



# Western Australian Meat Industry Authority

## ANNUAL REPORT 2024-25



The team at Muchea Livestock Centre.



## Acknowledgement of Country

The Western Australian Meat Industry Authority respectfully acknowledges the Traditional Custodians of the many lands that we work on throughout Western Australia.

We recognise their culture and connection to the land and waters, and pay our respects to Elders past and present.

### Contact

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### Alternative formats

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WAMIA is committed to quality services to its customers and makes every attempt to ensure accuracy, currency and reliability of data contained in this annual report. The information in this annual report is not to be used or interpreted out of context and no inference is to be made from it.

## Statement of Compliance

For year ended 30 June 2025

**HON JACKIE JARVIS MLC**

**MINISTER FOR AGRICULTURE AND FOOD; FISHERIES; FORESTRY; SMALL BUSINESS; MID WEST**

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 2025.

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.



**Sarah Lang**  
Chair of the Western Australian Meat  
Industry Authority

08 September 2025



**Wayne Crofts**  
Deputy Chair of the Western Australian  
Meat Industry Authority

08 September 2025







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## Chairman's Overview

The 2024–25 financial year has been a year of forward momentum, underpinned by collaboration across the sector for the Western Australian Meat Industry Authority (WAMIA). As we move beyond the foundational work of recent years, the Authority is now focused on strengthening its long-term role in supporting a robust, innovative, and sustainable meat and livestock sector in Western Australia.

Building on the momentum from the 2024 review of our Strategic Plan, WAMIA has taken clear steps to embed its vision across operations, policy engagement, and industry partnerships. The Authority continues to champion best practice at the Muchea Livestock Centre, ensuring that animal welfare, biosecurity, and operational safety remain central to our services. This work is not only recognised by our industry partners but is increasingly seen as a benchmark across the national saleyard network.

A standout achievement for the year has been WAMIA's leadership in implementing electronic identification (eID) technology for sheep and goats. The successful installation and pilot of this infrastructure—well ahead of the national compliance deadline—has provided critical insights and helped position WA at the forefront of eID readiness. This investment is already delivering

returns in traceability, efficiency, and confidence across the livestock supply chain.

This year also brought continued headwinds for the sector, particularly in light of the Federal Government's confirmed timeline to end live sheep exports by sea from May 2028. This policy shift, combined with difficult seasonal conditions and soft market prices, has created uncertainty for producers and processors alike. WAMIA will continue to advocate for the investment and reform needed to ensure producers have viable, local processing options into the future. These investments are vital not only for the security of the supply chain but for the broader economic and welfare outcomes of the sector.

A key milestone in 2024–25 was the February 2025 release of the Western Australian Abattoir Regulatory

*Aerial view of the Muchea Livestock Centre.  
Photo by Josh Fernandez, courtesy of The Livestock Collective.*







Approval Guidelines, developed in collaboration with industry stakeholders to support greater consistency, transparency, and efficiency in the regulatory approval process. WAMIA will continue to work with key stakeholders to support the effective implementation and continuous improvement of these guidelines. In 2024–25, we welcomed three new Board Members. Wayne Crofts joined as the representative for private abattoirs and was also appointed Deputy Chair. Jordan Wall was appointed to represent wholesale and retail interests. Angela Howie temporarily joined the Board as the representative of the Director General, covering for Miriam Sauley during her long service leave.

We also welcomed a new Finance Chair, Carolyn Gibbon, to strengthen the financial oversight and bring enhanced strategic analytical direction to our discussions. While reduced throughput continues to place pressure on revenue, the Board remains optimistic about the outlook, with strategic initiatives underway aimed at strengthening performance and supporting long-term sustainability.

I wish to acknowledge and thank all Board Members and Committee Chairs for their valuable contributions, strategic guidance, and continued commitment to the success of the Authority throughout the year.

**Sarah Lang** - Chairman

As we look ahead, WAMIA is well positioned to continue playing a pivotal role in guiding and enabling a meat and livestock industry that is competitive, transparent, and future-focused. We remain committed to working with industry, government, and regional communities to build resilience, drive innovation, and uphold the highest standards in animal welfare and sustainability.





