Officer and some directors.

Whilst SHBG has several 'shovel ready' development projects, progress to implement those projects is dependent on funding becoming available. Major funding is difficult to achieve and is reliant on the success rate of grant applications.

The Garden design and progress

The concept plan of the garden was undertaken by landscape architect, Taylor Cullity Lethlean in 2013. The underpinning theme reflects the seasons in a cool climate where water resources are increasingly scarce. Climate changes in the recent three years may mean a re-think on that concept, but TCL incorporates ecologically and sustainable design features when creating landscape and urban designs, ensuring the end product will be fit for purpose.

The design incorporates a mix of exotic and native plantings in three distinct design concepts. A town garden will showcase exotic plantings; a country garden, will contain a mix of exotic and native plantings; and a regional garden will be characterised by native plantings.

Acknowledgement of Traditional Owners

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

Local heritage and culture are recognised in the garden design with a future fern garden inspired by Louisa Atkinson, a botanist and artist who was born and died in the Highlands in the 1800s. Ferns named after Louisa are a highlight in the northern entrance stone wall, with etchings of four of her ferns.

Established areas of the garden now embrace the northern parts that have, until recently, been inaccessible. Around three hectares of garden beds have been established, including the planting of some significant trees, much being done by the volunteers at Working Bees. Other infrastructure includes small buildings, plant nursery, children's playground, and pathways.

Progress has been slow on establishing the Education Building and a potting and maintenance shed, but funding is on the way with these important projects.

The more substantial 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. An exciting but not a 'shovel ready' project just yet.



Strategic Goals

SHBG revised its Vision and Mission Statements in early 2022. These inform the board of direction and help to develop longer term strategic plans

Our Vision

To be globally recognised as a leading public botanic garden.

Our Mission

To enrich people's lives through research, education and enjoyment of plants and other collections in a sustainable environment.

Our Purpose

Our purpose is fulfilled with embracing:

Visibility:

Nurture the botanic garden 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

Our values inform our actions and core beliefs in all our activities through:

- **Respect** in the way we relate with people and our environment.
- **Professionalism** in all our activities.
- **Inclusion** and diversity through attitudes and behaviours.
- **Honesty** and integrity.

Strategic Priorities

Organisational Sustainability: Strengthen operational sustainability and support our people, mission, priorities, and goals.

Garden Development: Create a public botanic garden that is a treasured community resource.

Education: Advance the garden's role as a leading centre for education in plant science, conservation, and research.

Promotion and Marketing: Market the garden as a desirable tourist venue and valuable community resource.



FINANCIAL SUMMARY

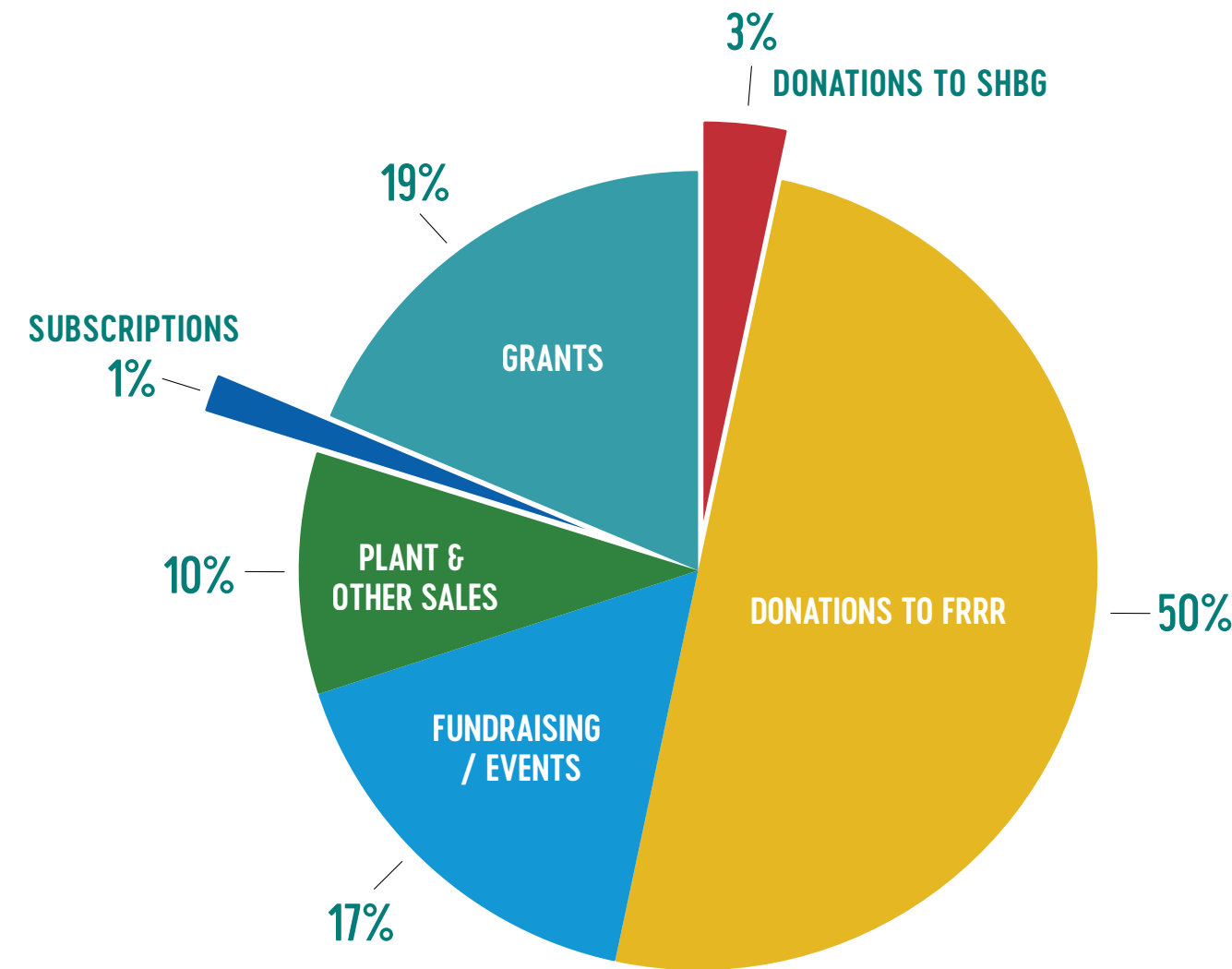
At the end of the 2022 financial year the total income was down almost 35% on the previous reporting period. While we were able to re-establish our Event income to almost its previous highs, as luckily for SHBG, they all ran bar 2, in FY2022 without cancelations. The drop in income from donations was the significant area of change over the prior year and Government supports that were present in other times, had all but evaporated in FY2022 for us.

We were fortunate enough to retain the steady inflow of successful grants during the course of the year, not to a record-breaking level, but still worthwhile enough to be able to continue our infrastructure development and forward trajectory of the garden development.

It was with relief that we were also able to record a decline in the operating expenses for the same period, not to the same percentage exactly to match the income, but the 15.5% decrease did provide a reasonable offset to the change in the revenue flow.

As mentioned last year, we have employment and maintenance costs that are hard to remove while maintaining an operating business.

The financial year of 2022 left our accounts with end of year positive figures in both the Profit and Loss and the movement in the Balance Sheet.



Horticulture and Environment

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

Planting this year has been hampered by the extreme wet weather. We did however manage to plant a number of additional Magnolias in our Magnolia planting in the Spring Garden. In addition to the existing we added *Magnolia x Elizabeth*, *Magnolia kobus*, *Magnolia x Genie* and *Magnolia lennei Alba*.

