



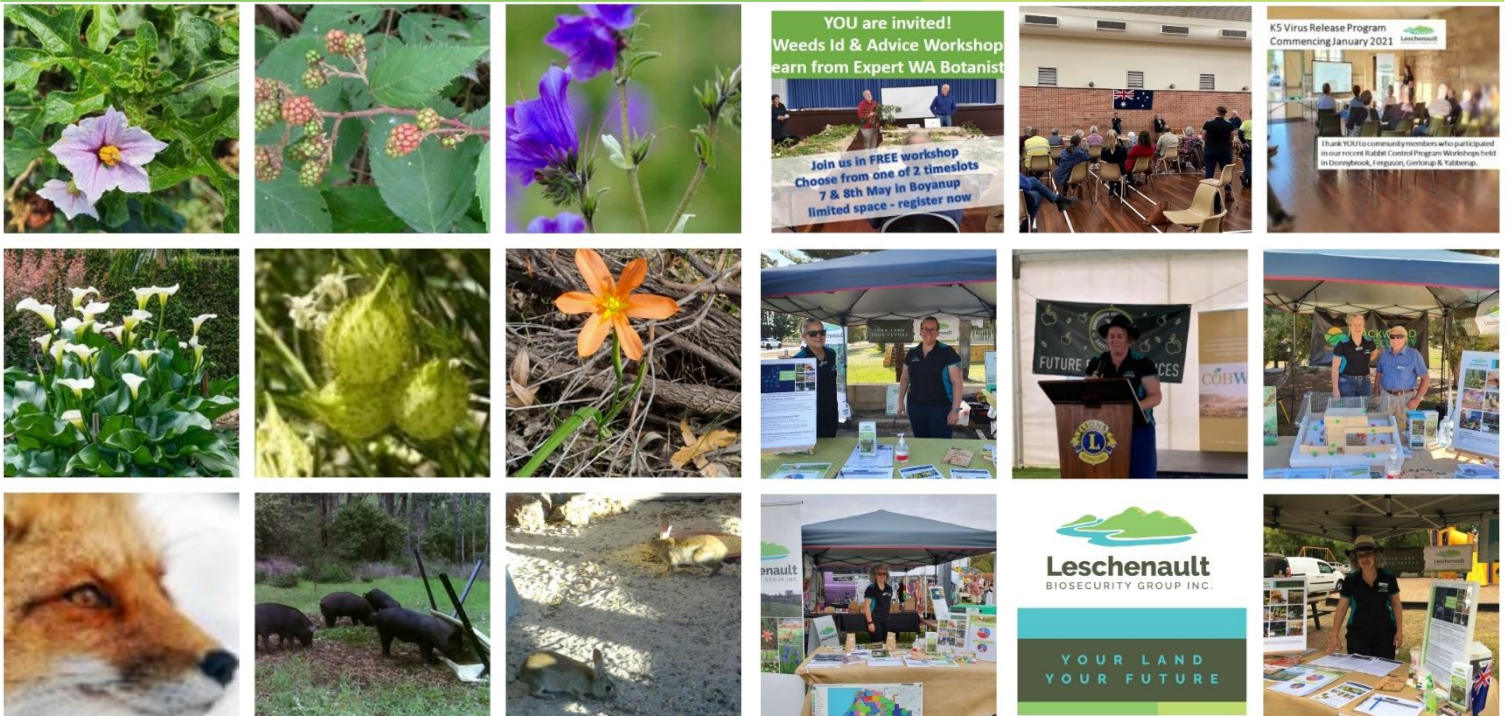
# Leschenault

BIOSECURITY GROUP INC.

ANNUAL REPORT

2020 - 2021

YOUR LAND  
YOUR FUTURE



Leschenault Biosecurity Group  
2020-2021 Annual Report  
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## 1. OUR VALUES

### COURAGE

We understand that doing what is right is not always what is easy. And that to achieve something new, we must be willing to do what we have never done before.

### RESPECT

We treat everyone with dignity and fairness. We recognise contribution and value diversity.

### EMPATHY

We extend ourselves to understand other people's perspectives. We communicate and act in a respectful way that makes sense to others.

### ACCOUNTABILITY

We are individually accountable and collectively responsible. Our actions are transparent and open to scrutiny, and we will uphold our values with honesty and integrity.

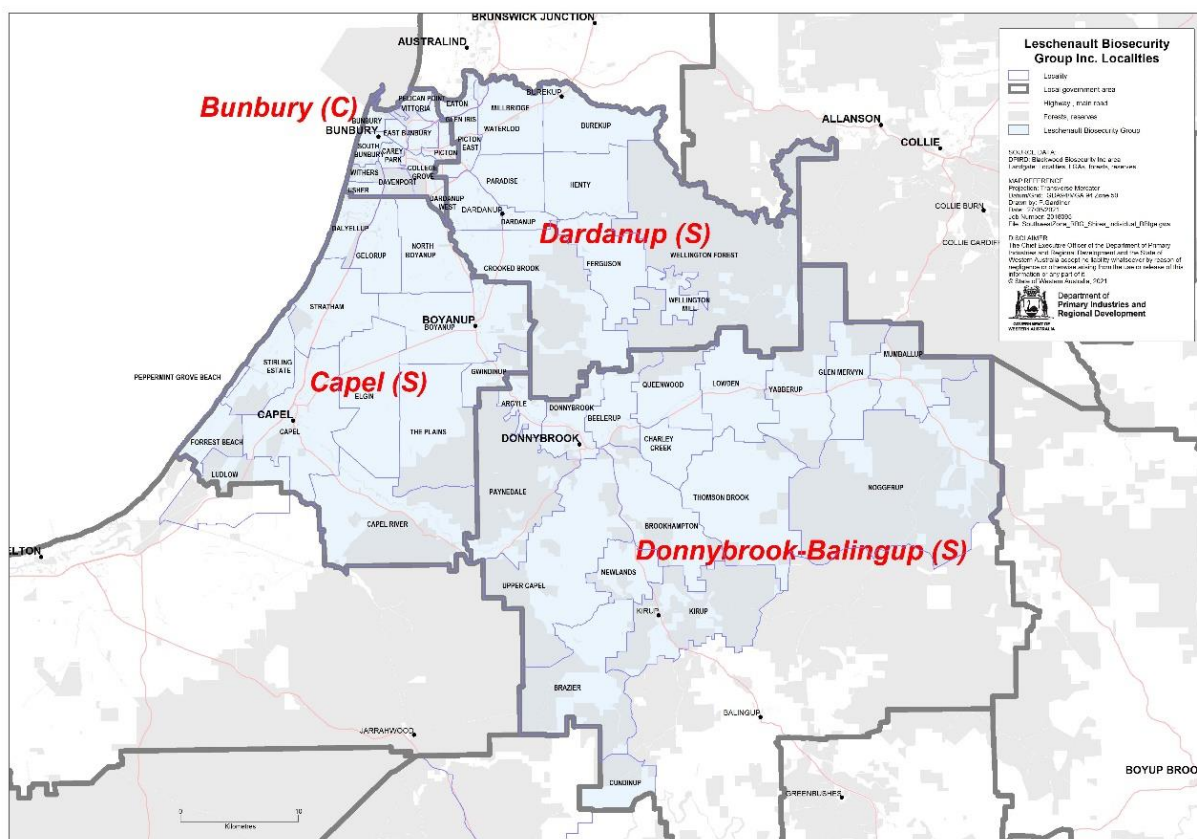
## 2. ABOUT US

The Leschenault Biosecurity Group (LBG) was formed in 2014 as a not-for-profit group by landowners who shared mutual concerns around the increase in animal and weed pests and a lack of action to address these issues.

