

ANNUAL REPORT



Leschenault
BIOSECURITY GROUP INC.

2023 - 2024



DETAILS SPECIFIC TO FINANCIAL YEAR 2023 - 2024

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LESCHENAULT BIOSECURITY GROUP FINANCIAL YEAR 2023 - 2024 ANNUAL REPORT

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1. About Us

The Leschenault Biosecurity Group Inc. (LBG), is a community based not-for-profit organisation serving as a Recognised Biosecurity Group (RBG). Our purpose as a RBG is to support private landholders within our operational area in meeting their biosecurity obligations to manage declared pests on their properties. The group's aim is to help protect the region's diverse land uses and natural values against the significant impacts of pests – both animal and plant – through cooperation and collaboration.

We work closely with landowners, land managers, our local government authorities and peer organisations throughout the region to support and encourage consistent, integrated and cooperative management of priority pests – as determined by community – at a landscape scale across tenure.

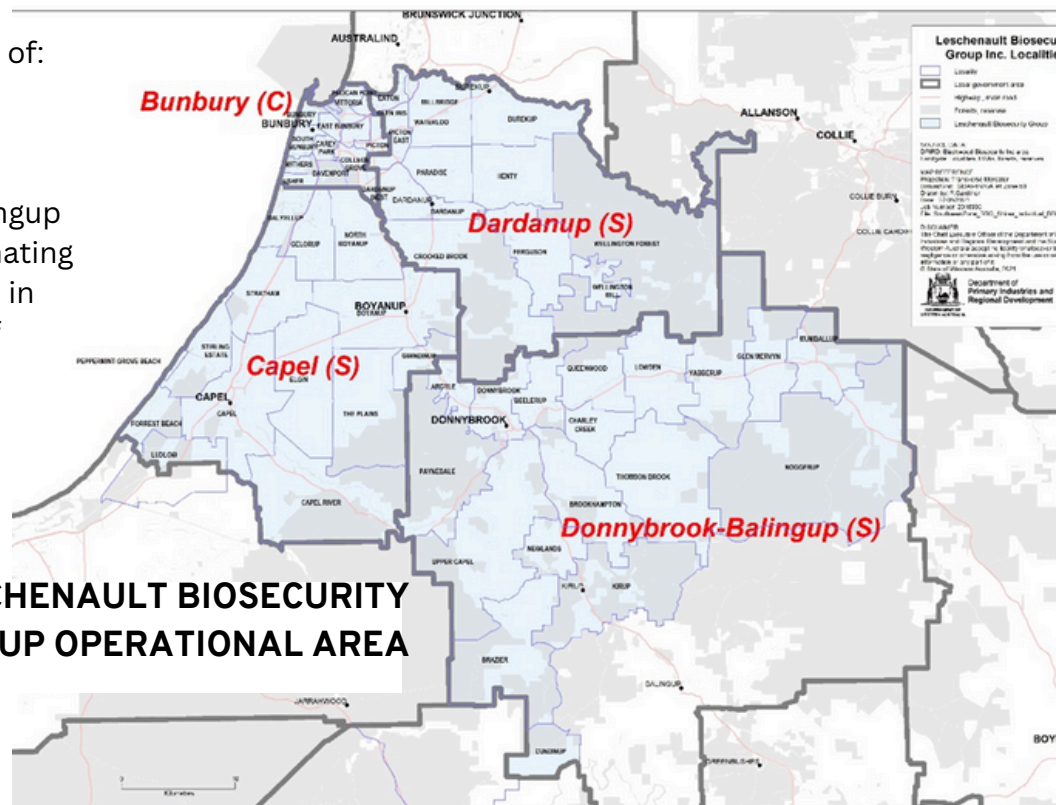
LBG started as a volunteer community group in 2014 by landowners who shared mutual concerns around the increase in animal and plant pests and a lack of action to address these issues. The LBG became a Recognised Biosecurity Group in 2019. As a Recognised Biosecurity Group, our responsibilities are determined by the Agricultural Management Act WA 2007 (BAM Act) and priorities are determined through landowner consultation. Landholders within our operational area are charged a set annual Declared Pest Rate (DPR) for which payments received are matched dollar for dollar by the State.

Our operations are additionally supported with guidance and oversight by the Department of Primary Industries and Regional Development (DPIRD).

Our operational area consists of:

- City of Bunbury
- Shire of Capel
- Shire of Dardanup
- Shire of Donnybrook-Balingup northern localities, terminating at Mullalyup and Balingup in the south and the Shire of Collie in the east.

LESCHENAUT BIOSECURITY GROUP OPERATIONAL AREA



2. STATEMENT FROM OUR CHAIR



It is a pleasure to present the Leschenault Biosecurity Group Annual Report for the 2023-24 year. Once again, it has been a busy year, and we continue to see an increase in requests for assistance throughout the community for coordinated pest management. Our rabbit control program, now in its sixth year, with participation across our operational area resulting in Calicivirus RHDV1-5 release in over 700 sites on both private and public lands. We continued to have significant result with our HOGGONE Feral Pig control program, with more landholders successfully managing pig numbers on their properties. The LBG

has also been extremely active in weed space, providing support to landholders across our area with site visits, control guidance and on-ground support for control of a wide range of declared pests weeds such as Blackberry, Cape Tulip, Cleavers and Cotton Bush to name a few as well as providing support for other weed-specific initiatives including the Shire of Donnybrook-Balingup's Preston Foreshore management program and more recently the Arum Lily control program occurring across four local shires.

I acknowledge the dedication and enthusiasm of our incredible staff, contractors and volunteers that helped make 2023-24 a successful year. We are very lucky to have such proactive and passionate people working for us to deliver great outcomes in community-coordinated pest control.

The review of the Biosecurity and Agricultural Management Act 2007 (BAM Act) has been completed and the panel's report is currently being considered by government. The independent review panel has now delivered its three-stage engagement process to understand how the BAM Act has supported WA over the past 10 years, and how it can continue to do so. We look forward to seeing what the review and recommendations will mean for how we operate moving forward.

I would also like to thank the current board for their efforts and valuable contribution over the year. It makes the role of Chair a lot easier when working with such a committed team. I wish to extend our thanks to retiring board members Morrie Goodz, Alexis Davy, Sarah Forest and John Ross. It has been an honour and a privilege to step into our former Chair of the past five years Morrie's shoes. Thank you, Morrie, for your invaluable contributions to the LBG during your time with us. While we are sad to see you go, the strong foundation you have built in establishing effective governance practices ensures that your legacy will continue. We have welcomed several new board members this year; thanks to all who have stepped up and are making positive contributions to the group.

