



WESTERN AUSTRALIAN MEAT INDUSTRY AUTHORITY



Annual Report 2021/22



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All images contained within this report, were taken at the Muchea Livestock Centre.

Accessibility

Copies of this publication are available in alternative formats upon request.

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Statement of Compliance

For year ended 30 June 2022

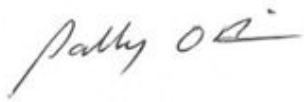
HON. ALANNAH MACTIERNAN MLC

**MINISTER FOR REGIONAL DEVELOPMENT; AGRICULTURE AND FOOD;
HYDROGEN INDUSTRY**

In accordance with section 63 of the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament, the Annual Report of the Western Australian Meat Industry Authority for the financial year ended 30 June 2022.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.

The Financial statements comply with Australian Accounting Standards – Reduced Disclosure Requirements issued by the Australian Accounting Standards Board.



Sally O'Brien

Chair of the Western Australian Meat
Industry Authority

09 September 2022



Mark Panizza

Member of the Western Australian Meat
Industry Authority

09 September 2022

Chairman Report 2021/22

To all industry stakeholders, it is my pleasure to present the Chairman's report for the Western Australian Meat Industry Authority (WAMIA) for the year ended 30 June 2022. 2021/22 has been a year of change and challenge for the Authority with at times very demanding internal and external operating environments. I sincerely thank the entire WAMIA team along with all saleyard users for their co-operation and ability to continue to set an excellent standard of saleyard operation.

Unfortunately, Tim Collins tenure as CEO was short lived and he departed WAMIA abruptly in the third week of October 2021. We were fortunate in seconding Steven Wainewright from the Department of Training and Workforce Development's Muresk Campus as Acting CEO for the period November 2021 to February 2022, and after a recruitment process was successfully appointed as CEO in May 2022.

Steve has made an extremely positive impact on the organisation after what has been a very destabilising period. Steve has his roots firmly in the agricultural sector having grown up in his family's livestock trucking business in Victoria. He has had roles in Queensland and Western Australia in agricultural research and agribusiness with extensive experience managing stakeholder relationships.

The Board has also seen change with long standing DPIRD Representative Mark Ritchie resigning in December 2021 to take up a position in the private sector. Mike Bowley has since been appointed to this position and brings extensive experience with both DPIRD and his previous roles in Agribusiness Agencies.

John Da Silva's position as a Representative of Abattoir Workers was not renewed in March 2022 and this position remained vacant for the remainder of 2021/22. Joanna Williams was appointed as Deputy Chair in June 2022 for a three-year period and also continues her role as the Chair of our Audit and Risk Committee. Dr Kelly Pearce, while relinquishing the Deputy role, was re-appointed as a Representative of producers of meat for a further two years. Belinda Lay was reappointed for a further two-year period also as a Representative of producers of meat. I was re-appointed as Chair for a period of two years in June 2022.

2021/22 has seen a change in the numbers and mix of livestock through the Muchea Livestock Centre (MLC). Cattle throughput for the year was 94,178 head, being greater than the budget of 90,000 head, less than last year's number of 96,554 and just under the five-year average of 94,855 head.

Private weigh cattle were 11,946 head being below budget and of last year's number of 20,983 and below the five-year average of 23,032. Cattle transshipment numbers were 66,365 cattle days being below budget and the five-year average of 84,469 head. Sheep throughput for the year was 364,615 head, being above the budget of 350,000 but well below last year's throughput of 456,095 and the five-year average of 514,869. Sheep transshipment days were 12,214 being less than half last year's number of 25,212 and the five-year average of 32,170.

A significant reduction in live shipping and livestock being transported east for re-stocking purposes has had a big impact on non-sale throughput and our bottom line. Just as

significantly has been a shift in methods of sale of cattle with an increasing trend towards single agent store sales and smaller Monday sales focusing on trade cattle.

As a flat fee for service organisation, this has a significant bottom line impact on WAMIA when taking into account labour procurement challenges with short and irregular hours offered; this leads to existing staff doing excessive hours resulting in additional costs and penalties payments outlined within government awards. This trend has resulted in WAMIA's Management with Board guidance, embarking on an in-depth analysis of our pricing structure and our role in the saleyard processes, which will result in change as to how we do business going forward.

As a result of reduced throughput, increased salary and wages and increasing repairs and maintenance costs WAMIA incurred a full year loss of \$1,951,784 against a budgeted loss of \$960,844. Earnings before interest, tax, depreciation, and amortisation was a loss of \$809,753 against a budget of \$201,016. This is not a sustainable situation going forward and has resulted in the aforementioned analysis of our costs and operating structure by Management. The Board is also embarking on a review of the WAMIA Act to enable opportunities to diversify income and land use at Muchea Livestock Centre in the future and remove duplicate functions with other agencies.

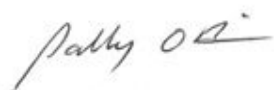
The Authority's key values continue to focus on animal welfare and health and safety, and ongoing improvements have continued in both areas during in 2022, with less reportable incidents occurring for both people and animals as our aim is to continually improve and set a standard of excellence in both these areas.

Safety of our staff and users is of highest priority with improved reporting systems being implemented in 2022 and ongoing training in livestock handling to continue into 2023.

WAMIA continues to maintain its compliance function, as set out in the WAMIA Act and we continue to work in a collaborative manner with other agencies to ensure the most appropriate and efficient outcomes.

I would like to thank my fellow Board Members for their ongoing support and contribution during 2021/22. In particular, I would like to acknowledge the support of Mike Bowley and Kim McDougall have given to myself and Steven Wainewright during the months following Tim Collins sudden departure. I would also like to sincerely thank Steven Wainewright CEO, Sidney Pinto CFO, Judy Niblett EO and Liam Birkin Saleyard Manager for their hard work and dedication to the success of WAMIA.

The Board of WAMIA always welcomes any feedback in relation to its performance.



Sally O'Brien
Chairman

9 September 2022

Overview

Executive Summary

Performance Highlights

The Muchea Livestock Centre processed 94,178 cattle for auction sales (2,376 below last year's throughput of 96,554) and 364,615 sheep (91,480 below last year's throughput of 456,095).

11,946 cattle were weighed for private sale at the Muchea Livestock Centre, was 9,037 below last year's volume of 20,983.

Transshipment of cattle for the year was 66,365 cattle days (35,613 cattle days below last year's volume of 101,978).

WAMIA has incurred a full year loss of \$1,951,784 versus budget loss of \$960,844 primarily due to increased salary expenses, safety improvement costs, repairs and maintenance costs, and lower throughput volumes. The Transshipment cattle and Private weighing and scanning were 17% and 40% lower than estimated respectively. The auction cattle were 5% and sheep were 4% above budget. Earnings before Interest, Tax, Depreciation and Amortisation was a loss of \$809,753 versus a budget earnings of \$201,016.

Highlights included improvements to animal welfare due to the appointment of a Veterinarian on site for receival and sale days, and significant improvements in facility maintenance and development due to the appointment of a full time Welder.



Operational Structure

About us

The Western Australian Meat Industry Authority (The Authority) was established by the *Western Australian Meat Industry Authority Act 1976* (the *Act*). The Authority is subject to the direction of the Minister for Regional Development; Agriculture and Food; Hydrogen Industry in the performance of its functions. The functions of the Authority under the *Act* are:

- manage the Muchea Livestock Centre;
- to review facilities for, and the operation of, establishments related to the sale; slaughter and processing of animals and meat; and
- undertake any other functions as directed by the Minister.

The activities of the Authority are funded through charges at the Muchea Livestock Centre, revenue from livestock services, and rentals and fees charged for the approval of meat processing establishments. The Authority's financial accounting system is subject to the *Financial Administration and Audit Act* and a Chief Executive Officer appointed under the *Public Sector Management Act* (1994) manages the Authority.

Enabling Legislation

- The Authority was established as an Authority on 18 October 1976, under the *Western Australian Meat Industry Authority Act 1976* and *Western Australian Meat Industry Authority Regulations 1985*.

Board

The Authority consists of seven members appointed by the Minister and a representative of the Director General of the Department of Primary Industries and Regional Development (DPIRD). The Authority Members at 30 June 2022 were:

Sally O'Brien	Representing the Minister
Kelly Pearce	Representing the Producers of Meat
Kim McDougall	Representing Private Abattoirs
Mark Panizza	Representing Private Abattoirs
Michael Bowley	Representing the Director General's Office (DPIRD)
To be confirmed	Representing Employees of the Industry
Belinda Lay	Representing the Producers of Meat
Joanna Williams	Representing the Wholesale and Retail Meat Industry

Board Profiles



Sally O'Brien (Chairman)

Mrs O'Brien was reappointed as Chairman of the Board in June 2022 for a further two-year term. She was appointed to the board in 2011 and has previously held the Deputy Chairman role. Mrs O'Brien operates a family-owned broad acre agricultural business located at Irwin (WA's Midwest) producing grain, beef cattle, wool and prime lambs. Mrs O'Brien has also held the positions of Vice Chairman (2010-2017) and Treasurer (1998-2011) of the Mingenew Irwin Group. Ms O'Brien is a founding Board Member of MIGO (Mingenew Irwin Group Operations) a commercial division of the Mingenew Irwin Group.



Joanna Williams (Deputy Chair)

Ms Williams was reappointed to the Board for a further three-year term in June 2022. She was also appointed to the position of Deputy Chair and continues as a representative representing the Wholesale & Retail Meat Industry. Ms Williams is a highly accomplished operations, sales and marketing professional with over 15 years of experience within the consumer goods (FMCG) industry and has worked extensively across both Australian domestic and international markets. She has considerable business and entrepreneurial experience through her partnerships within the wholesale and retail industries, having successfully negotiated supply agreements with all the major multiples in Australia. Ms Williams management roles with Craig Mostyn Group, Cannon Foods and Woolworths have provided her a comprehensive understanding of supply chain management within an accomplished integrated meat processing model. Ms Williams also has experience in continuous improvement and occupational safety and health.



Kelly Pearce

Dr Pearce was reappointed to the Board for an additional three-year term in May 2022, representing the producers of meat. She previously held the position of Deputy Chair until May 2022. Dr Pearce is a grain and prime lamb producer based in Yealering. She has an eighteen-year career in Agricultural Research and continues to coordinate several regional science and innovation projects. Dr Pearce is currently Acting Executive Officer of The Facey Group based at Wickiepin. Dr Pearce is also a Director of the Biosecurity Council of WA, Director of the Grower Group Alliance (WA), a Committee Member of the Gene Technology Technical Advisory Committee, and a member of the WA Sheep & Goat Industry Funding Scheme Management Committee. Dr Pearce is a graduate of the Australian Institute of Company Directors and a 2012 Nuffield Scholar.



Kim McDougall

Mr McDougall was reappointed to the Western Australian Meat Industry Authority Board as the representative for Private Abattoirs for a further three-year term in April 2020. His career has spanned in excess of 30 years in the Western Australian livestock industry, principally dealing with producers in the marketing of both cattle and sheep. Mr McDougall has represented the agribusiness agency sector at WALSA (Western Australian Livestock Salesmen's Association) and was a management committee member of Livestock Logistics WA.

Mr McDougall is currently on the Red Meat Advisory Councils (RMAC) Sustainability Steering Group; a national group that provides the overarching vision for Australia's beef and cattle industry. Mr McDougall was awarded a scholarship sponsored by Australian Meat Processors Corporation (AMPC) to participate in the prestigious Australian Rural Leadership Program. He received a Fellowship and a Graduate Certificate in Rural Leadership from James Cook University. Mr McDougall holds an advanced diploma in Leadership and Management from the University of Western Australia.



Mark Panizza

Mr Panizza was reappointed to the Board for a further two-year term in June 2022. Mr Panizza is a CPA and represents the interests of private abattoirs. He has worked in various regional areas throughout the State as an accountant in public practice before taking up a position in the private sector. Mr Panizza is currently a Director and CEO of Dardanup Butchering Company. He is the Chairman of the Australian Meat Industry Association's Western Australian Processor Council and is the State's representative to that organisation's national body, the National Processor Council.



Mike Bowley

Mr Bowley was appointed as the delegate of the Director General of the Department of Primary Industries and Regional Development in March 2022. Mr Bowley has over 35 years working in Rural Services across regional Australia. He has extensive experience in livestock supply chains from working with producers and processors, and the wider industry. Mr Bowley holds the position of the Director of Regional Development with the Mid West Development Commission, focusing on delivering economic improvements for a range of key drivers including Agribusiness, Tourism, Infrastructure, Resources and Energy and the promotion of the lifestyle offered within WA regional areas.



Belinda Lay

Mrs Lay was reappointed to the Board for a further two-year term in June 2022, as a representative of producers of meat. Mrs Lay is currently a business partner at Coolindown Farms, a family-owned mixed sheep and grain enterprise near Esperance. She is the Co-founder and current secretary of Esperance Zone Innovation (EZI)

Group Inc and has worked in the Agricultural Industry since 1994. Mrs Lay holds a double Diploma in Business Studies and Agriculture as well as completing the full Australian Institute of Company Directors Course in 2020. In 2019 Mrs Lay won the WA Agrifutures Rural Women's Award for her pilot project looking at GPS tracking of lambing ewes, for animal welfare and production outcomes.

Authority Meetings

Ten Board meetings and one Extraordinary Board meeting were held during 2021/22. Members' attendance at the meetings is detailed below.

Name of Member	Meetings Attended	Maximum Attendance
Sally O'Brien (Chairman)	11	11
Joanna Williams (Deputy Chairman)	10	11
Kelly Pearce	9	11
Kim McDougall	10	11
Mark Panizza	10	11
* Mark Ritchie	5	6
* John Da Silva	7	8
Belinda Lay	11	11
Michael Bowley	3	3

* Mr John Da Silva's term expired in March 2022, * Mr Mark Ritchie's term expired in December 2021.

