



Garden
Clubs
OF AUSTRALIA



ANNUAL REPORT
2026

Aims and Objectives

- To encourage friendship through gardening
- To further a knowledge of all aspects of gardening and floral art
- To aid in the protection and conservation of natural resources
- To cooperate with kindred organisations having similar aims



President's Report

It is with much pleasure that I present to you the 2026 Annual Report of The Garden Clubs of Australia.

As another remarkable year in the life of the GCA comes to a close, it is an opportune time to reflect on the achievements, friendships, and shared passion that continue to unite our gardening community. Throughout 2026, The Garden Clubs of Australia celebrated significant milestones, honoured long-standing traditions, and embraced new opportunities to connect members through the beauty and enjoyment of gardens.

The year began with my having the honour of laying a wreath in Sydney's Macquarie Place. An annual event to commemorate the commencement of Remembrance Drive. The vision of our founder president.

The year was crammed with events held with visits to national fairs and celebrations acknowledging the reaching of milestones in GCA affiliation. Open regional gardens were notably more prevalent providing those in attendance with a first-class ticket to viewing. It is said that "A garden is not complete unless it is shared with others" Our presence at all the above clearly endorsing our motto - Friendship through Gardens.



We are now looking forward to the biennial convention which is being held in October of 2027. Helen Lindsay our zone coordinator for Southern Tasmania as the convenor has already put together a very exciting program. An event where we get together and renew acquaintances and enjoy all things gardening and the benefits it brings.

As the seasons change so do many things. In a few months' time a new board of GCA will be formed as the Vice President, Membership Secretary and President's position will become vacant as we have all completed our six-year term, which is the limitation under our constitution.

I must give my sincere thanks to both Lynne Faux and Jacqui Bateman for their dedication, commitment and support during this time as it has been immeasurable. Similarly, I am indebted to the board members who I have been fortunate to have worked with during my time.

Having said that it has been a privilege to have represented the organisation and wish the incoming management team all the very best for the future.

Lori Emerson

President

Garden Clubs of Australia Inc

The Board

Executive Committee

President	Lorraine Emerson	Vaucluse Garden Club NSW
Vice President	Lynne Faux	Boonah District Garden Club QLD
Hon Secretary	Helen Stevens	First Canberra Garden Club ACT
Hon Treasurer	Mike Abberfield	Toronto & District Garden Club NSW

Affiliation and Insurance

Membership Secretary	Jacqui Bateman	Solitaire African Violets WA
Director of Insurance	Martin Boorer	Townsville Bonsai Society QLD

Zones and Awards

SW Director of Zones	Jan Ball	Cherry Gardens Garden Club SA
NSW/ACT Director of Zones	Sue Mowle	Goulburn Garden Club NSW
QLD Director of Zones	Lynne Faux	Boonah District Garden Club QLD
Director of Awards	Maureen Lucas	Doncaster Garden Club VIC

Promotions, Events, Communication & Marketing

Research & Development	Lynne Turner	Lake Macquarie Garden Club NSW
Director of Communications	Paul Sheaffe	Caringbah Garden Club NSW
Director of Marketing	John Parsonage	Blue Mountains Garden Club NSW

Our Gardens Magazine Committee

Editor	Judy Horton
Advertising	Kim Peterson
Subscriptions	Rob Horton
Diary Dates	Wendy Whitham
Coordinator Distribution	David Lambert
Club News Editor	Carolyn Dawes
Proofing	Virginia Fischer

Current and Past GCA Presidents

2020 – Present	Lorraine Emerson	1991 – 1994	Sally Kalina
2015 – 2020	George Hoad AM	1989 – 1991	Joan O'Brien
2011 – 2015	Ken Bradley AM	1986 – 1989	Wanda Robbins
2008 – 2011	Jeanette Chown	1983 – 1986	Ann Williams Clark
2004 – 2008	Irene Woods	1980 – 1983	Mary A. (Lallie) Coombs
2002 – 2004	Lorraine Gillon	1977 – 1980	Ann Williams Clark
1999 – 2002	Rosalie Pollock	1971 – 1977	Kay MacCallum
1998 – 1999	Richard Perrignon	1950 – 1971	Margaret Davis MBE
1994 – 1997	Patricia Prior		