I encourage you to learn more about your local biosecurity group and get involved to ensure that pest and weed management continues to respond to local community priorities. Recognised Biosecurity Groups (RBGs) provide a direct link to local, state and federal governments, and advocate on the community's behalf. Our relationships with stakeholders in the biosecurity space continue to grow and expand, giving the group a strong voice amongst decision makers.

KATRINA ZEEHANDELAAR-ADAMS

CHAIR

LESCHENAULT BIOSECURITY GROUP

3. Our Board



*pictured here: Members of our Y 2022-23
Board of Management at the LBG office*

COMMUNITY MEMBERS GUIDING WITH A DIVERSE RANGE OF KNOWLEDGE & EXPERIENCE

LBG is led by a passionate, skills-based Board of volunteer members representing the community who provide a diverse range of knowledge and experience for guiding the group's strategic direction and acting as the caretakers of the operational and financial accountability of the group.

As primary landholders within our operation area, our Board members bring both knowledge from their individual areas of expertise, as well as local insights, providing valuable, timely and locally relevant guidance for our operational team to address biosecurity issues affecting the environment, industry, agriculture and lifestyle in our catchment.

Leschenault Biosecurity Group Board members during Financial Year 2023-2024:

Board Member	Role	Locality
•Katrina Zeehandelaar-Adams	Chair, Effective Oct 2023	Donnybrook
•Morrie Goodz	Vice Chair, effective Oct 2023; resigned as Chair Oct 2023	Argyle
•Alexis Davy	Treasurer, effective Dec 2022	Beelerup
•Colleen Bandy	Secretary, effective Oct 2023	Argyle
•Sarah Forrest	Committee Member, resigned as Secretary Sept 2023	Lowden
•Sheree Blechynden	Committee Member, resigned Aug 2023	Wellington Mills
•Pep Brandis	Committee Member, resigned Oct 2023	Noggerup
•Wayne Irvine	Committee Member	Cundinup
•John Ross	Committee Member	Kirup
•John Whyatt	Committee Member	Thomson Brook
•Terry Mondy	Expert Member	Australind

4. STATEMENT FROM OUR EXECUTIVE OFFICER

It is a pleasure to round out our operations financial year and reflect on a period of significant growth within the group and its collaborations on ground for our rate payers and Local government and not for profit peers.

The end of the 2023 calendar year saw us kick off the new 24-27 strategic plan, and one of our chief objectives is to look for sustainable funding sources, to supplement DPR income and build our capacity for sustainable operations beyond FY '26. This year LBG received a letter of commitment from Minister Jarvis promising Biosecurity group funding under the current DPR model for the next two operational years. One of our strategic goals is to diversify income streams, and this past year we

achieved this by extending our animal and plant management programs on private tenure, as well as sourcing some additional income contracting support services to high priority LGA and community areas (Preston river foreshore, Donnybrook country club, Gelorup 5 mile reserve, Lyons Cove Bunbury) for integrated feral animal and plant management works.

Our group has worked closely with Main Roads WA, the Shires of Capel, Donnybrook-Balingup and the City of Bunbury and DBCA to co-deliver on ground weeds and rabbit control, and educational workshops as part of our operations.

This year we have cemented the operations team members and welcomed a new vertebrates Project Officer Shannon Verhagen who has been exceptional in driving the pig, fox and rabbit management programs to assist landholders in keeping one step ahead of private vermin infestations. Shannon's conservation forward approach to feral animal surveillance, trapping and baiting programs is carried out with best practise and approachable ease, and her collaborative nature has seen buy in from the Department of Biodiversity, Conservation and Attractions Parks and Wildlife and Invasive species teams donate a shared "Pig Brig" trap adding value to landholder Hoggone and private trapping and ground shooting programs.

Our communications and engagement space is ever artfully curated by Donna Stewart, who's charming Philly accent you may have heard as the first point of contact for incoming enquiries to the group- Donna triages all external communications and additionally drives the communications strategy, events planning and management, and is the custodian of our external digital and hard copy targeted engagement materials. Donna is always the first to organise and deliver community events and has seen us front and centre each month with our team presenting or attending over 20 events across the South west land division. Donna's background and skillset in client needs analysis and identifying opportunities for engagement and capacity building have been essential to our community engagement strategy.



Kate Duzevich, Executive Officer, presenting about LBG's Feral Pig Control Program at the 2023 National Feral Pig Conference

EXECUTIVE OFFICER'S STATEMENT **continued**

In terms of Weeds management our Project Officer Scott Bartholomew made the successful transition into Project Manager this year and has been coordinating a \$>200k Arum Lily grant funded by the Office of State Natural Resource Management, and additionally has been heading up our declared weeds spray programs on the tools, and also upskilling ratepayers in the use of environmental weeds mobile plant and has successfully negotiated declared weeds management cross tenure on Crown reserves, Main roads offsets, and parts of LGA managed lands with the cooperation of local and state government agencies. Scott's enthusiasm and passion for sourcing landholder buy-in is second to none.

I am extremely proud of our operations teams efforts and wish to extend my gratitude and thanks to our ratepayers, LGAs, DPIRD, and last but not least our Board of Management volunteers, who maintain the oversight needed to keep us doing what we love doing.

Thank you,

KATE DUZEVICH
EXECUTIVE OFFICER
LESCHENAULT BIOSECURITY GROUP

5. Governance



Our Board of Management

LBG is led by a dedicated, passionate, volunteer, skills-based board providing for:

Strategic Planning & Guidance

Operational Oversight

Capacity Building & Future Direction

Financial Accountability

Diverse Knowledge & Experience

Risk Management

Sound Governance

Community Representation



Responsible Stewardship of Declared Pest Rate Funding

Responsible stewardship of DPR funding is a priority and of utmost importance to the group. To ensure that the funds are used properly, the group's governance has established policies and procedures that include evidence of stakeholder engagement and consultation, an acquittal process in line with the value of these funds, and evidence that the funds have achieved the desired outcome.

