

**Landcare Trust**  
**Statement of compliance**  
For the year ended 30 June 2016

**THE HONOURABLE DEAN NALDER MLA**  
**MINISTER FOR AGRICULTURE AND FOOD**

In accordance with section 41 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 2016.

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.



Mark Webb

Acting Director General, Department of Agriculture and Food

**Accountable Authority**

Copyright © Western Australian Agriculture Authority, 2016

Western Australian Government materials, including website pages, documents and online graphics, audio and video are protected by copyright law. Copyright of materials created by or for the Department of Agriculture and Food resides with the Western Australian Agriculture Authority established under the *Biosecurity and Agriculture Management Act 2007*. Apart from any fair dealing for the purposes of private study, research, criticism or review, as permitted under the provisions of the Copyright Act 1968, no part may be reproduced or reused for any commercial purposes whatsoever without prior written permission of the Western Australian Agriculture Authority.

## **Landcare Trust**

### **Overview**

For the year ended 30 June 2016

#### **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. Legislation has been drafted that will result in Part VA of the *Soil and Conservation Act 1945* being repealed.

Until Part VA of the *Soil and Conservation Act 1945* is repealed, the Trust is still required to report to Parliament.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.

#### **1.3 Responsible Minister**

The Honourable Dean Nalder MLA, Minister for Agriculture and Food is the responsible Minister for the Trust. No ministerial directives were received in regard to the Trust during the 2015-16 financial year.

## **Landcare Trust**

### **Certification of financial statements**

For the year ended 30 June 2016

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 2016 and financial position as at 30 June 2016.

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.



Mark Webb  
Accountable Authority (Acting Director General)  
Department of Agriculture and Food Western Australia

23 August 2016



Mandy Taylor  
Chief Financial Officer  
Department of Agriculture and Food Western Australia

23 August 2016

**Landcare Trust**  
**Statement of comprehensive income**  
for the year ended 30 June 2016

	Note	2016	2015
		\$	\$
Cost of services			
Expenses			
Total cost of services		-	-
Income			
Revenue			
Total revenue		-	-
Total income other than income from State Government		-	-
Net cost of services		-	-
Income from State Government			
Service appropriations		-	-
Total Income from State Government		-	-
Surplus/(deficit) for the period		-	-
Other comprehensive income			
Items not subsequently reclassified to net cost of services			
Total other comprehensive income		-	-
Total comprehensive income for the period		-	-

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

## as at 30 June 2016

## Current assets

**Total current assets**

### Non-current assets

**Total non-current assets**

## Total assets

## Liabilities

### Current liabilities

**Total current liabilities**

### Non-current liabilities

**Total non-current liabilities****Total liabilities**

## Net Assets

## Equity

**Total equity**

[illegible]

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 2016

	Contributed equity	Reserves	Accumulated surplus	Total equity
Note	\$	\$	\$	\$
<b>Balance at 1 July 2014</b>	-	-	-	-
Surplus	-	-	-	-
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	-	-	-	-
<b>Balance as at 30 June 2015</b>	-	-	-	-
<b>Balance at 1 July 2015</b>	-	-	-	-
Surplus	-	-	-	-
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	-	-	-	-
<b>Balance as at 30 June 2016</b>	-	-	-	-

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

## for the year ended 30 June 2016

[illegible]

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

# **Landcare Trust**

## **Notes to the financial statements**

For the year ended 30 June 2016

### **1 Australian Accounting Standards**

#### **General**

The financial statements of the Landcare Trust (Authority) for the year ended 30 June 2016 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 2016.

### **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.



## **Landcare Trust**

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

For the year ended 30 June 2016

#### **(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 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 2009. 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.

### **3 Financial instruments**

The Authority has no financial instruments.

### **4 Remuneration of Members of the Accountable Authority and senior officers**

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

## Landcare Trust

### Notes to the financial statements

For the year ended 30 June 2016

#### 5 Remuneration of auditor

2016

2015

\$

\$

Remuneration paid or payable to the Auditor General in respect of the audit for the current year is nil (2015 - \$3,800), which is paid by the Department of Agriculture and Food.

-

-

#### 6 Contingent liabilities

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

#### 7 Commitment for expenditure

There is no capital or other expenditure commitments.

#### 8 Events occurring after balance sheet date

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

#### 9 Supplementary financial information

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