## Chief Executive Officer Report

It has been a year of progress and partnership for the Western Australian Meat Industry Authority (WAMIA), and I continue to be inspired by the dedication and skill of the WAMIA team. Since my appointment in January 2023, I have spoken often of the capability and commitment of our people—and again this year, their efforts have been the foundation of our achievements. Their resilience and professionalism enable us to meet challenges, deliver reforms, and support the meat and livestock industry in Western Australia.

A major milestone this year was reached with the transition to scanning of electronic identification (eID) tags for sheep and goats at the Muchea Livestock Centre (MLC), in line with the national rollout of eID. On 1 July 2025, scanning began at MLC—Western Australia's largest dual species saleyard and a key node in the meat and livestock supply chain. This achievement is the result of nearly three years of planning, collaboration, and investment in technology and training.

Our journey began in 2022 with a focus on the infrastructure required to integrate eID technology into existing operations. We conducted study tours to Victoria, engaged in regular consultation with livestock agents and industry stakeholders, and trialled two scanning systems to ensure we found a solution that balanced efficiency, cost-effectiveness, and compatibility. The final system, installed in May 2025 across all six sheep drafts, delivers real-time tag scanning without disrupting existing drafting flows.

WAMIA staff and contractors onsite at the Muchea Livestock Centre during the installation of new electronic identification (eID) scanning infrastructure – a major milestone in supporting the national rollout of eID for sheep and goats.







Our success would not have been possible without the support of our project partners, including Allflex and AgriNous for their technical support and training; the livestock agencies Nutrien Ag Solutions, Elders, AWN, and Westcoast Rural for their engagement throughout the rollout; and the Department of Primary Industries and Regional Development for funding and regulatory guidance. The first sale of the new financial year saw 1,505 eID-tagged sheep scanned—evidence that our preparation has paid off and that we are well-positioned to support full implementation by July 2026.

Another important development in 2024–25 was the release of the Western Australian Abattoir Regulatory Approval Guidelines in February 2025. Developed in collaboration with key state regulators, the guidelines aim to improve transparency in regulatory processes for those looking to establish, expand, or take over abattoirs in WA. This initiative directly responds to industry feedback and aims to provide greater clarity and consistency in navigating approvals. We are proud to offer this resource and encourage stakeholders to reach out to our team for further guidance and support.

We also continued to prioritise engagement with stakeholders throughout the year. Understanding the challenges and opportunities in regional supply chains is critical to our role, and this year I visited Geraldton and Denmark to listen directly to producers, processors, and local agribusinesses. We also are proud to play a small part in shaping future agriculture and agribusiness leaders by welcoming students from Guildford Grammar's agribusiness program, Aboriginal Pastoral Academy participants, and veterinary students from Murdoch University completing professional placements at MLC. These activities reflect our commitment to supporting the future workforce of agriculture.

While cattle auction volumes at MLC declined again in 2024–25, affecting revenue, my Leadership Team has continued to work closely with the Board to ensure that WAMIA remains a relevant and resilient organisation, able to support industry and community through ongoing change.

**I-Lyn Loo** - Chief Executive Officer



Looking ahead, I am confident that with the strength of our people, the support of our partners, and a clear strategic vision, WAMIA will continue to deliver value to Western Australia's meat and livestock industry and the broader community.



## Executive Summary

### Year at a glance



Muechea Livestock Centre equipped with eID scanning equipment ready for eID-tagged sheep and goats from 1 July 2025



Visited the Mid West region, hosted by the Mid West Food Industry Alliance and Mid West Development Commission to understand opportunities and challenges for the meat and livestock supply chain in the region



Improved transparency for setting up abattoirs in WA through the release of the WA Abattoir Regulatory Approvals Guidelines