The group's governance provides for policies and procedures to ensure:

- DPR and related State-matching funds are used to address an identified pest management need within the group's operation area
- LBG has the capacity and capability to manage these received funds
- The group has an acquittal process in line with the value of these funds
- Evidence of stakeholder engagement and consultation
- Evidence that the funds have achieved the desired outcome

6. Operations

OUR STRATEGIC PLAN 2024 - 2027 GUIDED OUR OPERATIONS

Throughout the 2023 - 2024 Financial Year, we continued to operate under guidance from the Leschenault Biosecurity Group Strategic Plan 2024-2027, which was adopted by the LBG Board in March 2023. This plan identifies the organisation's purpose as to coordinate, educate, facilitate and collaborate. It highlights LBG's values of courage, respect, empathy and accountability. The Executive Officer provides for direction and resources for effective development and implementation of strategic initiatives that support the five areas of focus for the group's actions as outlined in the Strategic plan, including to:

1. Support landowners/managers to uphold their responsibilities to minimise the impact of pests
2. Develop larger scale projects to assist in the ongoing management of pests
3. Work tirelessly to ensure our stakeholders have access to contemporary, evidence-based best practices for pest management
4. Share relevant and timely information to our stakeholders
5. Maintain systems to keep our landowners/managers aware of new incursions
6. Seek additional funding sources

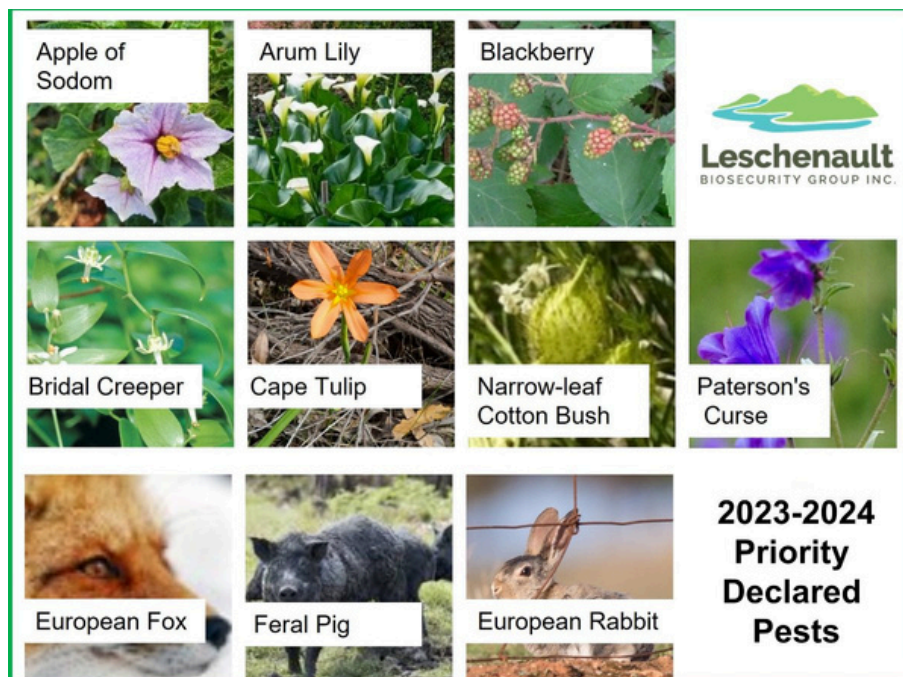
OUR FY 2023-2024 OPERATIONAL PLAN

The aims of the LBG 2023-2024 Operational Plan, were to:

- engage with a broader range of our community and stakeholders
- reduce the severity and occurrences of our focus declared pests across our operational area

DECLARED PEST FOCUS

Our Operational Plan outlines focus for nine priority declared pests for our operational area as presented here.



PROPOSED DECLARED PESTS PROGRAM ACTIVITIES AND BUDGET

Our 2023-2024 Operational Plan outlined our proposed activities as presented on the following page. These proposed activities were supported by our forecasted and approved budget. This plan was approved with the contingency that activities could be altered based on community feedback and the needs of the community throughout the operation area.

2023- 2024 Pest Management Programs - Leschenault Biosecurity Group			
Pest Program	Actions	Input	Measurement
Declared Plant Pest Management Support & Awareness	<ul style="list-style-type: none"> Finalized summer blackberry spray control program, weeds control contractor spray program delivered. Steering committee participation in Shire of Donnybrook & Collie Blackberry grant program Steering committee and expert advice for Shire of Capel/Busselton/Bunbury and Harvey State NRM grant "4 LGAs, One weed" arum lily project, including support for grant application development and supporting landholders with herbicide subsidy and LPMT spray contractor training and safe handling workshop for private landholders. Property-specific and plant specific weeds management control guidance Equipment Loan Site Visits Community Workshops 	<ul style="list-style-type: none"> LBG Staff LBG Equipment and Resources Mapping Software Community Member Queries, Requests and Feedback Online Resources 	<ul style="list-style-type: none"> Number of landholder engagements for weed management support s Feedback from landholder participants Implemented control activities for priority declared pest plants including Apple of Sodom, Arum Lily, Blackberry, Bridal Creeper, Cape Tulip, Cotton Bush, Cleavers and Paterson's Curse as applicable to landholder requests and/or concerns. Reporting/validation of suspected Pokeweed sightings Management support activities including site visits for property specific assessments, guidance, monitoring and on-ground control support Number of equipment loans per annum. On-going control efforts by participating landholders
Animal Pest Programs	<p>Promoting awareness of and guidance and/or direct control support for animal pests including, Feral Pigs, Rabbits Foxes and other community concerns. Highlights include:</p> <p><u>Foxes:</u> 1080 Fox permit workshops delivered for Dardanup/Upper Capel farmers, preparation and LPMT/DPIRD training support for 12 applications; fox trapping support</p> <p><u>Feral Pigs:</u> Significant landholder collaboration in use of LBG's HOGGONE Feral Pig Control Program</p> <p><u>Rabbits:</u> Increase in operational area-wide landholder participation in annual Rabbit control Calicivirus RHDV1 K5 program, participant map, registration lists and number of sites delivered available.</p>	<ul style="list-style-type: none"> LBG Staff LBG Contractor HOGGONE Boxes, Placebo & Bait Fox and Rabbit Traps Surveillance Cameras Calicivirus RHDV1 K5 Supply Pre-feed Materials, including Oats, Barley, Molasses & other Mapping Software Community Workshops On-line Resources 	<ul style="list-style-type: none"> Number of landholder queries and requests for support Feedback from participants Reduction in feral pig activity Reduction in rabbits in areas of Calicivirus Release participation & subsequent additional rabbit control actions implemented by landholders On-going control efforts by participating landholders
Community Engagement	<p>Promotion of awareness of priority declared pests, related responsibilities and available support. Rabbit outreach and community workshops; participation in Western Beef/DPIRD collaborative Pasturama event, co-hosting stall with Peel Harvey Biosecurity Group & other events like the Donnybrook Apple Festival & Small Farm Field Day, South West Science Fair.</p>	<ul style="list-style-type: none"> LBG Staff Participation in Community Markets & Events Site Visits Social Media Local Publications LBG Newsletter LBG Website Online Resources 	<ul style="list-style-type: none"> Community Member Contacts, including queries, requests for support and feedback Newsletter Subscribers Participation in collaborative pest management initiatives

FY 2023-2024 OPERATIONAL BUDGET

As a Recognised Biosecurity Group, our operations are primarily funded by a combination of funds raised through the Declared Pest Rate (DPR) and a dollar-for-dollar matching by the State of actual Declared Pest Rate funds collected.