The LBG became a Recognised Biosecurity Group (RBG) in 2019. This enabled the group to engage with government and work collaboratively utilising the shared responsibility funding model for declared pest management.

Landowners pay a set annual Declared Pest Rate (DPR) which is matched dollar for dollar by the state government. The LBG responsibilities are determined by the Biosecurity and Agricultural Management Act WA 2007 (BAM Act) and priorities are determined through landowner consultation. Our work is additionally supported by our colleagues at the Department of Primary Industries and Regional Development (DPIRD).

### LBG OPERATIONAL AREA





### 3. STATEMENT FROM THE CHAIR

I am pleased to share with you that despite the many challenges that 2020-2021 presented, we, Leschenault Biosecurity Group (LBG) have achieved many goals and grown into our own organisation.

This year LBG has developed a working relationship with our stakeholders to deliver leading edge Biosecurity Services and become a key contributor to our regional communities. We have achieved this by having a vision and model to coordinate projects that have resulted in collaboration between landowners, land managers and regulatory agencies to deliver effective pest and weed management programs.

Our vision has been so successful by changing the model to one where we coordinate programs that instil community objectives and the realisation that pests and weeds do not stop at fences, and to achieve region-wide impacts we must be good neighbours. It has been accepted by our ratepayers that managing pests in specific areas benefits the entire region and reduces the risk of recurrence or spread to those who are already effective with their management practices. There has also been a realisation that our best tools to success are educating those that are new to land ownership and management, especially because lifestyle properties and absentee landholders make up so much of our new community.

It is refreshing to see that several Shires and Government Agencies have contracted the services of the LBG, to specifically share our model to provide services to their communities and managed lands where no Recognised Biosecurity Group has yet to be formed.

Can I acknowledge that this success would not have been possible without the dedication of the LBG Staff, Board, many volunteers, but mostly our ratepayers who have acknowledged their responsibility and have come forward to participate and even lead in our programs.

As we look forward to 2022, I ask that you all come together and let our community volunteers know how much you appreciate their efforts when you see someone managing pests and weeds – that might be as simple as saying thank you to those that live next door or pull up weeds on the verge, for being a good neighbour.



Morrie Goodz  
Chair  
Leschenault Biosecurity Group

## 4. OUR BOARD

LBG is led by a board of volunteer members representing the community who provide a diverse range of knowledge and experience for guidance and support of the group for our operations to address biosecurity issues affecting the environment, industry, agriculture and lifestyle across our operational area.

*Leschenault Biosecurity Group Board members as confirmed December 2020:*

<u>BOARD MEMBER</u>	<u>ROLE</u>	<u>LOCATION</u>
Morrie Goodz	Chairperson	Donnybrook
Scott Bartholomew	Vice Chairperson	Donnybrook
Sherry Thomas	Treasurer	Donnybrook
Sarah Forrest	Secretary	Donnybrook
Tony Albertson	Member	Dardanup
Peter Bass	Member	Dardanup
Alexis Davey*	Member	Donnybrook

\* Joined the board in June 2021

## 5. STATEMENT FROM THE EXECUTIVE OFFICER

The Leschenault Biosecurity Group (LBG) has enjoyed a very big year with new offices, new staff, lots of engagement with stakeholders, workshops, training days and supporting people to manage declared pests across our operational area.

One of the big achievements of the last year was finally moving into our very own office. During lockdown (you may recall) we gave notice on our office and all staff worked from home for the second half of 2020. In January 2021 we finally moved into 18302 South Western Highway, Donnybrook, it is a lovely space and we all very much appreciate the wonderful environment and the fact we are so available to our many visitors. The benefits of having this physical space include our ability to better store equipment and other resources that are available for ratepayers within our operational area, efficient and secure facilities to store pest management controls and the ability for our team members to be more accessible to each other, providing for more effective and timely sharing of information and insight into the status of programs, priorities and other activities to best support our landholders' needs.

We have also had a complete change of staff, welcoming Donna Stewart: Comms Officer, Kate Duzevich: Project Officer and Shania Willison: Project Support Officer over the last twelve (12) months. With a focus on understanding landholders' pest management priorities and concerns, the team has sought and embraced opportunities to engage with ratepayers, providing guidance and assistance in the management of declared pests, running numerous workshops and training days and having stalls at local markets and other events to get us out into the community and talking to people about their pest management needs and how LBG may be able to assist.

The team has had a lot of involvement with other stakeholders such as DBCA, FPC, LGA's and other industry and peer groups, developing positive, collaborative working relationships and networks across our operational area to provide for more holistic and targeted pest management

Our emphasis has been on assisting ratepayers to manage declared pests across our operational area. A significant achievement has been the encouraging successes with our HOGGONE trials, which has been noted in both local and national publications. We are excited by this and will continue to learn more about this very promising feral pig management tool.

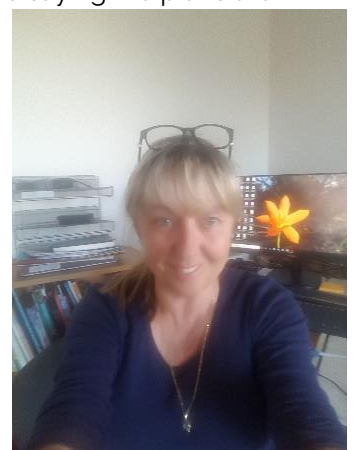
In terms of weeds (those pesky weeds), we have purchased a spray unit which is available to our ratepayers for managing larger, and hard-to-reach, infestations. This is a great addition to our other resources which we are keen to see you access, including back pack and, hand-held sprayers, weed poppers and more. Additionally, the team has continued to work with individual ratepayers to develop Integrated Weed Management Plans (IWMP) tailored to their property-specific needs. Feedback has been very positive with people saying the plans are useful and practical, providing precise and tailored information.

