



The Garden of Origins

Annual Report
2023

Annual Report 2023

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Mossman Botanic Garden Ltd.

ABN 36 635 423 068

2 Foxton Avenue, Mossman QLD, 4873

PO Box 1235 MOSSMAN QLD, 4873

mossmanbotanicgarden.com.au



Mossman Botanic Garden would like to acknowledge the peoples who are the Traditional Custodians of the Land, our Eastern Kuku Yalanji Bama (people).

Acknowledgement of Bama.

Our members, directors and management team would like to pay our respects to Yalanji Elders both past and present and extend that respect to other First Nations Australians from Queensland's Wet Tropics Rainforests and nationally with whom the Garden's work.

We acknowledge the contribution of our Eastern Kuku Yalanji Bama for guiding the establishment and development of the Garden.

In the Port Douglas, Mossman, Daintree and Wujal Wujal areas, the Traditional Owners are the Eastern Kuku Yalanji Aboriginal people. For the Eastern Kuku Yalanji people many natural features of the landscape have spiritual significance including Wundu (Thornton Peak), Manjal Dimbi (Mount Demi), Wurrmbu (The Bluff) and Kulki (Cape Tribulation).

A rich array of plants and animals provided reliable food for the Eastern Kuku Yalanji people as they travelled seasonally throughout the area. The coastal lowlands were particularly productive and could sustain a relatively large population.

Understanding the weather cycles and the combination of vegetation types allowed the Eastern Kuku Yalanji people to find a variety of food throughout the year—when jilngan (mat grass) is in flower, it is time to collect jarruka (orange-footed scrubfowl) eggs and when jun jun (blue ginger) is fruiting, it is time to catch diwan (Australian brush-turkey). Many tree-dwelling animals were also hunted including murrall (tree-kangaroos), yawa (possums) and kambi (flying foxes).

The islands, beaches, creek mouths and estuaries, backing dunes and lowland tropical rainforest of the Daintree area also provided a major focus for camping and other uses for the Kuku Yalanji. Combined with the fringing reef and sea, a diverse range of resources were available to the Yalanji people on a systematic, seasonal and cultural basis.

Characteristic cultural features of the Daintree region include a complex network of First Nations walking tracks. These were based around two major tracks, one along the coast and one further inland which were joined by an intricate network of associated tracks which connected all destinations, places of cultural importance and resource use. Many of these were later developed into the roads and tracks used today.



Letter from the departing Chair.

Simon Towle
Chair

The Financial Year of 2023/2024 has been one of the most challenging in the history of the Mossman Botanic Garden Project, but thanks to the tireless work of CEO Nicky Swan, our volunteers and partners, 2024 will come to be seen as a pivotal year for the project.

If there is a single unifying theme for this year, it has been volunteering: the legions of people within the Douglas Shire and right across Australia, who have given considerable amounts of their time and resources to the MBG project.

Rainforest Rescue and volunteers planted 4,500 trees on the site in November 2023 – and nearly all of them survived the catastrophic floods that overwhelmed Mossman at the turn of the year.

MBG member Monika Prins and her Circle of Plenty volunteers have kick-started a community garden and continue to run regular working bees and other events to maintain the momentum.

I would particularly like to thank Emeritus Professor Christopher Saint, formerly of the University of South Australia, who is now living in Port Douglas, who has volunteered hours of his time to assist in writing major grants for the project.

We have begun collaborating with our partners Jabalbina Yalanji Aboriginal Corporation (JYAC), and colleagues at Mossman State High School, TAFE, JCU, CQU and the ANU to start developing a coherent program that will provide training and education pathways for the whole Mossman community.

MBG together with our education and training partners helped JYAC submit a successful application to the Federal Government for a Junior Ranger Program which is now up and running, and a second successful grant application with the Skilling Queenslanders for Work program that will provide training and potential employment for ten people. This is just the start of what we hope will become a fully-fledged training and education program for the whole community.

We have also begun discussions with Dr Kearrin Sims at Infuse Travel, Australia's largest provider of Education tourism, to bring high school students to Mossman to learn about forest regeneration and plant propagation.

