Ballarat Wildlife Rehabilitation & Conservation Inc 25 NOVEMBER 2023



ILLUSTRATION BY GEORGIA MACGUIRE

ANNUAL REPORT

Acknowledgement of Country

We acknowledge the Traditional Owners of the land, the Wadawurrung people and pay our respects to Elders past and present.

In recognition of the Traditional Owners we will attempt to respect their connection to Country, including our wildlife cousins and hope that they will be present and watch over the work we are doing.

BALLARAT WILDLIFE REHABILITATION & CONSERVATION INC (BWRAC)

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KOALA ALFIE: JEN GREENHALGH

KOALA CATHERINE: SHANHAVEN SHELTER

"A voice for our

wildlife"

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01 Our Story

Ballarat Wildlife Rehabilitation & Conservation Inc (BWRAC) was established by Ballarat wildlife carers and veterinary professionals to respond to the growing need for specialised care of sick and injured wildlife in Ballarat and surrounding areas.

We are an incorporated association, and a registered charity.

How did we get here?

During 2020 and 2021, Ballarat rescuers received a very high number of calls to rescue koalas. Many of these koalas were hit by cars and left with critical injuries needing specialised medical care that was not accessible to carers in Ballarat. With many rescues occurring after hours, carers had no access to vets after hours, no suitable enclosures and no funds to pay for the ongoing rehabilitation of Koalas.

In 2021 a very special koala named Shane was rescued after being hit by a car and left outside the Woowookarung Regional Park in Ballarat.



KOALA SHANE: J ROBERTSON

Shane was left with two broken wrists and was unable to climb or move around without assistance. Not having cared for a koala before, Jess Robertson, wildlife rescuer and carer took on the challenge. It was a steep learning curve but one that Jess took on with support from experienced carer, Jen Greenhalgh. After many months in care, Shane became more mobile, but sadly it was discovered that he had additional injuries that would prevent him from climbing again. This heartbreaking discovery and the loss of Shane solidified Jess's commitment to helping Ballarat koalas and it propelled her advocacy efforts into overdrive.

Jess also recognised that there had been very little research conducted on Ballarat Koalas in many decades. She became aware of a research project led by Federation University and Dr Adrienne Lavinia (previous veterinarian at the Ballarat Wildlife Park), that aimed to track important native animal species, including the koala, following rescue and rehabilitation by Ballarat wildlife rescuers and carers.

Jess reached out to MP Andy Meddick, who gave her the opportunity to pitch for funding to help pay for veterinary care for rescued koalas and provide secure enclosures for their rehabilitation. As a result of this funding, in July 2022, Ballarat Wildlife Rehabilitation and Conservation was incorporated.

01 Our Story

What we do

Ballarat Wildlife Rehabilitation and Conservation INC (BWRAC) rehabilitates wildlife that has experienced injury or trauma and advocates to influence and protect Australia's wildlife habitat biodiversity. We do this by providing specialised care, lobbying for policy and industry reform, undertaking research and educating the public.

Purposes of the association:

CHARITABLE PURPOSE: Advancing the natural environment:

- * Provide a wholistic approach to rescue and rehabilitation for orphaned or injured native wildlife
- * Establish a locally based not-for-profit wildlife hospital.
- * Provide training opportunities for wildlife rescuers, carers and veterinary staff to support the wellbeing and conservation of wildlife.
- * Provide education and research opportunities for students in the fields of veterinary, wildlife, ecology and life sciences.
- * Collaborate with local like-minded organisations to promote biodiversity through re-introducing indigenous plant and tree species to areas in which they are no longer found or are no longer abundant.
- * Undertake projects and activities to advocate for the protection of wildlife habitat in Victoria and Australia-wide.
- * Utilise our database of samples to participate in disease surveillance and One Health research.

CHARITABLE PURPOSE: other purpose beneficial to the public

- * Providing ways for members of the public to learn about conservation and the importance of protecting indigenous plants and animals, especially Koalas, for future generations.
- * Working with government and regulation authorities at all levels to ensure that the interests of the Koala (and other relevant native wildlife) are represented in regard to the decision-making process.
- * Creating partnerships with other organisations involved in koala protection, habitat creation and environment protection;
- * Holding fundraising events to raise money to be used for the treatment and rehabilitation of wildlife and to provide a forum for the community to access resources and training for the benefit of our wildlife.
- * Undertake research projects to better understand wildlife (and Koalas) needs and wildlife habitat requirements to inform conservation and preservation of biodiversity for Australian wildlife, particularly the Koala.

02 President's Report

Welcome to all of our members!

It is a privilege to present the annual report for BWRAC at our first general meeting. With this report, you will find a summary from our secretary and from our advocacy sub-committee. The combined efforts of our members and executive team amount to an incredible amount of time and effort. I'd like to acknowledge the contribution of all members who have contributed in some way to make things better for our wildlife.

Ballarat Wildlife Rehabilitation and Conservation was originally formed by six members consisting of wildlife carers, vets, vet nurses, and wildlife advocates. Our goal is to rehabilitate wildlife that has experienced injury or trauma and advocate to influence and protect habitat and biodiversity in the Ballarat region.

In early May this year, three of our original executive members, Dr Adrienne Lavinia (Vice President), Nikki Shanahan, (General member), and Melissa Brown (General member) consecutively resigned from the BWRAC executive committee. The setting up phase for any not-for-profit requires a lot of time, hard work, and commitment and due to the growing pressure on vets and vet nurses during this time, they all made the difficult decision to step down. Adrienne and Nikki will continue to treat koalas as part of our funded koala project. Thank you to these past committee members for their contribution to incorporating BWRAC and for their ongoing efforts to treat sick and injured koalas.

BWRAC member and advocate Lillian Gattuso was then elected as Vice President and has assisted Mel and myself on the committee with BWRAC projects, grants, and regulatory responsibilities. Thank you, Lillian, for stepping in at a crucial time. Although there have only been three of us to do the necessary work, I'd like to acknowledge the support of BWRAC member and wildlife carer, Jennifer Greenhalgh. Jen has helped promote and fund raise for BWRAC since the beginning. She works tirelessly to help Ballarat's wildlife. As a rescuer, carer, and mentor to many, she shares her vast knowledge about wildlife rehabilitation and helps to inform our educational resources. No matter how many animals she is caring for, she always makes time to help with BWRAC events.

Over the past eighteen months, BWRAC has facilitated the purchase and construction of three fit-for-purpose koala enclosures to house injured koalas. These enclosures were funded by the Department of Energy, Environment, and Climate Action (DEECA). Andy Meddick from the Animal Justice Party was instrumental in helping to secure this state government grant after a devastating two years of koala fatalities. This grant has also supported the costs of veterinary services to treat injured koalas. Wildlife carers are volunteers. They treat and care for wildlife at their own expense, so this grant has provided some relief and peace of mind that rescued koalas will get the best possible veterinary care. The grant has also funded research that will provide vital information about koalas that we care for and release back into the wild. This will provide more information about their movement through the landscape over time.

