



Greenlife
Industry Australia

**Annual Report
2021**





**Greenlife
Industry Australia**

Greenlife Industry Australia Ltd

PO Box 7129 Baulkham Hills BC NSW 2153
Unit 58, Quantum Corporate Park,
5 Gladstone Road Castle Hill NSW 2154

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Acknowledgement

Greenlife Industry Australia acknowledge the traditional custodians of the lands upon which our employees and members operate. We acknowledge the Bidjigal clan of the Darug nation, who are the traditional custodians of the land where Greenlife Industry Australia's office is located. We pay our respects to Elders past, present and emerging.

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Images

p1,8,14 Shutterstock

p7 Emma De Landre

p11,19 Anna Shvets from Pexels

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Executive Summary

The operating environment for the Australian nursery industry in the 2020/21 financial year (FY21) continued with a significant element of uncertainty due to the COVID-19 global pandemic. While most states and territories experienced 'lockdown' in some form or another, Melbourne experienced a 112-day period and businesses and residents had to adapt to a new way of operating and a new way of life. This has been repeated again most significantly in Sydney during 2021 and again in Melbourne for various periods.

The Greenlife Industry Australia (GIA) Board and Management continued to represent the industry nationally through meetings with Government Ministers and department representatives, advocacy activities, developing submissions and lobbying, to continue to push and highlight the importance of the industry nationally. The key advocacy activities focussed on COVID-19 and ensuring that member businesses were, at a minimum, able to remain operating and trade during the on-going uncertainty. Supporting nursery industry businesses adapt to a safe and compliant operating environment under the COVID-19 pandemic government restrictions was a vital activity.

Advocacy for the industry is built around industry statistics that have been obtained through the levy funded projects over the last five year. GIA has worked in partnership with Down to Earth Research and ACIL Allen to successfully deliver the recently completed three-year project with another project due to commence later in 2021. The Australian greenlife production industry 'nursery gate value' was valued at approximately \$2.6 billion for the 2019/20 financial year (FY20) and employs almost 25,000 people in more than 1,600 production nursery businesses. Operating in every state and territory, the industry continues to 'grow', as does its contribution to the nation's economic, environmental and social wellbeing. Australian growers produce a variety of greenlife: from ornamentals, trees and shrubs to starter plants for fruit, nut and vegetable production and stock for landscaping, forestry, revegetation, rehabilitation and restoration.

Originating with Australian growers and production nurseries, the value chain sold more than 2.2 billion plants into the Australian plant production supply chains in (FY20). The increasing sales are supported by the nursery levy income for the 2021 financial year of \$3.23m, which is the highest ever and significantly higher than the \$2.3m average income for the previous three years. This will provide good funding resources for the R&D and marketing investment to be managed by Hort Innovation going forward.

Even given the challenging conditions, Greenlife Industry Australia had some significant achievements during the year:

- Recognition of the industry through advocacy efforts - the industry has essentially been open and able to trade as an 'essential service' throughout the year;
- Continued implementation of the GIA strategy with particular activities of:
 - » Promotion - Phase 2 of the Plant Pals initiative;
 - » Sustainability - Framework/Action Plan Progressed and successful application for the Polypropylene Plant Packaging Recycling program (PoPPR); and
 - » Careers - completion of Career Pathway Project and establishment and launch of Greenlife Careers Hub on the GIA website.
- Continued engagement with State Association Members under the new industry structure to maintain communication channels and have a coordinated approach to addressing key issues;
- Managing our requirements under the Emergency Plant Pest Response Deed working with Plant Health Australia, State, Federal and Territory Governments and other Plant Industry member organisations;
- Continued effective delivery of biosecurity (successful application for new five-year project), communications and statistics levy funded projects in achieving all milestone requirements and a successful application for the careers project;
- Excellent working arrangement with the NFF Hort Council; and
- Establishment of new GIA digital platform with new database and website.

As a still relatively new organisation in its second year of operation, GIA continued to progress under its skills-based board, the direct membership of businesses and associations structure and the amended voting rights of members. GIA continued to implement its strategy under the five imperatives of Advocacy, Promotion, Sustainability, Career and Funding.

Vision

A resilient and adaptable industry where businesses are empowered to enrich lives through a commitment to liveable cities, healthy environments and food security.

Mission

Dedicated to the advancement and promotion of our industry and businesses through focused leadership, collaboration, advocacy, education, innovation and market development.

The Association continued to promote the benefits of greenlife, with a focus on promoting member businesses, products and services into all supply chains, with a target growth rate of 3% annually. In support of this goal and with the continuing impacts of COVID-19, GIA delivered phase two of Plant Pals consumer campaign to promote retailer nursey member businesses and support new and emerging gardeners in Australia. GIA representatives also maintained oversight and involvement in levy funded Plant Life Balance and Greener Spaces Better Places programs with Hort Innovation. Nursery gate sales obtained in the levy funded statistics project have grown by \$0.2B over the two years from FY18 to FY20 from \$2.4B to \$2.6B. This is an overall increase of 7.7% or 3.85% average annually.

Under the sustainability portfolio, GIA continued to work with the Australian Packaging Covenant Organisation (APCO) to progress planning for a closed loop recycling system that addresses the industry waste issue of polypropylene products such as pots, labels, stakes, trays, and tubs. A key achievement was the successful application in partnership with APCO for a grant under the National Product Stewardship Investment Fund. The Fund is managed and administered by the Department of Agriculture, Water and the Environment and the Department of Industry, Science, Energy and Resources. The grant is for two years and supports the development of three stage project of 1. Business Case Development; 2. Scheme Design; and 3. Scheme Implementation. The aim is to have the nursery industry plant packing recycling program operation in 2022.

During the year, the five-year levy funded National Biosecurity Program was completed and GIA successfully applied for a new five-year levy funded program NY20001: National biosecurity and sustainable plant production program. The aim of the program is to continue and leverage the work of the previous project to make production nurseries more resilient due to identifying, mitigating and addressing the emerging risks of increasing plant biosecurity threats, climate change and supply chain pressures and influences. Industry will be more informed and aware of opportunities to improve and fortify their cropping systems within a dynamic, diverse and ever evolving market place.

Developing industry skills and career opportunities is critical to address the significant shortage of workforce participants aged between 18-39. The Association has a goal to increase workforce participation in this age range of from 15% to 25% by 2025. During the year GIA worked with RMCG Consulting to jointly deliver the targeted design and delivery of education and training programs and to define, develop and showcase jobs and career pathways in the industry. The project was successfully completed with the launch of the Greenlife

Careers Hub and delivered against the key strategy measure of having the Greenlife Careers Hub and Pathways in place.

Finally, securing a strong stakeholder and funding base is considered critical in achieving the imperatives. A continued strong focus on delivering the hybrid membership model effectively to ensure the attraction and retention of Members to GIA and State NGI Associations. The Association continues to source additional funding to deliver the strategy for Members through fee for service activities, licensing intellectual property, project grant applications, advertising on the jobs board, support of the trade register and partnership opportunities.

On behalf of Members and the industry, we also acknowledge the contribution and efforts of Greenlife Industry Australia Directors and Staff during this challenging year of operation. They have supported us as we have managed the establishment of Greenlife Industry Australia; and supported Members and the broader industry as we traversed the disruption of natural disasters and a global pandemic. Special mention, thanks and recognition goes to Kobie Keenan (17 years) and Heather Henderson (20 years) who completed long standing employment with GIA/NGIA and made significant contributions to the industry.

The focus is now firmly on the 2021/22 financial year to continue to implement the Greenlife Industry Australia strategy and to achieve the performance measures that have been set. Hopefully, it will be a year of consolidation as we can focus on more strategic activities and less on reactive tactical activities, including to start to review and develop the next strategic plan for Greenlife Industry Australia.



Glenn Fenton

Glenn Fenton
President



Peter Vaughan

Peter Vaughan
Chief Executive
Officer

A year in review

JUL

GIA continued Federal Government advocacy efforts in the continuing COVID-19 pandemic to maintain the approach as an 'essential service' for Australia as we adapt to a new mode of operation.

The GIA 3-year project: Digital remote monitoring to improve horticultures environmental performance, began with the appointment of the Project Officer Barry Naylor and the identification of the pilot business Golden Grove Nursery.

GIA partnering with RMCG on the Nursery Careers Pathway project with a focus on facilitating the targeted design and delivery of education and training programs and defining, developing and showcasing jobs and career pathways that demonstrate dynamic career opportunities within the sector.

GIA Foundation members program is completed with business around the country joining as foundation members

Member benefits program expanded to include greater user experience including new website, Member-Only Communications, Career Development Tools, Hot Topic Webinars, Business Benefit Programs and further Member Discounts.

AUG

Growers operating under the BioSecure HACCP program have issued in excess of 12,000 electronic BioSecure HACCP Biosecurity Certificates for interstate consignments.

GIA Board actively progressing with the establishment of Sub-Committees to provide insights, direction and advice with the implementation of the GIA strategy around the five imperatives of: 1. Advocacy; 2. Promotion; 3. Sustainability; 4. Careers; and 5. Funding.

Peter Vaughan is a member of the External Steering Committee with Greening Australia in Federal Government Funded Project Phoenix which has the aim: To increase native seed and plant supply in preparation for the restoration of bushfire affected areas and conservation of other valuable habitat.

SEP

A second phase of the Plant Pals campaign implemented in order to help maintain momentum in spring by keeping new and emerging gardeners engaged with greenlife and providing continued education support for Australia's gardening public. It is built on a suite of assets to inform, educate, inspire and keep the next generation of Australian gardeners gardening.

GIA made a submission to the ACCC inquiry into perishable agricultural goods following consultation with State NGI Associations, GIA members and other industry participants. The inquiry aims to obtain and assess views on how the relative bargaining power of farmers, processors and retailers involved in supply chains for perishable agricultural goods affects trading practices.

Commercial review of the Australian Plant Production Standard (APPS) being conducted by Impact Innovation to assess the commercial imperative of the programs, identifying where there are operational gaps and financial shortfalls and will provide an analysis, validation and recommendation of options going forward.

Hunt & Hunt are welcomed as the legal and workplace relations advice line to GIA business members.

