



## Contents

Executive Report	04
NGINA Board	08
NGINA Council	09
NGINA Industry Partners	10
New Website	11
Events	13
Training	33
Appendix Financial Statements	36





As we reflect on the 2023/24 financial year, it's clear that this period has been transformative for the Nursery and Garden Industry New South Wales and Australian Capital Territory (NGINA). Our strategic initiatives, new programs, and strengthened partnerships have positioned us for continued growth and success. This report summarises our achievements, challenges, and future direction, highlighting our commitment to enhancing member services and advancing the horticultural industry.

## **Strategic Achievements**

Regional Group Strategy: Operation Sunrise In August 2023, we launched Operation Sunrise, a new Regional Group Strategy aimed at enhancing regional engagement and support. By consolidating regional groups into larger, more focused entities such as Sydney, Central Coast, Northern Rivers, Western, ACT & Surrounds, and NextGen, we are better equipped to offer localised events and networking opportunities. This restructuring will help incentivise regions to recruit new members, improve communication, and provide targeted regional services. The excitement at our Sydney Group Event marked the beginning of this new era for NGINA.

### **Events and Networking**

Our events have seen significant growth this year. The Sydney Trade Day continues to thrive, attracting new buyers and showcasing the innovation within our industry. In July, the NGINA Chaperoned Tour of Green Expo and SE Queensland Nurseries was a notable success, offering members valuable insights into best practices and new technologies. This event also exemplified the benefits of collaboration with state associations, leading to cost savings and improved member outcomes.

#### **Education and Training**

Education remains a cornerstone of our strategy. This year, we introduced a range of training programs, including truck licensing, forklift operations, chemical usage, and waterworks. Our apprentice program has flourished, with over 140 apprentices enrolled and a notably low dropout rate. The introduction of a new app for Recognition of Prior Learning and the development of a scholarship program for apprentices further underscore our commitment to advancing industry skills.

### Membership and Communication

#### Membership Growth and Engagement

We have seen a steady growth in membership and partnerships, aligning with the KPIs set out in our Strategic Plan. Our monthly online member forums continue to be a vital platform for communication, covering topics such as fire ants, WHS, IPM, and water conservation. The new website has greatly improved member interaction and information access.

## Policy and Advocacy

Our advocacy efforts have been focused on critical industry issues. We engaged with the NSW Government on the Definition of a Garden Centre and developed policy positions on water policy. Our collaboration with GIA and other NGIs has been instrumental in lobbying for a mandatory Code of Conduct for large retailers in the greenlife sector, aiming to ensure fair treatment for greenlife growers.

#### **Challenges and Opportunities**

**Economic Climate** 

The economic environment has presented challenges, with high inflation and cost-of-living pressures impacting consumer spending. Despite this, there are promising



opportunities within our industry.
Technological advancements, such as precision farming and smart irrigation, offer ways to enhance productivity and sustainability.
Additionally, mental wellness initiatives and operational resilience strategies are increasingly important for maintaining a healthy and effective workforce.

#### Climate and Environmental Factors

The wet start to 2024 has brought both opportunities and challenges. While the conditions are favourable for plant growth, excessive moisture poses risks such as root rot and fungal diseases. Addressing these challenges through sustainable practices and innovative solutions remains a priority for us.

#### **Looking Ahead**

#### Strategic Priorities for 2024-2027

Our new Strategic Plan outlines seven key priorities for the coming years:

- 1.Ensure Climate Change Resilience
- 2. Advance Innovation
- 3. Strengthen Education and Awareness
- 4. Improve Industry Collaboration
- 5. Encourage Market Development
- 6. Engage in Policy and Advocacy
- 7. Ensure Association Viability

These priorities will guide our efforts to build on past successes and address emerging industry needs.

We extend our heartfelt thanks to our members, partners, and the dedicated NGINA team for their contributions to our achievements this year. Special thanks to our committee chairs and board members for their leadership and commitment. We also appreciate the ongoing support from GIA and the hard work of CEO Jo Cave in advocating for our industry.

As we move into the next financial year, NGINA is well-positioned to continue driving growth and innovation within the horticultural industry. With a strong focus on member engagement, strategic partnerships, and industry advancement, we are excited about the opportunities that lie ahead. Together, we will build on our successes and strive for even greater accomplishments in the coming year.

#### **Together We Grow!**

David Jakobs PRESIDENT





Anita Campbell CEO



## **Board of Directors**

as at 1 July 2023



David Jakobs
President, NGINA • Committee Growers & Suppliers Group • CEO, Oasis Horticulture
Portfolio: Special Interest & Regional Groups, Complaints & Disciplinary
02 4754 8500 | 0417 076 863 | vicepresident@ngina.com.au

Andy Cameron Vice-President NGINA.• Owner Agnov8 Portfolio: Policy & Advocacy 02 9653 3992 | 0418 242 194 | andy.cameron@ngina.com.au





Samantha Birkwood
Director NGINA • Board Member of Northern Rivers Regional • Owner, Bamboo World
Portfolio: Marketing & Communications
02 6628 6988 | 0448 069 686 | samantha.birkwood@ngina.com.au

David Cliffe
Director NGINA • Managing Director, Narromine Transplants Pty Ltd
Portfolio: Membership Services
02 6889 2111 | 0427 253 165 | david.cliffe@ngina.com.au





Mike Mehigan
Director NGINA. Owner Elegant Outdoors
Portfolio: Trade Day
0404665566 | 0431825522 | mike.mehigan@ngina.com.au

John Walsh
Director NGINA . Country Manager for ANZ, ICI Specialty Fertilizers
Portfolio: Chair of Audit & Risk Committee
02 8801 3300 | 0407 183 854 | john.walsh@ngina.com.au



# Meet the NGINA Council

The NGINA Council, which comprises chairpersons or nominated representatives of each regional branch or special interest group, is an essential link between members of NGINA and NGINA's Board of Directors.

During the year the regional and special interest groups organised a diverse range of meetings, and some fun and informative networking events, where information was shared, advice was sought and received, and industry relationships were strengthened.

## **Regional Groups**

Contact the Chairperson in your region and find out what's happening in your area or head to www.ngina.com.au/groups

### Central Coast/Hunter

Jonathan Steeds, Sustainable Natives e: jonathan@sustainablenatives.com.au

#### **Northern Rivers**

Lynne Sutherland, Alstonville Plants e: lynne.sutherland@alstonvilleplants.com.au

#### **Mid North Coast**

John Vanderlay, Vanderlay Nursery e: office@vanderleynursery.com.au

#### **Sydney Group**

Brent Tallis, Overland Nurseries e: brent.tallis@bigpond.com

## **Special Interest Groups**

Contact the Chairperson if you're interested in joining either of this group or head to www.ngina.com.au/groups.

#### NextGen

Charlotte McPherson & Tahnee Moore e: charlie.mac10@live.com & tahneemoors@outlook.com

## Thank you

## To our NGINA Partners for their continued support

NGINA has developed a very comprehensive partnership package with tangible benefits for our partners. Sponsorship is not just about increasing revenue, but must be consistent with our mission and vision, while adding value to association membership. We are proud that we have such strong alliances with so many industry leaders. In return we make sure that we provide them with opportunities to improve awareness and visibility, and to network with potential and existing clients.

Sponsorship income helps to make it possible for us to deliver the content, resources, and other member benefits NGINA provides. We are incredibly fortunate to have such supportive partners.

Our partners for the 2023-2024 financial year period are: Garden City Plastics (Diamond),Ozbreed (Gold), Transplant Systems (Silver), Ball Australia (Silver), Syngenta Ornamentals (Silver), Powerplants (Bronze), Evnu (Bronze), Sidekicked (Bronze).