BWRAC has been very active in the community, building awareness about wildlife conservation and rehabilitation at public events. We have run stalls at the Buninyong Sustainability Festival, the Ballarat Botanical Gardens Biodiversity Day, and the recent Koala Forum. The koala forum was a great opportunity for us to discuss and highlight the different issues facing local Koalas. Using data collected over the past three years, we showcased a visual representation of koala rescues and fatalities across the city. This instigated conversations with Councilor Coates and the City of Ballarat, about the possibility of installing active digital signage at key hot spots, in the hope of reducing fatalities from car strikes.

BWRAC could not have been represented at these events without the efforts of BWRAC Secretary,

02 President's Report cont'd

Melissa Morey. Her ongoing commitment to BWRAC and raising awareness about various issues is commendable. Without her, BWRAC would not be where it is today. Not only has she been our secretary, but she's been our acting treasurer and has organized our marketing, promotion, and membership. Thank you for your professionalism and dedication, Melissa.

BWRAC and the efforts of rescuers and carers are now firmly recognized by the City of Ballarat. Over the past year, I have established relationships with key stakeholders within the council. BWRAC was invited to be part of the City of Ballarat Biodiversity workshops, aimed at bringing key stakeholders together to help inform the new biodiversity strategy. Representing BWRAC, I continue to liaise directly with the biodiversity team on key issues impacting wildlife in the city.

We have been vigilant in opposing local planning permits that threaten vital koala habitat and have on several occasions raised planning issues at live council meetings. BWRAC advocates provide a voice for wildlife at these meetings where normally there is none. This is critical when you consider how much habitat is already gone in Ballarat. Advocates offer a voice for wildlife at the planning and decision-making stage. Thank you to BWRAC member and rescuer Heidi Johnson for supporting me at these meetings and for your relentless advocacy efforts.

I have been working directly with the City of Ballarat to tackle the serious increase in cat and dog attacks on wildlife. After researching animal management plans in other shires, I met with the council to provide statistics about the negative impact cats and dogs are having on wildlife in Ballarat. I also provided possible strategies, including a call to transition to a 24-hour cat curfew in the city. This resulted in regular monthly meetings with the animal management team where I provide statistics to inform targeted cat trapping and community education. These meetings have been successful in educating the animal management team about the issues and in working together to find solutions.

The City has now confirmed that they will be taking the issue to a community consultation next February. The animal management team has demonstrated a strong commitment to supporting the curfew by researching best practice approaches to support the community with cat containment.

Domestic and stray cats are a serious threat to biodiversity and the data collected by rescuers and carers is vital to help local government understand the scale of the issue. We anticipate a mixed response from the Ballarat community but remain hopeful after the City of Greater Bendigo announced that 75% of their community were in support of a 24-hour cat curfew.

For BWRAC to continue being a strong voice for wildlife, protect wildlife habitats, and rehabilitate wildlife, BWRAC needs a committed and active executive committee.

It is with gratitude that at this point I need to step away from my position as BWRAC President for health reasons. BWRAC has achieved a lot in eighteen months with a very small group of active members and an executive committee of three. I look forward to seeing how BWRAC grows over the coming year and what we can achieve to make Ballarat a better place for wildlife.

JESSICA ROBERTSON

BWRAC President

03 Secretary's Report

It has been a whirlwind since I met a group of wildlife enthusiastic individuals back in 2022. With careful planning we incorporated on 20 July 2022 and achieved registration as a charity with the Australian Charities and Not-for-profit Commission at the same time. We hit the ground running, and by December that year we had held our first fundraising raffle, sourced a banner and attended our first community event. This would be the first of several community events that we would participate in over the coming months. Paolo Tami got us sorted with some expertly designed posters and by the time the Bendigo Bank's Sustainability Expo rolled around in February 2023, our stall looked really professional. Our professionally designed posters were then expertly printed by KwikKopy, so they did look good in their brilliant red frames. Thank you to Sarah Evans and Nikki Shanahan

for coming and helping me get set up and Jen Greenhalgh and Jess Robertson for help during the day and packing down. These events take many hands to run smoothly.

While we are still developing some of our systems and documenting our processes, we have achieved a lot in what feels like a very short amount of time. I've worked with the BWRAC team to develop policies and write guidelines to ensure that the next generation of committee can pick up where we leave off. We must ensure that the organisation is future proofed so it can continue long into the future, as there is much that we need to achieve to secure a future for our local wildlife and to continue to support wildlife shelters/carers too.

I have been fortunate to secure some grants that help us in the running of the organisation. We have an ongoing grant from Microsoft that provides us with complimentary access to the Microsoft Office suite of products; Oracle's NetSuite also support us with access to their accounting and customer relationship management (CRM) software valued at \$6,500. While I am still learning my credits from the debits, it has been a tremendous help to have the right tools to do the job. I have a feeling that I'm about to learn a whole lot more about hashtags (#) with our Google Adwords grant.

We've also experienced great support from our local business community too. Bunnings Delacombe has donated irrigation fittings for the koala enclosures and a poly-tank that can be used to contain echidnas and various reptiles while they are rehabilitated. Jason from Fire Logic Services was more than happy to donate some fire extinguishers and there were many people and businesses involved in the site preparation and assembly of the enclosures [Buninyong Garden & Rural Supplies, Dela Landscape Supplies, Mark Van Burgen concreting and Trent Kindred, Andrew Leehane and Mitre Ten] - we thank you all for your support, you have helped to make a difference to the lives of our sick and injured wildlife. Thank you to Wendy Lee who donated a black and white copier and UBC Digital for an easy to use website.

I'd like to give a special thank you to Catherine Kane who is



BWRAC BUNNINGS FAMILY NIGHT DEC 2022



BWRAC POSTERS DESIGNED BY PAOLO TAMI; KWIK KOPY PRINTED



JEN GREENHALGH & CATHERINE KANE BIODIVERSITY EVENT SEP 2023

03 Secretary's Report cont'd

proving to be a phenomenal fundraiser even at the age of ten years old!

In July we held our first BWRAC members working bee to install to products acquired as a result of Catherine's efforts. It was great to meet our members and thank you for coming and helping.

Thank you to the businesses that host donation boxes for us: Eastwood Vet Clinic, Scarsdale Post Office and Mega Merch, we do appreciate the support, as rehabilitating wildlife is a costly exercise for the volunteers. Thanks to Ros Plunket who donated a big box of plush Australian wildlife toys - great for educational purposes and to make our market stalls look cuddly!

I hope that in the next twelve months the incoming committee can continue to build on the great foundations that have been laid down ready for more wildlife rehabilitation and conservation.