Funding became available this year to celebrate the Queens Jubilee by way of planting trees to support her Commonwealth Canopy Project. This was a great opportunity to expand our *Carpinus sp* planting which we had already identified. We have now planted 40 *Carpinus betulus* as a hedge along with 12 *Carpinus betulus fastigiata* which will be stand alone trees. A further 12 *Carpinus betulus* will be planted and pleached to stand above the hedge. In the coming year we will also plant the very rare species *Carpinus henryana*, *C. tschonoskii* and *C. carolineana*. We anticipate this will become our next national collection and of course we will continue to add more species to the collection as they become available.



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

Plant mapping and records

Plant mapping of the existing gardens and the new areas developed over the year has continued, with some now converted to digital format. A plant database is under development to sit behind the plant mapping which will allow future visitors to the garden to find information about garden areas and particular plants through QR codes located nearby.

Key achievements

Progress on strategic goals met during 2021/22:

- Developing garden infrastructure: New northern entry statement, including stone walls and interpretive signage commenced funded by a grant.
- Developing garden plantings: New plantings in the native area establishing the Shale Woodland ecological community which would have originally covered the site before clearing. Magnolia and lilac collections increased.
- Growth of the organisation: Introduction of a regular giving program to increase regular income to the gardens.
- Community resource: Funding for the education building from the Federal Government will allow works to commence in 2023. This building will be available for use by the community as well as the gardens.
- Education resource: Education modules have been completed for all primary stages, providing a valuable resource for visiting school children. During the year 3 school groups visited the gardens, including the entire primary school (250 students) of one school on one day.
- Strengthen and Diversify volunteers: Working bees have increased to two days per week, with one day now regularly attracting up to 40 volunteers.

Plant conservation

The Southern Highlands has only one endangered Eucalypt species, Euclayptus macarthurii (Paddys 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 and within the Shale Woodland Planting. The trees

are now significantly large and are a highly visible commitment to our ongoing role in conserving 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 Mission.

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 many climate efficiency 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.



Sustainable resource management

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

Water management

Due to the exceptionally wet year, water use in the gardens has been minimal with little to no hand watering. With the high moisture levels in the soil mulch was kept to a minimum to prevent waterlogging of the soil.

The automatic water system generally used in the nursery was switched off for at least 4 months of the year due to the excessive rain.

Once the weather pattern returns to normal all garden beds and under tree canopies will be mulched thickly to ensure moisture retention and temperature stabilisation in the soil.

Waste management

Waste management practices in place include:

- SHBG is now single use plastic bag free. Re-usable cloth-like bags are provided for customers purchasing from the nursery.
- All disposable catering supplies used in the garden are recyclable or compostable.
- The water bubbler at the children’s playground also allows refilling of water bottles, discouraging the use of single use plastic water bottles.
- 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.
- Ceramic or BYO mugs are encouraged rather than disposables during working bees and other volunteer activities.
- Recycled pots and plant trays are used in all nursery production.
- Most pathways are permeable, being constructed with crushed gravel.

Infrastructure development

Creating the garden

The garden has a Master Plan with no detailed plan yet developed. The garden infrastructure established over the past 10 years has been done by using the Master Plan as a guide and undertaking elements that are achievable without a fully developed garden plan. Development of the detailed garden plan is costly and grant funding is not available for such work unless it is part of a project that can be delivered. Consequently, small projects that don’t require significant plans have been selected for grant funding.

Chris Webb has done the planning of many small projects, such as the pathway network now in place and the drystone wall currently being constructed at the northern end of the garden entrance. He also designed the Jubilee Walk that was recently planted with Hornbeams and the amphitheatre that is now shovel ready and waiting for a suitable grant.

These small projects are a big step forward in opening parts of the garden that have not been previously accessible. The gravel pathway has enabled the commencement of the Spring Garden, with plantings of ornamental cherries, pears, and plums as well as magnolias, dogwoods, viburnum, styrax, lilac and camellias. Much of these plantings have been undertaken by our volunteer work force, with heavier structural work being done by local contractors.

These recent areas of garden construction have been funded with a mix of donations, SHBG fundraising efforts and some small grants. Since Covid-19, our fundraising efforts have reduced considerably, despite the maintenance and upkeep costs continuing to grow commensurate with the expansion of the garden.

Grants require a contribution to be made to the project by SHBG and we respond to this requirement by contributing our volunteer labour, project management expertise, plants for landscaping and cash. These resources all have a value.

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



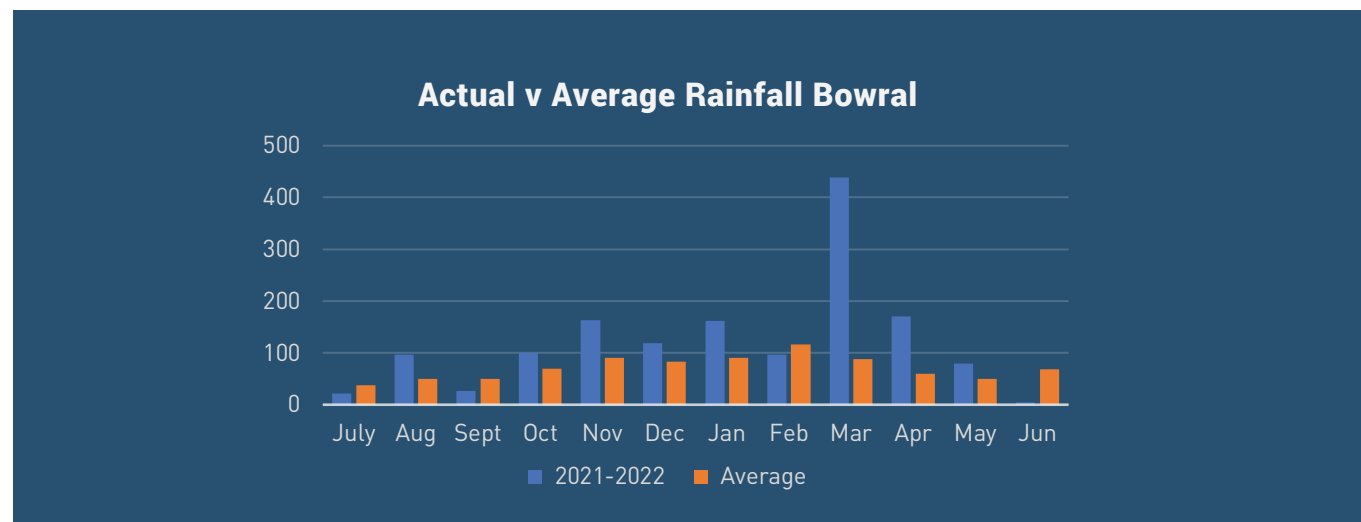
Top plan: Development to date shown in colour - lots to go.

Rain was the challenge during the year

COVID-19 lockdowns and restrictions played a part in hindering the year's activities at the garden, but the big factor this year was the amount and duration of rain.

The average Bowral annual rainfall was exceeded by over 600mm, with the wettest month being March. The only 'dry' month was June 2022, with next to nothing. Heavy rain, exceeding the average, has continued from July to October 2022.

Components of a new picnic setting delivered in June is still wrapped up awaiting the ground to dry out so the concrete slab can be poured before the picnic setting can be installed. The new maintenance shed has been ordered and deposit paid, and we are in a queue waiting for the shed company to fit us into their work schedule to construct the shed. We need dry weather over a lengthy period of time – it's not just the dry days needed for work to occur, but the ground needs several weeks to dry out sufficiently. We just have to be patient.



Key achievements

During 2021/22 infrastructure development has included:

- **The gravel pathway** is now completed despite major setbacks from heavy rain. Reinforcement work required concrete repairs to the damaged gravel and stonework to buttress the drainage line, we completed the project by the extended deadline. Plantings of some mature trees, together commencement of the Spring Garden and Magnolia Collection were undertaken by volunteers as part of the project. Unfortunately, some of the solar lights along the pathway were stolen and they await replacement. This project was funded by NSW Government.
- In November 2021, we were received a grant for a **tractor** from the NSW Community Building Partnership Program. The tractor will be used to help with heavy work around the garden, such as shifting mulch. In the meantime, it has become a popular attraction for young children to climb upon. Due to the potential accident hazard created by this big shiny red 'toy', the tractor has been moved away from the garden entrance.



