

Annual Report 2010



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Department of
Agriculture and Food





Statement of compliance

For the year ended 30 June 2010

THE HONOURABLE TERRY REDMAN MLA

MINISTER FOR AGRICULTURE AND FOOD; FORESTRY; MINISTER ASSISTING THE MINISTER FOR EDUCATION

In accordance with section 63 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 2010.

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

A handwritten signature in black ink, appearing to be 'Rob Delane', with a long horizontal stroke extending to the right.

Rob Delane
Director General, Department of Agriculture and Food
Accountable Authority

24 August 2010



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1 Overview

1.1 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 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. The Registrar received 3 enquiries during the year concerning disputes. None of the enquiries resulted in an application for mediation being lodged.

1.2 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.

Organisational chart/senior officers

Mr Rob Delane, the Director General of the Department of Agriculture and Food Western Australia is the Accountable Authority of the Statutory Authority. Ms Kerry Dunn fulfils the role of Registrar of the Statutory Authority. There have been no (NIL) meetings of the Statutory Authority during the financial year.

Administered Legislation & key legislation impacting on activities of the Agricultural Practices Board

The Minister for Agriculture and Food also administers a number of related Acts. A complete list is presented in the Department of Agriculture and Food Western Australia Annual Report 2010 (www.agric.wa.gov.au). Other key legislation impacting on the activities of the Agricultural Practices Board are also presented in the Department of Agriculture and Food Annual Report 2010.



1.3 Performance management Framework

Outcome based management framework

Government goal	Agency level government desired outcome	Service
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.	Land managers and producers using best management practices.	Encourage harmonious co-existence of agriculture and other land uses. This output contributes to improving the ecological sustainable development of agri-industry by: <ul style="list-style-type: none"> 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

The Agricultural Practices (Disputes) Board's outcome based management framework did not change during 2009-10.

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.

2 Board Performance

Activity	2010	2009
General enquiry	3	2
Information kits/brochures distributed	2	2
Applications for mediation	0	0
New mediations	0	0

- All 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. The expenditure reported in the following table is associated with the independent audit of financial statements, controls and key performance indicators carried out by the Office of the Auditor General.
- 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 to be repealed it was inappropriate to complete Performance Indicators for the fiscal year ending 30 June 2010.



Financial targets 2009-10			
	Target \$	Actual \$	Variation \$
Total cost of services (expense limit)	NIL	62	62
Net cost of services	NIL	62	62
Total equity	NIL	NIL	NIL
Net increase / (decrease) in cash held	NIL	(62)	62
Approved full time equivalent (FTE) staff level	NIL	NIL	NIL

3 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 to be repealed as soon as possible, subject to the priorities of Government.

4 Disclosures and legal compliance

4.1 Financial statements

Certification of financial statements

For the year ended 30 June 2010

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 2010 and the financial position as at 30 June 2010.

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.

A handwritten signature in black ink, appearing to read 'Rob Delane'.

Rob Delane
Director General
Department of Agriculture and Food, Western Australia
Accountable Authority
24 August 2010

A handwritten signature in black ink, appearing to read 'Ron Lucas'.

Ron Lucas
Chief Finance Officer
23 August 2010



Statement of Comprehensive Income

For the year ended 30 June 2010

	Note	2010 \$	2009 \$
COST OF SERVICES			
Expenses			
Supplies & Services	4	62	4,400
Total cost of services		<u>62</u>	<u>4,400</u>
Income			
Revenue		-	-
Total Revenue		<u>-</u>	<u>-</u>
Gains		-	-
Total Gains		<u>-</u>	<u>-</u>
Total income other than income from State Government		<u>-</u>	<u>-</u>
NET COST OF SERVICES		<u>62</u>	<u>4,400</u>
Income From State Government			
Resources received free of charge	5	4,400	4,000
Total Income from State Government		<u>4,400</u>	<u>4,000</u>
SURPLUS/(DEFICIT) FOR THE PERIOD		<u>4,338</u>	<u>(400)</u>
OTHER COMPREHENSIVE INCOME			
Gains/(losses) recognised directly in equity		-	-
Total other comprehensive income		<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		<u>4,338</u>	<u>(400)</u>