Greenlife by Immij become GIA's first corporate Platinum partner

OCT

Serpentine leafminer detected in NSW with GIA appointing Plant Protection Officer Emma De Landre as Nursery Industry Liaison Officer working with NSW Biosecurity under the Emergency Plant Pest Response Deed.

A second workshop to progress the Polypropylene (PP5) Plant Packaging Recycling (PoPPr) Program conducted with the aim of the program to transform the use of PP5 plant packaging into a 'material circularity' recycling program, where packaging material is recaptured and returned for reuse avoiding landfill.

ACIL Allen Consulting have been engaged to conduct a PESTLE analysis to provide a complementary evidence-based narrative to the Nursery Industry Statistics survey to meet the interest of businesses in how the findings relate to the key drivers and barriers, opportunities and challenges influencing the industry's growth and development.

Establishment of GIA Board sub-committee for Careers Pathways, Training and Development to provide strategic guidance on all activities under the Careers Pathways, Training and Development strategy supporting the associations strategic imperative for 'Careers' aiming to develop industry skills and career opportunities, nationally focussing on five key outcome areas from the levy funded review into nursery industry career pathways.

American Express welcomed as a new member business benefit

NOV

GIA in partnership with the Australian Packaging Covenant Organisation is successful in its Federal Government Grant Application to design, establish and implement the PoPPr Program to recycle plant pots, trays, tags and stakes.

The Plant Industries Forum, under Plant Health Australia, agreed to form the GIA proposed Plant Industries Biosecurity Committee to engage with the national Plant Health Committee focusing on the domestic plant biosecurity system.

NY15004 National Nursery Industry Biosecurity Project was completed along with submission of the Final Report supporting project delivery against all milestones and having leveraged in excess of \$2.4 million in external RD&E funding.

Heather Henderson celebrates 20 years of service to NIAA, NGIA and GIA.

DEC

The first annual general meeting for Greenlife Industry Australia (GIA) was held online with Glen Fenton and Brian Acworth being reappointed to the Board and Glenn re-elected as President and Ben Grange as Vice President.

GIA successfully tendered for and commenced NY20001 - The National Biosecurity and Sustainable Plant Production Program. The objective of the program is to make production nurseries more resilient due to identifying, mitigating and addressing the emerging risks of increasing plant biosecurity threats, climate change and supply chain pressures and influences.

The Industry Statistics project achieved an impressive 292 responses from Greenlife growers. This was a great result given the COVID operating environment, coupled with the survey team meeting the target (100 each) for retailer and landscaper contributors.

JAN

The uncertainty created by COVID-19- in 2020 will continue in 2021 with the message to nursery businesses to demonstrate a COVID-Safe workplace, over and above all the other workplace health and safety compliance requirements.

GIA is involved with five levy funded R&D projects directly - Biosecurity, Statistics, Communications, Careers and Improving Pest Management.

The next iteration of the levy funded Strategic Investment Plan is to be developed in early 2021 to guide R&D and marketing investments for the next five year.

Fortnightly meetings conducted between Peter Vaughan and State NGI Executives, to continue in 2021 maintain the strong working and membership relationship with the State NGI Association Members.

FEB

NY20001 National Biosecurity and Sustainable Plant Production Project reference Group, consisting of a SIAP representative, 4 growers, Hort Innovation and GIA, met to plan for the project rollout in 2021.

Engagement with Blowering Nursery to get an insight into production techniques used in commercial forestry plantings which increased following the 2020 bushfires..



Emma De Landre attended the Hazelnut Growers Symposium in Myrtleford Victoria and visited hazelnut and walnut producers.

The ACCC perishable agricultural goods inquiry recommended key regulatory changes to protect smaller businesses from the harmful effects of bargaining power imbalances in supply chains including the introduction of a class exemption for small business collective bargaining and the strengthening of the small business unfair contract terms (B2B UCT) framework.

Certified Nursery Practitioner (CNP) program is revitalised and brought online

Greenlife Industry Australia new website is launched with an integrated database supporting key deliverables of GIA's strategic plan.

Nursery Trade Register relocated to new GIA website for all GIA Members and Members of state nursery and garden industry associations with added functionality, member abilities to update profiles in real time, interactive location map, automatic incorporation of GIA accreditations and certifications and the ability to place logos and photos of businesses

MAR

BioSecure HACCP Scheme independently audited by Biosecurity Queensland with GIA retaining the status of an Approved Operator of a Biosecurity Scheme.

GIA staff trial delivery of Mini Technical Skills Courses within project NY20001.

The Australian Botanic Garden Mount Annan re-joined the NIASA nursery production program

The new GIA database and website were launched and in actions with features including - The new Nursery Trade Register online; Member logins enabling businesses to control their Trade Register profiles; A member portal where exclusive resources will be available for Members; News content which can be easily searched via filters; and Easy to navigate pages.

Establishment of a Greenlife Industry Insurance Working Group assessing a number of options including commercial insurance policies, discretionary mutual funds (DMF), captives and self-insurance and the feasibility to establishing a nursery insurance fund.

APR

Greenlife Market Report identifies the key areas for the industry to address are Sustaining Demand, a Productive Workforce, Water Security and Plant Biosecurity - these are always high on the agenda and reconfirm the key advocacy areas for GIA.

The 2018 Citrus canker incursion in the Northern Territory declared eradicated under the Emergency Plant Pest Response Deed ending 4 years of cost sharing by the nursery industry.

Celeste Cook, GIA Plant Protection Officer based in Queensland resigned to relocate to Tasmania.

MAY

NY20001 National Biosecurity and Sustainable Plant Production staff begin the national rollout of the BMP Mini Technical Skills Courses to businesses operating under the APPS programs of NIASA, EcoHort and BioSecure HACCP.

APPS digital recording and reporting functions in the web-based Audit Management System goes live supporting growers capture and record in-field crop management data.

Barry Naylor appointed as the QLD/Nth NSW Plant Protection Officer under NY20001 National Biosecurity and Sustainable Plant Production Project.

GIA welcomed David Hunt as the Smart Farming Project Officer for the 'Digital remote monitoring to improve horticultures environmental performance project'. David's role is to assist research partners in building an innovative smart monitoring framework to drive improvements in land use, soil, energy and water resources to reduce any impacts on the Great Barrier Reef catchment by production nurseries.

JUN

Kobie Keenan and Heather Henderson (2 July) complete resign from after 17 and 20 years of employment respectively with GIA and NGIA. Peter Vaughan resigns from GIA to take effect end of September 2021.

Glenn Fenton (President) and Peter Vaughan (CEO) met with the federal Minister for Agriculture, Drought and Emergence Management, the Hon. David Littleproud in Canberra on 16 June with following areas were discussed: thanks provided to the Minister for his support of the industry during COVID-19; an overview of Greenlife Industry Australia (GIA) and the nursery industry; plant biosecurity and quarantine, key nursery levy investment programs; and primary industry careers.

Launch of the Greenlife Careers Hub as a 'one-stop shop' for prospective employees and employers looking to enter the industry, recruit new staff or develop themselves professionally. This new hub includes training support networks and systems, a skilled careers promotion toolkit and promotions, a web-based central training resources hub and a career jobs and pathways guide with case studies.

Greenlife Industry careers guide launched

Strawberry production nursery in Armidale, achieved NIASA accreditation.



Stage 1 of the Polypropylene Plant Packaging Recycling Program (PoPPr) project is ending, with work on the Business Case for the development of a national product stewardship scheme now complete.

NY20001 National Biosecurity and Sustainable Plant Production First Milestone Report accepted by Hort Innovation with project deliverables meeting or exceeding GIA contract obligations.

Spotlight on Strategy

The Greenlife Industry Australia Board and Management continue to implement the five strategic imperatives of the 2020 - 2023 plan:

Imperative 1 Advocacy - Influence policy and programs to benefit the greenlife sector

Imperative 2 Promotion - Promote the benefits of the greenlife industry

Imperative 3 Sustainability - Manage risks to ensure industry sustainability

Imperative 4 Careers - Develop industry skills and career opportunities

Imperative 5 Funding - Secure a strong stakeholder and funding base

Greenlife Market Analysis

The Greenlife Market Analysis Report was developed by ACIL Allen as part of the levy-funded Nursery Industry Statistics Project 2019-20 (NY17008). This analysis pulled together insights from a range of stakeholders, including production and retail nurseries, government bodies, industry associations including Greenlife Industry Australia (GIA), and Hort Innovation.

The report covered six key industry issues which were identified and reviewed through the PESTLE framework (Political, Environmental, Social, Technological, Legislative and Economical). The following issues were identified as the four top-ranked issues facing the greenlife industry in Australia:

1. Demand trends: Capitalising on and sustaining the recent demand surge
2. Productive workforce: Attracting, developing and retaining
3. Water security: Ensuring for business and industry
4. Plant biosecurity: Maintaining and continuing high standards

Each of these key issues are addressed within the implementation of the GIA Strategy.