## DIAMOND



## **GOLD**



## SILVER





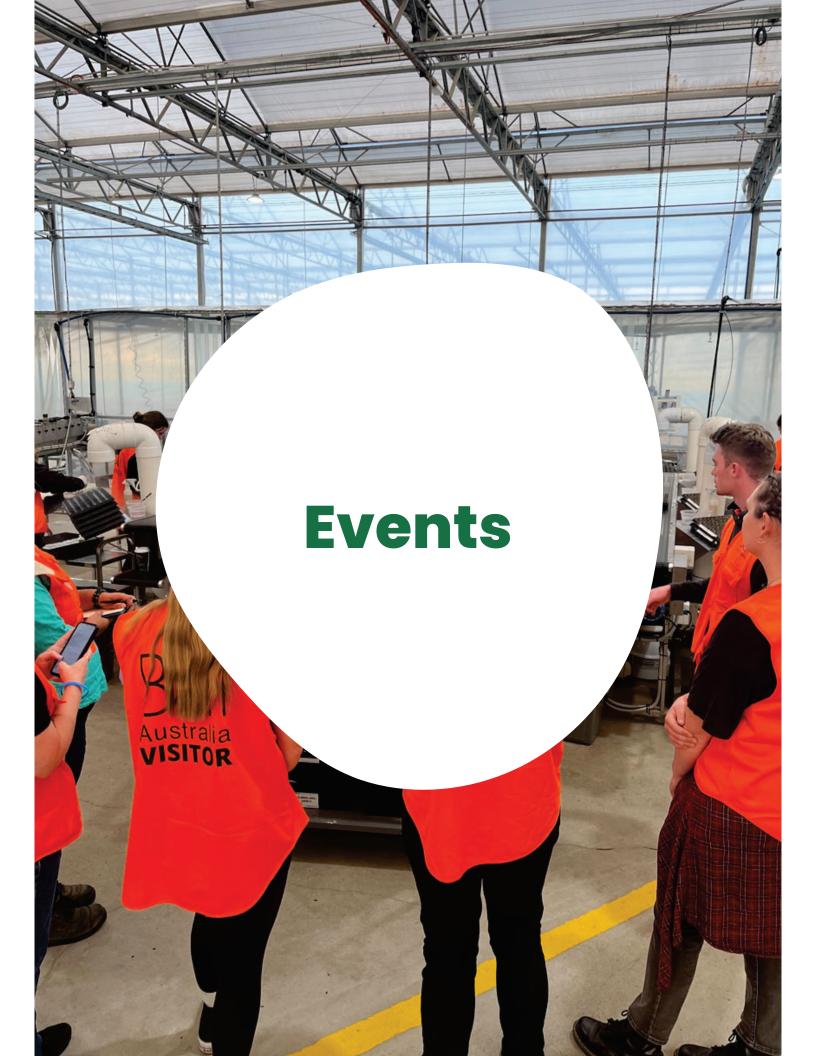




## BRONZE









## International Women's Day

NGINA celebrated International Women's Day on 8 March 2024 with a powerful and inspiring event featuring keynote speaker Marny Cringle. Marny's remarkable journey, which includes surviving a traumatic accident in 1996 and undergoing a world-first procedure to regain mobility, highlighted her resilience and determination. Despite facing significant personal and professional challenges, including discrimination, Marny has thrived as a successful nurse and celebrated athlete, demonstrating that no obstacle is too great with determination and an unconquerable spirit.

The event, held at Sirculo, was marked by a sumptuous breakfast, engaging conversations, and a strong sense of community and shared purpose. We extend special appreciation to the men in our industry who support the fight for equality, exemplifying the kind of support that fosters a more inclusive workplace.

We are also grateful to our sponsors: Vegepod, for donating a Kitchen Garden as a lucky door prize, and The Green Gallery, for providing beautiful table décor and flowers for each attendee. These contributions added elegance to the celebration and served as lasting reminders of the day.

Attendees left feeling inspired by Marny's story and encouraged by the unity and support within our industry. As we move forward, let us all embrace the spirit of courage and inclusion exemplified by Marny Cringle and work together towards a more equitable future.





## NGINA Tour for Career Advisors

On Thursday, the 4th April 2024, NGINA successfully organised an informative tour for 14 Career Advisors, showcasing award-winning production and retail nurseries. The advisors had the opportunity to witness the latest technology and sustainability practices in action, as well as engage with current and graduated apprentices to gain insights into rewarding careers in horticulture.

We extend our heartfelt gratitude to Richmond TAFE for providing the bus and driver, and to the Careers Advisors Association for inviting their members. A special thank you to Cameron's Nursery, Exotic Nursery, Flower Power Glenhaven, and Alpine Nursery for graciously hosting the advisors.

The feedback from the attendees was overwhelmingly positive, with many expressing surprise at the rewarding nature of a career in horticulture, which differed significantly from their previous perceptions. The advisors left the tour with renewed enthusiasm and a commitment to promote horticultural careers within their schools.









## **Pioneer's Lunch**



NGINA had the pleasure of hosting the Pioneers Luncheon at Galston Club on Thursday, 2 May 2024. The Pioneers Luncheon is always more than just a gathering—it represents a heartwarming reunion that connects generations in the Nursery and Garden Industry. This year, 55 attendees joined us for moments of reflection, camaraderie, and to recognise the founders of our industry.

The day was filled with stories of joy and laughter, from Judy Horton's charming tales to Mark Engall's enduring legacy across generations. Notably, Neil Bowers, at 95, and Stan Bibby, at 94.5, were celebrated highlights, demonstrating that age is no barrier to enthusiasm. CEO Anita Campbell and VP Andy Cameron highlighted themes of innovation and adaptability, paying tribute to our past while looking forward.

As we look ahead, we remain deeply grateful for the enduring legacy of our pioneers and are enthusiastic about the future of our industry. A special thank you goes to Melissa Meadows, our Events Coordinator, for orchestrating such a memorable event.



## **Online Member Forum**

The NGINA Monthly Online Member Forum has provided valuable opportunities for connection and learning throughout the year.

- August 2023 we explored common hazards in nurseries and ways we should be controlling them with Stephen from HR FOCUS.
- September focused on Red Imported Fire Ants with John McDonald, while August covered nursery hazards and safety practices with Stephen from HR FOCUS.
- October's forum with Elliott Akintola from GCP explored biocontrol and Integrated Pest Management as solutions to pesticide resistance.
- In November, Dr Sam Stacey and David Hinton discussed water-saving practices and irrigation technology in the context of drought.
- February featured Julian Moore, who provided a practical overview of AI tools for the nursery and gardening sector.
- January saw John McDonald from Greenlife Industry Australia addressing the threat of Red Imported Fire Ants.
- March showcased the latest technological innovations from GCP, Syngenta, and Ball Australia, emphasizing efficiency and sustainability.
- April's session with Ashley Jones from Razilio focused on cybersecurity, highlighting essential strategies for SMEs.
- In May, Belinda Bean from Greener Spaces Better Places presented on transforming urban environments and the impact of Hort Innovation's top campaign.
- June 2024 featured Lachlan from Choice Energy, who shared strategies for reducing energy costs and improving efficiency amid rising energy prices.





## NGINA Tour of Green Expo and South East Queensland Nurseries

On July 25th 2023, Tara and Anita hosted 20 members on the the 'NGINA Tour of Green Expo and SE Queensland Nurseries' on the Gold Coast. The tour began with a lively networking dinner at the Green Expo, where around 180 attendees gathered to celebrate the Green Expo Spotlight competition winners and reconnect with colleagues, particularly from NSW.

The following morning, we visited the Green Expo at the Gold Coast Turf Club, showcasing 63 exhibitors displaying a diverse range of greenlife and horticultural products. It was a fantastic opportunity to connect with NSW members. Attendees learned valuable recycling tips to help achieve the target of recycling 10 million kilograms of materials annually.

Following the expo, we toured Garden City Plastics (GCP), NGINA's Diamond partner. Jason provided insights into GCP's operations as Australia's leading manufacturer of plastic pots and containers. GCP's commitment to recycling and sustainability, in partnership with Polymer Processors and Norwood Industries, aims to close the plastic packaging loop and meet Australia's 2025 National Packaging Targets.

One highlight was Lawrence from Spruced Trees, who introduced the innovative Pothead™ device, designed to reduce weed growth in potted plants by over 80%. This showcases the collaboration within the industry to create effective solutions.

Our next stop was Brookfield Gardens, a beautiful garden centre that fosters customer loyalty through its successful Garden Club, offering exclusive discounts and creating a sense of community among members.

The following day, we visited Marlborough Nursery, known for its high-quality indoor plants, and learned about their focus on diversity in foliage plants. We also witnessed a demonstration of the Burro, a self-driving plant carrier robot, showcasing advancements in automation.

At Proptec, we explored the Ellepot System, a unique propagation method that enhances efficiency in plant production. A visit to Nursery Traders and Rutters Rd Nursery followed, where we gained insights into various nursery operations.

On the final day, we visited Waterworths Nursery, specializing in shrubs and natives, and Manawee Garden Centre, renowned for its exceptional customer service and educational focus. Our last stop was Heatons Nursery, a family-owned business dedicated to maintaining high standards in fern and anthurium propagation.

Overall, the NGINA bus tour was a tremendous success, providing members with opportunities to learn best practices, explore innovations in the industry, and network with one another.



## NextGen

## **Alpine Nurseries**

On Wednesday, November 8 2023, over 85 people attended the NextGen Event at Alpine Nurseries.

Our event started with a tour of Alpine's Trademart and Production Nursery. Thank you to Dan Ewings who conducted such a great behind-thescenes tour.