Mission

The Authority's mission is to provide an independent, accessible, and efficient livestock exchange facility for Western Australia that is safe for animals and people.



Values

- be honest and ethical;
- display leadership and accountability at all levels;
- focus on animal welfare and safety; and
- provide customer service with a positive attitude.

Organisational Structure

WAMIA Management Team

Steve Wainewright (Chief Executive Officer)

Mr Wainewright was appointed to WAMIA as the Chief Executive Officer in May 2022. Mr Wainewright has considerable experience in the livestock industry having spent the last 20 years working in sheep, northern and southern beef, and dairy sectors. Mr Wainewright holds a Bachelor of Agriculture and a Masters in Tropical Animal Science.

Sidney Pinto (Chief Financial Officer)

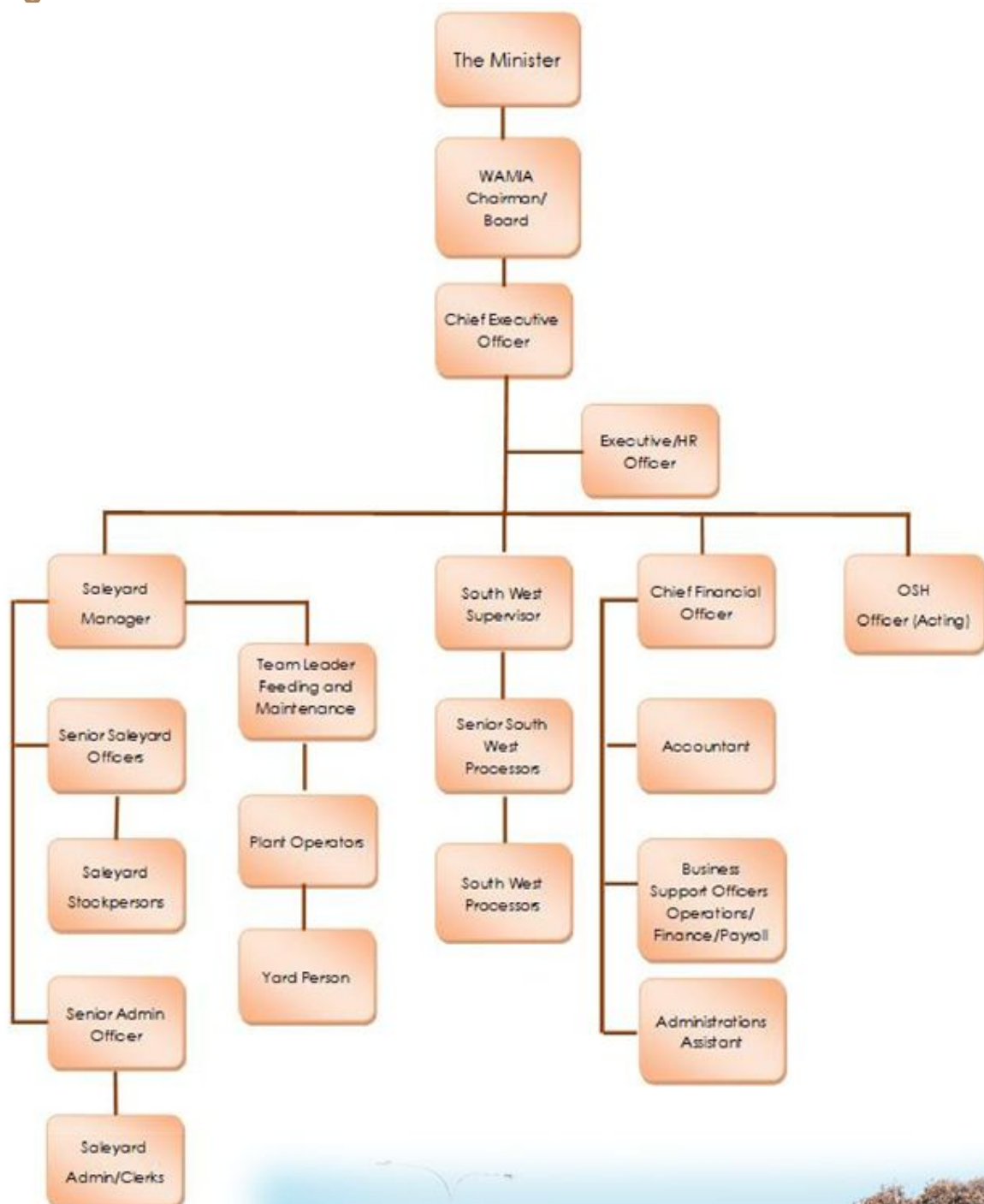
Mr Pinto is a member of CPA and has extensive accounting experience that spreads over various industries including manufacturing, mining, retail and services. Mr Pinto joined WAMIA in May 2016.

Judith Niblett (Executive & HR Officer)

Ms Niblett has extensive managerial, administration, and human resources experience working for global corporations within the energy and healthcare sectors. Ms Niblett joined WAMIA in October 2018.



Organisational Chart



Administered Legislation

The Authority assists the Minister in administration of the following Act:

- *Western Australian Meat Industry Authority Act 1976; and*
 - *Western Australian Meat Industry Authority Regulations 1985.*

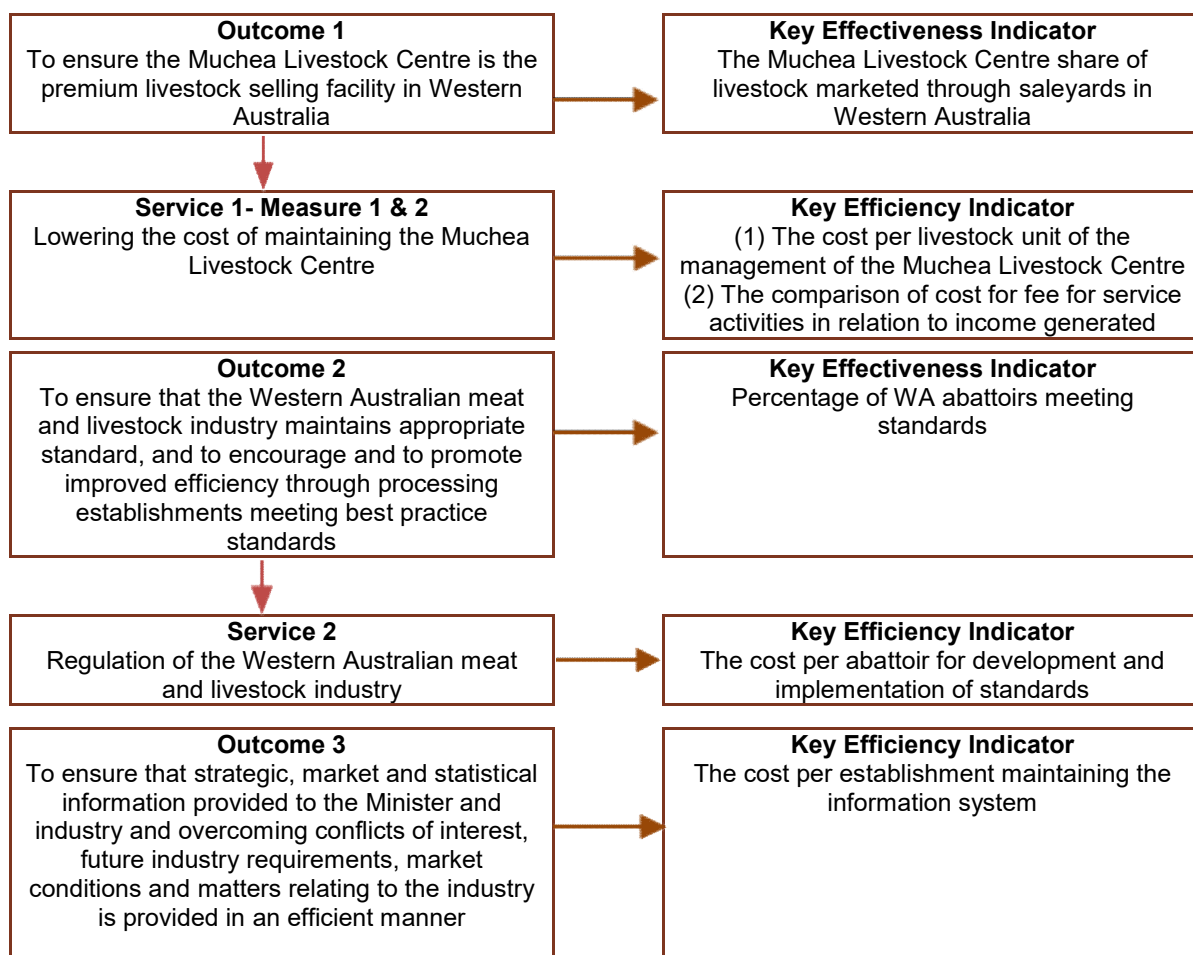
Other Key Legislation Impacting on the Western Australian Meat Industry Authority's Activities

In the performance of its functions, the Western Australian Meat Industry Authority complies with the following relevant written laws:

- *Auditor General Act 2006;*
- *Public Sector Management Act 1994;*
- *Public Interest Disclosure Act 2003;*
- *Corruption, Crime and Misconduct Act 2003;*
- *Work Health and Safety Act 2020;*
- *Equal Opportunity Act 1984;*
- *Financial Management Act 2006;*
- *Pay-Roll Tax Assessment Act 2002;*
- *Taxation Administration Act 2003;*
- *Freedom of Information Act 1992;*
- *Industrial Relations Act 1979;*
- *Long Service Leave Act 1985;*
- *Workers Compensation and Injury Management Act 1981;*
- *Minimum Conditions of Employment Act 1993;*
- *Salaries and Allowances Act 1975;*
- *State Records Act 2000;*
- *State Supply Commission Act 1991;*
- *State Government Insurance Commission Act 1986;*
- *State Superannuation Act 2000;*
- *Procurement Act 2000;*
- *Professional Standards Act 1997;*
- *Animal Welfare Act 2002 and Transportation, Saleyard and Depots (Cattle and Sheep) Regulations 2020;*
- *Biosecurity and Agriculture Management Act 2007;*
- *Firearms Act 1973; and*
- *Dangerous Goods Safety Act.*

Performance Management Framework

Outcome-based Management Framework



Changes to Outcome-based Management Framework

The Authority's outcome-based management framework did not change during 2021/22.

Shared Responsibilities with Other Agencies

The Western Australian Meat Industry Authority did not share any responsibilities with other agencies in 2021/22.

Agency Performance

Report on Operations

Actual Results versus Budget Targets

Financial Targets

	2021/22 Target ⁽¹⁾ \$	2021/22 Actual \$	Variation ⁽²⁾ \$
Total cost of services ^(a)	4,463,331	5,407,360	(944,029)
Total Income ^(b)	3,502,487	3,455,576	(46,911)
Total equity ^(c)	52,266,056	52,704,499	438,443
Net increase / (decrease) in cash held ^(d)	260,621	(439,630)	(700,251)
Approved salary expense ^(e)	1,979,865	2,485,843	(505,978)

(1) As specified in the Budget Statements.

(2) Further explanations are contained in Note 8.11 Explanatory statement to the financial statements.

- a. The variation is mainly due to additional salaries and wages of Saleyard staff on unbudgeted additional hours worked, long service leave provision expenses on casual staff, insurance costs, computing costs and repairs and maintenance costs over budget.
- b. Income below budget as a result of privates (cattle weighing/scanning) and transshipment cattle throughput significantly lower than estimated.
- c. The negative variance caused by lower throughput affecting income and higher costs over budget.
- d. Cashflow impact from lower income and higher costs.
- e. Salary expenses over budget as a result of additional salaries & wages costs incurred during the year.



Summary of Key Performance Indicators

	2021/22 Target (1) / Previous Year	2021/22 Actual	Variation (2)
<p>Outcome 1: To ensure the Muchea Livestock Centre is the premium livestock selling facility in Western Australia.</p> <p>Key Effectiveness Indicator: The Muchea Livestock Centre share of livestock marketed through saleyards in Western Australia.</p>	<p>Cattle 39.2% Sheep 40.1%</p>	<p>Cattle 40.1% Sheep 42.4%</p>	<p>Cattle 0.9% Sheep 2.3%</p>
<p>Service 1 – Measure 1</p> <p>Key Efficiency Indicator: Lowering the cost of maintaining the Muchea Livestock Centre.</p> <p>Relevance of indicator: Lowering the cost of maintaining the Muchea Livestock Centre</p>	\$2.19	\$2.54	(\$0.35)
<p>Service 1 – Measure 2</p> <p>Key Efficiency Indicator: The comparison of cost for fee for service activities in relation to income generated. *</p> <p>* Income generated for every \$1 of cost for fee for service activities.</p> <p>Relevance of indicator: The cost of any fee for service activity is not subsidised from income generated by ordinary saleyard fees.</p>	\$0.79	\$0.82	(\$0.03)
<p>Outcome 2: To ensure that the WA meat and livestock industry maintains appropriate standards.</p> <p>Key Effectiveness Indicator: Percentage of WA abattoirs meeting standards <i>(refer to page 87 - Appendix A).</i></p>	80.0%	70.5%	(9.5%)
<p>Service 2: The Compliance and Licensing services are to ensure that WA abattoirs maintain minimum standards, and to encourage and promote improved efficiency through abattoirs meeting best practice standards.</p> <p>Key Efficiency Indicator: The cost per abattoir for development and implementation of standards. (Refer to page 87- Appendix A)</p>	\$7,956	\$9,608	(\$1,652)

	2021/22 Target (1) / Previous Year	2021/22 Actual	Variation (2)
<p>Outcome 3: To ensure strategic, market and statistical information is provided to the industry in an efficient manner.</p> <p>Key Efficiency Indicator: The cost per establishment of maintaining the information system.</p>	\$350	\$423	(\$73)

(1) As specified in the Budget Statements.

