

ANNUAL REPORT

Local People, Local Pests, Local Decisions.

**2023
/24**

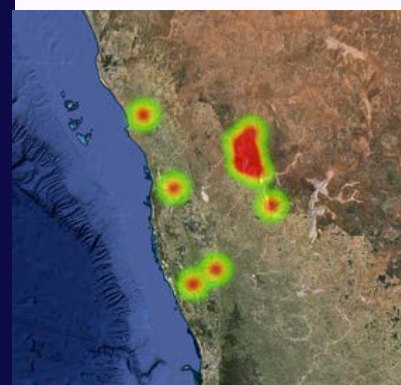


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Chairman's Report

The 2023/24 financial year has been another successful year for the CWBA, with our major focus continuing on wild dogs and feral pigs. Stock attacks from wild dogs have decreased following a rise last year due to land access issues. Feral pig numbers are trending downwards due to our control work, but still higher than we would like to see. This has been our sixth year with a Declared Pest Rate and although we endured another rate rise, I feel we still have overwhelming support within the CWBA area. The system of using a DPR to control declared pests may not be perfect, but it's the fairest and most equitable way to control pests which roam free and don't respect property boundaries. It ensures that every landholder contributes to the effort. I'm pleased to report that more than 80% of our expenditure was on-ground work and less than 20% for admin and communications.

With wild dogs, our regular wild dog LPMTs are working together as a great team and are able to be responsive and flexible when issues inevitably arise. This has ensured that any problem areas are tackled before the dogs become embedded in the area. I would like to thank our LPMTs Jeff Taylor and Allan Straw who are working together to cover our four shires, along with their coordinator Russell McPherson. The land access issues which we experienced last year have been resolved, at least for the short term for most areas. We continue to work closely with the indigenous groups to minimize the impact of stock attacks adjacent to the areas which we still don't have access to.

With feral pigs, we have mainly been working in the Morawa Shire, alongside the Mingenew and Mullewa regions with Paul Pitaro as our LPMT. Using a formalised partnership with Midlands Biosecurity Group and in conjunction with Northern Biosecurity Group, we appear to have suppressed the pig numbers which were threatening to get out of hand. Our control work on wild dogs, pigs, foxes and rabbits has much wider benefits than just on-farm. The benefits are enormous for the survival of native wildlife, habitats and the wider landscape such as wetlands. Around 80% of our LPMT time is spent on government managed lands which represent only 24% of our area.

In 2023/24 DPIRD were able to resolve most of their issues with the management of our Declared Pest Account. The end result showed that we only have a very small percentage of unpaid rates and most of these involve technical problems with the land ownership database. Correspondence from DPIRD recently has indicated that we will be raising considerably more money in 2024/25 than modelling predicted, due to increases in Unimproved Values. While this increase is not ideal, it will place us in a sound position financially. Please be assured that prudent financial management is our Board's highest priority.

I would like to thank our Board members for their work during the year. Other than our EO, all positions on the Board are voluntary and I know the community appreciates the time put in by the volunteers. Once again I acknowledge the exceptional work of our Executive Officer Linda Vernon. I know the Board appreciates Linda's work for CWBA and for the wider RBG system across WA. With Linda at the helm, CWBA has become a widely respected organisation. Looking to the future, our 2024/25 operational plan is underway with similar programs to recent years.



Chris Patmore
CWBA Chairman
M: 0427 552 018



Our Association

The Central Wheatbelt Biosecurity Association (CWBA) is proud to present its Annual Report for the fiscal year 2023–2024. Since becoming a Recognised Biosecurity Group in 2017, CWBA has continued to lead collaboration and innovation in biosecurity management across the Wheatbelt.

The group originally began as a Declared Species Group in 2012, and over the years, it has successfully adapted to meet evolving biosecurity challenges. CWBA remains dedicated to effectively managing priority declared pests that are widespread and established while fulfilling its obligations under the Biosecurity and Agriculture Management Act 2007 (BAM Act), ensuring a sustainable approach to safeguarding the region's agricultural and environmental landscapes.

Aim & Objectives

AIM

Effective management of feral pests in the Central Wheatbelt.

OBJECTIVES

On-ground Management

- Develop and implement proactive, best practice strategies to reduce the effects of declared pests (wild dogs, foxes, feral pigs, and rabbits) on private and public lands.

Engagement and collaboration

- Increase stakeholder participation and encourage landholders and the broader community to adopt sound biosecurity practices.
- Provide members with a mechanism to exchange information, advice, and assistance where appropriate.
- Encourage and support collaboration for declared pest management in adjacent shires and regions.

Measurement

- Observe, assess, and report on the progress concerning the reduction of negative impacts of declared pests.

Our Board

The CWBA Constitution provides for a Board of Management who are responsible for overseeing the affairs of the Association. The Board of Management consists of a Chairperson; Deputy Chairperson; Secretary and Treasurer and no less than 3 and no more than 7 other members. Directors' terms of appointment are for a three-year period.

As of 30 June 2024, the CWBA Board of Management consists of:

Position	Member	Term Expires
Chairman	Chris Patmore	2026
Deputy Chairman	Peter North	2024
Secretary & Treasurer	Linda Vernon	Ex officio
Director	Carl Forward	2024
Director	Don Nankivell	2024
Director	Ashley Sanderson	2025
Director	Doug Cail	2026
Director	Mark Sutton	2026
Director	Brad Collins	2026
Director	Carl Fuchsbichler	2026

The CWBA maintains a small, dedicated, and efficient team to ensure the seamless operation of the association.