After the tour we heard from Johnathan Eccles from the Local Land Services (LLS) who announced that LLS will be offering fully subsidised study tours for 5 apprentices and 5 NextGenners. Watch this space for information on how to apply.

We also heard from Bradley Graves from Macquarie University about the flood project which examines how to mitigate water contaminants before, during and after a major flood or rain event. Louisa Mettam from NGINA also let everyone know about the Trade Pathways Innovation Fund and our project to create an application and website to make it easier for people to apply for RPL in Nursery Operations.

We all had a fabulous dinner thanks to a pizza truck and were incredibly grateful for all the refreshments provided by Alpine Nurseries.

## **Scotts Tubes**

On Thursday 4th April 2024, Scotts Tubes hosted a combined NextGen and Central Coast/Hunter Group Event, Scotts Tubes is one of our most esteemed members and a thrice-awarded NGINA Large Production Nursery of the Year. This event highlighted the convergence of expertise, innovation, and community within our industry.

Attendees experienced a comprehensive tour led by Greg Scott, showcasing the

advanced horticultural practices and technologies that position Scotts Tubes at the forefront of the nursery industry. The tour emphasised their achievements and ongoing commitment to excellence, which has consistently earned them a place in the NGINA Hall of Fame. Simon Lewer, Technical Director at Gauge Industrial and Environmental, shared his profound knowledge on microbiology, water management and environmental science, providing attendees with critical insights into sustainable practices and the latest scientific advancements impacting the industry.

The evening also featured a delicious hot dinner and dessert provided by Scotts Tubes. The drinks for the evening were generously sponsored by Redpath Ideal Greenhouses.













@NGINA\_NEXTGEN











## **Next Generation Horticulture Study Tour**

The Next Generation Horticulture Study Tour, organised in partnership between NSW Local Land Services and NGINA, offered five fully subsidised study tours for apprentices in Nursery Operations across NSW and ACT. The response was exceptional, demonstrating a strong commitment to ongoing learning. The winners of the tour were Aidan Wright, Rachael Mumberson, Ashlee Lloyd, Tegan Mulqueeney, and Emma Seager.

On Thursday 21 March 2024, the tour commenced with a two-day visit to Melbourne, where participants attended the International Flower and Garden Show and toured several key industry sites, including Garden City Plastics, Warners Nurseries, Ball Australia, Mansfields Nursery, and Transplant Systems.

The tour proved highly impactful, with participants expressing their enthusiasm and newfound insights:

Tegan from Colourwise was particularly impressed by Warners Nursery's eco-friendly practices and plans to adopt similar sustainability measures at her nursery.

Emma from Flower Power/Arborglen found the supplier visits insightful and is keen to focus more on sustainability at her workplace.

Rachel from Yarralumla Nursery valued the opportunity to compare approaches with other nurseries and is interested in exploring beneficial bug management techniques.

Ashlee from Penrith City Council was inspired by the creativity at the flower show and is advocating for the adoption of beneficial bug houses at her workplace.

Aidan from Camerons Nursery was motivated by the flower show and suggests implementing beneficial bug houses for pest control, alongside a desire to learn more about recycling practices.





The study tour provided valuable insights and inspired a renewed focus on sustainability and innovation within the horticulture industry.





Our NextGen events remain an excellent way to connect the next generation of nursery workers and leaders with each other and with the rest of the industry who want to support them. Our Next Gen Committee is cochaired by Charlotte Macpherson from Cameron's Nursery and Tahnee Moors from Alpine Nurseries. Thank you to them both for organising and running such terrific events. If anyone would like to join the NextGen Committee. we would love to have you so please send an email to info@ngina.com.au





## Central Coast/Hunter Group

## **Sprint Horticulture**

On Thursday 29th February 2024, the Central Coast/Hunter Group had a great catch up at Sprint Horticulture. Sprint Horticulture is a sales and distribution company specialising in ornamental plants. They represent licenced product by breeders around the world and Craig showed us so many gorgeous and new plants. Sprint Innovation, which is Karen's passion, presents their superb plants in terrariums, gift packages and unusual pots. As an association we want to provide knowledge and share best practice with our members. Nothing does that better than our own members connecting with each other. Thank you Sprint for having us all and for such an amazing tour. Members then networked during dinner at Mangrove Mountain Memorial Club.



## **Wyee Nursery**

On Thursday 23 November 2023, our Central Coast and Hunter members joined us for a Christmas Party hosted by Tom at Wyee Nursery.

Tom gave us a tour of his beautiful nursery that he purchased around 18 months ago. Tom and his dedicated crew are deeply passionate about plants, sustainability, and the art of crafting impeccable gardens. With strong partnerships among growers and suppliers, they've meticulously curated an extensive range of premium plants, trees, shrubs, and gardening essentials. They offer personalised guidance to help customers transform their outdoor spaces and they champion sustainability, biodiversity, and the promotion of native flora to create ecoconscious gardens.

After the tour and refreshments we headed out to dinner at a local venue. NGINA Director John Walsh reminded everyone how important to NGINA and to our members our regional groups are and that NGINA is working hard on our regional group strategy. Thank you to those members who volunteered to join Johnathan Steeds on the Central Coast/ Hunter Group Committee.

After the tour and refreshments we headed out to dinner at a local venue. NGINA Director John Walsh reminded everyone how important to NGINA and to our members our regional groups are and that NGINA is working hard on our regional group strategy. Thank you to those members who volunteered to join Johnathan Steeds on the Central Coast/ Hunter Group Committee.

Turn overpage for photos...

Wyee Nursery continued...



## **Mid North Coast Group Event**

## **Bonny Hills Garden Centre**

A big thank you to everyone who joined us for the Mid-North Coast Group Relaunch event on Wednesday 22 May 2024! It was wonderful to see so many past, current and future NGINA members reconnecting, sharing insights, and enjoying a fantastic evening together. We kicked off with a visit to the beautiful Bonny Hills Garden Centre where connections were made and laughs were had before Keith gave us an overview of the history of the nursery. The evening continued with lively conversations and delicious food and drinks at the Bonny Hills Beach Hotel. Your participation and enthusiasm made the event a great success. It was lovely to have members from other regional groups come to support the Mid North Coast. We look forward to more gatherings like this in the future!













## **The Sydney Group**

## **50 years of Overland Nursery**

The Sydney Group had the opportunity of honouring the Tallis family and their wonderful journey at Overland Nursery on Thursday 26 October 2023, along with over a hundred people from the industry. Stories, laughter, and sincere gratitude for a family that has devoted fifty years to our industry characterised the evening.

Overland was founded in 1973, when Rod and Julia Tallis embarked on an amazing adventure on a 2.2-hectare orange orchard in Arcadia. The company was founded with the goal of preserving the environment and offering the neighbourhood great plants.

In the late 1980s, Brent and Scott, the next generation, joined the family firm and brought enthusiasm and new ideas. They now hold crucial positions in Overland Nursery's marketing, sales, administrative, and manufacturing departments.

Over the years, Overland Nursery has provided a large selection of trees, climbers, and shade plants in response to changing consumer needs. They've always welcomed change in an effort to give their clients the best possible service. Additionally, Overland has been a beacon for education, hosting TAFE students, apprentices, and school groups.

The Tallis family has been instrumental in the development of the Nursery and Garden Industry and has been a pillar of support for NGINA. We congratulate and thank them for 50 wonderful years of Overland Nursery.



## Sydney Group Christmas Party

In December 2023 our Sydney Group came together for their annual meeting and Christmas Party. We are incredibly grateful to our members who run our regional groups and we thank Cameron Blakemore who has stepped down as the chair of the Sydney Group after many years of service and thank Brent Tallis from Overland Nursery for taking on the position. We also welcome Evan Mueller from IGC to the committee. It was great to catch up with everyone to celebrate a wonderful year in Sydney.



## **John Stanley Presentation**

On Tuesday 30 January 2024, the Sydney Group hosted Presenter John Stanley. John Stanley is a coach, consultant, author, speaker and trainer and has often been described as the leading horticultural consultant in the world today.

John's presentation covered getting the basics right, the driving forces from a consumer perspective, how we should adapt as retailers and growers to changing consumer trends and how to communicate what 'wellbeing' actually means.

Thank you to our Sydney Group for ensuring that we can provide such relevant content to our networking events. Everyone walked away informed, inspired and motivated.









## The Northern Rivers Group



## **Pulling Back The Shade Cloth**

The Pulling Back The Shade Cloth (PBTSC) seminars are exclusive events designed for NGINA members, providing valuable hands-on learning opportunities in the Northern Rivers region. These sessions are open to members and encourage attendees to bring along a team member to enhance knowledge sharing. For those who are not yet members, we invite you to join our passionate and committed group for a modest fee.

