

EASY CARE GARDENING INC

ANNUAL
REPORT

2021/2022



EASY CARE GARDENING INC
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ABN: 96 338 250 354 CHARITY NO.: 10507

**EASY CARE GARDENING INC WOULD LIKE TO ACKNOWLEDGE THE TRADITIONAL
CUSTODIANS OF THE LAND ON WHICH WE WORK. WE PAY OUR RESPECTS TO THE
ANCESTORS AND ELDERS AND HONOUR THEIR CONTINUOUS AND ENDURING CARE
OF COUNTRY AND THE STORIES THAT ARE EMBEDDED WITHIN.**



OUR MISSION:

EASY CARE GARDENING INC PROVIDES GARDENING AND LAWN MOWING SERVICES, LARGELY BY VOLUNTEER TEAMS, TO AGED PEOPLE AND THEIR CARERS TO ENABLE THEM TO REMAIN IN THEIR OWN HOMES.

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ORGANISATIONAL STRUCTURE

MANAGEMENT COMMITTEE

Frank Windeyer, President
Maryann Russett, Treasurer (Resigned October 2021)
Mahesh Nair, Treasurer (from October 2021)
Hugh Hamlyn-Harris, Secretary and Public Officer
Mithi Daver, Client Representative (Resigned September 2021)
Daniele Di Paolo, Gardening Representative
Ian Woolcott, Committee Member

STAFF

Leanne Babic, Chief Executive Officer
Coralie Jensen, Volunteer Manager
Meredith Kirton, Marketing and Communications Manager
Alice Jiao, Finance Officer
Peter Cocks, People and Culture Coordinator (from June 2022)
Lynne Bentley, Administration
Lyn Garling, Administration (Resigned January 2022)
Bernice Lockard, Administration (from January 2022)
Julie Mann, Administration (from May 2022)
Amanda Panich, Administration (Resigned May 2022)
Larissa Hansen, Gardening Coordinator
Renate Mason, Gardening Coordinator
Jennifer Nakhla, Gardening Coordinator
Shuna Papahatzis, Gardening Coordinator
Lynda Wightman, Gardening Coordinator
Simon Rock, Gardening Team Leader
James Quealy, Gardening Team Leader

CONSULTANT AND LIFE MEMBER

Mrs Anne Shires

LIFE MEMBERS

Mr Ian Calder, Mr Peter Icely, Mr Bob Mackenzie,
Mrs Lyndell van Noort

AUDITOR

PAUL GRONSBELL-LUNTZ
TALBOTS CHARTERED ACCOUNTANTS

PRESIDENT'S REPORT

Introduction and Performance

For another year the work of Easy Care Gardening (ECG) has been affected by COVID-19. In the year to 30 June 2022 we have also had to deal with uncommonly wet weather. Together, COVID-19 and the weather have forced us to reduce the number of gardens we have been able to service. These factors have also tended to disrupt the program for volunteers and certainly have increased the work of our Gardening Coordinators in rescheduling and trying to “catch up” with services missed. By remaining flexible ECG volunteers and staff managed to perform nearly 890 garden visits in the year (955 in the previous year).

Some issues have been identified in our data system in its failure to accurately record hours of gardening service performed during the year. To address this, we have committed to acquiring a new database. Despite this uncertainty, we believe that in total, through volunteers and staff, we provided over 18,000 hours of gardening service in the year. This was a reduction of nearly 20 per cent from what we had achieved in the previous year.

This output is significantly below the target set by the government under its funding agreement. Despite this, the government acknowledged that in view of the disruption to services through COVID-19 and the severe weather, ECG did well to provide the service we have managed and that none of the funds provided to us need be repaid.

As always, in addition to the hours of gardening provided by volunteers, other volunteers have spent many hours working for the organisation in various administration roles. This includes members of the Management Committee, all working to support the gardening volunteers.

Marketing and Promotions

Meredith Kirton continues to work two days a week as our Marketing and Communications Manager. I believe that we are now seeing the results of her efforts in promoting the awareness of ECG in the community. It is hoped that this increased awareness will lead to further volunteers joining us and so enabling us to do more to help those in need. Certainly there have been a number of individuals joining ECG or expressing interest in joining following presentations to groups such as Probus and Rotary Clubs.

Specific Activities

In her report Daniele Di Paolo, the ECG Gardening Representative on the Management Committee, as well as being a regular volunteer gardener, gives a comprehensive overview of activities of our volunteers in and out of the gardens.



