

APACE AID INC **ANNUAL REPORT 2023**



APACE AID INC. 1 Johannah St, North Fremantle, Western Australia. 6159 | P: (08) 93361262 | ABN: 700 978 074 40

WHO IS **APACE**?

Our Purpose

The principal purpose of Apace is to preserve, protect and enhance the biodiversity of the native plants of Western Australia. This purpose is achieved by:

- Growing plants of the Swan Coastal Plain and Darling Range in an environmentally sustainable manner and generating knowledge about propagation techniques
- Maintaining a seedbank available for community use
- Educating the community about soil types, native plants and seed collection and encouraging use of local plants in residential gardens and public spaces
- Undertaking revegetation work and weed control to preserve the natural environment

Apace embraces diversity and inclusion by creating a safe venue where people can make positive contributions to their environment, according to their abilities and interests.

We provide a range of activities for community benefit, including the operation of a Community Garden and volunteer roles in the nursery team. These activities promote environmental sustainability while supporting community wellbeing, including people disadvantaged through disability, poverty, sickness and unemployment.

Our Services

- Retail and Wholesale Nursery
- Seed Bank
- Seed Collection and Processing
- Propagation of local provenance seed
- Revegetation Projects
- Weed Control
- Conservation and Revegetation projects
- Volunteer engagement for people with disabilities and general community
- School environmental awareness and engagement
- Local government plant subsidy schemes
- Organic Community Gardens



Our History

APACE was incorporated in 1985 but began as a voluntary group established on the banks of the Swan River by North Fremantle residents in 1982, holding a sublease from the City of Fremantle.

The founders of APACE were inspired by the ideas and activities of UK economist Dr E.F Schumacher who wrote a book 'Small is Beautiful: A Study of Economics as if people mattered'. Schumacher was one of the first 'ecological economists' who argued against the classical economic theory of continual growth—raising the issues of overpopulation, overconsumption, pollution and resource depletion and pointed out the difference between renewable and non-renewable resources.

In the early days, the original group at APACE was called the Appropriate Technology Development Group. We were part of a national network of technology groups from around Australia formed at the Schumacher Memorial Conference on Appropriate Technology in Sydney in 1982. At the time, APACE WA consisted of 14 volunteers, whose function was to gather ideas and expertise, plan projects and provide landscaping and consultancy skills as required. Their goal was to promote sustainable, local community-based development in Western Australia, using local skills, local resources and technologies that were empowering and respectful of the local environment. Their aim was to make these resources available to disadvantaged groups, including unemployed people. By the early 2000's the two organisations known collectively as Apace WA - the Appropriate Technology Development Group (Inc.) and Apace Aid (Inc.) had grown and developed into one of the most noteworthy environmental groups in Western Australia.

Apace Firsts

- The first nursery in WA dedicated to supplying exclusively local native species for revegetation and landscaping projects
- The first solar housing demonstration site and working group
- The first organic community garden in WA and second oldest in Australia
- The first demonstration of rammed earth technology through construction of a rammed earth building
- The first nursery in Perth to grow rushes & sedges for wetland revegetation projects
- The first bush regeneration course in Perth
- The first community seedbank in Perth so that local provenance plants could be grown to put back into local bushland
- Earliest trainers in permaculture principles, organic gardening and composting

Apace acknowledges and respects the Whadjuk people of the Noongar nation, the Traditional Owners and Custodians of the Fremantle area. We pay our respect to them, their culture and customs and to Elders both past, present and emerging. We acknowledge their continuing connection to land, water and community.



A MESSAGE FROM THE GENERAL MANAGER

2023 has been a journey of transition at Apace. With the greatest of pleasure, I began as the General Manager in July 2023. Having returned to Perth after 33 years in overseas International Development and 3 years as a Garden Designer in Victoria, I was thrilled to be appointed to this exciting role. I am a North Fremantle resident and walk to work each day.

Apace has a remarkable history. From our humble beginnings in pioneering community gardens, appropriate technology and native seed propagation Apace has grown to become a substantial organisation. The future looks bright.

This year our retail and wholesale nursery sales were the highest on record supplying plants to over 55 commercial clients and hundreds of individual gardeners. 14 local councils are now sourcing plants from the Apace nursery for their annual rate-payers subsidy schemes. 19 public and private organisations have utilised our conservation and revegetation services, with demand growing and diversifying. We continue to see school groups and students engaging with Apace. We gain energy and inspiration from our contact with conservation Friends and Landcare groups. Our training and education courses continue to diversify our networks and collaborations. Our provenance and seed collection work expands year on year. The Community Garden is flourishing. New partnerships are on the horizon.

The staff have travelled a complex year of change and I thank them for their loyalty and resilience. To the staff in our four operational teams (Nursery; Conservation and Revegetation; Administration; and Provenance, Seed Collection & Seed Bank) I extend my respect and thanks to you all for your knowledge, skill and generosity of spirit.

Our volunteers and carers are our pride and joy, continuing to showcase our two-way dedication to an inclusive and diverse workplace.

My deepest thanks to members of the Committee of Management, who continue to give freely their volunteer time to support our success.