- In September 2021 a **water trailer** was donated to the garden to operate as mobile irrigation while the mainline infrastructure is incomplete. Much of the garden is not irrigated and, especially when planting baby trees and small plants, they need to be settled in with a couple of waterings. This water trailer is perfect for the volunteers to tow with the truck to the desired location.

- In early June 2022, we welcomed the delivery of our second **picnic shelter** which was funded by the Foundation of Rural and Regional Renewal. As noted above, the heavy rain has stalled the installation of the picnic shelter as the ground remains too wet for the concrete slab to be laid. So, the picnic shelter remains wrapped up until the ground dries out.

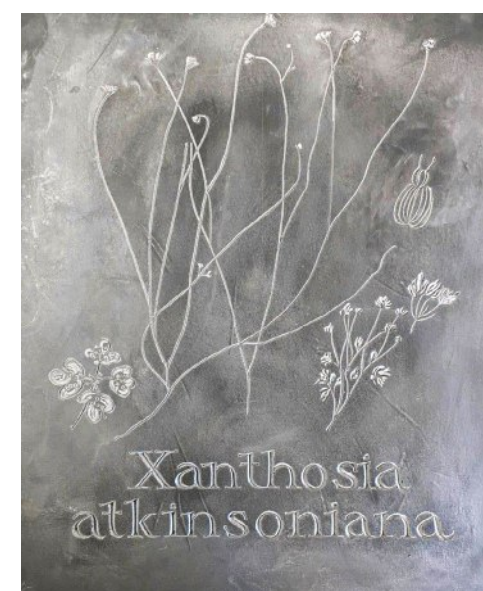
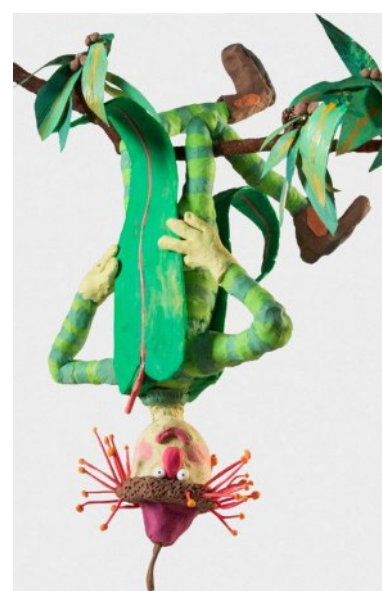
- The construction of the **northern stonework entrance** by local stone mason, Steve Bensley, has made lots of progress, but has slowed down, again, due to the wet weather. This project is being funded by the NSW Government, with the local basalt stone being donated by David Morgan and Ros Kelly. Two 18 metre drystone walls in a sinuous shape, one either side of the existing pathway signify the northern entrance to the garden. Four slate etchings of ferns named after Louisa Atkinson have been completed by artist, Ian Marr, and will be incorporated into the stone walls, with native plantings to soften the feature walls.

- A local artist, Kate Scott, has also provided artwork for the five informative signs to be installed along the existing pathway to describe important flora in the native garden, such as wattles and the endangered ecological community.

- In April 2022, we were successful with a small Federal grant from the Stronger Communities Program to help fund the installation of a maintenance shed on the north-west corner of the garden. The shed will house the tractor and

be used to relocate all the gardening equipment currently stored near the main garden entrance and become a new site for some Working Bees. A small grant from Mittagong RSL, one significant private donation and a collection of 'rats & mice' donations to support the 'tractor shed' campaign, have raised enough money to commence this project as soon as the ground dries out sufficiently.

- In June 2022, we were successful with a Federal grant from the Planting Trees for the **Queen's Jubilee** program, the objective of which is to mark the significant occasion of Her Majesty's Platinum Jubilee through community tree planting events across Australia. We have planted 40 Hornbeam trees as a hedge, in their bare root and leafless form, with more to come, that will form a Hornbeam collection. The planting is along the new pathway on the north side of the garden. A special event will be held on 20 November 2022 with an official tree planting and unveiling of a plaque to commemorate the Platinum Jubilee of Her Majesty Queen Elizabeth II. Some invited guests will attend this special event and it will be open to the public.
- Our much-awaited **Education Building** looks to proceed in 2023 following recent confirmation in the October 2022 Federal budget of the election promise from Stephen Jones MP prior to the May Federal election. The project is 'shovel ready', but due to Covid and other global issues over the past two years, shortages of materials and labour have contributed to significant increases in costs. We are therefore grateful for a two significant private donations to boost the funding for this project. Our local builder is ready and waiting to commence this much needed building.



Left: Artwork by Kate Scott
Above: Artwork by Ian Marr



Education

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 information on 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.

A second Working Bee now operates on Thursday where 10 – 15 volunteers focus on the growing area, propagating new plants and getting plants ready for sale in the nursery.

School education

Since Covid restrictions have eased our school program has recommenced. Education modules have now been prepared for all primary school stages, along with pre-school and kindergarten.

During 2022 three schools have participated in the education programs offered in the gardens under the expert guidance of Dr Jennie Marston and a group of volunteers who help the students as they complete each education module.



Community

Community engagement

What better community engagement with the garden can you get than mothers and young children in the playground. They don't only come for the kids' enjoyment, the mums make an event of their visit too, with morning teas or other small gatherings of mums' groups.

The carpark has become the new jewel in the garden's crown with community engagement during the year, despite it often being the thorn in SHBG's side.

In May 2022 Southern Highlands Botanic Gardens Parkrun had their first community run from the SHBG carpark. The newly named 'SHBG Parkrun' is part of Parkrun Australia and was keen to use our carpark as the meeting place and location at which to start and finish the weekly parkrun events. Every



Saturday morning drivers going past the garden will see the carpark full of cars and the runners on their 5-kilometre run. SHBG is very pleased to be included in this family and community event that is another positive for the wellbeing of the community.

The carpark has also become the focus of the Southern Highlands Historic Motoring Club, members of which now use the carpark as their regular meeting place for the fortnightly car runs. Again, we were approached by this group of car enthusiasts and these vintage cars now use the carpark every second Wednesday to set off on their drive into the countryside.

"We drove to see your Botanic Garden location. We are pleased we saw it now and can watch progress as you get more \$\$ from potential grants – A wonderful project to be involved with. Robert and I love gardens as you know, and always try to make a point when visiting places, to visit gardens. Yours was looking stunning – we wished our daffodils would bloom like yours which of course in Sydney is a difficult call." ~ Jackie

The value of the casual visitor cannot be overlooked. We don't know a lot about many of the visitors to the garden who come along because they want to. Many visit the playground, have a picnic or just walk around and look at the garden displays in the different seasons. When they attend an event, it may be their first visit, so it is important that their experience is a good one for them to take away fond memories and the desire to visit again.

Events

- Last year, it was Covid that made it a topsy turvy year with events at the garden. This year, it was the very wet weather. Despite these setbacks, our events have been well attended.
- Kite day in August 2021 – cancelled due to Covid
- Teddy Bear picnic in October 2021 –cancelled due to Covid.
- In October 2021 at our Rare and Collectable Plant Sale we introduced, for the first time, home produce of jams, cakes and other edible

goodies. The day was a great success with around 1,200 attendees. The home produce provided by volunteers was extremely popular.