Executive Officer

At the helm of our day-to-day management is our part-time Executive Officer, Linda Vernon. Linda's multifaceted role as Executive Officer encompasses the following responsibilities:

- **Executive Support:** She provides invaluable executive support to the Board of Management, offering expertise in governance, administration, and financial matters for the Association.
- **Operational Implementation:** Linda drives the implementation of our Operational Plan, ensuring that strategies and objectives are executed effectively.
- **Community Engagement & Partnerships:** She leads the design and delivery of community engagement initiatives, while fostering collaborations with government and strengthening vital connections within our region.

The Board and Executive Officer collaborate closely on financial management, exercising diligent oversight. This partnership is supported by the services of a dedicated Bookkeeper.

Bookkeeper

In the 2023–2024 fiscal year, CWBA was fortunate to have Danielle Carlson from Merredin Bookkeeping Services managing our bookkeeping duties. Danielle's expertise ensures that CWBA's financial health remains robust and transparent, reinforcing our commitment to sound fiscal management.

LPMT Coordinator

Russell MacPherson continues to be a valued part of the CWBA team, serving as our Licensed Pest Management Technician (LPMT) Coordinator through a dedicated contract arrangement. His enduring connection to the region, coupled with strong relationships with both LPMTs and landholders, remains an invaluable asset to our operations.

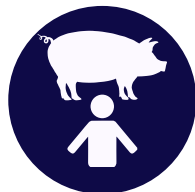
\$532,674

**SPENT ON DECLARED PEST
CONTROL ACTIVITIES IN THE
SHIRES OF KOORDA,
DALWALLINU, PERENJORI &
MORAWA**

80:20 ONGROUND TO ADMINISTRATION FUNDING



2 LPMTs worked
318 days on Wild Dog,
Fox & Rabbit Control



1 LPMT worked
100 days on
Feral Pig Control



9 Voluntary Board
Members &
1 LPMT Coordinator



1 part-time
Executive Officer

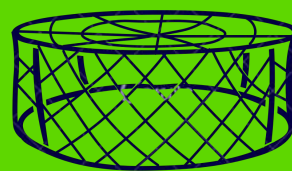


959

FERAL PIGS DESTROYED IN MINGENEW
& MORAWA REGION
BY AERIAL CULLING



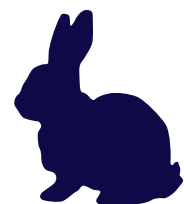
69.5hrs was spent on
aerial culling for Feral
Pig control.



80 Feral Pigs were
also removed by
trapping or baiting
activities.

\$219,246

OF THE FUNDS SPENT, WERE RAISED FROM
LANDHOLDERS PAYING THE DECLARED PEST
RATE IN 2023/24 WHICH WAS MATCHED
\$1:\$1 BY THE WA STATE GOVERNMENT



3.06 tonne of 1080 bait was
mixed to lay **510km** of bait
trail to control rabbits.

WILD DOG & FOX CONTROL

44

wild dogs
culled.

80

reported stock
attacks/deaths.

45

average number
traps in the ground
at any one time.

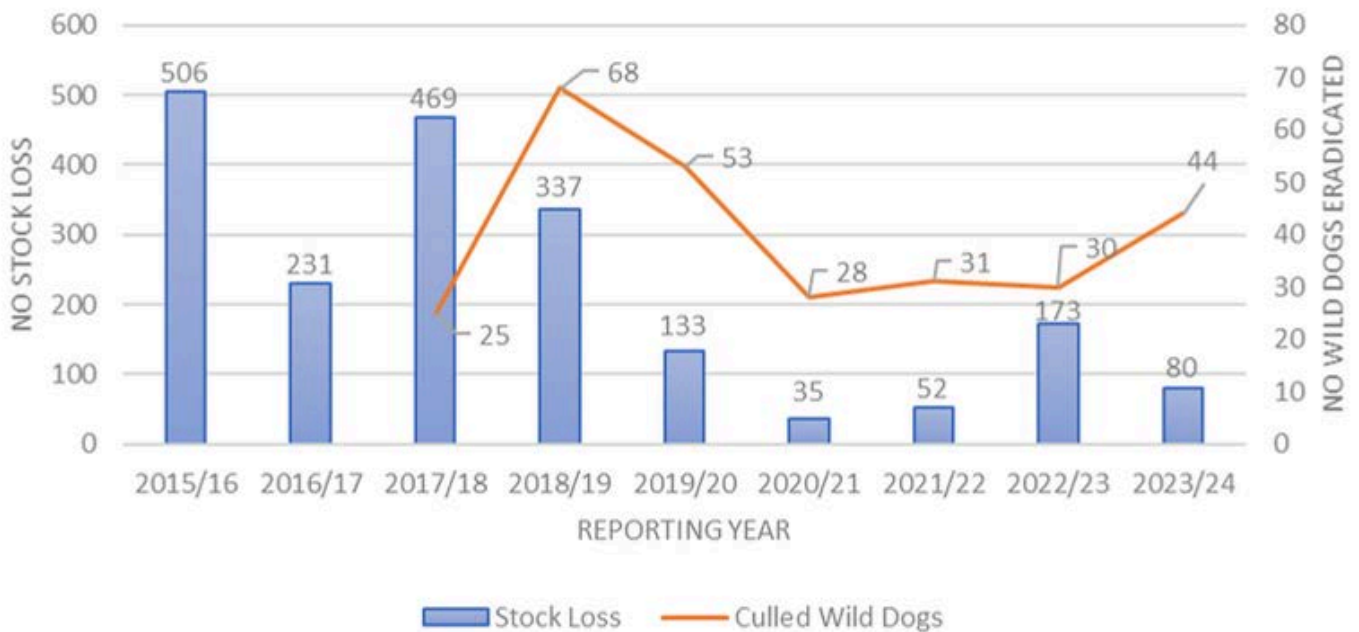
5,000

dried meat baits laid
by a coordinated aerial
baiting program.