When I reflect on the last twelve (12) months, I feel a great sense of pride in what has been achieved and a sense of excitement (and some serious concern) in terms of how much we still need to do. We can achieve so much more when we work collaboratively, bringing together our shared knowledge and target declared pests collectively. I truly believe we are on the right track, but we do need to be hyper vigilant to ensure ongoing success.

In closing I would like to thank the Board of the LBG, a group of volunteers who give so much time, energy and passion to our vision. Your support throughout this year has been incredible and the success we enjoy is in no small part down to you all – Thank you.

Finally, a special thank you to our amazing team, who work tirelessly, and with the necessary good humour, to assist landowners to manage declared pests. You do the most amazing job, and it is an honour to lead a team as skilled, knowledgeable and committed as you all are!

Ange Pusey  
Executive Officer  
Leschenault Biosecurity Group



## 6. GOVERNANCE

### Training

During the 2020-2021 Financial Year, compliance with COVID-19 safety guidance, limited face-to-face training opportunities, governance training that was achieved during this time, included:

- Risk Management Training
- Restricted Pesticides & Calicivirus RHDV1-K5

### Policy Development

During this Financial Year, LBG developed and enhanced a number of policies and procedures, as listed below:

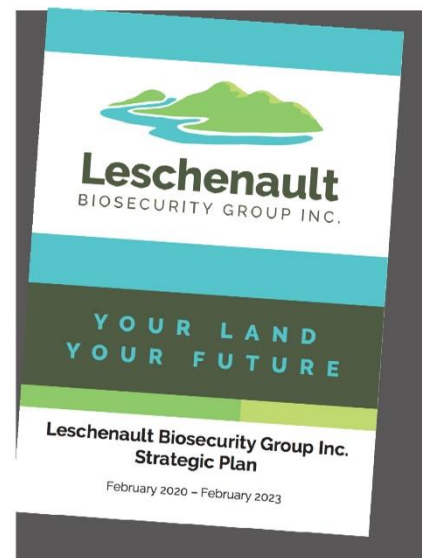
- COVID-19
- WHS Management System
- Standard Operating Procedures
- COVID-19
- Code of Conduct
- Risk Management
- Asset Management
- HR Policy Enhancement

### Leschenault Biosecurity Group Strategic Plan 2020-2023

We continue to operate under guidance from the Leschenault Biosecurity Group Strategic Plan 2020-2023, which was adopted by the LBG Board in March 2020. 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 methods to manage pests
4. Share relevant and timely information to our stakeholders
5. Maintain systems to keep our landowners/managers abreast of new incursions



*Our 2020-2023 Strategic Plan is available on our website.*



## Leschenault Biosecurity Group -2020-2021 Operational Plan

The aims of the LBG 2020-21 Operational Plan, as approved by DPIRD in December 2020, were to:

- engage with a broader range of our community and stakeholders, and;
- reduce the severity and occurrences of our focus declared pests across the LBG Operational Area.

### *Declared Pests Focus for 2020-2021*

Our 2020-2021 -Operational Plan outlined focus the declared pests presented below:



## Proposed Declared Pests Program Activities and Proposed Budget

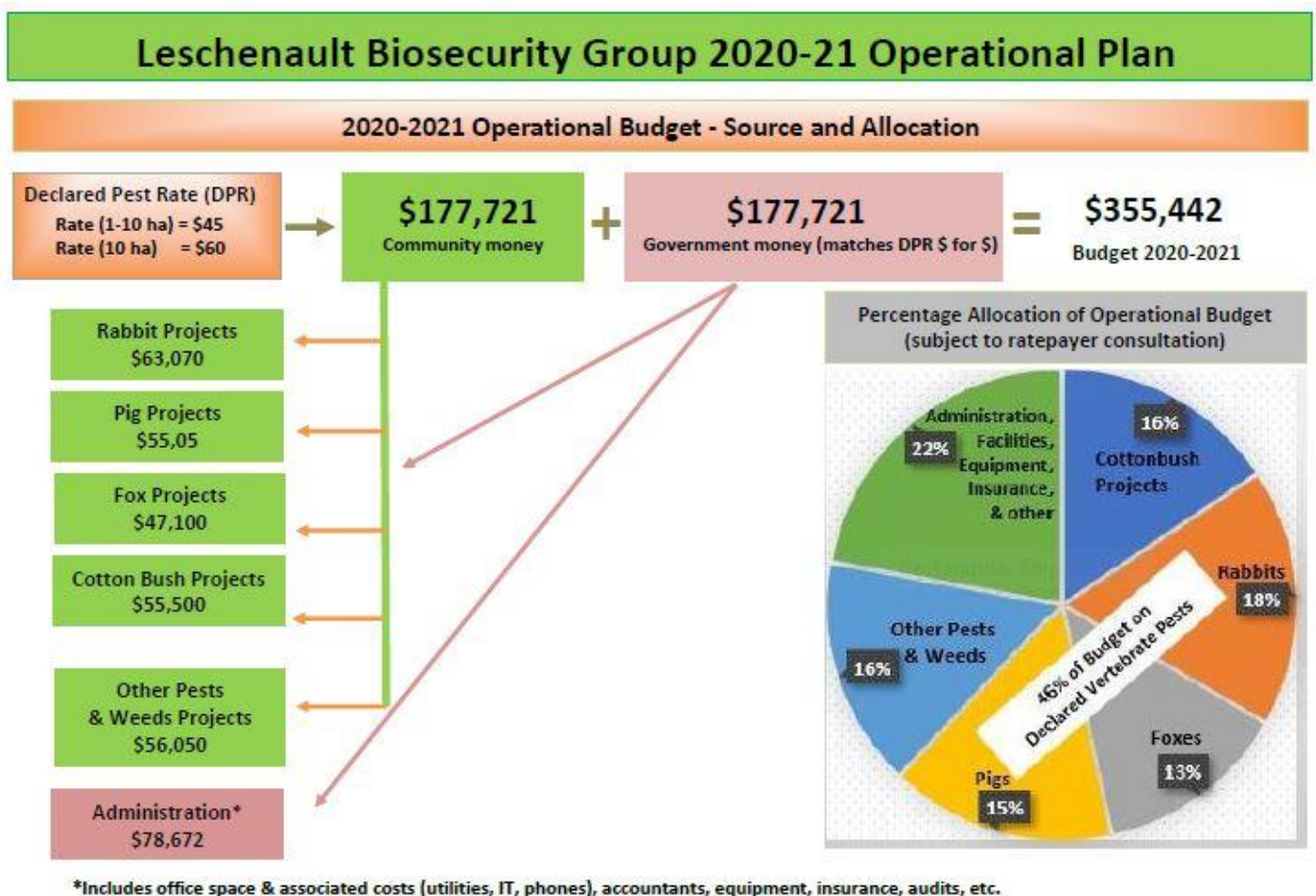
Our 2020-2021 -Operational Plan activities as presented in the table below. This plan was approved with the contingency that activities could be altered based on community feedback and the needs of the community throughout the operational year.