(2) Explanations for the variations between target and actual results are presented in “Audited Key Performance Indicators”, refer pages 74 – 88.



Significant Issues Impacting the Agency

Current and emerging issues and trends

The Authority was challenged by the ongoing management of preparing for, and then working with, Covid-19 in our community. Regular correspondence with the Department of Health (DOH) ensured the Authority could keep staff and MLC users up to date with changes to restrictions and mandates. The Authority has also undertaken regular reporting to the Public Sector Commission (PSC) as part of Government Agency reporting requirements.

The MLC COVID Management Plan included:

- Covid-19 Agent/User group formed;
- regular staff communications with updated information;
- modified staff rosters;
- distribution of 200 Rapid Antigen Test (RAT) to each staff members;
- mandatory mask wearing indoors;
- hand sanitiser stations positioned around MLC; and
- DOH signage displayed to educate staff and users.

The Authority continues to take a proactive approach regarding the education and awareness of Q-Fever. All staff are vaccinated for Q-Fever and educational slides are now part of the online induction for all users.

Economic and social trends

There will continue to be an emphasis on the 'social license' to operate in the livestock sector. The community expectation is for high animal welfare standards and complete transparency. The Authority has been proactive in working closely with the Department of Primary Industries and Regional Development (DPIRD) Compliance Officers to ensure high welfare standards are maintained at MLC. In addition, the Authority has now employed a veterinarian to attend site on receipt and sale days.

The state government has announced that all agencies will be required to reduce their emissions by 80% from 2020 figures, by 2030. This is supported by the social expectation that industry needs to understand and reduce their carbon footprint given the risk of climate change.

The focus on safety culture in Agriculture has increased significantly in recent years due to the over representation of the sector in death/injury statistics. Changes in legislation in addition to increased coverage in mainstream media platforms has driven community expectations.

Changes in written law

The *Work Health and Safety (General) Regulations 2022* came into effect on 31 March 2022 in Western Australia. The Authority recognises the importance of the new legislation and are committed to building a strong safety culture while maintaining a safe working environment for all staff and users of MLC.



Likely developments and forecast results of operations

Livestock volumes for 2022/23 are forecast to remain similar to the previous year. It is expected that high fuel prices may limit east coast buyer interest in the short term, while strong seasonal conditions in the north could delay the start of the pastoral cattle season.

Increased biosecurity awareness will continue to be an important issue facing all sectors of the livestock industry. The threat of disease will drive the importance of traceability. It is expected that an announcement will be made on the implementation of electronic identification of sheep and goats. Installation of hardware and technology will be required at MLC.

Environmental management

The Authority currently undertakes the following environmental activities:

- compliance with environmental licensing;
- water harvesting and conservation;
- recycling wastewater;
- recycling paper and cardboard;
- solar hot water systems and pumps;
- animal manure/flooring on-sold for gardening purposes; and
- adoption of renewable power source.

Improvements to Muchea Livestock Centre

Improvements undertaken in 2021/22 include:

- installation of a 99.6kw solar system that will offset approximately 20% of the power used at MLC;
- implementation of the cloud-based saleyard software system, AgriNous;
- installation of Cel-Fi kit hardware to improve the local 4G mobile network at MLC;
- major maintenance program across the yards, including the installation of slam latches to all cattle pens;
- shutdown of MLC over the Christmas and Easter periods;
- onsite veterinarian engaged; and
- implementation of WHS online inductions for staff and users.



Performance

Strategic Planning

The Authority's Board held workshops in 2019 and continued in 2020 to develop and finalise a new Strategic Plan, which covers the period of 2020 to 2025. Key elements of the Plan are outlined below.

Purpose

To administer the Western Australian Meat Industry Authority Act 1994 (including efficient and relevant compliance activities) while managing a best practice, viable, valuable and relevant Livestock Centre.

Values

The Authority aims to always:

- operate at all times in an honest and ethical manner;
- display leadership and accountability at all levels;
- commitment to welfare and safety of people and animals; and
- provide positive customer service.

Strategic Issues

The Authority identified the following key strategic issues that will be to be addressed to meet the ongoing objectives of the organisation.:

- how do we attract more volume and throughput;
- Ministerial approval required for potential site development activities outside of the *Act*;
- risk of a serious safety incident;
- increasing pressure on animal welfare;
- renewable energy development;
- depletion of cash reserves;
- ongoing compliance function of the *Act*; and
- volume is at risk in an extended livestock standstill.

A range of detailed strategies with agreed execution timeframes have been developed by the Authority to address these issues within the Plan. Progress of the strategies is monitored and reported to the Members of the Authority on a regular basis.

Compliance

The Authority currently operates under a Compliance Policy approved in December 2012 which includes:

Approval of Abattoirs

- approval to construct;
- granting or refusing applications;
- conditions of approval; and
- revocation of approval.

Product description

- permission to use commercial brands;
- permission to use regulatory brands;
- revocation of approval to use commercial or regulatory brands;
- auditing of abattoirs;
- monitoring of retail outlets;
- monitoring of Pet Food establishments, illegal slaughter operations, boning rooms & small goods establishments;
- offences under the *Act* & Regulations; and
- advice to Applicants/Operators.

In October 2013, the Board considered and endorsed the following policy for Illegal Slaughter:

- the Authority has a zero tolerance to illegal slaughter;
- the Authority will investigate all allegations of illegal slaughter referred to it;
- all investigations will be fully documented;
- investigations will be carried out in conjunction with other regulatory agencies where appropriate;
- where an investigation establishes clear evidence of illegal slaughter, the Authority will refer the matter to the State Solicitors Office for prosecution; and
- the Minister will be apprised of cases of illegal slaughter at the periodic briefings with the Authority's Chairman and Chief Executive Officer.

Industry Standards

The Authority maintains close liaison with the relevant inspection bodies to ensure that all required standards are maintained. Where appropriate, joint visits to establishments are made with other relevant regulatory agencies. At 30 June 2022, the Authority was not aware of any establishments in Western Australia which were failing to comply with the relevant Australian Standards.

Compliance Functions

As outlined in the Strategic Plan, the Authority has reviewed its compliance function to ensure that duplication to industry is avoided. Activities are risk based and target areas of concern as well as maintaining awareness of the Authority's functions within the industry.

Industry Liaison for Compliance

During the period, the Authority continued to maintain contact with officers from organisations such as the Australian Government Department of Agriculture, WA Department of Water and Environmental Regulation (DEWR), Department of Primary Industries and Regional Development (DPIRD), Department of Health (DOH), AUS-MEAT, and the Australian Meat Industry Council (AMIC) in areas of regulatory and industry development.

Illegal Slaughter

The Authority maintains close liaison with other regulatory authorities to ensure that only approved establishments process meat for human consumption. It investigates any illegal slaughter complaints in conjunction with the DOH and local government officers.

Carcass Branding Activity

The Authority's Act and Regulations specify certain requirements for operators with respect to carcass roller branding of Lamb, Hogget and Gold Beef. While almost all branded product is derived from AUS-MEAT accredited establishments, all abattoirs are required to have relevant quality assurance procedures. If an abattoir is not AUS-MEAT accredited this function is undertaken by the Authority.

Branding Compliance

All establishments that carry out carcass roller branding do so under the supervision of full-time government meat inspection services or an approved arrangement. All carcass brands are held under the security of the inspection service.

Close liaison is maintained with AUS-MEAT regarding the status of these programs and any difficulties are addressed immediately.

Establishment Approvals

The Authority has established a policy of approving establishments to operate according to categories based on construction and operating standards. All establishments are required to meet the Australian Standard for the Construction of Processing Establishments.

Table 1 : Establishments by Category

Category	Standard/Inspection	Market Access	Numbers as 30/06/21	Numbers as 30/06/22
Export	Export standards and importing country requirements / AQIS Inspection	No restrictions in Australia	11	10
Domestic Unrestricted	Australian Standard. Health Dept/ Local Govt Inspection	No restrictions in Australia.	6	7
Domestic Restricted	Australian standard. Special conditions apply	Distribution and capacity restrictions	1	1
Special Prison farm and Agricultural Colleges.	Australian standard. Health Dept/ Local Govt Inspection	Internal supply and capacity restrictions	5	5
Closed with current approval	Required to maintain basic environmental standards	Nil	5	6
Under construction	Non operational	Non operational	2	2
Total			30	31

Applications for Approvals

The Authority considered the following applications as detailed in the table below.

Table 2 : Applications by year

	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022
Applications to construct an establishment	1	1	1	1
Applications to operate	3	0	0	3
Applications for variation to approval	0	0	0	0

Table 3 : WAMIA Approved Abattoirs by Category as of 30 June 2022

Category	Abattoir	Location
Export	Ausvision Meat Processors Pty Ltd	Beaufort River
	Derby Industries Pty Ltd	Wooroloo
	Harvey Industries Pty Ltd	Harvey
	Fletcher International Pty Ltd	Narrikup
	Prime Meat Co Pty Ltd*	Moonyoonooka
	Hillside Meat Processors Pty Ltd	Narrogin
	Western Meat Processors Pty Ltd	Cowaramup
	V and V Walsh Pty Ltd	Bunbury
	WAMMCo International Pty Ltd	Katanning
	Minerva Foods Australia Pty Ltd	Esperance
	Gingin Meatworks	Gingin
	Kimberley Meat Company Pty Ltd	Derby
	Prime Meat Co Pty*	Gingin
	Minvera Foods Australia Pty Ltd	Tammin
Domestic Unrestricted	Southern Brook Abattoir	Keysbrook
	Dardanup Butchering Company	Picton
	Konyen Farm (Rabbits)	Baldivis
	Avon Valley Abattoir	Northam
	Food Security International	Corrigin
	Goodchild Abattoirs*	Australind
	Hagan Bros	Greenough
	Burton Beef Company Pty Ltd	Broome
Domestic Restricted	Kellerberrin Butchery	Kellerberrin
Special Abattoirs	Cunderdin Agricultural College	Cunderdin
	Denmark Agricultural College	Denmark
	Narrogin Agricultural College	Narrogin
	Morawa Agricultural College	Morawa
	Karnet Prison Farm	Serpentine
	Murdoch University*	Murdoch
Under Construction	Whitmore Gardens Pty Ltd	Darling Downs
	Prime Meat Co Pty Ltd*	Waroona

* Currently licenced but not operating.

Current Construction Approvals

The Board approved one application to construct an abattoir during 2021/22.

State Processing Statistics

The Authority maintains processing statistics for the State by type of animal and category of processing establishment.

Table 4 : Abattoir throughput by category (cattle, sheep, lamb, goat and pigs) for 2020/21 and 2021/22

Category	Year	Cattle	Sheep	Lambs	Goat	Pigs
Export	2020/21	351,044	1,340,075	2,189,505	14,846	752,436
	2021/22	324,646	1,068,177	2,441,979	25,065	716,966
Domestic (unrestricted)	2020/21	50,554	85,659	154,113	3,665	107,176
	2021/22	27,999	77,161	122,626	3,804	109,333
Domestic without Meat Inspection	2020/21	3	85	0	0	0
	2021/22	0	70	0	0	0
Special	2020/21	2,623	5,954	249	0	148
	2021/22	2,376	5,856	264	0	192
Totals	2020/21	404,224	1,431,773	2,343,867	18,511	859,760
	2021/22	355,021	1,151,264	2,564,869	28,869	826,491
% Change	2021/22	(12.17%)	(19.59%)	9.42%	55.96%	(3.87%)

Table 5 : Abattoir throughput for other species by category for the years 2020/21 and 2021/22

Category	Year	Deer	Rabbit	Other
Export	2020/21	0	0	0
	2021/22	0	0	0
Domestic (unrestricted)	2020/21	420	17,345	46
	2021/22	322	19,215	26
Total	2020/21	420	17,345	46
	2021/22	322	19,215	26

Compliance Activity Summary

Table 6 : Enquires received by the Authority from 2019/20 to 2021/22

Enquires Received	2019/20	2020/21	2021/22
Saleyard	97	231	120
Statistical	8	3	1
Market	16	51	8
Regulatory	7	7	13
General Information	15	370	312
Complaints *	18	7	2
Total	161	620	456

Table 7 : Investigations undertaken by the Authority 2020/21 to 2021/22

Investigations Undertaken	2020/21			2021/22		
	New	Completed	Ongoing	New	Completed	Ongoing
Illegal slaughter	4	2	3	5	3	4
Product misdescription	0	0	0	0	0	0
Labelling issues	0	0	0	0	0	0
Over the hooks	0	0	0	0	0	0
Brand issues	0	0	0	0	0	0
Other	1	1	0	0	0	0
Assist other regulators	0	0	0	1	1	0

Legal Action

None



Muchea Livestock Centre (MLC)

Services

The Muchea Livestock Centre was built with the vision of becoming the hub for the livestock industry in Western Australia. The Centre offers the following services in addition to the public auctions:

- transhipment;
- feeding;
- agistment;
- DAFF accredited live export cattle depot;
- pregnancy testing;
- dentition assessment;
- manure and compost sales;
- truck parking;
- truck wash; and
- venue for community meetings and functions.



Animal Welfare

Compliance with Animal Welfare requirements is an essential part of the MLC's operation. The MLC has a zero-tolerance policy for animal cruelty with any cases immediately referred to regulators. MLC staff work with MLC users to ensure that the centre maintains the highest standards through:

- planning and contingencies for animal welfare incidents;
- maintenance and design of MLC holding facilities and equipment;
- ensuring staff competency;
- management of weak, ill, or injured livestock at the centre;
- general management of livestock at the centre; and
- humane euthanasia of stock.

The Authority works closely with regulatory authorities to develop uniform interpretations of animal welfare standards.