Held on the last Friday of every month from 8:00 AM to 10:00 AM, these events focus on various aspects of horticultural practices, equipment, and innovation.



## Northern Rivers Summer Catch Up

Our Northern Rivers Group had their Summer Catch Up at The Federal Hotel on Tuesday 6 February. The local NGINA members had a lovely evening of networking and had the chance to get the latest updates on fire ants from DPI and LLS, all things NGINA and upcoming training opportunities in the Northern Rivers.

There were many questions around fire ants and clearly our members are very passionate about doing everything possible to assist the authorities with their eradication program.



Check out the NGINA Northern Rivers
Regional Group on Facebook for pictures
and infomration on past/upcoming events,
as well as lots of useful information!











## 2023 Industry Awards and Gala Dinner

The NGINA proudly announced the winners of its prestigious 2023 Industry Awards at a sell-out event on Friday night at Rydges Norwest. Esteemed Channel 9 Garden Gurus presenter, Bonnie-Marie Hibbs, graced the occasion as the host, adding a touch of glamour and expertise to the evening.

The Awards spotlighted the exceptional talent and dedication within the nursery and garden sector, honouring a diverse group of professionals. Categories ranged from wholesale/production nurseries and retail garden centres to allied suppliers, employers, trade day stand holders, and apprentices. The event also shone a light on the emerging leaders shaping the future of the industry in both NSW and the ACT.

Anita Campbell, CEO of NGINA, expressed her admiration for the high standard of this year's nominees. "The quality of entries we received this year was nothing short of remarkable, setting a new benchmark for excellence in our industry. Each finalist demonstrated exceptional skill and dedication, making the selection process incredibly challenging," Ms Campbell remarked.

## **Category Winners**

NGINA Apprentice of the Year: Melissa Poolman

NGINA Small Wholesale/Production Nursery of the Year: Pacific Nurseries

NGINA Large Wholesale/Production Nursery of the Year: Cameron's Nursery

NGINA Small Retail Nursery of the Year: Burnetts on Barney

NGINA Large Retail Nursery of the Year: Heritage Gardens

NGINA Allied Supplier of the Year: Agnov8

NGINA Next Genner of the Year: Josh Duncan

Employer of the year: Cameron's Nursery

People's Choice Award: Burnetts on Barney

Trade Day Stand of the Year: Glenfield Wholesale Nursery

## 25 Year Members:

- Wyee Nursery
- Sydney Wildflower Nursery

## 40 Year Members:

• Mountain Range Nursery

### 50 Year Members:

- Riverina Nursery
- Swane's Nurseries
- Oasis Horticulture
- Andreasens Green
- Engall's Nursery

She further added, "While all our finalists were deserving, certain members stood out for their extraordinary achievements. NGINA is thrilled to acknowledge and celebrate the outstanding contributions of these individuals across various categories. Their efforts not only elevate their businesses but also significantly contribute to the advancement of our industry as a whole."







## **2023 Industry Awards and Gala Dinner**



SMALL WHOLESALE/ PRODUCTION
NURSERY:
Pacific Nurseries



LARGE WHOLESALE/ PRODUCTION
NURSERY:
Cameron's Nursery



SMALL RETAIL NURSERY OF THE YEAR: Burnetts on Barney



LARGE RETAIL NURSERY OF THE YEAR: Heritage Gardens Nursery



ALLIED SUPPLIER OF THE YEAR:
Agnov8



NEXT GENNER OF THE YEAR:
Josh Duncan



## **2023 Industry Awards and Gala Dinner**



APPRENTICE OF THE YEAR: Melissa Poolman



EMPLOYER OF THE YEAR: Cameron's Nursery



PEOPLE'S CHOICE AWARD: Burnetts on Barney



TRADE DAY STAND OF THE YEAR: Glenfield Wholesale Nursery

A HUGE thank you to our event sponsors

Mojay Pots for their delicious "Mojay Mojitos" to help us kick the night off! Oasis Horticulture for the spectacular table centrepieces, Kenthurst Nursery for supplying the green life which transformed the room, Tropical Plant Rentals for the huge task of transporting and installing our décor & thank you also to Engalls Nursery for loaning the large lime tree.

A big thank you as well to all our Partners for their support of the Industry with special thanks to:

Nathan Layt from Ozbreed, Craig Williams & the team from Garden City Plastics, Kyron Beard from Transplant Systems, TAFE NSW and Australian Growing Solutions



































## **Sydney Trade Day**

Over the past financial year, Sydney Trade Day has continued to grow as a vibrant community hub for the industry, welcoming both long-standing and new members alike. We've seen consistent attendance from buyers and standholders, with standout months like September. October followed closely, proving that spring is truly the season to showcase new offerings and make meaningful connections.

We've introduced several exciting initiatives last financial year, from 'Christmas in July' celebrations to moving our May Trade Day to align with the busy pre-Mother's Day period. Monthly buyer giveaways in the form of stand credits have also been a hit, encouraging buyer participation and creating more opportunities for standholders. While we had consistent numbers this year, the overall spirit of the event remains strong, and we continue to welcome new members and standholders who want to be part of Sydney Trade Day. It's a tradition NGINA is proud of.

While months like September and October boasted strong participation, we've also experienced a decline in attendance during some periods. This trend highlights a need to re-engage standholders, especially during quieter months, and ensure that Trade Day continues to offer value and excitement for everyone involved. To address this, we will continue to trial new initiatives, such as free entry for buyers and added benefits for permanent standholders. These efforts are designed to increase participation and make Trade Day even more rewarding for both buyers and sellers, keeping it a vibrant and essential event for the industry year-round.















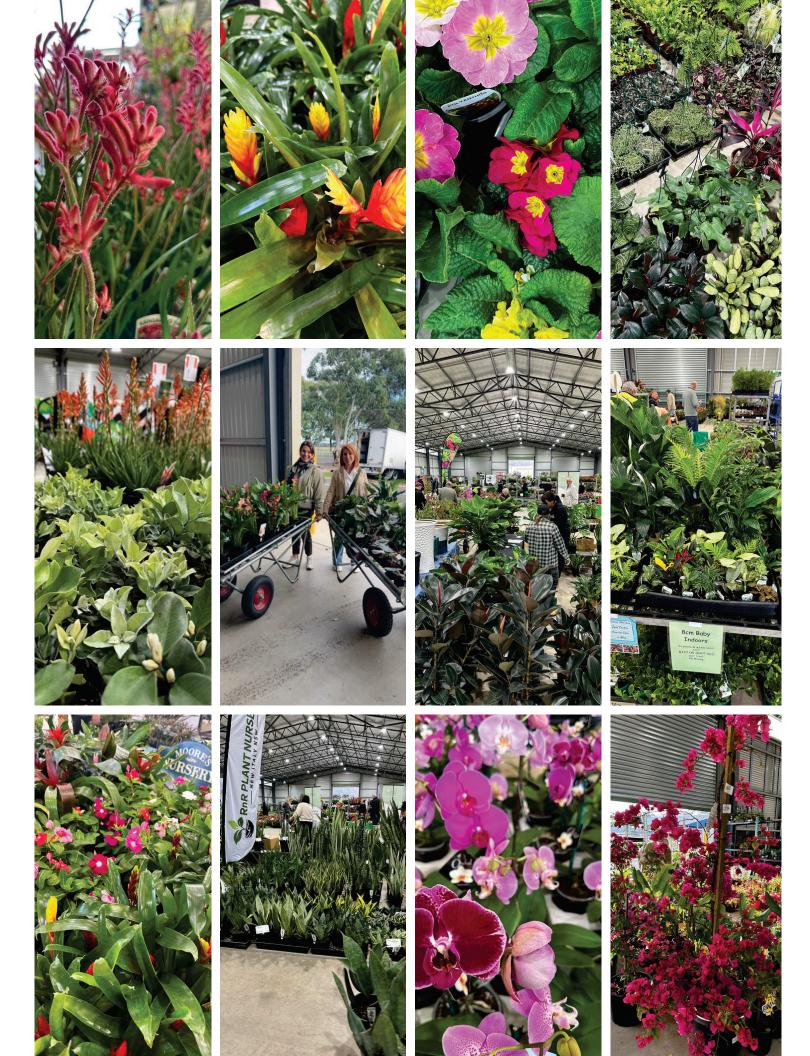












## Northern Rivers Autumn Trade Day

The Northern Rivers Group hosted a fantastic evening of networking at Wollongbar Tavern on Monday, 11 March. This event provided an excellent opportunity to engage with stand holders, sponsors, and buyers over drinks and nibbles.