Our voluntary Board Mr John Sullivan, Emeritus Prof Chris Cocklin, Prof Darren Crayn, Dr Georgina Davis, Dr Lucy Holmes McHugh and Mr Barney Swam, continue to provide outstanding advice and support for the project in multiple ways. Mr Leon Yeatman, CEO of the North Queensland Land Council has regrettably had to leave us due to work pressure, and we thank him for his valuable service.

I have been extremely ill for much of this year and stood down as your Chair for health reasons in March. I am extremely grateful for John Sullivan for stepping back into the breach as our interim Chair until we can persuade someone else to take over the role. I will remain on the board and to contribute for as long as I am able to do so.

This should be seen as an opportunity to hit the refresh button as part of our succession planning for the organisation as we move this magnificent project forward.



CEO Report.

Nicky Swan
CEO

Dear Members of the Mossman Botanic Garden,

The Financial Year of 2023/2024 has personally been one of the most challenging not only in terms of the Mossman Botanic Garden post Jasper but also in terms of dealing with the flooding and damage sustained at my own property in the Daintree.

However, I believe that thanks to the tireless work of volunteers, partners, members and the Board, 2024 will come to be seen as a turning point year for the MBG project.

If I was to highlight a unifying theme for this year, it has been volunteering: the legions of people within the Douglas Shire and right across Australia, who have given considerable amounts of their time and resources to the MBG project. These include Rainforest Rescue, Terrain NRM and the hundreds of volunteers who planted 4,500 trees on the site in November 2023 to form the "Biggest Little Mini Rainforest" project, demonstrating rainforest regeneration in a compact and accessible way.

In November we also held another remarkable event "The Circle of Plenty", a community garden creation that was devised by Monika Prins, one of the Mossman Botanic Garden members, demonstrating beautifully how to grow food and manage your garden in the Tropics and have fun at the same time. Thank you to everyone who gave so generously and made this event happen.

Most of "Biggest Little Mini Rainforest" trees survived the catastrophic floods that overwhelmed Mossman at the turn of the year (we lost about 500) and the Garden site, while the flood waters passed over the property, did not flood and remarkably we sustained a bit of damage but not of the catastrophic variety. Monika Prins and her Circle of Plenty volunteers re kick-started the wonderful community garden and have continued to run regular working bees and other events to maintain the momentum. We also now have an MBG head office in Mossman thanks to a very generous donor, this is giving us some amazing shop frontage and the opportunity for members to come in and talk about the project into the future.

We continue our collaborative work with partners Jabalbina Yalanji Aboriginal Corporation (JYAC), and colleagues at Mossman State High School, TAFE, JCU, CQU and the ANU with our coherent program that will provide ongoing land management and biosecurity training and education pathways for the whole Mossman community. This is just the start of what we hope will become a fully-fledged training and education program for the region.