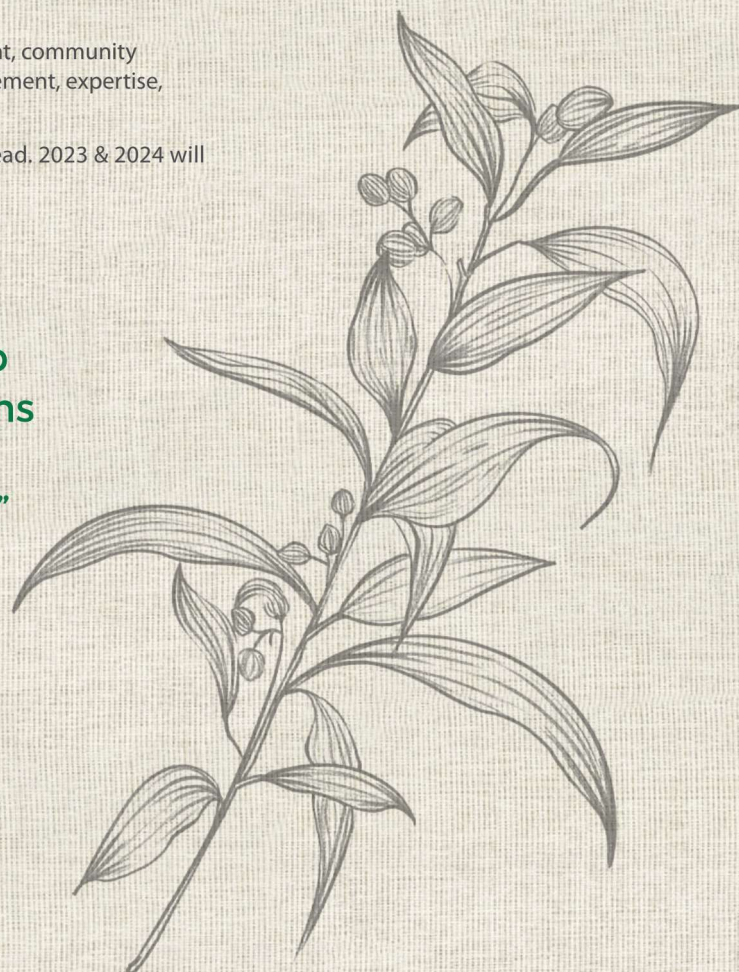
To all our staff, volunteers, members, Committee of Management, community gardeners, partners and supporters, I thank you for your engagement, expertise, advice and support. Together we do better.

From our beginnings in 1982, Apace has an exciting future ahead. 2023 & 2024 will be exciting years of renewal and refreshment.

Joanna Hayter AO

**“Never doubt that a small group
of thoughtful, committed citizens
can change the world, indeed,
it is the only thing that ever has.”**

Margaret Mead



A MESSAGE FROM THE COMMITTEE OF MANAGEMENT

The past year has been transformative for Apace, marked by significant change and renewal. I am pleased to report that Apace has not only weathered this period of transition but has emerged stronger and more sustainable than when the year began.

One constant throughout these changes has been the unwavering passion and enthusiasm the community has for our organisation. This commitment is most prominently demonstrated by our devoted staff, who have gone to great lengths this year to uphold and protect our core values. Apace is incredibly fortunate to have such dedicated individuals, and it has been a true pleasure to collaborate with this exceptional team.

The Apace Committee of Management diligently worked throughout 2022/2023, and I extend my appreciation to all Committee members for their unwavering efforts. The Committee navigated several challenging issues this year, demanding a high level of skill and diligence from these dedicated volunteers, which they delivered with excellence. I would like to give special recognition to Patrick Gibbons for his decades of service to Apace, including six years as President. I also thank Nolan Penning for his service as President in the first half of the year.