PRESIDENT'S REPORT (CONTINUED)

Staff and Management Committee

In October 2021 Maryann Russett resigned from the Management Committee. Maryann had been treasurer from February 2020 and sadly found it necessary to leave us for personal reasons. She was a well-respected and thorough treasurer who did a great deal of work quite apart from that of treasurer. Maryann was succeeded by Mahesh Nair who joined the Committee in the month Maryann resigned.

In September 2021 Mithi Daver resigned from the Management Committee. Mithi had served as the Client Representative from December 2015. While on the Committee, and for some time before then, Mithi contacted clients soon after their gardens were serviced to enquire as to their level of satisfaction. Thankfully nearly always the clients have been full of praise for the work our gardeners do.

Leanne Babic joined us in July 2021 as CEO, succeeding Glenn Stimpson who had resigned as Manager shortly before then. Leanne has quickly acquainted herself with the workings of ECG. She works hard to foster relationships with other similar organisations and with authorities to which we report. We were lucky to have Hugh Hamlyn-Harris take on the position of Acting Manager between Glenn's retirement and Leanne's commencement while continuing to serve as a volunteer on the Management Committee as Secretary and Public Officer.

Lyn Garling resigned in January 2022 after 16.5 years with ECG. Initially she worked in the administration of Community Assist Lawn Mowing (CALM) and later administration generally, and for a period in the area of promotions. There was little of the operation of ECG with which Lyn was not familiar.

In May 2022 Amanda Panich resigned after 19 months with ECG. Sadly for us, Amanda found a position that suited her better and was nearer to her home. Amanda worked in the general administration area and specifically in HR. Amanda's position was filled by the appointment of Peter Cocks in June.

Simon Rock who has been with ECG for 21 years, a much liked and respected individual, retired from lawn mowing but remains with us performing various tasks including working in the mulch team.

We were also joined by Bernice Lockard in January and Julie Mann in May this year. Together they work in administration, largely in the role previously performed by Lyn Garling.



PRESIDENT'S REPORT (CONTINUED)

Opportunities to Join

To ensure the continuation of the work of ECG, we are always looking for new volunteers as gardeners or as members of the Management Committee.

Conclusion

Thank you to everyone involved in any way with ECG in the last year, as a volunteer or as a member of the staff, all working towards the same end of providing a service to our clients to enable them to remain in their own homes. There is no doubt that what we collectively do is much appreciated by our clients and we must be thankful for the support and encouragement they give. I believe that all involved should be proud of and gain personal satisfaction from playing a part in what ECG does and contributes to the community.

Frank Windeyer, President of Easy Care Gardening Inc

PATRON'S REPORT

Judy Horton has been Patron of Easy Care Gardening since January 2021. We are extremely fortunate that she holds this honorary position.

I'm so honoured to be patron of Easy Care Gardening and to have contact with the many volunteers who give of their time and effort to support this wonderful organisation. Not only do you help people to stay in their much-loved and familiar surroundings, but you preserve gardens that have been so much a part of Sydney heritage. It saddens me when I see a new building covering a complete block of land, fence-to-fence, with no remnant of the garden that once was someone's pride and joy. Our entire community loses when such assets disappear and it's only by protecting what we still have that we can continue to appreciate the beauty gardens bring to our environment. So thanks to you all - from all of us.

Judy Horton
OAM MAIH RH HMA



GARDENING REPRESENTATIVE'S REPORT

Around springtime last year, I was reporting on life in lockdown as Sydney, and other cities around Australia, responded to another wave of the pandemic. Since then, we have gone through many ups and downs and become familiar with the expression 'living with the virus'. Reflecting ever-changing conditions, Easy Care Gardening (ECG) remained flexible and adapted its procedures to enable volunteers and staff to continue to service clients in a safe environment.

Providing a limited gardening service with a smaller number of volunteers affected the frequency of garden visits, a situation made worse by wet weather conditions (see page VIII). To the credit of our volunteers and staff, they soldiered on and worked that little bit harder – sometimes as combined teams – to tidy up overgrown gardens and reschedule garden visits when cancelled by rain or a shortfall in volunteers. A few visits by corporate teams of volunteers also helped to clear some of the backlog, a welcome contribution that we hope will continue to grow.

The easing of restrictions in late 2021 allowed a return to COVID-cautious morning teas, welcome by both clients and volunteers. Under these 'new normal' conditions, a number of face-to-face events were scheduled during the year to thank our staff and volunteers and enable them to meet up with their fellow workers.