Received and approved one application for approval to construct an abattoir

### Muechea Livestock Centre Throughput in 2024-25



47,771

head of cattle for trade sales,

decrease of 14.4% from 2023-24



501,384

head of sheep for trade sales,

increase of 29.6% from 2023-24



35,744

head of cattle for non-sale weighing,

increase of 30.0% from 2023-24



131,462

transshipment cattle days,

increase of 14.0% from 2023-24



48,871

transshipment sheep days,

increase of 27.2% from 2023-24

### Western Australian Meat Processing Statistics in 2024-25



469,594

head of cattle processed,

decrease of 5.81% from 2023-24



2,204,112

head of sheep processed,

increase of 14.2% from 2023-24



2,962,087

head of lambs processed,

decrease of 9.93% from 2023-24



48,755

head of goats processed,

increase of 105.7% from 2023-24



920,168

head of pigs processed,

decrease of 0.97% from 2023-24

## About the Western Australian Meat Industry Authority

**The Western Australian Meat Industry Authority (WAMIA or the Authority) is an independent statutory authority established under the *Western Australian Meat Industry Authority Act 1976*. Captured in its Strategic Plan, the Authority's purpose is to oversee and enable a thriving WA meat and livestock industry via innovative industry solutions; an independent, accessible livestock exchange facility; effective regulation; and informed advice to the State Government.**

**The Authority's functions as set out under section 16(1) of the Act are to:**

- Survey and keep under review the establishments and facilities available in the State for the sale of livestock and the slaughter of animals, and for the processing of carcasses, for human consumption
- Review the operation of abattoirs and processing works, including inspecting and where appropriate approving the premises and facilities and the conduct of operations there and recording in respect of each establishment its effective capacity and actual performance
- Implement schemes and practices for the branding of any carcasses of meat, which may include practices to define or identify its source, method of production, processing treatment, quality or other characteristics
- Assume responsibility for or arrange for the management of the Muchea Livestock Centre and other undertaking, establishment or facility in the meat industry if the Minister directs and subject to section 16(2)
- Encourage and promote improved efficiency throughout the meat industry
- Advise the Minister generally and in particular as to methods of overcoming areas of conflicting interest within the meat and livestock industries, future requirements for saleyards, abattoirs and processing works (particularly in relation to the overall slaughtering capacity of the State and the location of those establishments) and any other matter in the meat industry
- Carry out other functions as required to give effect to the Act

The 8-member Board provides strategic direction and governance to the organisation, with strategic operational leadership provided by a Chief Executive Officer and the senior leadership team.

*Entrance to the saleyard in the Muchea Livestock Centre*





# About the Western Australian Meat Industry Authority

## Enabling Legislation

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



## Responsible Minister

**Hon Jackie Jarvis MLC, Minister for Agriculture and Food; Fisheries; Forestry; Small Business; Mid West**

The Hon Jackie Jarvis MLC is the Minister for Agriculture and Food, Fisheries; Forestry; Small Business; Mid West and has been Member for the South West Region in the Legislative Council since 2021. Minister Jarvis was appointed as the Minister for Agriculture and Food; Forestry and Small Business in December 2022. In March 2025, Minister Jarvis gained the portfolios of Fisheries and Mid West. The Minister is passionate about continuing to provide a strong voice for regional communities in WA.

## WAMIA Board Board in 2024-25

The Authority consists of seven members appointed by the Minister and a delegate of the Director General of the Department of Primary Industries and Regional Development (DPIRD). The Authority Members in 2024-25 were:

Sarah Lang	Representing the Minister
Joanna Williams <sup>1</sup>	Representing the Wholesale and Retail Meat Industry
Jordan Wall <sup>2</sup>	Representing the Wholesale and Retail Meat Industry
Belinda Lay	Representing the Producers of Meat
Kelly Pearce	Representing the Producers of Meat
Mark Panizza <sup>3</sup>	Representing Private Abattoirs
Wayne Crofts <sup>4</sup>	Representing Private Abattoirs
Ben Dwyer	Representing Private Abattoirs
Miriam Sauley	Delegate of the Director General of DPIRD
Angela Howie <sup>5</sup>	Deputy of the Delegate of the Director General of DPIRD
Vacant	Representing Employees of the Meat Processing Industry