MELISSA MOREY

BWRAC Secretary & Treasurer



BWRAC MARKET STALL @ BENDIGO BANK'S SUSTAINABILITY EXPO FEB 2023

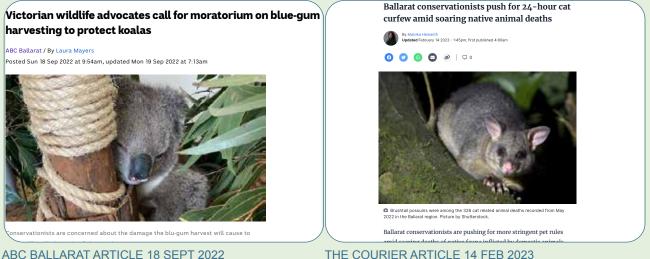
04 Our Impact

Despite BWRAC's short history, we have still had a positive impact in advocating for wildlife and their habitats. The need to advocate for wildlife is a never-ending challenge while the urgency increases due to ongoing habitat loss and fragmentation and attack or predation by cats and dogs on our wildlife.

We acknowledge there are ongoing challenges associated with advocating for wildlife and supporting those who care for them. We hope that by working together we can overcome some of these challenges. We have had numerous mentions in various media which helps illuminate the plight of our local wildlife. A summary of the major projects that we have undertaken in the last twelve months are included below.

Media

There have been numerous media coverage of BWRAC and our endeavours over the past twelve months.





Advocacy

The advocacy sub-committee was led by BWRAC President, Jess Robertson and included: Lillian Gattuso, Heidi Johnson, Ila Blyth, Melissa Morey, and Anne Abbott.

The advocacy team has given countless hours of their time over the past 18 months, researching, writing, campaigning, preparing planning objections, rallying, advocating, and being a constant voice for our wildlife.

We would like to give special mention to XR Ballarat and our allies in Wombat Forest Care and Wombat Action Group, for championing the Gordon Koalas Campaign and rallying with us to help koalas!

Gordon's Koalas

BWRACs first advocacy campaign was to Save Gordon Koalas. The goal was to have four koalas relocated out of a 17-hectare blue gum plantation situated on the edge of the Western Freeway, and safely moved to suitable habitat in native forest. Many koalas had already lost their lives crossing this freeway and advocates knew more would be killed. The plantation was due to be harvested and BWRAC advocates set about lobbying local and state governments to halt the harvest and have the koalas relocated to a safe habitat 5km north of the plantation. Advocates also lobbied VicRoads, local government and the landowner, to erect a safety exclusion fence to prevent koalas and kangaroos from accessing the freeway from the plantation. Central Highlands Water (CHW), the landowner, did

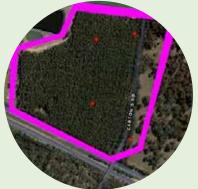
organise a temporary exclusion fence. During this time, locals who were monitoring wildlife in this area noted NO wildlife were killed on the freeway outside the plantation! Considering how many animals had been struck in this area prior to the installation of the fence, this should be considered a success. CHW stated that the fence was only there for safety during harvest, and since that harvest has not yet occurred, after 6 months, the fence was removed. Since its removal, we have seen a rapid spike in wildlife deaths on this stretch of freeway, sadly including koalas right outside the plantation, next to the warning signs! Therefore the campaign to have safety exclusion fencing, improved safety signage, and ultimately wildlife overpasses and wildlife bridges, continues to this day.

The team's research, campaigning and relentless advocacy on this issue raised a lot of public awareness about the perils of koalas living in and around blue gum plantations, and the impact habitat destruction is having on our koala populations. Read more about the campaign on our website. https://www.bwrac.org.au/news/campaigns/gordon-koalas/

State election campaign to help Koalas in blue gums

The Gordon situation compelled our team to research further into the practices of the timber industry and DEECA's involvement in protecting Koalas in blue gum plantations. We became more aware of the situation for koalas in places like the Green Triangle, in South-West Victoria, where plantations are prolific. We realised the massive crisis that koalas face when plantations come down and they have no native habitat to return to. This campaign generated some allied advocacy around recreating corridors of suitable canopy and koala habitat on private land surrounding plantations. This concept is ongoing and more information about this will be available soon. You can read more about our research and our campaign on our website at: https://www.bwrac.org.au/news/campaigns/

We used our research to create a campaign that aimed to educate existing and new MPs about the welfare of koalas in blue gum plantations, leading up to the 2022 Victorian state election. We



GORDON KOALAS PROXIMITY TO THE FREEWAY



JANET MURRAY: KOALA PLANTATION DEATHS



NOV 2022 CAMPAIGN RALLY



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COMMANDMENTS 2022

BWRAC & KOALA CLANCY: : POLITICAL SCORECARD

sent letters to every MP in Victoria and various members of the BWRAC Advocacy sub-committee engaged in many conversations with candidates to ensure they had the facts. We proposed a list of key government priority actions to deal with this crisis and sent a survey seeking commitment from MPs and political parties.

We received partial and full commitment from several Independent MPs, significant commitment from the Greens and full commitment from the Animal Justice Party. While some individual candidates of the ALP and Liberal parties were supportive of our goals on a personal level, in the end, they are required to align with their party policy, even if that goes against their personal beliefs. Most importantly, we were able to educate future decision makers about the crisis and propose solutions. We shed light on the unethical practices carried out by an industry that is largely self-regulated.

An enormous thank you to Lillian Gattuso and Phillipa Hedges for compiling and writing the campaign website content, their research efforts and proof reading of campaign material. A special mention to Heidi Johnson for her tireless efforts in campaigning online and keeping advocates motivated, to Ila Blyth for her diligent research and to Melissa Morey for supporting all elements of the campaigns and helping with educational resources. Countless hours of time were devoted to these campaigns by BWRAC wildlife advocate warriors. We should also extend our gratitude to the many rescuers, carers, forest protectors and concerned locals who have supported our efforts in so many ways, from dressing up in koala costumes to protest, to monitoring wildlife danger zones

on our roads, searching for injured animals at all hours of the night, and spreading the message throughout the community, that our amazing wildlife needs help. A special mention also goes to our tireless international supporters, particularly Gary in the UK and Paola in Italy, who have helped get our Ballarat and Gordon wildlife discussed on radio and in print, in Australia and in Europe. Grazie bene!

Cat & Dog attacks to wildlife in Ballarat

In response to a sharp increase in cat and dog attacks to wildlife over the past year, BWRAC President, Jess Robertson, liaised

350% increase in attacks on wildlife

STATISTIC: CAT & DOG ATTACKS ON WILDLIFE IN BALLARAT

with Wildlife Victoria to coordinate the collection of data that could provide more information for the Ballarat City Council.

Wildlife Victoria's data related to cat and dog attacks on wildlife in Ballarat showed there had been a 350% increase in calls in the past four years.

51% accounted for native birds, followed by ringtail possums at 42%.

Wildlife carers are required by DECCA to keep detailed accounts of wildlife in their care. BWRAC Carer, Jennifer Greenhalgh provided us with data on all animals attacked by a cat or dog that she had cared for from May 2022 to February 2023.