Zones and Zone Coordinators

ZONE

COORDINATOR

POSTAL

Postal/ 101

Martin Boorer

TASMANIA

North West /111

Darrel Flint & Neil Homan

North & North East /114

Peggy Bogar

South/117

Helen Lindsay

QUEENSLAND

Cairns-Atherton
Tableland/1200

Gabrielle Crema

Townsville-Bowen/1210

Vacant

Central & Central
South (Qld) 1230

Patricia Harvey

Sunshine Coast 1240

Noel Milliner region 1
Sue Fingleton region 2
Delwyn Hallett region 3

Brisbane North/1310

Ann-Maree Eames

Brisbane South/1322

Erwin & Jeanette Kimmich

Granite Belt/1332

Lynne Faux

Lockyer/Darling Downs/1335

Lynne Faux

NEW SOUTH WALES

Far North Coast &
Qld Border/1410

John Bennett

Northern Rivers/1420

Michael West

Mid North Coast/1430

Mal Mckinlay

Lower North Coast/1440

Mal Mckinlay

Hunter North/1451

Vacant

Hunter South/1460

Marilyn Swan

Central Coast North/1471

Fay Kuilder

Central Coast South/1481

Fay Kuilder

Syd North Shore/1500

Vacant

Syd Northern Beaches/1510

Jenny Cronan

Syd Eastern Suburbs/1520

Lorraine Emerson

Syd Inner West/1530

Lorraine Emerson

Syd South/ 1550

Amrutha Murali

Cumberland /1560

John Graham

Macquarie/1570

Janine Allen-Jordan

Illawarra North/1580

Cristine Castle

Illawarra South/1590

Anna Cook

South Coast/1600

Vacant

NEW SOUTH WALES (contd.)

Far South Coast/1610

Debra Bartlett

Blue Mountains/1620

John Parsonage

Highlands NSW/1625

Janine Allen-Jordan

Southern Tablelands/1630

Sue Mowle

Snowy Mountains/1650

Vacant

New England/1660

Dar Brookes

North West NSW/1670

Sandra Holmes

Central West NSW/1680

Vacant

South West NSW/1690

Helenie Carmody

Riverina NSW/1700

Juley Jackson

ACT

ACT/1640

Janis Dogan

VICTORIA

Hume Border/1710

Naomi Langkamp

Ballarat & Bendigo/1730

Lorraine Powell OAM

Melbourne East/
Mornington Peninsula/1740

Vacant

Upper Yarra/Goulburn
Valley/1750

Vacant

Geelong/Belarine
Peninsula/1760

Vacant

SOUTH AUSTRALIA

South East 1780

Ione Saint

Outer Southern 1790

Jan Ball

Adelaide & Southern District
No 2/1791

Jan Ball

Adelaide & Northern Dis-
tricts/1800

Greg Lane

Mid North & Yorke & Riverland
Zone/1810

Rex Herde

Flinders & Eyre/1820

Briony Coulter

WEST AUSTRALIA

Perth North/1830

Jacqui Bateman

Perth South/1840

Eric Bateman

WA Southern/1850

Emm Wojtyn

WA Far North 1835

Sue Wiggins

Honorary Treasurer's Report

There have been challenges to deal with over the past financial year with impacts of the increases in the cost-of-living felt across all goods and services costs and the decrease in bank interest.

I recommend to the AGM that the Garden Club annual affiliation fee remain at \$95.00 for the 2027 year even though the annual CPI for this financial year was 4.00%.

Income for the year was \$296,872 which is an increase of \$12,496 over the 2024/25 year. This increase is represented in affiliate insurance premiums, convention income and a decrease in interest received.