To celebrate the end of the year, ECG management invited everyone to the organisation's end-of-year party in early December, with barefoot bowls and dinner on offer on the night. Keen to continue these celebrations, some teams organised a combined picnic in mid-December, with food aplenty and shared by all, a great finish to a challenging year.

The Seniors Festival took place in late March/early April, with ECG an active participant in various events including the Seniors Expo at the International Convention Centre. These included workshops organised by ECG at the Henley Garden Party, the City of Ryde and Ku-ring-gai Council, all of them run and enjoyed by both volunteers and staff.

In early May volunteers were invited to a training session where they were given expert advice on a range of subjects. With "hands on" activities, light refreshments and the opportunity to ask questions, it all added up to a great training day for participants.

High on our volunteers' calendar is the annual excursion held during National Volunteer Week. On a rare sunny day in May, a good number of volunteers and staff met at the Coal Loader at Waverton, where Matt Tancred took us all on a guided tour around the project he managed through the construction phase of the site. Of particular interest were the community gardens, the tunnels that formed an integral part of the process of loading coal on to ships, and an exhibition of the North Sydney Annual Art Prize set up in one of the tunnels. ECG patron Judy Horton spoke briefly of her work and gave us some practical advice on planting in shady areas – always a challenge for gardeners.

I welcome volunteers' suggestions as they help me to represent you more effectively at Management Committee meetings, so please drop me a line if you have some ideas that you would like us to consider.

Daniele Di Paolo
Gardening Representative



OUR VOLUNTEERS



NATIONAL VOLUNTEER WEEK 16-22 MAY, 2022

Picnic outing at The Coal Loader on the 16th May, 2022

2021 PERPETUAL AWARDS

BRIAN SELF AWARD - FOR SIGNIFICANT SERVICE: SUSAN BOWERS

KATHLEEN CIEMIEGA AWARD - FOR DEDICATION TO OUR VALUES: MARJORIE CAWS



2021 Perpetual Award Presentation

Left to right: Meredith Kirton (Marketing and Communications Manager), Frank Windeyer (President ECG), Leanne Babic (CEO ECG), Larissa Hansen (Gardening Coordinator Area 3), Susan Bowers (Brian Self award recipient), Janine Zilifian (daughter of Kathleen Ciemiega), Marjorie Caws (Kathleen Ciemiega award recipient), Renate Mason (Gardening Coordinator Area 5), Judy Horton (ECG Patron) and Coralie Jensen (Volunteer Manager) at The Coal Loader on November 11, 2021

2021 & 2022 NSW SENIORS LOCAL ACHIEVEMENT AWARDS

The NSW Seniors Festival provides an opportunity to acknowledge the wonderful contributions volunteers make in their electorates. In 2021 ECG President Frank Windeyer was presented with this award, as were our wonderful gardening volunteers Peter Garrard, Joseph Lai, Peter Sadler, John Quigley, Phillip Manton and Ian Norman. In 2022 Andrew Fraser and Jutta Filla were both awarded the Seniors Local Achievement awards.



Some of the Area 1 team saying thank you to the City of Ryde for the new tools the grant

COUNCILS, CLUBS & DONATIONS

We gratefully acknowledge the donations and support we have received including from the following:

Donations

Donations: Club and Councils Grant \$5,873

Donations: Corporate \$5,948

Donations: Public \$17,844

Donations: Clients \$16,836

Total \$46,501

Club and Councils Grants have been gratefully received from The City of Ryde and Hunters Hill Council. Other Donations include Deloitte Services Pty Ltd, Ethical Jobs Australia and the James N Kirby Foundation.

SUPPORTED BY



Lifestyle and opportunity at your doorstep



JAMES N. KIRBY
FOUNDATION

YOUR SUPPORT ENABLES OUR VOLUNTEERS TO BETTER HELP
SENIOR AUSTRALIANS IN OUR COMMUNITY.



CORPORATE & GROUP VOLUNTEERS

WEATHER & OTHER SIGNIFICANT IMPACTS

SERVICES WERE IMPACTED BY COVID-19 RESTRICTIONS FROM JULY TO OCTOBER 2021, AND SEVERE WEATHER IN MARCH & APRIL 2022.

ACCORDING TO THE BUREAU OF METEOROLOGY, SYDNEY'S TOTAL RAINFALL OVER THE 2022 AUTUMN PERIOD WAS ITS HIGHEST ON RECORD.