<sup>1</sup> Joanna Williams’ term concluded in October 2024

<sup>2</sup> Jordan Wall’s term commenced in November 2024

<sup>3</sup> Mark Panizza’s term concluded in September 2024

<sup>4</sup> Wayne Crofts’ term commenced in October 2024

<sup>5</sup> Angela Howie’s term commenced in April 2025

# About the Western Australian Meat Industry Authority

## Board Profiles



### Sarah Lang (Chairman)

Sarah was appointed to the Chairman role on 3 July 2023. Prior to this, Sarah was the Chair of the Rural, Regional and Remote Women's Network of WA for 4 years. Sarah holds a Bachelor of Business and Diploma of Leadership. She has over 20 years' experience in banking and finance and previously held Senior Management roles with ANZ in Commercial and Agribusiness banking. Sarah has extensive experience in cash flow management & modelling, financial analytics, risk management, benchmarking, and financial modelling. As a Director of Regional Finance Hub, Sarah primarily works with rural and regional clients and industry, and is a strong advocate for regional economic growth and the paddock-to-plate approach.



### Wayne Crofts (Deputy Chair)

Wayne was appointed to the Board in October 2024 representing the interest of private abattoirs. He was also later appointed as Deputy Chair in November 2024. Wayne is the Chief Executive Officer of Craig Mostyn Group, with over 25 years of experience across retail, convenience, agribusiness, and industrial sectors, both in Australia and internationally. Originating from Mt Barker, WA, he holds a Bachelor of Horticultural Science and an MBA from the University of Western Australia. Wayne has a strong background in strategic planning, commercial management, and developing high-performing teams. He operates a sustainable beef and lamb farming business in Lower Chittering, providing him with first-hand knowledge of the paddock-to-plate cycle.

Wayne's career includes leadership roles at Wesfarmers, overseeing industrial, fertiliser, and retail operations (including the Coles turnaround), as well as serving as CEO of Heritage Seeds (now Barenbrug Australia), where he led significant growth. Most recently, he was CEO of Brindle Group, which operates The Good Grocer supermarkets and Rottneat retail businesses in WA.



### Kelly Pearce

Kelly was reappointed to the Board for an additional three-year term in May 2025, representing the producers of meat. Kelly is a grain and prime lamb producer based in Yealering. She has a twenty four-year career in Agricultural Research and continues to coordinate several regional science and innovation projects. Kelly was recently appointed Director of the new Western Australian Agricultural Research Collaboration. Kelly is also an Advisory Member of the Biosecurity Council of WA and a Committee Member of the Gene Technology Technical Advisory Committee. Kelly is a graduate of the Australian Institute of Company Directors and a 2012 Nuffield Scholar.



### Jordan Wall

Jordan was appointed to the Board in November 2024 for a three-year term and represents the interests of wholesale and retail meat industry. Jordan is the Commercial Manager at Stone Axe Pastoral Company, a national vertically integrated wagyu beef producer. He is a Chartered Accountant and holds a Bachelor of Commerce and Bachelor of Economics from the University of Western Australia. With extensive expertise in strategic planning, corporate finance, accounting, and a strong focus on ESG and AgTech, Jordan has previously collaborated with CSIRO and Meat & Livestock Australia (MLA) on industry-driven projects.



## About the Western Australian Meat Industry Authority



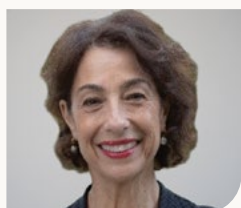
### Belinda Lay

Belinda was reappointed to the Board for a further three-year term in June 2024, as a representative of producers of meat. Belinda is a business partner at Coolindown Farms, which is a family-owned mixed sheep and grain enterprise near Esperance. Her main role within the business is managing the financial operations including grain marketing. She has worked in the Agricultural Industry since leaving school in 1994 and in that time has attained three Diplomas in Business Studies, Agriculture and Project Management as well as completing the full Australian Institute of Company Directors Course in 2020. In 2019 Belinda won the WA Agrifutures Rural Women's Award for her pilot project looking at GPS tracking of sheep and has a keen interest in understanding emerging innovations and technologies connected to the farm, this includes the full utilisation of EIDs and the data available for decision making.