Expenditure for the year was \$268,565 which is a increase of \$8,559 on the 2024/25 year. This increase is due to Convention expenses, travelling expenses, software and hardware expenses, with decreases in calendar expenses.

The surplus of GCA funds after providing for income tax, amounts to \$27,920 which is an increase of \$5,143 on the 2025 tax year's surplus of \$22,777. This is a pleasing result with the approved budget for the 2027 year predicting a further surplus.

The audit of the GCA accounts was carried out in accordance with auditor independence requirements as set out in the Association Incorporations Act 2009 (NSW) and there were no contraventions of any applicable code of professional conduct in relation to the audit.

The financial records of the GCA for the 2025/26 year have been audited by Atanasov Audit & Consulting. They have provided a quote of \$4,000 for next year's audit.

WLM Financial Services Pty Limited, the Accountants for GCA, have generated the financial reports for year ending 30th June 2026 and Lorraine Emerson (President) and Mike Abberfield (Treasurer) signed off on the reports.

The Auditor's Independence Declaration, Statement of Income and Statement of Financial Position are included in the Annual Report 2025 booklet, and the full Financial Statements can be found on the GCA website.

Mike Abberfield

Honorary Treasurer, Garden clubs of Australia
Member Toronto and Districts Garden Club

Membership Report 2025/2026

This year will be my last for the six-year period as the Membership Director (Secretary) for The Gardening Clubs of Australia's (GCA) Board. I have engaged with oh so many of the GCA Affiliates across all Gardening Group types with one united outlook. They are determined to share a secure Garden resource with an affordable, reliable insurance cover for their Club member's internal and external gardening activities. Combined with this necessary cover, I have always been delighted to also communicate the many services that the GCA's Affiliation offers to nearly 800 gardening groups each year.

The Membership Secretary's main function is the maintenance of secure information for all of our Gardening Affiliates by updating changes (authorised by a GCA Form 4) into our the GCA database. My function is one of communication and coordination of data, and the ongoing liaison which reflects the excellent GCA motto of 'Friendship through Gardens' to the many wonderful Australian gardening groups.

People within those groups share no matter wherever they are. The patience, cooperation, kindness of spirit, joy and intent to bring happiness and knowledge to their respective local members, is a pleasure I take when greeting those who seek support within the GCA's principles to continue being affiliated with us. I have had the privilege to meet so many over my six-year term and share their celebrations of achievements and longevity.

Welcome

A very warm welcome to the 21 new GCA Affiliated Members for the August 2025 to July 2026 year who have chosen the GCA. Having the privilege to communicate with each of our new Affiliates, is a volunteer's pleasure. It is not the lack of commitment or attitude of membership and the benevolence and passion of gardening in all its forms that prevail in a warm and wonderful horticultural manner. 'Friendship through Gardens' is the theme that welcome all have which cultivates a familiar and instant connection.

New South Wales - 9

Culburra Beach Community Garden
Friends of the Bible Garden Memorial Inc
Denman Community Garden
The Plotters Community Garden Inc
The Lower Clarence Community Garden Inc
The Bayside Garden Incorporated

Sans Souci Community Veggie Patch
Petersham Park Community Garden
Botanica Community Garden

Queensland - 2

Cap Coast Garden Club Inc
SMBI Garden Club Inc

Tasmania - 3

Creek Road Community Garden
Dahlia Society of Tasmania Inc
North West Bay Garden Club

Victoria - 2

Friends of Edna Walling
Livewell Clusters Inc -
Clifton Hill Community Garden

Western Australia - 5

Sustainable Stirling Community (Inc)
Henley Brook Community Orchard
Orchids Western Australia Inc
Gosnells Horticultural Council Inc
Collie Farmers Market Inc

Membership Report 2025/2026 (continued)

Resignations

Good-bye and thank you so very much to each of the 26 Affiliates who joined us at various times in the past years but have decided to close their respective gardening groups or move on, during the past 12 months from August 2025 to August 2026. Diminishing membership numbers and advanced years of Garden Club Affiliated members are the main factors in decisions for an Affiliate to resign. They are to be congratulated for the work they do on behalf of their groups.

