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1 Statement of compliance

For the year ended 30 June 2009

The Honourable Terry Redman MLA
Minister for Agriculture and Food; Forestry; Minister Assisting the Minister for Education

In accordance with section 61 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the Annual Report of the Agricultural Practices (Disputes) Board for the financial year ended 30 June 2009.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006* and any other relevant written law.

Malcolm Goff
A/Director General, Department of Agriculture and Food
Accountable Authority

5 August 2009

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3 Overview

3.1 Executive summary

A review of the *Agricultural Practices (Disputes) Act 1995* and the Agricultural Practices Board established under it found there was no need for its continuation and recommended repeal in March 2002. Drafting of a Bill to repeal the Act was approved by Cabinet; however because of the many Bills with higher priority, this Bill has not progressed. The term of office of all previous Board Members expired on 30 June 2006. The Treasurer appointed the Director General Department of Agriculture and Food, Western Australia as the Accountable Authority of the statutory authority under Section 55(2) of the *Financial Management Act 2006*. The Department of Agriculture and Food, Western Australia continues to provide all services required of the Agricultural Practices Disputes Board in a professional manner. The Registrar received 2 enquiries during the year concerning disputes. None of the enquiries resulted in an application for mediation being lodged.

3.2 Operational Structure

Enabling Legislation

The Agricultural Practices Board of Western Australia is established under the *Agricultural Practices (Disputes) Act 1995*.

Responsible Minister

The Honourable Terry Redman MLA, Minister for Agriculture and Food; Forestry; Minister assisting the Minister for Education.

Mission

- The *Agricultural Practices (Disputes) Act* was proclaimed in June 1996 to provide a fair and equitable process to resolve farm disputes. The Accountable Authority

Organisational chart/senior officers

- **Mr Malcolm Goff, Director General Department of Agriculture and Food (Accountable Authority)**

The Director General of the Department of Agriculture and Food, Western Australia was appointed the Accountable Authority of the Statutory Authority effective from 1 July 2006. Mr Goff is the A/Director General of the department.

- **Ms Kerry Dunn, Registrar**

Ms Dunn is the Executive Officer for the Department of Agriculture and Food, Western Australia.

There have been no (NIL) meetings of the Statutory Authority during the financial year.



Administered Legislation

The Minister for Agriculture and Food also administers the following related Acts:

- Aerial Spraying Control Act 1966
- Agricultural and Veterinary Chemicals (Taxing) Act 1995
- Agricultural and Veterinary Chemicals (Western Australia) Act 1995
- Agricultural Produce (Chemical Residues) Act 1983
- Agricultural Produce Commission Act 1988
- Agricultural Products Act 1929
- Agriculture and Related Resources Protection Act 1976
- Agriculture Act 1988
- Agriculture Protection Board Act 1950
- Beekeepers Act 1963
- Biological Control Act 1986
- Cattle Industry Compensation Act 1965
- Chicken Meat Industry Act 1977
- Exotic Diseases of Animals Act 1993
- Fertilizers Act 1977
- Genetically Modified Crops Free Areas Act 2003
- Industrial Hemp Act 2004
- Marketing of Potatoes Act 1946
- Ord River Dam Catchment Area (Straying Cattle) Act 1967
- Perth Market Act 1926
- Plant Diseases Act 1914
- Plant Pests and Diseases (Eradication Funds) Act 1974
- Rural Business Development Corporation Act 2000
- Seeds Act 1981
- Soil and Land Conservation Act 1945
- Stock (Identification and Movement) Act 1970
- Stock Diseases (Regulations) Act 1968
- Veterinary Chemical Control and Animal Feeding Stuffs Act 1976
- Western Australian Meat Industry Authority Act 1976



Other key legislation impacting on activities of the Agricultural Practices Board