- In November 2021, Charles and Lynne Moore opened their beautiful garden Upper Woodlands for SHBG, drawing around 500 visitors and raising much needed funds for the garden. This garden also featured in the April Autumn Garden Weekend.
- The ever-popular Hydrangea Sale in early December 2021 was a very successful event as it was also Christmas drinks for Friends of the garden. The event saw the launch of SoHi Garden Envy Gin, resulting from the collaboration between SoHi Spirits and SHBG, the gin being made with botanicals provided by SHBG. Alex Doughty did well with sales of the gin as people were getting into the Christmas spirit, no pun intended.
- In March 2022, we held another successful Earth Hour event with a sculpture exhibition and competition. Many local businesses brought their sustainable products to the garden to be showcased, allowing members of the community to engage and learn more about sustainable living. The event was a collaboration with the Wingecarribee Shire Council who have supported this event for the past four years. The theme for the sculptures was to include at least 80% of recycled materials – drawing attention to sustainable living. The event was a popular family affair with the chance to enjoy a BBQ or picnic in the balmy evening.



- The eleventh year of this Autumn Open Garden Weekend and Plant Fair was held in April 2022. The planning at the late stages became a bit bumpy with visiting stall holders withdrawing due to running out of stock at other events and the wet weather impacting on their produce. We managed to fill most of the gaps and the event was a great success for the visiting stall holders, who sold out. Five local privately owned gardens were enjoyed by the public with gate entry being donated to SHBG. Again, around 150 volunteers stepped up to support the running of this annual event.
- The Botanic Gardens Open Day, an international event to celebrate botanic gardens, was held in late May 2022. Visitors took the chance to buy plants at the sale and 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.



Visitation

Visitation at planned events over the last few years has been erratic. Firstly, there were restrictions placed on public travel and social gathering due to Covid. Secondly, wet weather has continued through 2022 causing cancellation of events and reduced numbers when an event does go ahead. Some people are also still a little wary of large gatherings as they are still conscious of their health.

Estimated Visitation 2021-2022		
Events	Month	Estimated visitors
Kite Flying Day	August	cancelled
Teddy bear picnic	October	cancelled
Collectors plant stall	October	1,200
Hydrangea sale day	December	300
Upper Woodlands Garden	November	500
Xmas event	December	300
Summer plant sale	February	300
Earth Hour	March	500
Autumn weekend	April	3,500
Open garden day	May	1,000
Casual visitors	ad hoc	22,686
RSA training day	December	30
Visiting garden clubs	ad hoc	120
SHBG parkrun	weekly	640
School children visits	ad hoc	55
Total visitors		31,131

The pedestrian counter at the gate of the garden was very helpful in gathering information on the number of casual visitors to the garden, until it recently broke down. We are in the process of getting more counters.

Timeline of total visitation							
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Casual visitors	300	1500	900	1,000	15,000	30,526	22,686
Events	3,440	4,820	5,160	5,710	1,400	5,875	8,445
Total visitors	3,740	6,320	6,060	6,710	16,400	36,401	31,131

Visitor highlights

- Surprisingly high attendance at Earth Hour – good weather & people getting out.
- WSC General Manager and directors conducted a site visit during the year, enabling SHBG to 'introduce' the garden to the new council senior management.
- More visitors are interested in doing a garden 'tour' when we hold an event.
- Event attendances are gently rising.
- Parkrun participants are expected to increase during the warmer months.



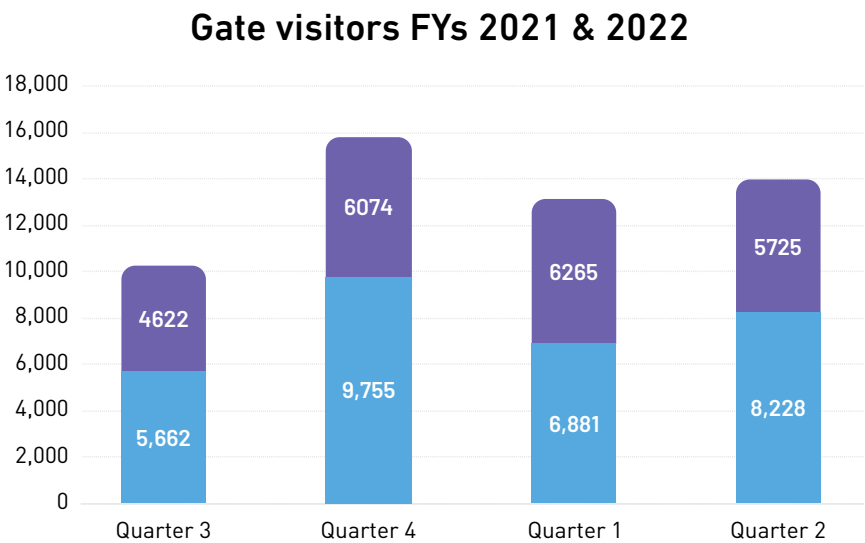
Visitation (continued)

Visitation to the garden is increasing because:

- there is more to see as the garden continues to grow,
- community awareness of the garden is increasing through participation in events brings people back again,
- noticeable activity in and around the garden is visible to the passer-by,

- Parkrun sets up their event every Saturday morning with participants and supporters, including family members and marshals, bring around 60 people to the garden on those occasions.

School groups have recently increased their participation in the school education program now that Covid restrictions have eased and when the weather permits. Busloads of garden clubs continue to visit, especially for the Plant Fair, and disability caring groups bringing their clients for an outing.



Casual visitors, those counted by the pedestrian counter at the gate, decreased over the 2021/22 year compared to the previous year that reflected the Covid boost when people needed to get out during lockdown times.



Volunteering

Why they do

We have said it before ‘volunteers are our most valuable asset’ and are the main “workforce” in the garden. Many were undeterred by Covid-19 lockdowns and restrictions and have not been discouraged by the wet weather. Apart from when it has been seriously raining on Working Bee days, volunteers have continued to come each week.

Studies continue to demonstrate the importance of communing with mother nature, whether it is from a visit to a remote rainforest or a botanic garden. Stopping and looking around is a way to ease the stresses. It is why people visit the garden, but it is also a major reason for volunteers to keep coming to the garden, albeit to ‘work’. Just doing something like weeding is relaxing and good for the physical wellbeing. Social interaction is valuable for mental wellbeing. The garden just keeps on giving.

Silencing your phone and your chattering friends, stopping, looking around, connecting with nature - all helps improve wellbeing.

What they do

Activities of volunteers during the reporting year include:

- New garden beds established.
- The Spring Garden of ornamental cherries, pears and plums; magnolias, dogwoods, viburnum, styrax, lilac and camellias were all planted on the northern side of the garden.
- Planting of the Magnolia collection has commenced on the northern side of the garden.
- Propagating and growing all plants sold through the plant sales and trading days, plus replacement stock for the gardens.
- Seed saving, sorting and selling or swapping seeds with other groups, Friends and the general public.
- Collecting, sorting and offering for sale pre-loved garden books.

Behind the scenes

Have you wondered what your board members do? You may not see a lot of them, but they are volunteers too.

Activities of board members during 2021/22 included:

- monthly board meetings
- five strategy meetings and preparing Strategic Plan
- weekly Business Development Committee meetings
- monthly Friends Committee meetings
- biannual governance Committee meetings
- 12 meetings with council staff
- meetings with > 21 third parties on various issues
- meetings on annual report and its preparation
- grant writing and getting projects ‘shovel ready’

Board members traditionally focus on the strategic direction of the organisation. With SHBG, the board held five additional meetings during the year to discuss strategy and to prepare a Strategic Plan for the next three years and that plan includes an action list. Normally, it would be up to ‘management’ to implement the action list in the strategic plan, but SHBG doesn’t have many staff, so some board members also commit time to undertake what is normally management’s role.



Volunteer value

Volunteers have a \$\$ value. We continue to roughly document and guestimate the hours contributed by all our volunteers. The monetary value attributed to volunteer work is established by the Australian Bureau of Statistics. From November 2021, the value of volunteer labour is \$46.62 per hour, increased from \$41.50 in 2020.