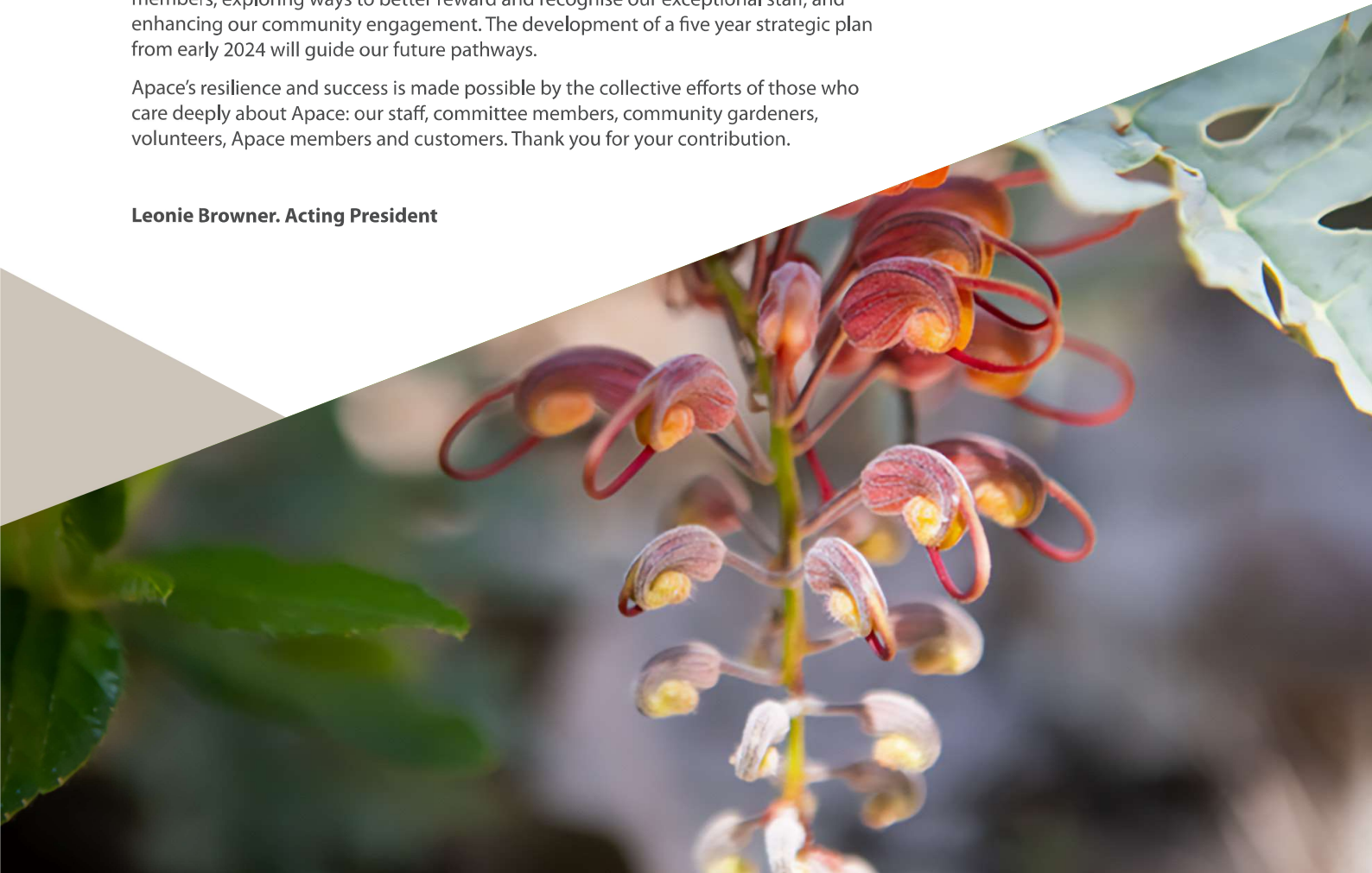
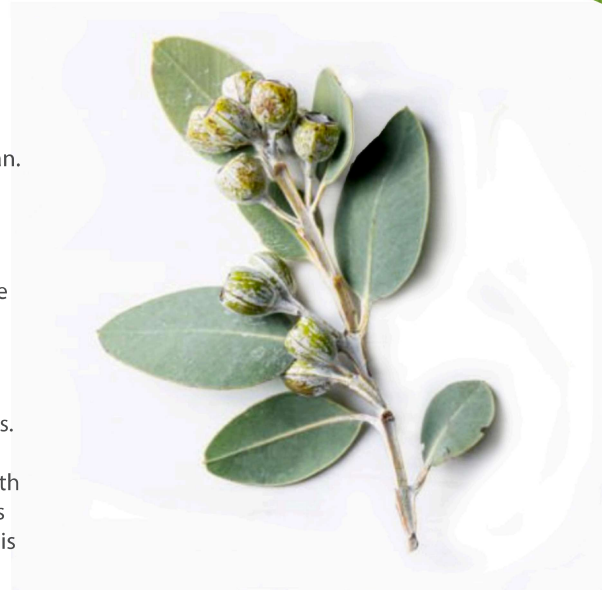
2023 was a year of change. Jo Heta, our former Coordinator, stepped down in April 2023 after many years of tireless and dedicated service. She guided Apace through challenging times and played a pivotal role in shaping our organisation into what it is today.

I am delighted to report that 2024 is shaping up to be a year of consolidation. In July 2023, Apace was fortunate to welcome Joanna Hayter AO as our new General Manager. Joanna brings years of senior leadership experience in the not-for-profit sector and a remarkable level of energy and enthusiasm. I look forward to working alongside her in 2024.

In the upcoming year, our key priorities will include the induction of new Committee members, exploring ways to better reward and recognise our exceptional staff, and enhancing our community engagement. The development of a five year strategic plan from early 2024 will guide our future pathways.

Apace's resilience and success is made possible by the collective efforts of those who care deeply about Apace: our staff, committee members, community gardeners, volunteers, Apace members and customers. Thank you for your contribution.

Leonie Browner. Acting President



THE APACE NURSERY

The Apace retail & wholesale Nursery specialises in the supply of locally occurring native Western Australian flora species of the Swan Coastal Plain and Darling Range.

Established in 1989, Apace was the first nursery in WA dedicated to supplying native species for revegetation and landscaping projects in the Perth metropolitan region. The nursery was also the first to grow and supply locally occurring rushes and sedges for wetland revegetation.

The nursery currently produces more than 600,000 plants a year of over 300 native species. Apace employs experts, technicians and volunteers to run the nursery.

Our stable troupe of volunteers continue to brighten our days, with over 30 volunteers joining our team in the last year. Three of them have been with us for 25 years. Apace actively embraces diversity and inclusion.

2022-2023 Highlights

Apace introduced a new management model, seeing joint Nursery Coordinators appointed. Together, they bring 20-years experience in the Apace nursery, as well as a diverse background of knowledge and skill in related areas like landcare. There's also been a host of new staff and volunteers. It's been nice to bring on so many people with relevant experience and passion for the work that we do at Apace. They are quickly coming up to speed with nursery horticulture. We are very grateful to our emerging team.