20,800

dried meat baits laid for
targeted control
activities by landholders.

Annual CWBA Reported Stock Loss and Culled Wild Dogs



KEY STAKEHOLDERS

Value Entity
Numbers (VENs)

1015

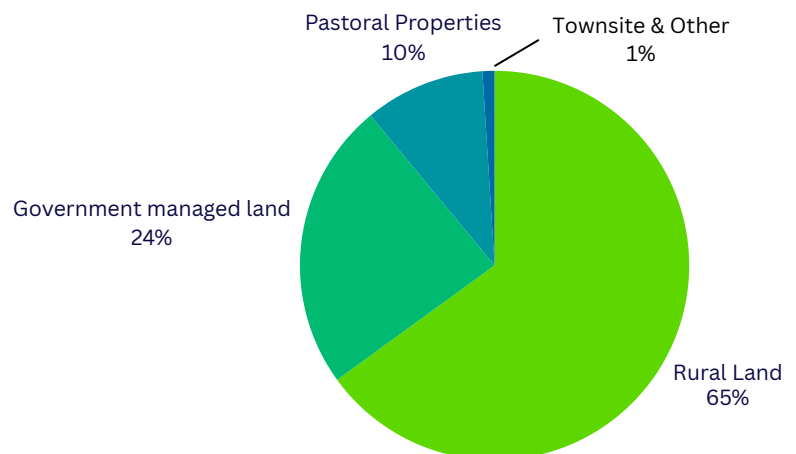
Landholders*

775

CWBA Members

48

*estimated from LGA rate database of
landholders over 100ha.



**LAND USE IN CWBA REGION OVER
2,186,890HA**

DECLARED PEST RATE

Under section 130 of the Biosecurity and Agriculture Management Act 2007, the Minister determined rates chargeable on land in the prescribed areas for the financial year commencing on 1 July 2023 as follows –

0.0436 cents in the dollar on the unimproved value of freehold land in the local government districts of Dalwallinu, Koorda, Morawa and Perenjori, that is no less than 100 hectares in area with a minimum rate payable amount of \$83;

Modelling of 2023/24 Rate revenue by Shire (LGA) provided by DPIRD to CWBA Board

Shire	#VENs	Rates Amount	% cont.
Dalwallinu	364	88,130.00	42%
Koorda	205	32,104.00	15%
Morawa	191	36,589.00	17%
Perenjori	255	53,901.00	26%
Total	1015	210,724.00	100%

In 2023/24, the CWBA actually raised \$219,246 through the Declared Pest Rate determination, using the ad valorem rating method which was matched by State Government funding. As of 30 June 2024, the total value of unpaid rates (over the last six years) is \$23,698. Following concerns raised in 2022/23 regarding unpaid rates and potential errors in DPA Statements, DPIRD conducted a full reconciliation of the Declared Pest Accounts. This resulted in the reissuance of a summary of certificates, including a restated certificate for 2021-22, and certificates for the 2022-23 financial year and year-to-date for Q1 and Q2 of 2023-24.

OTHER FUNDING & GRANTS

Royalties for Regions Program – Wild Dog Management Program

The CWBA continues to benefit from financial support through the Royalties for Regions Program – Wild Dog Management Program. This funding allows CWBA to employ one part-time (0.5 FTE) Licensed Pest Management Technician, tasked with reducing wild dog populations on government-managed lands and adjacent agricultural properties. For the period from 1 July 2023 to 30 June 2025, CWBA secured \$62,500 per annum, enabling sustained efforts in wild dog control and safeguarding the region's agricultural assets.

RBG Capacity Building Grants 2023

In 2023, CWBA received \$20,500 through the RBG Capacity Building Grants on behalf of several Recognised Biosecurity Groups (RBGs), including Blackwood Biosecurity, Carnarvon Rangelands, Eastern Wheatbelt, Midlands, Northern, Peel Harvey, and Pilbara Regional. The project aimed to enhance RBGs' data management systems by automating repetitive administrative and governance tasks, improving data collection and processes. A third-party provider was contracted to create an online database using Airtable for participating RBGs. While progress has been made, the development and adoption of the system will extend beyond the project's end date.

Wild Dog Action Plan 2 – Competitive Research and Development Grant

The CWBA was awarded \$69,600 under the Wild Dog Action Plan 2 – Competitive Research and Development Grant, with \$34,800 received as the first payment. This project, continuing until 30 June 2025, builds on the Landscape Scale Wild Dog Monitoring initiative in the Northern Agricultural Zone, WA. It brings together the expertise and resources of three Recognised Biosecurity Groups to maintain a remote camera trapping surveillance network. By using advanced technology for wireless data upload and AI-assisted analysis, the project enhances the capacity for effective wild dog monitoring and management across the region.

