

**Landcare Trust**  
**Statement of compliance**  
For the year ended 30 June 2020

**THE HONOURABLE ALANNAH MACTIERNAN MLC**  
**MINISTER FOR AGRICULTURE AND FOOD**

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the final report of the Landcare Trust for the financial year ending 30 June 2020.

The Board that oversaw the activities of the Landcare Trust was wound up in December 2002, and all Trust funds were disbursed at that time.

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

David (Ralph) Addis  
Director General, Department of Primary Industries and Regional Development

**Accountable Authority**

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## **Landcare Trust Overview**

For the year ended 30 June 2020

### **1.1 Executive summary**

The Landcare Trust (the Trust) was established by the state government in 1995 under section 40 of the *Soil and Land Conservation Act 1945* to seek corporate and public financial support for landcare activities in Western Australia. The Trust is a statutory authority that operates independently of government under a board appointed by the Minister for Agriculture and Food.

The Trust ceased to exist, and its Board was disbanded in December 2002, and all Trust funds were disbursed at that time.

### **1.2 Enabling legislation**

The Trust ceased to operate in December 2002 and does not hold any funds. Until Part VA of the *Soil and Conservation Act 1945* is repealed, the Trust is still required to report to Parliament. To facilitate the necessary reporting, the Director General of the Department of Agriculture and Food was in August 2003 appointed by the Treasurer as the Accountable Authority for the Trust. This appointment will transfer to the Director General of the Department of Primary Industries and Regional Development due to the Machinery of Government changes announced during 2018/18, resulting in the merger of the Department of Agriculture and Food with the Departments of Fisheries and Regional Development.

### **1.3 Responsible Minister**

The Honourable Alannah MacTiernan MLC, Minister for Agriculture and Food is the responsible Minister for the Trust. No ministerial directives were received in regard to the Trust during the 2019-20 financial year.

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## Landcare Trust

### Certification of financial statements

For the year ended 30 June 2020

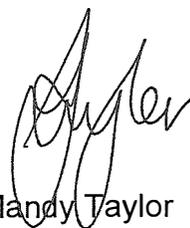
The accompanying financial statements of the Landcare Trust have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ending 30 June 2020 and financial position as at 30 June 2020.

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



David (Ralph) Addis  
Accountable Authority (Director General)  
Department of Primary Industries and Regional Development

15 July 2020



Mandy Taylor  
Chief Financial Officer  
Department of Primary Industries and Regional Development

15 July 2020

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**Landcare Trust**  
**Statement of comprehensive income**  
for the year ended 30 June 2020

Note	2020	2019
	\$	\$
<b>Cost of services</b>		
Expenses		
<b>Total cost of services</b>	-	-
<b>Income</b>		
Revenue		
<b>Total revenue</b>	-	-
<b>Total income other than income from State Government</b>	-	-
<b>Net cost of services</b>	-	-
<b>Income from State Government</b>		
Service appropriations	-	-
<b>Total Income from State Government</b>	-	-
<b>Surplus/(deficit) for the period</b>	-	-
<b>Other comprehensive income</b>		
Items not subsequently reclassified to net cost of services		
<b>Total other comprehensive income</b>	-	-
<b>Total comprehensive income for the period</b>	-	-

The Statement of comprehensive income should be read in conjunction with the accompanying notes

**Landcare Trust**  
**Statement of financial position**  
as at 30 June 2020

	2020	2019
Note	\$	\$
<b>Assets</b>		
<b>Current assets</b>		
Total current assets	-	-
<b>Non-current assets</b>		
Total non-current assets	-	-
<b>Total assets</b>	-	-
<b>Liabilities</b>		
<b>Current liabilities</b>		
Total current liabilities	-	-
<b>Non-current liabilities</b>		
Total non-current liabilities	-	-
<b>Total liabilities</b>	-	-
<b>Net Assets</b>	-	-
<b>Equity</b>		
Total equity	-	-

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

# Landcare Trust

## Statement of changes in equity

for the year ended 30 June 2020

	Contributed equity	Reserves	Accumulated surplus	Total equity
Note	\$	\$	\$	\$
<b>Balance at 1 July 2018</b>	-	-	-	-
Surplus	-	-	-	-
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	-	-	-	-
<b>Balance as at 30 June 2019</b>	-	-	-	-
<b>Balance at 1 July 2019</b>	-	-	-	-
Surplus	-	-	-	-
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	-	-	-	-
<b>Balance as at 30 June 2020</b>	-	-	-	-

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



# Landcare Trust

## Notes to the financial statements

For the year ended 30 June 2020

### 1 Australian Accounting Standards

#### General

The financial statements of the Landcare Trust (Authority) for the year ended 30 June 2020 have been prepared in accordance with the Australian Accounting Standards. The term 'Australian Accounting Standards' includes Standards and Interpretations issued by the Australian Accounting Standard Board (AASB).

The Authority has adopted any applicable new and revised Australian Accounting Standards from their operative dates.

#### Early adoption of standards

The Authority cannot early adopt an Australian Accounting Standard unless specifically permitted by Treasurer's Instruction 1101 Application of Australian Accounting Standards and Other Pronouncements. There has been no early adoption of Australian Accounting Standards that have been issued or amended (but not operative) by the Authority for the annual reporting period ended 30 June 2020.

### 2 Summary of Significant Accounting Policies

#### (a) General Statement

The Authority is a not-for-profit reporting entity that prepares general purpose financial statements in accordance with the Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB as applied by the 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 impose legislative provisions that govern the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB.

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## **Landcare Trust**

### **Notes to the financial statements**

For the year ended 30 June 2020

#### **(a) General Statement (continued)**

Where modification is required and has had 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, except for land, buildings and infrastructure which have been measured at fair value.

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.

#### **(c) Reporting Entity**

The reporting entity comprises the Authority, which ceased operations from 1 July 2002. The Authority has no related or affiliated bodies.

#### **(d) Comparative Figures**

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

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## **Landcare Trust**

### **Notes to the financial statements**

For the year ended 30 June 2020

#### **3 Compensation of Key Management Personnel**

The Authority has determined that key management personnel include Ministers, board members, and, senior officers of the Authority. However, the Authority is not obligated to compensate Ministers and therefore disclosures in relation to Ministers' compensation may be found in the *Annual Report on State Finances*:

There is no remuneration to the accountable authority and senior officers.

#### **4 Related Party Disclosures**

The Trust is a wholly owned and controlled entity of the State of Western Australia. In conducting its activities, the Trust is required to pay various taxes and levies based on the standard terms and conditions that apply to all tax and levy payers to the State and entities related to State.

Related parties of the department include:

- all Ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other departments and public sector entities, including related bodies included in the whole of government consolidated financial statements;
- associates and joint ventures, that are included in the whole of government consolidated financial statements; and
- the Government Employees Superannuation Board (GESB).

#### **Significant transactions with government related entities**

There are no transactions with government related entities for the year ended 30 June 2020.

#### **Material transactions with related parties**

There are no transactions with related parties for the year ended 30 June 2020.

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## Landcare Trust

### Notes to the financial statements

For the year ended 30 June 2020

**5 Commitment for expenditure**

There is no capital or other expenditure commitments

**6 Contingent liabilities**

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

**7 Events occurring after balance sheet date**

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

**8 Financial Instruments**

The Authority has no financial instruments.

**9 Remuneration of auditor**

Remuneration paid or payable to the Auditor General in respect of the audit for the current year is \$0 (2019 - \$0), which is paid by the Department of Primary Industries and Regional Development.

2020	2019
\$	\$

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**10 Supplementary financial information**

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