A Memorandum of Understanding between the Authority and the Department of Primary Industries and Regional Development has been developed and was signed in September 2017. Further discussions have now commenced on initiating an updated agreement.

An Animal Welfare Manual was developed and implemented in 2017. The manual is currently under review to comply with the updated Animal Welfare (Transport, Saleyards and Depots) (Cattle and Sheep) Regulations 2020.



Livestock Throughput

Yarding of cattle, sheep and lambs for the Muchea Livestock Centre from 2012/13 to 2021/22 are listed in table 8.

Table 8 : Muchea Livestock Centre throughput by year

Year	Cattle	Sheep, lambs and goats
2012/2013	80,917	550,343
2013/2014	92,780	785,750
2014/2015	104,774	660,050
2015/2016	108,830	557,713
2016/2017	98,990	601,335
2017/2018	93,310	655,241
2018/2019	93,617	539,849
2019/2020	96,616	558,544
2020/2021	96,554	456,095
2021/2022	94,178	364,615

Table 9 : Muchea Livestock Centre transshipment and non-sale weighing (cattle and Sheep days multiplied by the number of head) throughput by year

Year	Non sale weighing	Cattle transshipment days	Sheep transshipment days
2012/2013	20,249	49,428	20,627
2013/2014	27,969	59,596	16,994
2014/2015	19,384	38,908	16,762
2015/2016	36,950	139,059	36,434
2016/2017	28,419	72,021	25,913
2017/2018	32,226	60,328	22,969
2018/2019	23,142	76,004	10,586
2019/2020	26,864	117,671	90,143
2020/2021	20,983	101,978	25,212
2021/2022	11,946	66,365	12,214

Industry Development

Activities

The Authority takes a proactive approach to promoting efficiency in the industry, through consultation with the WA Livestock Agents, Executive Committees of the WA Farmers Federation, the Pastoralists and Graziers Association and the Livestock & Rural Transporters Association.

Industry Database

The Authority maintains a database of the WA Sleyard and Meat Processing Industry that provides accurate information on both the throughput of the States sleyards and abattoir industry. Reports from the database can be generated from 2005/06. These reports are used by several Government and Industry organisations.

Education

The Authority recognises that the involvement of sleyards in the agricultural education sector is an important function. There is potential to develop MLC as a training centre demonstrating best practice in livestock handling, animal welfare and biosecurity. The Authority has begun taking a proactive approach to attend careers functions at university and school level as part of a new strategy to attract and retain new staff.





Auditor General

INDEPENDENT AUDITOR'S REPORT

2022

Western Australian Meat Industry Authority

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Western Australian Meat Industry Authority (Authority) which comprise:

- the Statement of Financial Position at 30 June 2022, 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 Western Australian Meat Industry Authority for the year ended 30 June 2022 and the financial position at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities) , 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 believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Board for the financial statements

The Board is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), 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 Board 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 Authority.

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.

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Western Australian Meat Industry Authority. The controls exercised by the Board 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).

In my opinion, in all material respects, the controls exercised by the Western Australian Meat Industry Authority 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 2022.

The Board's responsibilities

The Board 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.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Western Australian Meat Industry Authority for the year ended 30 June 2022. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Western Australian Meat Industry Authority are relevant and appropriate to assist users to assess the Authority's performance and fairly represent indicated performance for the year ended 30 June 2022.

The Board's responsibilities for the key performance indicators

The Board is responsible for the preparation and fair presentation of the key performance indicators in accordance with the Financial Management Act 2006 and the Treasurer's Instructions and for such internal control as the Board determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Board is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 904 Key Performance *Indicators*.

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 key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an

auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My independence and quality control relating to the reports on financial statements, controls and key performance indicators

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.

Other information

The Board is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial statements, key performance indicators and my auditor's report.

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

In connection with my audit of the financial statements, controls and key performance indicators, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

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 key performance indicators of the Western Australian Meat Industry Authority for the year ended 30 June 2022 included in the annual report on the Authority's website. The Authority's management is responsible for the integrity of the Authority's website. This audit does not provide assurance on the integrity of the Authority's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements, controls and key performance indicators 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.



Patrick Arulsingham
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
13 September 2022

Disclosures and Legal Compliance

Financial Statements

Certification of Financial Statements

For the reporting period ended 30 June 2022

The accompanying financial statements of the Western Australian Meat Industry Authority 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 reporting period ended 30 June 2022 and the financial position as at 30 June 2022.

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



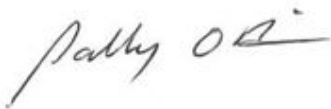
S. Pinto
Chief Financial Officer of the Western
Australian Meat Industry Authority

9 September 2022



Mark Panizza
Member of the Western Australian Meat
Industry Authority

9 September 2022



S. O'Brien
Chair of the Western Australian Meat
Industry Authority

9 September 2022

Financial statements for the year ended 30 June 2022

The Authority has pleasure in presenting its audited general purpose financial statements for the financial reporting period ended 30 June 2022 which provides users with the information about the Authority's stewardship of resource entrusted to it. The financial information is presented in the following structure:

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Statement of Comprehensive Income

For the year ended 30 June 2022

	Note	2022 (\$)	2021 (\$)
INCOME			
Revenue			
Sales	3.2	541,501	654,233
Fees and charges	3.1	2,623,416	2,855,335
Interest revenue	3.3	32,174	64,728
Other revenue	3.4	258,485	105,467
TOTAL INCOME		3,455,576	3,679,763
EXPENSES			
Cost of sales	3.2	172,537	214,605
Employee benefits expense	2.1	2,485,843	2,186,997
Supplies and services	2.2	1,362,163	1,074,433
Depreciation and amortisation expense	4.1, 4.3, 4.4	1,187,090	1,175,253
Finance costs	6.3	1,158	688
Other expenses	2.3	198,569	144,972
TOTAL EXPENSES		5,407,360	4,796,948
DEFICIT FOR THE PERIOD		(1,951,784)	(1,117,185)
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation	4.1	1,429,382	(89,524)
Total other comprehensive income/(loss)		1,429,382	(89,524)
TOTAL COMPREHENSIVE LOSS FOR THE PERIOD		(522,402)	(1,206,709)

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

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 Restated* \$
ASSETS			
Current Assets			
Cash and cash equivalents	6.1	104,479	544,109
Inventories	3.2	86,295	81,224
Receivables	5.1	313,899	284,517
Other assets	5.2	16,771	30,727
Other financial assets	5.3	5,800,000	6,329,915
Total Current Assets		6,321,444	7,270,492
Non-Current Assets			
Infrastructure, property, plant and equipment	4.1	44,926,617	44,383,480
Investment property	4.2	2,250,000	2,120,000
Right-of-use assets	4.3	33,838	20,475
Intangible assets	4.4	2,431	3,335
Total Non-Current Assets		47,212,886	46,527,290
TOTAL ASSETS		53,534,330	53,797,782
LIABILITIES			
Current Liabilities			
Payables	5.4	319,310	198,440
Lease liabilities	6.2	11,166	8,904
Employee related provisions	2.1	243,247	197,155
Total Current Liabilities		573,723	404,499
Non-Current Liabilities			
Lease liabilities	6.2	24,514	13,215
Employee related provisions	2.1	231,594	153,167
Total Non-Current Liabilities		256,108	166,382
Total Liabilities		829,831	570,881
NET ASSETS		52,704,499	53,226,901
EQUITY			
Reserves	8.8	2,163,484	734,102
Accumulated surplus	8.8	50,541,015	52,492,799
TOTAL EQUITY		52,704,499	53,226,901

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

*Refer to note 8.10

Statement of Changes in Equity

For the year ended 30 June 2022

	Note	Reserves \$	Accumulated surplus \$	Total equity \$
Balance at 1 July 2020	8.8	823,626	53,609,984	54,433,610
Deficit for the period		-	(1,117,185)	(1,117,185)
Other comprehensive loss	8.8	(89,524)	-	(89,524)
Total comprehensive loss for the period		(89,524)	(1,117,185)	(1,206,709)
Balance at 30 June 2021		734,102	52,492,799	53,226,901
 Balance at 1 July 2021	8.8	 734,102	 52,492,799	 53,226,901
Deficit for the period		-	(1,951,784)	(1,951,784)
Other comprehensive income	8.8	1,429,382	-	1,429,382
Total comprehensive income/(loss) for the period		1,429,382	(1,951,784)	(522,402)
Balance at 30 June 2022		2,163,484	50,541,015	52,704,499

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 2022

	Note	2022 \$	2021 Restated* \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Sale of goods and services		530,100	678,173
Fees and charges		2,616,757	2,845,578
Interest received		32,174	64,728
GST receipts on sales		329,767	346,746
Other receipts		135,078	114,567
Payments			
Employee benefits		(2,388,066)	(2,092,867)
Supplies and services		(1,537,631)	(1,346,548)
Finance costs		(1,158)	(688)
GST payments on purchases		(224,172)	(144,340)
GST payments to taxation authority		(110,114)	(200,767)
Net cash (used in)/provided by operating activities		(617,265)	264,582
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(339,397)	(83,723)
Payments to acquire financial assets		-	(29,915)
Receipts			
Proceeds from financial assets		529,915	-
Net cash provided by/(used in) investing activities		190,518	(113,638)
CASH FLOWS FROM FINANCING ACTIVITIES			
Principal elements of lease payments		(12,883)	(10,764)
Net cash used in financing activities		(12,883)	(10,764)
Net (decrease)/increase in cash and cash equivalents		(439,630)	140,180
Cash and cash equivalents at the beginning of the period		544,109	403,929
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6.1	104,479	544,109

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

*Refer to note 8.10

Notes to the Financial Statements

For the year ended 30 June 2022

1. Basis of Preparation

The Authority is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The Authority is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the '**Overview**' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Authority on 9 September 2022.

Statement of compliance

These general purpose financial statements are prepared in accordance with:

- (1) The Financial Management Act 2006 (**FMA**)
- (2) The Treasurer's Instructions (**TIs**)
- (3) Australian Accounting Standards (**AASs**) - Simplified Disclosures
- (4) Where appropriate, those **AAS** paragraphs applicable for not-for-profit entities have been applied.

The FMA and TIs take precedence over AASs. Several AASs are modified by the TIs to vary application, disclosure format and wording. 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.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest dollar.

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that:

- (a) the amount of GST incurred by the Authority as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- (b) receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Comparative information

Except when an AAS permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements.

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

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.

2. Use of our Funding

2.1 Expenses incurred in the delivery of services

This section provides additional information about how the Authority's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Authority in achieving its objectives and the relevant notes are:

	Note
Employee benefits expenses	2.1(a)
Employee related provisions	2.1(b)
Supplies and services	2.2
Other expenses	2.3

2.1(a) Employee benefits expenses

	2022 \$	2021 \$
Employee benefits	2,449,352	2,156,639
Superannuation – defined contribution plans	36,491	30,358
Termination benefits	-	-
Total employee benefits expenses	2,485,843	2,186,997
Add: AASB 16 Non-monetary benefits	3,489	5,024
Less: Employee contributions	(3,271)	(3,420)
Net employee benefits	2,486,061	2,188,601

Employee Benefits: Include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave and non-monetary benefits (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Termination benefits: Payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Authority is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

Superannuation: The amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, the GESBs, or other superannuation funds.

AASB 16 Non-monetary benefits: non-monetary employee benefits, that are employee benefits expenses, predominantly relate to the provision of vehicle and housing benefits are measured at the cost incurred by the Authority.

Employee Contributions: contributions made to the Authority by employees towards employee benefits that have been provided by the Authority. This includes both AASB-16 and non-AASB 16 employee contributions.

2.1(b) Employee related provisions

	2022 \$	2021 \$
Current		
<u>Employee benefits provisions</u>		
Annual leave ^(a)	132,847	128,084
Long service leave ^(b)	84,448	48,924
	217,295	177,008
<u>Other provisions</u>		
Employment on-costs ^(c)	25,952	20,147
Total current employee related provisions	243,247	197,155
Non-current		
<u>Employee benefits provision</u>		
Long service leave ^(b)	201,387	133,189
	201,387	133,189
<u>Other provision</u>		
Employment on-costs ^(c)	30,207	19,978
Total non-current employee related provisions	231,594	153,167
Total employee related provisions	474,841	350,322

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

(a) Annual leave liabilities: Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

(b) Long service leave liabilities: Unconditional long service leave provisions are classified as current liabilities as the Authority does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Authority has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave is calculated at present value as the Authority does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

(c) Employment on-costs: The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Supplies and services, Note 2.2 and not included as part of the Authority's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

Employment on-costs provision	2022 \$	2021 \$
Carrying amount at start of period	40,125	22,828
Additional provisions recognised	16,034	17,297
Carrying amount at end of period	56,159	40,125

Key sources of estimation uncertainty – long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating the Authority's long service leave provision. These include:

- Expected future salary rates;
- Discount rates;
- Employee retention rates; and
- Expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

2.2 Supplies and services

	2022 \$	2021 \$
Supplies and services		
Communications	30,845	27,757
Computing	240,843	178,006
Consultants and contractors	233,551	131,923
Repairs and maintenance	322,052	220,475
Travel	4,060	9,312
Waste management	71,870	60,501
Water power gas	108,419	107,122
Fuel - diesel	24,518	18,072
Insurance ^(a)	175,076	192,514
Carcase disposal	54,882	38,639
Market reporting	21,150	22,950
Other	74,897	67,162
Total supplies and services expenses	1,362,163	1,074,433

(a) Insurance expenses include payments made to RiskCover Insurance of \$162,110 (2021:\$180,080). Refer to Note 8.4

2.3 Other expenses

	2022 \$	2021 \$
Other Expenses		
Bank fees	913	1,385
Expected credit losses	88,661	205
Audit fees ^(a)	53,505	51,931
Other ^(b)	55,490	91,451
Total other expenses	198,569	144,972

(a) Audit fees include statutory audit fees (2022:\$38,700, 2021:\$38,700: see Note 8.7) and non-statutory audit fees (2022:\$14,805, 2021:\$13,231).