Corporate Volunteers

ABRDN, Sydney

American Express, Sydney

BUNNINGS Warehouse, Pymble

Deloitte - Impact Day

MERCYWorld, Forest Lodge

Groups

St James Anglican Church Turramurra

COMMUNITY ASSIST LAWN MOWING (CALM) 2021/2022

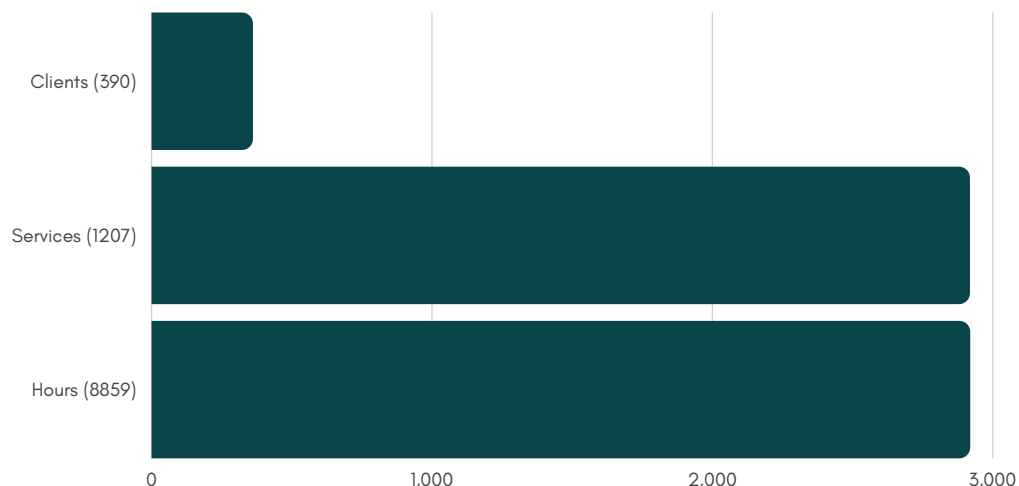


Table of hours spent, service visits made and clients in total using CALM throughout 2021/2022



CLIENT FEEDBACK

There were a total of 1695 individual items of feedback from Easy Care Gardening clients throughout the 2021/2022 year. This includes replies to our feedback form sent biannually, phone calls, messages left with coordinators, calls and cards.

THANK YOU REMARKS

"Helps to stay in own home, peace of mind, safety." GB Hornsby

"Peace of mind, safety, security, helps to stay in own home." HB Hornsby

"Been in hospital for six weeks and the help you gave was greatly appreciated."
BE St Ives

"Thank you for the excellent work, much appreciated." KF Wahroonga

"Very happy with ECG. Support, peace of mind, safety, security, and helps to stay in own home." HF Eastwood

"Peace of mind, contact with other services, support, stay at home, sometimes join in." CG Hornsby Heights

"Would not be able to manage gardens without EGC. Social contact, support, peace of mind, safety & security." AG Eastwood

"Very satisfied. I am 87 years old. The Coordinators and team of volunteers are very professional and friendly. Many Thanks." JH North Ryde

"I am 94 and too old to participate in exercising. I think that the volunteers are wonderful." JH Cheltenham

"Social contact, peace of mind, safety, support, security, stay at home, join in."
PJ Lindfield

"ECG is an important service & helps me to stay in own home - being in own home in old age is great." JM Eastwood

"Eight team members came today & they were absolutely delightful. I had a chat to them & found them very pleasant & attentive. They also were very productive & got stuck in with the gardening tasks." LN's son Killara

"Gardening crew always wonderful and do an amazing amount of work. Thank you team!" MS Hornsby



EASY CARE
GARDENING

Easy Care Gardening Inc

Annual Financial Report

**Year ended
30 June 2022**

Easy Care Gardening Inc: Financial Report as at 30 June 2022

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Management Committee Report

The Management Committee presents their report of Easy Care Gardening Inc (ECG), a Not-For-Profit organisation, for the year ended 30 June 2022.