- Animal Welfare Act 2002
- Corruption and Crime Commission Act 2003
- Auditor General Act 2000
- Conservation and Land Management Act 1984
- Contaminated Sites Act 2003
- Disability Services Act 1993
- Electronic Transactions Act 2003
- Emergency Management Act 2005
- Environmental Protection Act 1986
- Equal Opportunity Act 1984
- Financial Management Act 2006
- Freedom of Information Act 1992
- Government Employees Superannuation Act 1987
- Health Act 1911
- Industrial Relations Act 1979
- Land Administration Act 1997
- Library Board of Western Australia Act 1951
- Occupational Safety and Health Act 1984
- Occupiers Liability Act 1985
- Poisons Act 1964
- Public Interest Disclosure Act 2003
- Public Sector Management Act 1994
- Salaries and Allowances Act 1975
- State Administrative Tribunal Act 2004
- State Records Act 2000
- State Supply Commission Act 1991
- Statutory Corporations (Liability of Directors) Act 1996
- Waterways Conservation Act 1976
- Workers Compensation and Injury Management Act 1981
- Workers Compensation and Rehabilitation (Acts of Terrorism) Act 2001



3.3 Performance management Framework

Outcome based management framework

Government goal:

Social and environmental responsibility – ensuring that economic activity is managed in a socially and environmentally responsible manner for the long-term benefit of the state.

Agency level Government desired outcome:

Land managers and producers using best management practices.

Service:

Encourage harmonious co-existence of agriculture and other land uses. This output contributes to improving the ecological sustainable development of agri-industry by:

- Assisting and encouraging farmers to minimise and/or eliminate adverse environmental nuisances that may result from production and processing systems; and,
- Assist farmers to adopt business decision making processes that enable risk minimisation.

Changes to Outcome based management framework

During 2008-09, the Outcome Based Management Framework was amended to reflect the new Government goal applicable to the service provided by the Agricultural Practices (Disputes) Board.

Shared responsibilities with other agencies

All services of the Agricultural Practices (Disputes) Board are provided by the Department of Agriculture and Food, Western Australia. This includes all administrative and reporting responsibilities as well as operational activities such as the provision of independent mediation services.



4 Board Performance

Activity	Number
General enquiry	2
Information kits/brochures distributed	2
Applications for mediation	0
New mediations	0

Any costs associated with services provided under the *Agricultural Practices (Disputes) Act 1995* are absorbed within the normal operations of the Department of Agriculture and Food. There is no budget allocation for this entity or associated performance measures.

Financial targets 2008-09			
	Target \$	Actual \$	Variation \$
Total cost of services (expense limit)	NIL	4,400	(4,400)
Net cost of services	NIL	4,400	(4,400)
Total equity	NIL	(4,338)	(4,338)
Net increase/decrease in cash held	NIL	62	62
Approved FTE staff level	NIL	NIL	NIL

A Bill to repeal the *Agricultural Practices (Disputes) Act 1995* has been drafted and will be presented to Parliament at a date to be determined. Given that the functions of the Act are reduced and the legislation is waiting to be repealed it was inappropriate to complete Performance Indicators for the fiscal year ending 30 June 2009.



5 Significant Issues Impacting the Board

There are strong pressures on both extensive and intensive agricultural land uses to control environmental and community impacts, and concerns over the loss of productive agricultural land will necessitate innovative management solutions for sustainable development.

The management of risks will continue to become increasingly critical for agricultural operations, particularly those that operate in the vicinity of life style property developments. Producers will need to develop and implement more robust risk management techniques.

There are increasing numbers of small landholdings and lifestyle property developments being established on the fringes of the cities and major towns in Western Australia. These are usually developed in areas zoned rural and often adjoin commercial agricultural enterprises. For example, the rapid spread of urban housing developments on the Swan Coastal Plain has resulted in many intensive agricultural enterprises relocating from areas such as Wanneroo/Wangara, Caversham and Baldivis. Often re-zoning of the area is not concurrent with the change in land use.

Increasingly people are not prepared to compromise in situations where the activities of their neighbour results in a nuisance (such as odour, noise, dust, smoke, fumes, or spray drift) and impacts on their quality of life. Local Government Authorities now employ Environmental Officers who have responsibility to investigate these types of disputes.

There were no changes in any written law that affected the Board during the financial year.