Our May subsidy scheme continues to be supported by dozens of local governments, with 70,000 plants sold. We're strengthening relationships with key wholesale customers and expanding our networks. Inside the nursery we've reflected on past seasons and our commitment to continuous improvement.

We've refined our species list and adapted the nursery layout to cater for issues that we've seen in the past that affect certain species. This will increase efficiency and reduce waste. One example is how we'll manage fall army grubs that plague nurseries, including ours, around Australia. We'll train staff about this pest's lifecycle and adjust the tables to make it easier to treat them when the grubs do appear. This year our banksias are doing especially well, seeing higher germination rates and healthier, beautiful stock.



PROVENANCE, SEED COLLECTION AND SEED BANK

In 1999, Apace received funding from the Natural Heritage Trust to set up Perth's first Community Seedbank. Apace continues to offer a complete seed service including provenance seed collection (meaning the place or origin or earliest known history), processing, recording and cool storage. We design and implement direct seeding programmes, including appropriate pre-treatment of seed and sowing using a wide variety of techniques suitable for the prevailing site conditions. We grow to order for site with our popular provenance propagation service. Apace holds multiple Flora licenses, linked to the Biodiversity Conservation Act of 2016.

Seed is a food source (granivory) for a range of fauna, from insects to birds, mammals and even aquatic animals. So seed is an integral part of the natural food chain and by connection an important part of the overall ecology.

Apace Seed collection teams know that keeping meticulous records when collecting native seed is critical. Record keeping always begins out in the field. Understanding how our Native Western Australian plants 'Work' is foundational to Native Seed Collecting. Without a basic understanding of floral structure across numerous Families, Genre and Species, it is difficult to identify fruit, let alone the seed within or attached to it. Local plant species have adapted over time to that site's (the provenance) soil characteristics, climate, topography or response to salt spray. Local plants may also have specific physiological characteristics such as their floral structure and even floral timing which can result in some very specific ecological relationships with pollinators.

Native seed collecting is predominantly undertaken during the hotter months of the year. We understand the basic reproductive cycle, from flowering to pollination to seed set/ fruit production and its' vital relationship to timing.

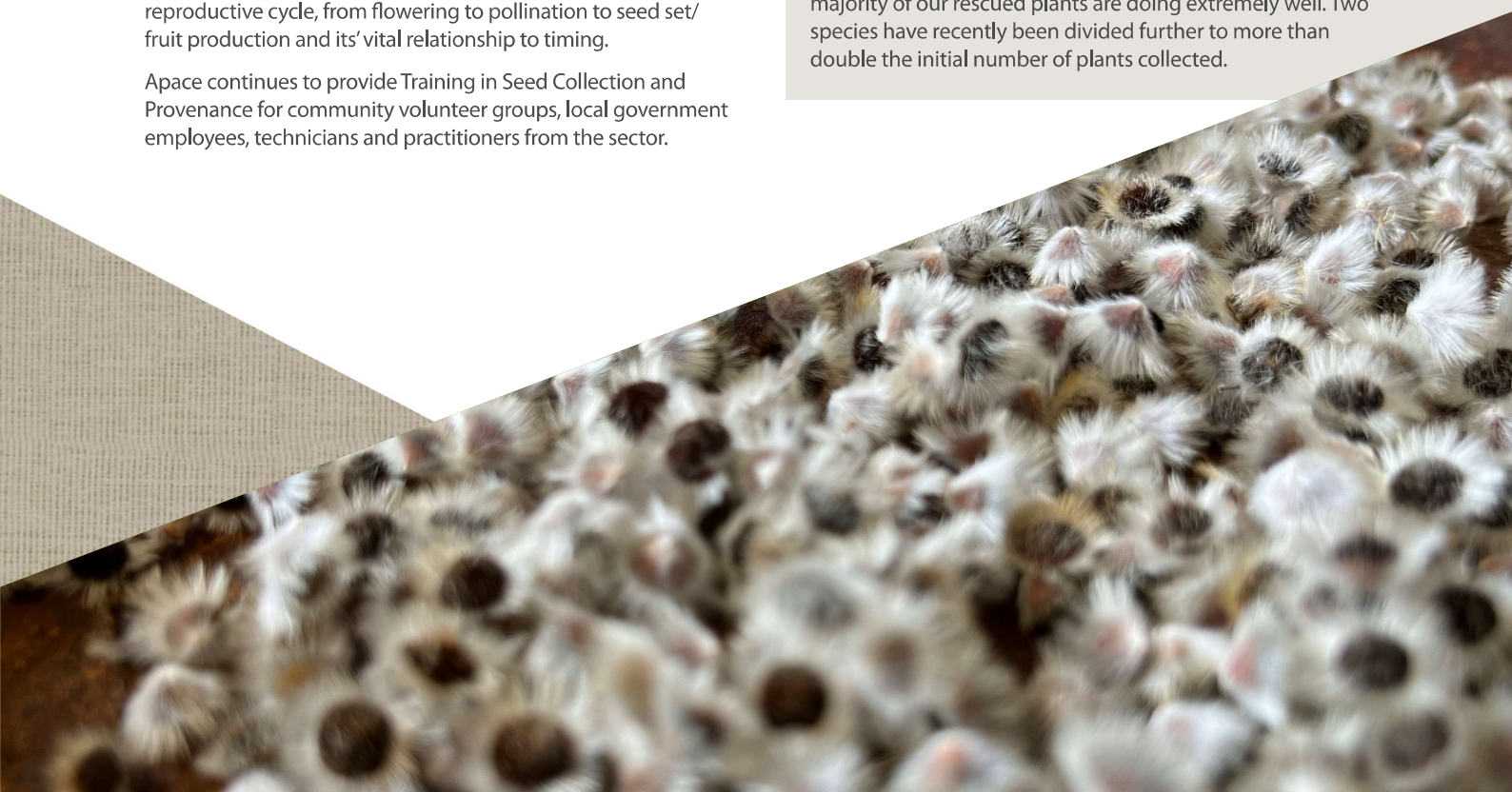
Apace continues to provide Training in Seed Collection and Provenance for community volunteer groups, local government employees, technicians and practitioners from the sector.