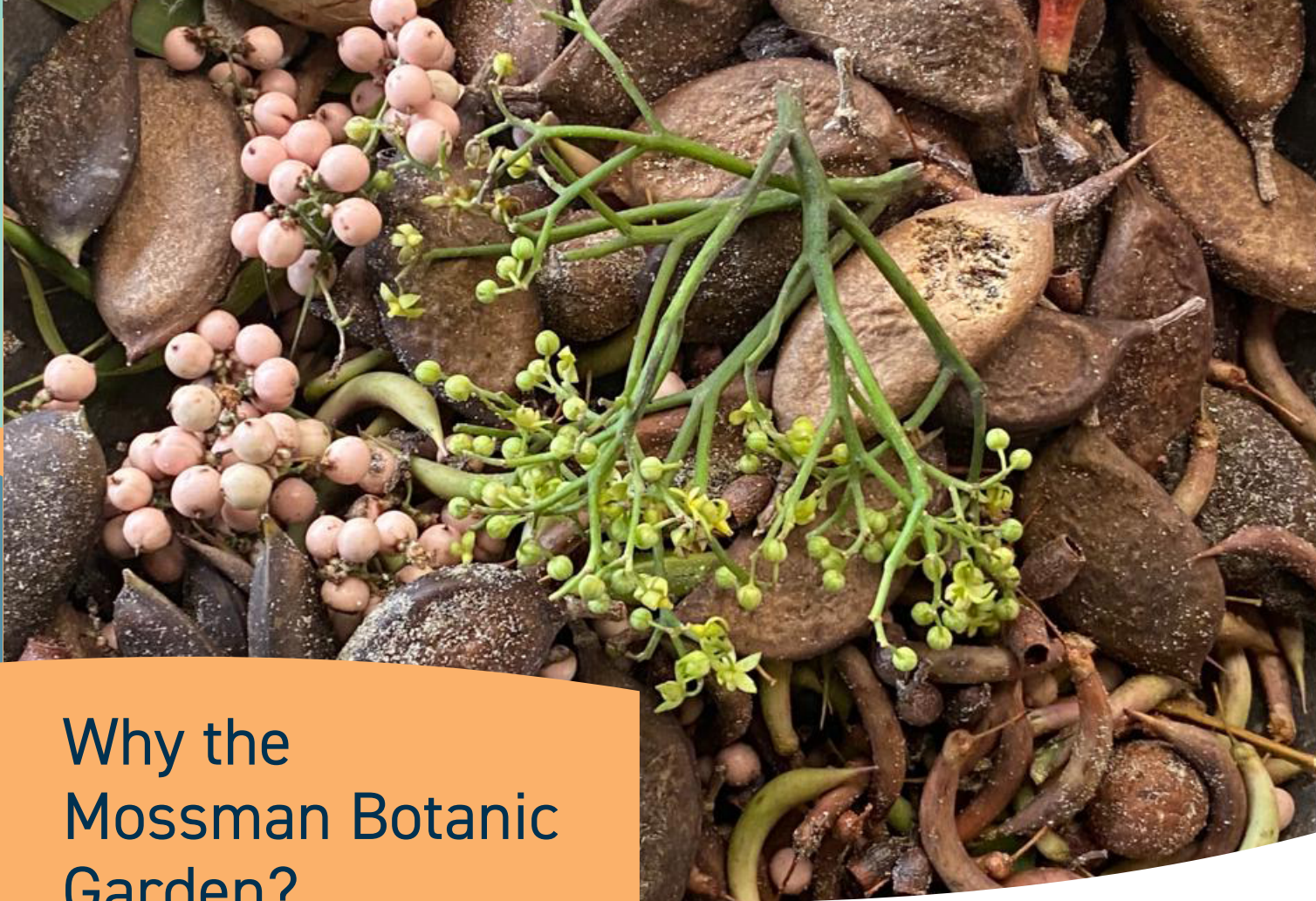
We have also begun discussions with Dr Kearnin Sims at Infuse Travel, Australia's largest provider of Education tourism, to bring high school students to Mossman to learn about forest regeneration and plant propagation.

Our voluntary Board consisting of Chair Simon Towle, Mr John Sullivan, Emeritus Prof Chris Cocklin, Prof Darren Crayn, Dr Georgina Davis, Dr Lucy Holmes McHugh and Mr Barney Swan, continue to provide outstanding advice and support for the project in multiple ways.

Finally we have some extremely exciting collaborations developing in conjunction with an application for a major Commonwealth Infrastructure grant, these partnerships should certainly help support a successful outcome for our application. We are looking to get Stage 1 of the Gardens through planning and pre-construction detailed design, ready to start construction of the Rare and Endangered Plants Conservatory, our back of greenhouses, a training area, and the community garden built. We will also be embarking on the civils and security which is the expensive and less glamorous end of the construction process.

Thank you to all of our wonderful Donors and Members, we greatly look forward to working with you all into the future as we drive the Mossman Botanic Garden construction forward.

Nicky Swan - CEO



Why the Mossman Botanic Garden?

While this project may seem complex, each component leverages revenue and value from different markets/sources resulting in a smart model with resilience, diversity and greater financial security.

Varied streams include:

- Centre of ex-situ conservation based in the area where endangered Wet Tropics plants are currently situated.
- Significant tourism attraction
- Events small - large and varied to attract multiple markets.
- Multiple Corporate sponsorship opportunities.
- Indigenous training and employment pathways.
- Research and training on site.