Leschenault Biosecurity Group Declared Pests Program as per 2020-2021 – Operational Plan				
Cotton Bush	Foxes	Pigs	Rabbits	Other Pests & Weeds
Workshops including, but not limited to: <ul style="list-style-type: none"> <li>Best control methods &amp; timing</li> <li>Safe chemical handling</li> <li>Use of MyPestGuide Reporter app for data collection.</li> </ul>	Workshops including, but not limited to: <ul style="list-style-type: none"> <li>Different control methods &amp; best timing</li> <li>Use of FeralScan app for coordinated control.</li> </ul>	Workshops including, but not limited to: <ul style="list-style-type: none"> <li>Coordinating control programs</li> <li>Use of pig traps</li> <li>Use of FeralScan app closed groups for coordinated control.</li> </ul>	Workshops including, but not limited to: <ul style="list-style-type: none"> <li>Best control methods &amp; timing</li> <li>Use of FeralScan app for coordinated control.</li> <li>Calicivirus Control Program Information Sessions</li> </ul>	Workshops including, but not limited to: <ul style="list-style-type: none"> <li>Weed ID</li> <li>Best control methods &amp; timing</li> <li>Safe chemical handling</li> <li>Use of MyPestGuide Reporter app for data collection.</li> </ul>
Assist landholders in preparation of free Weed Management Plans.	Restricted Chemical Permit (RCP) licence subsidised 100% through LBG.	Engage with landholders and other stakeholders (i.e., government, forestry) to develop a successful cross- tenure pig control program.	RHDV K5 Calicivirus control program: <ul style="list-style-type: none"> <li>100% subsidy for rate payers</li> <li>Facilitated release of the virus</li> <li>Advice on other rabbit control options</li> </ul>	Assist landholders in preparation of free Weed Management Plans.
Annual compliance program run in association with DPIRD, targeting high priority cotton bush infestations as defined by the community.	Free fox trap hire, and information & advice on successful fox trapping.	Supporting landholders with trialing of HOGGONE Feral Pig Management System, including camera surveillance with installation of system boxes and bait.	Restricted Chemical Permit (RCP) licence subsidised 100% through LBG.	Community education and awareness raising, including coordinating neighbours and cross-tenure programs.
Community education and awareness raising program targeted at non-compliant landholders.	Participation in coordinated fox control programs with Shires and other local stakeholders.	Community education and awareness raising, including coordinating neighbours and cross-tenure programs.	Free rabbit trap hire including information & advice on successful trapping.	Take note of emerging community pest issues and report back to relevant authorities/decision makers.
Subsidised Chem Cert training.	Community education and awareness raising, including coordinating neighbours and cross-tenure programs.		Community education and awareness raising, including coordinating neighbours and cross-tenure programs.	Subsidised Chem Cert training.

## Leschenault Biosecurity Group's Proposed 2020-2021 Operational Budget

Sources and allocation of the group's proposed budget was submitted to DPIRD within the Leschenault Biosecurity's 2020/21 operational plan. This budget was approved for the purposes of control of declared pests on land in the Local Government Areas of Bunbury, Capel, Dardanup and the northern half of Donnybrook-Balingup.

As with the proposed activities for the 2020-21 period is presented on the previous page, this budget use was permitted to be altered based on actual Declared Pest Account raised through payment of the Declared Pest Rate and matching government funding, community feedback and the needs of the community throughout the operational year.



\*Includes office space & associated costs (utilities, IT, phones), accountants, equipment, insurance, audits, etc.



## 7. KEY ACHIEVEMENTS

Summaries of some of the group's key achievements during 2020-2021 Financial Year are presented on the following pages in order as follows:

- LBG Moves into Community-based Office in Donnybrook
- RHDV1-K5 Rabbit Control Program 2020
- Feral Pig Management Initiatives
  - Successful Trials of New HOGGONE® Feral Pig Management System
  - Participation in planning for WA Feral Pig Action Plan
- Community Engagement

### LBG Moves into Community-based Office in Donnybrook

After many months of LBG team members working from their homes, LBG was able to secure a physical "home" made possible from grant funding from the State. On Monday, 25th January, the group moved into their office at 18302 South Western Highway, Donnybrook.

#### *What does this mean for our ratepayers?*

We have a physical space to better store equipment and other resources that can be made available for ratepayers in our operational area.

We have on-site, efficient and secure facilities to store and mix pest management controls.

Our team members will be more accessible to each other, providing for more efficient and timely sharing of information and insight into status of programs, priorities and other activities to best support our landholders' needs.

A space to have demonstrations, workshops or other activities that may be helpful to landholders.



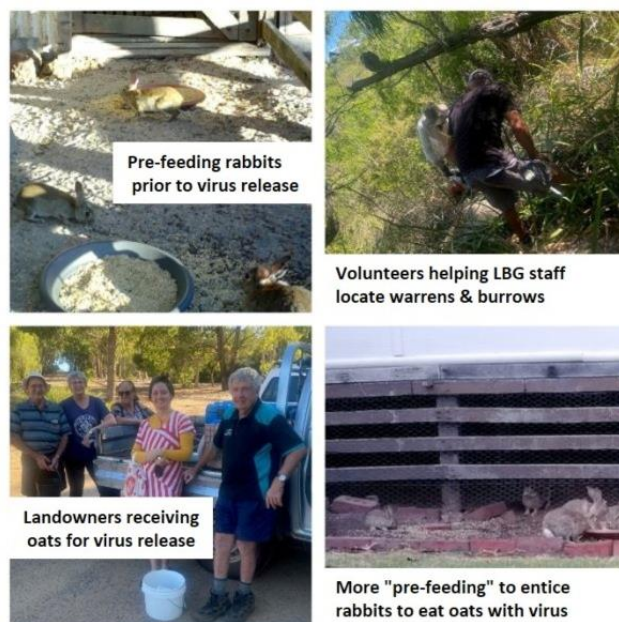
*LBG moved into an office at 18302 South Western Highway, Donnybrook in January 2020*

## RHDV1-K5 Rabbit Control Program

As part of an integrated Rabbit Control management strategy, LBG organised and facilitated a wide scale release of RHDV1-K5 across the operational area to manage an increase in rabbit population. Success was measured by participation from landholders as well as feedback on rabbit numbers from landholders' post release. Community engagement was key to the program's success.