STRATEGIC PARTNERSHIPS

Department of Biodiversity Conservation and Attractions (DBCA)

The CWBA's relationship with DBCA has seen significant improvement over the past 12 months. While interactions across the 2022-2023 period were often challenging, recent developments indicate progress. A key milestone was the meeting with the Yamatji Joint Management Board in October 2023, a positive step in fostering collaborative efforts.

Challenges surrounding permits for wild dog control on CALM Act lands in the Mid-West region persisted, with existing permits expiring on 31 December 2023, halting control efforts across 426,933.35 hectares. After continued efforts by the CWBA and a productive meeting with the Yamatji Joint Management Board in October 2023, the permit issues were resolved for the time being. New permits were issued to align with those in the Wheatbelt DBCA region, extending through 30 June 2026, allowing control efforts to resume across the entire region, except for Badamia Joint Managed lands, where no control activities are permitted on Biluny Wells Nature Reserve in the CWBA region.

The CWBA understands the complexities of joint management arrangements between the Mid-West DBCA and the Yamatji and Badimia Traditional Owners and respects the depth of these collaborations. While frustrations remain, CWBA remains committed to balancing wild dog control efforts with the cultural and land management aspirations of all stakeholders. Looking ahead, we believe there is room for greater collaboration and are determined to continue fostering strong partnerships that benefit both agricultural and non-agricultural lands.

Department of Primary Industries and Regional Development (DPIRD)

Office of RBG

The CWBA has continued to work closely with the DPIRD Office of RBG team to implement our six Declared Pest Rate and fulfill all reporting obligations as a Recognised Biosecurity Group under the Biosecurity and Agriculture Management (BAM) Act 2007. A key event was the Annual RBG Forum, held on the 14th and 15th of February 2024 in Perth, providing a valuable opportunity for collaboration among RBGs and other stakeholders.

State DPIRD–RBG Advisory Group

Linda Vernon, CWBA's Executive Officer, now serves as Vice Chair of the DPIRD–RBG Advisory Group, which held regular bi-monthly online meetings over the past year. The group has successfully developed a Terms of Reference and continues to foster strong two-way communication between RBGs and the Department.

Invasive Species Management and Research

CWBA continues to collaborate with Tracey Kreplins, Research Scientist in Invasive Species, Sustainability, and Biosecurity, on several important projects. These include:

- Collecting DNA samples from wild dogs as part of ongoing research into DNA and kin relationships of wild dogs.
- Trialling the use of Eradicat® Bait for feral cats, as well as wild dogs and foxes.
- Expanding the landscape-scale wild dog and feral pig monitoring network through the installation of eVorta cameras, enabling better coordination of pest management.

State Barrier Fence

The State Barrier Fence (SBF) remains a critical infrastructure tool for controlling declared pests and preventing wild dogs from entering the CWBA region from the Rangelands. CWBA has continued to secure annual permits to undertake wild dog control activities along the western side of the SBF. This year, several eVorta cameras were installed along the fence by DPIRD, significantly enhancing monitoring efforts. Although no major upgrades were completed on the SBF in the CWBA region, grid maintenance and regular upkeep of the fence are ongoing challenges. Ensuring the fence remains accessible is essential for the effective implementation of pest control measures in the area.

Liebe Group

The CWBA continues to strengthen its partnership with the Liebe Group, leveraging their communication networks, resources, and facilities to enhance landholder engagement across our region. Their support has been instrumental in amplifying our reach and providing valuable opportunities to connect with the wider agricultural community. We extend our gratitude to the Liebe Group for their ongoing collaboration, which remains a key component of our stakeholder engagement strategy.

Northern Agricultural Catchments Council (NACC)

Our partnership with NACC remains an important aspect of our efforts to address biosecurity concerns in the mid-west region. While there have been no major collaborative projects this year, we have actively worked to deepen our understanding of each other's capacity and strategic priorities. With the review of the BAM Act exploring Natural Resource Management (NRM) as a potential model for future delivery of Recognised Biosecurity Groups and Declared Pest Rates, we see significant opportunities for joint efforts moving forward. NACC's continued support, particularly in our Feral Pig control initiatives is appreciated. We look forward to further aligning our goals in the coming year.

Grower Group Alliance (GGA)

As an associate member of the Grower Group Alliance (GGA), CWBA benefits from access to a high-profile network that supports capacity-building and visibility within the industry. GGA's collaborative framework has helped us engage in broader discussions and initiatives, increasing our ability to form meaningful partnerships across the agricultural sector.