Our funding sources include:

- Declared Pest Rate: Value of Rates Collected + matching State funds
- Grant Income
- Independent Income: Contract Works Completed on Fee-For-Service Basis

DECLARED PEST RATE WITHIN LBG OPERATIONAL AREA FOR FY 2023 - 2024

1 - 10 hectares property size: \$49.50 > 10 hectares property size: \$63.05

Our forecasted expenditure & approved Operational Budget for FY 2023-2024 was \$389,595.30

and would have been comprised of:

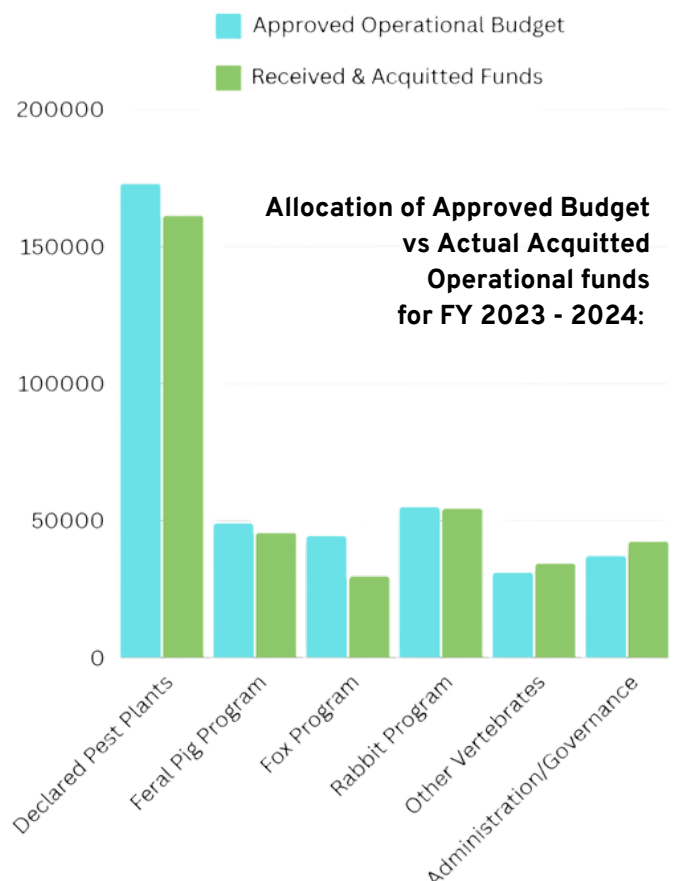
\$194,797.65 Declared Pest Rate funds from community + \$194,797.65 matched funding from the State

Our actual funds available were: \$368,031 based on actual collected DPR funds available and matched by DPIRD.

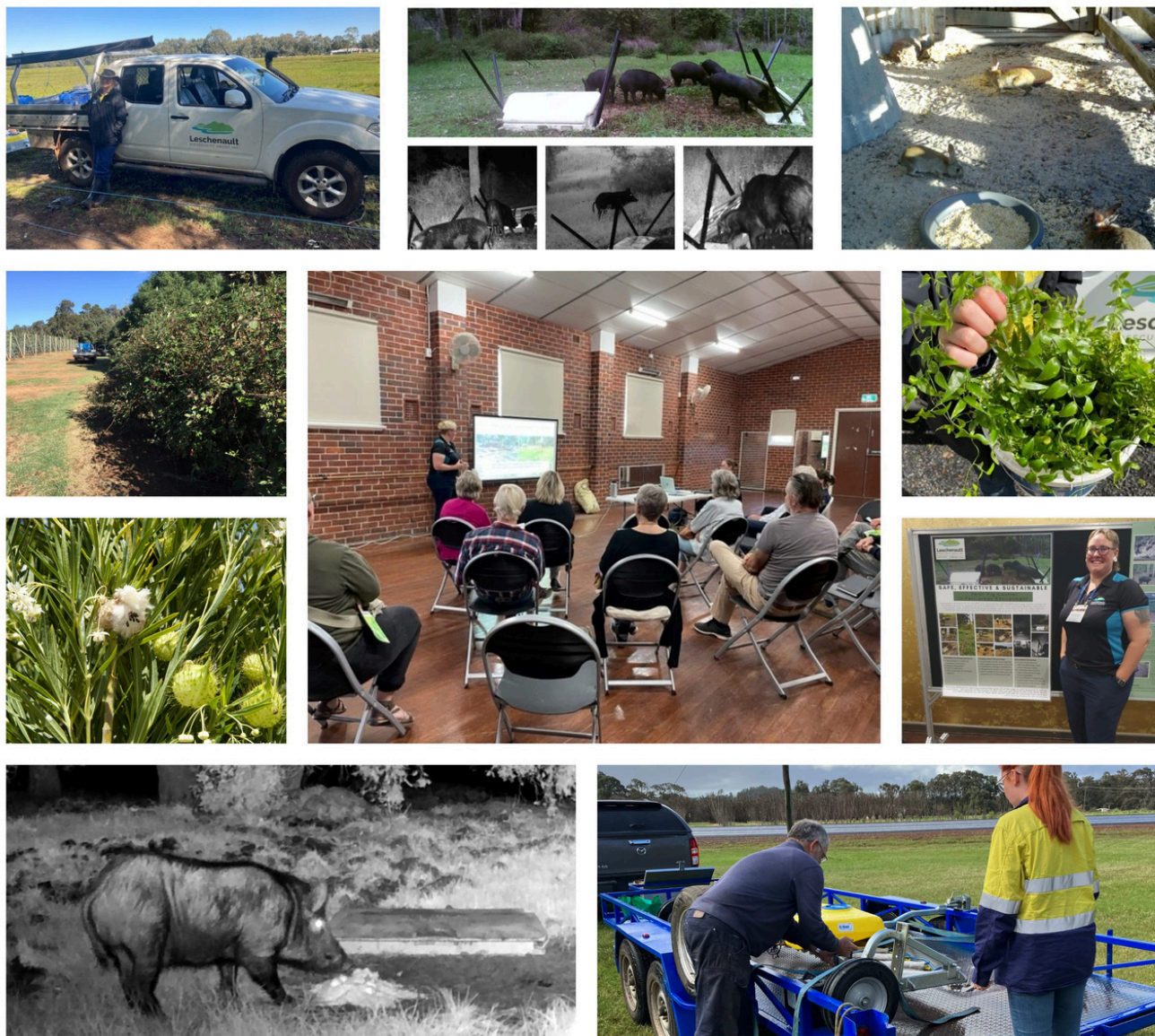
Our actual Operational Expenditure for FY 2023-2024 for DPR activities was:

This was comprised of acquitted funds of \$368,031 and \$15,712 used from the group's independent funds, obtained through grant income and independent contract work delivered on fee-for-service basis.