We conducted rabbit control information workshops at:

- Dardanup
- Donnybrook
- Gelorup
- Peppermint Grove Beach
- Yabberup



Landholders from over 135 private properties participated in LBG's release of the K5 program which included 457 release sites across the operational area. Approximately 200kg of inoculated oats were laid at these release sites. It's important to note that many properties had a second release. Feedback from landholders after the release indicated a significant reduction in wild rabbit population numbers. Communities in which we conducted "K5" releases include:

- |                 |               |                |                    |
|-----------------|---------------|----------------|--------------------|
| • Argyle        | • Donnybrook  | • Kirup        | • Paynedale        |
| • Boyanup       | • Elgin       | • Lowden       | • Peppermint Beach |
| • Brookhampton  | • Ferguson    | • Mullalyup    | • Queenwood        |
| • Bunbury       | • Gelorup     | • Mumballup    | • Stratham         |
| • Burekup       | • Glen Mervyn | • Noggerup     | • Thomson Brook    |
| • Capel         | • Gwindinup   | • Newlands     | • Waterloo         |
| • Crooked Brook | • Henty       | • North Ludlow | • Yabberup         |
| • Dardanup      | • Irishtown   | • Paradise     |                    |

## Rabbits Control Initiatives for Non-Ratepayers

The Shire of Capel contracted LBG services to coordinate and conduct "K5" releases for the community of Peppermint Grove Beach, which is comprised of smaller, properties. To address significant rabbit infestations, LBG worked closely alongside community volunteers for multiple releases in this area.



The Shire of Manjimup, which is not served by a Recognised Biosecurity Group, contracted LBG services for training and coordination of the "K5" release program to address rabbit infestations in localised areas. LBG provided services for planning the release, acquiring enough of the virus and related training to others for safe and effective releases within the community.

## Feral Pig Management Initiatives

### Successful Trials of New HOGGONE® Feral Pig Management System



*Multiple pigs feeding at LBG's first HOGGONE® trial conducted at a Mumballup property*

In November 2020, LBG conducted our first trial of newly registered (December 2019) HOGGONE® meSN® Feral Pig Bait and the HOGGONE® Bait Box. Our first trial was conducted on private property in Mumballup, within the Shire of Donnybrook-Balingup WA working collaboratively with two property owners. Based on the success of this first trial, the group has subsequently successfully trialled this system at multiple properties.

This system involves a specific type of bait, placed within boxes carefully designed to allow pigs to smell and easily access bait after limited pre-training, while keeping other animals, rain and extreme heat away from the bait placed in the boxes. The boxes are designed to allow feral pigs access to bait while limiting non-target species access.

### *Why trial HOGGONE?*

HOGGONE® meSN® Sodium Nitrite baits are considered a humane form of control. The bait is an approved food preservative in low doses and eliminates pigs quickly as they lack an enzyme present in other fauna. The pigs expire within 1-3 hours of ingestion. The carcasses of affected pigs pose no threat to scavenging fauna and the bait is presented in target specific boxes that prevent other fauna from accessing the bait. The LBG have found this to be a very effective, fast acting and humane feral pig management alternative. Read more about this system on our website.

### WA Feral Pig Action Plan

In February 2021 LBG team members participated in the inaugural meeting for the WA Feral Pig Action Plan toward development of a State-wide plan for management of feral pigs. Others involved in this meeting included, along with representatives from the pork industry, pest management companies, the Departments of Primary Industries and Regional Development (DPIRD) and Biodiversity, Conservation and Attractions (DBCA) and other stakeholders.

#### *The Problem:*

Feral pigs (*Sus scrofa*) are a major pest and significant threat to Australia's environment, cultural sites, and its \$65 billion agricultural industry. This is due to their destruction of crops, infrastructure, habitat, land and water sources, ability to spread weeds and diseases, predation of livestock and impacts on biodiversity. Feral pigs cause damage to infrastructure, cause productivity losses to the agricultural sector, degrade land, pasture and waterways, cause erosion, and spread weeds and disease including *Phytophthora*.

The Leschenault Biosecurity Group works collaboratively with the Sporting Shooters Association of Australia, South West Hunting and Conservation Group to assist with feral pig management activities and is also building relationships with government agencies to assist with managing feral pigs retreating into state forests and bushland. Issues are experienced with unauthorised hunting in the region. Trials with HOGGONE have been successfully conducted in the region to provide land managers with another effective control option for feral pigs.



*LBG Team Members at DPIRD Offices in Bunbury to attend the Inaugural WA Feral Pig Action Plan Strategy Meeting*

The National Feral Pig Action Plan addresses reducing the extensive impacts caused by feral pigs to Australia's environmental, agricultural, cultural and social assets through sustained, coordinated and collaborative actions by land managers.

The National Feral Pig Action Plan (the Plan) aims to guide and support all land managers to deliver effective, coordinated, sustained and humane best practice management of feral pigs.

## Community Engagement

It is our goal to be an integral and valued resource for communities through positive and collaborative working relationships between all stakeholders within the LBG Operational Area. During the 2020-2021 Financial Year, when COVID-19 restrictions permitted, we embraced opportunities for face-to-face community engagement and actively sought and implemented other opportunities. Our methods for engagement with our stakeholder communities during this time included:

- Providing expert advice from industry professionals through events and publications
- Participating in face-to-face community events, including markets
- Conducting educational and informational workshops, such as multiple Weeds Identification and Advice Workshops and multiple Rabbit Control Information sessions
- Providing expert advice from industry professionals through events and publications
- Online Resources and Advice
- Pest identification guidance and advice
- Social Media Outreach
- Publications in local newspapers and other forums
- Pest reports' validation, mapping and reporting to compliance programs
- Free pest control equipment "hire", such as e.g., fox cage traps and warren smokers
- Coordinated pest control programs, such as K5 rabbit control virus release
- Providing expert advice from industry professionals through events and publications
- Subsidised training and licensing of select pest control methods
- On-ground assistance and pest management advice, including site visits

*The following presents a representative summary of our community engagement activities over the 2020-2021 Financial Year in order as follows:*

- |  |                                  |
|--|----------------------------------|
| 1. <b>EVENTS (Markets and Festivals)</b> | 3. <b>STAKEHOLDER ENGAGEMENT</b> |
| 2. <b>MEDIA</b>                          | 4. <b>WORKSHOPS</b>              |



## EVENTS (Markets and Festivals)

Participation in local community markets, festivals and other events is an important part of our operational plan, providing valuable direct interaction with community members



Some of the events in which LBG was able to participate as a stall holder, include

- 2021 Donnybrook Apple Festival, including speakers at the Future Farming Tent
- 2021 Balingup Small Farm Field Days – Village Green Markets
- Boyanup & Districts Farmers' Market
- Gelorup Community Market

## MEDIA

Varied channels of communications play an important role in helping us to share information with our stakeholders. Presented below are some of the media uses that have provided us with valuable engagement opportunities.