The following day, Tuesday, marked the Northern Rivers Trade Day, which featured 30 exhibitors

showcasing a variety of impressive plants and products. Exclusive Trade Day deals were a highlight, offering buyers exceptional prices to refresh their inventories.

A huge thank you to the Northern Rivers Committee for organising the event and preparing a delicious breakfast. We also extend our gratitude to the NR Trade Day sponsors, as well as all stand holders and buyers, for contributing to the event's vibrancy and success. Your dedication and enthusiasm are what make our community thrive. Congratulations to Killuke Nursery, the lucky winner of Norwood's prize of a 1500 reprint of a custom label! Additionally, three lucky preregistered buyers won \$50 each to spend on the fantastic stock and deals available at the Trade Day.





























## Northern Rivers Spring Trade Day

The Northern River Spring Trade Day, held on Tuesday, September 12th, was a magnificent celebration of the entire nursery and garden industry in Northern NSW. This vibrant event brought together growers, allied suppliers, and retailers for a day filled with green inspiration. Before the trade day, Monday night was a delightful gathering at the Wollongbar Tavern. Attendees enjoyed a fantastic evening of drinks and nibbles, setting the tone for the main event.

On Tuesday, the trade day took place at Alstonville Showground, where the atmosphere was buzzing with excitement. Attendees enjoyed a complimentary breakfast that fuelled a day of fruitful interactions and buying up big. So many amazing plants and products were on offer! We extend our heartfelt thanks to our generous event sponsors: Transplant Systems, Rocky Point, Greenlife Gro, Powerplants, EvergreenConnect, Garden City Plastics, Think Water, Go Grow, Fernland, Envirotec and Norwood Industries. Your support played a pivotal role in making this event a resounding success. Congratulations to the three lucky buyers who preregistered for NR Trade Day and won \$100 to spend at the stand of their choice as lucky door prizes. Your enthusiasm adds to the joy of our gatherings. Let's continue nurturing our industry relationships and making the nursery and garden industry in Northern NSW flourish.















## **Port Macquarie Trade Day**

On Monday night, 28th August, Tara caught up with many of our members, Trade Day exhibitors and buyers at the Mid North Coast Dinner. The Port Macquarie Racecourse was buzzing with energy on Tuesday 29th August as we welcomed 29 local and regional exhibitors, some even traveling from QLD and Sydney. Port Macquarie Trade Day is an excellent opportunity to connect with a diverse audience of new and returning buyers and an extensive array of stand holders. When buying opened at 7:30 plants flew off the stands and out to our retail nurseries shelves just in time for a busy Spring!

Beyond the bustling trade and transactions, the Port Macquarie Trade Day acts as a hub for networking and camaraderie. It's more than just business; it's a vibrant event that unites industry professionals and plant enthusiasts alike for two days of sharing insights, forming new bonds, and celebrating our shared passion. A huge thank you to Julie Worland, whose hard work shone through in bringing everyone together for Tuesday's Trade Day. We would also like to thank the Port Macquarie Trade Day event sponsors Garden City Plastics, GoGrow, Norwood Industries, Greenlife Gro and AMES.





































Throughout the year, NGINA has remained committed to enhancing the skills and safety of our members through a variety of essential training programs.

### **Chemical Training**

In May, we held AQF3 Chemical Training in Wollongbar, covering topics such as safe transport and storage, risk assessments, and integrated pest management. This course, conducted by SpraySMART, was designed to require less face-to-face time while including some online precourse work.

#### **First Aid Courses**

We hosted several First Aid and CPR training sessions across Sydney and the Central Coast, tailored specifically for professionals in the nursery and garden industry. Notable events included:

- April 11: First Aid and CPR training at NGINA Head Office, Kenthurst.
- May 2: First Aid and CPR training at Colourwise Nursery, Central Coast.
- August 17: CPR and Full First Aid update sessions at NGINA Board Room.

#### **Waterworks Course**

On April 18-19, we offered the Waterworks Skillset for Production Nursery and Turf accreditation at TAFE NSW Richmond Campus. This course focused on improving irrigation efficiency and aligning with national water management policies.

### Social Media & Digital Marketing Masterclass

On February 29, we hosted a fully booked masterclass designed to enhance digital skills for the nursery and garden industry. Participants received practical takeaways and access to precourse assistance for beginners.

### **Truck Driving Courses**

New truck drīving courses for Medium Rigid and Heavy Rigid licenses were announced, fully funded under AgSkilled 3.0 for eligible participants. Expressions of interest were being sought for classes in early 2024, delivered through ABC Driving School.

#### **AgSkilled Workshops**

NGINA continued to promote AgSkilled workshops, which are crucial for upskilling the agricultural industry. Over the past year, we facilitated training in forklift operation, Bobcat and Skid Steer operation, and AQF4 Chemical Management. These fully funded courses have been popular, with significant participation leading to recognised qualifications and cost savings for businesses.

#### **Fire Ant Training**

In August, we offered a free online training course created by the National Fire Ant Eradication Program. This course helps participants manage fire ants and materials that may carry them, with completion certificates awarded.

Overall, these training and development initiatives have provided our members with valuable skills and knowledge, fostering a safer and more efficient nursery and garden industry or horticulture.

#### **School Workshops**

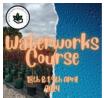
As part of our commitment to fostering interest in nursery operations among school students, NGINA has resumed its Basic Introduction to Horticulture Workshops at high schools. special thank you to Louisa Mettam for leading this workshop and inspiring the next generation of horticulturists. These workshops play a crucial role in educating students about the diverse opportunities available in the nursery and garden industry, helping to cultivate future talent and passion for horticulture.

















## Nursery & Garden Industry NSW and ACT Limited ABN 36 001 075 574

Annual Report - 30 June 2024

## Nursery & Garden Industry NSW and ACT Limited Directors' report For the year ended 30 June 2024

The directors present their report, together with the financial statements, on the Nursery & Garden Industry NSW & ACT Limited for the year ended 30 June 2024.

#### **Directors**

The following persons were directors of the company during the whole of the financial year and up to the date of this report, unless otherwise stated:

David Jakobs - President/Director
Andy Cameron - Vice President/Director
Samantha Birkwood - Director
David Cliffe - Director
Mike Mehigan - Director
John Walsh - Director

papointed 25 November 2010
appointed 18 November 2020
appointed 11 December 2019
appointed 11 December 2019
appointed 24 November 2021
appointed 24 November 2021

#### **Objectives**

The company's short term objectives are to:

- to attract and retain members to the association through the provision of valued benefits and services;
- organise and conduct trade markets, field days, shows and similar functions for industry promotion;
- arrange for distribution to members of technical and business information deemed necessary for the development of the nursery trade;
- co-operate with all government members and semi-government departments in the advancement of research and technical data covering the nursery, horticulture and allied fields of activity;
- liaise with government members and agencies to advocate the nursery industries position on matters of impact to the industry and associated industries;
- support and encourage the formation of Regional and Special Interest Groups within the company to encourage contract between members with common regional or specialist interest for the mutual advantage of such groups;
- promote within universities, education, TAFE colleges and the like, professional and vocational education and training and research bodies covering the nursery, horticulture and allied fields of activity;
- encourage environmental improvement; and
- co-operate with appropriate government departments i.e Department of Primary Industries, LLS Australia workforce and Office of Environment & Heritage to reduce environmental impacts from the industry's activities in areas such as weeds, diseases, pests, water, waste and pollution.

The company's long term objectives are to:

- increase the membership base:
- promote and further the interests of members and the nursery industry; and
- promote the industry to the public.

## Strategy for achieving the objectives

To achieve these objectives, the company has adopted the following strategies:

- provision of appropriate training
- organise and conduct trade displays, field days and shows;
- implement an effective communication plan;
- implement a strategy for retaining current members and attracting new members:
- provision of opportunities for members to meet, network, and share views and experiences to improve practices;
- provision to members of opportunities to participate in meetings and committees to both develop policy and to express industry views;
- facilitation of skill development by promoting specialist group meetings;
- to promote excellence in the nursery and garden industry by recognising and rewarding excellence and acknowledging
  industry leaders as they strive to achieve best business practice through the provision of awards and appropriate public
  acknowledgement; and
- liaise with government and semi-government departments, universities, education, TAFE colleges and the like to promote research and interests of the nursery industry

1

## Nursery & Garden Industry NSW and ACT Limited Directors' report For the year ended 30 June 2024

#### **Principal activities**

The principal activities of the Nursery & Garden Industry NSW & ACT Limited during the financial year were to facilitate the successful growth of the nursery and garden industry and the profitability and professionalism of members through promotion, representation, education and communication.