In nine months, she had received 337 wildlife from cat attacks – species including; ringtail possums, gliders, microbats, and a range of birds. She saw 29 wildlife attacked by a dog – species included; koala, wallabies, blue tongue lizards, birds and echidnas.

BWRAC acknowledge that these alarming statistics only represent a small percentage of the problem. Most animals cannot be saved following a cat or dog attack due to the toxins transferred by cats and the severity of injuries inflicted by dogs, and in most cases, carers can only ease their suffering.

We only hear about the animals that are lucky enough to be found or rescued. These statistics do not include the many animals taken directly to vets for euthanasia by members of the public, this does not account for all those who are never found, and it does not account for the many killed and eaten by the stray cat population. Cats and dogs that are allowed to roam free pose a serious threat to our wildlife and to biodiversity in our region.

Jess put forward the following recommendations to the City of Ballarat:

- * Transition to a 24 hour cat curfew.
- * Mandate desexing of cats (As an incentive, discount cost of registrations).
- * Resource more cat trapping initiatives to target problem or stray cat populations.
- * Budget for community grants to help fund the cost of building cat enclosures.
- * Budget for additional cat traps for locals to hire.
- * Raise the penalty for cat owners whose cats are found wandering during curfew.
- * Budget for a media campaign to educate the community on responsible cat ownership.

Work and discussions continue on this topic: working together to build a better understanding of locations that could lead to targeted trapping of problem cats. The Council has undertaken to introduce a new responsible pet ownership program which



RECOMMENDATION

EDUCATE the community on cat attacks on wildlife

RECOMMENDATION

Feral and problem cats left to roam

RECOMMENDATION

involves extensive education around roaming cats and enforcement processes for repeat offenders.

Koalas in blue gum plantations - Fact Sheets for Councils

The advocacy team is developing fact sheets for Victorian Councils to guide them when regulating private blue gum plantations. Our research has revealed many gaps in understanding about the legislation and whose responsibility it is to regulate. The current legislation offers no guidance about wildlife protection or conservation, and when plantations are harvested, this can have devastating impacts on wildlife.

The purpose of the fact sheets is to build more awareness about koalas and their attraction to blue gums, the potential risks associated with plantations, and the legal and ethical responsibilities of landowners and councils when it comes to monitoring and protecting wildlife in plantations.

We are also creating fact sheets for landowners and farmers. As Victoria transitions out of native forest logging, it is expected that there will be a considerable increase in timber plantations on private land. One of our team attended some online timber industry seminars, and noted that while there was a lot of advice given around legislative requirements for forestry land-use, there was no mention whatsoever about the regulations concerning wildlife inhabiting plantations, especially koalas. When this issue was raised, the questions were simply ignored. Therefore, it is important that we reach out to private landowners who are considering turning to Eucalyptus plantations and inform them.

Easter Facebook Campaign

BWRAC undertook an Easter educational social media campaign. A series of images were collated and released daily during the Easter break. The timing coincided when a higher than normal volume of traffic would be on our roads. The post of a damaged car had a Facebook post reach of 1,232.

Community Engagement

The opportunity to engage with our local community is invaluable. Being a new charity, many people still do not know that we exist and what our purpose is. BWRAC was fortunate to participate in the following community events:

* Bunnings family night





IMAGE: MELISSA MOREY

- * Buninyong Sustainable Living Festival
- * Caring for Nature Expo displayed posters
- * Friends of Ballarat Botanical Gardens Biodiversity event

Buninyong Sustainable Living Festival

We had great interaction with members of the public, with lots of conversations regarding wildlife at the Smart Living Expo in February 2023. There seemed to be two posters that caught people's eye – the don't feed wildlife and the cat poster. We had several specific conversations with ladies who were horrified that they should not be feeding their magpies and Kookaburra's plain mincemeat! They love their wild bird friends and thought they were doing a good thing by feeding them mincemeat. We explained that wild animals do not need human interference with their feeding, and that they were potentially causing harm to the birds. Meat products that are designed for human consumption do not contain the necessary nutrients that wildlife need. An example of a missing vitamin is calcium – which is crucial for the formation of strong and healthy beaks and bones. The ladies said they felt more informed about this issue and that they would stop feeding them.

With the cat poster, people made a bee-line for this with one of two main attitudes: 1) They hate cats - the only good cat is a taxidermy cat; or 2) they loved their cat, why did we have a cat on a wildlife poster. Either way there were lots of conversations around this topic. One lady told us how she has a pink fluoro vest for her cat and she takes it on walks on a lead. She said she does get some 'looks' when they are out walking the cat, but at least she knows her cat is safe and so too the wildlife.

Participation was beneficial, as it helped to generate public awareness and engagement with us.



If you love them, please don't feed them!

Bird feeders can spread incurable and debilitating Beak and Feather disease to all birds in the parrot family Please help stop the spread by removing your bird feeder

And while binds like maggives and kookaburras may enjoy mince meat, this meat does not contain the nutrients they need. Deformities due to diet, may be passed onto their young. Broken beaks, due to dietary deficiences, are common in Maggives. A broken beak is a death sentence for any bird.





Ballarat Wildlife Rehabilitation and Conservation www.bwrac.org.au

Keep your cat contained and give wildlife a chance

Wildlife Victoria's data shows a **350% increase in cat** attacks to wildlife in Ballarat over the past 4 years*.

Free roaming cats have contributed to the extinction of 63 species of birds, mammals, and reptiles. Please help to protect our wildlife and keep your cat

indoors. This also protects your cats from injuries and stray cats carrying disease.

*Source: Wildlife Victoria



Ballarat Wildlife Rehabilitation and Conservation www.bwrac.org.au

BWRAC POSTER: CONTAIN YOUR CAT

BWRAC POSTER: DON'T FEED THE BIRDS

Catherine Kane cupcake fundraising

Ten year old Catherine Kane contacted BWRAC back in February this year, here is what she said:

"Hi my name is Catherine. I am ten years old and I have loved wildlife for as long as I can remember. I am interested in doing a fund raiser for you guys. I was wondering how much money I should set as a goal and what exactly you want it for."

Catherine did exactly that - she set about baking cupcakes and selling them at a school event. She raised \$205.20. This allowed us to purchase three pieces of privacy screening from Mitre Ten. Her donation also enabled us to ask Mitre Ten to match her donation with shade cloth, inspired our first working bee and got us some more press coverage. A big thank you to Catherine.



CATHERINE KANE AT BWRAC WORKING BEE INSTALLING PRIVACY SCREENS & SHADE CLOTH

05 Grants + Research

Being able to apply for and win grants is an integral part in how BWRAC obtains funding to carryout some of its valuable work that we would otherwise not be able to do. In our inaugural year, BWRAC was fortunate to win Planet Ark's annual 2022 National Tree Day competition and secure a grant from the Department of Environment, Land, Water and Planning (DEWLP) (now DEECA) to enable us to cohost a research project with Federation University.

