



BLACKWOOD BIOSECURITY

Our Land, Our Lifestyle, Our Livelihood



BLACKWOOD BIOSECURITY

Annual Report

2019 – 2020

BLACKWOOD BIOSECURITY INC

Annual Report 2019-2020

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OUR ROLE

To plan, promote, support and monitor community control of declared pests within our Recognised Area. To work in stable, resilient relationships with all stakeholders. To secure ongoing funding to undertake this work.

While landholders and managers remain responsible for declared pests on their properties, costs to control some pests are beyond the biosecurity budget and capacity of some landholders.

Declared Pest control can only be successful in a strategic coordinated approach across the whole of the landscape. Everyone needs to be involved and everyone needs to be supported.

Secure, ongoing funding is essential to allow landholders access to best practice equipment, expert onsite advice and training, subsidised operational costs including chemicals and consumables.

OUR VISION

Declared pests have little or no economic, environmental or social impact in Blackwood Biosecurity Inc's Operational Area, and all landholders and managers adopt declared pest control as a shared responsibility and integral part of land management.

OUR MISSION

That all landholders and managers across tenure adopt declared pest control as a shared responsibility and integral part of land management.

Chair Report (in retrospect for July 2019 – June 2020)

Reflecting on the year from the beginning of July 2019 has not been an easy task. A big effort was put in by our office staff and on ground field officers to provide information and a presentation of the previous 12 months, at the AGM in October 2019.

In 2019, plans for our operations including fieldwork were somewhat challenged by situations that were beyond our control. The major one being the unexpected arrival of the Covid-19 virus in late December which has changed all of us.

In early 2020 our administrative staff were forced to work from home due to distancing rules. This proved to be a challenge for them and for our management committee as we were restricted to running meetings using social distancing or making phone calls. This had significant influences on our oversight and on the staff and committee morale.

Our Biosecurity officers continued to work hard in the field, delivering services to rate payers in the community for the control of feral animals and monitoring of declared weeds within our boundaries.

Despite some major setbacks our staff and committee worked tirelessly to maintain service to our community and rate payers.

I would like to thank them all for their sincere efforts under challenging circumstances.

I would also like to thank Sheila Howart, our executive officer, for allowing her home to become the office during the early stages of lock down and for her continued passion for working within this important area.

A big thank you must go to Jenny Carly for maintaining constant contact with staff and the management committee during the past twelve months whilst maintaining staff wage payments and other financials, as well as exploring some policies and procedures that the staff and management could make use of.

We have exciting times ahead and I look forward to us being able to move forward with improved vision, using the experiences we have encountered as prompts to guide us.

Marg Morton
2021 Chair

About Us

Blackwood Biosecurity Inc. (BBI) is an incorporated not-for-profit group managed entirely by a volunteer Management Committee, who provide their time, passion and expertise to the organisation for the control of Declared Pests across the operational area. We employ part time staff to manage the operations and service delivery of the organisation.



Blackwood Biosecurity Inc. Operational Area

The BBI began its journey in 2014 with seed funding from:

- Department of Primary Industries and Regional Development (DPIRD),
- Blackwood Environment Society,
- Shire of Bridgetown Greenbushes and
- Talison Lithium

The support and need for a Recognised Biosecurity Group (RBG) was immediately identified and we moved into incorporation and developed our governance structures.

Our very first (1st) Annual General meeting (AGM) was held in 2015 and the name Blackwood Biosecurity Inc was voted on and accepted as the name of the new organisation. It was also agreed to update the Constitution which enabled us to provide operations across the entire Blackwood Valley Catchment area.

The BBI Inc. operational areas cover the following Shires:

- Bridgetown – Greenbushes
- Boyup Brook
- West Arthur
- Donnybrook – Balingup South in the locations of: Balingup, Mullalyup, Grimwade, Southampton and Wilga

Structure and Management

Our thanks to the General Committee members this past year:

- Ade South, Chair
- Margaret Morton, Deputy Chair
- Jenny Dewing, Treasurer to October 2019
- Amy Doust, Treasurer from October 2019 AGM
- Marc Deas, Secretary
- Erlanda Deas, Minutes Secretary
- Graeme Peirce
- Martin McMaster
- Tas Thamo
- Julia Boyle
- Cheryl Hamence
- Tony Pratico

Staff

Our staff members include:

- Sheila Howatt, Executive Officer
- Jenny Carley, Finance, Administration & Mapping
- Jason Littlefair, Biosecurity Officer
- Andrew Gorton, Biosecurity Officer

Stakeholders

Thank you to the many landholders who have welcomed the offer of assistance and invited us onto their properties.