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

Statement of Financial Position

As at 30 June 2010

	Note	2010 \$	2009 \$
ASSETS			
Current Assets			
Cash and cash equivalents	6		62
Total Current Assets			<u>62</u>
Non-Current Assets			
Total Non-Current Assets		-	-
TOTAL ASSETS		-	<u>62</u>
LIABILITIES			
Current Liabilities			
Payables		-	4,400
Total Current Liabilities		-	<u>4,400</u>
Non-Current Liabilities			
Total Non-Current Liabilities		-	-
TOTAL LIABILITIES		-	<u>4,400</u>
NET ASSETS		-	<u>(4,338)</u>
EQUITY			
Accumulated surplus/(deficit)	8	-	(4,338)
TOTAL EQUITY		-	<u>(4,338)</u>

The Statement of Financial Position Sheet should be read in conjunction with the accompanying notes.



Statement of Changes in Equity

For the year ended 30 June 2010

	Note	Contributed equity \$	Reserves \$	Accumulated surplus/(deficit) \$	Total equity \$
Balance at 1 July 2008		-	-	(3,938)	(3,938)
Changes in accounting policy or correction of prior period errors		-	-	-	-
Restated balance at 1 July 2008		-	-	(3,938)	(3,938)
Total comprehensive income for the year		-	-	(400)	(400)
Total		-	-	(400)	(400)
Balance at 30 June 2009		-	-	(4,338)	(4,338)
Balance at 1 July 2009		-	-	(4,338)	(4,338)
Total comprehensive income for the year		-	-	4,338	4,338
Total		-	-	4,338	4,338
Balance at 30 June 2010	6	-	-	-	-

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

Statement of Cash Flows

For the year ended 30 June 2010

	Note	2010 \$	2009 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Supplies & services		(62)	(1,847)
Receipts			
Other receipts		-	400
Net cash provided by/(used in) operating activities	7(b)	(62)	(1,447)
Net increase/(decrease) in cash and cash equivalents		(62)	(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)	-	62

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



Notes to the financial statements

For the year ending 30 June 2010

1. Australian Accounting Standards

General

The Authority's financial statements for the year ended 30 June 2010 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' refers to 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 TI 1101 Application of Australian Accounting Standards and Other Pronouncements. No Australian Accounting Standards that have been issued or amended but not operative have been early adopted by the Authority for the annual reporting period ended 30 June 2010.

2. Summary of significant Accounting Policies

(a) General Statement

The financial statements constitute general purpose financial statements that have 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 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 Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. 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. 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) Reporting Entity

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

(d) Contributed Equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, 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 appropriations have been designated as contributions by owners by 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.

(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:

Provision of services

Revenue is recognised on delivery of the service to the client or by reference to the stage of completion of the transaction. 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 one category of financial instrument:

- Financial liabilities measured at amortised cost.

Financial instruments have been disaggregated into the following classes:

- Financial Assets

Agricultural Practices (Disputes) Board

- 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 Statement of Cash Flows, 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.

(h) Comparative Figures

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

(i) Payables

Payables are recognised at the amounts payable when the Authority becomes obliged to make future payments as a result of a purchase of assets.

(j) Resources received free of charge or for nominal cost

Resources received free of charge or for nominal cost that can be reliably measured are recognised as income and as assets or expenses as appropriate, at fair value. Where assets or services are received from another State Government agency, these are separately disclosed under Income from State Government in the Statement of Comprehensive Income.

3. Disclosure of changes in accounting policy and estimates

The Authority has applied the following Australian Accounting Standards effective for annual reporting periods beginning on or after 1 July 2009 that impacted on the Authority:

AASB 101	<i>Presentation of Financial Statements</i> (September 2007). This Standard has been revised and introduces a number of terminology changes as well as changes to the structure of the Statement of Changes in Equity and the Statement of Comprehensive Income. It is now a requirement that owner changes in equity be presented separately from non-owner changes in equity. There is no financial impact resulting from the application of this revised Standard.
AASB 2007-10	<i>Further amendments to Australian Accounting Standards arising from AASB 101</i> . This Standard changes the term 'general purpose financial report' to 'general purpose financial statements', where appropriate in Australian Accounting Standards and the Framework to better align with IFRS terminology. There is no financial impact resulting from the application of this Standard.
AASB 2008-13	<i>Amendments to Australian Accounting Standards arising from AASB Interpretation 17 – Distributions of Non-cash Assets to Owners [AASB 5 & AASB 110]</i> . 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 Authority where the Crown land is to be sold by the Department of Regional Development and Lands (formerly Department for Planning and Infrastructure). The Authority does not expect any financial impact when the Standard is first applied prospectively.
AASB 2009-2	<i>Amendments to Australian Accounting Standards – Improving Disclosures about Financial Instruments AASB 4, AASB 7, AASB 1023 & AASB 1038</i> . This Standard amends AASB 7 and will require enhanced disclosures about fair value measurements and liquidity risk with respect to financial instruments. There is no financial impact resulting from the application of this Standard.

Voluntary changes in accounting policy

Future impact of Australian Accounting Standards not yet operative

The Authority cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements*. Consequently, the Authority has not applied early any following Australian Accounting Standards that have been issued that may impact the Authority. Where applicable, the Authority plans to apply these Australian Accounting Standards from their application date.

Operative for reporting periods beginning on/after 1 January 2013:

AASB 2009-11	<i>Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 10 & 12]</i> .
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The amendment to AASB 7 requires modification to the disclosure of categories of financial assets. The Authority does not expect any financial impact when the Standard is first applied. The disclosure of categories of financial assets in the notes will change.



Agricultural Practices (Disputes) Board

4. Supplies and services

	2010	2009
	\$	\$
Audit fees ^(a)	-	4,400
Other	62	-
	<u>62</u>	<u>4,400</u>

(a) Remuneration to the Auditor General for the financial year is for auditing the accounts, financial statements and performance indicators. The 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. Resources received free of charge or for nominal cost

Audit fee	<u>4,400</u>	<u>4,000</u>
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6. Cash and cash equivalents

Current

Cash	<u>-</u>	<u>62</u>
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7. Notes to the Statement of Cash Flows

(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	<u>-</u>	<u>62</u>
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(b) Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities

Net cost of services	<u>(62)</u>	<u>(4,400)</u>
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Non cash items:

Resources received free of charge	4,400	4,000
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Increase/(decrease) in liabilities

Payables	<u>(4,400)</u>	<u>400</u>
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Net cash provided by/(used in) operating activities	<u>(62)</u>	<u>-</u>
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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	(4,338)	(3,938)
Result for the year	<u>4,338</u>	<u>(400)</u>
Balance at end of year	<u>-</u>	<u>(4,338)</u>



Agricultural Practices (Disputes) Board

9. Financial Instruments

(a) 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 end of the reporting period 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 (c) 'Financial instruments disclosures'. 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 end of the reporting period 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.

(b) Categories of financial instruments

In addition to cash and bank overdraft, the carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are detailed in the table below.

	2010 \$	2009 \$
<u>Financial Assets</u>		
Cash and cash equivalents	-	62



Agricultural Practices (Disputes) Board

(c) Financial instrument disclosures

Credit risk and interest rate 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 exposure and ageing analysis of financial assets

	Weighted average effective interest rate %	Interest rate exposure			Past due but not impaired			Impaired financial assets \$
		Carrying amount \$	Variable interest rate \$	Non-interest bearing \$	Up to 3 months \$	3-12 months \$	More than 12 months \$	
<u>Financial Assets</u>								
2010								
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
2009								
Restricted cash and cash equivalents	5.39	62	-	62	-	-	-	62
		62	-	62	-	-	-	62

Liquidity risk

The following table details the contractual maturity analysis for financial liabilities. The contractual maturity amounts are representative of the undiscounted amounts at the end of the reporting period. The table includes interest and principal cash flows. An adjustment has been made where material.