Strategic Imperatives 2020-2023

Imperative	Activities	KPIs	Measure
Advocacy 1	<ul style="list-style-type: none"> Advocate to governments and influencers to obtain positive outcomes for the greenlife industry Collect and analyse the data required to formulate industry strategy and policy positions Form alliances with other industry groups 	<ul style="list-style-type: none"> National industry policies established on key issues Alliances formed with 5 national bodies Annual reports published by GIA detailing outcomes for the industry 	<ul style="list-style-type: none"> Board approved policies developed Alliances established Board approved reports published
Promotion 2	<ul style="list-style-type: none"> Promote the size, importance and benefits of the greenlife industry Engage and interact with Association members to develop a national communications matrix Facilitate the use of a common language between growers and all other parts of the value chain 	<ul style="list-style-type: none"> 3% cumulative annual growth rate National communication strategy Common language/ messages, developed in consultation with Association members 	<ul style="list-style-type: none"> Industry statistics survey Board approved strategy developed Common language agreed by GIA and Association Member Boards
Sustainability 3	<ul style="list-style-type: none"> Develop an industry sustainability framework Set ambitious waste reduction and emissions targets Transition to the Australian Plant Production Standard (APPS) incorporating environment, plant protection and biosecurity and best management practices 	<ul style="list-style-type: none"> Industry sustainability framework established and adopted Australian Plant Production Standard covers 80% of volume of production Industry support the development of a grower register 	<ul style="list-style-type: none"> Board approved framework developed and rolled out APPS certified businesses' production as a % of total production Grower register established
Careers 4	<ul style="list-style-type: none"> Develop tools and materials that help Association members to promote greenlife careers Work with the Federal programs and higher education sectors to ensure qualifications meet industry needs Offer professional development programs to industry participants 	<ul style="list-style-type: none"> 90% (78% currently) of greenlife businesses employ qualified horticulturists Career path strategy for the greenlife industry developed Highly regarded education and training programs 	<ul style="list-style-type: none"> Industry statistics survey Board approved strategy Programs in place
Funding 5	<ul style="list-style-type: none"> Provide excellent service, value and benefits to members Recruit to GIA or develop strong alliances with other greenlife bodies Seek additional revenue 	<ul style="list-style-type: none"> GIA remains financially viable Membership and sponsorship revenue increase annually All Associations are members 	<ul style="list-style-type: none"> Profit and loss statement Board approved member engagement and partnership strategy Association membership

Influence policy and programs to the benefit of the greenlife sector

Strategic plan advocacy progress timeline

75%

The Greenlife Industry Australia Board and Management continued to represent the industry nationally during the 2021 financial year, through meeting with Government Ministers and department representatives, advocacy activities, developing submissions and lobbying, to continue to push the importance of the industry. The key advocacy activities focussed on COVID-19 and ensuring that member businesses were at a minimum able to remain operating and trade during the on-going uncertainty.

Advocacy for the industry is built around the industry statistics that are obtained through the levy funded stats projects. The Australian greenlife production industry 'nursery gate value' is currently valued at approximately \$2.6 billion and employs almost 25,000 people in more than 1,600 production nursery businesses. Operating in every state and territory, the industry continues to 'grow', as does its contribution to the nation's economic, environmental and social wellbeing. Australian growers produce a variety of greenlife: from ornamentals, trees and shrubs to starter plants for fruit, nut and vegetable production and stock for landscaping, forestry, revegetation, rehabilitation and restoration. Originating with Australian growers and production nurseries, the value chain sold more than 2.2 billion plants into the Australian plant production supply chains in the 2019/20 financial year.

These statistics are used as the basis for a number of project proposals submitted to the Federal government including establishing a national nursery business register, conducting a nursery stock importation trial and traceability activities.

Production nurseries are the beginning of a number of important supply chains across Australia for food, fibre, foliage and forestry production. Projects to enhance the traceability of plants and their products across horticultural (production and ornamental), forestry and wine sectors by establishing a register of these supply chains propagation, planting and genetic material. If a plant pest or food safety issues is experienced on a fruit, nut and/or vegetable farm, in retail nursery businesses, vineyards or forestry plantation, it is vital to be able to trace back to the source to quarantine and trace the distribution of that cultivar or planting lot.

Beyond 2020/21

Advocacy is the most prominent strategic objective for Greenlife Industry Australia. The next financial year will see continued efforts in this area. The appointment of a new Chief Executive Officer will include the requirement of representing the industry at the Federal Government level to complement to role of the GIA Directors.

Key Contacts

Glenn Fenton

Greenlife Industry Australia President

Greenlife Industry Australia - Chief Executive Officer



Promote the benefits of the greenlife industry

Strategic plan promotion progress timeline

60%

Greenlife Industry Australia has a strategic priority to promote the benefits of greenlife with a focus on promoting members products and services into all primary supply channels with a target growth rate of 3% annually.

Supporting this goal is a communications strategy approved by the Board (updated version March 2021) which aims to:

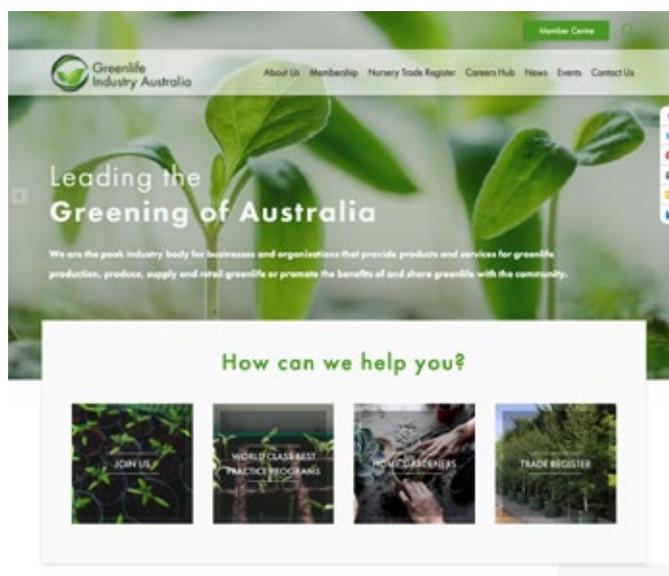
- Deliver a communications service to Members with timely and accurate information that is prioritised and categorised for relevance.
- Achieve association growth and member retention by improving Greenlife Industry Australia's industry reputation through authenticity, capacity, credibility and sharing information through targeted communication channels.
- Protecting the industry and association's reputation and social license by sharing sustainability and risk management initiatives.
- Influence decision makers and advocate for greenlife production, supply and installation.
- Contribute to achieving Greenlife Industry Australia strategic and business goals.

Market development for greenlife continued in FY21 using the nursery industry marketing levy. Greenlife Industry Australia continued to provide support for the Greener Spaces Better Places levy funded project which targets Governments (Federal, State and Local), developers and urban planners to increase urban greenspaces. Additionally, Plant Life Balance is a Greenlife Industry Australia member owned brand. The association continued to license the brand to Hort Innovation under a 'Special Purpose Cooperation Agreement' supporting the levy funded consumer program to educate people around the benefits of greenlife. The license fees received by Greenlife Industry Australia were used to support promotional initiatives on behalf of members..

The organisation's first major campaign for greenlife promotion came as a result of the coronavirus pandemic, when greenlife retailers rapidly became the face of gardening and garden support for new and emerging gardeners in Australia. This presented an opportunity to capitalise on the interest in independent

retail supply channel which represents approximately 25% of the farm gate value of greenlife. A second phase of the Plant Pals campaign was launched in the early part of the financial year. The new member asset provides an ongoing member benefit to industry via a highly engaging website www.plantpals.com.au which also provides future opportunities to educate Australians about the industry.

A new GIA website was launched in February 2021 with features including - The new Nursery Trade Register online; Member logins enabling businesses to control their Trade Register profiles; A member portal where exclusive resources will be available for Members; News content which can be easily searched via filters; and Easy to navigate pages.



Beyond 2020/21

GIA will continue with its promotion, marketing and communication efforts to support member businesses, highlight the importance of greenlife across food, fibre, forestry and foliage supply chains and to drive sales.

Key Contacts

Josh Byrne, Greenlife Industry Australia Director
Board Representative Promotions Sub-Committee

Plant Pals is an information hub for the greenlife community. The hub (www.plantpals.com.au) connected retail members with customers via a store locator and collated garden and gardening support resources for consumers. Phase two of the Plant Pals campaign was implemented in order to help maintain momentum in spring by keeping new and emerging gardeners engaged with greenlife and providing continued education support for Australia's gardening public. It is built on a suite of assets to inform, educate, inspire and keep the next generation of Australian gardeners gardening.

#1 SEO ranked site for 'Plant Pals'

281 Garden Centre sites in the store locator

3,292 unique visitors to the website May-Jun 2020

3,956 - Engagements (likes, clicks, shares, interactions)

50,785 = Reach (# of people who saw the posts in total)

73,977 = Impressions (# of times posts appeared on the feed)

Plant Pals CPR

JUST BOUGHT YOUR FIRST POT PLANT? EXPANDING YOUR BACKYARD GARDEN? CARING FOR PLANTS IS SOMETIMES NOT AS EASY AS THE EXPERTS MAKE IT LOOK!

PLANT PALS IS HERE TO HELP YOU DIAGNOSE THOSE COMMON PLANT PROBLEMS WITH A LITTLE CPR.

Does your plant look bushy, vigorous, green, sturdy, free of pests and diseases?

- YES:** Thanks like you are doing a great job! Remember to regularly check for pests, dampen roots, water to the soil and following leaves to prevent future problems.
- NO:** Is your plant showing spots, holes, or are there visible bugs nearby?
 - YES:** You may have a pest problem but remember: not all bugs are bad. Consult an expert at your local garden centre to ensure the safety of both you and your plant.
 - NO:** Are your plants off colour or showing inconsistent colour (e.g. green veins but reddish leaves)?
 - YES:** Your plant has a nutrient issue. Get your soil tested today. Are you fertilising your plants? Take a soil sample to your local garden centre and get it tested.
 - NO:** Is your plant problem not described here? Your local garden centre has expert horticulturists who would love to talk to you about your plant issues. Call us today!

Are your plant's leaves yellowing?

- YES:** Yellowing of leaves is commonly a moisture issue. Check whether you are watering too little or too much by checking soil moisture. Chat to your local garden centre for advice on when to water your plant.
- NO:** The most common cause of long foliage in heat stress. Remember to adjust your watering to the weather! Mulching and adding compost can help retain soil moisture. There can be varying causes of yellowing foliage including lack of fertiliser. Don't think it's a heat issue? Visit your local garden centre today for an alternative diagnosis.

PREPARING TO VISIT YOUR LOCAL GARDEN CENTRE

Soil testing:

- To test a specific area - take a small soil sample from before the surface surface in a clean, airtight container.
- To test your entire garden - take small soil samples from various areas and mix them together in a clean, airtight container.
- Approximately a cup of soil for each sample should do the trick.

Specimen testing

- To have your plant analysed - bring the specimen in whole parts. If you can't bring a whole plant, try bringing a whole leaf or branch. Do not tap or tear the plant.
- Please bring any specimens in a clear sealed bag.

Picture paints a thousand words!

- Garden centres are equipped with experts that can help a lot from just a photo! Take lots of photos of your troublesome plant - good natural light and a diagnosis will not be too far away.

Join #PlantPals: your online community of greenlife and gardening advice. www.plantpals.com.au - Find your local garden centre today!