To support the project, strong governance, partnerships and relationships are already formed including:

- Mandatory inclusion of Traditional Owners in the planning and execution of the MBG
- A highly skills based MGB Board with relevant national and international experience.
- MBG strategically located with a fully master planned project and able to mobilise quickly
- Established partnerships with key community and industry organisations
- Connections with Douglas Community including farmers, tour operators and First Nations, interested locals.

Funding Opportunities

The MBG is currently working on significant funding and partnership options for the next phase of the Project. As a member-based organisation, these funding options are typically external and are linked to the potential delivery of future economic, environmental and social benefits for the community. Planning and development of the Project has further advanced alongside the now critical need to progress towards construction as soon as possible.



Masterplan

- | | | |
|---------------------------------|-----------------------------------|--------------------------------|
| 1. GARDEN OF WOVEN MEMORIES | 12. CHILDREN'S NATURE PLAY GARDEN | 23. CAPE YORK GARDEN |
| 2. CIRCLE OF PLENTY GARDENS | 13. REGENERATION FOREST | 24. QUEENSLAND SAVANNAH |
| 3. COMMUNITY GARDENS | 14. ARBOUR | 25. TROPICAL PALM GROVE |
| 4. NATIVE FRUIT AND NUT ORCHARD | 15. BOARDWALK | 26. CLOUD HOUSE |
| 5. BIO SWALE | 16. CANOPY TOWER LOOKOUT | 27. FIRST NATIONS CULTURAL HUB |
| 6. PARKING | 17. EVENTS ZONE | 28. FUNCTIONS & EVENTS |
| 7. HARDSTAND | 18. AMPHITHEATRE | 29. CAFE BOOKSHOP |
| 8. CONSERVATORY | 19. LAKE | 30. CENTRE OF EXCELLENCE |
| 9. NURSERIES | 20. WET TROPICS GARDEN | 31. QUARANTINE STATION |
| 10. OFFICES | 21. CAULIFLORY LAWN | |
| 11. EVENTS LAWN | 22. NYMPHAEAE PONDS | |

Mossman Botanic Garden's current Board of Directors.



Simon Towle

Simon Towle is an Adjunct Research Associate at The Cairns Institute, James Cook University, currently working with Traditional Owners in the Pilbara to develop a ranger program and cultural heritage strategy, and on a post-Covid recovery plan for the performing arts industry in the Northern Territory and Regional Queensland.

Simon has qualifications in Antarctic environmental science, ecology and geography, political science, planning and environmental law, small business management and industry qualifications in journalism. Simon was previously CEO for the Gunggandji Aboriginal Corporation RNTBC and Regional Manager, Cape York Peninsula, for the Great Barrier Reef Marine Park Authority.

He worked for the QLD Govt in the Department of Aboriginal and Torres Strait Islander Partnerships on Thursday Island and for the Department of Environment and Resource Management in Cairns as Team Leader for the successful Wild River Ranger program.



Prof. Darren Crayn

Professor Darren Crayn is the inaugural Director of the Australian Tropical Herbarium and he has led this organisation through its formative, establishment and growth phases. It now boasts a significant national and international profile.

His research interests include studies of the taxonomy, evolution and conservation of Australia's and the region's tropical flora. His career has involved research in many tropical countries.

As a leader in the plant sciences in northern Australia, Prof Crayn has held many positions on a wide range of advisory and representative bodies including roles advising state and Commonwealth governments, leadership roles in professional societies and sector peak bodies, and roles on granting bodies.





John Sullivan

John Sullivan (Bach.App.Sc.Hort.) is principle Landscape Designer at Hortulus, Port Douglas. John has specialised in tropical horticultural for over 30 years working to identifying a strong sense of place, environment and the future management of landscapes for both commercial & residential clients.

John has been actively involved in the horticultural industry, being a founding member of the Cairns Landscape Industries Cluster Inc, a member of Landscape Queensland and a past member of the Australian Institute of Horticulture.

He and his company volunteered & presented at the Cairns Tropical Garden Show for several years and he has been a contributor to several gardening publications. John is currently a committee member for the Douglas Shire Ratepayers Association Inc and was the previous MBG Chair.