The value of volunteer labour can be determined in two ways:

- as a dollar value per hour of labour – seen as an ‘in-kind’ contribution to the garden, and
- calculating the full-time equivalent employees (FTEs) – total hours of labour by volunteers can be calculated as the saving in employing full time staff. One FTE equates to 1728 hours in a year (36 hours pw x 48 weeks pa).

A summary of the volunteer hours and values over the past four FYs is shown in the table below.

Volunteer Hours Summary			
Financial Years	Volunteer Hours	FTEs @ 1728 pa	\$\$ Value of volunteers
2018/19	9280	5.37	\$ 361,862
2019/20	3705	2.1	\$ 153,737
2020/21	7,180	4.15	\$ 297,908
2021/22	13,123	7.59	\$ 611,771

Note: The ABS changes the \$ value for volunteer hours each year. In 2021 it was \$46.62 per hour.

The number of volunteer hours in 2021/22 exceeded 13,000. Working Bees contributed over 8,000 of those hours.

Volunteer highlights 2021/22

- Thursday Working Bees have added 1440 volunteer hours
- Dip in volunteer hours during Covid two years have recovered
- Over 3,000 people contributed to volunteer hours through the year (including people who come many times)
- Volunteer hours equate to 7.59 Full Time employees and add over \$600,000 to the value of the garden

Key achievements for the community

- The playground continues to attract more than just little kids – mums’ groups, birthday parties, dads bringing toddlers after work
- The carpark is getting greater community attention – who would have thought??
- Events are still a big drawcard and bring much needed revenue
- Volunteer achievements continue to be displayed with further development of the garden, now extending to the northern part of the garden following the pathway development
- Work undertaken during Working Bees cannot be overstated when looking at the impressive garden display through the year – all delivered with the love and care
- Volunteers, as well as the general public, benefit from a boost to their wellbeing when they come to the garden
- The focus on why people visit the garden is changing from those who come to an event or are curious, to those who come again and because there is more to see
- The WSC General Manager and senior executives made a site visit in October 2021
- Nathaniel Smith, MP for Wollondilly, made a site visit in February 2022 to see and sit on the garden’s new toy, the shiny red tractor
- Stephen Jones, MP for Whitlam, visited the garden on two occasions during the year and made a ‘promise’ to help fund the Education Centre that came true
- SHBG collaboration with SoHi Spirits was celebrated with the launch of Garden Envy Gin in December 2021
- The Collectors’ plant sale in October 2012 was the first to include home produce and books, boosting SHBG’s coffers
- The SHBG board updated its Strategic Plan for the next three years
- The Covid exodus from a city lifestyle to the Southern Highlands has generated new volunteers in the garden
- More schools are beginning to participate in the garden’s education program



Support Donors

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

Gold Donors
Dr C Blaxland Mr & Mrs C Moore
Silver Donors
Dr R Bailey Dr & Mrs A Emmett
Bronze Donors
Mr I Carroll Mr & Mrs D Collingridge Mr F Conroy Ms P Curry Mr D Newby

The Foundation for Rural and Regional Renewal (FRRR) has assisted SHBG through our fundraising account that attracts tax deductible contributions from donors.

A recent FRRR newsletter highlighted SHBG's 'impressive' fundraising through an **FRRR Not-for-Profit Fundraising Account** established in 2018.

'Over \$700,000 has been raised through the account, with redemptions of \$422,000 to develop the garden, employ staff, contribute to the education centre, and support community activities.'

Eight households have donated \$161,000 towards the education centre between January 2018 to February 2022.

Fundraising

The Business Development Committee of the board directs the fund-raising activities of SHBG.



In 2022, the five privately owned gardens and the plant fair on the SHBG site raised a gross amount of around \$90,000 representing an impressive comeback from the 2021 event (raising \$70,000) and following the cancelled 2020 event.

Volunteers continue to donate their valuable time to the garden and for that we are truly grateful.

Plant growers' group

An additional Working Bee on Thursdays has the primary task of propagation and growing plants for the nursery. This group regularly attracting 10 skilled volunteers. They add value to the nursery stock that

assists with raising a small but constant income and some of the plants are planted in the garden, continuing with the development, and showcasing what can be grown in the Highlands climate.

Regular donors

More and more donors now make regular donations either monthly, quarterly, or annually. Tax deductible donations can be made by donating to the SHBG account held with the Foundation for Rural and Regional Renewal. These regular donations assist greatly with supporting the ongoing costs of the garden.

Local support

Valuable support is provided by the Corrective Services Division of the NSW Department of Justice. Participants of the corrective services program undertake tasks at the garden that often require a younger and stronger work force. During the reporting year, many of the days planned for their garden activities were cancelled due to the wet weather.

Wingecarribee Shire Council undertakes in the lease with SHBG to charge a peppercorn rent for the site and to mow the site on 16 occasions each year. WSC co-hosts the Earth Hour event at the garden each March.

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

Private gardens have also been badly affected by the very high rainfall during the reporting year. Five garden owners still generously opened their garden for the public visit during the Autumn Garden Weekend, with proceeds going to SHBG. Our big thank you goes to the following garden owners:

- David & Jenny Shaw – *Aylmerton House*
- Simon & Mariese Grant – *Coombe Wood*
- Jeanne Villani – *Highdown*
- Charles & Lynne Moore – *Upper Woodlands*
- Elaine & Tony Lye – *Abi Park*

Path to the future

People and resources

People are always the drivers of a great vision. They not only have the vision, but the drive to push hat vision until it becomes a reality, overcoming huge obstacles on the way.

SHBG still has energetic drivers of the vision with the CEO being at the forefront of the delivery of this large

project. The Administration Officer is a huge support by keeping the CEO and the volunteers motivated.

Regular volunteers are our fundamental resource bringing energy, enthusiasm, and skill in building the new areas of the garden and maintaining it to a high standard that makes us all proud that the garden is fit for public display all year round.

Many other members of the community with a huge variety of skills to offer, also volunteer their time when we have events. It is a credit to the community that so many people are keen to assist in building this garden. Their continued support is invaluable.

As always, the greatest challenge is funding the garden's development. As the garden continues to grow, so too do the expenses required to maintain and operate the garden. It is not possible for volunteers to undertake the whole task of developing this garden. Paid workers and staff are essential. Having paid staff means that the costs for operating the garden increase and that, in turn, makes it more important to have successful fundraising. Staff costs form a large part of the budget, and without a specific donor supporting staff costs, SHBG must raise its own operating costs to remain financially self-sufficient.

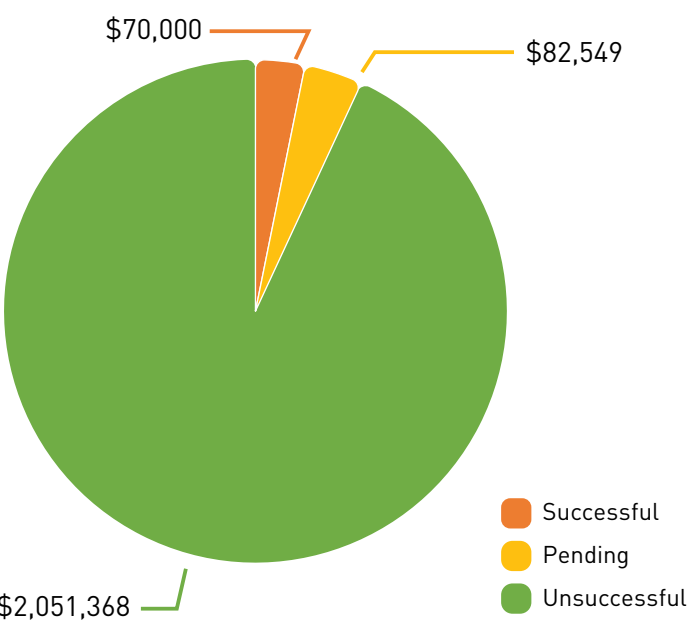
Going forward, we need to meet two types of costs. Development costs are required to build and construct the garden for however long that takes. These costs are usually funded by grants. Operational costs are also essential in meeting day-to-day expenses, but also to undertake work to get projects 'shovel ready' for a grant application. Grants are not available for operational costs, so other means of raising these funds is necessary.