RBG Monthly Meetings

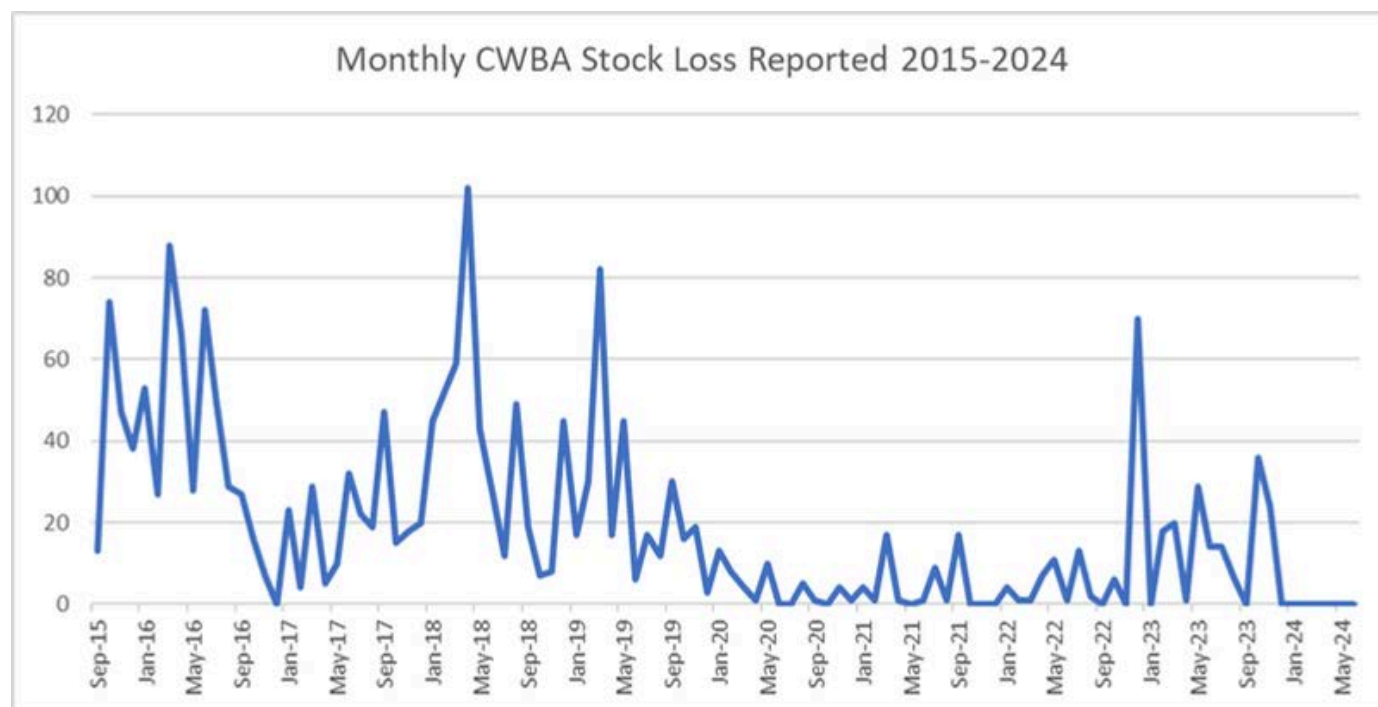
Monthly online meetings with other Recognised Biosecurity Groups (RBGs) have continued to provide a critical platform for sharing information, updates, and strategies. This regular exchange allows us to stay informed about state-wide biosecurity developments and emerging threats, fostering an environment of enhanced collaboration. These meetings have been pivotal in identifying joint initiatives and accessing grant funding opportunities, contributing to more effective pest management efforts across the state.

WILD DOG & FOX CONTROL PROGRAM

In 2023–2024, CWBA Licensed Pest Management Technicians (LPMTs) trapped 30 wild dogs and shot 14, with only 3 wild dog sightings reported by landholders. Additionally, 87 wild dog images were captured using the Evorta camera surveillance system.

Landholders reported a total of 80 stock losses (sheep and goats) to the CWBA. In response, the CWBA promptly deployed LPMTs to affected areas to manage the situation, ensuring a swift response to both stock losses and wild dog sightings.

Summary of CWBA Monthly Stock Loss Reported 2015-2024



Summary of LPMT Reported Data 2017–2024

End of Year LPMT Statistics Summary	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
LPMT Days Worked	187	344	340	331.5	354.5	349.5	318
Baits Laid	12,814	7,700	9,880	8,300	4,960	13,880	20,800
Wild Dogs Trapped	25	67	38	25	24	17	30

Summary of Reporting by Landholders 2017–2024

Landholder Reports	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Wild Dogs Shot	12	7	16	3	7	12	14
Reported Wild Dog Sightings	51	20	20	5	7	7	3
Stock Loss Reports	469	337	133	35	52	173	80

LPMT Program

During the 2023–2024 period, the CWBA engaged the services of MidWest Feral Services and JK & TJ Taylor Pest Management as Licensed Pest Management Technicians (LPMTs). Collectively, they worked 318 days across the region, implementing control activities such as baiting, trapping (with an average of 45 traps deployed at any given time), and shooting on both public and private lands.

This marks the sixth consecutive year that the CWBA has achieved over 300 days of consistent LPMT control efforts, highlighting the program's significant impact on managing declared pests despite ongoing challenges related to land access and permit issues. The CWBA LPMTs also utilised the national database and reporting program Feral Scan to document their control activities and observations throughout the year, in accordance with our agreement with DPIRD.





Community Bait Rack Program

The CWBA operates five bait racks throughout the region, managed by local landholders as Coordinators, to facilitate the making and storage of 1080 dried meat baits for targeted fox and wild dog control. Coordinated baiting programs were organised for September 2023 and March/April/May 2024, providing landholders access to a total of 20,800 dried meat baits.

A wet end to our Operational Plan particularly in the Shires of Morawa and Perenjori in April and May 2024 saw access to many areas of land be restricted and limited baiting activity.

Community baiting remains a cornerstone of our wild dog control strategy, mitigating the impacts of these pests on agricultural and environmental ecosystems while fostering shared responsibility among landholders. While coordinated baiting is promoted during the designated periods, we encourage landholders to implement targeted baiting programs on their properties year-round.



Aerial Baiting Program

This year, the CWBA collaborated with the Eastern Wheatbelt Biosecurity Group and the Northern Biosecurity Group to implement targeted aerial baiting across our regions. Engaging the services of JL Taylor and Outback Aviation, alongside our contracted Licensed Pest Management Technicians (LPMTs), was instrumental to the program's success.