The *Agricultural Practices Act 1995* is scheduled to be repealed in the coming year, subject to the priorities of Government.



6 Disclosures and legal compliance

6.1 Financial statements

Certification of financial statements

The accompanying financial statements of the Agricultural Practices Board of Western Australia have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ending 30 June 2009 and the financial position as at 30 June 2009.

At the date of signing we are not aware of any circumstances which would render any particulars included in the financial statements misleading or inaccurate.

Malcolm Goff
A/Director General
Department of Agriculture and Food, Western Australia
Accountable Authority
5 August 2009

Ron Lucas
Chief Finance Officer
31 July 2009



Independent Audit Opinion







Income statement

for the year ended 30 June 2009

	Notes	2009 \$	2008 \$
COST OF SERVICES			
Expenses			
Supplies & Services	4	4,400	3,647
Total cost of services		<u>4,400</u>	<u>3,647</u>
Income			
Revenue			
User Charges and Fees	5	-	100
Other revenue		-	300
Total Revenue		<u>-</u>	<u>400</u>
NET COST OF SERVICES		<u>4,400</u>	<u>3,247</u>
INCOME FROM STATE GOVERNMENT			
Resources received free of charge	4	4,000	4,000
Total Income from State Government		<u>4,000</u>	<u>4,000</u>
SURPLUS/(DEFICIT) FOR THE PERIOD		<u>(400)</u>	<u>753</u>

The Income Statement should be read in conjunction with the accompanying notes



Balance sheet

as at 30 June 2009

	Notes	2009 \$	2008 \$
ASSETS			
Current Assets			
Cash and cash equivalents	6	62	62
Total Current Assets		<u>62</u>	<u>62</u>
Total Assets		<u>62</u>	<u>62</u>
LIABILITIES			
Current Liabilities			
Payables		4,400	4,000
Total Current Liabilities		<u>4,400</u>	<u>4,000</u>
Total Liabilities		<u>4,400</u>	<u>4,000</u>
Net Assets		<u>(4,338)</u>	<u>(3,938)</u>
EQUITY			
Accumulated surplus/(deficit)	8	<u>(4,338)</u>	<u>(3,938)</u>
Total Equity		<u>(4,338)</u>	<u>(3,938)</u>

The Balance Sheet should be read in conjunction with the accompanying notes.



Statement of changes in equity

for the year ended 30 June 2009

	Note	2009 \$	2008 \$
Balance of equity at start of period		(3,938)	(4,691)
ACCUMULATED SURPLUS (RETAINED EARNINGS)			
Surplus/(deficit) or profit/(loss) for the period		(400)	753
Balance at end of period		(4,338)	(3,938)
Balance of equity at end of period	8	<u>(4,338)</u>	<u>(3,938)</u>

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Cash flow statement

for the year ended 30 June 2009

	Notes	2009 \$	2008 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Supplies & services		-	1,847
		-	1,847
Receipts			
Other receipts		-	400
		-	400
Net cash provided by / (used in) operating activities	7 (b)	-	(1,447)
Net increase/(decrease) in cash and cash equivalents		-	(1,447)
Cash and cash equivalents at the beginning of period		62	1,509
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7 (a)	<u>62</u>	<u>62</u>

The Cash Flow Statement should be read in conjunction with the accompanying notes.



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Notes to the financial statements

1. Australian equivalents to International Financial Reporting Standards

General

The Authority's financial statements for the year ended 30 June 2009 have been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS), which comprise a Framework for the Preparation and Presentation of Financial Statements (the Framework) and Australian Accounting Standards (including the Australian Accounting Interpretations). In preparing these financial statements the Authority has adopted, where relevant to its operations, new and revised Standards and Interpretations from their operative dates as issued by the AASB and formerly the Urgent Issues Group (UIG).