The Passing Parade

Australian Capital Territory - 1

12/31/2025 Botanic Gardens Australia
and New Zealand Inc.

New South Wales - 9

8/26/2025 Uki Garden Club Inc.

11/27/2025 Tilligerry Peninsula Garden Group

12/7/2025 Sakura Bonsai Studio Inc.

1/20/2026 Penrith City Garden Club Inc.

2/3/2026 Cottage Garden Club (The)

2/24/2026 Murwillumbah & District
Garden Club Inc.

6/11/2026 Engadine Home Gardeners Club Inc.

7/8/2026 Hallidays Point Garden Club Inc.

8/20/2026 Killara Garden Club Inc.

Queensland - 5

10/25/2025 Gympie Community Garden

10/29/2025 Noosa Community Gardens (NCG) Inc.

10/29/2025 Camira Garden Club Inc.

12/24/2025 Cairns All Things Gardening

3/20/2026 Cooran Organic Garden Inc.

South Australia - 4

12/8/2025 Millicent Floral Art
and Garden Club Inc.

1/14/2026 Mylor Garden Club

2/19/2026 Mount Barker - Floral Art Club
of Mount Barker

8/21/2026 Berri-Barmera & Districts
Garden Club

Tasmania - 1

10/29/2025 Tasmanian Rhododendron
& Rare Plant Group Inc.

Victoria - 1

12/19/2025 Mansfield Garden Club Inc.

Western Australia - 5

10/31/2025 Cactus & Succulent Society
of WA Inc.

2/26/2026 Westminster Community
Food Garden

3/26/2026 Sunset Coast Garden Club

5/27/2026 Ellenbrook Community
Garden Club

8/19/2026 Belmont Community Growers

To those GCA Affiliates and their members, I thank you for all your hard work, the reputation in your community that you have established and in engaging the GCA as a reliable supporter to your respective group's administration needs. To all your members, many happy gardening experiences in their respective futures and may 'Friendship through Gardens' continue to flourish as it has for 75 years thus far!

Membership Report 2025/2026 (continued)

Trending

The trend towards Community Gardens continues as administration could be a toll on Committee members to volunteer to fulfill those requirements. It is not the wish of a new member to take up Committee work but naturally enjoy the fruits of growing or showing their own and sharing the benefits of gardening with the new group. Still, Horticultural groups, Societies, and specialist Gardening Clubs continue to be formed.

New Garden Clubs 5	New Community Gardens 12	New Friends of 2	New Horticultural/Society 2
Retired Garden Clubs 20	Retired Community Gardens 5	Retired Friends of Nil	Retired Horticultural/Society 1

Jacqui Bateman

Membership GCA Secretary (Director)

2026 Insurance Report

Garden Clubs of Australia supplied economical Public Liability and Members Personal Accident insurance to 775 affiliates with an average of 68 members.

Insurance provides financial security to affiliates enabling them to have meetings, garden visits, bus trips, demonstrations, exhibitions judging and presentation requests and sales without financially devastating risks to their committees or members.

Public and Product Liability insurance provides \$20 million cover enabling members of the public to be involved in activities from visiting gardens to purchasing plants to having a tea and cake!

Personal Accident insurance covers our 52,933 insured individual members whilst involved in club activities or volunteering as Zone Coordinators. There have been a small number of payouts in the last 12 months but, fortunately, none involving serious injury.

Truly our seven different categories of affiliation show that we are fulfilling our aim to extend the culture of gardening across Australia from Darwin to Hobart and from Exmouth to Norfolk Island to the benefit of all citizens.

Martin Borer

Director of Insurance

Magazine Report 2025-26



I love to look back at the covers of the *Our Gardens* issues over the past year. They give a snapshot of the popular topics we covered through that 12-month period.