LBG Operational Budget Forecasted/Approved vs Received & Acquitted Expenditures FY 2023 - 2024	LBG Estimated Expenditure & Forecasted Budget Approved by DPIRD	LBG Actual Operational Expenditure Acquitted
Declared Plants	\$172,980	\$161,337.63
Feral Pigs	\$48,995	\$45,656.25
Foxes	\$44,495	\$29,749.51
Rabbits	\$54,995	\$54,465.37
Other Vertebrates	\$31,050	\$34,412.19
Admin/Gov	\$37,080	\$42,410
DPR Budget Requested/Approved	\$389,595.30	
DPR Funding Received	\$368,031	
Deficit Approved vs Received	-\$21,564.30	
Grant Income: Capacity Building		\$3,000
Independent Income		\$12,712
Total LBG Operational Expenditure FY 2023 - 2-24		\$380,743



7. Key Achievements



During 2023 - 2024 LBG provided a broad range of services across our operational area promoting awareness of priority declared pests, as well as potential emerging threats, along with the importance of managing their spread. The group's focus primary focus is providing support with property and pest-specific guidance, equipment loan, coordination of collaborative and community-wide pest management initiatives, site visits and some direct on-ground support activities to support landholders in meeting their legal obligation to managed declared pests on their private properties.

Highlights of some of our operational activites are presented on the following pages.

Vision

Our vision is a region where effective and collaborative pest management is a shared priority, achieved through consistent, integrated efforts across all land tenures.

Mission

Our mission is to support landholders in meeting their obligations to manage declared pests on private properties, while fostering a collaborative, integrated approach across communities and land tenures to reduce the prevalence and impact of priority pests.

Operational Achievements Highlights from FY 2023 - 2024



750 Landholder Engagements

LBG actively engaged with landholders to address a diverse range of requests with timely & personalised response & support for their specific concerns.



713 Calicivirus "K5" Sites

This year, in our annual Calicivirus RHDV1-K5 Release Program, we worked with landholders to release 713 doses (feeding sites) of the virus across 183 private properties and LGA Reserves, spanning a 219,157ha area.



230 Loans of Equipment & Tools

The LBG provided tools & equipment to local landholders with varied pest control efforts. The group provided free equipment loan with delivery option along with guidance for property & pest specific guidance



20 Community Events

Participation in at least 20 events gave us valuable opportunities to engage directly with community members. This allowed for direct & timely discussions about local concerns, pest management priorities, and available support.



22+ Ha Protected thru Weeds Control

LBG worked diligently in collaboration with numerous landholders in the crucial fight against invasive weeds. Our focus was on declared pests, Arum Lily, Bridal Creeper, Blackberry, Cape Tulip, Cotton Bush & more.



1000+ Images of Feral Animals Captured on Cameras

Surveillance to both verify and quantify the pest is often a crucial first step in our support to landholders for control efforts targeting feral pigs, foxes, and rabbits. Images captured on LBG loaned cameras help inform control.



12 Ha Blackberry Control

LBG provided robust blackberry control support, positively impacting about properties and waterways across our communities. These efforts are part of on-going awareness and management crucial for this highly invasive weed.



2.4 FTE Our Team and Board of Management

The LBG operations are carried out by our passionate and hard-working team of 3 part-time, employees, and 2 contractors, guided by our 9-member, skills-based, volunteer Board of Management.



20+ HOGGONE Feral Pig Control Installations

LBG & private landholders worked together for implementation of over 20 unique feral pig control installations using the HOGGONE system. These efforts contributed to removal of numerous feral pigs across our operational area.

KEY ACHIEVEMENTS continued

Throughout FY 2023 - 2024, LBG promoted and supported the management of declared pests through participation in community events, hosting free pest management workshops, providing direct on-ground support services and coordinating and implementing effective pest management programs. The group had great support and significant participation from community members across our operational area.



Community events provide us with great opportunity to have face-to-face conversations about local concerns and suggestions relative to pest management in our area. images, top left to right : Promoting our stall at the Balingup Small Farm Field Day, Weeds Management Workshop held at the request of the Capel Garden Club; bottom left to right: participation in the City of Bunbury's South West Science Fair; promotion of collaborative Gardening & Fruit Fly Management workshop with the Donnybrook Community Garden and DPIRD

Once again, this past financial year saw robust participation in our annual Calicivirus RHDV1 Release program, with great feedback from participants noting good reduction in rabbit numbers. LBG provided follow-up to encourage and support an integrated controls method approach for on-going rabbit control to take advantage of reduced population.



In April 2024, LBG collaborated with our neighbouring Peel Harbour Biosecurity Group for a Blackberry Control Workshop and Equipment Demonstration.



These images are representative of some of the many varied activities of the group, from our highly effective feral pig program, to supporting landholders with equipment loan, fox control strategies and weeds management guidance and on-ground services.



8. Future Plans

PRIORITY INITIATIVES

In 2023-2024, Leschenault Biosecurity Group will be guided by strategic direction and supported by the following initiatives.

- Stakeholder Communications Projects
- Stand-alone Workshops and Information Exhibits at Community Events
- Collaboration with Peer Organisations and our Local Government Authorities
- Research and Development



The LBG board members and staff met outside at the group's Donnybrook office for a strategic planning session in December 2022.

Stakeholder Communications

LBG strives to maintain accessible, timely, pertinent and transparent communications with our stakeholders. Facilitating and achieving meaningful stakeholder engagement is an essential component of our Operational Plan. LBG will strive to provide effective engagement to promote development of positive and collaborative working relationships between stakeholders for effective pest management across our operation area. This engagement is embedded in the group's daily activities through various methods of interaction to best reach diverse stakeholders.

Methods of stakeholder engagement include:

- Team accessibility to stakeholders by phone, e-mail and in person
- Monthly electronic newsletter
- Participation at community events with information stalls
- Educational and informative demonstrations and workshops
- Online resources and social media outreach
- Online members portal for access to exclusive media footage and custom, user-defined management plans

FUTURE PLANS

continued

Projects - Some of our planned pest management initiatives include:

- Rabbit Control Calicivirus RHDV1 K5 Release Program
- HOGGONE Feral Pig Control Program
- Promotion of expanded Cape Tulip and Arum Lily Control Programs
- QField real-time project mapping on country for project officers' tools
- Expanding our pig management program to include new remote pig pre-feeding, trapping and monitoring skillset, reducing field visits and improving efficiency
- Fee-for-service for non-ratepayers and for delivery of multiple services for the same landholder within our operational area, where applicable

Stand-alone Workshops and Information Exhibits at Community Events

Community workshops will be focused on priority pest management needs with topics, locations and formats to be guided by and flexible to feedback from our ratepayers. Some events planned for FY 2023-2024 include:

- Rabbit Control Calicivirus RHDV1 K5 Release Program Workshops
- Fox Behaviour & Control and 1080 Baiting Guidance Workshop
- Weeds Identification and Advice Workshop
- Continued participation at local markets and other community events

Capacity Building

Training for team members where applicable including for:

- GIS
- First Aid
- Time Management
- Work Health and Safety
- Toastmasters
- Grain Growers' Association Governance Training

9. Treasurer's Report

Leschenault Biosecurity Group (LBG) has two revenue streams – the Declared Pest Rate (DPR) and Independent Business. Declared Pest Rate funds are used for Declared Pests as required by the Department of Primary Industries and Regional Development (DPIRD) under the Recognised Biosecurity Group (RBG) legislation. LBG also has the capacity to undertake projects for non-ratepayers (shires, etc) or non-declared pests which contribute to Independent Business funds.