2022-2023 Highlights

Over the course of the 2022/2023 collection period, we collected seed for City of Gosnells, SERCUL, Bannister Creek Catchment Group, City of Nedlands and Friends of Maylands Samphire. Provenance seed was all sown to produce tube stock for their 2023 planting projects. Additional provenance seed was sown for 3 more local government organisations, 3 more community planting groups, 1 property developer and 1 farmer in the wheatbelt who is revegetating large areas of his property. Seed Collection workshops were conducted for a number of community volunteer groups and local government bush crews.

In 2022/2023 we completed the 2nd of a 3-year seed collection and seed sowing contract with the City of Gosnells. The seed collected is being stored in the Swan Regional Seed Bank at Apace for use in upcoming and future projects. We are currently sowing some of this seed for 2024 provenance orders. Gosnells also contracted Apace to undertake a salvage operation on an area of Banksia Woodland in Southern River which had been slated for development. Our crew collected as much seed as possible as well as stems to produce some species via cuttings and whole plants before it was cleared.

Removing whole plants from the site allowed us to preserve some established specimens of an array of understorey species. These species, though dominant in their habitats, are often missing from revegetation programs due to difficulties in propagating them and the work we have done to salvage them was very experimental, but happily, the majority of our rescued plants are doing extremely well. Two species have recently been divided further to more than double the initial number of plants collected.



CONSERVATION AND REVEGETATION SERVICES

Apace has managed revegetation programs for nearly 40 years. Our expertise relates to diverse natural project environments, including beach dunes, coastal health, wetlands sites, coastal plain bushland, Darling Range forests, lithic communities, riparian sites, clay soils, laterite and mine overburden. We are experienced in delivering a variety of techniques include ripping, augering, dishing, tree bagging and guarding, fertilising, soil amendments, mulching, and watering. Apace has the equipment and capabilities to undertake revegetation projects using potti-putkis, augers, hand planting and mechanical methods. We supply locally occurring plant species and plant delivery. We attend to soil erosion and sand stabilisation control projects using various techniques including matting, brushing and mulching. Apace's eradication and weed management approaches include hand removal, slashing, bagging, herbicide programs and mulching. Apace carefully selects the best weed management solution to have the smallest impact whilst achieving a positive outcome. Our experienced, qualified, and passionate team can practically apply this in environmentally sensitive areas including waterways, bushland, and urban areas.

2022-2023 Highlights

Apace's Conservation & Revegetation team has had a busy and successful year. Blossoming relationships and exciting opportunities have been highlights. Apace has worked with 21 partners over the past 12 months, including multiple first-time Conservation & Revegetation partners.

Our new, exciting partnership with Carbon Positive Australia brought one of our major 2022/2023 highlights in the Eurardy revegetation project in the Pilbara. Working with Carbon Positive and Bush Heritage Australia, Apace helped restore over 200ha of challenging sandplain country by planting 227,000 provenance seedlings.

Apace is also helping to execute the City of Gosnells Winter Revegetation program over 2 different sites, caring for beautiful areas of the Canning River system with South East Regional Centre for Urban Landcare (SERCUL). We continued our work with the Friends of Maylands Samphires and City of Bayswater at Clarkson Reserve. Apace has had the privilege of managing the saltmarsh, which is a Threatened Ecological Community (TEC) listed as Subtropical and Temperate Coastal Saltmarsh of Australia. Our works here included seed collecting, revegetation, weed control and soil stabilisation through jute matting.

The next 12 months looks equally as exciting, Apace will continue to work together with our current partners, delivering successful conservation projects and providing reliable advice from our qualified team, whilst looking to constantly learn and grow as a team and individually.



THE APACE COMMUNITY GARDEN

The Apace Community Garden is the oldest community garden in Western Australia established in the early 80s. In the late 90s, it was resurrected as the Apace Community Gardeners. It has as its objective establishing, maintaining and developing a community garden at Apace in order to provide opportunities for members of the community to participate in and enjoy organic gardening. This aligns within Apace's framework of providing a range of socially beneficial activities to the community, particularly those disadvantaged through disability, poverty, sickness and unemployment. This year, gardening 34 plots, this collective spirit is currently enjoyed by some 70 locals (and their dogs) and in particular has provided support for several gardeners facing serious health challenges.

During the year, 13 enquiries for plots have been in line with previous years, with 60% allocated or on the waiting list. This is the highest acceptance level for many years reflecting the increased demand for growing cheap fresh organic vegetables. There has been increased focus and growing attendance at community orientated events such as Monday evening social gatherings and Busy Bees. On the gardening side, watering is within budget and the garden is generally regarded as looking as good as it ever has with continuing improving gardening techniques, effective weed control and tidy paths and communal service areas.