(b) Other expenses include bad debts written off (2022:\$1,915, 2021:\$205), Staff amenities (2022:\$8,813, 2022:\$11,812) and Training costs (2022:\$21,545, 2021:\$15,103).

Supplies and services expenses are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Repairs, maintenance costs are recognised as expenses as incurred.

Other expenses generally represent the day-to-day running costs incurred in normal operations.

Expected credit losses is an allowance of trade receivables and is measured at the lifetime expected credit losses at each reporting date. The Authority has estimated a provision that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

3. Our Funding Sources

How we obtain our funding

This section provides additional information about how the Authority obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Authority and the relevant notes are:

	Note
Fees and charges	3.1
Trading profits (sales)	3.2
Interest revenue	3.3
Other revenue	3.4

3.1 Fees and charges

	2022 \$	2021 \$
Saleyard Fees and Services	1,165,154	1,259,420
Livestock Services	1,177,695	1,286,999
Abattoir Licensing and Services	140,035	144,219
Truck Wash	140,532	164,697
	2,623,416	2,855,335

Revenue is recognised at the transaction price when the Authority transfers control of the services to customers. Revenue is recognised for the major activities as follows:

Revenue is recognised at a point-in-time for Fees and charges for yarding and processing of cattle and sheep at the Muchea Livestock Centre. The performance obligations for these user fees and charges are satisfied when services have been provided when accepting and processing of cattle and sheep for the public auction.

Revenue is recognised over-time for cattle and sheep feeding income. The Authority typically satisfies its performance obligations in relation to these user fees and charges when request for feeding of transshipment cattle and sheep is received and continued until the dispatch of such cattle and sheep from the Muchea Livestock Centre.

3.2 Trading profit (sales)

	2022 \$	2021 \$
Sales	541,501	654,233
Cost of Sales:		
Opening inventory	81,224	102,618
Purchases	177,608	193,211
	258,832	295,829
Less : closing inventory	(86,295)	(81,224)
	172,537	214,605
Cost of Goods Sold		
Trading Profit	368,964	439,628
Closing Inventory comprises:		
<u>Current Inventory</u>		
Finished goods		
At cost	86,295	81,224
Total current inventories	86,295	81,224

Sale of Goods

Revenue is recognised at the transaction price when the Authority transfers control of the goods to customers.

Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned by the method most appropriate for each particular class of inventory, with the majority being measured on a first in first out basis.

3.3 Interest revenue

	2022 \$	2021 \$
Interest revenue (Interest on term deposits with BankWest and Rabobank)	32,174	64,728
Total	32,174	64,728

3.4 Other revenue

	2022 \$	2021 \$
Rental Income	118,177	96,067
Other Income ^(a)	140,308	9,400
	258,485	105,467

(a) Other income includes investment properties' revaluation gains of \$130,000 (2021:\$Nil), market information fee income of 2022:\$3,567 (2021:\$3,454) and various combined miscellaneous income of 2022:\$6,741 (2021:\$5,946).

4. Key Assets

Assets the Authority utilises for economic benefit or service potential

This section includes information regarding the key assets the Authority utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Note
Infrastructure, property, plant and equipment	4.1
Investment property	4.2
Right-of-use assets	4.3
Intangibles assets	4.4

4.1 Infrastructure, property, plant and equipment

Year ended 30 June 2022	Land \$	Buildings \$	Assets under construction \$	Infrastructure \$	Plant, equipment and vehicles \$	Total \$
1 July 2021						
Gross carrying amount	2,250,000	14,513,427	34,457	38,806,897	2,439,081	58,043,862
Accumulated depreciation	-	(3,093,890)	-	(8,829,317)	(1,737,175)	(13,660,382)
Carrying amount at start of period	2,250,000	11,419,537	34,457	29,977,580	701,906	44,383,480
Additions	-	-	86,672	-	234,843	321,515
Expensed	-	-	(34,457)	-	-	(34,457)
Revaluation increments	480,000	949,382	-	-	-	1,429,382
Depreciation	-	(228,398)	-	(778,255)	(166,650)	(1,173,303)
Carrying amount at 30 June 2022	2,730,000	12,140,521	86,672	29,199,325	770,099	44,926,617
Gross carrying amount	2,730,000	15,462,809	86,672	38,806,897	2,673,924	59,760,302
Accumulated depreciation	-	(3,322,288)	-	(9,607,572)	(1,903,825)	(14,833,685)

Initial recognition

Items of property, plant and equipment and infrastructure, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment and infrastructure costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total).

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

The initial cost for a non-financial physical asset under a finance lease is measured at amounts equal to the fair value of the leased asset or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease.

Subsequent measurement

Subsequent to initial recognition of an asset, the revaluation model is used for the measurement of:

- land; and
- buildings.

Land is carried at fair value.

Buildings are carried at fair value less accumulated depreciation and accumulated impairment losses.

Infrastructure, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Landgate) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period.

Land and buildings were revalued as at 1 July 2021 and the valuations were performed and recognised as at 30 June 2022. In undertaking the revaluation, fair value of buildings was determined on the basis of current replacement cost of \$12,140,521 (2021: \$11,419,537) and fair value of land under buildings and infrastructure of \$2,730,000 (2021: \$2,250,000) was determined on the basis of comparison with market evidence for land with low level utility (high restricted use land).

Revaluation model:

- (a) Fair Value where market-based evidence is available:

The fair value of vacant land is determined on the basis of current market values determined by reference to recent market transactions.

- (b) Fair value in the absence of market-based evidence:

Buildings are specialised or where land is restricted: Fair value of land under infrastructure and buildings is determined on the basis of existing use.

Existing use buildings: Fair value is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the current replacement cost. Where the fair value of buildings is determined on the current replacement cost basis, the gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset and the accumulated depreciation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset.

Restricted use land: Fair value is determined by comparison with market evidence for land with similar approximate utility (high restricted use land) or market value of comparable unrestricted land (low restricted use land).

4.1.1 Depreciation and impairment

Charge for the period

	2022 \$	2021 \$
<u>Depreciation</u>		
Plant, equipment and vehicles	166,650	151,107
Buildings	228,398	234,848
Infrastructure	778,255	778,255
Total depreciation for the period	1,173,303	1,164,210

As at 30 June 2022 there were no indications of impairment to property, plant and equipment or infrastructure.

All surplus assets at 30 June 2022 have either been classified as assets held for sale or have been written-off.

Finite useful lives

All infrastructure, property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exception to this rule relates to land and investment properties.

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life: years
Buildings	50 years
Plant and equipment	10 years
Office equipment	5 years
Software ^(a)	4 years
Motor vehicles	8 years
Infrastructure	50 years

(a) Software that is integral to the operation of related hardware.

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments should be made where appropriate.

Land which is considered to have an indefinite life, is not depreciated. Depreciation is not recognised in respect of this asset because its service potential has not, in any material sense, been consumed during the reporting period.

Impairment

As the Authority is a not-for-profit entity, the recoverable amount of regularly revalued specialised building assets is anticipated to be materially the same as fair value.

Infrastructure asset is also a specialised asset held for continuing use of its service capacity, and it is not primarily held for its ability to generate net cash inflows. There is no indication of impairment provided that there is no part of infrastructure asset that is not utilised.

Non-financial assets, including items of plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

4.2 Investment property

	2022 \$	2021 \$
Carrying amount at start of period	2,120,000	2,120,000
Revaluation increment	130,000	-
Carrying amount at end of period	2,250,000	2,120,000

Amount recognised in profit or loss: During 2022, investment property rentals of \$48,602 (2021: \$49,467) were included in 'Other revenue' (Note 3.4). Maintenance expense relating to the investment property, included in 'Supplies and services' was \$nil (2021: \$nil).

Initial recognition

Investment properties are properties held to earn rentals and/or for capital appreciation. Investment properties are measured initially at its cost, including transaction costs.

Subsequent measurement

Subsequent to initial recognition, investment properties are measured at fair value.

The Authority's property interests held under operating leases to earn rentals or for capital appreciation purposes are accounted for as investment properties and are measured using the fair value model. Gains and losses arising from changes in the fair value of investment properties are included in profit or loss in the period in which they arise.

An investment property is derecognised upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from the disposal.

Any gain or loss arising on derecognition of the property (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the period in which the property is derecognised.

Investment property is independently valued annually by the Western Australian Land Information Authority (Landgate) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period.

Investment properties were revalued as at 1 July 2021 and the valuations were performed during the year ended 30 June 2022 and recognised at 30 June 2022. In undertaking the revaluation, fair value was determined by reference to market values for investment property of \$2,250,000 (2021: \$2,120,000).

4.3 Right-of-use assets

	2022 \$	2021 \$
Vehicles at gross carrying amount	41,652	41,651
Additions	24,521	-
Disposal ^(a)	(6,001)	-
Accumulated amortisation	(26,334)	(21,176)
Net carrying amount at 30 June 2022	33,838	20,475

^(a) Lease expired motor vehicle was returned to State Fleet during the financial year 30 June 2022.

Initial recognition

Right-of-use assets are measured at cost including the following:

- the amount of the initial measurement of lease liability;
- any lease payments made at or before the commencement date less any lease incentives received;
- any initial direct costs; and
- restoration costs, including dismantling and removing the underlying asset.

This includes all leased assets other than investment property ROU assets, which are measured in accordance with AASB 140 'Investment Property'.

The Authority has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$1,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent Measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to the Authority at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 4.1.1

The following amounts relating to leases have been recognised in the statement of comprehensive income:

	2022 \$	2021 \$
Vehicles	12,883	10,764
Total right-of-use asset depreciation	12,883	10,764
Lease interest expense	1,158	688
Loss arising from lease cessation transaction	-	-

The total cash outflow for leases in 2022 was \$14,041 (2021: \$11,452).

The Authority's leasing activities and how these are accounted for:

The Authority has leases for vehicles.

The Authority recognises leases as right-of-use assets and associated lease liabilities in the Statement of Financial Position.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 6.2.

4.4 Intangible assets

	2022 \$	2021 \$
<u>Computer software and website costs</u>		
At cost	22,102	22,102
Accumulated amortisation	(19,671)	(18,767)
	2,431	3,335
Reconciliations		
<u>Computer software and website costs</u>		
Carrying amount at start of period	3,335	4,238
Amortisation expense	(904)	(903)
Carrying amount at end of period	2,431	3,335

Initial recognition

Acquisitions of intangible assets and internally generated intangible assets that comply with the recognition criteria as per AASB 138.57 (as noted below), are capitalised.

Intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- (a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- (b) an intention to complete the intangible asset, and use or sell it;
- (c) the ability to use or sell the intangible asset;
- (d) the intangible asset will generate probable future economic benefit;
- (e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- (f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Acquisitions of intangible assets costing \$1,000 or more and internally generated intangible assets at a minimum of \$1,000 that comply with the recognition criteria as per AASB 138.57 (as noted above) are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

Costs incurred in the research phase of a project are immediately expensed.

Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

4.4.1 Amortisation and impairment

Charge for the period

	2022 \$	2021 \$
Computer software and website costs	904	903
Total amortisation for the period	904	903

As at 30 June 2022 there were no indications of impairment to intangible assets.

The Authority held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

Amortisation of finite life intangible assets is calculated on a straight line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Authority have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Software ^(a)	3 to 5 years
Website Costs	3 to 5 years

(a) Software that is not integral to the operation of any related hardware.

Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment annually or when an indication of impairment is identified.

The policy in connection with testing for impairment is outlined in note 4.1.1.

5. Other Assets and Liabilities

This section sets out those assets and liabilities that arose from the Authority's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Note
Receivables	5.1
Other assets	5.2
Other financial assets	5.3
Payables	5.4

5.1 Receivables

	2022 \$	2021 \$
Receivables	370,467	240,880
Allowance for expected credit losses	(88,746)	(2,000)
Accrued revenue	32,178	45,637
	313,899	284,517

The Authority does not hold any collateral or other credit enhancements as security for receivables.

Receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

5.2 Other assets

	2022 \$	2021 \$
Prepayments	16,771	30,727
	16,771	30,727

5.3 Other financial assets

	2022 \$	2021 Restated* \$
Financial assets at amortised cost –Term Deposits ^(a)	5,800,000	6,329,915
	5,800,000	6,329,915

(a) These represent bank term deposits with their original maturities of more than 3 months.

*Refer to note 8.10

5.4 Payables

	2022 \$	2021 \$
<u>Current</u>		
Trade payables	211,928	30,627
GST (receivables)/payables	(7,590)	36,941
Accrued expenses	2,787	36,299
Accrued salaries	47,045	34,703
Payroll Tax Payable	52,979	49,479
Superannuation payable	12,161	10,391
Balance at end of period	319,310	198,440

Payables are recognised at the amounts payable when the Authority becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 20 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight after the reporting period. The Authority considers the carrying amount of accrued salaries to be equivalent to its fair value.

6. Financing

This section sets out the material balances and disclosures associated with the financing and cash flows of the Authority.

	Note
Cash and cash equivalents	6.1
Lease liabilities	6.2
Finance costs	6.3

6.1 Cash and cash equivalents

	2022 \$	2021 Restated* \$
Cash and cash equivalents	104,479	544,109
Balance at end of period	104,479	544,109

*Refer to note 8.10

For the purpose of the statement of cash flows, 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.

6.2 Leases liabilities

	2022 \$	2021 \$
Current	11,166	8,904
Non-current	24,514	13,215
	35,680	22,119

Initial measurement

The Authority measures a lease liability, at the commencement date, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Authority uses the incremental borrowing rate provided by Western Australian Treasury Corporation.