- In summer the centre of our cover image was a local agile wallaby making its way through a lush tropical home garden in the suburbs of Cairns, North Queensland.
- Autumn featured Carole Thomas's GCA Photo Comp award-winning shot of a butterfly landing on a zinnia.
- Winter was graced with the pic of beautiful lilac-purple germander *Teucrium fruticans* blossom taken by regular contributor - and keen photographer - Peta Trahar.
- And spring was the cheerful mix of flowers growing in Fiona Ogilvie's cold climate, country garden near Bathurst NSW.

Apart from featuring inspiring image of flowers and plants in Australian gardens, what these covers have in common is that they were all taken by keen amateur photographers, mostly in their own gardens or neighbourhoods.

That what makes *Our Gardens* very special –the stories and pictures are all genuine, put together by real gardeners who enjoy sharing their love and joy of growing.

Our team of volunteers is unchanged- Advertising: Kim Peterson; Subscriptions: Rob Horton; Diary Dates: Wendy Whitham; Production Coordinator: David Lambert; In Touch, Club News: Carolyn Dawes; Proofing: Virginia Fischer. Then there are the contributors to every issue – Peta Trahar, Dar Brookes (Seasonal Tips) and Deidre Hill (Floral Art) come to mind. I thank them all – without them the magazine would cease to exist.

Sadly we will be forced to raise the price of *Our Gardens* for 2027, mainly due to increasing postal costs. Another slight but valuable cost increase was incurred by our decision to use compostable wrappers. We know clubs and subscribers would be in favour of this small extra charge.

With thanks to all who contribute to or support *Our Gardens*. We look forward to another successful year of publication.

Judy Horton
Editor, *Our Gardens*

The Garden Clubs of Australia Annual Awards 2025

These awards were judged by a highly qualified panel of anonymous judges and the nominees also remained anonymous. All nominees, whether award winners or not, are to be congratulated for their outstanding work and dedication to horticulture and to their communities. Why not start thinking about who you can nominate for next year's awards?

Maureen Lucas GCA Director of Awards



CATEGORY 1 – THE PRESIDENT OF THE GCA AWARD

This award is for outstanding contribution by an individual to gardening and/or horticulture.

WINNER: COLIN HOLLIS

Colin was nominated by the Rose Society of NSW. He has been a rose lover since the 1980s and has represented the Society at every level since then, both nationally and internationally, including being heard on radio. He is an enthusiastic and very successful rose exhibitor. He is the recipient of a number of major awards, earned over many years. His resumé for this nomination was absolutely outstanding. You name it, he has done it.



CATEGORY 3 – THE MARGARET DAVIS AWARD

This award is for outstanding service by an individual to the Garden Clubs of Australia.

WINNER: DAR BROOKES

Dar is an excellent writer who has written the Seasonal Tips article for *Our Gardens* for several years. She also regularly contributes articles/presentations to regional papers and on radio and promotes GCA at every opportunity. Her service to horticulture is manifold.



CATEGORY 4 – THE ELEANOR McLEOD AWARD

This award is for outstanding service by an affiliated club to their local community.

WINNER: BEECROFT GARDEN CLUB

Beecroft Garden Club is well known in the Hornsby area of NSW for their hard work and dedication to beautifying the community. Their latest major achievement has been the Railway Park Project, where many of their members volunteered to create and beautify a neglected park along the local railway line. Members and friends, in partnership with the local council, took part in numerous working bees. A wonderful achievement by a very dedicated group.



CATEGORY 7 – THE JOAN O'BRIEN AWARD

This award is for achieving excellence by an individual in floral art.

WINNER: NORMA GORDON

Norma is one of a group of devoted floral artists who commenced the Tasmanian Floral Art Association in the 1970s. She is still organising this group, been President for many years, is a floral art judge and continues working tirelessly to keep floral art alive and maintaining a high standard.



CATEGORY 8 – THE YOUNG GARDENER OF THE YEAR AWARD

This award is for outstanding contribution to gardening/horticulture by a young gardener.