Covid resulted in Castlereagh School, Atwell College and Leeming Senior High School no longer retaining any plots for their special needs kids – in the case of Leeming Senior High School ending over 20 years of having had a plot at the community garden. We hope this extraordinarily beneficial arrangement will soon be revived.

The challenge presented by Apace's management change has been overcome by the excellent working relationship that has developed at all levels between Apace and Community Gardeners illustrated by the current cooperation in upgrading the existing waste disposal system.

The Gardeners Voice

"We have excellent working relationships with the Apace nursery team seeking solutions to waste management and weed control together"

"The gardeners are a wonderful group of community members. They have a willingness to help each other and support each other. There's such a diversity of folks".

"It's beautiful seeing the young families and their kids learning how to plant".

"The gardens are my refuge! It's an opportunity to come down and enjoy the greenery, the tree cover, the space, all the insects and birds." Huge respect and thanks to Colin and Allan for all the chores they do to keep the garden in top shape and bring us together. They never say No!"

"We share everything. We always have an abundance of vegetables, herbs & flowers".



THE APACE SUBSIDY SCHEME

Subsidy month of May is a highlight of the Apace calendar providing an exciting buzz and energy around the nursery. The autumn weather and rains provided the perfect environment for planting. The plants were green, lush and healthy with over 200 native species on offer providing great biodiversity for the regions.

The 2023 season opened with a bang and on the first day alone close to 8,000 plants were taken out the gate by happy residents (predominantly from Fremantle and Cambridge)! The scheme was so popular it was extended by many councils until mid-June.

In total just under 70,000 plants were sold through the scheme. The 14 supporting councils and associated schools remain strongly supportive and committed to the scheme.

Fremantle, Subiaco and Nedlands exhausted their initial allocation and readily offered to increase the number of plants they offered to their residents in order to meet demand.

The outreach visits to both Armadale (8,000 plants sold) and Kalamunda (13, 500 plants) were well attended. They too have become community events well-loved on the calendar

Thanks to these member councils who continue to embrace subsidy month for their residents.

City of Armadale, City of Cockburn, City of Fremantle, City of Gosnells, City of Kalamunda, City of Melville, City of Nedlands, City of Subiaco, Shire of Peppermint Grove, Town of Cottesloe, Town of Claremont, Town of Cambridge, Town of East Fremantle & Town of Mosman Park.



OUR COMMITMENT TO **DISABILITY AND INCLUSION**

Apacé works with people living with all types of disabilities, barriers and backgrounds, aiming to provide pathways to wellness, inclusion and greater independence. Our nursery enables people to be involved in meaningful and productive activities that are both socially useful and environmentally sound.

The nursery facilities continue to play an important role in the services we provide to the disadvantaged. We facilitate a range of support services to people with intellectual and physical disabilities and our improved nursery facilities have enabled us to expand these benefits. Other groups that participate in programmes at Apacé include long term unemployed people, youth at risk, work for the dole and people undergoing rehabilitation programmes.

Many of the carers and support workers for our volunteers are longstanding members of the Apacé family, actively participating in the work of Apacé. We pay our respect to these inspiring people and thank them for their contributions.

In particular our partnership with employees and volunteers from Rocky Bay (Inc.) and the Cerebral Palsy Association and their assistance to Apacé is greatly valued. All the participants are reliable and hardworking contributors to our organisation. We look forward to being associated with them for many years to come. Our long standing partnership with schools including Castlereagh SHS and Leeming SHS has seen young people begin as students and continue into adulthood in volunteer roles at Apacé.

We have also provided volunteers and young people seeking work experience with an opportunity to participate in practical and positive horticultural work. Activities include helping in plastic waste recycling programs, plant propagation and seedling, contributing to the enhancement of Apacé property – weeding, planting, watering, pruning.



OUR PEOPLE JULY 2022-JULY 2023

The Apace staff

General Manager: Joanna Hayter (10/7/23)

Nursery Coordinator: Renee Hillman

Nursery Coordinator: Kaj Britschgi

Conservation and Revegetation Coordinator: Sam Sweeting

Provenance, Seed Collection and Seed Bank Coordinator: Cassie Ingledew

Administration Coordinator: Zoe Johnson

Admin Assistant: Rupert Reisgys

Technicians:

Stuart Rae, Rob Hamilton, Lotta Ramroth, Mariano Terrier Linde, Matthew Bryce, Emily Hanna, Natalie Mitchell, Kate Grinter, Elli Mutton

We bid farewell to the following staff:

Joann Heta; Darnell Luke; Holly Connor, Melissa Bywaters, Matthew Jordan, Cindy Stait, Jessie Beck, Sharna Cumming, Alex Jonatis, Lydia Fenu, Jess Hubeck, Will Drew.

The Apace Committee of Management 2022-2023

President: Patrick Gibbons

Vice President: Nolan Penning

Treasurer: Amos Bruce

Secretary: Leonie Browner

Committee Member: Ann Forma

Committee Member: Nathalie Stirling

Committee Member: Jessica Brunner

Committee Member: Zoe Johnson

The Apace volunteers

The volunteer contribution, value and impact is understood, appreciated and acknowledged with sincere thanks to all.

Apace believes volunteering is a two-way relationship. Apace's philosophy, since our inception 40 years ago, has always embraced the inspiration and diversity that volunteers bring to our organisation. We recognise our volunteers and their carers help us reach our goals, including building a kind, inclusive and resilient community.