Early adoption of standards

The Authority cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. No Standards and Interpretations that have been issued or amended but are not yet effective have been early adopted by the Authority for the annual reporting period ended 30 June 2009

2. Summary of significant Accounting Policies

(a) General Statement

The financial statements constitute a general purpose financial report which has been prepared in accordance with the Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by the



Agricultural Practices (Disputes) Board

Treasurer's instructions. Several of these are modified by the Treasurer's instructions to vary application, disclosure, format and wording. The *Financial Management Act 2006* and the Treasurer's instructions are legislative provisions governing the preparation of financial statements and take precedence over the Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. Where modification is required and has a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

(b) Basis of Preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention. The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated. The financial statements are presented in Australian dollars rounded to the nearest dollar.

(c) Contributed Equity

AASB Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities' requires transfers, other than as a result of a restructure of administrative arrangements, in the nature of equity contributions to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions. Capital contributions (appropriations) have been designated as contributions by owners by Treasurer's Instruction (TI) 955 'Contributions by Owners made to Wholly Owned Public Sector Entities' and have been credited directly to Contributed Equity. Transfer of net assets to/from other agencies, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non discretionary and non reciprocal.

(d) Reporting Entity

The reporting entity comprises the Authority and entities listed at note 16 'Related bodies'.

(e) Income

Revenue recognition

Revenue is measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

Rendering of services

Revenue is recognised on delivery of the service to the client or by reference to the stage of completion. Revenue is raised in accordance with section 20 (1) of the *Agricultural Practices (Disputes) Act 1995*. A fee of \$100 is charged for processing applications.

(f) Financial Instruments

In addition to cash and bank overdraft, the Authority has two categories of financial instrument:

- Receivables; and
- Financial liabilities measured at amortised cost.

These have been disaggregated into the following classes:

Financial Assets

- Cash and cash equivalents

Financial Liabilities

- Payables

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method. The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

(g) Cash and Cash Equivalents

For the purpose of the Cash Flow Statement, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value, and bank overdrafts.



Agricultural Practices (Disputes) Board

(h) Comparative Figures

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year.

3. Disclosure of changes in accounting policy and estimates

Initial application of an Australian Accounting Standard

The Authority has applied the following Australian Accounting Standards and Australian Accounting Interpretations effective for annual reporting periods beginning on or after 1 July 2008 that impacted on the Authority:

Review of AAS 27 'Financial Reporting by Local Governments', AAS 29 'Financial Reporting by Government Departments' and AAS 31 'Financial Reporting by Governments'. The AASB has made the following pronouncements from its short term review of AAS 27, AAS 29 and AAS 31:

- AASB 1004 'Contributions';
- AASB 1050 'Administered Items';
- AASB 1051 'Land Under Roads';
- AASB 1052 'Disaggregated Disclosures';
- AASB 2007-9 'Amendments to Australian Accounting Standards arising from the review of AASs 27, 29 and 31 [AASB 3, AASB 5, AASB 8, AASB 101, AASB 114, AASB 116, AASB 127 & AASB 137];and
- Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities'.

The existing requirements in AAS 27, AAS 29 and AAS 31 have been transferred to the above new and revised topic-based Standards and Interpretation. These requirements remain substantively unchanged. AASB 1050, AASB 1051 and AASB 1052 do not apply to Statutory Authorities. The other Standards and Interpretation make some modifications to disclosures and provide additional guidance; otherwise there is no financial impact.

Future impact of Australian Accounting Standards not yet operative

The Authority cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. Consequently, the Authority has not applied early the following Australian Accounting Standards and Australian Accounting Interpretations that have been issued and which may impact the Authority but are not yet effective. Where applicable, the Authority plans to apply these Standards and Interpretations from their application date. The following standards are:

(a) to be applied to annual reporting periods beginning on or after 1 July 2009:

AASB 2008-13 'Amendments to Australian Accounting Standards arising from AASB Interpretation 17 – Distributions of Non-cash Assets to Owners [AASB 5 & AASB 110]'. This Standard amends AASB 5 'Non-current Assets Held for Sale and Discontinued Operations' in respect of the classification, presentation and measurement of non-current assets held for distribution to owners in their capacity as owners. This may impact on the presentation and classification of Crown land held by the Department where the Crown land is to be sold by the Department of Planning. The Department does not expect any financial impact when the Standard is first applied prospectively.