WINNER: JAMES HOOD

James Hood's story was featured in the 2025 Winter Issue of *Our Gardens* magazine. This amazing young 12-year-old gardener from Bilpin in NSW has established his own little garden business by propagating his own plants and selling them at the local market. His deep love for the natural world is evident in everything that he does. He is a very worthy recipient of this wonderful award.

Life Members

The following people have been awarded Life Membership in recognition of their service to The Garden Clubs of Australia:

2025	Deirdre McLoughlin	1997	Denerley Woolley
2023	Peta Trehar	1997	Jack King
2023	Hazel King	1996	Betty-Jane & Ken May
2023	Paul Lucas	1996	Maureen & Bob Ramsay
2022	Judy Horton OAM	1994	Sally Kalina
2022	David Lambert	1994	Frank Scala
2021	George Hoad AM	1994	Gordon Smith
2021	Judith Williamson	1994	Jean Sowden
2021	Glenys Bruun	1993	Pearl McMahon
2020	Jeanette Chown	1993	Pearl Sawyer
2020	Margaret Watts	1991	Olive Matheson
2018	Carolyn Dawes	1991	Joan O'Brien
2016	Ken Bradley AM	1991	Anne Duffy
2016	John Graham	1990	Joy Flockhart
2015	John Sowden	1989	Nori Simpson
2015	Dennis Parker	1989	Andrew Domjen
2013	Mary Willis	1989	Wanda Robbins
2009	Irene Woods	1988	Edith Stuart
2009	Lyal Thomas	1987	Geoff Sowdon
2009	Alan Strachan	1985	Pat Hurrell
2009	Jenny Simons	1985	Jean Duff
2004	Lorraine Gillon	1985	Dorothy Purdie
2004	Jacqueline Woodford	1984	Bunty Beaumont
2002	Rosalie Pollock	1983	Mary A (Lallie) Coombs
2002	Nancy Martin	1982	Ann Williams Clark
2001	Warren Boorman	1982	Sam Silk
2000	Eva Golland	1981	Nella Kelly
2000	Helen Atherton	1981	Doris Killian
2000	Vo Waters	1981	David Curtin
1999	Elizabeth Bindon	1980	Joan Anderson
1999	Jean Ellis	1980	Ray Badham
1999	Eleanor Chalmers (Now Havyatt)	1978	Molly Morrison
1999	Richard Perrignon	1977	Kay MacCallum
1998	Mary Glasson	1977	Bill Englart
1998	Gwen Simshauser	1974	Bill Bepp
1998	Dorothy Rhodes	1971	Daphne & George Wilmot
1998	Hilda Upperton	1971	Beryl & Stan Wright
1998	Patricia Cairns	1971	Janet Waterhouse
1997	Patricia Prior	1971	Sir Garfield Barwick
1997	David Rushton	1971	Margaret Davis MBE

Financials



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The Garden Club of Australia Incorporated A.B.N. 74 058 867 744
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE GARDEN CLUB
OF AUSTRALIA INCORPORATED

Opinion

We have audited the financial report of The Garden Club of Australia Incorporated (the Association), which comprises the statement of financial position as at 30 June 2026, the statement of surplus/deficit, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, and the Statement by Members of the Committee.

In our opinion, the accompanying financial report gives a true and fair view, in all material respects, of the Association's financial position as at 30 June 2026 and of its financial performance and cash flows for the year then ended in accordance with the basis of preparation described in Note 1 to the financial report.

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 Association in accordance with the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to our audit of the financial report in Australia, and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report is a special purpose financial report prepared for the purpose described in Note 1 and, as a result, may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Information

The Committee is responsible for the other information. The other information comprises the Committee's Report included with the financial report, 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 Committee for the Financial Report

The Committee is responsible for the preparation and fair presentation of the financial report in accordance with the basis of preparation described in Note 1, including determining that the basis of preparation is acceptable in the circumstances, and for such internal control as the Committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so. The Committee is also responsible for overseeing the Association's financial reporting process.