Apace complies with the National Standards for Volunteer Involvement and our volunteer roles meet the requirements of the Fair Work Act. We maintain volunteer insurance and strive for continuous improvement to workplace health & safety and appropriate facilities to meet the needs of people with disabilities. In addition to our wonderful community volunteers, we engage with peak bodies such as Volunteering WA, disability support services, work for the dole programs and multiple schools to promote wellbeing and diverse opportunities for volunteers. We take pride in supporting the special needs of people.

This year we thank:

George Finch, Leonie Browner, Amos Bruce, Nick Smith, Natalie Stirling, David Bell, Elena Azmitia, Nolan Penning, Georgina Hodge, Patsy Richards, Kathy Wittwer, Alisha & Sarah, Debbie Archer, Tig Bryn-Rose, Marion Lalletment, Wendy Sekuloff, Wendy Rowe, Alida Strobos, Dayyan Soheil, Adil Mohammed, Ganesh Hill, Shane Birch, Kalpeshkumar (Kal) Bhatt, Bradley Davis, Zane Meredith, Austin Prentice, Christine Owen, Gary Saint, Lizbet, Daniel Abru, Julian Gaglia, Joe Domasz, Amber Tucker, Diane Mitchelmore, Jasmyn Jettery, Jacky Grayson, Glynis Yates, Lucy, and Lynn Chapolard for all you have given and shared with Apace.

Acknowledgement and thanks:

- Cottesloe Coastcare Association
- City of Gosnells
- City of Armadale
- City of Bayswater
- Dept of Biodiversity, Conservation and Attractions
- Dept of Mines, Industry Regulation & Safety
- Friends of Bennett Brook reserve
- Friends of Clontarf Hill
- Friends of Lake Claremont
- Friends of Mosman Park Bushland
- Harvest Lakes Residents Association
- Armadale Gosnells Landcare Group
- Greening Australia
- Baileys

THANKS TO OUR SUPPORTERS



COLLABORATIVE ORGANISATIONS & PARTNERS



Apace Aid (Inc.) Treasurer's Report for the year ended 30 june 2023

I, Amos Bruce, Treasurer of APACE Aid (Inc.), do hereby state that I have supervised the keeping of proper books of account. The accompanying Balance Sheet, Income Statement and Notes to the Financial Report have been prepared from the books of account kept and are, to the best of my knowledge and belief, true and fair.

Signed at Fremantle, Western Australia, this 17th October 2023.



Amos Bruce
Treasurer APACE Aid (Inc.).

Apace Aid (Inc.) Balance Sheet as at 30 june 2023

	Notes	2023 (\$)	2022 (\$)
NET EQUITY		1,327,461	1,082,810
REPRESENTED BY:			
Current Assets			
Cash		659,138	450,016
Receivables	3	302,178	368,470
Inventories	4	412,495	310,168
Prepayments	5	15,238	6,978
Total Current Assets		1,389,049	1,135,632
Less: Current Liabilities			
Accounts payable	7	203,007	121,866
Provision for employee benefits	8	37,210	72,826
Unexpended grant income	1(b)	-	20,000
Westpac vehicle loans		23,728	9,290
Total Current Liabilities		263,945	223,982
Net Working Capital		1,125,104	911,650
Add: Non-Current Assets			
Property, plant and equipment	6	233,129	184,477
Total Non-Current Assets		233,129	184,477
Less: Non-Current Liabilities			
Westpac vehicle loans		30,772	13,317
Total Non-Current Liabilities		30,772	13,317
Net Assets		1,327,461	1,082,810

Apace Aid (Inc.) Trading Statement for the year ended 30 june, 2023

	Notes	2023 (\$)	2022 (\$)
NURSERY SALES		1,074,070	692,715
Less: Cost of Goods Sold			
Opening Stock	4	310,168	254,284
Materials and administration		223,417	188,460
Less: Closing Stock	4	(412,495)	(310,168)
Cost of sales		121,090	132,576
Net Surplus from Nursery Trading		952,980	560,139

Apace Aid (Inc.) Income Statement for the year ended 30 june, 2023

	Notes	2023 (\$)	2022 (\$)
INCOME			
Nursery surplus		952,980	560,139
Contracts		295,973	226,266
Subsidy scheme		34,381	150,286
Courses		-	4,960
Grants received	1(b)	29,000	-
Consultancy fees		6,331	17,914
Community garden plot fees		4,043	3,908
Memberships		94	291
Other income		322	5,879
Donations		66,819	50
Total Income		1,389,943	969,693
EXPENDITURE			
Administration expenses		71,036	64,417
Salaries & wages		914,800	710,236
Superannuation		85,408	69,992
Motor vehicle expenses		17,941	10,709
Depreciation	6	23,117	25,423
Insurance		31,525	24,243
Interest		1,465	970
Total Expenditure		1,145,292	905,990
SURPLUS FOR THE PERIOD		244,651	63,703
REVENUE RESERVE			
Opening balance		1,082,810	1,019,107
Surplus for the period		244,651	63,703
Closing Balance		1,327,461	1,082,810

The above Statements are to be read in conjunction with the Notes on the following page.

Notes for the year ended 30 June 2023

NOTE 1. ACCOUNTING POLICIES

Note 1(a) – Basis of Preparation

This financial report is a special purpose financial report prepared for use by members of the Association. The members of the Committee have determined that the Association is not a reporting entity. Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board have been applied where considered appropriate by the Committee.