(b) to be applied to annual reporting periods beginning on or after 1 January 2009:

AASB 101 'Presentation of Financial Statements' (September 2007). This Standard has been revised and will change the structure of the financial statements. These changes will require that owner changes in equity are presented separately from non-owner changes in equity. The Authority does not expect any financial impact when the Standard is first applied.



Agricultural Practices (Disputes) Board

4 | services

	2009	2008
	\$	\$
Audit Fees ^(a)	4,400	1,800
Other	-	1,847
	4,400	3,647

(a) Remuneration to the Auditor General for the financial year is for the auditing the accounts, financial statements and performance indicators. The 2008-09 (\$4,400) and 2007-08 (\$4,000) audit fees will be paid by the Department of Agriculture and Food, Western Australia. This payment will be recognised as a service received free of charge.

5	User Charges and Fees	2009	2008
	Fees	\$	\$
		-	100
6	Cash and cash equivalents	2009	2008
	Current	\$	\$
	Cash	62	62
7	Notes to Cash Flow Statement	2009	2008
		\$	\$
(a)	Reconciliation of cash		
	Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:		
	Cash and cash equivalents	62	62
(b)	Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities		
	Net cost of services	(4,400)	(3,247)
	Non-cash items:		
	Resources received free of charge	4,000	4,000
	Increase/(decrease) in liabilities		
	Payables	400	(2,200)
	Net cash provided by/(used in) operating activities	-	(1,447)



Agricultural Practices (Disputes) Board

8

Equity

Equity represents the residual interest in the net assets of the Authority. The Government holds the equity interest in the Authority on behalf of the community. The asset revaluation reserve represents that portion of equity resulting from the revaluation of non-current assets.

Accumulated surplus/(deficit)

Balance at start of year	(3,938)	(4,691)
Result for the year	(400)	753
Balance at end of year	<u>(4,338)</u>	<u>(3,938)</u>

9. Financial Instruments

(a) Financial Risk Management Objectives and Policies

Financial Risk Management Objectives and Policies

Financial instruments held by the Authority are cash and cash equivalents, restricted cash and cash equivalents and payables. The Authority has limited exposure to financial risks. The Authority's overall risk management program focuses on managing the risks identified below.

Credit risk

Credit risk arises when there is the possibility of the Authority's receivables defaulting on their contractual obligations resulting in financial loss to the Authority. The maximum exposure to credit risk at balance sheet date in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any provisions for impairment as shown in the table at Note 9 (b). Credit risk associated with the Authority's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than government, the Authority trades only with recognised, creditworthy third parties. The Authority has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the Authority's exposure to bad debts is minimal. At the Balance Sheet date there were no significant concentrations of credit risk.

Liquidity risk

Liquidity risk arises when the Authority is unable to meet its financial obligations as they fall due. The Authority is exposed to liquidity risk through its trading in the normal course of business. The Authority has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Authority's income or the value of its holdings of financial instruments. The Authority does not trade in foreign currency and is not materially exposed to other price risks.

Fair Values



Agricultural Practices (Disputes) Board

All financial assets and liabilities recognised in the balance sheet, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

(b) Financial Instrument disclosures

Categories of Financial Instruments

In addition to cash and bank overdraft, the carrying amounts of each of the categories of financial assets and financial liabilities at balance sheet date are detailed in the table below.

Credit Risk and Interest Rate Risk Exposures

The following table disclose the Authority's maximum exposure to credit risk, interest rate exposures and the ageing analysis of financial assets. The Authority's maximum exposure to credit risk at the balance sheet date is the carrying amount of financial assets as shown below. The table discloses the ageing of financial assets that are past due but not impaired and impaired financial assets. The table is based on information provided to senior management of the Authority.

The Authority does not hold any collateral as security or other credit enhancements relating to the financial assets it holds.

The Authority does not hold any financial assets that had to have their terms renegotiated that would have otherwise resulted in them being past due or impaired.