2022 National Tree Day Competition

PLANET ARK

Every year Planet Ark host a community competition where they ask people to share their story and about 'what nature means to you and your community and why you want to increase green cover in your garden or community space'.

In 2022 BWRAC won their annual community group competition with our garden design. We received a \$1000 voucher that enabled us to buy advanced plants to put around the koala enclosures. BWRAC has three koala enclosures, hosted by two members on our behalf. A big thanks to BWRAC member, Georgia MacGuire who created the winning artist's interpretation drawing of the Koala enclosures and the plants in situ.

Research

The Ballarat Koala Research Project

Funded by DEECA

The Ballarat Koala Research Project, is funded by a grant from the Department of Environment, Energy and Climate Change (DEECA, formerly DWELP).

It is a research project that is a longitudinal study on City of Ballarat Koalas; their abundance, genetics and health status. It aims to provide veterinary treatment and care to injured, sick or orphaned koala in and around Ballarat; support carers within BWRAC to rehabilitate sick, injured and orphaned wildlife so animals can be released back to the wild; and to undertake targeted research to determine the existing koala health, abundance and their habitat in and around the City of Ballarat. This is one part of a larger project involving other native animals. BWRAC's involvement is solely regarding koalas.



ILLUSTRATION BY GEORGIA MACGUIRE



KOALA ENCLOSURE PLANTING LOCATION NO 1



KOALA ENCLOSURE PLANTING LOCATION NO 2

05 Grants + Research cont'd



IMAGES: SHANHAVEN SHELTER - KOALA CATHERINE PRIOR TO RELEASE WEARING A RADIO TRACKING COLLAR

Ballarat wildlife carers aligned with local veterinary professionals to address the growing need to provide Koalas with proper medical care and rehabilitation (and this is how BWRAC was formed).

During 2021 and 2022 rescuers and carers rescued 20 Koalas in the Ballarat area. Many of these Koalas died due to the seriousness of their injuries, most of these have been caused by vehicle collisions around a rapidly depleting natural wildlife corridor.

BWRAC aims to leverage the knowledge and skill of local carers and veterinary professionals trained in wildlife care to provide a holistic approach to care and rehabilitation of native animals.

There has been no evidenced based research to determine the health of Ballarat Koalas or any monitoring to determine Koalas numbers in the last 30 years. Research was conducted on the translocation of Koalas from French Island to Ballarat in 1997, however this research relates specifically to trans-located Koalas, not to the existing colony. Due to the lack of current knowledge about Koalas in the region, there is a critical need for targeted research to determine existing Koala health, abundance and their habitat.

In March 2020, Dr Adrienne Lavinia formed a collaboration with Federation University to undertake wildlife research long-term. Their flag-ship research project is a longitudinal study on City of Ballarat Koalas; their abundance, genetics and health status. The research group comprises of Dr Adrienne Lavinia, research fellows who have been working on koala abundance, genetics and health for over 20 years, as well as lecturers and researchers in biology, animal science and IT across 3 campuses, their students and more recently passionate citizen science groups.

The grant funding enabled the purchase of koala tracking collars and associated equipment and paid for the costs associated for tests and medications for Koalas during their care and recovery. Three purpose-built koala enclosures were also purchased, to allow for the proper care and rehabilitation of the koalas. Carers work closely with the wildlife veterinary professionals to treat and monitor koalas while in care. BWRAC is also working with Federation University researchers to contribute to research on Koala health.

The project collaborators include:

05 Grants + Research cont'd

- o Dr Sarah Preston Federation University
- o Dr Adrienne Lavinia, BWRAC & Federation University
- o Jessica Robertson, Rescuer/Foster Carer & BWRAC
- o Nikki Shanahan, Carer/Shelter & BWRAC
- o Jennifer Greenhalgh, Rescuer, Carer/Shelter & BWRAC

Thank you to Jessica Robertson and Andy Meddick MP, who secured the \$77,000 funding for this project.

CSIRO Koala monitoring project

CSIRO to undertake a four year study of local Ballarat Koalas

"An Australia-wide approach to improving our understanding of koala population status and trends."

[source: https://www.nkmp.org.au/index.php]

BWRAC is happy to be collaborating with Moorabool Landcare Network to inform a CSIRO led Koala population study across the greater Ballarat region.

This four year project is funded by the Federal government in response to the catastrophic fires from 2019-2020 and aims to fill the gaps for future Koala recovery and management efforts.

BWRAC President, Jess Robertson met with the CSIRO team and other participants from Moorabool Landcare, Friends of the Canadian Corridor, The Australian Koala Foundation and the City of Ballarat, to discuss the project and understand data collection methods. Collaboration is vital to develop a clearer picture about the health and abundance of Victorian Koalas and there is so little known about Ballarat Koalas. As a rescuer and carer, Jess has been collecting detailed data on koala rescues in the region that includes data on locations, cause of injury and outcomes. She welcomes the opportunity to contribute to important data about our koalas and hopes it will lead to better protection into the future.

They have since released two apps: Koala Counter (for collecting survey data) and Koala Spotter (for reporting sightings). Be sure to download them onto your phone and log your koala sightings!



KOALA SPOTTER APP

06 Our People

People and especially volunteers make an organisation. Ballarat Wildlife Rehabilitation & Conservation (BWRAC) would like to acknowledge the founding members of BWRAC, without their contribution the establishment of BWRAC would not have been possible.



LEFT TO RIGHT: JEN GREENHALGH, NIKKI SHANAHAN, DR ADRIENNE LAVINIA, JESSICA ROBERTSON, MELISSA MOREY, MELISSA BROWN

Executive committee

Jessica Robertson (President)

20 July 2022 - 4 Novmeber 2023

Jessica is an experienced wildlife advocate, rescuer, and carer. She has been advocating to help Ballarat koalas for many years, leading campaigns that raise awareness about the many issues threatening their survival in the region. Along with Heidi Johnson, Jessica has led the Save Gordon Koalas campaign and is currently working with the Animal Justice Party and other advocates across the state to raise awareness about the risks for koalas in blue gum plantations. Jessica is also a professional in the University sector and currently works at Federation University as a Senior Learning Designer. She is a founding member and the inaugural President of BWRAC.

Lillian Gattuso (Vice President)

6 June 2023 - Current

Lillian is an independent researcher, comfortable communicating with politicians, lawyers, barristers

and government officials to investigate complex wildlife policy and practices.

As an advocate she has contributed by researching and analysing complex policies, journal articles and legal documents in the pursuit of unpacking them to provide evidence-based information that informs BWRAC campaign material.

She is currently an active committee member of the Victorian Kangaroo Alliance and has also participated in a citizen science project for Friends of the Earth Melbourne, collecting koala scat to assist in genome research of the Strzelecki koala. In her spare time, she enjoys spending time with kangaroo joeys volunteering at a kangaroo sanctuary.