- Sponsorship of Donnybrook Balingup Community Radio,
- Information about various LBG pest control programs in local newspapers
  - o The Dardanup Times
  - o The Preston Press
  - o The Gelorup Gazette

- Publication of Successes with the HOGGONE® Feral Pig Management System
  - on ABC News, WA Country Hour online news and related radio interview of LBG project officer
  - In WALGA's "Enviro News (online publication) (Western Australian Local Government Association)
  - in Farm Weekly Newspaper

## STAKEHOLDER ENGAGEMENT

LBG advocates for cross barrier pest management by working with a number of stakeholders. These stakeholders include operational area landholders, local governments, WAPRES, DBCA, FPC, Southern Ports Authority, SSAA and Main Roads towards the common goal of pest management.

## WORKSHOPS

Leschenault Biosecurity Group conducted several workshops throughout the year.



These workshops included:

- Weeds Identification & Advice Workshops – Dardanup and Boyanup
- Winter Weeds Workshops – Dardanup, Capel & Kirup
- Rabbit Control Workshop – Dardanup, Donnybrook, Peppermint Grove, Yabberup
- Soil Mapping Workshop – Bunbury



## 8. Plan for the Future

RBG's have a unique set of challenges, and with them comes some exceptional opportunities. As part of the Strategic Plan for Leschenault Biosecurity Group Inc in 2021-2022, the organisation will focus their efforts in following areas:

- We will support landowners/managers to uphold their responsibilities to minimise the impact of pests.
- We will develop larger scale projects to assist in the ongoing management of pests.
- We will work tirelessly to ensure our stakeholders have access to contemporary, evidence-based methods to manage pests.
- We will share relevant and timely information to our stakeholders.
- We will maintain systems to keep our landowners/managers abreast of new incursions.

### 2021-2022 PRIORITY INITIATIVES

In 2021-22, Leschenault Biosecurity Group will address each area, guided by strategic directions and supported by the following initiatives.

### 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 operational area. Stakeholder engagement is embedded into the group's everyday activities through various methods of interaction to best reach diverse stakeholders.

Some of the group's methods of stakeholder communications include:

- team accessibility to stakeholders by phone, e-mail and face-to-face
- monthly electronic newsletters
- participation at community events with information stalls
- educational and informative demonstrations and workshops
- online resources and social media outreach.

## PROJECTS

Some of our planned pest management initiatives include:

- K5 Rabbit Control Project
- Blackberry Management Program
- Expanding Use of HOGGONE Feral Management Program

## WORKSHOPS

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 of our planned workshops include:

- Bridal Creeper Workshops
- Weed Identification Workshops
- K5 Rabbit Control Workshops

## RESEARCH AND DEVELOPMENT

- Collaboration with Murdoch University exploring strategies for optimising community engagement for support of and involvement in community wide pest management initiatives
- Continued Trialling of the HOGGONE Feral Pig Control System toward optimising application within our operational area.



Trail of Feral Pig Activity in Argyle sets stage for LBG set-up of HOGGONE box, "pre-feed" & camera to monitor



*With each successive trial, LBG continues to learn more about effective strategic application of the "HOGGONE" system.*

## 9. Treasurer's Report

This year we have separated our income streams of Declared Pest Rate and Independent Income into two separate Profit and Loss statements. Declared Pest Rate Business relates to all our major projects specifically for Declared Pests as is required by DPIRD under the RBG legislation. LBG also has done a number of projects for non-ratepayers (shires and other RBGs) which comes under our Independent Business.

Our Declared Pest Rate total income (including matched by state govt) for 2020-2021 was \$307,435 after DPIRD deducted \$44,585 '*Unspent funds from 2019-2020*'. Unfortunately, the system DPIRD requires us to manage our funding under, means we had to 'refund' the money we couldn't spend in 2019-2020 due to COVID-19. Following strong commitment by the LBG team, we caught up on those programs through the 20/21 Financial Year, however as you will see in the P&L, we ended up running a loss for the year, mainly due to the deduction of the 'Unspent Funds'. We will be able to claim that back again this financial year, but it's a very unwieldy financial accounting process and really needs to be reconsidered by government when the legislation is reviewed, along with some other financial anomalies which certainly make operating an RBG unnecessarily onerous.

We also received \$66,745 as Independent Income and \$21k for JobKeeper. We will be able to allocate these funds towards programs for pests in our patch that are not Declared Pests (e.g., African Lovegrass is not a declared species but is causing a substantial problem in this area as a paddock invader as well as in bushland, road/rail reserves, etc. also proving to be a fire accelerant species. It may be decided that an eradication program is worthwhile if our shires and land managers were to also participate and this would be funded by the Independent Business of LBG).

In early 2021 LBG were approached to assist Blackwood Biosecurity Inc (BBI) who faced severe challenges due to inadequate management resulting in staff and Management Committee changes. It was initially expected this assistance would only be for 3 months or so, but it was soon revealed a great deal more support was required than had been expected and LBG staff and Chairman have now been working on BBI for 11 months. It is anticipated this will continue until the end of the year. BBI have been charged for the time worked and associated costs and this is reflected in the Independent Business P&L.

After working from home for an extended period, LBG staff were relieved to finally move into our own premises. This was eventually possible following the athleticism shown by our EO, Ange in jumping through moving Shire hoops, contacts of our Chair, Morrie to solve remaining issues and the patience of

the property owners whilst all that took place. We obviously had some costs to set up the building for our office use, including installation of electrical and IT connections, more office furniture, a photocopier and sundry other normal office requirements, however these were offset through a variation provision provided by DPIRD.

Following our successful trials, LBG purchased several 'Hoggone' units and have had them out in the field for most of this year. We also purchased a weed spraying unit and trailer that is being trialled by one of our contractors to investigate the best and safest way that we may be able to make this equipment available to hire to our ratepayers in due course.

LBG's Executive Officer, Ange Pusey, has put together an excellent staff who work really well together and all have gone above and beyond, working extra hours including after hours and weekend work. All have also done work as a volunteer at times and for this the Board is very grateful. This has meant that we have been able to implement an extensive number of programs and workshops, as well as providing assistance to numerous individuals with questions on a variety of declared pest species beyond those programs.

This has been an interesting time of establishing the LBG and we have now set up most of our systems and procedures for day to day managing of financial affairs. After 2 years as Treasurer, I intend retiring from this position but will continue on the LBG Board (if nominated). The LBG staff and Board are a joy to work with.

Sherry Thomas  
Treasurer  
Leschenault Biosecurity Group

## 10. Financial Report

Our audited Financial Report is presented on the following pages.



# **Leschenault Biosecurity Group Inc.**

ABN 85 311 692 230

## **Special Purpose Financial Report - 30 June 2021**

## **Leschenault Biosecurity Group Inc.**

### **Contents**

**30 June 2021**

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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 16 November 2021.

**Leschenault Biosecurity Group Inc.**  
**Management Committees' report**  
**30 June 2021**

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 2021.