The DPR total income (including funds matched by the State Government) for 2023/2024 was \$368,031. A 1.5% increase on the 2022/2023 DPR income of \$362,337.

The DPR income is typically split into two payments to cover the first and second six months of costs incurred implementing the approved Operational Plan. The first payment is 50% of the approved Operational Plan budget and the second payment is based on rates received by 31 December. Two additional payments were made in 2024 as late rates payments came through. No variations to the approved 2023/2024 Operational Plan budget were sought from DPIRD.

The first DPIRD DPR payment is typically not received until August, and therefore LBG carries over \$30,000 each year as 'DPR Income in Advance' to cover July operating expenses while awaiting the first DPIRD DPR payment. These funds are held in a term deposit until required.

A \$3,000 honorarium was paid to the outgoing Chairperson in 2023/2024. No honorarium was paid to the incoming Chairperson in 2023/2024 due to the change of responsibilities mid-year. The Treasurer declined the offer of an honorarium.

Due to the uncertainty associated with variable funding from the DPIRD DPR account, LBG took a number of actions to ensure financial sustainability including;

- Contracting our weeds officer role which is evident in the \$34,885 reduction in employee expenses, and the \$24,007 increase in subcontractor costs year on year. Please note that the weeds officer previously held a voting role on the LBG Board which was relinquished in October 2023;
- Seeking independent income and grant income. The LBG team should be commended for bringing in \$15,712 in independent and grant income in 2023/2024.
- -The equivalent of three months of operating expenses have been taken from Independent Income and have been invested in a term deposit to build financial security and to earn interest for LBG, with the remainder called on for non-declared pest work, as and when required. Any donations also contribute to this account.

....continued on the following page

TREASURER'S REPORT

continued

- Applying to the Minister for Agriculture for:
 - An increase of 4.9% on the declared pest rate for 1-10ha and >10ha properties – this was approved.
 - The declared pest rate to be applied to 0.5-1ha properties within our operational area. The change in wording associated with this proposal would also have captured properties that have been inadvertently excluded from the rate due to discrepancies between the Valuation of Land Act 1978 valuation rolls and the actual land use e.g. there are cases where large, rural properties which are zoned Priority Agriculture appear on the urban roll and are therefore not currently rated. Despite a significant consultation program to support these changes (over 20,000 points of contact) we were unsuccessful in this application.

These actions resulted in a small surplus of \$13,263 at year end.

NOMAD Accounting provided LBG's accounting and bookkeeping services for 2023/2024

ALEXIS DAVY

TREASURER

LESCHENAULT BIOSECURITY GROUP

10. Audited Financial Statement

Please find our audited financial statement on the following pages.

Leschenault Biosecurity Group Inc.

ABN 85 311 692 230

Special Purpose Financial Report - 30 June 2024

Leschenault Biosecurity Group Inc.
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30 June 2024

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General information

The financial statements cover Leschenault Biosecurity Group Inc. as an individual entity. The financial statements are presented in Australian dollars, which is Leschenault Biosecurity Group Inc.'s functional and presentation currency.

Leschenault Biosecurity Group Inc. is a not-for-profit incorporated association, incorporated and domiciled in Australia. Its registered office and principal place of business is:

18302 South Western Highway,
Donnybrook WA 6239

A description of the nature of the incorporated association's operations and its principal activities are included in the Management Committee's report, which is not part of the financial statements.

The financial statements were authorised for issue on 24 October 2024.

Leschenault Biosecurity Group Inc.
Management committees' report
30 June 2024

The Management Committee present their report, together with the financial statements, on the incorporated association Leschenault Biosecurity Group Inc. for the financial year ended 30 June 2024.

The LBG Management Committee Members as of the 30 June 2024 were:

Katrina Zeehandelaar-Adams	Chairperson - Effective October 2023
Morrie Goodz	Vice Chairperson - Effective October 2023 (Chairperson - Resigned October 2023)
Scott Bartholomew	Vice Chairperson -Resigned October 2023
Colleen Bandy	Secretary - Effective October 2023
Sarah Forrest	Secretary -Resigned September 2023
Alexis Davy	Treasurer
Terry Mondy	Expert Member
John Ross	Member
Kate Duzevich	EO - Effective May 2023
Wayne Irvine	Member - Effective September 2023
John Whyatt	Member - Effective September 2023
Sheree Blechynden	Member - Resigned August 2023
Pep Brandis (Cook)	Member - Resigned October 2023
Angela Pusey	EO - Retired May 2023

The net surplus of Leschenault Biosecurity Group Inc. for the financial year ended 30 June 2024 amounted to \$ 13,263.

Principal activities

The principal activity of the association during the financial year was to address increasing concerns of vertebrate pests and weed pests in the Leschenault Biosecurity Operational Area. The group was originally formed in 2014 out of growing community concern for declared pests, and their impact on local producers and landholders. LBG works in partnership with government agencies, industry, landholders and other organisations to support a community coordinated approach to managing pests – both animals and plants – at a landscape scale across tenure.

During the period, Leschenault Biosecurity Group Inc. applied the accounting policies described in Note 1 to these financial statements.

On behalf of the Management committee



Katrina Zeehandelaar Adams
Chairperson

31 October 2024

Leschenault Biosecurity Group Inc.
Management committees' declaration
30 June 2024

In the Management committee's opinion:

- the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with Western Australian legislation the Associations Incorporation Act 2015 and associated regulations;
- the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2024 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.

The operations of Leschenault Biosecurity Group Inc. have been carried out in accordance with its constitution.