No significant changes in the nature of the company's activities occurred during the financial year.

#### Performance measures

Performance is measured by monitoring the number of members as well as feedback from members regarding their satisfaction of services received linked to strategic plan and its defined key performance indicators.

Information on directors

Name: David Jakobs (appointed 25 November 2016)

Title: Vice President 2018 - 2022, President from May 26, 2022

Qualifications: Bachelor of Applied Science in Horticulture from the University of Western Sydney and

a Postgraduate Diploma in Marketing from the University of Technology Sydney

Experience and expertise: Current General Manager of Oasis Horticulture 2.0 now owned by The Green Group,

previously CEO of Oasis Horticulture and Director of Bonza (a 50:50 joint venture biotechnology company owned by Suntory and Oasis). A long corporate career with Yates for 27 years in numerous roles including NSW Sales Manager, New Zealand General Manager, Marketing Director, Technical & Innovation Manager, Business Development Manager and Business Manager—Landscape. Earlier management roles

also covered WS propagation, landscape and allied export facing businesses.

Portfolio Special Interest & Regional Groups; Investment Committee

Name: Andy Cameron (appointed 18 November 2020)

Title: Vice President from May 26 2022

Qualifications: Diploma of Horticulture

Experience and expertise: Andy is a dedicated horticulturalist with 40 years' experience working in and a passion

for the nursery industry. In 1988, Andy opened Cameron's Nursery in Arcadia, NSW. In 1992 his wife Sonja came on board and together they operate Cameron's Nursery. In 2002, Andy had an opportunity to acquire Nursery Management Systems (NMS), a software business. In 2015, NMS combined in a new IT venture called Agnov8, developing IoT devices for agribusinesses. Currently, Andy sits on the GIA Nursery Advisory Committee, which oversees the industry accreditation schemes. Outside the nursery industry, Andy volunteers for and holds a senior rank within the Rural Fire Service. He also chairs the Local Bush Fire Management Committee, as well as sits on

several state-based committees

Portfolio: Policy and Advocacy

Name: Samantha Birkwood (appointed 11 December 2019)

Title: Director

Experience and expertise: Director and Co-Owner of Bamboo World Wholesale Nursery and online retail store

Byron Bay Bamboo. Over 20 years' experience in small business management (including business development, sales, marketing, reporting, project delivery), with experience in overseas operations throughout South East Asia. Experience in board participation for International Ladies Club of Macau (now resigned) and Global Lamborghini Female Advisory Board (active). Marketing and public relations background, as well as a strong HR and leadership background following 11 years as

an officer in the Australian Army.

Portfolio: Marketing & Communications

#### Nursery & Garden Industry NSW and ACT Limited

**Directors' report** 

For the year ended 30 June 2024

Name: David Cliffe (appointed 11 December 2019)

Title: Director

Experience and expertise: Over 40 years' experience working in the horticulture industry. He is the owner of

Narromine Transplants, a large container seedling, nut and fruit tree nursery based in the central west of NSW. David has been Director and President of the Nursery & Garden Industry of Australia (now Greenlife Industry Australia). He has also been a director of Horticulture Innovation Australia over a period of 12 years. He has had a long association with the International Plant Propagators Society (IPPS) at a regional and

international level.

Portfolio: Membership Services

Name: Mike Mehigan (appointed 24 November 2021)

Title: Director

Experience and expertise: He started his career with HM Collector of Taxes before moving to the consulting arm

of Messrs; Holbeck, Hartman and Dean Chartered Accountants focusing on restructuring businesses in financial difficulties. In January 2002 he and partner, Susan, moved to Sydney and in September 2002 they purchased Elegant Outdoors that which they continue to run today. In 2010 they were awarded Best Small Garden Centre in Australia. He has served 9 years on the NGINA Board with periods as President and Vice President. He has also represented NSW/ACT on the NGIA board for 6 years with 4 of these as President. He has been involved with a number of advisory committees

and judging panels and currently sits on the Trade Day Committee

Portfolio: Membership Services/Trade Day

Name: John Walsh (appointed 24 November 2021)

Title: Director

Qualifications: Advanced Diploma of Horticulture from Ryde School of Horticulture and a Bachelor of

Business, majoring in Marketing from Western Sydney University.

Experience and expertise: John has over 40 years' experience in the nursery and garden industry. He has worked

for major companies supplying the retail and production sectors and was Sales and Marketing Manager of Oasis Horticulture. For the past 18 years John has managed the

business of ICL in Australia and New Zealand.

Portfolio: Audit and Risk/Training and Professional Development

#### Meetings of directors

The number of meetings of the company's Board of Directors ('the Board') held during the year ended 30 June 2024, and the number of meetings attended by each director were:

	Full Board	
	Held	Attended
David Jakobs (President)	8	8
Andy Cameron (Vice President)	8	8
Sam Birkwood	8	8
David Cliffe	8	7
Mike Mehigan	8	8
John Walsh	8	6

Held: represents the number of meetings held during the time the director held office.

#### Contributions on winding up

Nursery & Garden Industry NSW & ACT Limited is a company limited by guarantee. In the event of, and for the purpose of winding up of the company, the amount capable of being called up from each member (except for associates) is limited to \$1.

As at 30 June 2024, the collective liability of members was \$219 (2023: \$218)

#### Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is set out immediately after this directors' report.

# Nursery & Garden Industry NSW and ACT Limited Directors' report For the year ended 30 June 2024

This report is made in accordance with a resolution of directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

On behalf of the directors

David Jacobs President

25 October 2024



Nexia Sydney Audit Pty Ltd Level 22, 2 Market Street

Sydney NSW 2000 PO Box Q776 QVB NSW 1230

E: info@nexiasydney.com.au P: +61 2 9251 4600

nexia.com.au

F: +61 2 9251 7138

#### To the Board of Directors of Nursery & Garden Industry NSW & ACT Limited

#### Auditor's Independence Declaration under section 307C of the Corporations Act 2001

As lead audit director for the audit of the financial statements of Nursery & Garden Industry NSW & ACT Limited for the financial year ended 30 June 2024, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- (a) the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- (b) any applicable code of professional conduct in relation to the audit.

Yours sincerely

**Nexia Sydney Audit Pty Ltd** 

that Mud

Vishal Modi

Director

Dated this 25th day of October 2024

### Nursery & Garden Industry NSW and ACT Limited Contents

#### For the year ended 30 June 2024

Statement of profit or loss and other comprehensive income	7
Statement of financial position	8
Statement of changes in equity	9
Statement of cash flows	10
Notes to the financial statements	11
Consolidated entity disclosure statement	20
Directors' declaration	21
Independent auditor's report to the members of Nursery & Garden Industry NSW and ACT Limited	22

#### General information

The financial statements cover Nursery & Garden Industry NSW and ACT Limited as an individual entity. The financial statements are presented in Australian dollars, which is Nursery & Garden Industry NSW and ACT Limited's functional and presentation currency.

Nursery & Garden Industry NSW and ACT Limited is a not-for-profit unlisted public company limited by guarantee, incorporated and domiciled in Australia. Its registered office and principal place of business is:

Suites 3-5, First Floor, 4 Nelson St. Kenthurst NSW 2156

A description of the nature of the company's operations and its principal activities are included in the directors' report, which is not part of the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of directors, on 25 October 2024. The directors have the power to amend and reissue the financial statements.