Dr. Georgina Davis

Dr Georgina Davis is the Chief Executive Officer for qldwater, the central advisory and advocacy body within Queensland's urban water industry, working with its members to provide safe, secure and sustainable urban water services to Queensland communities.

Georgina has a strong history in advocacy and leading peak bodies including as CEO for the Waste and Recycling Industry Queensland (WRIQ) and previously the Queensland Farmers' Federation (QFF).

She brings to the table a great understanding of board governance, environmental regulation, water planning and legislation, and the impacts of climate change on land management.



Barney Swan

Barney Swan through a regenerative portfolio accelerates ecosystem protection, carbon drawdown and leadership expeditions.

He is currently in Far North Queensland, Australia, leading a project to restore 370 acres of the world's oldest rainforest: Daintree.

Prior to Founding the charity, ClimateForce Limited, Barney skied 1,000km over 60 days to the South Pole, pulling a sled with supplies and shelter. Surviving off clean technologies including a NASA-designed solar ice melter, biofuels made from waste products, vacuum flasks, and solar batteries.

With a spirit of collaboration, he connects audiences to better understand their environmental footprint and the responsibility to do more about it. Open-sourcing solutions and making sustainable development inclusive to businesses, students, and families.



Chris Cocklin

Emeritus Professor Chris Cocklin brings 35 years of experience in higher education leadership, governance, research management and the environment to the Board of the Mossman Botanic Gardens (MBG). His specialist expertise is in strategic planning, research development and design, stakeholder engagement, and organisational design.

He has held academic appointments at the University of Auckland, Monash University and James Cook University and has international experience in Canada, the UK, Singapore, Laos and the UAE. His forty years of experience in research and consultancy on sustainability and the environment has included work for clients such as the Mekong River Commission, Victorian Department of Natural Resources and Environment, CSIRO, NZ Seafood Industry Council, Environment Australia, Victorian Environmental Protection Authority, NZ Department of Conservation, Environment Canada, and New Zealand Forest Research Institute.

In addition to his role with the MBG, Chris currently sits on the Boards of the Gulf Savannah NRM, Russo Business School, and the Townsville Grammar School. Over the course of his career, he has served as a member of more than 30 Boards and Advisory Committees.



Lucy Holmes McHugh

Lucy is an interdisciplinary social scientist, specialising in environmental governance, public policy, and sustainable landscapes. Her PhD research, supported by a Fulbright scholarship, explored how social systems navigate climate crisis across scales, focused on UNESCO's World Heritage system and the Great Barrier Reef.

She previously worked at the Centre for International Forestry Research in Indonesia. She holds a Master's in Development Practice and a Master's in Public Policy.



FINANCIAL STATEMENTS

Mossman Botanic Garden Ltd
ABN 36 635 423 068
For the year ended 30 June 2023

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DIRECTORS REPORT

Mossman Botanic Garden Ltd For the year ended 30 June 2023

Directors Report

The directors present their report on the company for the financial year ended 30 June 2023.

Information on Directors

The names of each person who was a director for the 12 months ended 30 June 2023 and up until the date of this report:

| Director | Appointment/Resignation Date |
|-------------------------|------------------------------|
| John Sullivan | Appointed - 30/10/2019 |
| Roy Weavers | Resigned - March 2023 |
| Nathan Clarke | Resigned - March 2023 |
| Darren Crayn | Appointed - 28/02/2021 |
| Georgina Davis | Appointed - 08/04/2021 |
| Erin Murray (Secretary) | Appointed - 23/07/2021 |
| Lucy Holmes McHugh | Appointed - June 2023 |
| Barnaby Swan | Appointed - 08/04/2021 |
| Simon Towle (Chair) | Appointed - 02/01/2021 |

Operating Result

The operating loss for the financial year amounted to \$19,535.

Principal Activities

Recognising that the gardens will be established on the Traditional Lands of the Eastern Kuku Yalanji people, our plan for the Mossman Botanic Garden is to:

- Establish and maintain a community owned world-class botanical institution and horticultural collection, which will provide new jobs and skill sets for the region
- Provide a facility to host a range of festivals, conferences, concerts and community events in the Douglas Shire
- Increase the whole of destination touring experience in Far North Queensland to increase domestic and ultimately international visitor numbers to the region
- Build an attraction of international standard which would indirectly contribute to the economic growth and development of the Far North Queensland tourism industry.