Conducted in the last week of September 2023, the program involved the deployment of 5,000 dried meat baits across key sites, including pastoral properties like Wanarra, Perangery, Mellenbye, and Bunnawarra, as well as DBCA-managed lands and additional unallocated crown land and salt lakes. This year, we also included the Belaranga Hills in the western Morawa Shire.

Our dedicated team systematically baited strategic locations and meticulously tracked dog activity throughout the operation. This ongoing effort is essential for maintaining effective wild dog control measures and protecting our region's livestock enterprises and ecosystems from the threats posed by wild dogs.

RABBIT CONTROL PROGRAM

In February 2024, the CWBA promoted a coordinated rabbit control program, offering landholders the opportunity to participate in free 1080 Rabbit Oat Bait Mixing days. While we observed improved engagement compared to 2023, with 30 landholders expressing interest, we aim to increase participation further. Approximately 3.06 tonnes of oats were mixed, and landholders laid about 510 km of bait trails, primarily from the Shires of Dalwallinu and Koorda. Despite these efforts, overall anecdotally rabbit numbers in the region continue to be on the rise.

To also assist with rabbit control, the CWBA purchased 20 vials of Calicivirus (RHDV1 K5 strain), which were released and monitored by our LPMTs at identified sites. Initial results indicate local eradication of rabbits from the virus, but its spread across the landscape has been limited.



FERAL PIG CONTROL PROGRAM

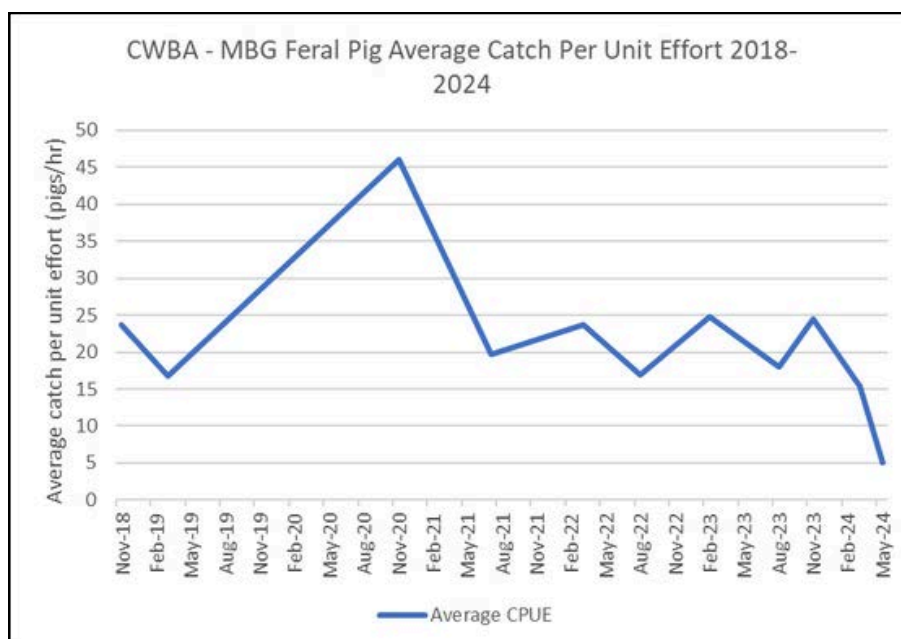
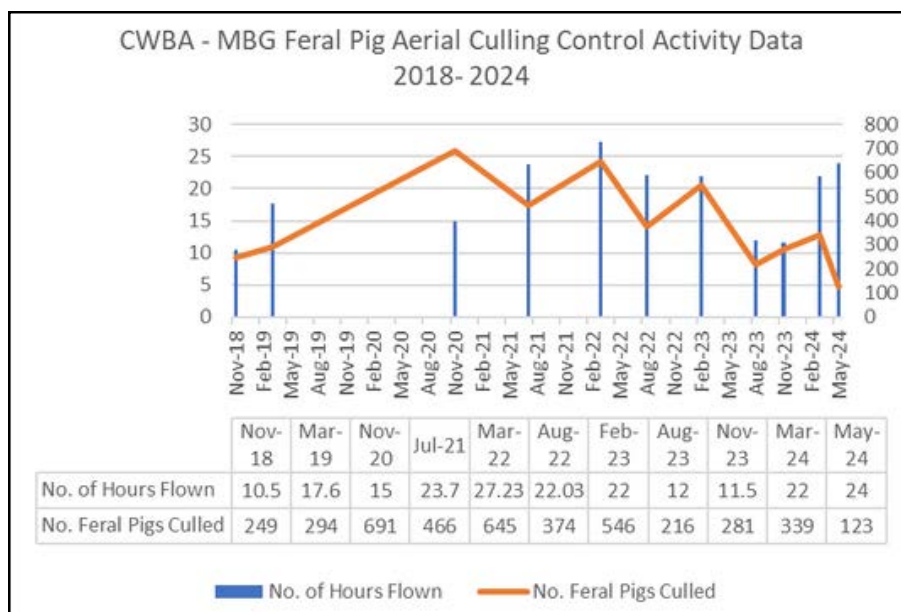
The CWBA continued its partnership with the Midlands Biosecurity Group and Northern Biosecurity Group to tackle the ongoing issue of feral pigs across our regions. This year, we adopted a zone management approach, dividing the area into four distinct zones for targeted aerial control efforts.