Lease payments included by the Authority as part of the present value calculation of lease liability include:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the Authority exercising an option to terminate the lease.

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Periods covered by extension or termination options are only included in the lease term by the Authority if the lease is reasonably certain to be extended (or not terminated).

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales are recognised by the Authority in profit or loss in the period in which the condition that triggers those payments occurs.

This section should be read in conjunction with note 4.3.

Subsequent Measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

6.3 Finance costs

	2022 \$	2021 \$
Finance costs		
Lease interest expense	1,158	688
Finance costs expensed	1,158	688

7. Financial instruments and Contingencies

	Note
Financial instruments	7.1
Contingent assets	7.2.1
Contingent liabilities	7.2.2

7.1 Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2022 \$	2021 Restated* \$
Financial Assets		
Cash and cash equivalents	104,479	544,109
Financial assets at amortised cost ^(a)	6,179,432	6,614,432
Total financial assets	6,283,911	7,158,541
Financial Liability		
Financial liabilities measured at amortised cost ^(a)	354,990	183,618
Total financial liability	354,990	183,618

*Refer to 8.10

(a) The amount of receivables/financial assets at amortised cost and financial liabilities exclude GST recoverable/payable from/to the ATO (statutory receivable/payable).

7.2 Contingent assets and liabilities

7.2.1 Contingent assets

There were no contingent assets that would affect the Authority at reporting date.

7.2.2 Contingent liabilities

Litigation in progress

There were no claims present at 30 June 2022.

Native title claims

There were no claims present at 30 June 2022.

Contaminated sites

There were no suspected contaminated sites present at reporting date.

8. Other Disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Note
Events occurring after the end of the reporting period	8.1
Initial application of Australian Accounting Standards	8.2
Key management personnel	8.3
Related party transactions	8.4
Related bodies	8.5
Affiliated bodies	8.6
Remuneration of auditors	8.7
Equity	8.8
Supplementary financial information	8.9
Reclassification of cash and cash equivalents	8.10
Explanatory statement	8.11

8.1 Events occurring after the end of the reporting period

There were no events after the end of the reporting date that required disclosure.

8.2 Initial application of Australian Accounting Standards

AASB 1060-General Purpose Financial Statements-Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities, which is effective on or after 1 July 2021. The Authority has prepared its financial statements for financial year 2021/22 in accordance with this new standard.

8.3 Key Management Personnel

The Authority has determined that key management personnel include cabinet ministers, board members, and senior officers of the Authority. The Authority does not incur expenditures to compensate Ministers and those disclosures may be found in the *Annual Report on State Finances*.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Authority for the reporting period are presented within the following bands:

Compensation of members of the accountable authority

Compensation Band (\$)	2022	2021
30,001 – 40,000	1	-
20,001 – 30,000	-	1
10,001 – 20,000	6	6
Up to 10,000	-	-
	\$	\$
Total compensation of members of the accountable authority	127,149	114,421

Compensation of senior officers

Compensation Band (\$)	2022	2021
170,001 - 180,000	-	1
160,001 - 170,000	1	1
100,001 - 110,000	1	-
90,001 - 100,000	1	-
30,001 - 40,000	-	1
10,001 - 20,000	2	-
	\$	\$
Total compensation of senior officers	386,393	349,974

Total compensation includes the superannuation expense incurred by the Authority in respect of members of the accountable authority and senior officers.

8.4 Related Party Transactions

The Authority is a wholly owned public sector entity that is controlled by the State of Western Australia.

Related parties of the Authority include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all board members, senior officers and their close family members, and their controlled or jointly controlled entities;
- other departments and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures of a wholly-owned public sector entity; and

- the Government Employees Superannuation Board (GESB).

Material transactions with other related parties

Outside of normal citizen type transactions with the Authority, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

8.5 Related bodies

There are no related bodies.

8.6 Affiliated bodies

There are no affiliated bodies.

8.7 Remuneration of auditors

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

	2022 \$	2021 \$
Auditing the accounts, controls, financial statements and key performance indicators	38,700	38,700

8.8 Equity

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

Reserves	2022 \$	2021 \$
<u>Asset revaluation surplus</u>		
Balance at start of period	734,102	823,626
Land	480,000	-
Buildings	949,382	(89,524)
Balance at end of period	2,163,484	734,102

Accumulated Surplus	2022 \$	2021 \$
Balance at start of period	52,492,799	53,609,984
Result for the period	(1,951,784)	(1,117,185)
Balance at end of period	50,541,015	52,492,799
Total equity at end of period	52,704,499	53,226,901

8.9 Supplementary financial information

(a) Write-offs

During the financial year, \$1,915 (2021: \$205) was written off the Authority's accounts receivable under the authority of:

	2022 \$	2021 \$
The accountable authority	1,915	205
	1,915	205

(b) Losses through theft, defaults and other causes

	2022 \$	2021 \$
Losses of public money and public and other property through theft or default	-	-
Amounts recovered	-	-
	-	-

(c) Gifts of public property

	2022 \$	2021 \$
Gifts of public property provided by the Authority	-	-
	-	-

8.10 Reclassification of cash and cash equivalents

The Authority previously recorded term deposits, with its original maturity of 3 months or more, as cash and cash equivalents at 30 June 2021. In accordance with Australian Accounting Standard AASB 101 Presentation of Financial Statements and AASB 107 Statement of Cash Flows an investment normally qualifies as a cash equivalent only when it has a short maturity of three months or less from the date of acquisition. This has been reclassified in the current year to ensure consistency, and the prior year figures have been restated as follows:

Statement of Financial Position (Extract)

	30 June 2021	Increase/ (Decrease)	30 June 2021 (Restated)	30 June 2020	Increase/ (Decrease)	01 July 2020 (Restated)
	\$	\$	\$	\$	\$	\$
Cash and cash						
Equivalents (Note 6.1)	5,874,024	(5,329,915)	544,109	5,703,929	(5,300,000)	403,929
Other financial	1,000,000	5,329,915	6,329,915	1,000,000	5,300,000	6,300,000
Assets (Note 5.3)						
Total	6,874,024	Nil	6,874,024	6,703,929	Nil	6,703,929

Statement of Cash Flows (Extract)

	30 June 2021	Increase/ (Decrease)	30 June 2021 (Restated)	30 June 2020	Increase/ (Decrease)	01 July 2020 (Restated)
	\$	\$	\$	\$	\$	\$
Payments to acquire financial assets	-	(29,915)	(29,915)	-	-	-
Proceeds from Financial assets	-	-	-	5,300,000	(5,300,000)	-
Cash at beginning of the year	5,703,929	(5,300,000)	403,929	176,407	3,300,000	3,476,407
Cash and cash equivalent at the end of the year	5,874,024	(5,329,915)	544,109	5,703,929	(5,300,000)	403,929

8.11 Explanatory statement

All variances between estimates (original budget) and actual results for 2022, and between the actual results for 2022 and 2021 are shown below. Narratives are provided for key major variances, which are greater than 10% and 1% of Total Cost of Services budgeted for the Statements of Comprehensive Income and Statement of Cash Flows (i.e. 1% of \$4,463,331 or \$44,633) and are greater than 10% and 1% of Total Assets budgeted for the Statement of Financial Position (i.e. 1% of \$53,072,397 or \$530,724).

8.11.1 Statement of Comprehensive Income Variances

	Variance Note	Original Budget 2022 \$	Actual 2022 \$	Actual 2021 \$	Variance between budget and actual \$	Variance between actual results for 2022 and 2021 \$
		A	B	C	(A-B)	(B-C)
INCOME						
Revenue						
Sales	1, a	676,705	541,501	654,233	(135,204)	(112,732)
Fees and charges		2,685,964	2,623,416	2,855,335	(62,548)	(231,919)
Interest revenue		31,500	32,174	64,728	674	(32,554)
Other revenue	2, b	108,318	258,485	105,467	150,167	153,018
TOTAL INCOME		3,502,487	3,455,576	3,679,763	(46,911)	(224,187)
EXPENSES						
Cost of sales		209,383	172,537	214,605	36,846	42,068
Employee benefits expense	3, c	1,979,865	2,485,843	2,186,997	(505,978)	(298,846)
Supplies and services	4, d	975,263	1,362,163	1,074,433	(386,900)	(287,730)
Depreciation and amortisation expense		1,193,360	1,187,090	1,175,253	6,270	(11,837)
Finance costs		700	1,158	688	(458)	(470)
Other expenses	5, e	104,760	198,569	144,972	(93,809)	(53,597)
TOTAL COST OF SERVICES		4,463,331	5,407,360	4,796,948	(944,029)	(610,412)
LOSS FOR THE PERIOD		(960,844)	(1,951,784)	(1,117,185)	(990,940)	(834,599)

	Variance Note	Original Budget 2022 \$	Actual 2022 \$	Actual 2021 \$	Variance between budget and actual \$	Variance between actual results for 2022 and 2021 \$
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss		-	-	-	-	-
Changes in asset revaluation surplus	6, f	-	1,429,382	(89,524)	1,429,382	1,518,906
Total other comprehensive income/(loss)		-	1,429,382	(89,524)	1,429,382	1,518,906
TOTAL COMPREHENSIVE LOSS FOR THE PERIOD		(960,844)	(522,402)	(1,206,709)	438,442	684,307

Major Estimate and Actual (2022) Variance Narratives

- 1) Cattle feeding income included in sales decreased by \$135,204 (or by 20%) below budget due to lower than expected transshipment cattle and private scanning/weighing cattle throughput for the year.
- 2) Revaluation gains on investment properties of \$130,000 included in Other revenue.
- 3) Salaries and wages costs of unbudgeted new staff and on additional working requirements were \$505,978 (or 26%) over budget.
- 4) Essential repairs and maintenance work carried out to improve safety at the Muchea Livestock Centre costing \$386,900 (or 40%) over budget.
- 5) Trade receivables expected credit loss provision expenses \$93,809 over budget.
- 6) Gain on revaluation of land at Muchea Livestock Centre: \$480,000 (revalued at \$2,730,000 from \$2,250,000). Also included a gain on revaluation of building of \$949,382 (total gain of \$1,429,382 for the year ended 30 June 2022).

Major Actual (2022) and Comparative (2021) Variance Narratives

- a) Lower feeding income in the current year due to decrease in transshipment cattle and private scanning/weighing compared to last year (on average 39% lower volume).
- b) \$130,000 revaluation gains on investment properties included in 2022 (2021: \$nil).
- c) Additional staff and hours were paid for in 2022 compared to 2021.
- d) Essential repairs and maintenance work commenced in 2022 (2021: \$nil).
- e) Increase in Other expenses was mainly due to additional expected credit loss provision expenses in 2022.
- f) Refer to 6) above. A revaluation loss of \$89,524 was recorded in 2021.

8.11.2 Statement of Financial Position Variances

	Variance Note	Original Budget 2022 \$	Actual 2022 \$	Actual Restated* 2021 \$	Variance between budget and actual \$	Variance between actual results for 2022 and 2021 \$
		A	B	C	(A-B)	(B-C)
ASSETS						
Current Assets						
Cash and cash equivalents		267,109	104,479	544,109	(162,630)	(439,630)
Inventories		96,224	86,295	81,224	(9,929)	5,071
Receivables		314,517	313,899	284,517	(618)	29,382
Other current assets		210,727	16,771	30,727	(193,956)	(13,956)
Other financial assets		6,329,915	5,800,000	6,329,915	(529,915)	(529,915)
Total Current Assets		7,218,492	6,321,444	7,270,492	(897,048)	(949,048)
Non-Current Assets						
Infrastructure, Property, plant and equipment		43,710,923	44,926,617	44,383,480	1,215,694	543,137
Investment property		2,120,000	2,250,000	2,120,000	130,000	130,000
Right-of-use assets		20,477	33,838	20,475	13,361	13,363
Intangible Assets		2,505	2,431	3,335	(74)	(904)
Total Non-Current Assets		45,853,905	47,212,886	46,527,290	1,358,981	685,596
TOTAL ASSETS		53,072,397	53,534,330	53,797,782	461,933	(263,452)
LIABILITIES						
Current Liabilities						
Payables		328,400	319,310	198,440	9,090	(120,870)
Lease liabilities		22,119	11,166	8,904	10,953	(2,262)
Employee related provisions		282,655	243,247	197,155	39,408	(46,092)
Total Current Liabilities		633,174	573,723	404,499	59,451	(169,224)
Non-Current Liabilities						
Lease liabilities		-	24,514	13,215	(24,514)	(11,299)
Employee related provisions		173,167	231,594	153,167	(58,427)	(78,427)
Total Non-Current Liabilities		173,167	256,108	166,382	(82,941)	(89,726)
Total Liabilities		806,341	829,831	570,881	(23,490)	(258,950)
NET ASSETS		52,266,056	52,704,499	53,226,901	438,443	(522,402)

	Variance Note	Original Budget 2022 \$	Actual 2022 \$	Actual Restated* 2021 \$	Variance between budget and actual \$	Variance between actual results for 2022 and 2021 \$
EQUITY						
Contributed equity						
Reserves	7, g	734,102	2,163,484	734,102	1,429,382	1,429,382
Retained earnings		51,531,954	50,541,015	52,492,799	(990,939)	(1,951,784)
TOTAL EQUITY		52,266,056	52,704,499	53,226,901	438,443	(522,402)

*Refer to note 8.10

Major Estimate and Actual (2022) Variance Narratives

- 7) Land at Muchea Livestock Centre has been revalued at \$2,730,000 resulting in a gain of \$480,000. Building revaluation produced a gain of \$949,382 (total gain of \$1,429,382 in 2022).