The LBG Management Committee Members who served for the whole of the financial year, unless otherwise indicated, are as follows:

Morrie Goodz	Chairperson
Scott Bartholomew	Deputy Chairperson
Diana Neggo	Secretary (Resigned Nov 2020)
Sherry Thomas	Treasurer
Albert Gorman	Member (Resigned Feb 2021)
Peter Bass	Member
Sarah Forrest	Secretary (on maternity leave)
Shane Beattie	Member (Resigned Nov 2020)
Tony Albertson	Member
Angela Pusey	Other
Alexis Davy	A/Secretary

The net surplus/(deficit) of Leschenault Biosecurity Group Inc. for the financial year ended 30 June 2021 amounted to \$(14,173).

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



---

Morrie Goodz  
Chair

16 November 2021

**Leschenault Biosecurity Group Inc.**  
**Management Committees' declaration**  
**30 June 2021**

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 2021 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



---

Morrie Goodz  
Chair

16 November 2021

**Leschenault Biosecurity Group Inc.**  
**Statement of profit or loss and other comprehensive income**  
**For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
<b>Revenue</b>			
Independent Income		66,393	-
Declared Pest Rate Income		307,435	301,110
ATO Cash Flow Boost		-	20,000
Job Keeper Income		21,000	12,000
Interest Income		352	518
Other Income		-	76
		<u>395,180</u>	<u>333,704</u>
 Total revenue		<u>395,180</u>	<u>333,704</u>
 <b>Expenses</b>			
Administration		(24,197)	(5,448)
Accounting Fees		(10,933)	(6,478)
Advertising & Promotion		(9,949)	(1,954)
Computer Expenses		(3,347)	(9,714)
Consultancy		(19,145)	(2,900)
Depreciation		(8,651)	(1,442)
Insurance		(6,449)	(2,831)
Low Cost Assets		(496)	-
Motor Vehicle Expenses		(4,054)	(677)
Rent - Amortisation Expense (Lease)	5	(9,300)	-
Rent - Interest Expense (Lease)		(501)	-
Rent Expense		(1,140)	(9,380)
Pest Weeds/Animal Supplies		(28,042)	(17,870)
Salaries & Wages		(217,991)	(106,299)
Employee Benefit expenses		(14,862)	-
Superannuation		(20,495)	(6,483)
Sub-contractors Fees		(20,845)	(12,428)
Other expenses		(8,956)	(2,084)
Total expenses		<u>(409,353)</u>	<u>(185,988)</u>
 <b>Surplus/(deficit) for the year</b>		 (14,173)	 147,716
 Other comprehensive income for the year		 <u>-</u>	 <u>-</u>
 <b>Total comprehensive income for the year</b>		 <u><u>(14,173)</u></u>	 <u><u>147,716</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 2021**

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	3	160,478	158,934
Trade and other receivables	4	1,550	9,720
Right-of-use assets	5	16,325	-
Total current assets		<u>178,353</u>	<u>168,654</u>
<b>Non-current assets</b>			
Property, plant and equipment	6	56,495	22,051
Right-of-use assets	5	6,948	-
Total non-current assets		<u>63,443</u>	<u>22,051</u>
<b>Total assets</b>		<u>241,796</u>	<u>190,705</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts Payable		10,619	13,527
Lease liabilities	7	16,325	-
Accrued Expense		9,407	-
Provisions	8	8,905	-
ATO ICA Liability		29,101	5,940
Superannuation Payable		6,522	3,096
Total current liabilities		<u>80,879</u>	<u>22,563</u>
<b>Non-current liabilities</b>			
Lease liabilities	7	6,948	-
Total non-current liabilities		<u>6,948</u>	<u>-</u>
<b>Total liabilities</b>		<u>87,827</u>	<u>22,563</u>
<b>Net assets</b>		<u>153,969</u>	<u>168,142</u>
<b>Equity</b>			
Retained surpluses		<u>153,969</u>	<u>168,142</u>
<b>Total equity</b>		<u>153,969</u>	<u>168,142</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 2021**

	<b>Retained profits \$</b>	<b>Total equity \$</b>
Balance at 1 July 2019	20,426	20,426
Surplus for the year	147,716	147,716
Other comprehensive income for the year	<u>-</u>	<u>-</u>
Total comprehensive income for the year	<u>147,716</u>	<u>147,716</u>
Balance at 30 June 2020	<u><u>168,142</u></u>	<u><u>168,142</u></u>
	<b>Retained profits \$</b>	<b>Total equity \$</b>
Balance at 1 July 2020	168,142	168,142
Deficit for the year	(14,173)	(14,173)
Other comprehensive income for the year	<u>-</u>	<u>-</u>
Total comprehensive income for the year	<u>(14,173)</u>	<u>(14,173)</u>
Balance at 30 June 2021	<u><u>153,969</u></u>	<u><u>153,969</u></u>

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 2021**

	Note	2021 \$	2020 \$
<b>Cash flows from operating activities</b>			
Receipts from customers (inclusive of GST)		402,998	323,467
Payments to suppliers (inclusive of GST)		<u>(358,710)</u>	<u>(172,443)</u>
Net cash from operating activities		<u>44,288</u>	<u>151,024</u>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment		(43,095)	(23,493)
Interest received		<u>352</u>	<u>518</u>
Net cash used in investing activities		<u>(42,743)</u>	<u>(22,975)</u>
Net cash from financing activities		<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents		1,545	128,049
Cash and cash equivalents at the beginning of the financial year		<u>158,934</u>	<u>30,885</u>
Cash and cash equivalents at the end of the financial year	3	<u><u>160,479</u></u>	<u><u>158,934</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 2021**

**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 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 2021**

**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.

**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.



**Leschenault Biosecurity Group Inc.**  
**Notes to the financial statements**  
**30 June 2021**

**Note 1. Significant accounting policies (continued)**

Depreciation is calculated on a straight-line 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	3 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.

**Right-of-use assets**

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the incorporated association expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The incorporated association has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

**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.

**Lease liabilities**

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the incorporated association's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

**Leschenault Biosecurity Group Inc.**  
**Notes to the financial statements**  
**30 June 2021**

**Note 1. Significant accounting policies (continued)**

**Provisions**

Provisions are recognised when the incorporated association has a present (legal or constructive) obligation as a result of a past event, it is probable the incorporated association will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. If the time value of money is material, provisions are discounted using a current pre-tax rate specific to the liability. The increase in the provision resulting from the passage of time is recognised as a finance cost.