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 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 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 Association's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee;
- conclude on the appropriateness of the Committee's 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 Association'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 Association to cease to continue as a going concern; and
- 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 Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Robert Atanasov
FIPA, Registered Company Auditor No. 308112

Date: 13/08/2026

Statement of Surplus/Deficit

The Garden Clubs of Australia Inc For the year ended 30 June 2026

	2026	2025
Income & Other Income		
Affiliation Fees	53,793	52,678
Calendar Income	14,219	16,577
Convention Income	11,049	-
Events Income	-	2,094
Insurance Certificate	123,072	117,908
Interest Received	8,870	13,927
Magazine Advertising Income	25,849	24,475
Magazine Subscriptions	60,021	56,716
Gross Surplus	296,872	284,376
Expenditure		
Accounting Fees	6,675	6,350
Advertising and Promotions	98	-
AGM Expenses	4,463	1,269
Association Fees	-	20
Auditors' Remuneration	3,636	3,454
Badges and Gifts - Committee Members	785	327
Bank Charges	170	689
Calendars Purchases	7,691	12,979
Convention Expenses	5,915	705
Donations	45	-
Filing Fees	57	235
Insurance	99,418	99,440
Internet and Telephone	414	285
Legal Fees	-	399
Magazine - Printing, Postage	77,419	80,095
Meeting Expenses	2,485	5,608
Photo Competition Prizes	1,636	1,800
Postage	3,306	1,562
Printing & Photocopying	2,483	3,954
Software Expenses	4,620	1,343
Storage Fees	112	121
Travelling Expenses	38,361	29,447
Website Designer Fees	5,790	7,187
Zone Expenses	2,985	2,737
Total Expenditure	268,565	260,006
Net Surplus (Deficit) before Income Tax	28,307	24,370
Income Tax Expense		
Income Tax Expense	(388)	(1,593)
The accompanying notes form part of these financial statements.		
Net Surplus (Deficit) for the Year	27,920	22,777

Statement of Financial Position

The Garden Clubs of Australia Inc As at 30 June 2026

	NOTES	30 JUNE 2026	30 JUNE 2025
Assets			
Current Assets			
Cash and Cash Equivalents	2	425,316	402,116
Total Current Assets		425,316	402,116
Total Assets		425,316	402,116
Liabilities			
Current Liabilities			
Other Current Liabilities		11,465	9,805
Deferred Income		80,908	85,065
Income tax payable/(receivable)		(320)	1,904
Total Current Liabilities		92,054	96,774
Total Liabilities		92,054	96,774
Net Assets		333,262	305,343
Member's Funds			
Member's Capital		321,924	321,924
Retained Earnings			
Retained Earnings		(16,581)	(39,358)
Current Year Earnings		27,920	22,777
Total Retained Earnings		11,338	(16,581)
Total Member's Funds		333,262	305,343

The accompanying notes form part of these financial statements.

Statement of Cash Flows

The Garden Clubs of Australia Inc
For the year ended 30 June 2026

	2026	2025
Cash flows from Operating Activities		
Cash flows from operating activities	14,330	18,153
Total Cash flows from Operating Activities	14,330	18,153
	2026	2025
Cash flows from Investing Activities		
Interest Received	8,870	13,927
Total Cash flows from Investing Activities	8,870	13,927
	2026	2025
Net increase/(decrease) in cash held		
Net increase/(decrease) in cash held	23,200	32,080
	2026	2025
Cash Balances		
Opening cash balance	402,116	370,036
Closing cash balance	425,316	402,116



Affiliate Types

Type	QLD	ACT/NSW	SA/WA/VIC/TAS/NT	TOTAL
Garden Clubs (G)	66	204	100	370
Societies (S)	23	74	54	151
Community Gardens (C)	10	70	66	146
Festivals (F)	6	8	19	33
Horticultural (H)	7	8	10	25
Permaculture (P)	10	21	5	36
Botanic Gardens (B)	4	5	14	23
TOTAL	126	390	268	784



Friendship through Gardens



Front cover image: Royal Botanic Gardens, Melbourne

Above image: Garden of Lynne Faux, Vice President 2020-2026