We are always investigating ways of broadening our funding opportunities.

Grants and donations

During the reporting year, we submitted 12 grant applications, four of which were successful, seven not successful and we await the outcome of one. The successful grants were all small, so they don't make a big impact on the bottom line.

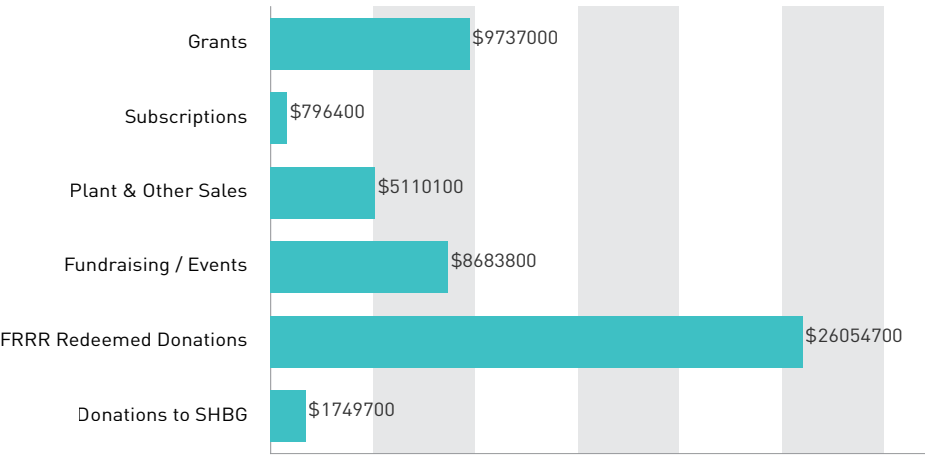
GRANTS APPLIED for 2021 / 22



The pie chart shows the break-up of the grants applied for. The bar chart shows where the bulk of the income came from during the year as being donations, particularly those made through the Foundation of Rural and Regional Renewal, which are tax deductible to the donor.

Income in the bar chart shows grants of \$97K, which includes outstanding balances from previous grants. Hence the difference shown in the pie chart for successful grants of \$70K. Grants are often funded in stages with the balance being paid on completion of the project.

Many people now make regular donations (monthly, quarterly) to FRRR with no ties, meaning we can use those donations for operational costs. Other donations are for specific purposes and we ' earmark ' those ones for the particular project, such as the Education Centre or the Maintenance Shed and use them when needed for those projects to help cover the costs.



Strategic Plan

The Board developed a three-year Strategic Plan in early 2022. The Vision, Mission and Values are set out in the front of this Annual Report. The Strategies for the next three years commencing FY 2023 focus will:

- Operational Capability - Strengthen operational sustainability and support our people, mission, priorities, and goals.
- Garden Development – Create a public botanic garden that is a treasured community resource.

- Education – Advance the garden’s role as a leading centre for education in plant science, conservation, and research.
- Promotion and marketing – Market the garden as a desirable tourist venue and community resource.

Progress on achieving the actions within each of the Strategies will be reported to the board every six months.

Financial Sustainability

The key to reaching and maintaining financial independence is bringing in revenue. Our most relevant ongoing source of revenue is the plant nursery. Propagating and nurturing plants ready for stocking in the nursery and selling to the public is a primary focus for raising small but steady revenue. The ability to reach greater quantities of stock for sale depends on the volunteers who help with these tasks.

The current nursery has reached its use-by date in trying to be a growing nursery and a retail nursery. The erection of the new maintenance shed on the northern side of the garden (as soon as weather permits) is key to allowing a larger and more specific purpose focus on a ‘growing’ nursery. Plants grown from this new location can then be sold from the re-purposed retail nursery. The other challenge is having people available to operate the retail nursery five or six days a week, without stepping up to paying a part time person. Small steps at a time.

The bigger opportunity for increasing financial sustainability is having more and exciting venues in which events can be held and hired out. The construction of the Education Building planned for 2023 is an important multi-purpose venue that can be used for events as well as education. Our first ‘out of the weather’ events venue.

Progress is slow, as always, but we are focusing on projects that will enable us to be financially self-sufficient.

Shovel ready project

The only good news that results from a failed grant application is that we have another ‘shovel ready’ project where much work has occurred in designing, costing, planning, and doing the risk management for a project. It enables us to be in a position of updating such a project when a future grant opportunity arises. Of course, we continue to develop more shovel ready projects all the time. An important agenda item at each weekly Business Development Committee meeting is discussing projects for grant applications and planning them.

At the time of writing, we have added another ‘shovel ready’ project to our list with the design of a 32-metre diameter amphitheatre on the northern side of the garden. With suitable funding, this project will deliver

a very exciting outdoor entertaining area and a perfect location to hold private events, such as weddings, with good potential for raising more revenue.

The biggest and most important project for the garden development is having the garden design further developed from the master plan into detailed design and documentation. Such work needs to be undertaken by our landscape architect, Taylor Cullity Lethlean, and the cost for this work is not only expensive but is not, as a stand-alone project, one that can be funded by any grant. We approach this problem in a piecemeal fashion by including some TCL design elements into a grant application that would comprise the design and construction of a project, eg the boardwalk.

Engagement with Council

The reporting year has been a big one for our Council. The former Interim Administrator, Viv May, has been confirmed as the Administrator who will continue in that role until the Council elections in September 2024.

Council has been challenged by filling the large number of job vacancies resulting from high staff turnover during the last couple of years. The resultant new staff, while welcome, means that SHBG is always watching for new staff who we need to get to know. We can then introduce the botanic garden to those people and ‘educate’ them on what we can do for the community, and assist council deliver on some of its strategic goals.

The role of introducing ourselves to people in Council extends to candidates for election. Earlier in the reporting year, we met with five candidates before the election for Wingecarribee was abandoned due to the Council being placed in administration.

During the reporting year, the WSC General Manager and senior Directors have visited the garden site and we were able to give them a guided tour. Other specific meetings have also occurred during the year, and we will continue to nurture our relationship with senior Council staff.

Specific issues addressed at meetings with senior Council staff include the review of the SHBG Plan of Management and the relocation of the water filling station. Both topics are ongoing.

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 Strategic Plan was developed in 2022 and a Business Plan is underway.

During the year, the Board conducted a Health Check on its performance with the assistance of Tanarra Philanthropic Advisors. Board strengths include its board members' understanding of the organisation, good communication and contribution to board business. The main areas to address are fundraising and connection with sponsors and supporters. Progress on these matters will be reported to the board biannually.

The Board has reviewed all its Policies during the year to ensure they remain up to date with regulatory requirements and changes that may have occurred since the last review. These policies help guide the board on all strategic requirements.

While there is no full-time management and only two part-time 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.

An important outcome of the Policy review was that the Board identified some skill gaps of board members in the areas of fundraising and marketing. A search for new board members to fill those gaps has taken a large effort during the year and board changes will soon be announced.

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

Retired from the Board November 2022

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. Her other voluntary role is offering her JP services to the voluntary community JP desk in the Highlands.

'I never thought of charity work before retirement, but I love this project and its challenges, which seem to grow each day. 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.'



CHRIS LEVY FAICD

Director, appointed 17 October 2022

Following a career in food marketing as Product Manager with Nestle Australia and Marketing Director of Sunburst Foods, Chris was for nine years the CEO of Pizza Hut Australia and Vice President for South East Asia. Then followed two years as CEO of Sizzler Restaurant Australia. He has extensive knowledge of the retail food and restaurant sectors.