Melissa Morey (Secretary & Treasurer)

20 July 2022 - Current

Melissa has over 27 years experience in the corporate environment where she has worked in various companies that were ISO quality accredited. Most recently, prior to moving to Ballarat in 2019, she was the Secretariat for the Australian Federation of Medical Women (AFMW) for about 10 years. She designed and implemented various systems and processes to improve the AFMWs governance compliance. Melissa was instrumental in getting the organisation accredited with the United Nations as a Non-Governmental Organisation (NGO), acquired Her Excellency Ms Quentin Bryce as Patron of the AFMW, introduced the first annual report publication for the AFMW and managed the successful award nomination of Dr Desiree Yap who received an Australia Medal (AM) in 2020. She is a founding member and the inaugural Secretary & Treasurer of BWRAC.

Jennifer Greenhalgh (Shelter & Founding Member)

20 July 2022 - Ongoing

Ballarat wildlife rescuer and carer, Jennifer Greenhalgh has been a carer for many years. Before settling in Ballarat 5 years ago, Jen operated a shelter in Richmond. Her departure was a big loss to wildlife there but a huge win for wildlife in Ballarat.

Jen takes in up to a thousand wildlife a year (and sometimes more!) and is the main wildlife carer in Ballarat. Her knowledge, skill and dedication is respected across the wildlife rescue community. Ballarat veterinary practices rely heavily on Jen to care for sick and injured wildlife, as do the Ballarat rescue community. She is a founding member of BWRAC.

Previous founding members

Dr Adrienne Lavinia (Vice President)

20 July 2022 - 8 May 2023

Adrienne is an accomplished wildlife veterinarian. She has held ancillary positions which include Zoo and Aquarium Association Veterinary Specialist Advisory Group Primary Veterinarians Advisor for Carnivores and other small exotics; Victorian Dept of Energy, Land, Water and Planning Bush fire Emergency Field Assessment and Triage Veterinarian. She was a founding member and the inaugural Vice President of BWRAC.

Nikki Shanahan (Committee Member)

20 July 2022 - 8 May 2023

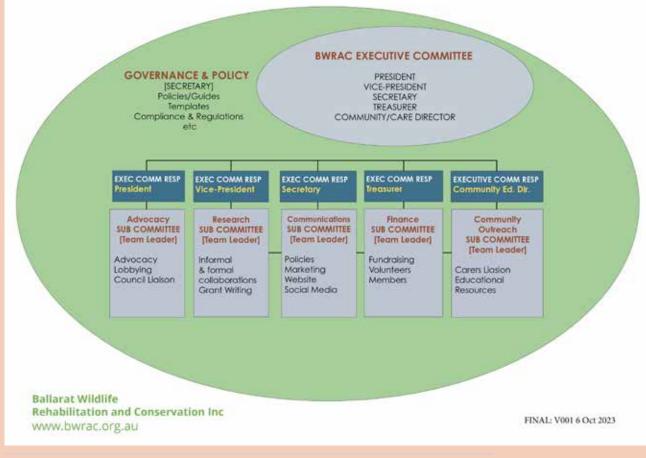
Nikki registered her shelter in Buninyong in 2021. She has had overwhelming support from her local community. She built a treatment room that she says has been a game changer for her to provide critical care for injured wildlife.

So far this year she has released many species of orphan and rehabilitated wildlife. She says, "sadly we lose more than we save, but with dedicated veterinary professionals and experienced wildlife carers we make a difference and must remain positive and fight forward for the ones we can save". She was a founding member and the inaugural Wildlife Care Director of BWRAC.

Melissa Brown (Committee Member)

20 July 2022 - 8 May 2023

Melissa is a passionate veterinary nurse with over 15 years' experience in the industry. She is experienced in balancing administrative responsibilities with delivering quality animal care. Focused on creating a calm, client relationship to put both owners and animals at ease to help provide the most appropriate outcome. Excellent time management and relationship-building skills with both people and animals alike. Passionate about behaviour, animal management, bereavement and wildlife. She was a founding member of BWRAC.



Members and Volunteers

Volunteers are the backbone of many not-for-profit charities, and that is certainly the case with BWRAC. We are grateful for the support and enthusiasm that our volunteers bring to the running of BWRAC.

Many hands make light work, and in time as we grow and mature to become an established charity, we hope to continue and expand our membership base and volunteer engagement. Thank you to everyone who has volunteered to help run a stall at a community event, designed artwork, planted trees, networked with other organisations, submitted planning approval objections and attended Council meetings, sold raffle tickets, undertook fundraising activities, secured donations and made donations to BWRAC – your input is greatly appreciated.



BWRAC WORKING BEE JULY 2023



BWRAC STALL @ FRIENDS OF BALLARAT BOTANICAL GARDENS BIODIVERSITY EVENT OCT 2023: JEN GREENHALGH & CATHERINE KANE

Member Engagement

BWRAC Working Bee Hosted by Shanhaven Shelter

A huge thank you to ten-year-old Catherine Kane, she raised over \$200 selling cupcakes to raise money that enabled us to purchase brush panels for our three DEECA funded koala rehabilitation enclosures.

We had been working on fitting out the aviaries to be suitable to house injured koalas while they are rehabilitated before being released back into the bush.

We held our first working bee in July 2023 at Shanhaven Shelter to install the screens. The enclosures were fitted out with brush screen panels and shade cloth to limit the visual distraction for the koalas while in care. The enclosures were also fitted with a sprinkler system too.

How you can help

There are many ways that you can contribute to the successful running of BWRAC. You might want to join as a member, donate items or money, get involved in a project or committee – we have a role to suite everyone! We appreciated that not everyone has a large amount of time to volunteer, which is why we can offer short time commitment tasks for those who are time poor.

- * Become a member
- * Volunteer your time on a committee or project
- * Make a donation
- * Support an event or fundraising activity
- * Become a corporate partner / regular donor
- * Join our mailing list to keep informed of our work
- * Buy a wildlife emergency first aid kit
- * Leave a bequest
- * Make nesting boxes for wildlife
- * Sew pouches for joey possums and kangaroos
- * Follow us on social media and share our posts

Please contact the BWRAC Secretary if you would like to discuss any of the opportunities listed here. Email: secretary@bwrac.org.au



BWRAC STALL FEB 2023: JEN GREENHALGH & NIKKI SHANAHAN

07 Our Community

BWRAC values the support of our various supporters and donors that we have encountered over the last twelve months. As a charity and notfor-profit organisation, we rely on developing enduring relationships with our community in support of our mission to help wildlife and their habitats.

Supporters

UBC Web Design

UBC Web Design strives to be a leader in web design and development and takes pride in working with businesses of all sizes as well as individuals and organisations, their focus is on small to medium businesses, especially those in regional areas who otherwise might miss out.

UBC Web Design expertly designed and host our BWRAC website. They seamlessly integrated all our necessary information into a modern website with ease of functionality.

Fire Logic Services

Fire Logic Services is a family owned and operated Fire Protection Service that has been operating in Ballarat since 2007 and now covers the Western District.