The long, hot, dry summer facilitated our control activities, resulting in low feral pig numbers. However, the exceptionally wet conditions in April and May limited our on-ground operations. Notably, a new population of feral pigs was confirmed in Barnong Nature Reserve, highlighting the need for ongoing vigilance.

To support these initiatives, LPMT Paul Pitaro, Vertebrate Pest Management Australia was contracted for 100 days to provide on-ground monitoring and control. Collaborative aerial culling operations, conducted with Coral Coast Helicopters, successfully culled 959 feral pigs over 69.5 flying hours over 4 periods across the 12 months. Additionally, 80 feral pigs were removed through trapping and baiting activities. Our continued focus on these methods ensures a comprehensive approach to managing this declared pest.



As part of the National Feral Pig Action Plan, the Central Wheatbelt Biosecurity Association (CWBA) and Midlands Biosecurity Group (MBG) expanded their control program over the past 12 months, moving from annual operations, which began in 2018, to a zonal approach with four control periods in 2024. Over this time, this collaborative, nil tenure effort has resulted in the culling of 4,372 feral pigs over 207.5 hours of aerial shooting across the CWBA and MBG regions. Additionally, 695 feral pigs were trapped or baited through LPMT-supported and landholder-led control programs in the CWBA region. Over this period, the average catch per unit effort decreased, suggesting a likely decline in the feral pig population in the CWBA region since 2018.



COMMUNITY ENGAGEMENT

Throughout 2023–2024, the CWBA remained proactive in engaging with the community, providing updates on declared pests, control measures, and the incoming Declared Pest Rate. Our continued efforts aim to keep landholders informed and involved in regional biosecurity initiatives.

CWBA Community Engagement Activities 2023–2024

Month	Activity Type	Details
All Year Round	CWBA Website All information about the CWBA can be found here and is current.	www.cwba.org.au
July 2023	Email to CWBA Local Governments Email sent to all four CWBA Local Governments informing them of the successful DPR outcome and offering to come and present to Council.	
September 2023	AGM Notice to Members Notice of AGM and setting of DPR for 2024-20235	
October 2023	Annual General Meeting CWBA Annual General Meeting, adoption of annual report and setting of the 23-24 DPR.	
	October E-news and Local Papers Update on the activities of the Association.	
November 2023	2022-2023 Annual Report Distributed to members and to key stakeholders by email and hard copy.	Electronic circulation to stakeholder list and hard copy by post.
February 2024	February E-news and Local Papers. Update on the activities of the Association	
April 2024	April E-news and Local Papers. Update on the activities of the Association	
As Required	Social Media Ad hoc and social media as a part of the RBG Communications project	

20 September 2024

Central Wheatbelt Biosecurity Association
58 Johnston Street
Dalwallinu WA 6609

Dear Committee

Financial Report Audit for the Year Ended 30 June 2024

We have completed the audit of your Association's accounts for the year ended 30 June 2024.

We direct your attention to the fact that the responsibility for the preparation of the financial statements and adequate disclosure is that of the Committee. This includes the maintenance of adequate accounting records and internal controls, the selection and application of accounting policies, and the safeguarding of monies of the Association.

The purpose of our audit of the financial report is to express an opinion on that report, and this report on management issues includes only matters that come to our attention during the conduct of our work and, therefore, should not be regarded as a comprehensive statement of management issues that may exist.

We noted no significant matters that should be raised or brought to the attention of the Management Committee.

We thank you for the kind assistance provided during the audit. If you wish to discuss any of the above items or require any further information, please contact us immediately.

Yours sincerely



LEANNE K OLIVER CPA RCA
Director

CENTRAL WHEATBELT BIOSECURITY ASSOCIATION
ABN 46 359 975 258

Audited Financial Report
For the Year Ended 30 June 2024

CENTRAL WHEATBELT BIOSECURITY ASSOCIATION
ABN 46 359 975 258

AUDITED FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

CONTENT
Statement by Members of the Committee
Balance Sheet
Income Statement
Statement of Change in Equity
Statement of Cash Flow
Notes to the Financial Statements
Independent Audit Report

STATEMENT BY MEMBERS OF THE COMMITTEE

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report:

1. Presents a true and fair view of the financial position of Central Wheatbelt Biosecurity Association as at 30 June 2024 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Central Wheatbelt Biosecurity Association will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:



CHAIRPERSON

Name: Christopher Patmore



TREASURER

Name: Linda Vernon

Dated:

CENTRAL WHEATBELT BIOSECURITY ASSOCIATION
ABN 46 359 975 258

BALANCE SHEET AS AT 30 JUNE 2024

Assets	2024	2023
Current Assets		
CWBA Debit Card Account	1,000	1,000
CWBA Own Funds	128,221	128,529
Grant Funding	99,318	35,395
DPR Rate Funding	126,846	94,956
	<u>355,386</u>	<u>259,880</u>
Non Current Assets		
Plant & Equipment	20,175	20,175
Acc Depreciation - Plant & Equipment	(12,210)	(8,828)
	<u>7,965</u>	<u>11,347</u>
Total Assets	<u>363,350</u>	<u>271,228</u>
Liabilities		
Accounts payable	(2)	483
GST collected	86,709	57,173
GST paid	(89,339)	(68,558)
Total Liabilities	<u>(2,632)</u>	<u>(10,902)</u>
Net Assets	<u>365,982</u>	<u>282,130</u>
Equity		
Retained Earnings	282,130	261,282
Net Surplus (Deficit)	83,852	20,848
Total Equity	<u>365,982</u>	<u>282,130</u>