Interest rate exposures and ageing analysis of financial assets

	Weighted average effective interest rate %	Interest rate exposure		Past due but not impaired			Impaired financial assets \$
		Variable interest rate \$	Non interest bearing \$	Up to 3 months \$	3-12 months \$	More than 12 months \$	
2009							
<i>Financial Assets</i>							
Restricted cash and cash equivalents	5.39	-	62	-	-	-	62
Total financial assets		-	62	-	-	-	62
2008							
<i>Financial Assets</i>							
Restricted cash and cash equivalents	7.03	-	62	-	-	-	62
Total financial assets		-	62	-	-	-	62



Agricultural Practices (Disputes) Board

Interest rate exposures and maturity analysis of financial liabilities

	Weighted average effective interest rate %	Variable interest rate \$	Non interest bearing \$	Contract Maturity Dates		
				Within 1 year \$	Within 1 to 5 years \$	Over 5 years \$
2009						
<i>Financial Liabilities</i>						
Payables	5.39	-	4,400	-	-	-
Total financial liabilities		-	4,400	-	-	-
2008	%	\$	\$	\$	\$	\$
<i>Financial Liabilities</i>						
Payables	7.03	-	4,000	-	-	-
Total financial liabilities		-	4,000	-	-	-

Interest rate sensitivity analysis

The following table represents a summary of the interest rate sensitivity of the Authority's financial assets and liabilities at the balance sheet date on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

	Carrying amount \$	-1% change		+1% change	
		Profit \$	Equity \$	Profit \$	Equity \$
2009					
<i>Financial Assets</i>					
Restricted cash & cash equivalents	-	-	-	-	-
	-	-	-	-	-
2008					
<i>Financial Assets</i>					
Restricted cash & cash equivalents	-	-	-	-	-
	-	-	-	-	-



Agricultural Practices (Disputes) Board

10 Remuneration of Members of the Accountable Authority and Senior Officers

The number of members of the Accountable Authority, whose total of fees, salaries, superannuation and other benefits for the financial year, fall within the following bands are:

	2009	2008
\$		
0 - 10,000	1	1
The total remuneration of the members of the Accountable Authority is:	<u>-</u>	<u>-</u>

No members of the Accountable Authority are members of the pension scheme.

No senior officers are paid by The Trust.



Agricultural Practices (Disputes) Board

11 Statement

variations between estimates and actual results for income and expense are shown below. Significant variations are considered to be than 10% or \$1,000.

versus 2009 actual and 2008 actual versus 2009 actual

	Budget 2009 \$	Actual 2009 \$	Variance Between 2009 Budget & 2009 Actual \$	Note	Actual 2008 \$	Variance Between 2008 Actual & 2009 Actual \$	Note
COST OF SERVICES							
Expenses							
Supplies and Services	-	4,400	4,400		3,647	(753)	
Total cost of services	-	4,400	4,400		3,647	(753)	
Income							
Revenue							
User charges and fees	-	-	-		100	100	
Other	-	-	-		300	300	
Total Revenue	-	-	-		400	400	
NET COST OF SERVICES	-	4,400	4,400		3,247	1,153	
INCOME FROM STATE GOVERNMENT							
Resources received free of charge	-	4,000	4,000		4,000	-	
Total income from State Government	-	4,000	4,000		4,000	-	
SURPLUS/(DEFICIT) FOR THE PERIOD	-	(400)	(400)		753	(1,153)	

(i) Significant variations between actual revenues and expenditures for the financial year and revenues and expenditures for the preceding financial year and (ii) Significant variations between estimates and actual results for the financial year.

Reasons for significant variations between actual results and budget results with the corresponding items of the preceding year are as follows:

(i) The net cost for the current year is the Office of the Auditor General's audit fee (refer note 4). The Agricultural Practices Board is obliged to provide services of the Board whilst the *Agricultural Practices (Disputes) Act 1995* remains in place. It does this by conducting its normal servicing enquiries through the Registrar. Nil applications were received in 2008-09.