Chris was also the founding President of the Franchise Council of Australia. He has been a director of eight SMEs and Chairman of two charities.

As a business mentor and coach for more than 30 years, he has coached more than 100 CEOs and senior executives and takes delight in seeing them increase their skills and grow their businesses.

PETER ROWE

Director, Appointed 26 October 2015

Retired from the Board November 2022

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.

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 last review of the Committee Terms of Reference was conducted during the FY 2022.

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. No meetings were held during the reporting year.

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. No meetings were held during the reporting year.

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 all projects being discussed at committee meetings. 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 necessary.

Consultants and Contracts Committee

The Consultants and Contracts Committee has been abolished and its functions are now absorbed into the procedures outlined in the Procurement Policy.

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 as required, following the Business Development committee meeting and co-opts relevant members of the community to assist plan and coordinate events.

Friends Committee

The Friends Committee comprises seven members and is chaired by a board director. The role of the committee is to assist the Events Committee organise fundraising events. The Committee meets monthly.

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 bi-annually or more frequently as required.

Site Committee

The Site Committee has been abolished and as functions are performed by the CEO.

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. Contractors are used for skilled work with the use of specialised equipment, such as 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.

The Risk Management Policy adopted in April 2020 was reviewed in 2022. It incorporates risk mitigation strategies into all activities and requires 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

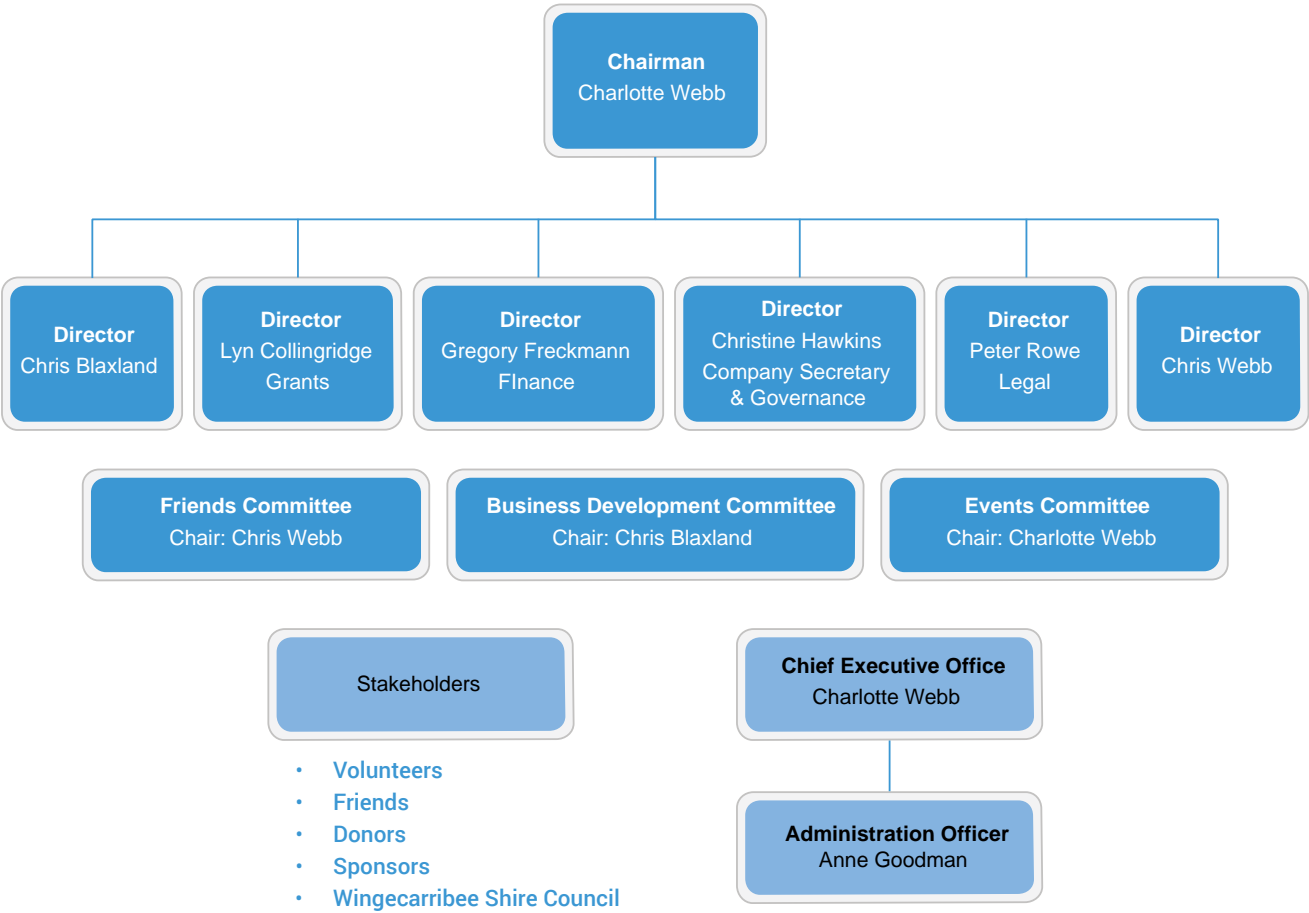
The safety of everyone visiting and using the gardens is paramount. Every incident, even a minor one, is required to be reported to a supervisor or the Admin Officer and logged in the Incidents Register. This enables areas of the gardens that require work or protection to be identified, and to continuously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



Organisational matters

Organisation structure 2021/22

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 of SHBG through the Work Health and Safety Act 2011 (NSW) as well as to fulfil our obligations for liability insurances maintained. All information is confidential and individual privacy is maintained.

During the reporting period:

- There was one incident resulting in an injury. Sprained ligaments 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.

Motor vehicle insurance is also held to cover the truck and tractor.

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 nearly \$90,000 during the year, up from last year.
- General donations contributed over \$260,500,000 due to many donors using the ability to make tax-deductible donation through the Foundation of Regional and Rural Recovery. This amount represents the donations that have been redeemed from FRRR to SHBG’s accounts. Other donations to FRRR have been made for specific projects and remain in the FRRR account until redeemed by SHBG at the appropriate time. Additional donations of over \$17,000 were made directly to SHBG.
- Income from plant and other sales, contributed over \$51,000, slightly down from last year.
- Grants received during the reporting year totalled over \$97,000, down from previous years.
- Income from Friends’ subscriptions and interest raised nearly \$8,000, similar to last year.

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.
- Recycled pots, nursery signs and stands from Friends and the general public for use in the growing SHBG nursery.
- Pre-loved garden books donated by Friends and the general public, which are sold during the 5 plant sales held during the year.

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.
- 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. Their value is calculated at over \$600,000 for the reporting year.



**Southern Highlands Botanic
Gardens Ltd**
ABN 68 164 166 821

Financial Statements
For the year ended 30 June 2022

AURA PARTNERS PTY LTD

SYDNEY | BOWRAL | CONDELL PARK

PO Box 2134, BOWRAL NSW 2576

www.aurapartners.com.au T: 02 9199 8840



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Your directors present this report on the company for the financial year ended 30 June 2022.

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 the 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 infirming 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 in 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.

Southern Highlands Botanic Gardens Ltd

A.B.N. 68 164 166 821

Directors Report

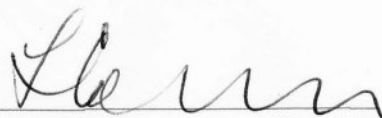
Auditors Independence Declaration

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



Lyn Collingridge
Director

Dated:

17 April 2003



ABN 60 159 425 493

PO BOX 2134

BOWRAL NSW 2575

Phone 02 9199 8840

Email info@aurapartners.com.au

Web www.aurapartners.com.au

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 2022 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 3rd day of May 2023.