- Department Primary Industries and Regional Development. DPIRD
- Department Biodiversity Conservation and Attractions (DBCA)
- Shire of Bridgetown-Greenbushes Shire of West Arthur
- Shire of Donnybrook-Balingup Shire of Boyup Brook
- Main Roads W.A.
- Forest Products Commission (FPC)
- Bunbury Tree Farm Project
- South West Catchment Council (SWCC)
- Talison Lithium
- The Cidery Rylington Park
- Bridgetown Football Club
- Bridgetown Cricket Club
- Darkan Rifle Club
- Steelos Guns and Outdoor
- Blackwood Shooting Supplies
- Richfeeds Rural Supplies
- Mitre 10 Bridgetown
- Bridgetown-Greenbushes Community Landcare
- Blackwood Environment Society
- South West Biosecurity Group Alliance
 - o Peel-Harvey Biosecurity Group
 - o Leschenault Biosecurity Group
 - o Warren Biosecurity Group

Declared Pests of Our Area



With community and key stakeholder input, Blackwood Biosecurity Inc. has been actively involved with landholders (regardless of property size) in an across-Shire approach, to manage the priority declared pests.



Rabbits



Fox



Feral Pigs



Narrowleaf cotton bush



Paterson's curse



Blackberry



Cape tulip



Bridal creeper



Cleavers

Highlights of Activities

RABBIT CONTROL PROGRAM

Our K5 Rabbit control program, we have continued to provide Rabbit control using the K5 Calicivirus. We have assisted many landowners across our operational area to manage Rabbits on their properties.

Warren ripping has been another successful way to manage Rabbits and as with all strategies a combination works best.



BBI Staff member putting out "pre-feed" oats as part of our Calicivirus RHDV1-K5 Release Program

FOX CONTROL

BBI has provided a range of support to landholders for fox control. Services have included site visits, camera surveillance, trapping services for the increasing fox attacks across the operational area. Additionally, we have facilitated Red Card Fox Shoots.



FERAL PIGS

Feral Pigs continue to be a significant problem for the BBI operational area. We have provided a range of control services to landholders within our area, including trapping and referral to professional shooters for ongoing management of this pest.

WEEDS MANAGEMENT

Community Workshops

BBI ran a number of workshops throughout the year to provide information and education to our ratepayers regarding declared pests weeds identification and control strategies. These workshops have been well received with good turnouts demonstrating the need for these events.

Cotton Bush Compliance Program Support

Blackwood Biosecurity has supported the Cotton Bush Compliance program to promote awareness of this invasive weed in our area to encourage reporting and reinforce landholders' responsibility to control this weed on their properties.

Individual Weed Management Plans - we have supported a significant number of ratepayers with these plans. Each plan is property specific and targeted to the individual needs of the property owner.



Audited Financial Report

Blackwood Biosecurity Inc
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2020

	Note	2020 \$	2019 \$
Revenue			
Grant Income		386,670	279,992
ATO Cash Flow Boost		11,611	-
Sundry Payments		100	-
		<u>398,381</u>	<u>279,992</u>
Other Income	3	111,067	578
Total revenue		<u>509,448</u>	<u>280,570</u>
Expenses			
Employee benefits expense		(21,270)	(3,705)
Accounting Fees		-	(773)
Auditing Fees		(909)	(350)
Catering Costs		(888)	(209)
Insurance		(4,650)	(1,688)
Low Cost Assets		(587)	(2,739)
Motor Vehicle Expenses		(11,476)	(77)
Pest Animal/Management		(9,397)	(17,685)
Rent		-	(473)
Repair & Maintenance		(3)	-
Salaries & Wages		(200,843)	(113,049)
Superannuation		(18,534)	(8,372)
Travel		(27,766)	(10,591)
Administration		(17,943)	(15,645)
Treasurer's Honorarium		(1,500)	-
Total expenses		<u>(315,766)</u>	<u>(175,356)</u>
Surplus for the year		193,682	105,214
Other comprehensive income for the year		-	-
Total comprehensive income for the year		<u>193,682</u>	<u>105,214</u>

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

Blackwood Biosecurity Inc
Statement of financial position
As at 30 June 2020

	Note	2020 \$	2019 \$
Assets			
Current assets			
Cash and cash equivalents	4	239,753	134,246
Total current assets		<u>239,753</u>	<u>134,246</u>
Total assets		<u>239,753</u>	<u>134,246</u>
Liabilities			
Current liabilities			
GST Payable		11,833	11,851
Funds Received in Advance	5	-	111,067
Annual Leave Liability		19,360	-
PAYG Withholding Payable		12,768	5,898
Superannuation Payable		44	3,620
Wages Payable		256	-
Total current liabilities		<u>44,261</u>	<u>132,436</u>
Total liabilities		<u>44,261</u>	<u>132,436</u>
Net assets		<u>195,492</u>	<u>1,810</u>
Equity			
Retained surpluses		<u>195,492</u>	<u>1,810</u>
Total equity		<u>195,492</u>	<u>1,810</u>