Plant Pals
Building a Greenlife Community

**THIS MOTHER'S DAY
GIVE THE GIFT OF GREEN!**

Choosing the right plant for you

SUNWARRIORS

Are you looking for a plant that worships the sun as much as you? Some plants absolutely thrive in the Australian sun.

Look for these signs and never worry about your plants becoming dormant.

1. Banyan
2. Salvia
3. Jade
4. Bougainvillea
5. Lavender

MY GREVILLE BOWS TO THE KING

There is nothing more serene than watching your plants about their beds, trees and herbaceous in the backyard.

With these five plants, you can give your own little oasis a regal touch.

1. Grevillea
2. Callistemon
3. Eucalyptus
4. Eucalyptus
5. Leucadendron

PLANTS LIKE CAMELS

It can be hard to know when to water your plants and not overwater like the time to water their plants regularly.

Check out these top five low-water plants.

1. Lavender
2. Wisteria
3. Lonicera
4. Salvia
5. Eucalyptus

STOP AND SMELL THE ROSES (OR LAVENDER)

Plants have long been revered for their calming, aromatic properties and it's easy to get your own garden smelling fresh.

Each of these plants can bring a unique perfume to your garden.

1. Lavender
2. Magnolia
3. Gardenia
4. Star Jasmine
5. Rose

DARKNESS, BE MY FRIEND

Gardening is an inclusive activity and even those of us who don't have a lot of sun to work with, can enjoy the benefits of greenlife in our homes.

These five plants love the indoors, and don't mind the dark!

1. Dahlia
2. Peace Lily
3. Cord Red Plant
4. Spider Plant
5. Pothos

SHADE LOVERS

Not all of us have your mind set in our gardens. But to worry, some of the most beautiful plants actually prefer to stay out of the sun.

Look out for these five shade-loving plants.

1. Adiantum
2. Liriodendron
3. Lantana
4. Phlox
5. Fern

HELPING AND SCREENING

Whether you just like the look of a bushy green hedge or need your backyards to be a private space, a screening hedge is a great addition to any backyard.

Choose the right screening hedge for you.

1. Myrtle
2. Box
3. Lilly Pilly
4. Eucalyptus
5. Pittosporum

LOW MAINTENANCE FAVOURITES

Some plants can be hard! Whether it's light, water or just general TLC, we can't always be the best plant parents.

But these five plants are low on the list!

1. Creeping Myrtle
2. Manilla
3. Myrica
4. Carex
5. Aloe

ALL THE COLOURS OF THE RAINBOW

Sparkling, soft, blooming flowers and every colour in between. If your garden needs a splash of colour without a splash of cost.

These plants will give your garden your mood.

1. Alyssum
2. Rudbeckia
3. Marigold
4. Begonia
5. Petunia

BRIGHT LIGHT BARS

And because they prefer the indoors, don't stress that these plants don't love the sun. Pick one of these five plants to give your apartment room a green makeover!

1. Pothos
2. Spider Plant
3. Succulent
4. Jade
5. Fern

Join #PlantPals: your online community of greenlife and gardening advice. www.plantpals.com.au - Find your local garden centre today!

Plant Pals
Building a Greenlife Community



Manage risks to ensure industry sustainability

Strategic plan sustainability progress timeline

50%

The GIA Board approved the development of the Sustainability Framework and Action Plan through working with the Sustainability Committee. The key activities progressed during the year included

Sustainability Framework and Actions Plan:

The GIA Board supported the Hort Innovation Sustainability Framework that has been developed and this has been communicated to the industry. Based on this framework, GIA will lead and drive the development of a nursery industry-based sustainability action plan.

NY20001 - National Biosecurity and Sustainable Plant Production Program:

This is the five-year levy funded program managed by John McDonald. The objective of National Biosecurity and Sustainability Plant Production Program is to make production nurseries more resilient due to identifying, mitigating, and addressing the emerging risks of increasing plant biosecurity threats, climate change and supply chain pressures and influences. Wider project outcomes include:

- Greater business security through the provision of strategic input along the biosecurity continuum, ensuring that growers are appropriately prepared, represented and assisted in the event of an Emergency Plant Pest incursion.
- Increased development and uptake of APPS program elements and resources to drive awareness of plant biosecurity requirements, improved plant protection, integrated pest management, adoption and demonstration of sustainable plant production practices and support efficient domestic and international market access.
- Greater capability to implement elements within an Integrated Cropping System by providing growers with access to leading BMP guidance, resources and structures in the APPS.
- Increased capacity to maintain and/or implement structured and integrated plant protection programs including access to plant protection products for growers.
- Improved access to high health planting material for horticultural production systems.

Polypropylene (PP) Plant Packaging Recycling (PoPPr) Program

Greenlife Industry Australia (GIA) in partnership the Australian Packaging Covenant Organisation (APCO), received grant funding from the Australian Government under the National Product Stewardship Investment Fund (NPSIF) to design and implement a national recycling program for PoPPr Program.

Stage 1 Business Case Development of the program has been completed and has established a strong business case for Governments, GIA, APCO and the nursery and greenlife industry and associated stakeholder groups to progress with the program. Stage 2 Scheme Design and Stage 3 Scheme Implementation are now being progressed to design the scheme for the collection and recycling of all Polypropylene plant packaging – pots, stakes, labels tags and trays – placed on the Australian market, suitable to a diverse range of end-of-use locations.

Kobie Keenan finished with GIA in June and is now the PoPPr Scheme Administrator with Australian Packaging Covenant Organisation (APCO). GIA and APCO catch up weekly on the project to discuss progress on the Scheme Design with The Activ Group (TAG) who are the consultants working on the design.

Sustainable Packaging in Horticulture Working Group.

There has been good progress with the development of PoPPr Program since the last session of the Working Group, with a number of scheme design elements discussed and progressed. The next meeting of the Working Group is Wednesday 22 September.

GIA Sustainability Partner:

GIA is looking to secure a Sustainability Partner, be it to fund the action plan or to stand aside GIA and support our sustainability activities.

Beyond 2019/20

The sustainability portfolio area is broad and has far reaching and positive implications on the industry and our relationship to the environment and participation in the social discourse. The Sustainability Committee will review and develop policies to support industry position statements.

Greenlife Industry Australia and APCO are working on a joint submission under the National Product Stewardship Investment Fund which is scheduled for announcement late in 2020. This application will support progression of the plant packaging recycling program.

Key Contacts

Davina Boyd

Board Representative Sustainability Sub-Committee

Alistair Hill

Board Representative Sustainability Sub-Committee

Kobie Keenan

Communications Manager

Australian Plant Production Standard

An updated version of the Australian Plant Production Standard (APPS) Business and Operation Plan (BOP) has been developed to provide an overview of the management and operation of APPS for the period 2022 - 2024. APPS is at a pivotal stage of its delivery and operation with the next three years vital for it to evolve to a truly commercial stand-alone fee for service scheme.

The objectives of this plan are to:

- Outline the operation of the APPS;
- Identify the resources required to promote and deliver the APPS to all relevant Australian horticultural businesses; and
- Detail the funding model for the operation of the APPS.

The APPS and associated intellectual property are owned by Greenlife Industry Australia (GIA). It has been in operation nationally since 2009 bringing together the on-farm programs including NIASA BMP 1994, EcoHort 2006 and BioSecure HACCP 2008. It is considered a valuable resource for the nursery industry, but has never reached the participation numbers or had the market demand, to be considered essential to businesses.

The recent commercial assessment of the APPS program by Impact Innovation identified four options for the GIA Board to consider for its future operation with the following selected to pursue:

Option #1: Continue the APPS in its current state.

The Impact Innovation review also identified the following two key findings:

1. Address priority recommendations for the existing

operating model, with a focus on building revenue and cash flow and building a stronger user base.

2. Then transition towards a stand-alone operating entity by completing recommendations and building new service and product offerings that seek external revenue from allied industry suppliers and partnerships.

A SWOT analysis of APPS identified a number of key areas to address to ensure its operational effectiveness and financial viability, including:

- Maintain and build income
- Ensure staffing and resource availability and allocation
- Facilitate uptake and usage of information technology platforms
- Review, refine, develop and implement NIASA current and new sub-programs and modules
- Review, update and implement marketing program

These are aligned to the findings of the independent Impact Innovation review, including the skills required to take the APPS to a standalone entity have not yet been mobilised.

Key Contacts

Ben Grange

Greenlife Industry Australia Director
Board Representative on the National Governance Committee

John McDonald

National Biosecurity Manager

Develop industry skills and career opportunities

Strategic plan careers progress timeline

70%

With only 15% of the industry aged between 18-39 years, there is a critical need to attract and retain newcomers to the nursery greenlife industry workforce to ensure the sustainability of the greenlife sector. GREENLIFE INDUSTRY AUSTRALIA has the goal of increased workforce participation in the age range of 18-39 from 15% to 25% by 2025.

Greenlife Industry Australia's career pathways strategy is focused on five key areas



Project and Careers Hub development

Development of a Greenlife Careers Hub for continued promotion and awareness of the industry was identified. The industry requires a 'one-stop shop' for prospective employees and employers looking to enter the industry, recruit new staff or develop themselves professionally.

The Careers hub, launched in May includes training support networks and systems, a skilled careers promotion toolkit and promotions, a web-based central training resources hub and a career jobs and pathways guide with case studies.

Greenlife industry careers guide

'Smart people grow plants' - A guide to careers in Australia's Greenlife industry was developed to support the greenlife careers hub and enable interest parties to download the careers guide.

The greenlife careers guide showcases a career in greenlife as future focused and rewarding outlining the benefits of working with greenlife, the varied job roles within the industry, where to start in your greenlife journey and case studies of those working in the industry.

Certified Nursery Professional (CNP) program

The associations Certified Nursery Professional (CNP) recognition program for individuals acknowledges members for their skill and knowledge along with their ongoing commitment to professional development.

The program supports consumer awareness providing evidence that individuals are highly educated, experienced professionals with extensive knowledge and expertise working within the greenlife industry. It ensures up-to-date skills and knowledge and recognises the expertise gained from years of hard work within the industry, professional skills and qualifications.