Management Committee

The names of management committee members throughout the year were updated. During the financial year, 10 management committee meetings were held. The names and meeting attendances by each management committee member at date of this report are listed as follows:

	Appointed	Resigned	Meetings eligible to attend	Meetings Attended
Frank Windeyer <i>President</i>	18/03/2011		10	9
Hugh Hamlyn-Harris <i>Secretary & Public Officer</i>	13/11/2015		10	10
Mithi Daver <i>Client Representative</i>	11/12/2015	27/09/2021	3	0
Ian Woolcott <i>Committee Member</i>	14/12/2018		10	9
Maryann Russett <i>Treasurer</i>	20/02/2020	5/10/2021	3	3
Daniele Di Paolo <i>Gardening Representative</i>	19/02/2021		10	9
Mahesh Nair <i>Treasurer</i>	15/10/2021		7	6


Principal Activity

The principal activity of ECG is to provide easy care gardening largely by volunteer teams to aged people and their carers in Hornsby, Hunters Hill, Ku-ring-gai and Ryde Local Government Areas.


Review and result of operations

The operating result for the year ended 30 June 2022 amounted to a surplus of \$43,777 (2021 surplus of \$177,410) which is a satisfactory result in the opinion of the Management Committee.

This report is made in accordance with a resolution of the members of the Management Committee:



(President)



(Treasurer)

Dated at Sydney this

16th September 2022

Easy Care Gardening Inc: Financial Report as at 30 June 2022

**Statement of Comprehensive Income for the
Year ended 30 June 2022**

	Note	2022 \$	2021 \$
Revenue	2	<u>1,276,202</u>	<u>1,266,916</u>
Expenditure			
Advertising & promotion		17,922	9,004
Audit fees		3,500	3,500
Bank charges		1,251	1,258
Client Subsidies		50,533	63,800
Computer Expenses		16,214	17,932
Depreciation & Amortisation		-	-
Employee Expenses		992,364	851,447
Gardening Expenses		7,605	7,190
Insurance		12,517	12,368
Motor Vehicle Expenses		15,138	10,265
Postage		2,813	4,446
Printing & stationery		4,631	3,881
Professional Fees		-	675
Rent & Occupancy		57,364	59,507
Repairs Maintenance Replacement		3,801	4,010
Staff Training		3,413	791
Telephone		6,365	14,536
Volunteer Expenses		14,113	11,093
Other expenses from ordinary operations		22,881	13,803
Total expenses		<u>1,232,425</u>	<u>1,089,507</u>
Surplus/ (deficit) from ordinary activities before related income tax expense	3	43,777	177,410
Income tax expense relating to ordinary activities			
Net surplus / (deficit)		<u>43,777</u>	<u>177,410</u>
Net surplus / (deficit)		43,777	177,410
Total comprehensive income		<u><u>43,777</u></u>	<u><u>177,410</u></u>
Auditor's Remuneration	4		

The accompanying notes form part of these financial statements.

Easy Care Gardening Inc: Financial Report as at 30 June 2022

**Balance Sheet as at
30 June 2022**

	Note	2022 \$	2021 \$
Current assets			
Cash	5	1,187,872	1,126,848
Receivables	6	2,377	4,629
Total current assets		<u>1,190,249</u>	<u>1,131,477</u>
Non-current assets			
Property, plant and equipment	7	-	-
Total non-current assets		<u>-</u>	<u>-</u>
		<u>1,190,249</u>	<u>1,131,477</u>
Payables	8	20,955	19,181
Grants received in advance	9	-	-
Provisions	10	142,780	129,560
Total current liabilities		<u>163,735</u>	<u>148,741</u>
Non-current liabilities			
Total liabilities		<u>163,735</u>	<u>148,741</u>
Net assets		<u>1,026,514</u>	<u>982,736</u>
Reserves	11	237,446	237,446
Retained surplus / (deficit)	12	789,068	745,290
Total members' funds		<u>1,026,514</u>	<u>982,736</u>

The accompanying notes form part of these financial statements.

**Statement of Cash Flows for the year ended
30 June 2022**

	Note	2022	2021
		\$	\$
Cash flows from operating activities			
Cash receipts		1,273,885	1,258,789
Interest received		2,317	8,127
Cash Paid to Suppliers and Employees		(1,215,178)	(1,130,806)
	13	<u>61,024</u>	<u>136,110</u>
Cash flows from investing & financing activities		-	-
Net increase / (decrease) in cash		<u>61,024</u>	<u>136,110</u>
Cash at the beginning of the financial year		1,126,848	990,738
Cash at the end of the financial year		<u><u>1,187,872</u></u>	<u><u>1,126,848</u></u>

The accompanying notes form part of these financial statements.