DIRECTORS REPORT

Significant Changes

No significant change in the nature of these activities occurred during the financial year.

Events After The Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations, or the state of affairs of the company in future financial years.

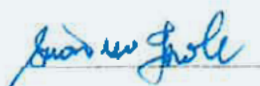
Environmental Issues

The company's operations are not regulated by any significant environmental regulations under a law of the Commonwealth or of a state or territory of Australia.

Dividends Paid or Recommended

The Constitution of the Corporation prohibits any distribution of profits to members. No dividends/distributions were paid or declared at the start of the financial year. No recommendation for payment of dividends/distributions has been made.

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



Simon Towle (Chair)

Date 31/01/24

Director's Signature: 

Director's Name: JOHN A. SULLIVAN

Date 31/01/24

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Mossman Botanic Garden Ltd For the year ended 30 June 2023

| | NOTES | 2023 | 2022 |
|--|-------|-----------------|----------------|
| Revenue | | | |
| Donations | 6 | 35,100 | 30,000 |
| Grants | 7 | - | 180,000 |
| Unexpended Grant Movement | | - | 93,319 |
| Memberships | | 4,000 | 4,203 |
| Total Revenue | | 39,100 | 307,522 |
| Other Income | | | |
| Royalties Received | | - | 20 |
| Sundry Income | | 7,227 | - |
| Total Other Income | | 7,227 | 20 |
| Total Income | | 46,327 | 307,543 |
| Expenditure | | | |
| Accounting Fees | | 1,250 | 3,800 |
| Advertising & Branding | | 2,440 | 4,640 |
| Bank Charges | | 32 | 3 |
| Bookkeeping | | 1,131 | 1,500 |
| Computer Expenses | | 120 | 250 |
| Consultants | | 44,194 | 90,000 |
| Donations Expenses | | - | 400 |
| Event Expenses | | 76 | 82 |
| Insurance | | 4,234 | 3,445 |
| Interest | | 1 | - |
| Legal Fees | | 816 | 197 |
| Office Expenses | | 528 | 881 |
| Rates | | 1,543 | 3,672 |
| Subscriptions & Memberships | | 4,022 | 3,906 |
| Meeting Expenses | | 364 | 3,261 |
| Project Management | | - | 10,000 |
| Travel & Accommodation | | 1,266 | 752 |
| Watering, Planting & Weed Control Costs | | 1,875 | 19,494 |
| Total Expenditure | | 63,891 | 146,285 |
| Current Year Surplus/ (Deficit) Before Non-Cash Adjustments | | (17,564) | 161,258 |
| Non-Cash Adjustments | | | |
| Depreciation | | 1,971 | 1,925 |
| Total Non-Cash Adjustments | | 1,971 | 1,925 |
| Current Year Surplus/(Deficit) After Non-Cash Adjustments | | (19,535) | 159,333 |

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

STATEMENT OF FINANCIAL POSITION

Mossman Botanic Garden Ltd
As at 30 June 2023

| | NOTES | 30 JUN 2023 | 30 JUN 2022 |
|----------------------------------|-------|------------------|------------------|
| Assets | | | |
| Current Assets | | | |
| Cash and Cash Equivalents | 2 | 25,718 | 22,634 |
| Trade and Other Receivables | 3 | 2,588 | 7,694 |
| Total Current Assets | | 28,306 | 30,329 |
| Non-Current Assets | | | |
| Property, Plant & Equipment | 4 | 1,806,553 | 1,808,525 |
| Total Non-Current Assets | | 1,806,553 | 1,808,525 |
| Total Assets | | 1,834,859 | 1,838,854 |
| Liabilities | | | |
| Current Liabilities | | | |
| Bank Overdraft | | 1 | - |
| Trade and Other Payables | 5 | 16,444 | 904 |
| Total Current Liabilities | | 16,445 | 904 |
| Total Liabilities | | 16,445 | 904 |
| Net Assets | | 1,818,415 | 1,837,950 |
| Member's Funds | | | |
| Capital Reserve | | 1,818,415 | 1,837,950 |
| Total Member's Funds | | 1,818,415 | 1,837,950 |

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

NOTES TO THE FINANCIAL STATEMENTS

Mossman Botanic Garden Ltd For the year ended 30 June 2023

1. Summary of Significant Accounting Policies

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards and the Corporations Act 2001.

