

**Landcare Trust**  
**Statement of compliance**

For the year ended 30 June 2021

**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 2021.

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 2021

### 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 Until Part VA of the *Soil and Conservation Act 1945* is repealed, the Trust is still required to report to Parliament.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 transferred to the Director General of the Department of Primary Industries and Regional Development due to the Machinery of Government changes announced during 2017/18, 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 2020-21 financial year.

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# Independent Auditors Report



Auditor General

INDEPENDENT AUDITOR'S OPINION

2021

Landcare Trust

To the Parliament of Western Australia

## Report on the audit of the financial statements

### Opinion

I have audited the financial statements of the Landcare Trust (Trust) which comprise:

- the Statement of Financial Position at 30 June 2021, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Landcare Trust for the year ended 30 June 2021 and the financial position at the end of that period
- in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

### Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

I am independent of the Trust in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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### Other matter

After consultation with the Treasurer, I dispensed with the Audits of the Landcare Trust for the financial years ended 30 June 2019 and 30 June 2020 under section 14 of *the Auditor General Act 2006*. The Trust did not operate during these periods and I considered that it was not in the public interest to incur the costs of these audits. I audited the Trust this financial year because the *Auditor General Act 2006* does not allow an audit to be dispensed with for three consecutive years.

### Other information

The Director General is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial statements and my auditor's report.

My opinion on the financial statements does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

### Responsibilities of the Director General for the financial statements

The Director General is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trust is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Trust.

## **Auditor's responsibilities for the audit of the financial statements**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

## **Report on the audit of controls**

### **Opinion**

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Landcare Trust. The controls exercised by the Trust are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, the controls exercised by the Landcare Trust are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2021.

### **The Director General's responsibilities**

The Director General is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

### **Auditor General's responsibilities**

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Limitations of controls**

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

### **My independence and quality control relating to the reports on controls**

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### **Matters relating to the electronic publication of the audited financial statements and key performance indicators**

This auditor's report relates to the financial statements and controls of the Landcare Trust for the year ended 30 June 2021 included on the Department of Primary Industries and Regional Development's website. The Department of Primary Industries and Regional Development's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department's website. The auditor's report refers only to the financial statements and controls described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements and controls. If users of the financial statements and controls are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version of the financial statements and controls.



Grant Robinson  
Assistant Auditor General Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
19 August 2021

**Landcare Trust**  
**Certification of financial statements**

For the year ended 30 June 2021

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 2021 and financial position as at 30 June 2021.

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

30 July 2021



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

30 July 2021

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**Landcare Trust**  
**Statement of comprehensive income**  
for the year ended 30 June 2021

**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**

<b>Note</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</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 2021

### Assets

#### 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

	2021	2020
Note	\$	\$
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-

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 2021

	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 2020</b>	-	-	-	-
<b>Balance at 1 July 2020</b>	-	-	-	-
Surplus	-	-	-	-
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	-	-	-	-
<b>Balance as at 30 June 2021</b>	-	-	-	-

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

# Landcare Trust

## Statement of cash flows

for the year ended 30 June 2021

### Cash flows from State Government

Service appropriation

Capital contributions

Holding account drawdown

### Net cash provided by State Government

Utilised as follows:

### Cash flows from operating activities

#### Payments

#### Receipts

### Net cash provided by/(used in) operating activities

### Cash flows from investing activities

#### Payments

#### Receipts

### Net cash provided by/(used in) investing activities

### Net increase/(decrease) in cash and cash equivalents

Cash and cash equivalents at the beginning of period

### Cash and cash equivalents at the end of period

	2021	2020
Note	\$	\$
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-

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 2021

#### 1 Australian Accounting Standards

##### General

The financial statements of the Landcare Trust (Authority) for the year ended 30 June 2021 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 2021.

#### 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 2021

**(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.

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 in December 2002 and all Trust funds were disbursed at that time. Until Part VA of the Soil and Conservation Act 1945 is repealed, the Trust is still required to report to Parliament. 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 2021

#### 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 2021.

#### Material transactions with related parties

There are no transactions with related parties for the year ended 30 June 2021.

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## Landcare Trust

### Notes to the financial statements

For the year ended 30 June 2021

#### 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 \$3,800 (2020 - \$0), which is borne by the Department of Primary Industries and Regional Development.

2021

\$

3,800

2020

\$

-

#### 10 Supplementary financial information

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

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