Interest rate exposure and maturity analysis of financial liabilities

	Weighted average effective interest rate %	Interest rate exposure			Maturity date		
		Carrying amount \$	Variable interest rate \$	Non-interest bearing \$	Up to 3 months \$	3-12 months \$	More than 12 months \$
<u>Financial Liabilities</u>							
2010							
Payables	-	-	-	-	-	-	-
		-	-	-	-	-	-
2009							
Payables	5.39	4,400	-	4,400	-	-	-
		4,400	-	4,400	-	-	-



Agricultural Practices (Disputes) Board

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 end of the reporting period 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 \$	-100 basis points		+100 basis points	
		Surplus \$	Equity \$	Surplus \$	Equity \$
2010					
<u>Financial Assets</u>					
Restricted cash & cash equivalents	-	-	-	-	-
Total increase/(decrease)	-	-	-	-	-
	Carrying amount \$	-100 basis points		+100 basis points	
		Surplus \$	Equity \$	Surplus \$	Equity \$
2009					
<u>Financial Assets</u>					
Restricted cash & cash equivalents	62	-	-	-	-
Total increase/(decrease)	-	-	-	-	-

Fair Values

All financial assets and liabilities recognised in the statement of financial position, 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.

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:

	2010	2009
\$	\$	\$
0 – 10,000	-	-
The total remuneration of members of the accountable authority is:	-	-

No members of the accountable authority are members of the pension scheme.

No senior officers are paid by the The Trust.



Agricultural Practices (Disputes) Board

11. Explanatory Statement

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

2010 budget versus 2010 actual and 2009 actual versus 2010 actual

	Budget 2010 \$	Actual 2010 \$	Variance between 2010 Budget & 2010 Actual \$	Note	Actual 2009 \$	Variance between 2009 Actual & 2010 Actual \$	Note
COST OF SERVICES							
Expenses							
Supplies and services	-	62	62		4,400	4,338	
Total cost of services	-	62	62		4,400	4,338	
Income							
Revenue	-	-	-		-	-	
Total revenue	-	-	-		-	-	
<i>Gains</i>							
Total gains	-	-	-		-	-	
Total income other than income from State Government	-	-	-		-	-	
NET COST OF SERVICES	-	62	62		4,400	(4,338)	
INCOME FROM STATE GOVERNMENT							
Resources received free of charge	-	4,400	4,400		4,000	400	
Total income from State Government	-	4,400	4,400		4,000	400	
SURPLUS/(DEFICIT) FOR THE PERIOD	-	4,338	4,338		400	3,938	

All variances

The Office of the Auditor General's audit fee (refer note 4) has ceased due to no activity by the board. The Agricultural Practices Board is obliged to provide the services of the Board whilst the *Agricultural Practices (Disputes) Act 1995* remains in place. It does this by conducting its normal business of servicing enquiries through the Registrar. There have been no applications for the years ended 30 June 2009 and 2010.

12. Remuneration of auditor

Remuneration payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2010 \$	2009 \$
Auditing the accounts, financial statements & performance indicators (refer note 4)	-	4,400



Agricultural Practices (Disputes) Board

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 2009-10.

4.2 Additional Key Performance Indicator Information

Following a review of the *Agricultural Practices (Disputes) Act 1995* it was decided to transfer the functions of the Act to Consolidated Funds of the 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 2010.

Rob Delane
Director General
Department of Agriculture and Food Western Australia
Accountable Authority

24 August 2010



Agricultural Practices (Disputes) Board

4.3 Ministerial Directives

No Ministerial directives were received during 2009-10.

4.4 Other financial disclosures

The Department of Agriculture and Food Western Australia is responsible for all the information requirements for the Agricultural Practices Board. The role of Registrar is provided free of charge by the department 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 Annual Report 2010 regarding Pricing policies of Services Provided, Capital Works and Employment and Industrial Relations (www.agric.wa.gov.au)

4.5 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.

4.6 Other legal 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 Advertising, Disability Access and Inclusion Plan Outcomes, Compliance with Public Sector Standards and Ethical Codes, and Recordkeeping Plans. Refer to the Department of Agriculture and Food Western Australia Annual Report 2010 (www.agric.wa.gov.au)

4.7 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 Substantive Equality, and Occupational Safety and Health. Refer to the Department of Agriculture and Food Western Australia Annual Report 2010 (www.agric.wa.gov.au)



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TTY or computer with modem users phone 133 677

Speak and listen users phone 1300 555 727

If you require the assistance of an interpreter, please contact the department through TIS National on 131 450.