The corporation is a not-for-profit entity and AASBs include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards. Hence, these financial statements and associated notes do not comply with International Financial Reporting Standards as issued by the International Accounting Standards Board.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non current assets, financial assets and financial liabilities.

The significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

Property, Plant and Equipment (PPE)

Property Improvements, Office equipment & Computer Software are carried at cost less, where applicable, any accumulated depreciation.

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

Land is measured at cost and has not been revalued.

Architecture & Sites plans are recorded at cost.

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

Cash & Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held on call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

NOTES TO THE FINANCIAL STATEMENTS

Trade & Other Receivables

Trade receivables and other receivables, including distributions receivable, are recognised at the nominal transaction value without taking into account the time value of money. If required a provision for doubtful debt has been created.

Trade & Other Payables

Trade and other payables represent the liabilities for goods and services received by the company that remain unpaid at 30 June 2022. Trade payables are recognised at their transaction price. They are subject to normal credit terms and do not bear interest.

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 assets and liabilities statement.

| | 2023 | 2020 |
|--|---------------|---------------|
| 2. Cash & Cash Equivalents | | |
| ANZ General Account 44197 | 235 | 235 |
| NEW Westpac Membership 9696 | 1,864 | 4,484 |
| NEW Major Grants 9717 | - | 431 |
| NEW Westpac Public Funds 9688 | 23,381 | 16,599 |
| OLD Westpac Project Account 1010 | 238 | 885 |
| OLD Westpac Membership Account 1002 | (1) | - |
| Total Cash & Cash Equivalents | 25,717 | 22,634 |

| | 2023 | 2020 |
|--|--------------|--------------|
| 3. Trade & Other Receivables | | |
| GST | 2,588 | 7,694 |
| Total Trade & Other Receivables | 2,588 | 7,694 |

| | 2023 | 2020 |
|--|------------------|------------------|
| 4. Property, Plant & Equipment | | |
| Design & Civil Planning | 398,229 | 398,229 |
| Land at Cost | 1,375,698 | 1,375,698 |
| Property Improvements - at Cost | 35,642 | 35,642 |
| Less Accumulated Depreciation on Property Improvements | (3,937) | (2,427) |
| Office Equipment at Cost | 2,918 | 2,918 |
| Less Accumulated Depreciation on Office Equipment | (1,996) | (1,536) |
| Total Property, Plant & Equipment | 1,806,553 | 1,808,525 |

NOTES TO THE FINANCIAL STATEMENTS

| | 2023 | 2020 |
|---|---------------|------------|
| 5. Trade & Other Payables | | |
| Trade Creditors | 16,444 | 904 |
| Total Trade & Other Payables | 16,444 | 904 |

6. Total Donations to Date

| Financial Year | Amount Received |
|----------------|------------------|
| 2016 | \$7,000 |
| 2017 | \$20,000 |
| 2018 | \$25,052 |
| 2019 | \$100,500 |
| 2020 | \$161,200 |
| 2021 | \$25,050 |
| 2022 | \$30,000 |
| 2023 | \$35,100 |
| Total | \$403,902 |

7. Total Grants to Date

| Financial Year | Amount Received |
|----------------|------------------|
| 2016 | \$130,000 |
| 2017 | \$80,000 |
| 2018 | - |
| 2019 | \$50,000 |
| 2020 | \$28,500 |
| 2021 | \$430,136 |
| 2022 | \$180,000 |
| 2023 | - |
| Total | \$898,636 |

8. Entity Details

The principal place of business:

2 Foxton Avenue, MOSSMAN QLD 4873

9. Events after the Reporting period

The directors are not aware of any significant events since the end of the reporting period.