CENTRAL WHEATBELT BIOSECURITY ASSOCIATION
ABN 46 359 975 258

INCOME STATEMENT FOR THE YEAR ENDING 30 JUNE 2024

Income	2024	2023
DPR Rate/Matching	492,154	410,904
Grant Funding	56,895	46,200
R4R Wild Dog Funding	62,500	62,500
Total Income	611,549	519,604

Expenses

Accountant / Bookkeeping Fees	4,254	4,508
Administration Exp	2,027	1,099
Advertising / Signage	-	502
Aerial Baiting	42,000	33,780
Aerial Shooting	29,735	26,229
Baiting Racks Gen Exp	380	19
Bank Fees	59	40
Chemical	-	13,466
Communication & Community Engagem	3,465	-
Contractors	320,450	268,940
CWBA Meeting Exp	1,284	1,481
Dogger Co-Ordinator	6,000	6,000
Equipment	79	-
Executive Officer	42,000	48,216
Executive Officer - Travel & Accommoda	3,124	4,895
Feral Pig Control	-	41,560
Goodlands Bait Rack	2,800	1,500
Koorda Bait Rack	1,950	-
Insurance - Pub Liability Etc	7,007	5,570
Insurance - Workers Comp	5,247	18,469
LPMT Rabbit Bait Mixing	1,750	-
Materials	374	-
Monitoring Expenses	22,000	2,106
Morowa Bait Rack	5,240	1,350
Partners Community Engagement	-	1,318
Perenjori Bait Rack	5,380	6,450
Rabbit Bait Manufacture	8,372	1,640
RCR Permit	1,167	1,898
Superannuation Expense	4,566	3,539
Telephone	1,011	3,494
Training	4,195	-
Traps & Poisons	3,374	-
Website	-	43
Workshops	-	91

CENTRAL WHEATBELT BIOSECURITY ASSOCIATION
ABN 46 359 975 258

INCOME STATEMENT FOR THE YEAR ENDING 30 JUNE 2024 (cont)

Expenses	2024	2023
Depreciation	3,383	3,383
Total Expenses	532,674	501,586
Operating Surplus (Deficit)	78,875	18,018
Other Income		
Interest Income	4,978	2,739
Other Income		91
Total Other Income	4,978	2,829
Net Surplus (Deficit)	83,852	20,848

CENTRAL WHEATBELT BIOSECURITY ASSOCIATION
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Statement of Changes in Equity

For the year ended 30 June 2024

	Retained Profits	Total
Opening balance 1/07/2022	261,282	261,282
Net result for the year	20,848	20,848
Closing balance 30/06/2023	<u>282,130</u>	<u>282,130</u>
Opening Balance 1/07/2023	282,130	282,130
Net result for the year	83,852	83,852
Closing balance 30/06/2024	<u>365,982</u>	<u>365,982</u>

CENTRAL WHEATBELT BIOSECURITY ASSOCIATION
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Statement of Cash Flows

For the year ended 30 June 2024

	Note	2024 \$	2023 \$
Cash Flow From Operating Activities			
Receipts from customers		611,549	519,694
Payments to suppliers and employees		(521,021)	(499,950)
Interest received		4,978	2,739
Net cash provided by (used in) operating activities		<u>95,506</u>	<u>22,483</u>
Cash Flow From Investing Activities			
Equipment purchased during the year		-	-
		<u>-</u>	<u>-</u>
Cash Flow From Financing Activities			
		<u>-</u>	<u>-</u>
Net increase (decrease) in cash held		95,506	22,483
Cash at the beginning of the year		<u>259,880</u>	<u>237,397</u>
Cash at the end of the year		<u>355,386</u>	<u>259,880</u>

CENTRAL WHEATBELT BIOSECURITY ASSOCIATION
ABN 46 359 975 258
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 2015 (WA). The committee has determined that the association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Associations Incorporation Act (WA) and the following Australian Accounting Standards:

AASB 112 Income Taxes

AASB 110 Events after the Balance Sheet Date

No other applicable Accounting Standards, Australian Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accrual basis.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

a) Income Tax

The Association is a non-profit organisation and thus exempted from income tax liability by virtue of section 23(3) of the Income Tax Assessment Act.

b) Goods & Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

c) Plant & Equipment

Plant and equipment are carried at cost less, where applicable, and accumulated depreciation. The depreciable amount of all plant and equipment is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
CENTRAL WHEATBELT BIOSECURITY ASSOCIATION.**

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of Central Wheatbelt Biosecurity Association which comprises the balance sheet as at 30 June 2024, and the income statement, a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

Auditors Opinion

In our opinion, the financial report of Central Wheatbelt Biosecurity Association presents fairly, in all material respects the financial position of Central Wheatbelt Biosecurity Association as of 30 June 2024 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

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 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

The financial report is prepared in accordance with a special purpose framework and accordingly may not be suitable for other purposes. The opinion is not modified in respect of this matter.

Committee's Responsibility for the Financial Report

The committee of the association is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the *Associations Incorporation Act 2015* and are appropriate to meet the needs of the members. The committee's responsibilities also include establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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.

Auditor's Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

LEANNE K OLIVER CPA RCA
Director

AUDIT PARTNERS AUSTRALIA
EAST VICTORIA PARK WA

Dated: 20th September 2024