Major Actual (2022) and Comparative (2021) Variance Narratives

- g) 2022 Reserves include revaluation gains of \$1,429,382 (land at Muchea Livestock Centre has been revalued at \$2,730,000 resulting in a gain of \$480,000. Building revaluation produced a gain of \$949,382). Revaluation loss of \$89,524 recorded in 2021.

8.11.3 Statement of Cash Flow Variances

	Variance Note	Original Budget 2022 \$	Actual 2022 \$	Actual Restated* 2021 \$	Variance between budget and actual \$	Variance between actual results for 2022 and 2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts						
Sale of goods and services	h	518,790	530,100	678,173	11,310	(148,073)
Fees and charges	i	2,632,608	2,616,757	2,845,578	(15,851)	(228,821)
Interest received	8	95,000	32,174	64,728	(62,826)	(32,554)
GST receipts on sales		327,961	329,767	346,746	1,805	(16,979)
Other receipts		97,136	135,078	114,567	37,942	20,511
Payments						
Employee benefits	9, j	(2,082,842)	(2,388,066)	(2,092,867)	(305,224)	(295,199)
Supplies and services	10, k	(1,328,392)	(1,537,631)	(1,346,548)	(209,239)	(191,083)
Finance costs		(700)	(1,158)	(688)	(458)	(470)
GST payments on purchases	11, l	(150,000)	(224,172)	(144,340)	(74,172)	(79,832)
GST payments to taxation authority	12, m	(170,000)	(110,114)	(200,767)	59,886	90,653

	Variance Note	Original Budget 2022 \$	Actual 2022 \$	Actual Restated* 2021 \$	Variance between budget and actual \$	Variance between actual results for 2022 and 2021 \$
Net cash provided by/(used in) operating activities		(60,440)	(617,265)	264,582	(556,824)	(881,847)
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current assets	13, n	(200,000)	(339,397)	(83,723)	(139,397)	(255,674)
Payments to acquire financial assets		-	-	(29,915)	-	29,915
Receipts						
Proceeds from financial assets	14, o	-	529,915	-	529,915	529,915
Net cash (used in)/provided by investing activities		(200,000)	190,518	(113,638)	(390,518)	304,155
CASH FLOWS FROM FINANCING ACTIVITIES						
Principal elements of lease payments		(16,560)	(12,883)	(10,764)	3,677	(2,119)
Net cash (used in) provided by financing activities		(16,560)	(12,883)	(10,764)	3,677	(2,119)
Net decrease in cash and cash equivalents		(277,000)	(439,630)	(140,180)	(162,630)	(579,810)
Cash and cash equivalents at the beginning of the period		544,109	544,109	403,929	-	140,180
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		267,109	104,479	544,109	(162,630)	(439,630)

*Refer to note 8.10

Major Estimate and Actual (2022) Variance Narratives

- 8) Interest income earnings decreased by \$62,826 (or 66%) due to unbudgeted low term deposit interest rates.
- 9) Salaries and wages costs of unbudgeted new staff and on additional working requirements costs \$305,224 (or 15%) over budget.
- 10) Essential repairs and maintenance work carried out to improve safety costing \$209,239 (or 16%) over budget.
- 11) Input GST on payments increased by \$74,172 (49%) due to higher purchases volume required for essential repairs and maintenance work.
- 12) GST payments to ATO reduced by \$59,886 due to higher input GST on purchases.

- 13) Increased capital expenditure of \$139,397 above budget to improve safety at Muchea Livestock Centre.
- 14) \$529,915 reclassified from financial assets to cash and cash equivalents due to original maturities.

Major Actual (2022) and Comparative (2021) Variance Narratives

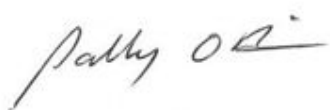
- h) Feeding income impacted by \$148,073 in 2022 due to lower transshipment and private scanning/weighing cattle volume compared to 2021.
- i) Decreased fees and charges receipts due to lower cattle and sheep throughput in 2022 compared to 2021.
- j) \$295,199 spent over 2021 on additional staff and working hours in 2022.
- k) Additional supplies costs in 2022 due to essential repairs and maintenance work commenced in 2022.
- l) GST payments on capital expenditure: \$79,832 above 2021 payments.
- m) Lower GST payments to ATO due to higher GST payments on purchases in 2022.
- n) Due to increased purchases of plant and equipment in 2022.
- o) Proceeds from financial assets at maturity: \$529,915 in 2022 (2021: \$nil).

Audited Key Performance Indicators for the year ended 30 June 2022

Audited Key Performance Indicators

Certification of Key Performance Indicators

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Western Australian Meat Industry Authority's performance, and fairly represent the performance of the Western Australian Meat Industry Authority for the financial year ended 30 June 2022.



Sally O'Brien

Chair of the Western Australian Meat
Industry Authority

09 September 2022



Mark Panizza

Member of the Western Australian Meat
Industry Authority

09 September 2022

Outcome One (Effectiveness)

To ensure the Muchea Livestock Centre is the premium livestock selling facility in Western Australia.

Relevance of Outcome

The Authority is required by legislation to assume responsibility for the management of the Muchea Livestock Centre.

Effectiveness Indicator to be Measured

The Muchea Livestock Centre share of livestock marketed through saleyards in Western Australia.

Relevance of Indicator

A stable or increased market share will indicate that the Muchea Livestock Centre is attractive to sellers, agents and buyers of livestock and is therefore well managed and serving its intended purpose.

Source of Information/M Measurement

In July 2006, the Western Australian Meat Industry Authority (WAMIA or Authority) established a State database for Western Australian saleyard throughput figures sourced from all commercial saleyards operating in WA. This data has been entered onto a database to provide throughput figures for 2021/2022. All saleyards are represented regardless of total throughput or frequency of operation.

Performance of State Throughput

There are thirty-one (31) saleyards in Western Australia, and of these, six (6) saleyards operated on a regular basis (at least six sales per year) during the 2021/2022 financial year or accounted for at least 1% of State saleyards throughput of one species.

The results below indicate that the Muchea Livestock Centre has maintained its position as the largest saleyard in the state by overall throughput and maintained its overall dominant market share in cattle and has maintained its position as the second highest sheep throughput in the state.

The market share of cattle and sheep have increased by 0.9% and 2.3% respectively compared to last year.

Comparative Performance

The following tables compare throughput at the Muchea Livestock Centre ("MLC") with all Western Australian saleyards.

Cattle and Calves

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
MLC	108,830	98,990	93,310	93,617	96,616	96,554	94,178
Total saleyards	241,052	237,011	215,963	227,505	233,060	246,566	235,105
% through MLC	45.2%	41.8%	43.2%	41.1%	41.5%	39.2%	40.1%
Next highest saleyard	63,552	67,389	60,187	68,447	69,398	78,111	79,465

Sheep, Lambs and Goats

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
MLC	557,713	608,002	655,241	539,849	558,544	456,095	364,615
Total saleyards	1,216,801	1,378,523	1,490,124	1,378,778	1,275,755	1,136,048	859,984
% through MLC	45.8%	44.1%	44.0%	39.2%	43.8%	40.1%	42.4%
Highest saleyard	624,619	703,895	834,883	838,929	717,211	679,953	495,369

Performance of Targets

WAMIA set target throughputs as part of its 2021/2022 budget process. These estimates were based on forecasting and seasonal conditions for the coming year. Based on the 2021/2022 actual throughput WAMIA met its expected targets for cattle and sheep. The stock numbers for cattle and sheep were higher than the estimates by 5% and 4% respectively.

	BUDGET	ACTUALS	VARIANCE	VARIANCE
Cattle	90,000	94,178	4,178	5%
Sheep, lambs, and goats	350,000	364,615	14,615	4%

Service One – Muchea Livestock Centre (Efficiency Measure 1)

To ensure the Muchea Livestock Centre is the premium livestock selling facility in Western Australia.

Relevance of Service

The Authority is required by legislation to assume responsibility for the management of the Muchea Livestock Centre.

Efficiency Indicator to be Measured

Lowering the cost of maintaining the Muchea Livestock Centre.

Relevance of Indicator

As the cost to industry for using Muchea Livestock Centre is determined on a per head basis, the indicator reflects the yard management efficiency of the Authority. A stable or decreasing cost per unit indicates that the Authority is containing costs with cleaning and an efficient repair and maintenance program.

Source of Information

Throughput figures from saleyard returns, costs determined from Authority accounts - share of total costs attributable to the administration, maintenance, and cleaning of the yards (excluding costs associated with administration, capital improvements program and other specific costs associated with fee for service activities).

Saleyards

	Total	Statutory	Fee for Service	Regulation	Information	Other
Income	\$3,455,576	\$1,249,211	\$1,989,935	\$177,092	\$3,557	\$35,781
Expenditure	\$5,407,360	\$2,525,709	\$2,416,635	\$278,644	\$95,923	\$90,449

Performance

The total cost of maintaining the Muchea Livestock Centre in 2021/2022 was \$2,525,709. The Muchea Livestock Centre's throughput for the year was 995,736 livestock units based on the Authority equivalency formula (sheep or lambs equal 1 unit, calves 2 units and cattle 7 units). The methodology for calculating for cost of maintaining the Muchea Livestock Centre and livestock units has been applied consistently since opening in May 2010.

The cost per unit for 2021/2022 to maintain the Muchea Livestock Centre was \$2.54 compared to target cost per unit of \$2.19. The cost per unit excluding depreciation cost of \$712,255 was \$1.82 (target was \$1.61). The actual cost per unit increased from \$2.04 in 2020/2021 to \$2.54 in 2021/2022 mainly due to cost increases in salaries and wages, insurance and repairs.

Comparative Performance

	2017/18	2018/19	2019/20	2020/21	2021/22
Total cost of maintaining Muchea Livestock Centre	\$2,857,056	\$2,360,534	\$2,105,597	\$2,247,311	\$2,525,709
No. of livestock units handled in the year	1,267,106	1,134,518	1,180,661	1,101,603	995,736
Cost per unit	\$2.25	\$2.08	\$1.78	\$2.04	\$2.54
Target cost per unit	\$2.30	\$1.81	\$1.79	\$1.82	\$2.19
Cost per unit (less Depreciation)	\$1.67	\$1.46	\$1.19	\$1.40	\$1.82
Target cost per unit (less Depreciation)	\$1.75	\$1.33	\$1.30	\$1.34	\$1.61

Service One – Muchea Livestock Centre (Efficiency Measure 2)

To ensure the Muchea Livestock Centre is the premium livestock selling facility in Western Australia.

Relevance of Service

The Authority is required by legislation to assume responsibility for the management of the Muchea Livestock Centre.

Efficiency Indicator to be Measured

The comparison of cost for fee for service activities in relation to income generated.

Relevance of Indicator

It is essential that the cost of any fee for service activity is not subsidised from income generated by ordinary saleyard fees. A stable positive percentage return indicates the management of the Authority is providing its fee for service activities at an effective cost recovery basis.

Source of Information

Fee for service income was determined from the Authority's accounts. Fee for service activities for 2021/2022 were: rentals, truck wash, livestock transshipment service, removal, and disposal service for injured and dead stock, agistment charges, sale of manure, waste management service fees and livestock feeding charges. A share of total costs attributable to fee for service activities is calculated. These included a share of administration, management, wages, depreciation, power, vehicle, and other operating costs.

Performance

In 2021/2022 the cost of providing fee for service activities at the Muchea Livestock Centre was \$2,416,635. The income generated by these activities was \$1,989,935.

In 2021/2022 the return of fee for service activities at the Muchea Livestock Centre was \$0.82 for every \$1.00 incurred in providing the service. This represents a negative return of 18% on the cost of those activities. Target was \$0.79 for every \$1 budgeted in providing the service.

Comparative Performance

The results indicate that the Authority has not covered its costs through the fees and has not been subsidised by any other revenue.

	2017/18	2018/19	2019/20	2020/21	2021/22
Total cost of providing fee for service activities at Muchea Livestock Centre	\$2,216,598	\$2,019,397	\$1,896,563	\$2,035,230	\$2,416,635
Income generated by fee for service Activities	\$2,364,811	\$2,026,153	\$2,055,846	\$1,985,058	\$1,989,935
Income generated for every \$1.00	\$1.07	\$1.00	\$1.08	\$0.98	\$0.82
Target Income for every \$1.00	\$1.18	\$1.14	\$0.86	\$0.86	\$0.79
Incurred to provide service Percentage return on costs	7%	0.3%	8%	(2%)	(18%)

Note that comparison with the percentage return on fee for service activities in 2021/2022 saw a decrease in the percentage return on the provision of services at the Muchea Livestock Centre due to higher wages and repair/maintenance costs.

Outcome Two (Effectiveness)

To ensure that the Western Australian meat and livestock industry maintains appropriate standards, and to encourage and promote improved efficiency through processing establishments meeting best practice standards.

Relevance of Outcome

The Authority is required by legislation to survey, review, inspect and approve premises, facilities, and operations in processing establishments in Western Australia. The Authority is also required to encourage and promote improved efficiency throughout the meat industry.

Effectiveness Indicator to be Measured

Percentage of WA abattoirs meeting standards.

Relevance of Indicator

A stable or increasing percentage of abattoirs meeting standards will indicate effectiveness of the Authority's activities.

Source of Information/M Measurement

The Authority calculates an overall rating for each abattoir using the national and international standards for construction, product description, health and hygiene, training and quality assurance as measurement criteria (Appendix A). A yearly review is conducted, by the Authority, of all abattoirs to determine their status in relation to these standards. The information provided by the abattoirs is correlated with Authority records and information obtained from other regulatory bodies.

Performance

The State's abattoirs continue to maintain acceptable standards with the average rating for the twenty-nine (29) abattoirs operating at 30 June 2022 calculated at 70.5%.