They generously donated three fire extinguishers that have become part of our koala enclosures. Their contribution helps us be prepared in the event that fire comes close to our members properties who rehabilitate the koalas.

Kwik Kopy

Kwik Kopy empowers entrepreneurs to make their mark on the world by offering high quality, endto-end solutions in design, print and signage services. Whether it's expert branding advice, custom business cards, sophisticated graphic design or large format signage, we have the expertise to turn your vision into reality.

Kwik Kopy have supported us with printing of posters and other promotional material. We thank them for their ongoing support of our work.

Bunnings

Bunnings has donated irrigation fittings which have been installed on our three koala enclosures. Given that we experience hot summers, being able to provide cooling water to the koalas while in rehabilitation is essential for their welfare.

Bunnings has also generously donated a small poly water tank. This tank will be used in the rehabilitation of echidnas and reptiles until they can be released back into the wild.

07 Our Community cont'd

Members of our local community

Throughout the year BWRAC has been contacted by numerous members of the public offering to donate items such as towels, hand towels, pillowcases, flannelette sheets and blankets. We have also had landowners reach out when they have had trees fall down to offer us timber and 'browse', which is the gum leaves that many of our native wildlife eat.

So thank you to everyone who has contacted us with the offer of something to donate. Wildlife carers and shelters are not paid, they too are volunteers. Caring for and rehabilitating our native wildlife is a time consuming and a costly exercise, with little opportunity to seek funding to cover all the costs.

BWRAC has experienced the generosity of many from our local community. Other businesses that we would like to thank include:

- * Officeworks
- * Dela Landscape Supplies
- * Buninyong Garden & Rural Supplies
- * Mark Van Burgen concreting and Trent Kindred
- * Mitre Ten
- * Tracey Hunter
- * Koala Clancy (who offer our members 50% off a membership with them.)

Fundraising

2022 Raffle @ Delacombe Bunnings Family Night

BWRAC attended the Delacombe Bunnings Family Night in December 2022. We ran a raffle with a great range of prizes. It was an opportunity to engage with members of our local community. Thank you to everyone who helped acquire prizes and sold tickets. We would like to thank Delacombe Bunnings for their continued support and to also thank our raffle prize supporters:

A big thank you to our sponsors:

- * Natalie Parker Artist
- * Flagstaff Hill, Warrnambool
- * Ballarat Cheesecake shop
- * Western Hotel
- * Kmart Delacombe
- * Oscars Hotel
- * Showbiz Cinemas

Ballarat Wildlife Park Avalon Nursery Kryal Castle Big W Ballarat Warrnambool Wildlife Encounters Autobarn Delacombe Regent Cinemas Ballarat

08 Our Success Story

Boobook Owl – Flies again

This little owl came into the Eastwood veterinary clinic with head injuries it sustained from a car strike.

She weighed 295 grams on arrival. The owl was treated with anti-inflammatory, and eye drops for 2 weeks in intensive care. It took at least a week for her to slowly eat by herself. Prior to that, food was given by gastric lavage (stomach tube feeding). Once her coordination was better and she could eat properly, she went into the flight enclosure to practice flying again and finding food for herself, this took another week. Once we were satisfied that she could manage on her own again, the owl was released back where she was found with a belly full of food. Her weight was 330gms (on release).

As soon as she was released into her familiar area, she flew up and started calling. It did not take long for her calls to be heard and she was reunited with her family a brief time after release. This is why it is so important to release these adult birds in their own territory.



IMAGE: SHANAHAN SHELTER: BOOBOOK OWL 2023

"Pursue something so important that even if you fail, the world is better off with you having tried." — Tim O'Reilly

09 Treasurer's Report

BALLARAT WILDLIFE REHABILITATION & CON-SERVATION INC

Annual Financial Report For the Year Ended 30th June 2023

BALLARAT WILDLIFE REHABILITATION & CONSERVATION INC Directors Declaration For the year ending 30th June 2023

In the opinion of the Directors of Ballarat Wildlife Rehabilitation & Conservation Inc:

- 1. The financial statements and notes of Ballarat Wildlife Rehabilitation & Conservation Inc are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including;
 - a. Giving a true and fair view of its financial position as at 30 June 2023 and of its performance for the financial year ended on that date; and
 - b. Complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Australian Charities and Not-for-profits Commission Regulation 2013; and
- 2. There are reasonable grounds to believe that Ballarat Wildlife Rehabilitation & Conservation Inc will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Directors.

MELISSA MOREY

JESSICA ROBERTSON

BALLARAT WILDLIFE REHABILITATION & CONSERVATION INC Auditors Independence Declaration As at 30th June 2023

To the Board of Ballarat Wildlife Rehabilitation & Conservation Inc:

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, as auditor for Ballarat Wildlife Rehabilitation & Conservation Inc for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been:

(a) No contraventions of the auditor independence requirements of the Australian Charities and Notfor-profits Commission Act 2012 in relation to the audit; and

b) No contraventions of any applicable code of professional conduct in relation to the audit

q{

TRACEY HUNTER Chartered Accountant 160457

BALLARAT WILDLIFE REHABILITATION & CONSERVATION INC Statement of Income & Expenses For the year ending

	AMOUNT
Income	
4000 - Donations & bequests	
4000.01 - Individual donations	\$1,954.26
4000.05 - Donated goods & services	\$42.00
Total - 4000 - Donations & bequests	\$1,996.26
4100.00 - Non-government grants	
4100.03 - Non-profit organisation grants	\$77,000.00
Total - 4100.00 - Non-government grants	\$77,000.00
4300.00 - Fundraising income	
4300.02 - General fundraising	\$349.20
Total - 4300.00 - Fundraising income	\$349.20
Total – Income	\$79,345.46
Gross Income	\$79,345.46
Expenses	
7100.00 - Animal assistance costs	
7100.02 - Veterinary costs	\$3,956.35
7100.04 - Other animal costs	\$29,155.00
Total - 7100.00 - Animal assistance costs	\$33,111.35
7500 - Overhead Costs	
7510 - Advertising expenses	\$50.00
7515 - Bank Fees	\$32.50
7520 - Depreciation	\$383.55
7560 - Insurance	\$489.50
7660 - Printing & stationery	\$408.40
7805 - Staff training	\$595.00
7900 - Subscriptions, memberships & registrations	\$5.00
Total - 7500 - Overhead Costs	\$1,963.95
Total - Expenses	\$35,075.30
Operating Income	\$44,270.16
Other Income	
4500.00 - Other Income	
4505 - Membership Fees	\$400.00
4507 - Finance Fee Recovery	\$14.41
4550 - Interest received	\$257.87
Total - 4500.00 - Other Income	\$672.28
Total - Other Income	\$672.28
Net Income/(Loss)	\$44,942.44

BALLARAT WILDLIFE REHABILITATION & CONSERVATION INC Cash Flow Statement For the year ended 30th June 2023