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

Blackwood Biosecurity Inc
Statement of changes in equity
For the year ended 30 June 2020

	Issued capital \$	Reserves \$	Retained profits \$	Total equity \$
Balance at 1 July 2018	-	-	(103,404)	(103,404)
Surplus for the year	-	-	105,214	105,214
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	-	105,214	105,214
Balance at 30 June 2019	-	-	1,810	1,810
	Issued capital \$	Reserves \$	Retained profits \$	Total equity \$
Balance at 1 July 2019	-	-	1,810	1,810
Surplus for the year	-	-	193,682	193,682
Other comprehensive income for the year	-	-	-	-
Total comprehensive income for the year	-	-	193,682	193,682
Balance at 30 June 2020	-	-	195,492	195,492

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

Blackwood Biosecurity Inc
Statement of cash flows
For the year ended 30 June 2020

	Note	2020 \$	2019 \$
Cash flows from operating activities			
Receipts from customers (inclusive of GST)		509,448	301,820
Payments to suppliers (inclusive of GST)		<u>(403,941)</u>	<u>(169,384)</u>
Net cash from operating activities		<u>105,507</u>	<u>134,246</u>
Net cash from investing activities		<u>-</u>	<u>-</u>
Net cash from financing activities		<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents		105,507	-
Cash and cash equivalents at the beginning of the financial year		<u>134,246</u>	<u>134,246</u>
Cash and cash equivalents at the end of the financial year	4	<u><u>239,753</u></u>	<u><u>134,246</u></u>

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

Blackwood Biosecurity Inc
Notes to the financial statements
30 June 2020

Note 1. Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, 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 Board of Directors' 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, the Charitable Collections Act 1946 and associated regulations. The Board of Directors have determined that the accounting policies adopted are appropriate to meet the needs of the members of Blackwood Biosecurity 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.

Blackwood Biosecurity Inc
Notes to the financial statements
30 June 2020

Note 1. Significant accounting policies (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.

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.

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.

Blackwood Biosecurity Inc
Notes to the financial statements
30 June 2020

Note 1. Significant accounting policies (continued)

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.

Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

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.

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 2020. 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.

Blackwood Biosecurity Inc
Notes to the financial statements
30 June 2020

Note 2. Critical accounting judgements, estimates and assumptions (continued)

Allowance for expected credit losses

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These assumptions include recent sales experience and historical collection rates.

Fair value measurement hierarchy

The incorporated association is required to classify all assets and liabilities, measured at fair value, using a three level hierarchy, based on the lowest level of input that is significant to the entire fair value measurement, being: Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date; Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and Level 3: Unobservable inputs for the asset or liability. Considerable judgement is required to determine what is significant to fair value and therefore which category the asset or liability is placed in can be subjective.

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.

Goodwill and other indefinite life intangible assets

The incorporated association tests annually, or more frequently if events or changes in circumstances indicate impairment, whether goodwill and other indefinite life intangible assets have suffered any impairment, in accordance with the accounting policy stated in note 1. The recoverable amounts of cash-generating units have been determined based on value-in-use calculations. These calculations require the use of assumptions, including estimated discount rates based on the current cost of capital and growth rates of the estimated future cash flows.

Impairment of non-financial assets other than goodwill and other indefinite life intangible assets

The incorporated association assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the incorporated association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

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.

Blackwood Biosecurity Inc
Notes to the financial statements
30 June 2020

Note 3. Other Income

	2020	2019
	\$	\$
Other Income	<u>111,067</u>	<u>578</u>

Other income relates to the project funds carried over from the prior year used in the 2019/2020 financial year.

Note 4. Cash and cash equivalents

	2020	2019
	\$	\$
<i>Current assets</i>		
Cash on hand	49	-
Cash at bank	<u>239,704</u>	<u>134,246</u>
	<u>239,753</u>	<u>134,246</u>

Note 5. Funds Received in Advance

	2020	2019
	\$	\$
<i>Current liabilities</i>		
BG Shire Grant(Redcard)	-	276
Boyup Brook Community Engagement	-	22,528
Pest Rate	-	84,681
Raise Awareness- Rabbit Control	<u>-</u>	<u>3,582</u>
	<u>-</u>	<u>111,067</u>

All the projects listed above were completed prior to 30 June 2020 and where funds were received in advance, these amounts were taken up as income during the 30 June 2020 financial year.

Note 6. Events after the reporting period

The world was facing economic challenges due to the COVID-19 pandemic. The department of Health is managing the COVID-19 outbreak in Australia as a health emergency. To reduce the risk of COVID-19 spreading the Government is applying travel bans, limiting gatherings and closing of various public facilities. The financial effect to the association that may result from this Pandemic is unable to be determined. The Management Committee has implemented changes to continue to deliver its programs and core services for the duration of this outbreak as far as practicable.

No other matter or circumstance has arisen since 30 June 2020 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.