This report has been prepared on the basis of historical cost and does not take into account changing money values or current valuations of non-current assets.

Fair value means the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

These accounting policies are consistent with those of the previous year. Cost in relation to assets represents the cash amount or the value of the asset given in exchange.

Note 1(b) – Grant Income and Expenditure

All grants received are initially recorded as unexpired grant monies. As the grant is expended, the same amount is recognised as revenue, regardless of whether the expenditure is of a capital or revenue nature.

NOTE 2. INCOME TAX

APACE Aid (Inc.) is recognised by the Australian Taxation Office as a charitable organisation and is therefore exempt from Income Tax.

NOTE 3. RECEIVABLES

	2023 (\$)	2022(\$)
Trade Debtors	312,178	368,470
Less provision for doubtful debts	(10,000)	-
Total Receivables	302,178	368,470

NOTE 4. INVENTORY

Inventory is valued at the lower of cost or net realisable value.

The Independent Audit Report on the 30 June 2023 financial statements and previous financial periods has been qualified in relation to the audit non-attendance at the annual stocktake. Pursuant to Australian Auditing Standards, the auditor has to satisfy themselves as to the existence, and valuation of the Association's inventory holdings.

The Association has accepted the audit qualification on audit cost implications alone. The Association's auditor has advised that audit attendance, and audit procedures required to verify the carrying value of inventory would involve additional audit time and therefore, costs in the vicinity of an additional \$ 1,200 over and above the current audit fee, to avoid this audit qualification in the future.

NOTE 5. PREPAYMENTS – CURRENT 2023 2022

	2023 (\$)	2022(\$)
Insurance	5,211	3,881
Interest on Westpac Hilux loan	10,027	3,097
Total Prepayments	15,238	6,978

NOTE 6. PROPERTY, PLANT & EQUIPMENT

All plant and equipment are depreciated at the rate of 20% per annum calculated on the diminishing balance method, except for the workshop and pot-washing sheds that are depreciated at 4% per annum on the straight-line method to coincide with the 25-year life of the lease.

All leasehold buildings, additions and improvements are also depreciated at 4% per annum over the life of the lease on the straight-line method.

	2023 (\$)	2022(\$)
Plant and equipment at cost	570,901	499,132
Less: Provision for depreciation	461,105)	(448,094)
	109,796	51,038
Leasehold buildings, additions and improvements	267,213	267,213
Less: Provision for depreciation	143,880)	(133,774)
	123,333	133,439
Total Property, Plant and Equipment	233,129	184,477

Depreciation expense for the year ended 30 June 2023 was \$23,117 (2022 - \$25,423).

NOTE 7. ACCOUNTS PAYABLE

	2023 (\$)	2022(\$)
Trade Creditors	22,732	28,063
Superannuation payable	29,888	19,824
GST/BAS Liability	124,658	68,005
Accruals (accounting and auditing)	2,000	2,000
Westpac Hilux loan	23,729	8,360
Salary Packaging	-	(4,386)
Total Accounts Payable	203,007	121,866

NOTE 8. EMPLOYEE PROVISIONS

Employee provisions include annual leave not taken and long service leave.

NOTE 9. LEASEHOLD ARRANGEMENT

The Association has formal leases in place for the operational premises expiring on 29 November 2027.

- Lots 9 and 111 on 1 Johannah Street North Fremantle.
- Lots 385 and 388 in North Fremantle.

NOTE 10. SUBSEQUENT EVENTS

At the date of signing this report, the Committee is not aware of any material events subsequent to 30 June 2023 which may affect the Association's operations or financial position in future financial reporting years.

Independent Audit Report to the members of Apace Aid (Inc)

QUALIFIED AUDIT OPINION

I have audited the accompanying financial report, being a special purpose financial report, of Apace Aid (Inc) (" the Association") which comprises the Balance Sheet as at 30 June, 2023, the Income Statement, and Trading Statement for the year then ended, a summary of significant accounting policies, accompanying notes to the financial statements, and the Treasurer's Report.

In my opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had I been able to satisfy myself as to physical inventory quantities as described in the Basis for Qualified Opinion section of this report, the accompanying financial report presents fairly, in all material respects, the financial position of Apace Aid (Inc) as at 30 June, 2023 and its financial performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.

BASIS FOR QUALIFIED OPINION

The Association's inventories are carried in the Balance Sheet at \$ 412,495 (2022 –\$ 310,168). I did not observe the stock count taken for 30 June, 2023 financial reporting purposes. I was unable to obtain sufficient, appropriate audit evidence to support inventory completeness and existence. I was unable to satisfy myself by alternative means concerning the completeness and existence, leading to the rights, obligations, and valuation as at 30 June, 2023 of the inventory.

I have conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Committee and Those Charged with Governance for the Financial Report.

The management committee is responsible for the preparation and fair presentation of the financial report, and for such internal control as management deems necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the management committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

The management committee is responsible for overseeing the Association's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL REPORT

My 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 my opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 this basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also :

- Identify and assess the risks of material misstatements of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management committee.
- Conclude on the appropriateness of the management committee's use of the going concern basis of accounting and, based on the evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the management committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Dated at Mindarie this 17th day of October, 2023

Kelvin Westaway, B. Bus ; MIPA
Registered Company Auditor



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