**Notes to the Financial Statements for the year ended
30 June 2022**

1. Summary of significant accounting policies

a. Basis of preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act NSW 2009. The Committee has determined that Easy Care Gardening Inc (ECG) is not a reporting entity. The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

Where necessary, comparative information has been reclassified to achieve consistency in disclosure with current financial year amounts and other disclosures.

b. Revenue recognition

Grant and contract income

ECG receives Federal Government, State Government, Corporate and other private funding for various programmes and services. Funds received in advance are accounted for as current liabilities and taken to income as the related expense is incurred or the service is provided.

Interest income is recognised as it is received.

Other income

Other income is recognised in the period when the service or supply is provided.

c. Income tax

ECG is an exempt charitable body for income tax purposes within the provisions of section 50-5 of the Income Tax Assessment Act 1997. ECG has also received endorsement as an income tax exempt charity from 1 July 2000.

d. Cash

Cash includes cash on hand, bank deposits at call and short term bank deposits with original maturities of 12 months or less.

e. Property, plant and equipment (PPE)

Property, plant and 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 commencing from the time the asset is held ready for use.

**Notes to the Financial Statements for the year ended
30 June 2022**

f. Impairment of assets

At each reporting date, ECG reviews the carrying value of its tangible and intangible assets to determine whether any assets have been impaired. If impairment exists, then the recoverable amount of the asset is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is then expensed to the Statement of Comprehensive Income.

The recoverable amount of an asset is the greater of its value in use and its fair value less the costs to sell the asset.

g. Provisions

Provisions are recognised when ECG has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

h. Employee benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

i. Goods and services tax (GST)

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

Notes to the Financial Statements for the year ended
30 June 2022

	2022	2021
	\$	\$
5. Cash		
Current Bank account	623,811	564,961
Term Deposit (Bank Guarantee)	16,786	16,719
Term Deposits (Other)	546,775	544,668
Cash on hand	500	500
	<u>1,187,872</u>	<u>1,126,848</u>
6. Receivables		
Trade receivables	2,377	4,629
	<u>2,377</u>	<u>4,629</u>
7. Property, plant and equipment		
Motor Vehicles	114,264	114,264
Less: accumulated depreciation	(114,264)	(114,264)
	<u>-</u>	<u>-</u>
Mowing equipment at cost	2,665	2,665
Less: accumulated depreciation	(2,665)	(2,665)
	<u>-</u>	<u>-</u>
Office furniture, fittings and equipment, at cost	26,409	26,409
Less: accumulated depreciation	(26,409)	(26,409)
	<u>-</u>	<u>-</u>
Total property, plant and equipment net book value	<u>-</u>	<u>-</u>

**Notes to the Financial Statements for the year ended
30 June 2022**

	<u>2022</u>	<u>2021</u>
	\$	\$
Reconciliations		
Reconciliations of the carrying amounts for each class of property, plant and equipment are set out below.		
Motor Vehicles		
Carrying amount at beginning of year	-	-
Additions	-	-
Written off	-	-
Depreciation	-	-
Carrying amount at end of year	-	-
Office furniture, fittings and equipment		
Additions	-	-
	-	-
Carrying amount at the end of the year	<u>-</u>	<u>-</u>

Notes to the Financial Statements for the year ended
30 June 2022

	2022	2021
	\$	\$
8. Payables		
Trade and other payables	<u>20,955</u>	<u>19,181</u>
9. Grants received in advance		
Bequests	-	-
Commonwealth Home Support programme fund in advance	-	-
	<u>-</u>	<u>-</u>
10. Provisions		
Employee entitlements		
Annual Leave	71,082	61,050
Long service leave	71,698	68,510
	<u>142,780</u>	<u>129,560</u>
11. Reserve	237,446	237,446
The reserve represents funds set aside for future growth and equipment needs of ECG.		
12. Retained surplus/ (deficit)		
Retained surplus/ (deficit) at beginning of year	745,290	567,880
(Deficit) / Net Surplus	43,777	177,410
Rounding	1	-
Retained surplus / (deficit) at end of year	<u>789,068</u>	<u>745,290</u>

**Notes to the Financial Statements for the year ended
30 June 2022**

	2022	2021
	\$	\$
13. Reconciliation of operating surplus / (deficit) to cash provided by / (used in) operating activities		
Operating surplus / (deficit) after income tax	43,777	177,410
Add/(less) non-cash items:		
Depreciation & amortisation	-	-
Written off / written down	-	-
Provision for annual leave	-	-
Provision for long service leave	-	-
	<u>-</u>	<u>-</u>
Net cash provided by operating activities before changes in assets & liabilities	<u>43,777</u>	<u>177,410</u>
Change in trade receivables & payables	17,246	(41,299)
Net cash provided by/(used in) operating activities	<u>61,023</u>	<u>136,111</u>
14. Estimated 2021-22 volunteer costs donated		
Total hours volunteered	16,233	19,294

15. Financial reporting by segments

ECG operates in the charitable industry in Australia.