#### Nursery & Garden Industry NSW and ACT Limited Statement of profit or loss and other comprehensive income For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Revenue	4	1,813,772	1,603,187
Expenses Grant expenses Employee benefits expense Administrative and other expenses Finance and investment costs Functions expense Trade day expenses Depreciation and amortisation expense	5	(492,349) (503,381) (243,023) (64,307) (54,295) (42,390) (40,199)	(614,900) (456,260) (260,779) (61,200) (43,884) (42,579) (34,597)
Surplus before income tax expense		373,828	88,988
Income tax expense			<u>-</u>
Surplus after income tax expense for the year	19	373,828	88,988
Other comprehensive income			
Items that may be reclassified subsequently to profit or loss Gain on the revaluation of financial assets, net of tax		360,059	304,118
Other comprehensive income for the year, net of tax		360,059	304,118
Total comprehensive income for the year	;	733,887	393,106

#### Nursery & Garden Industry NSW and ACT Limited Statement of financial position As at 30 June 2024

	Note	2024 \$	<b>2023</b> \$
Assets			
Current assets Cash and cash equivalents Trade and other receivables Financial assets at fair value through other comprehensive income Financial assets (term deposits) Other assets Total current assets	7 8 9 10 11	700,979 263,318 9,186,669 1,475,232 11,837 11,638,035	931,120 429,916 8,371,494 1,482,437 14,185 11,229,152
Non-current assets Property, plant and equipment Right-of-use assets Total non-current assets	12 13	10,104 10,728 20,832	15,889 42,545 58,434
Total assets		11,658,867	11,287,586
Liabilities			
Current liabilities Trade and other payables Lease liabilities Employee benefits Deferred income liabilities Total current liabilities	14 15 16 17	64,517 11,375 25,903 175,375 277,170	77,359 31,884 23,103 496,152 628,498
Non-current liabilities Lease liabilities Employee benefits Total non-current liabilities	15 16	3,623 3,623	11,278 3,623 14,901
Total liabilities		280,793	643,399
Net assets		11,378,074	10,644,187
Equity Reserves Retained surpluses	18 19	774,594	414,535 10,229,652
Total equity		11,378,074	10,644,187

### Nursery & Garden Industry NSW and ACT Limited Statement of changes in equity For the year ended 30 June 2024

	Investment Revaluation Reserve \$	Retained Surplus \$	Total equity \$
Balance at 1 July 2022	110,417	10,140,664	10,251,081
Surplus after income tax expense for the year Other comprehensive income for the year, net of tax	304,118	88,988	88,988 304,118
Total comprehensive income for the year	304,118	88,988	393,106
Balance at 30 June 2023	414,535	10,229,652	10,644,187
	Investment Revaluation Reserve \$	Retained Surplus \$	Total equity
Balance at 1 July 2023	Revaluation Reserve	Surplus	
Balance at 1 July 2023  Surplus after income tax expense for the year Other comprehensive income for the year, net of tax	Revaluation Reserve \$	Surplus \$	\$
Surplus after income tax expense for the year	Revaluation Reserve \$ 414,535	<b>Surplus</b> \$ 10,229,652	\$ 10,644,187 373,828

#### Nursery & Garden Industry NSW and ACT Limited Statement of cash flows For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Cash flows from operating activities			
Receipts from customers		1,340,021	1,182,157
Payments to suppliers and employees		(1,467,052)	(1,552,496)
		(127,031)	(370,339)
Investment income		323,995	471,338
Interest received		723	494
Finance and investment costs		(62,207)	(59,645)
Net cash from operating activities		135,480	41,848
Cash flows from investing activities			
Net acquisition of investments		(331,237)	(410,825)
Payments for property, plant and equipment	12	(2,597)	(1,078)
Net cash used in investing activities		(333,834)	(411,903)
Cash flows from financing activities			
Repayment of lease liabilities		(31,787)	(22,210)
Net cash used in financing activities		(31,787)	(22,210)
Net decrease in cash and cash equivalents		(230,141)	(392,265)
Cash and cash equivalents at the beginning of the financial year		931,120	1,323,385
Cash and cash equivalents at the end of the financial year	7	700,979	931,120

#### Note 1. General information

The financial statements cover Nursery & Garden Industry NSW & ACT Limited as an individual entity. The financial statements are presented in Australian dollars, which is Nursery & Garden Industry NSW & ACT Limited's functional and presentation currency.

Nursery and Garden Industry NSW & ACT Limited is a not-for-profit unlisted public company limited by guarantee incorporated and domiciled in Australia.

#### Note 2. Material accounting policy information

The accounting policies that are material to the company are set out below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

#### New or amended Accounting Standards and Interpretations adopted

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

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

#### Basis of preparation

These general purpose financial statements have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures issued by the Australian Accounting Standards Board ('AASB') and the Corporations Act 2001, as appropriate for not-for profit oriented entities.

#### Historical cost convention

The financial statements have been prepared under the historical cost convention, except for, where applicable, the revaluation of financial assets at fair value through other comprehensive income.

#### 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 3.

#### Foreign currency translation

The financial statements are presented in Australian dollars, which is Nursery & Garden Industry NSW and ACT Limited's functional and presentation currency.

#### Foreign currency transactions

Foreign currency transactions are translated into Australian dollars using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at financial year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

#### Revenue recognition

The company recognises revenue as follows:

#### Rendering of services

Revenue in relation to rendering of services is recognised upon the delivery of the service to the customers.

#### Membership revenue

Revenue from membership is recognised over the period of membership.

#### Note 2. Material accounting policy information (continued)

#### Grant revenue

Grant revenue is recognised in the statement of comprehensive income when the company obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the company and the amount of the grant can be measured reliably.

When grant revenue is received whereby the company incurs an obligation to delivery economic value directly back to the contributor, this is considered a reciprocal transaction, and the grant revenue is recognised in the statement financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

#### Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

All revenue is stated net of the amount of goods and services tax (GST).

#### Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the company's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the company's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

#### Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

#### Trade and other receivables

Trade receivables are initially recognised at fair value, less any provision for impairment.

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

#### Investments and other financial assets

Investments and other financial assets are initially measured at fair value. Transaction costs are included as part of the initial measurement, except for financial assets at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification.

#### Financial assets at fair value through other comprehensive income

Financial assets at fair value through other comprehensive income include equity investments which the company intends to hold for the foreseeable future and has irrevocably elected to classify them as such upon initial recognition.

#### Financial assets at amortised cost

Financial assets includes non-derivative financial assets with fixed or determinable payments and fixed maturities where the company has the positive intention and ability to hold the financial asset to maturity. This category excludes financial assets that are held for an undefined period. Financial assets are carried at amortised cost using the effective interest rate method adjusted for any principal repayments. Gains and losses are recognised in profit or loss when the asset is derecognised or impaired.

#### Note 2. Material accounting policy information (continued)

#### Property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation rates used for each class of depreciable asset are shown below:

Plant and equipment 33% to 100% reducing balance and straight line Motor vehicles 20% straight line

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the company. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

#### 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, except where included in the cost of inventories, 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 remeasurement of lease liabilities.

The company has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

#### Trade and other payables

These amounts represent liabilities for goods and services provided to the company prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

#### **Deferred income**

Deferred income (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.

#### Lease 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.

#### **Finance costs**

Finance costs attributable to qualifying assets are capitalised as part of the asset. All other finance costs are expensed in the period in which they are incurred.

#### Note 2. Material accounting policy information (continued)

#### **Employee benefits**

#### Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

#### Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

#### Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

#### Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

#### Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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 tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

#### Note 3. 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 (refer to the respective notes) within the next financial year are discussed below.

#### Note 3. Critical accounting judgements, estimates and assumptions (continued)

#### 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 and finite life intangible assets. 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.

#### Note 4. Revenue

	2024 \$	2023 \$
Functions	72,881	69,583
Trade day	83,559	83,690
Membership	358,262	325,849
Sponsorship	37,500	60,000
Grants	721,374	631,573
Advertising	9,791	7,169
Interest	723	494
Others	6,248	11,162
	1,290,338_	1,189,520
Other revenue		
Investment - dividend income	94,987	120,795
Investment - trust distributions	266,668	150,288
Investment - interest income	45,105	28,884
Investment - realised (loss)/gains	<u>116,674</u> _ 523,434	113,700 413,667
		413,007
Revenue	1,813,772	1,603,187
Note 5. Expenses		
Note 5. Expenses	2024 \$	2023 \$
Note 5. Expenses  Surplus before income tax includes the following specific expenses:		
Surplus before income tax includes the following specific expenses:		
Surplus before income tax includes the following specific expenses:  Depreciation and amortisation	\$	\$
Surplus before income tax includes the following specific expenses:  Depreciation and amortisation Property, plant and equipment	\$ 8,382	\$ 13,325
Surplus before income tax includes the following specific expenses:  Depreciation and amortisation Property, plant and equipment Right-of-use assets	\$ 8,382 31,817	\$ 13,325 21,272
Surplus before income tax includes the following specific expenses:  Depreciation and amortisation Property, plant and equipment Right-of-use assets  Total depreciation and amortisation	\$ 8,382 31,817	\$ 13,325 21,272
Surplus before income tax includes the following specific expenses:  Depreciation and amortisation Property, plant and equipment Right-of-use assets  Total depreciation and amortisation  Finance and investment costs Portfolio management fee Interest and finance charges paid/payable on lease liabilities	\$,382 31,817 40,199 59,820 1,462	\$ 13,325 21,272 34,597 56,901 1,555
Surplus before income tax includes the following specific expenses:  Depreciation and amortisation Property, plant and equipment Right-of-use assets  Total depreciation and amortisation  Finance and investment costs Portfolio management fee	\$,382 31,817 40,199 59,820	\$ 13,325 21,272 34,597 56,901
Surplus before income tax includes the following specific expenses:  Depreciation and amortisation Property, plant and equipment Right-of-use assets  Total depreciation and amortisation  Finance and investment costs Portfolio management fee Interest and finance charges paid/payable on lease liabilities	\$,382 31,817 40,199 59,820 1,462	\$ 13,325 21,272 34,597 56,901 1,555
Surplus before income tax includes the following specific expenses:  Depreciation and amortisation Property, plant and equipment Right-of-use assets  Total depreciation and amortisation  Finance and investment costs Portfolio management fee Interest and finance charges paid/payable on lease liabilities Bank charges and credit card fees  Total finance and investment costs	\$,382 31,817 40,199 59,820 1,462 3,025	\$ 13,325 21,272 34,597 56,901 1,555 2,744
Surplus before income tax includes the following specific expenses:  Depreciation and amortisation Property, plant and equipment Right-of-use assets  Total depreciation and amortisation  Finance and investment costs Portfolio management fee Interest and finance charges paid/payable on lease liabilities Bank charges and credit card fees	\$,382 31,817 40,199 59,820 1,462 3,025	\$ 13,325 21,272 34,597 56,901 1,555 2,744