	AMOUNT
Operating Activities	
Net Income	\$44,942.44
Total Operating Activities	\$44,942.44
Investing Activities	
Fixed Asset	-\$10,857.45
Total Investing Activities	-\$10,857.45
Net Change in Cash for Period	\$34,084.99
Cash at Beginning of Period	\$0.00
Cash at End of Period	\$34,084.99

BALLARAT WILDLIFE REHABILITATION & CONSERVATION INC Balance Sheet As at 30th June 2023

	AMOUNT
ASSETS	
Current Assets	
Bank	
1000 - Cash - Bendigo Bank	
1000.01 - General Account *9411	\$672.76
1000.02 - Research Account *9320	\$5,881.49
1000.03 - Koala Care Account *9379	\$27,196.84
1000.04 - Petty Cash *9445	\$133.90
Total - 1000 - Cash - Bendigo Bank	\$33,884.99
1001 - Cash - Other	
1001.01 - PayPal Account	\$200.00
Total - 1001 - Cash - Other	\$200.00
Total Bank	\$34,084.99
Total Current Assets	\$34,084.99
Non-Current Assets	
Fixed Assets	
1600 - Fixed operating assets	
1640 - Fixtures & Fittings	\$10,680.55
1650 - Plant & Equipment	\$176.90
Total - 1600 - Fixed operating assets	\$10,857.45
Total Fixed Assets	\$10,857.45
Total Non-Current Assets	\$10,857.45
Fotal ASSETS	\$44,942.44
Net Assets	\$44,942.44
Equity	
Net Income	\$44,942.44
Total Equity	\$44,942.44

BALLARAT WILDLIFE REHABILITATION & CONSERVATION INC

Notes to the Entity's Financial Statements For the year ended 30th June 2023

1. General information and statement of compliance

The financial report includes the financial statements and notes of Ballarat Wildlife Rehabilitation & Conservation Inc. These financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the Australian Charities and Not-for-profits Commission Act 2012. Ballarat Wildlife Rehabilitation & Conservation Inc is a not-for-profit entity for the purpose of preparing the financial statements. The financial statements for the year ended 30 June 2023 were approved and authorised for issuance by the Board.

2. Changes in accounting policies

The organisation has adopted all the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

3. Statement of Significant Accounting Policies

The financial statements have been prepared in accordance with the significant accounting policies disclosed below, which the organisation has determined are appropriate to meet the purposes of preparation. Such accounting policies are consistent with the previous period unless stated otherwise. The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes.

Income Tax

No provision for income tax has been raised as the organisation is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

Inventories

Inventories are carried at the lower of cost or net realisable value. Cost is based on the first-in, first out / weighted average cost method and includes expenditure incurred in acquiring the inventories and bringing them to the existing condition and location.

Property, Plant & Equipment

Property, plant and equipment is initially recorded at the cost of acquisition or fair value less, if applicable, any accumulated depreciation and impairment losses. Plant and equipment that has been

contributed at no cost, or for nominal cost, is valued and recognised at the fair value of the asset at the date it is acquired. The plant and equipment is reviewed annually by directors to ensure that the carrying amount 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 utilisation of the assets and the subsequent disposal. The expected net cash flows have been discounted to their present values in estimating recoverable amounts.

Freehold land and buildings are measured at their fair value, based on periodic, but at least triennial, valuations by independent external valuers, less subsequent depreciation for buildings.

Increases in the carrying amount of land and buildings arising on revaluation are credited in equity to a revaluation surplus. Decreases against previous increases of the same asset are charged against fair value reserves in equity. All other decreases are charged to profit or loss.

Any accumulated depreciation at the date of revaluation is offset against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Intangibles

Goodwill is recognised as the excess of the purchase price for a business acquired over the fair value of the net assets at the date of acquisition. Goodwill is assessed for impairment annually and is carried at cost less accumulated impairment losses.

Trade and Other Receivables

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

Financial Assets

Investments held are originally recognised at cost, which includes transaction costs. They are subsequently measured at fair value which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

Trade and Other Payables

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

Provisions

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

Cash and Cash Equivalents

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

Revenue Recognition

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

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

Revenue recognition relating to the provision of services is determined with reference to the stage of completion of the transaction at reporting date and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the

outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

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

Donations and bequests

Donations collected, including cash and goods for use or resale, are recognised as revenue when the organisation gains control, economic benefits are probable, and the amount of the donation can be measured reliably. Bequests are recognised when the legacy is received. Revenue from legacies comprising bequests of shares or other property are recognised at fair value, being the market value of the shares or property at the date the organisation becomes legally entitled to the shares or property

Government grants

A number of the organisation's programs are supported by grants received from the federal, state and local governments. Grant Income is recognised in accordance with AASB 15 if the contract has sufficiently specific performance obligations. Grant income from contracts that do not contain sufficiently specific performance obligations is recognised under AASB 1058 as income when the organisation obtains control over the funds.

Goods and Services Tax

Transactions are recognised net of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The

net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

Leases

Finance leases are leases of fixed assets where substantially all of the risks and benefits incidental to the ownership of the asset are transferred to the entity, but the legal ownership is not transferred to the entity.

Finance leases are capitalised by recording an asset and a corresponding liability at the lower of the amounts equal to the fair value of the leased asset, or the minimum lease payments measured at present value including any residual values.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term.

Operating lease payments are charged in the profit and loss on a straight-line basis over the term of the lease.

Lease incentives are deferred and amortised over the period of the lease.

Profits and losses on sale and leaseback transactions are recognised in the reporting period in which they occur.

Economic dependence

The organisation is dependent upon the ongoing receipt of Federal Government grants, sponsorship income and community and corporate donations, to ensure the ongoing continuance of its programs. At the date of this report Management has no reason to believe that this financial support will not continue. When preparing the financial statements, Management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

Post-reporting date events

No other matter or circumstance has arisen since 30 June 2023 that has significantly affected, or may significantly affect the organisation's operations, the results of those operations, or the organisation's state of affairs in future financial years.

BALLARAT WILDLIFE REHABILITATION & CONSERVATION INC Independent Auditors Report For the year ending 30th June 2023

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Ballarat Wildlife Rehabilitation & Conservation Inc, which comprises the statement of financial position as at 30 June 2023, the statement of income and expenses, statement of changes in equity and statement of cash flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies, and the Directors' declaration.

In my opinion, the financial report of Ballarat Wildlife Rehabilitation & Conservation Inc has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

(a) Giving a true and fair view of the company's financial position as at 30 June 2023 and of its financial performance and cash flows for the year then ended; and

(b) Complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the organisation in accordance with the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

Other Information

Those charged with governance are responsible for the other information. The other information comprises the information included in the company's annual report for the year ended 30 June 2023, but does not include the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

Directors' Responsibility for the Financial Report

The directors of the company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC Act, and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using

the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for Audit of the Financial Report

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

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organisation's internal control.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. My 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 registered entity to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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TRACEY HUNTER Chartered Accountant 160457



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