The CNP program has undergone a revitalisation and has been moved under the member benefits program and member renewal process. Application processes are now available online with an updated point schedule incorporating more activities including online webinars due to the current Covid climate.

With the establishment of the new association database, CNP members now have the ability to submit their annual CNP points online.

Beyond 2020/21

Work for the industry continues to evolve through the Stakeholder Consultation Process through Skills Impact working groups on national training design and delivery, submission proposal for updates on the ANZSCO national occupation categories for greater recognition of growers to include horticulture as a standalone category and work on the National Skills Needs List for greater recognition of horticulture as a growing industry.

Key contacts

Karen Brock

Greenlife Industry Australia Director
Board Representative Careers, Training and
Development Sub-Committee

Sonya Gifford

Membership Engagement & Partnership Manager



Membership

Developing markets, reducing costs, protecting investments

Strategic plan membership progress timeline

30%

The Association has begun to position itself as the 'go to' on all national issues; working with state and affiliated association Members, government decision makers and leading service providers to provide effective ways to strengthen member businesses with an aim of guiding our members on best business practice in providing business benefits to help member business' grow. Whether through legal and workplace relation advice, webinars on best practice during Covid lockdowns, discounts on energy for business and homes or keeping members informed of latest news, changes to workplace obligations and biosecurity information. The membership strategy is to grow membership with a focus on developing markets, reducing costs, and protecting investments. The association's membership structure is designed as a hybrid model to include both businesses and state associations in direct membership with other member categories of affiliate member, individual member and student member. Individual and student member categories enable those employed in the industry to become a member of their national industry association outside of the business member structure and has been growing steadily across the year. Member engagement has and will always remain a priority for the association with member campaigns run across the year seeing a steady flow of business members joining the association. The member business benefits program has been expanded to include partners who can help member businesses reduce costs and protect their investments, growing partnerships with key businesses remains a focus. Highlighted as a major concern to the industry nationally, is insurance for industry businesses. Industry businesses have reported the inability to gain insurance as the global insurance market tightens. The association has been investigating the feasibility of an industry insurance scheme that will enable industry businesses to insure the entirety of their business including those items that are hard to insure such as stock on ground, greenhouses and glasshouses and catastrophic events.

The association has continued to advocate on the industry behalf to ensure greenlife industry is continued to be considered an essential service through the second wave of the Covid pandemic to enable to industry to operate in uncertain times. In addition

to advocating for industry, GIA's Plant Pals greenlife retailers campaign continued to promote greenlife to consumers through the pandemic. Relationships with key industry bodies have been developed and existing relationships reinforced.

Beyond 2020/21

Critical to the growth of the association membership is a new association management system (AMS) platform and revitalised interactive industry website.

The new technology will support the Greenlife Industry Australia strategic plan outputs, provide members with exclusive content, explore and offer valuable member business benefit to enable our businesses to streamline their work processes and add value and strengthen businesses in the ever-demanding business climate.

Key Contacts

Brian Acworth

Greenlife Industry Australia Director
Board Representative for Finance, Investment and Partnership

Sonya Gifford

Member Engagement & Partnership Manger

Shannon Edey

Finance Manager



Directors' Report

Directors

The names of the directors at the date of this report are:

Glenn Fenton – President	Elected 02/12/2020
Ben Grange – Vice President	Appointed 09/07/2019
Brian Acworth	Elected 02/12/2020
Davina Boyd	Appointed 04/10/2019
Karen Brock	Appointed 09/07/2019
Joshua Byrne	Appointed 09/07/2019
Alistair Hill	Appointed 03/10/2019

The Greenlife Industry Australia (GIA/company) directors present their report on the company for the financial year ended 30 June 2021.

GIA was established following a thorough review of the nursery industry representative structure from 2016 to 2018. Members of NGIA voted in June 2019 unanimously to support the establishment of GIA as the new national peak industry body. The key changes between the businesses are having a skills based board as opposed to a representative board, allowing direct business membership and member voting rights.

GIA was launched in July 2019 with many establishment requirements already met, including the appointment of five directors to the Board. Two additional directors were appointed in October 2019 bringing the total to seven. The inaugural Board harnessed the support for GIA to implement a 100-day start-up plan addressing governance, management, membership, relationships, strategy and finance. At the same time the GIA Board worked with the Nursery & Garden Industry Australia Limited (NGIA) Board to manage a methodical and controlled process of transition, ensuring NGIA assets and projects are appropriately managed or transferred to GIA.

The first rotation of directors occurred at the first Annual General Meeting of GIA on 2 December 2020 with Glenn Fenton and Brian Acworth being elected as directors by members

Principal Activities

The principal activities of the company during the financial period were the representation, promotion and furtherance of the interests of the nursery, garden and allied industries in Australia, to grow markets, protect investments and reduce business costs of members. This included the management of the company's affairs, consultation with relevant Federal

Government Departments and their instrumentalities, working with State and Territory industry associations and providing advice and oversight of nursery industry levy funded projects as administered through Horticulture Innovation Australia Ltd (Hort Innovation).

Greenlife Industry Australia Strategy 2020 - 2023

With the commencement of the operation of GIA in FY20, one of the first activities undertaken was to develop the strategic plan for the business. This was required given the new operating approach of GIA compared to NGIA, and to coincide with the completion of the NGIA strategy.

Based on a number of important findings from the three reports developed during the industry structure review process, the Information Memorandum developed for GIA and a strategy workshop conducted in October 2019, the GIA Strategic Plan 2020-2023 was developed.

The Vision of GIA is:

A resilient and adaptable industry where businesses are empowered to enrich lives through a commitment to liveable cities, healthy environments and food security.

The Mission of GIA is:

Dedicated to the advancement and promotion of our industry and businesses through focused leadership, collaboration, advocacy, education, innovation and market development.

The GIA strategy is made up of the following Strategic Imperatives.

1. Advocacy

Aim: To influence policy and programs to benefit the greenlife sector

Activities:

- Advocate to Federal, State and Territory and Local governments and influencers to obtain positive outcomes for greenlife industries in relevant regulations and standards (e.g. in land and housing developments);
- Collect and analyse the data needed to help formulate industry strategy and policy positions;
- Form alliances with other industry groups in the development of policy and become the lead

advocate;

- Establish and communicate agreed national policies on biosecurity, water, energy, market access, climate change, and other matters that will require a sector response from time to time; and
- Influence and oversight levy-funded RD&E and marketing programs in GIA's capacity as the prescribed body for R&D and marketing levies and role on Hort Innovation's Strategic Investment Advisory Panel (SIAP).

2. Promotion

Aim: To promote the benefits of the greenlife industry to Governments and the wider community

Activities:

- Promote the size, importance and benefits of the greenlife industry, by a range of means including relationship building, flagship profile events and use of industry ambassadors;
- Engage and interact with Association members to develop a national communications matrix on key issues, including consistent agreed messages and roles; and
- Facilitate the use of a common language between growers, developers, architects, governments and all other parts of the value chain.

3. Sustainability

Aim: To manage risks to ensure industry sustainability

Activities:

- Set ambitious waste reduction and emissions targets that will drive industry innovation and support GIA's environmental credentials;
- Develop an industry sustainability framework;
- Adapt the Nursery Industry Farm Management System to an Australian Plant Production Standard incorporating environment, plant protection/ biosecurity (including traceability and use of Property Identification Codes) and best management practices, and lobby governments, developers and other specifiers to use only accredited suppliers;
- Establish a nursery grower register, including professional businesses and "backyard" operations;

- Reinvigorate the Australian Garden Centre Accreditation Scheme (AGCAS); and
- Undertake surveillance of emerging issues and threats and communicate these to members and partners.

4. Careers

Aim: To develop industry skills and career opportunities

Activities:

- Offer professional development programs to industry participants and aspirants;
- Develop tools and materials that assist Association members to promote career pathways within the greenlife industry;
- Work with the Federal vocational education and training (VET) program and higher education sectors to help shape and set curriculum to ensure qualifications meet industry needs; and
- Develop tools and materials that help Association members to promote greenlife careers to young people at a local level, including through schools-based apprenticeships.

5. Funding

Aim: To secure a strong stakeholder and funding base

Activities:

- Provide excellent service, value and benefits to members, including national pricing deals with banks and other suppliers;
- Recruit to GIA or develop strong alliances with other greenlife bodies (turf producers, landscapers, gardeners, architects, developers etc);
- Seek additional revenue through means such as sponsorships/partnerships with major corporates with common interests, project funding, a voluntary levy, exploiting intellectual property and/or fee-for-service and subscription models; and
- Manage and contribute to national events including horticultural shows and conferences.

6. GIA Administration and Operation

Aim: To ensure the administrative and operational requirements of GIA are managed with the resources available to meet all statutory, legal, governance,

financial and membership requirements of the business.

Short Term Objectives:

The short term objectives and key activities are listed below for the operation of the company in the reporting period that contributed to achieving the GIA 2020-2023 strategic objectives:

- Manage the day to day activities of the business to ensure it is profitable and meets the requirements of members;
- Maintain the financial and human resources to ensure the operation and management of the company;
- Procure and manage projects to meet the objectives of the business and to deliver the outputs of projects for the benefit of members and the broader industry;
- Ensure the governance requirements of the company are managed and maintained; and
- Liaise, communicate and interact with all stakeholders, including business and association members, government, research organisations, academic institutions and Hort Innovation, on matters of impact and importance to the industry and the operation of the company.

Achievements

The FY21 operating environment continued to be challenging due to the COVID-19 global pandemic. Even given this situation, GIA had some significant achievements during the year:

- Recognition of the industry through advocacy efforts and ensuring all businesses were able to operate and trade, in particular during the COVID-19 lockdown periods;
- Continued implementation of the GIA strategy, including advocacy and communication activities;
- Delivery of the member focused and funded 'Plant Pals' initiative to support retail businesses during COVID-19;
- Continued engagement with State Association Members and new direct business members to maintain communication channels and have a coordinated approach to addressing key issues;
- Managing our requirements under the Emergency Plant Pest Response Deed working with Plant Health Australia, Federal (Commonwealth of Australia), State and Territory and Local Governments and other Plant Industry member organisations;

- Continued operation and delivery of the Australian Plant Production Standard;
- Continued effective delivery, completion and recontracting of the national levy funded nursery industry biosecurity program;
- Successful completion of the three-year levy funded nursery industry statistics program and delivery of an updated nursery business benchmarking tool and greenlife market analysis;
- Successful completion of nursery careers pathway project and establishment of the Greenlife Industry Careers Hub; and
- Maintaining an excellent working arrangement with the National Farmers Federation Hort Council for production horticulture and the greenlife 'alliance' with the landscape and turf sectors across Australia

Future Developments

There have been no significant developments for GIA since the completion of the 2021 financial year.