On behalf of the Management committee



Katrina Zeehandelaar Adams
Chairperson

31 October 2024

Leschenault Biosecurity Group Inc.
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Revenue			
Grant Income		3,000	-
Independent Income		12,712	-
Declared Pest Rate Income		368,031	362,337
Donation		-	5,000
Interest Income		4,489	1,663
Other Income		-	830
Total revenue		<u>388,232</u>	<u>369,830</u>
Expenses			
Sub-contractors		(60,295)	(36,288)
Rent Expense		(18,751)	(10,826)
Honorarium Expenses		(3,000)	(10,000)
Pest Weeds/Animal Supplies		(17,076)	(14,775)
Consultancy		(605)	(6,618)
Depreciation		(10,932)	(13,429)
Administration		(42,410)	(42,193)
Insurance		(3,982)	(3,170)
Low Cost Assets		(129)	(102)
Motor Vehicle Expenses		(6,106)	(8,310)
Rent - Amortisation Expense (Lease)		-	(6,948)
Employee benefits expense		(203,766)	(238,651)
Other expenses		(7,917)	(8,254)
Total expenses		<u>(374,969)</u>	<u>(399,564)</u>
Surplus/(deficit) for the year	8	13,263	(29,734)
Other comprehensive income for the year		<u>-</u>	<u>-</u>
Total comprehensive income/ (deficit) for the year		<u><u>13,263</u></u>	<u><u>(29,734)</u></u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

Leschenault Biosecurity Group Inc.
Statement of financial position
As at 30 June 2024

	Note	2024 \$	2023 \$
Assets			
Current assets			
Cash and cash equivalents	3	200,676	189,032
Trade and other receivables	4	7,531	1,550
Prepayments		5,878	10,497
Total current assets		<u>214,085</u>	<u>201,079</u>
Non-current assets			
Property, plant and equipment	5	<u>40,266</u>	<u>50,644</u>
Total non-current assets		<u>40,266</u>	<u>50,644</u>
Total assets		<u>254,351</u>	<u>251,723</u>
Liabilities			
Current liabilities			
Accounts payable	6	17,044	32,087
Employee benefits	7	10,203	7,125
Accrued expense		14,896	13,566
Revenue received in advance		30,000	30,000
Total current liabilities		<u>72,143</u>	<u>82,778</u>
Total liabilities		<u>72,143</u>	<u>82,778</u>
Net assets		<u>182,208</u>	<u>168,945</u>
Equity			
Retained surpluses	8	<u>182,208</u>	<u>168,945</u>
Total equity		<u>182,208</u>	<u>168,945</u>

The above statement of financial position should be read in conjunction with the accompanying notes

Leschenault Biosecurity Group Inc.
Statement of changes in equity
For the year ended 30 June 2024

	Restricted reserves \$	Retained profits \$	Total equity \$
Balance at 1 July 2022	31,410	167,269	198,679
Deficit for the year	-	(29,734)	(29,734)
Other comprehensive income for the year	-	-	-
Total comprehensive deficit for the year	-	(29,734)	(29,734)
Transfer from reserves	(31,410)	31,410	-
Balance at 30 June 2023	-	168,945	168,945
	Restricted reserves \$	Retained profits \$	Total equity \$
Balance at 1 July 2023	-	168,945	168,945
Surplus for the year	-	13,263	13,263
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	13,263	13,263
Balance at 30 June 2024	-	182,208	182,208

The above statement of changes in equity should be read in conjunction with the accompanying notes

Leschenault Biosecurity Group Inc.
Statement of cash flows
For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Cash flows from operating activities			
Receipts from customers (inclusive of GST)		377,763	368,167
Payments to suppliers and employees (inclusive of GST)		<u>(370,054)</u>	<u>(409,939)</u>
Net cash from/(used in) operating activities		<u>7,709</u>	<u>(41,772)</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(554)	(7,500)
Interest received		<u>4,489</u>	<u>1,663</u>
Net cash from/(used in) investing activities		<u>3,935</u>	<u>(5,837)</u>
Cash flows from financing activities			
Net cash from financing activities		<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		11,644	(47,609)
Cash and cash equivalents at the beginning of the financial year		<u>189,032</u>	<u>236,641</u>
Cash and cash equivalents at the end of the financial year	3	<u><u>200,676</u></u>	<u><u>189,032</u></u>

The above statement of cash flows should be read in conjunction with the accompanying notes

Leschenault Biosecurity Group Inc.
Notes to the financial statements
30 June 2024

Note 1. Material accounting policy information

The accounting policies that are material to the incorporated association are set out either in the respective notes or below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The incorporated association has adopted all of 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.

Basis of preparation

In the Management committees' opinion, the incorporated association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and Western Australian legislation the Associations Incorporation Act 2015, and associated regulations. The Management Committees have determined that the accounting policies adopted are appropriate to meet the needs of the members of Leschenault Biosecurity Group Inc.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention, except for, where applicable, the revaluation of financial assets and liabilities at fair value through profit or loss, financial assets at fair value through other comprehensive income, investment properties, certain classes of property, plant and equipment and derivative financial instruments.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Revenue recognition

The incorporated association recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the incorporated association is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the incorporated association: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Leschenault Biosecurity Group Inc.
Notes to the financial statements
30 June 2024

Note 1. Material accounting policy information (continued)

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Sale of goods

Revenue from the sale of goods is recognised at the point in time when the customer obtains control of the goods, which is generally at the time of delivery.

Rendering of services

Revenue from a contract to provide services is recognised over time as the services are rendered based on either a fixed price or an hourly rate.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Income tax

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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 tax authority is included in other receivables or other payables in the statement of financial position.

Leschenault Biosecurity Group Inc.
Notes to the financial statements
30 June 2024

Note 1. Material accounting policy information (continued)

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 June 2024. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

The fair value of assets and liabilities classified as level 3 is determined by the use of valuation models. These include discounted cash flow analysis or the use of observable inputs that require significant adjustments based on unobservable inputs.

Estimation of useful lives of assets

The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Note 3. Cash and cash equivalents

	2024 \$	2023 \$
<i>Current assets</i>		
Debit card account	1,125	1,344
Independent income account	50,874	98,941
Trading account	57,927	88,747
Term deposit account	90,750	-
	<u>200,676</u>	<u>189,032</u>

Leschenault Biosecurity Group Inc.
Notes to the financial statements
30 June 2024

Note 3. Cash and cash equivalents (continued)

Accounting policy for cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Note 4. Trade and other receivables

	2024 \$	2023 \$
<i>Current assets</i>		
Trade receivables	3,284	-
Bonds	1,550	1,550
Employee receivables	643	-
Other receivables	2,054	-
	<u>7,531</u>	<u>1,550</u>