Statement of Profit & Loss

Southern Highlands Botanic Gardens Ltd
For the year ended 30 June 2022

	2022	2021
Income		
Donations	17,497	126,909
Fundraising	79,962	10,373
Grants Received	101,870	181,343
Other Revenue	65,941	161,691
Interest Income	47	226
Total Income	265,317	480,542
Expenditure		
Advertising & Promotion	16,830	8,737
Depreciation	38,444	24,427
Office Expenses	10,089	7,065
Other Expenses	222,009	275,178
Total Expenditure	287,372	315,407
Total Surplus/(Deficit) attributable to members	(22,055)	165,135

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Statement of Financial Position

Southern Highlands Botanic Gardens Ltd
As at 30 June 2022

	NOTES	30 JUN 2022	30 JUN 2021
Assets			
Current Assets			
Cash and Cash Equivalents	2	221,258	411,111
Trade and Other Receivables	3	115	122,812
GST Receivable		2,386	-
Total Current Assets		223,759	533,923
Non-Current Assets			
Investment in Shares	4	10	10
Land and Buildings	5	390,142	383,497
Plant and Equipment and Vehicles	6	876,135	634,754
Intangibles	7	9,091	9,091
Other Non-Current Assets		813	813
Total Non-Current Assets		1,276,191	1,028,165
Total Assets		1,499,949	1,562,088
Liabilities			
Current Liabilities			
Trade and Other Payables	8	33,648	62,450
GST Payable		-	13,272
Employee Entitlements	10	4,400	2,412
Total Current Liabilities		38,049	78,133
Total Liabilities		38,049	78,133
Net Assets		1,461,901	1,483,956
Member's Funds			
Capital Reserve		1,461,901	1,483,956
Total Member's Funds		1,461,901	1,483,956

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Statement of Changes in Equity

Southern Highlands Botanic Gardens Ltd
For the year ended 30 June 2022

	2022	2021
Equity		
Opening Balance	1,483,956	1,318,252
Increases		
Surplus/(Deficit) for the year	(22,055)	165,704
Total Increases	(22,055)	165,704
Closing Balance	1,461,901	1,483,956

Southern Highlands Botanic Gardens Ltd
A.B.N. 68 164 166 821
Statement of Cash Flows
For the year ended 30 June 2022

	30 June 2022	30 June 2021
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	387,749	360,258
Payments to suppliers and employees	(291,179)	(246,076)
Interest received	47	226
Net cash provided by / (used in) operating activities	96,617	114,408
CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for plant and equipment	(286,470)	(137,226)
Proceeds from sale of plant and equipment	-	-
Net cash provided by / (used in) investing activities	(286,470)	(137,226)
Net increase (decrease) in cash held	(189,853)	(22,818)
Cash at the start of the period	411,111	433,929
Cash at the end of the period	221,258	411,111

Southern Highlands Botanic Gardens Ltd

A.B.N. 68 164 166 821

Notes to the Financial Statements

For the year ended 30 June 2022

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.

Southern Highlands Botanic Gardens Ltd

A.B.N. 68 164 166 821

Notes to the Financial Statements

For the year ended 30 June 2022

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 2022, the company had net assets of \$1,461,901.

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.

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.

Southern Highlands Botanic Gardens Ltd

A.B.N. 68 164 166 821

Notes to the Financial Statements

For the year ended 30 June 2022

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.

Southern Highlands Botanic Gardens Ltd

A.B.N. 68 164 166 821

Notes to the Financial Statements

For the year ended 30 June 2022

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.

Southern Highlands Botanic Gardens Ltd
A.B.N. 68 164 166 821
Notes to the Financial Statements
For the year ended 30 June 2022

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.

Southern Highlands Botanic Gardens Ltd
A.B.N. 68 164 166 821
Notes to the Financial Statements
For the year ended 30 June 2022

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 2022, the company had net assets of \$1,461,901.

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.

	2022	2021
2. Cash on Hand		
Appeals	68,733	244,435
AUD PayPal#001	146	630
Cash Float	219	407
Charlotte Webb	3,016	1,850
Chris Blaxland	591	556
Chris Webb	1,154	1,971
General	22,419	76,847
Grants Account	110,857	-
IMB Everyday Unlimited	4,003	4,003
Lynette Collingridge	542	542
My Community	1,023	66,591
My Community Payroll	8,556	13,281
Total Cash on Hand	221,258	411,111
	2022	2021
3. Trade and Other Receivables		
Trade Receivables		
Accounts Receivable	-	122,477
Other debtors	115	115
Total Trade Receivables	115	122,592
Prepayments		
Prepayments	-	220
Total Prepayments	-	220
Total Trade and Other Receivables	115	122,812
	2022	2021
4. Financial Assets		
Shares in unlisted Corporations	10	10
Total Financial Assets	10	10
	2022	2021
5. Land and Buildings		
Buildings		
Buildings at Cost	413,876	403,951
Accumulated Depreciation of Buildings	(23,734)	(20,454)
Total Buildings	390,142	383,497
Total Land and Buildings	390,142	383,497

	2022	2021
6. Plant and Equipment, Motor Vehicles		
Plant and Equipment		
Plant and Equipment at Cost	952,104	700,073
Accumulated Depreciation of Plant and Equipment	(95,513)	(65,319)
Total Plant and Equipment	856,591	634,754
Motor Vehicles		
Motor Vehicles at Cost	24,514	-
Accumulated Depreciation of Motor Vehicles	(4,970)	-
Total Motor Vehicles	19,544	-
Total Plant and Equipment, Motor Vehicles	876,135	634,754
	2022	2021
7. Intangibles		
Other Intangibles	9,091	9,091
Total Intangibles	9,091	9,091
	2022	2021
8. Trade and Other Payables		
Trade Payables		
Accounts Payable	18,430	55,201
Total Trade Payables	18,430	55,201
Other Payables		
PAYG Withholdings Payable	15,218	7,248
Total Other Payables	15,218	7,248
Total Trade and Other Payables	33,648	62,450
	2022	2021
9. Provisions		
	2022	2021
10. Employee Entitlements		
Superannuation Payable	4,400	2,412
Total Employee Entitlements	4,400	2,412

Southern Highlands Botanic Gardens Ltd

A.B.N. 68 164 166 821

Statement by Directors

For the period ended 30 June 2022

In the opinion of the directors the Statement of Profit & Loss, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows and Notes to the Financial Statements:

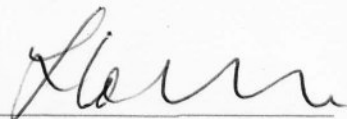
- i. Presents fairly the financial position of Southern Highlands Botanic Gardens Limited as at 30 June 2022 and its performance for the period ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of 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 17th day of April 2023



Charlotte Webb
Director



Lyn Collingridge
Director

Southern Highlands Botanic Gardens Ltd

A.B.N. 68 164 166 821

Certificate by Directors

For the period ended 30 June 2022

In the opinion of the directors, the financial reports including the statement of profit and loss, statement of financial position, statement of changes in equity, statement of cash flow and notes to the financial statements:

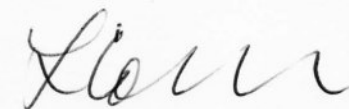
1. The accounts give a true and fair view of all income and expenditure in respect of fundraising appeals;
2. The statement of financial position give a true and fair view of the statement of the organisation with respect to fundraising appeals;
3. The provisions of the Act, the regulations under the 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 17th day of April 2023



Charlotte Webb
Director



Lyn Collingridge
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 2022 the statement of profit and loss, 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.

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.

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

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 2022 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
- 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.



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

Dated: 03/05/2023



Southern Highlands
Botanic Gardens

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