Comparative Performance

The following table compares ratings for abattoirs:

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Construction Standard	82.6%	84.6%	83.3%	83.3%	79.2%	78.9%
Product Description System	64.1%	76.9%	73.6%	71.9%	67.7%	69.7%
Health and Hygiene Standard	85.9%	90.4%	86.1%	85.4%	84.4%	81.6%
Training Standard	71.7%	76.9%	75.0%	74.0%	71.9%	64.5%
Quality Assurance System	47.8%	61.5%	59.3%	52.8%	54.2%	57.9%
Average Rating	70.4%	78.1%	75.5%	73.5%	71.5%	70.5%
Target Average Rating	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%

Service Two – Regulation of the Western Australian meat and livestock industry (Efficiency Measure 1)

The Compliance and Licensing services are to ensure that Western Australian abattoirs maintain minimum standards, and to encourage and promote improved efficiency through abattoirs meeting best practice standards.

Relevance of Service

The Authority is required by legislation to survey, review, inspect and approve premises, facilities, and operations in processing establishments in Western Australia. The Authority is also required to encourage and promote improved efficiency throughout the meat industry.

Efficiency Indicator to be Measured

The cost per abattoir for development and implementation of standards.

Relevance of Indicator

The cost of the Authority carrying out these functions is borne by industry through fees and charges and by government through income from government supplied resources. The cost per abattoir meeting a certain standard reflects the industry regulatory efficiency of the Authority.

Source of Information/M Measurement

The source of information is the Authority accounts. Costs include surveillance, reviews, inspections, net cost of supplying carcass tickets, approval procedures, associated board costs, prosecution costs, standards development and implementation costs, costs of liaison and networking with other regulatory authorities.

Performance

Total cost of the development and implementation of these standards (a proportion of licensing and development expenditure) is \$278,644. The cost of attaining the standard per abattoir (\$278,644 divided by 29 approved abattoirs) is \$9,608. The average rating for 2021/2022 has been calculated at 70.5%. The efficiency performance (the cost per percentage point of processing establishments rating) is \$136. This means that it costs the Authority \$136 per percentage point of achievement for abattoirs.

Comparative Performance

The following table details comparative costs in relation to the ratings for abattoirs.

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Cost of achieving Standards	\$313,102	\$312,854	\$293,625	\$292,429	\$307,772	\$278,644
Number of Establishments	27	24	28	28	28	29
Actual cost per abattoir	\$11,596	\$13,036	\$10,487	\$10,444	\$10,992	\$9,608
Target cost per abattoir	\$10,826	\$12,647	\$9,980	\$10,147	\$10,222	\$7,956
Average abattoir rating	70.7%	78.1%	75.5%	73.5%	71.5%	70.5%
Cost per rating unit	\$164	\$167	\$139	\$142	\$154	\$136

The results show that the Authority has decreased the cost per rating unit yet managed these standards and maintain a higher level of service to ensure that industry standards are maintained, and continued action taken against non-complying facilities.

Outcome Three – Development and Administration of Information (Efficiency Measure 1)

To ensure that strategic, market and statistical information provided to the Minister and Industry on methods of overcoming conflicting interest, future industry requirements, market conditions and matters relating to the industry is provided in an efficient manner.

Relevance of Service

The Authority is required by legislation to provide advice to the Minister on the areas listed in the outcome. The Authority is also required to encourage and promote efficiency.

Efficiency Indicator to be Measured

The cost per establishment, processing works, saleyard, media outlet and government department of maintaining the information system.

Relevance of Indicator

A steady cost reflects on the information management efficiency of the Authority.

Source of Information/Measurement

Cost of system from Authority's accounts, includes cost of maintaining the database of abattoir and saleyard statistics, the net costs of the National Livestock Reporting Service, share of cost of Board in developing information and advice, cost of networking and liaison to gather industry information, cost of producing reports, briefing notes, responses.

Number of abattoirs is the number of approved abattoirs (Source: Authority database). Number of Saleyards is the number of operational facilities (Source: Authority database). Number of processing works is the number of boning rooms, small goods and other processing operations meeting the definition in the Act (Source: Department of Health and Australian Quarantine Inspection Service). Media outlets and Government Departments are those provided with information on a regular basis.

Performance

The total cost of maintenance and distribution of information is calculated as a proportion of licensing and development overheads. The total cost to the Authority for 2021/2022 was \$95,923.

Twenty-nine (29) abattoirs, one hundred and eleven (111) processing works, thirty-one (31) saleyards and fifty-six (56) other outlets were operating during the 2021/2022 year. The cost per establishment for delivering the service was \$423 (\$95,923 divided by two hundred and twenty-seven (227) establishments).

The total cost of maintenance and distribution of information in 2021/2022 has increased as a result of higher salaries and wages costs compared to 2020/2021. This explains the increase in cost per establishment for delivering service from prior year.

Comparative Performance

	2017/18	2018/19	2019/20	2020/21	2021/22
Total cost of maintenance and distribution of information	\$106,959	\$90,290	\$82,077	\$90,236	\$95,923
Number of establishments	222	227	226	226	227
Actual cost per establishment for Delivering service	\$482	\$398	\$363	\$399	\$423
Target cost per establishment for Delivering service	\$467	\$379	\$353	\$371	\$350

APPENDIX A

Western Australian Meat Industry Authority rating system for abattoir standards:

Construction standard

Australian Standard for Construction of processing establishments or National Building Code	2 points
Export Standard for construction of processing establishments	3 points

Product description system

Meets Minimum Regulatory Standards for fair trading	1 point
Meets Minimum Regulatory Standards (carries out carcase branding and ticketing)	2 points
Monitored Product Description System (AUS-MEAT A rating or equivalent)	3 points
Quality Assured Product Description System (AUS-MEAT A+ rating or equivalent)	4 points

Health and hygiene standards

Complies with Australian Standard for Hygiene Production, with no meat inspection	2 points
Complies with Australian Standard for Hygiene Production, with meat inspection	3 points
Complies with all export standards	4 points

Training standards

Minimum HACCP training (one person trained where approved)	1 point
Minimum HACCP training (two or more persons trained)	2 points
Minimum HACCP training and quality assurance training (AUS-MEAT or equivalent)	3 points
Integrated training program overseen by qualified personnel (e.g. MINTRAC)	4 points

Quality assurance

Minimum HACCP Program implemented (externally audited)	1 point
Extended Quality Assurance Arrangement (based on ISO, externally audited)	2 points
Certified ISO Quality System, third party audited	3 points

Total possible points for each abattoir	18 points
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Other Statutory Information

Ministerial Directives

No Ministerial directives were received during the financial year.

Other Financial Disclosures

This section includes information about pricing policies, major capital projects and employees require by TI 903 Agency Annual Reports.

Pricing policies of services provided

The Authority charges for goods and services rendered on a full or partial cost recovery basis. These fees and charges were determined in accordance with *Costing and Pricing Government Services: Guidelines for Use by Agencies in the Western Australian Public Sector* published by Treasury.

The fees and charges were published in the Government Gazette on 8 October 2021 and introduced/payable from 15 October 2021. Details are available on the Authority's website at www.wamia.wa.gov.au.

Capital Works

Several capital projects were undertaken in 2021/2022:

- new saleyard software;
- installation of hardware to improve 4G mobile network; and
- ongoing work to install 99.6kw solar system.

Employment and Industrial Relations

Staff Profile	2022	2021
Full-time permanent	14	16
Full-time contract	2	-
Part-time measured on a FTE basis	4.6	4
On secondment	0	1
	20.6	21

Staff Development

The Authority has a commitment to the development of its employees. Our strategies are to build a highly skilled, professional workforce with the ability to adapt to changing business technologies and the environment.

During the financial year, our employees received both internal and external training as required.

Workers Compensation

One compensation claim was recorded during the financial year. This is comparative to one claim being lodged within the prior year's reporting period.

Unauthorised use of credit cards

Officers of the Authority hold corporate credit cards where their functions warrant usage of this facility. There were no cases of unauthorised use of credit cards during the financial year.

Governance Disclosures

This section contains disclosures regarding governance, including potential conflicts of interest.

Contracts with Senior Officers

At the date of reporting, no senior officers, or firms of which senior officers are members, or entities in which senior officers have substantial interests, had any interests in existing or proposed contracts with the Western Australian Meat Industry Authority other than normal contracts of employment of service.

Insurance premiums paid to indemnify members of the Board

An insurance policy has been taken out to indemnify members of the Board against any liability incurred under sections 13 or 14 of the Statutory Corporations (Liability of Directors) Act 1996. The amount of the insurance premium paid for 2021/2022 was \$13,052.

Board and Committee Remuneration

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration 2021/22 financial year
Chairman	Sally O'Brien	Annual	12 months	\$23,468
Deputy	Kelly Pearce	Annual	12 months	\$13,643
Member	Joanna Williams	Annual	12 months	\$13,643
Member	Mark Ritchie	Annual	6 months	-
Member	Kim McDougall	Annual	12 months	\$13,643
Member	Belinda Lay	Annual	12 months	\$13,643
Member	Mark Panizza	Annual	12 months	\$16,223
Member	John Da Silva	Annual	9 months	\$10,232
Member	Michael Bowley	Annual	3 months	-
			Total	\$104,495

Government Policy Requirements

Substantive Equality

The Authority is committed to ensure that all employees, job applicants and others dealing with the Authority receive equitable treatment and that there is no bias on the grounds of sex, marital status, pregnancy, race, religion, political conviction, or impairment. Furthermore, the Authority seeks to ensure that no one is disadvantaged by conditions or requirements which cannot be shown to be relevant to performance and that the talents and resources of employees are utilised to the full.

The Authority is also committed to ensure the promotion of equal employment opportunities for all employees and recognises its legal obligations under the *Equal Opportunity Act, 1984*.

Work Health and Safety, and Injury Management

The Authority is committed to ensuring high standards of work health and safety and effective injury management through its policies.

The Authority is further committed to supporting the Australian Work Health and Safety Strategy 2021-22 and continues to strive for excellence in safety management practices and improving occupational safety and health performance through its management systems.

Table 1 : WHS and Injury Management Summary

Measure	Results 2019-20	Results 2020-21	Results 2021-22	Target	Comments towards targets
Number of fatalities	0	0	0	0	Achieved
Lost time injury and/or disease incidence rate	0	5.63	0	0 or 10% reduction	Achieved
Lost time injury and/or disease severity rate	0	0	0	0 or 10% reduction	Achieved
Percentage of injured workers returned to work: (i) within 13 weeks	N/A	100%	N/A	100%	Achieved
(ii) within 26 weeks	N/A	100%	N/A	100%	Achieved
Percentage of managers trained in occupational safety, health and injury management responsibilities	100%	100%	100%	Greater than or equal to 80%	Achieved

National Strategic Plan for Asbestos Awareness and Management 2019-2023

The Authority is committed to tracking progress towards achieving the NSP 2019-2023 WA targets one to three. Targets four to seven do not apply to the Authority and targets eight and nine are Federal government targets. The Authority will report at six monthly intervals to the Department of Mines, Industry Regulation and Safety as per reporting requirements set for WA Government departments and agencies.

The Authority commissioned an Asbestos Management Survey which resulted in four action items to be undertaken on site. An Asbestos Management Plan and Inspection Schedule, Asbestos Register and an Asbestos Standard Operating Procedure have now been developed.

Covid-19

The Authority continues to successfully navigate the considerations required when managing the effects of Covid-19 in the workplace. The Authority welcomed the State supply of Rapid Antigen Tests which assisted in managing / testing team members and minimising the impact to operations. Support of onsite requirements by Users and Contractors also assisted in maintaining the operations on site.



Other Legal Requirements

Expenditure on advertising, market research, polling and direct mail

Section 175ZE of the *Electoral Act 1907* requires public agencies to report details of expenditure to the organisations providing services in relations to advertising, market research, polling, direct mail and media advertising. The Authority has not incurred expenditure of this nature.

Disability access and inclusion plan outcomes

The Authority's Disability Access and Inclusion Plan contain the following initiatives to address each of the seven desired outcomes:

- (1) People with disability have the same opportunities as other people to access the services of, and any events organised by, a public authority.**

All policies, guidelines and practices that govern the operation of Authority facilities and services are consistent with the policy on disabled access.

- (2) People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority.**

The Authority's administration building has disabled toilets and full access throughout the building. The Muchea Livestock Centre has full disabled access and facilities.

- (3) People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.**

Authority information is available in person, via telephone, website and in hard copy and can be provided in a variety of formats upon request. All information is available in a clear, concise, and easy to understand language and can be modified to suit individual requirements.

- (4) People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority.**

Authority staff members with key client and public roles are aware of the key access needs of people with disabilities as well as their families and carers who use Authority facilities and services.

- (5) People with disability have the same opportunities as other people to make complaints to a public authority.**

Complaints can be made to the Authority by various means. These include in person, in writing, by telephone or electronically.

- (6) People with disability have the same opportunities as other people to participate in any public consultation by a public authority.**

When required, issues for public comment are advertised via local newspaper articles, media releases on the Authority website and letters to homeowners surrounding the relevant land area. Responses can be made by telephone, letter, email or in person. Should there be a requirement for public meetings, these meetings are conducted in venues with disabled access.

(7) People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

The Authority is an equal opportunity employer and encourages people with disability, Aboriginal and Torres Strait Islander people and persons from culturally diverse backgrounds to apply.

Compliance with public sector standards and ethical codes

The Authority is required to comply with the Public Sector Standards in Human Resource Management, the Western Australian Public Sector Code of Ethics, and an established Code of Ethics.

Recruitment and selection procedures have been undertaken in accordance with Public Sector Standards. Compliance with the Code is monitored by the Chief Executive Officer. No compliance issues have been considered in the period.

Recordkeeping Plans

The Authority is required to comply with the requirements of the *State Records Act 2000*. The Authority has appointed a Record Keeping Officer and developed a Record Keeping Policy. The revised Record Keeping Plan is due to be completed in December 2022.