Accounting policy for trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

Note 5. Property, plant and equipment

	2024 \$	2023 \$
<i>Non-current assets</i>		
Leasehold improvements - at cost	2,650	2,650
Less: Accumulated depreciation	<u>(226)</u>	<u>(160)</u>
	2,424	2,490
 Plant and equipment - at cost	 34,934	 34,380
Less: Accumulated depreciation	<u>(13,636)</u>	<u>(9,541)</u>
	21,298	24,839
 Motor vehicles - at cost	 18,200	 18,200
Less: Accumulated depreciation	<u>(14,928)</u>	<u>(11,288)</u>
	3,272	6,912
 Computer equipment - at cost	 8,532	 8,532
Less: Accumulated depreciation	<u>(7,444)</u>	<u>(6,954)</u>
	1,088	1,578
 Office equipment - at cost	 24,801	 24,801
Less: Accumulated depreciation	<u>(12,617)</u>	<u>(9,976)</u>
	12,184	14,825
	<u>40,266</u>	<u>50,644</u>

Leschenault Biosecurity Group Inc.
Notes to the financial statements
30 June 2024

Note 5. Property, plant and equipment (continued)

Accounting policy for property, plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line and diminishing value basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Motor Vehicle	5 years
Office and Computer Equipment, Plant and Equipment	2 to 20 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the incorporated association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Note 6. Accounts payable

	2024 \$	2023 \$
<i>Current liabilities</i>		
Trade payables	11,110	24,588
BAS payable	5,934	7,499
	<u>17,044</u>	<u>32,087</u>

Accounting policy for trade and other payables

These amounts represent liabilities for goods and services provided to the incorporated association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Note 7. Employee benefits

	2024 \$	2023 \$
<i>Current liabilities</i>		
Annual leave	7,521	5,767
Long service leave	2,682	1,176
Employee benefits	-	182
	<u>10,203</u>	<u>7,125</u>

Accounting policy for employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Leschenault Biosecurity Group Inc.
Notes to the financial statements
30 June 2024

Note 7. Employee benefits (continued)

Long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Note 8. Retained surpluses

	2024	2023
	\$	\$
Retained surpluses at the beginning of the financial year	168,945	167,269
Surplus/(deficit) for the year	13,263	(29,734)
Transfer from restricted reserves	-	31,410
	<hr/>	<hr/>
Retained surpluses at the end of the financial year	<u>182,208</u>	<u>168,945</u>

Note 9. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by Australian Audit, the auditor of the incorporated association:

	2024	2023
	\$	\$
<i>Audit services - Australian Audit</i>		
Audit of the financial statements	<hr/> 3,000	<hr/> 3,000
<i>Other services - Australian Audit</i>		
Preparation of the financial report	<hr/> 550	<hr/> 550
	<u>3,550</u>	<u>3,550</u>

Note 10. Key management personnel disclosures

During the financial year the following fees were paid or payable for services provided by the Chair and the Treasurer of the incorporated association:

	2024	2023
	\$	\$
Chairman Honorarium	3,000	10,000
Chairman's Governance Services Contract	-	5,000
Chairman's Other Meetings Attended	-	1,300
Committee Sitting Fees	<hr/> 3,000	<hr/> 4,850
	<u>6,000</u>	<u>21,150</u>

Leschenault Biosecurity Group Inc.
Notes to the financial statements
30 June 2024

Note 11. Related party transactions

Receivable from and payable to related parties

The following balances are outstanding at the reporting date in relation to transactions with related parties:

	2024	2023
	\$	\$
Current payables:		
Burnley Burnley Products	403	906
Eco Logical Landscapes	3,650	5,252

Leschenault Biosecurity Group Inc.(LBG) sub-contracted services of the association out to the following related parties during the year.

Name	Contractor	2024	2023
		\$	\$
Terry Mondy Burnley	Burnley Products	6,199	8,292
Scott Bartholomew	Eco Logical Landscapes	57,666	27,932

Note 12. Economic dependency

The ongoing operations of Leschenault Biosecurity Group Inc. are reliant on the agreement with the Department of Primary Industries and Regional Development for grant funding from the Declared Pest Account. For Leschenault Biosecurity Group to continue to operate on a going concern basis, the grant funding support from the Department of Primary Industries and Regional Development to meet ongoing operations is vital.

Note 13. Events after the reporting period

No matter or circumstance has arisen since 30 June 2024 that has significantly affected, or may significantly affect the incorporated association's operations, the results of those operations, or the incorporated association's state of affairs in future financial years.

AUDITOR'S INDEPENDENCE DECLARATION

To the Management Committee of Leschenault Biosecurity Group Inc.

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 and section 80 of the Associations Incorporation Act 2015 (WA), in relation to our audit of the financial report of Leschenault Biosecurity Group Inc. for the year ended 30 June 2024, to the best of my knowledge and belief, there have been:

- a. No contraventions of the auditor independence requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- b. No contraventions of the auditor independence requirements of the *Associations Incorporation Act 2015 (WA)* in relation to the audit; and
- c. No contraventions of any applicable code of professional conduct in relation to the audit

DRAFT

Chassey Cedric Davids, CA, RCA, AMIIA, BCom

Registered Company Auditor number 490152

Director

Australian Audit

Perth, Western Australia

Date:

INDEPENDENT AUDITOR'S REPORT

To the members of Leschenault Biosecurity Group Inc.

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Leschenault Biosecurity Group Inc. (the entity), which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the directors' declaration.

In our opinion the accompanying financial report has been prepared in accordance with requirements of the Associations Incorporation Act 2015 (WA) and Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act), including:

- a. giving a true and fair view of the entity's financial position as at 30 June 2024, and of its financial performance and its cash flows for the year then ended; and
- b. complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

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 entity in accordance with the Associations Incorporation Act 2015 (WA), the 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 our audit of the financial report in Australia. We have also 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 has been prepared to assist the entity to meet the requirements of the ACNC Act and the Associations Incorporation Act 2015 (WA). As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and The Management Committee for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards to the extent described in Note 1, the ACNC Act 2012 and the Associations Incorporation Act 2015 (WA). The responsibility of Management also includes such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the entity'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The Management Committee are responsible for overseeing the entity'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 the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgment 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management'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 entity'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 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.

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

Report on Other Legal and Regulatory Requirements

In our opinion, the entity has complied with 60-30(3)(b), (c) and (d) of the ACNC Act and 82(1)(b), (c) and (d) of the Associations Incorporation Act 2015 (WA):

- a. by providing us with all information, explanation and assistance necessary for the conduct of the audit;
- b. by keeping financial records sufficient to enable a financial report to be prepared and audited;
- c. by keeping other records required by Part 3-2 of the *ACNC Act*, including those records required by Section 50-5 that correctly record its operations, so as to enable any recognised assessment activity to be carried out in relation to the entity; and
- d. by keeping other records required by Part 5 of the *Associations Incorporation Act 2015 (WA)*, including those records required by Section 66 that correctly record its operations, so as to enable true and fair financial statements to be prepared.

Chassey Cedric Davids, CA, RCA, AMIIA, BCom

Registered Company Auditor number 490152

Director

Australian Audit

Perth, Western Australia


Date:



YOUR LAND
YOUR FUTURE



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