16. Fundraising activities conducted during the financial year

No fundraising activities were conducted during the prior financial year or during the current financial year, however, they may be periodically pursued in the future.

**Notes to the Financial Statements for the year ended
30 June 2022**

17. Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the financial

Minimum lease payments payable	<u>2022</u>	<u>2021</u>
Occupancy Lease: 20 Bridge Rd, Pymble to November 2023	130,540	148,045
	<u>130,540</u>	<u>148,045</u>

18. Related Party Transactions

There were no related party transactions in the year to 30/6/2022

19. Subsequent Events

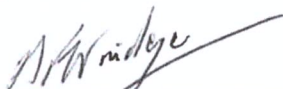
There have been no subsequent events to the reporting date which would have a material effect on ECG's financial Statements.

Statement by Management Committee

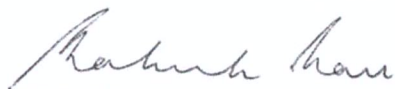
In the opinion of the Management Committee the financial report as set out on pages 1 to 13:

1. Presents a true and fair view of the financial position of Easy Care Gardening Inc as at 30 June 2022 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Easy Care Gardening Inc will be able to pay its debts as and when they fall due.

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



(President)



(Treasurer)

Dated at Sydney this

We, members of the Management Committee of Easy Care Gardening Inc, declare in our opinion:

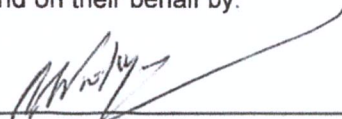
(a) the financial report gives a true and fair view of all income and expenditure of Easy Care Gardening Inc, with respect to fundraising appeal activities for the financial year ended 30 June, 2022;

(b) the balance sheet gives a true and fair view of the state of affairs with respect to fundraising appeal activities as at 30 June, 2022;

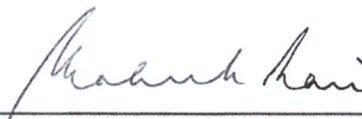
(c) the provisions of the Charitable Fundraising (NSW) Act 1991 and Regulations and the conditions attached to the authority have been complied with during the year ended 30 June 2022; and

(d) the internal controls exercised by Easy Care Gardening Inc are appropriate and effective in accounting for all income received and applied from any fundraising appeals.

In accordance with a resolution by the Management Committee, this declaration is signed for and on their behalf by:



(President)



(Treasurer)

Dated at Sydney this

16th September 2022

Independent Auditor's Report to the Members of Easy Care Gardening Incorporated

Opinion

We have audited the financial report of Easy Care Gardening Inc. which comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, the statement of cash flows for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies and management committee members statement.

In our opinion, the accompanying financial report gives a true and fair view of the financial position of the entity as at 30 June 2022, and of its cash flows for the year then ended in accordance with the *Associations Incorporation Act (NSW) 2009*.

In our opinion:

- (a) The financial report gives a true and fair view of the financial result of fundraising appeals for the financial year ended 30 June 2022; and
- (b) The financial report and the associated records have been properly kept during the year ended 30 June 2022, in accordance with the *Charitable Fundraising Act (NSW) 1991* and the regulations; and
- (c) The money received as a result of the fundraising appeals conducted during the year ended 30 June 2022 has been properly accounted for and applied in accordance with the *Charitable Fundraising Act (NSW) 1991* and the regulations; and
- (d) There are reasonable grounds to believe that Easy Care Gardening Inc. will be able to pay its debts as and when they fall due.

Basis for opinion

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

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

(Continued on next page.)