**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 2021. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

**Leschenault Biosecurity Group Inc.**  
**Notes to the financial statements**  
**30 June 2021**

**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**

	2021 \$	2020 \$
<i>Current assets</i>		
Cash on hand	486	496
Debit Card Account	347	919
Independent Income Account	96,336	-
Trading Account	63,309	157,519
	<u>160,478</u>	<u>158,934</u>

**Note 4. Trade and other receivables**

	2021 \$	2020 \$
<i>Current assets</i>		
Bonds	1,550	-
Client bond on equipment	-	(280)
Other Debtors	-	10,000
	<u>1,550</u>	<u>9,720</u>

**Leschenault Biosecurity Group Inc.**  
**Notes to the financial statements**  
**30 June 2021**

**Note 5. Right-of-use assets**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<i>Current assets</i>		
Rental lease - right-of-use	25,625	-
Less: Accumulated amortisation	(9,300)	-
	<u>16,325</u>	<u>-</u>
<i>Non-current assets</i>		
Rental lease - right-of-use asset	6,948	-
	<u>23,273</u>	<u>-</u>

**Note 6. Property, plant and equipment**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<i>Non-current assets</i>		
Leasehold improvements - at cost	2,650	-
Less: Accumulated depreciation	(27)	-
	<u>2,623</u>	<u>-</u>
Plant and equipment - at cost	20,870	-
Less: Accumulated depreciation	(1,462)	-
	<u>19,408</u>	<u>-</u>
Motor vehicles - at cost	18,200	18,200
Less: Accumulated depreciation	(4,008)	(368)
	<u>14,192</u>	<u>17,832</u>
Computer equipment - at cost	8,532	3,627
Less: Accumulated depreciation	(2,917)	(803)
	<u>5,615</u>	<u>2,824</u>
Office equipment - at cost	16,337	1,666
Less: Accumulated depreciation	(1,680)	(271)
	<u>14,657</u>	<u>1,395</u>
	<u>56,495</u>	<u>22,051</u>

**Leschenault Biosecurity Group Inc.**  
**Notes to the financial statements**  
**30 June 2021**

**Note 7. Lease liabilities**

	2021 \$	2020 \$
<i>Current liabilities</i>		
Lease liability - Rental office premises	16,800	-
Lease liability - Less Unexpired Interest	(475)	-
	<u>16,325</u>	<u>-</u>
<i>Non-current liabilities</i>		
Lease liability - Rental office premises	7,000	-
Lease liability - Less Unexpired Interest (NC)	(52)	-
	<u>6,948</u>	<u>-</u>
	<u><u>23,273</u></u>	<u><u>-</u></u>

**Note 8. Provisions**

	2021 \$	2020 \$
<i>Current liabilities</i>		
Annual leave	7,976	-
Time in Lieu	929	-
	<u>8,905</u>	<u>-</u>

**Note 9. Remuneration of auditors**

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

	2021 \$	2020 \$
<i>Audit services -</i>		
Audit of the financial statements	<u>3,000</u>	<u>2,900</u>
<i>Other services -</i>		
Preparation of the financial report	<u>1,200</u>	<u>1,200</u>
	<u><u>4,200</u></u>	<u><u>4,100</u></u>



**Leschenault Biosecurity Group Inc.**  
**Notes to the financial statements**  
**30 June 2021**

**Note 10. Events after the reporting period**

COVID-19 is a respiratory disease caused by a new type of coronavirus - severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2). People with COVID-19 were first reported in December 2019 in the city of Wuhan, Hubei Province, in China. The disease has since spread widely around the world, including to Australia.

The World Health Organization (WHO) has announced that COVID-19 is a 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 recommending COVID-19 vaccinations, applying travel bans, limiting gatherings, and closing of various public facilities.

The financial effect to the entity 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 2021 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.

**Leschenault Biosecurity Group Inc.**  
**Notes to the financial statements**  
**For the year ended 30 June 2021**

**Note 11. Profit and Loss**

	Declared Pest Rate Business	Independent Business
	\$	\$
<b>Revenue</b>		
Independent Income	-	66,393
Declared Pest Rate Income	307,435	-
Job Keeper Income	-	21,000
Interest Income	-	352
	<u>307,435</u>	<u>87,745</u>
Total revenue	<u>307,435</u>	<u>87,745</u>
<b>Expenses</b>		
Administration	(24,197)	-
Accounting Fees	(10,933)	-
Advertising & Promotion	(9,949)	-
Computer Expenses	(3,347)	-
Consultancy	(4,358)	(14,786)
Depreciation	(8,651)	-
Insurance	(6,449)	-
Low Cost Assets	(496)	-
Motor Vehicle Expenses	(4,054)	-
Rent - Amortisation Expense (Lease)	(9,300)	-
Rent - Interest Expense (Lease)	(501)	-
Rent Expense	(1,140)	-
Pest Weeds/Animal Supplies	(25,483)	(2,559)
Salaries & Wages	(194,892)	(23,099)
Employee Benefit expenses	(14,862)	-
Superannuation	(20,495)	-
Sub-contractors Fees	(19,894)	(951)
Other expenses	(8,956)	-
Total expenses	<u>(367,957)</u>	<u>(41,395)</u>
<b>Surplus/(deficit) for the year</b>	(60,552)	46,350
Other comprehensive income for the year	<u>-</u>	<u>-</u>
<b>Total comprehensive income for the year</b>	<u><u>(60,522)</u></u>	<u><u>46,350</u></u>

As noted in Note 1 to the financial statements, 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'. Section 27 of AASB101 requires that an entity shall prepare its financial statements, except for cash flow information, using the accrual basis of accounting.

The \$60,522 loss noted above in the Declared Pest Rate (DPR) Business column included 2020-2021 expenses committed to and accrued prior to 30 June 2021 with these activities and services to be completed post 1 July 2021. A variation to DPR income to cover the 2020-2021 deficit will be applied for in the 2021-2022 financial year.

**DIRECTORS:****ROBERT CAMPBELL** RCA, CA, CPA, MSW**VIRAL PATEL** RCA, CA, CPA**ALASTAIR ABBOTT** RCA, CA, M.FORENSIC ACCOUNTING**CHASSEY DAVIDS** RCA, CA, AMIA, BCOM

## 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 2021, 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 statement by the Committee of Management.

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*, including:

- a) giving a true and fair view of the Entity's financial position as at 30 June 2021, 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 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 *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to 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 *Associations Incorporation Act 2015 (WA)* and the *ACNC Act*. 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 Those Charged with Governance for the Financial Report**

Management is responsible for the preparation and fair presentation of the financial report and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Associations Incorporation Act 2015 (WA)* and the *ACNC Act* and the needs of the members. 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.

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

### Report on Other Legal and Regulatory Requirements

In our opinion, Leschenault Biosecurity Group Inc. 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)*:

- by providing us with all information, explanation and assistance necessary for the conduct of the audit;
- by keeping financial records sufficient to enable a financial report to be prepared and audited ; and
- 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.
- 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 Davids CA, AMIIA, BCom**

Registered Company Auditor number 490152

**Director**

**Australian Audit**

**Dated: 16<sup>th</sup> November 2021**