STATEMENT OF CHANGES IN EQUITY

Mossman Botanic Garden Ltd
For the year ended 30 June 2023

CAPITAL RESERVE

Movements in Equity**Prior Year**

| | |
|---|------------------|
| Opening Balance | 1,678,617 |
| Net Surplus / (Deficit) attributable to members | 159,333 |
| Total Prior Year | 1,837,950 |

Current Year

| | |
|---|------------------|
| Opening Balance | 1,837,950 |
| Net Surplus / (Deficit) attributable to members | (19,535) |
| Total Current Year | 1,818,415 |

STATEMENT OF CASH FLOWS

Mossman Botanic Garden Ltd
For the year ended 30 June 2023

| | 2023 | 2022 |
|--|--------------|------------------|
| 1. Statement of Cash Flows | | |
| Cash flows from operating activities | | |
| Receipts from Donations | 35,100 | 30,000 |
| Receipts from Grants | - | 180,000 |
| Receipts from Memberships | 4,000 | 4,203 |
| Receipts from Other Income | 7,227 | 20 |
| Payments to Suppliers & Employees | (43,244) | (198,041) |
| Total Cash flows from operating activities | 3,083 | 16,182 |
| Cash flows from investing activities | | |
| Payments - Design & Civil Planning | - | (164,519) |
| Payments - Office Equipment | - | - |
| Payments - Property Improvements | - | (27,642) |
| Payments - Software | - | - |
| Total Cash flows from investing activities | - | (192,161) |
| Cash Flows from financing activities | | |
| Net cash provided by/(used in) financing activities | - | - |
| Total Cash Flows from financing activities | - | - |
| Net increase / (decrease) in cash and cash equivalents | 3,083 | (175,979) |
| Cash and cash equivalents at the beginning of the financial year | 22,634 | 198,613 |
| Cash and cash equivalents at the end of the financial year | 25,717 | 22,634 |

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

DIRECTORS DECLARATION

Mossman Botanic Garden Ltd For the year ended 30 June 2023

The directors have determined that the company is not a reporting entity and that this general purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The directors of the company declare that:

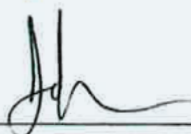
1. The financial statements and notes, present fairly the company's financial position as at 30 June 2023 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Chair: 

Simon Towle

Date: 31/01/24

Director: 

Name: JOHN A. SULLIVAN

Date: 31/01/24

INDEPENDENT AUDITOR'S REVIEW REPORT

Mossman Botanic Garden Ltd For the year ended 30 June 2023

Conclusion

We have reviewed the 2023 financial report of Mossman Botanic Garden Ltd, which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, a summary of significant accounting policies and other explanatory information, and the declaration by those charged with governance.

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the accompanying 30 June 2023 financial report of Mossman Botanic Garden Ltd does not present fairly, in all material respects, the financial position of the entity as at 30 June 2023, and its financial performance and its cash flows for the 12 months ended on that date, in accordance with Corporations Act 2001.

Basis for Conclusion

We conducted our review in accordance with ASRE 2410 Review of a Financial Report Performed by the Independent Auditor of the Entity. Our responsibilities are further described in the Auditor's Responsibilities for the Review of the Financial Report section of our report. We are independent of Mossman Botanic Garden Ltd in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants that are relevant to our audit of the annual financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Responsibility of Management for the Financial Report

Management of the company are responsible for the preparation and fair presentation of the 2023 financial report in accordance with the Corporations Act 2001 and for such internal control management determine is necessary to enable the preparation and fair presentation of the 2023 financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Review of the Financial Report

Our responsibility is to express a conclusion on the financial report based on our review. ASRE 2410 requires us to conclude whether anything has come to our attention that causes us to believe that the financial report does not present fairly, in all material respects, the financial position of Mossman Botanic Garden Ltd as at 30 June 2023 and of its financial performance and its cash flows for the 12 months ended on that date, in accordance with Corporations Act 2001.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's signature: _____

Gregory M Camara Cete (CA)

AUDITOR'S ADDRESS:
WILLIAMS CETE & CO PTY LTD 51-53
FRONT STREET
MOSSMAN QLD 4873
DATED: 30TH OF JANUARY 2024



WILLIAMS CETE & CO



Mossman Botanic Garden Ltd.

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