Performance Measurement

The company assesses its operation and performance primarily through the function of the GIA Board. The Board met eight times during the report period to manage the activities of the business and assess its operation and performance against the following performance indicators:

- Profit and Loss - the actual against budgeted profit and loss is assessed at each Board meeting. Any variations in income and expenditure are noted and necessary actions taken to address significant anomalies;
- Going Concern - the GIA Board assesses and passes a resolution if it believes the business will be a going concern and able to pay all outgoings for a year from each Board meeting;
- Levy Income - the company receives quarterly reports on nursery levy (R&D, marketing and total) receipts that provide an indication of budget against actual and comparison to previous years receipts. The levy received is an indication of "greenlife" sales; and
- Communication - measurements of access and engagement of communication activities are measured through on-line metrics, surveys, reviews and direct engagement with stakeholders.
- Membership numbers - member numbers are assessed on a regular basis throughout the year and across years to determine trends and to identify reasons for numbers increasing or decreasing.

Membership numbers are a vital metric for the company as they impact directly on income to the business.

Operating Results

GIA recorded a loss of \$31,598 in the year (\$91,370 loss in 2020).

The major drivers of the loss result were:

- New website and database implementation at a cost of \$35k
- No conference held this year
- Receipt of Federal Cash Flow Boost COVID stimulus \$50K clawed back part of the above outlined loss drivers

After Balance Date Events

No other 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 subsequent financial years.

Significant Changes in State of Affairs

There have been no significant changes in the company's state of affairs other than that mentioned previously that have occurred during the financial year.

Environmental Issues

The company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory.

Information on Directors & Company Secretary

Glenn Fenton - President from 20 November 2019

Managing Director of Nationwide Trees Pty Ltd, Piedmont, Victoria

Glenn has a Bachelor of Social Science and a Graduate Diploma in Strategic Management. He is a 26-year veteran of the Australian Army and has 16 years industry experience and deep understanding of the supply chain. Glenn served on Nursery & Garden Industry Victoria (NGIV) Board including as President from 2010 to 2012. From 2010 to 2013 he served time as a Director and Vice President for the NGIA Board and sat as the Board representative on the Nursery Industry Advisory Committee with Horticulture Australia. Glenn has represented the industry with MIFGS since 2010, and currently sits as Chairman.

Ben Grange - Director and Vice President from 20 November 2019

National Sales & Marketing Manager, Grange Growing Solutions, Ebenezer NSW

Ben has over twenty years' experience in the industry and currently oversees the National Sales and Marketing for the family business, Grange Growing Solutions. He has been presented with multiple community and industry awards for outstanding service and spent six years as a Director of the Nursery & Garden Industry of NSW and ACT Board which has helped lay the foundations of professional corporate governance. He was appointed to the National Nursery & Garden Industry Australia Board in November 2017 and currently sits on the Governance Committee for the National Farm Management System.

Brian Acworth, AM, Director

Director, Loganholme Nursery & Landscape Centre, Queensland

Brian is a Fellow of the Australian Institute of Management and Fellow of the Financial Services Institute of Australasia with 30 years industry experience. He serves as a Director and Chairman of the Finance Committee on the John James Memorial Foundation. Brian has been Chairman and member of a range of government & community committees & organisations. Brian was Head of Government Business for Westpac Bank (1996-2011) and has considerable board, governance experience. He is acknowledged for his integrity and his personal, government and business networks in the ACT and Queensland and has been a long-term mentor for Indigenous Business.

Dr Davina Boyd, Director

Research Fellow, Murdoch University, Perth, Western Australia

Davina is an applied social researcher and development practitioner with broad experience working on development projects internationally and in Australia. Currently, her focus is on agricultural development projects in Cambodia, Laos and Bangladesh to improve the livelihoods of smallholder farming communities through sustainable intensification, small enterprise development and improved food security. She is committed to projects that have practical outcomes and thrives working cross-culturally and collaboratively, and is adept at managing complexity. She is active in her community, and chairs her local community garden.

Karen Brock, Director

Owner, Brocklands Pty Ltd, Winkleigh, Tasmania

Karen has an Advanced Diploma Horticulture and is a Nuffield Scholar (Australia). With over 25 years' experience in Floriculture and Horticulture which also involved industry participation by serving as President of Nursery & Garden Industry Tasmania (NGIT) for six years and a standing committee member of Agrifoods Skills Council for four years. She was appointed to the NGIA Board on 25 November 2014 and has held the role of President since 14 November 2017.

Dr Josh Byrne, Director

Director, Josh Byrne & Associates, Fremantle, Western Australia

Josh is an environmental scientist, landscape designer, author, television presenter and research academic with 20 years' experience in the industry. He holds a PhD, a Bachelor of Science with Honours, and Diplomas for Landscape and Amenity Horticulture. Josh has held multiple advisory roles with both government and industry including on the Industry Advisory Committee with Horticulture Australia (now Hort Innovation).

Alistair Hill, Director

Chairman, Immij, Mt Waverly, Victoria

Alistair is an experienced executive and director of ASX Listed Public company, Private company and Not for Profit organisations with over thirty years' experience in growing, merging and takeovers of small

to large entities. He is Chairman of Immij, a provider of printed plant labels, tags, seed & bulb packets and packaging and media services to the Greenlife Industry. Recently, Alistair was Chairman of The Salvation Army Red Shield Appeal (Southern Region) and a member of The Salvation Army Advisory Board in addition to being on the Advisory Board of Shop a Docket. He holds a business degree, is a Fellow Certified Practising Accountant (FCPA) and a Fellow of The Australian Institute of Company Directors (FAICD).⁶

Peter Vaughan – Secretary

*CEO – Greenlife Industry Australia Ltd
Qualifications: Bachelor of Agricultural Science, MBA*

Peter joined the company as CEO of NGIA on 20 April 2015. Peter has worked across a number of agricultural industries over the last 20 years including horticulture, seed, grains and livestock in a range of management, commercial and technical roles. His most recent role was General Manager of the On-farm research and development business unit with Meat and Livestock Australia. Prior to that his roles included working as the General Manager at Austgrains, the Managing Director and Commercial Director at the Value Added Wheat Cooperative Research Centre, the Cultivar Manager at SGB Australia and the R&D Manager with Agricultural Licensing Australia. He was appointed Secretary 9 July 2019.

Meetings of Directors – Attendance

GIA Board Meetings for the period 1 July 2020 to 30 June 2021

	No. Eligible to attend	Attended
Glenn Fenton	8	8
Ben Grange	8	8
Brian Acworth	8	8
Karen Brock	8	8
Davina Boyd	8	8
Josh Byrne	8	8
Alistair Hill	8	8

Dividends

The company's constitution specifically prohibits the payment of dividends or bonus to members.

Indemnification and Insurance of Officers and Auditors

The company has paid premiums to insure all Directors and Officers of the company against liabilities for costs and expenses incurred by them in defending any legal proceedings arising out of their conduct while acting in the capacity as such officer of the company, other than conduct involving a wilful breach of duty in relation to the company. No other indemnities have been given. The company has not provided any insurance for the auditor of the company.

The amount paid is not disclosed as per the confidentiality clause of the agreement.

Proceedings on Behalf of the Company

No person has applied for leave of Court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party. The company was not a party to any such proceedings during the year.

Auditor's Independence

A statement of independence has been provided on the following page by our auditor, BDH Audit & Assurance Pty Ltd, and forms part of the Directors' Report.

Signed in accordance with a resolution of the Board of Directors.

Glenn Fenton

Director

Dated this 21st day of September 2021

Auditor's independence declaration under section 307c of the Corporation Act 2001 to the directors of Greenlife Industry Australia Limited

We hereby declare, that to the best of our knowledge and belief, during the year ended 30 June 2021 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

BDH Audit & Assurance Pty Limited

Gede Barone
Director

Dated at Sydney this 21st day of September 2021

Consolidated income statement for the year ended 30 June 2021

	NOTE	2021 \$	2020 \$
Revenue	2	774,108	952,823
Employee benefits expenses		(446,158)	(433,687)
Occupancy expenses		(13,250)	(16,934)
Depreciation and amortisation expenses	7	(38,436)	(37,193)
Finance costs		-	(335)
Other expenses		(307,862)	(556,044)
Profit/(loss) before tax		(31,598)	(91,370)
Income tax expense		-	-
Profit/(loss) attributable to members		(31,598)	(91,370)
Other comprehensive income			
Discount on consolidation of controlled entity		-	818,379
Revaluation increment		28,782	452,482
Total comprehensive income for the period		(2,816)	1,179,491

Consolidated balance sheet as at 30 June 2021

ASSETS

CURRENT ASSETS

Cash and cash equivalents	4	1,587,338	1,866,817
Trade and other receivables	5	233,715	129,846
Other current assets	6	9,895	4,866
TOTAL CURRENT ASSETS		1,830,948	2,001,529

NON-CURRENT ASSETS

Property, plant and equipment	7	925,408	928,544
TOTAL NON-CURRENT ASSETS		925,408	928,544
TOTAL ASSETS		2,756,356	2,930,073

LIABILITIES

CURRENT LIABILITIES

Trade and other payables	8	1,440,514	1,602,574
Provisions	10	125,702	127,881
TOTAL CURRENT LIABILITIES		1,566,216	1,730,455

NON-CURRENT LIABILITIES

Provisions	10	13,465	20,127
TOTAL NON-CURRENT LIABILITIES		13,465	20,127
TOTAL LIABILITIES		1,579,681	1,750,582

NET ASSETS

1,176,675 1,179,491

EQUITY

Retained earnings		695,411	727,009
Revaluation Reserve		481,264	452,482
TOTAL EQUITY		1,176,675	1,179,491