Agricultural Practices (Disputes) Board

12 Remuneration of auditor

	2009	2008
Remuneration payable to the Auditor General in respect to the audit for the current financial year is as follows:	\$	\$
Includes auditing the accounts, financial statements and performance indicators (refer note 4)	4,400	4,000

13 Contingent liabilities

There are no known contingent liabilities or contingent assets as at reporting date, not otherwise for or disclosed in the financial statements

14 Commitments

(a) Capital expenditure commitments

There are no known capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements.

(b) Other expenditure commitments

There are no known other expenditure commitments contracted for at the reporting date, not otherwise provided for in these financial statements

(c) Guarantees and undertakings

There are no guarantees and undertakings at the reporting date, not otherwise provided for in these financial statements

15 Events occurring after the balance sheet date

There are no events in particular that occurred after balance sheet date which would materially affect the financial statements or disclosures.

16 Related bodies

There are no related bodies with the Agricultural Practices Board of Western Australia.

17 Affiliated bodies

There are no affiliated bodies with the Agricultural Practices Board of Western Australia.

18 Write-offs, losses and gifts

There were no write-offs, losses or gifts during the financial year 2008-09.



6.2 Key performance indicators

Certification of key performance indicators

Following a review of the *Agricultural Practices (Disputes) Act 1995* it was decided to transfer the functions of the Act to Consolidated Funds, cost centre 220 management for Executive Director Plant Industries, Department of Agriculture and Food, Western Australia.

A Bill to repeal the Act has been drafted and will be presented to Parliament at a date to be determined. Given that the functions of the Act are reduced and the legislation is waiting to be repealed it was inappropriate to complete Performance Indicators for the fiscal year ending 30 June 2009.

Malcolm Goff
A/Director General
Department of Agriculture and Food Western Australia
Accountable Authority

5 August 2009



6.3 Ministerial Directives

No Ministerial directives were received during 2008-09.

6.4 Other financial disclosures

The Department of Agriculture and Food, Western Australia is responsible for all the information requirements for the Agricultural Practices Board. There are no employees of the Board. The role of Registrar is provided free of charge by the Department of Agriculture and Food, Western Australia to ensure the service stipulated by the *Agricultural Practices (Disputes) Act 1995* is provided until such time as the legislation is repealed.

Refer to the Department of Agriculture and Food, Western Australia Annual Report 2009 regarding Pricing policies of Services Provided, Capital Works and Employment and Industrial Relations (www.agric.wa.gov.au)

6.5 Governance disclosures

At the date of reporting, no Senior Officers, firms of which Senior Officers are members, or entities in which Senior Officers have substantial interests had any interest in existing or proposed contracts with the Department and Senior Officers.

6.6 Other legal requirements

Advertising

In accordance with the disclosure requirements of Section 175ZE of the *Electoral Act 1907*, the Agricultural Practices Board of Western Australia reports NIL expenditure on advertising, market research, polling, direct mail or media advertising for the 2008-09 reporting year.

Disability Access and Inclusion Plan Outcomes

The Agricultural Practices Board of Western Australia operates under the Department of Agriculture and Food, Western Australia Disability Access and Inclusion Plan.

Compliance with Public Sector Standards and Ethical Codes

In accordance with the disclosure requirements of Section 31(1) of the Public Sector Management Act 1994, the Agricultural Practices Board of Western Australia reports no compliance issues relating to its operation arose during the reporting year regarding public sector standards, the Western Australian Code of Ethics or the Department of Agriculture and Food, Western Australia Code of Conduct

Recordkeeping Plans

The Agricultural Practices Board of Western Australia operates under and complies with the Department of Agriculture and Food, Western Australia Record Keeping Plan.



Agricultural Practices (Disputes) Board

6.7 Government policy requirements

The Agricultural Practices Board of Western Australia operates under and adheres to the Department of Agriculture and Food, Western Australia policies, procedures and initiatives in relation to

- Corruption Prevention,
- Substantive Equality, and
- Occupational Safety and Health.

Refer to the Department of Agriculture and Food, Western Australia Annual Report 2009 (www.agric.wa.gov.au)