#### Note 6. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by Nexia Sydney Audit Pty Ltd (2023: William Buck), the auditor of the company:

	2024 \$	2023 \$
Audit services	14,500	21,026
Note 7. Cash and cash equivalents		
	2024 \$	2023 \$
Current assets Cash on hand Cash at bank	327 700,652	319 930,801
	700,979	931,120
Note 8. Trade and other receivables		
	2024 \$	2023 \$
Current assets Trade receivables Less: Allowance for expected credit losses	59,467 (5,000) 54,467	308,830 (5,000) 303,830
Other receivables Investment income receivable	7,359 201,492 208,851	7,359 118,727 126,086
	263,318	429,916
Note 9. Financial assets at fair value through other comprehensive income		
	2024 \$	2023 \$
Current assets - investment in managed funds Investment - equities Investment - credit Investment - real assets Investment - uncorrelated strategies	4,865,589 2,569,640 877,051 874,389	4,118,725 2,537,096 873,066 842,607
	9,186,669	8,371,494
Note 10. Financial assets (term deposits)		
	2024 \$	2023 \$
Held-to-maturity financial assets - term deposits	1,475,232	1,482,437

#### Note 11. Other assets

		2024 \$	2023 \$
Current assets Prepayments	=	11,837	14,185
Note 12. Property, plant and equipment			
		2024 \$	2023 \$
Non-current assets Plant and equipment - at cost Less: Accumulated depreciation	- -	54,621 (44,517) 10,104	53,699 (42,580) 11,119
Motor vehicles - at cost Less: Accumulated depreciation	- -	83,439 (83,439)	83,439 (78,669) 4,770
	=	10,104	15,889
Reconciliations Reconciliations of the written down values at the beginning and end of the curre	ent financial year	are set out belo	w:
	Plant & equipment \$	Motor vehicles \$	Total \$
Balance at 1 July 2023 Additions Depreciation expense	11,119 2,597 (3,612)	4,770 - (4,770)	15,889 2,597 (8,382)
Balance at 30 June 2024	10,104		10,104
Note 13. Right-of-use assets			
		2024 \$	2023 \$
Non-current assets Buildings - right-of-use Less: accumulated depreciation	-	63,817 (53,089)	63,817 (21,272)
	=	10,728	42,545
Note 14. Trade and other payables			
		2024 \$	2023 \$
Current liabilities Trade payables Other payables	_	51,607 12,910	36,579 40,780
	=	64,517	77,359

#### Note 15. Lease liabilities

	2024 \$	2023 \$
Current liabilities Lease liability	11,375	31,884
Non-current liabilities Lease liability		11,278
Future lease payments are due as follows: Within one year One to five years	11,397 	33,315 11,397
	11,397	44,712
Note 16. Employee benefits		
P - 1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2		
	2024 \$	2023 \$
Current liabilities Annual leave		
Current liabilities	\$	\$
Current liabilities Annual leave  Non-current liabilities	\$ 25,903	\$ 23,103
Current liabilities Annual leave  Non-current liabilities Long service leave	\$ 25,903	\$ 23,103

Deferred revenue represents monies received but relates to revenue that can only be recognised in future financial years. Deferred revenue in the 2024 financial year relates to membership fees of \$148,211, sponsorships of \$20,000 and grant income of \$7,164.

#### Note 18. Reserves

	2024 \$	2023 \$
Financial assets at fair value through other comprehensive income reserve	774,594	414,535

Financial assets at fair value through other comprehensive income reserve

The reserve is used to recognise increments and decrements in the fair value of financial assets at fair value through other comprehensive income.

#### Note 19. Retained surpluses

	2024 \$	2023 \$
Retained surpluses at the beginning of the financial year Surplus after income tax expense for the year	10,229,652 373,828	10,140,664 88,988
Retained surpluses at the end of the financial year	10,603,480	10,229,652

#### Note 20. Key management personnel disclosures

#### Compensation

The aggregate compensation made to directors and other members of key management personnel of the company is set out below:

	<b>2024</b> \$	2023 \$
Aggregate compensation	151,721	144,976

#### Note 21. Contingent liabilities

In the opinion of the directors, the company did not have any contingent liabilities at 30 June 2024 (2023: nil).

#### Note 22. Related party transactions

#### Key management personnel

Disclosures relating to key management personnel are set out in note 20.

#### Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

#### Loans to/from related parties

There were no loans to or from related parties at the current and previous reporting date.

#### Note 23. Events after the reporting period

No matter or circumstance has arisen since 30 June 2024 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

#### Nursery & Garden Industry NSW and ACT Limited Consolidated entity disclosure statement As at 30 June 2024

Nursery & Garden Industry NSW and ACT Limited does not have any controlled entities and is not required by the Accounting Standards to prepare consolidated financial statements. Therefore, section 295(3A)(a) of the Corporations Act 2001 does not apply to the entity.

# Nursery & Garden Industry NSW and ACT Limited Directors' declaration For the year ended 30 June 2024

In the directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, the Australian Accounting Standards Simplified Disclosures, the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the company's financial position as at 30 June 2024 and of its performance for the financial year ended on that date;
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable; and
- the information disclosed in the attached consolidated entity disclosure statement is true and correct.

Signed in accordance with a resolution of directors made pursuant to section 295(5)(a) of the Corporations Act 2001.

On behalf of the directors

David Jacobs President

25 October 2024



Nexia Sydney Audit Pty Ltd Level 22, 2 Market Street Sydney NSW 2000 PO Box Q776 QVB NSW 1230 E: info@nexiasydney.com.au P: +61 2 9251 4600 F: +61 2 9251 7138

nexia.com.au

### Independent Auditor's Report to the Members of Nursery & Garden Industry NSW & ACT Limited

#### Report on the Audit of the Financial Report

#### **Opinion**

We have audited the financial report of Nursery & Garden Industry NSW & ACT Limited (the Company), which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, the consolidated entity disclosure statement and the Directors' declaration.

In our opinion, the accompanying financial report of 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 2024 and of its financial performance for the year then ended; and
- ii) complying with Australian Accounting Standards Simplified Disclosures and the Corporations Regulations 2001.

#### **Basis for opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the 'auditor's responsibilities for the audit of the financial report' section of our report. We are independent of the Company in accordance with the Corporations Act 2001 and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the Corporations Act 2001, which has been given to the Directors of the Company, would be in the same terms if given to the Directors as at the time of this auditor's report.

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

#### Other information

The Directors are responsible for the other information. The other information comprises the information in Nursery & Garden Industry NSW & ACT Limited's annual report for the year ended 30 June 2024, but does not include the financial report and the auditor's report thereon. Our opinion on the financial report does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.



If, based on the work we have performed, we conclude that there is a material misstatement of the other information we are required to report that fact. We have nothing to report in this regard.

#### Directors' responsibility for the financial report

The Directors of the Company are responsible for the preparation of:

- a) the financial report (other than the consolidated entity disclosure statement) that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001; and
- b) the consolidated entity disclosure statement that is true and correct in accordance with the Corporations Act 2001, and

for such internal control as the Directors determine is necessary to enable the preparation of:

- i) the financial report (other than the consolidated entity disclosure statement) that gives a true and fair view and is free from material misstatement, whether due to fraud or error; and
- ii) the consolidated entity disclosure statement that is true and correct and is free of misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibility for the audit of the financial report

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

A further description of our responsibilities for the audit of the financial report is located at The Australian Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors\_responsibilities/ar4.pdf. This description forms part of our auditor's report.

**Nexia Sydney Audit Pty Ltd** 

nal Uvil

Vishal Modi Director

Dated: 25 October 2024

Sydney