The income statement and balance sheet should be read in conjunction with the notes on the pages following

Consolidated statement of changes in equity for the year ended 30 June 2021

	Retained Earnings \$	Revaluation Reserve \$	Total \$
Balance at 30 June 2019	-	-	-
Loss attributable to members	(91,370)	-	(91,370)
Discount on consolidation of controlled entity	818,379	-	818,379
Revaluation increment	-	452,482	452,482
Balance at 30 June 2020	727,009	452,482	1,179,491
Loss attributable to members	(31,598)	-	(31,598)
Revaluation increment	-	28,782	28,782
Balance at 30 June 2021	695,411	481,264	1,176,675

Consolidated cash flow statement for the year ended 30 June 2021

	NOTE	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		784,903	1,128,660
Payments to suppliers and employees		(792,318)	(944,875)
Interest received		18	2,939
Net cash provided by (used in) operating activities	11	(7,397)	186,724
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(6,518)	(21,660)
Net cash inflow on consolidation of controlled entity		-	2,164,982
Net cash provided by (used in) investing activities		(6,518)	2,143,322
CASH FLOWS FROM FINANCING ACTIVITIES			
(Decrease)/Increase in project balances		(265,564)	(463,229)
Net cash provided by (used in) financing activities		(265,564)	(463,229)
Net increase/(decrease) in cash held		(279,479)	1,866,817
Cash at beginning of financial year		1,866,817	-
Cash at end of financial year	11	1,587,338	1,866,817

The statement of changes in equity and cashflow statement should be read in conjunction with the notes below

Consolidated notes to the financial statements for the year ended 30 June 2021

1 Statement of Significant Accounting Policies

This financial report covers the consolidated financial statements and notes of Greenlife Industry Australia Limited and controlled entity "Group". Greenlife Industry Australia Limited is a company limited by guarantee, incorporated and domiciled in Australia.

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements (including Australian Accounting Interpretations) of the Australian Accounting Standards Board and the Corporations Act 2001. Greenlife Industry Australia Limited is a not-for-profit entity for the purpose of preparing financial statements.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of this financial report are presented below and have been consistently applied unless otherwise stated.

The financial report has been prepared using the measurement bases specified by the Australian Accounting Standards for each type of asset, liability, income and expense. The measurement bases are described in the accounting policies below.

The consolidated financial report was authorised for issue on the 21st September 2021 by the board of directors.

Basis of Consolidation

The Group financial statements consolidate those of the parent company and its subsidiaries Nursery & Garden Industry Australia Limited and Flora for Fauna Pty Limited as of 30 June 2021. The subsidiary Flora for Fauna Pty Limited does not trade. The parent controls a subsidiary if it is exposed, or has rights, to variable returns from its involvement with the subsidiary and has the ability to affect those returns through its power over the subsidiary. The subsidiary has a reporting date of 30 June.

All transactions and balances between group companies are eliminated on consolidation, including unrealised gains and losses on transactions between group companies. Where unrealised losses on intra-group asset sales are reversed on consolidation, the underlying asset is also tested for impairment from a group perspective. Amounts reported in the financial statements of subsidiaries have been adjusted where necessary to ensure consistency with the accounting policies adopted by the group.

Profit or loss and other comprehensive income of subsidiaries acquired or disposed of during the year are recognised from the effective date of acquisition, or up to the effective date of disposal, as applicable.

Non-controlling interests, presented as part of equity, represent the portion of a subsidiary's profit or loss and net assets that is not held by the group. The group attributes total comprehensive income or loss of subsidiaries between the owners of the parent and the non-controlling interests based on their respective ownership interests.

Accounting Policies

(a) Income Tax

As the parent entity was established for the purpose of promoting the development of horticultural resources of Australia it is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

(b) Property, Plant and Equipment

Freehold property is shown at fair value. Valuations are performed by independent valuers whenever the directors believe there has been a material movement in the value of assets. Increases in the carrying amount arising on the revaluation of freehold property are credited to the revaluation reserve in equity. Decreases that offset previous increases of the same asset are charged against the revaluation reserve directly in equity; all other decreases are charged to the statement of income.

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

The cost of fixed assets constructed within the group includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and are recognised net within other income in profit or loss. When revalued assets are sold, the amounts included in the revaluation reserve are transferred to retained earnings.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the group and the cost of the item can be measured reliably. All other repairs

and maintenance are charged to the income statement during the financial period in which they are incurred.

Depreciation is calculated on a prime cost or diminishing value method. All property, plant & equipment are written off over their useful lives.

The depreciation rates used for each class of depreciable assets are:

Office Equipment	7.5 - 50%
Buildings	5%

(c) Leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the period in which they are incurred.

(d) Cash and Cash Equivalents

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

(e) Employee Benefits

Short-term employee benefits

Short-term employee benefits are benefits, other than termination benefits, that are expected to be settled wholly within twelve (12) months after the end of the period in which the employees render the related service. Short-term employee benefits are measured at the undiscounted amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The group's liabilities for long service leave are included in other long term benefits as they are not expected to be settled wholly within twelve (12) months after the end of the period in which the employees render the related service. They are measured at the present value of the expected future payments to be made to employees.

The expected future payments incorporate anticipated future wage and salary levels, experience of employee departures and periods of service, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the timing of the estimated future cash outflows. Any re-measurements arising from experience adjustments and changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

The group presents employee benefit obligations as current liabilities in the statement of financial position if the group does not have an unconditional right to defer settlement for at least twelve (12) months after the reporting period, irrespective of when the actual settlement is expected to take place.

Contributions are made to employee superannuation funds and are charged as expenses when incurred.

(f) Provisions, contingent liabilities and contingent assets

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. Provisions are discounted to their present values, where the time value of money is material.

Any reimbursement that the group can be virtually certain to collect from a third party with respect to the obligation is recognised as a separate asset. However, this asset may not exceed the amount of the related provision.

No liability is recognised if an outflow of economic resources as a result of present obligation is not probable. Such situations are disclosed as contingent liabilities, unless the outflow of resources is remote in which case no liability is recognised.

(g) 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.

Member subscriptions are recognised according to the period to which they relate.

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and cessation of all involvement in these goods.

Revenue for rendering of services is recognised upon the delivery of a service.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

Other revenue is recognised when it is received or earned.

Grant revenues are recognised by deducting the related expenses to which the grant income has been received or receivable.

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

(h) Unearned Revenue

Deferred income relating to Australian Plant Production certification fees and membership are recorded as deferred income and shown in Note 8. Deferred revenues are released to income as the performance obligations are satisfied.

(i) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(j) Impairment of Assets

At each reporting date, the group reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Impairment testing is performed annually for goodwill and intangible assets with indefinite lives.

Where it is not possible to estimate the recoverable amount of an individual asset, the group estimates the recoverable amount of the cash-generating unit to which the asset belongs.

(k) Project Receipts

The group received payments in advance to fund future projects on behalf of the nursery industry. Such amounts are received and recorded in the Balance Sheet.

(l) Economic Dependence

The company is dependent on Horticulture Innovation Australia Limited (Hort Innovation) for the majority of its revenue used to operate the project management part of the business. At the date of this report the directors have no reason to believe that Hort Innovation will not continue to support the company's role as a service provider under existing contracts which some are due for completion in the 2021/2022 financial year.

(m) Financial instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the group becomes a party to the contractual provisions to the instrument. For financial assets, this is the equivalent to the date that the group commits itself to either purchase or sell the asset (ie trade date accounting adopted).

Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified "at fair value through profit or loss" in which case transaction costs are expensed to profit or loss immediately.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the group no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Classification and Subsequent Measurement

Financial assets are classified at fair value through the profit & loss when they are held for trading. Realised and unrealised gains and losses arising from changes in fair value are included in profit and loss in the period in which they relate.

Loans and receivables are non-derivative financial assets with fixed payments that are not stated in an active market.

Held to maturity investments are with banks and have fixed maturities, and the group intends to hold these until maturity.

Financial liabilities are non-derivative financial liabilities and are recognised at cost. The directors have assessed that no financial instrument has been impaired.

(n) Provisions

Provisions are recognised when the group has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions recognised represent the best estimate of the amounts required to settle the obligation at reporting date.

(o) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(p) Critical accounting estimates and judgments

The directors evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the group.

The group assesses impairment at each reporting date by evaluating conditions specific to the group that may be indicative of impairment triggers. Recoverable amounts of relevant assets are assessed using value-in-use calculations which incorporate various key assumptions.

(q) Application of future accounting standards

Accounting Standards issued but not yet effective and not been adopted early by the Company

At the date of signing of the financial statements, the following AASB Standards and AASB *Interpretations* were also in issue but not yet effective.

Standard/ Interpretation	Effective for annual reporting periods beginning on or after	Expected to be initially applied in the financial year ending
AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities	1 July 2021	30 June 2022

The potential effect of the revised Standards/Interpretations on the company's financial statements has not yet been determined.

(r) Impact of COVID-19

There was no significant financial impact on the Company as result of the COVID-19 as at 30 June 2021. The Company continues to receive Government grants in accordance with existing Funding Agreements and no impairment of asset adjustments were considered necessary as the Group retains considerable equity, without financial obligation, in the freehold property which was revalued in June 2020.

	2021	2020
	\$	\$
2 Revenue and Other Income		
Revenue		
Members Publications	4,415	4,340
Subscriptions	321,520	298,069
APPS Income	239,193	135,410
Hort Innovation Consultative Fees	22,350	24,450
Project Service Fees	132,283	189,930
Conference Income	-	246,934
Interest received	18	2,939
Federal Cash Flow Boost (COVID Stimulus)	50,000	50,000
Sundry Income	4,329	751
Total revenue	774,108	952,823

3 Auditors' Remuneration

Audit & review of financial statements	19,600	19,550
Taxation services by firm related to Auditor	600	450

4 Cash and Cash Equivalents

Cash on hand	210	210
Cash at bank	1,587,128	1,866,607
	1,587,338	1,866,817

5 Trade and Other Receivables

Current

Trade Debtors	196,442	129,846
Income Accrued	37,273	-
	233,715	129,846

Current trade receivables are non-interest bearing, a provision for impairment is recognised when there is objective evidence that an individual trade receivable is impaired. No impairment was required at 30 June 2021.