Independent Auditor's Report to the Members of Easy Care Gardening Incorporated

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist Easy Care Gardening Inc. to meet the requirement of the *Associations Incorporation Act (NSW) 2009*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter

Responsibilities of Management and Those Charged with Governance for the Financial Report

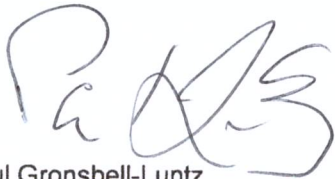
Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirement of the *Associations Incorporation Act (NSW) 2009* and for such internal control as management determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting unless management intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

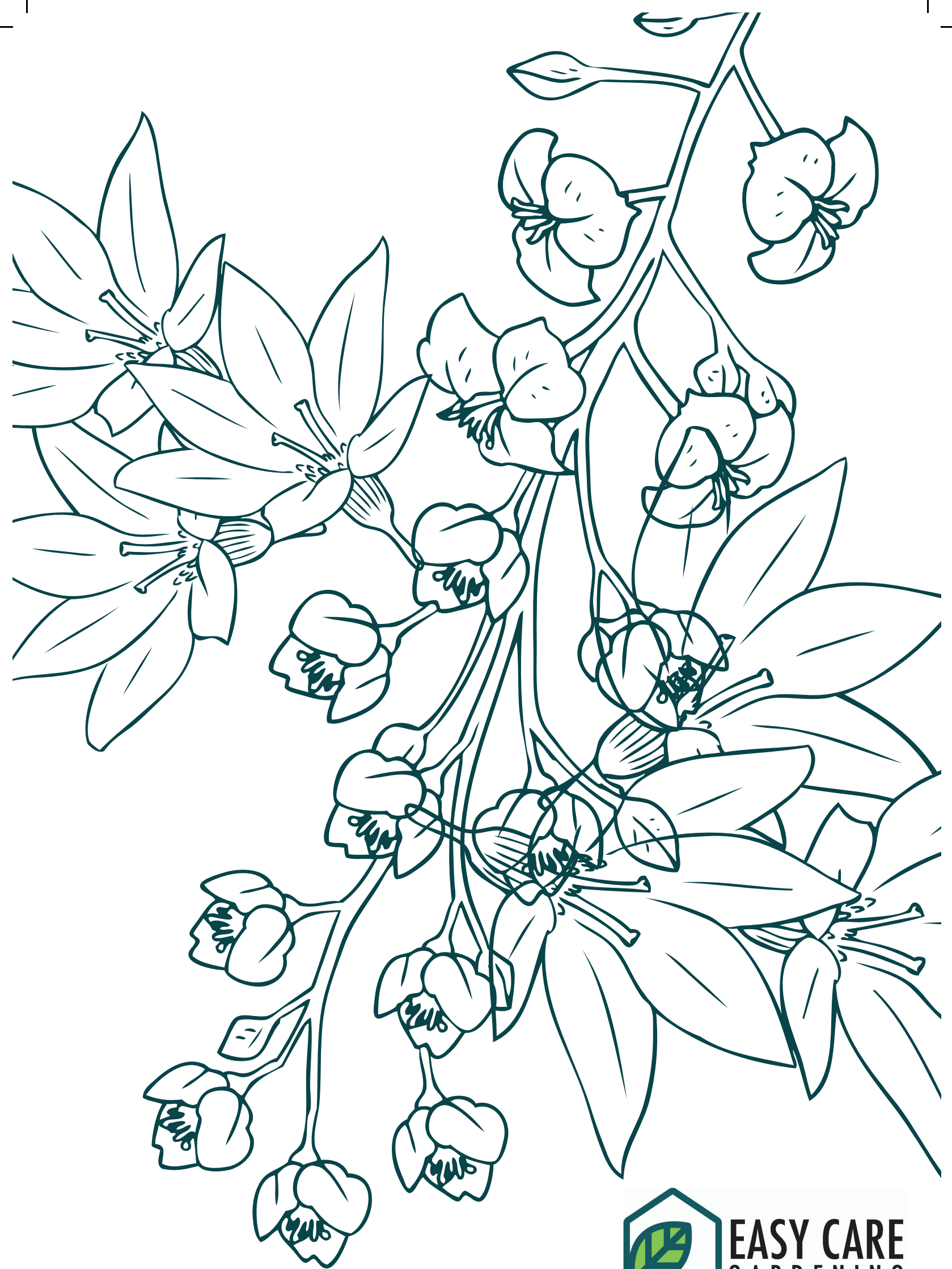
Auditor's Responsibility for the Audit of the Financial

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



Paul Gronsbell-Luntz
Registered Company Auditor No 7232

Level 1, 379 Kent Street Sydney NSW 2000



EASY CARE
GARDENING