6 Other Current Assets

Current

Prepayments	9,895	4,866
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7 Property, Plant and Equipment

Plant and Equipment:

At cost	175,352	168,834
Accumulated depreciation	(149,944)	(140,290)
Total Plant and Equipment	25,408	28,544

Land and Buildings

At market value	900,000	900,000
Accumulated depreciation	-	-
Total Land and Buildings	900,000	900,000

Total Property, Plant and Equipment	925,408	928,544
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The directors obtained a market appraisal performed by an independent consultant on the property of \$900,000 in June 2020. (\$990,000 incl. GST) The directors reviewed the property value at 30 June 2021 and reported the value unchanged in the financial report.

Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year.

Plant and Equipment

Balance at the beginning of the year	28,544	-
Additions during the year	6,518	21,660
Assets acquired on acquisition	-	20,977
Depreciation	(9,654)	(14,093)
Balance at the end of the year	25,408	28,544

Land and Buildings

Balance at the beginning of the year	900,000	-
Assets acquired on acquisition	-	470,618
Depreciation	(28,782)	(23,100)
Revaluation increment	28,782	452,482
Balance at the end of the year	900,000	900,000

8 Trade and Other Payables

Current

Trade Creditors	342,522	332,353
Unearned Revenues	148,289	92,227
Project Receipts in Advance	949,703	1,177,994
	1,440,514	1,602,574

9 Project Receipts in Advance

Reconciliation of project receipts in advance balances for the year

Balance at the beginning of the year	1,177,994	-
Funds received from Hort Innovation	1,373,295	2,212,125
Funds received from other sources	108,328	658,262
Funds Repaid to DAWR	(10,865)	-
Funds applied to projects	(1,736,322)	(1,692,393)
Balance at the end of the year	912,430	1,177,994

Project Receipts in Arrears (Note 5)	(37,273)	-
Project Receipts in Advance (Note 8)	949,703	1,177,994
Balance at the end of the year	912,430	1,177,994

	2021	2020
	\$	\$
10 Provisions		
Current		
Short term employee benefits		
Employee benefits – annual leave	94,395	95,985
Employee benefits - long service leave	31,307	31,896
	<u>125,702</u>	<u>127,881</u>
Non-current		
Long term employee benefits		
Employee benefits – long service leave	13,465	20,127
	<u>13,465</u>	<u>20,127</u>

11 Notes to the statement of cash flows

a) Reconciliation of cash

For the purpose of the statement of cash flows, cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months.

Cash assets	1,587,338	1,866,817
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b) Reconciliation of Cash Flow from Operations with Profit after Income Tax

Profit/(loss) after income tax	(31,598)	(91,370)
Add/(less) non-cash items:		
Depreciation	<u>38,436</u>	<u>37,192</u>
Net cash provided by operating activities before change in assets & liabilities	6,838	(54,178)
Add/(less) items classified as investing/financing activities	-	(196,974)
Net gain on controlled entity		
Change in assets and liabilities		
(Increase)/decrease in receivables	(66,596)	(129,846)
(Increase)/decrease in prepayments	(5,028)	(4,866)
(Increase)/decrease in deferred revenue	56,062	92,227
Increase/(decrease) in accounts payable	10,169	332,353
Increase/(decrease) in other liabilities	<u>(8,842)</u>	<u>148,008</u>
Cash Flow from Operations	(7,397)	186,724

12 Company Limited by Guarantee

The company is a company limited by guarantee under the Corporations Law. If the company is wound up, the memorandum of association provides that each member who is currently a member or has been a member during the previous year is required to contribute a maximum of \$10 towards the debt of the company. As at 30 June 2021 the number of members was 51 so the maximum funds to be received would be \$510.

13 Related Party Transactions

Transactions between related parties are on normal commercial terms and conditions. These terms and conditions are no more favourable than those available to other parties unless otherwise stated.

Transactions with related parties:

(a) Directors Allowances	12,000	15,333
(b) The names of the Directors who have held office during the financial year are: G Fenton, B Grange, B Acworth, D Boyd, K Brock, J Byrne, A Hill		
(c) Key Management Personnel Compensation		
<i>Short Term</i>	215,795	208,691
(d) During the year the Company signed an agreement for services for the 12 months to 15 September 2021, related to printing and promotion, from a firm over which one of the directors exercises significant influence. The value of this agreement for services amounted to \$17,000 of which \$13,000 is payable in kind (2020: NIL), based on normal market rates and with NIL balance outstanding as of the reporting date.		
(e) The directors are not aware of any other related party transactions.		

14 After Balance Date Events

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

15 Financial Instruments

The group's financial assets are subject to interest rate risk. This will fluctuate in line with movements in the market rate.

Credit risk, being the risk that one party will cause a financial loss to the company by failing to discharge an obligation, is considered to be not material.

The group is not exposed to fluctuations in foreign currency.

The group manages liquidity risk by monitoring cash flow and balances.

The group is not exposed to any material commodity price risk.

The fair net value for financial assets and liabilities is the carrying value.

No financial assets or liabilities are traded on financial markets.

	2021	2020
	\$	\$
16 Parent Entity (GIA) Information		
Information relating to Greenlife Industry Australia Ltd		
Balance Sheet		
Current assets	1,824,498	1,868,873
Total assets	1,849,916	1,897,426
Current liabilities	1,558,932	1,648,226
Total liabilities	1,572,397	1,668,394
Net assets	<u>277,519</u>	<u>229,032</u>
Retained Earnings	277,519	229,032
Income Statement		
Profit/(Loss)	48,487	229,032
Other comprehensive income	-	-
Total comprehensive income	<u>48,487</u>	<u>229,032</u>

The Parent Entity has not entered into a deed of cross guarantee nor are there any contingent liabilities at the year end.

The Parent Entity is a not for profit organisation that administers projects for the benefit of the Nursery Industry. The legal form of the organisation is a company limited by guarantee, incorporated in Australia.

The registered office of the Parent Entity is situated at Unit 58, 5 Gladstone Road, Castle Hill, New South Wales.

17 Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the group.

Directors' declaration

In the opinion of the directors of the Greenlife Industry Australia Limited:

1. The consolidated financial statements and notes, as set out on pages 11 to 30, are in accordance with the Corporations Act 2001 and:
 - (a) comply with Accounting Standards – Reduced Disclosure Requirements; and
 - (b) give a true and fair view of the financial position as at 30 June 2021 and of the performance of the year ended on that date of the company.
2. In the directors' opinion there are reasonable grounds to believe that Greenlife Industry Australia Limited 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.

Glenn Fenton
President

Dated at Castle Hill this 21st day of September 2021

Independent audit report to the members of Greenlife Industry Australia Limited

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Greenlife Industry Australia Limited (the Group and its subsidiary), which comprises the balance sheet at 30 June 2021, income statement, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration. In our opinion, the accompanying financial report of Greenlife Industry Australia Limited, is in accordance with the *Corporations Act 2001*, including:

- (i) giving a true and fair view of the group's financial position as at 30 June 2021 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards – Reduced Disclosure Requirements 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 Group in accordance with the auditor independence requirements of the *Corporations Act 2001* and 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 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 Greenlife Industry Australia Limited, 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.

Information Other than the Financial Report and Auditor's Report Thereon

The directors are responsible for the other information. The other information comprises the information included in the Group's annual report for the year ended 30 June 2021, but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly 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 this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The directors of the Group are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards- Reduced Disclosure Requirements and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Group'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 Group or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities 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.

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

- Identify and assess the risks of material misstatement 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 our 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 Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern.

If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group 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.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDH Audit & Assurance Pty Limited

Gede Barone
Director

Address: Level 12, 111 Elizabeth Street, Sydney NSW 2000

Dated at Sydney on the 21st day of September 2021

Compilation report

The additional financial data presented on page 36 is in accordance with the books and records of the group which have been subjected to the auditing procedures applied in our audit of the group for the year ended 30 June 2021. It will be appreciated that our audit did not cover all details of the attached financial data.

Accordingly, we do not express an opinion on such financial data and in particular no warranty of accuracy or reliability is given. We do not undertake responsibility in any way whatsoever to any person (other than the group) in respect of such data, including any errors or omissions however caused.

BDH Audit & Assurance Pty Limited

Gede Barone

Director

Dated at Sydney this 21st day of September 2021

Consolidated profit and loss statement for the year ended 30 June 2020

	2021	2020
	\$	\$
INCOME		
Commissions		-
Members Publications	4,415	4,340
Subscriptions	321,520	298,069
APPS Income	239,193	135,410
Hort Innovation Consultative Fees	22,350	24,450
Project Service Fees	132,283	189,930
Conference Income	-	246,934
Interest Received	18	2,939
Federal Cash Flow Boost (COVID Stimulus)	50,000	50,000
Sundry Income	4,329	751
	<u>774,108</u>	<u>952,823</u>
EXPENSES		
Advertising & Promotion	17,759	15,971
Auditors Remuneration - Fees	19,600	20,000
Bank Debts	4,388	-
Bank Charges	1,913	1,690
Conference Expenses	-	218,176
Consultancy Expenses	45,716	24,758
Depreciation	38,436	37,193
Design Costs	3,950	8,777
APPS Expenses	32,928	55,496
General Expenses	8,343	11,559
Holiday Pay Provision	(768)	10,617
Insurance	10,889	9,669
Interest	-	335
IT costs	75,064	35,317
Legal costs	25,996	28,375
Long Service Leave Provision	(7,464)	375
Meeting & Travel Expenses	19,169	77,868
Occupancy expenses	13,250	16,934
Payroll tax	8,190	-
President & Directors Allowances	12,000	15,333
Postage, Printing & Freight	1,508	7,892
Recruitment Fees	280	1,291
Repairs & Maintenance	870	1,092
Salaries & Employee Expenses	411,524	384,566
Subscriptions	16,254	9,244
Superannuation	39,599	35,848
Telephone and data charges	6,312	15,817
	<u>805,706</u>	<u>1,044,193</u>
Profit / (Loss)	<u>(31,598)</u>	<u>(91,370)</u>