### Ben Dwyer

Ben is Harvest Road's Chief Operating Officer for Agribusiness & livestock procurement. He is a senior executive in beef industry operations with an in-depth understanding of cattle and beef integrated supply chains. He has extensive beef industry and pastoral experience, spending several years working across the top end of Australia, in the east Kimberley, NT and North Queensland, as well as overseeing properties in the Pilbara, Central, Southern & Western Queensland as well as Northern NSW. From this experience, he has developed an in-depth understanding of the Australian cattle and beef supply chain potential. Ben is focused on genetics, animal welfare, and building biodiversity in the productive and arid rangelands while driving profitability into the cattle and beef industry.



### Miriam Sauley

Miriam was appointed as the delegate of the Director General of the Department of Primary Industries and Regional Development (DPIRD) in July 2023. Miriam is the Director of Legal & Legislative Services and General Counsel for DPIRD. Raised in Perth and educated at the University of Western Australia, she initially worked in private legal practice before joining the Public Sector. Miriam has over 30 years' experience practicing law in government agencies, of which more than a decade has been devoted to establishing, developing, and leading high performing in-house legal teams. Her experience ranges from conducting prosecutions for regulatory offences, advising on statutory powers and administrative decision making, leading legislative reform processes, negotiating and drafting commercial agreements on behalf of the State, and directly advising Ministers on sensitive and complex legal & legislative issues. She has served on several boards, including the Builder's Registration Board, the Motor Vehicle Industry Board and a not-for profit aged care facility. Miriam is a graduate of the Australian Institute of Company Directors.



### Angela Howie

Angela was appointed as the Deputy Delegate of the Director General of the Department of Primary Industries and Regional Development (DPIRD) in April 2024, whilst Miriam took a period of long service leave. Angela is a Principal Legal Officer in the Legal & Legislative Services branch of DPIRD. She holds a Bachelor of Laws and Bachelor of Environmental Studies from the University of Notre Dame Australia, as well as a Masters of Environmental Law from the University of Sydney. She has 18 years of experience working as in-house counsel in Government departments. She has experience in leading legislative reform projects, advising on statutory powers and administrative decision-making, drafting commercial agreements, and directly advising Ministers and Corporate Executive on sensitive and complex legal and legislative issues.

# About the Western Australian Meat Industry Authority

## Board Committees

The Board is supported by the Finance Committee, chaired by Carolyn Gibbon, that meets monthly and Audit and Risk Committee (ARC), chaired by Christine Karagania, that meets quarterly.



### Christine Karagania (Chair ARC)

Christine is a highly experienced governance, risk and audit professional with extensive experience helping organisations in the public and private sectors achieve business outcomes in a pragmatic risk-based manner. Since 2015, she has been leading the transformation of public sector governance frameworks and internal audit functions. Christine is passionate about helping executives to get to the heart of risks and issues and implement pragmatic and sustainable solutions. Christine currently leads the Internal Audit function at DPIRD and provides audit and risk committee advisory services to public sector agencies on a voluntary / pro bono basis. Christine is a qualified chartered accountant (CA ANZ) and a graduate of the Australian Institute of Company Directors (GAICD).



### Carolyn Gibbon (Chair Finance Committee)

Carolyn is the Manager Finance in DPIRD. Carolyn manages the team providing Chief Financial Officer and other financial services to the Regional Development Commissions (RDCs) under a Service Level Agreement and the Treasury team. She is passionate about supporting the RDCs to achieve their outcomes from a financial perspective. Carolyn has extensive technical, financial and management accounting experience in Australia, New Zealand and South Africa. This includes roles in government Agencies, the not for profit and education sector and private industry.

## Organisational Structure WAMIA Leadership Team

### I-Lyn Loo (Chief Executive Officer)

I-Lyn joined WAMIA in January 2023 with over 20 years of diverse experience in biosecurity, regional economic development, policy development and advice, and environmental assessments.

### Jason Burns (Chief Financial Officer)

Jason is a Chartered Accountant and has extensive accounting experience that spreads over various industries including manufacturing, retail and agriculture. Jason joined WAMIA in June 2024.

### Judith Niblett (Executive & HR Officer)

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

### Adam Robertson (Operations Manager)

Adam has an extensive background in law enforcement including working at Worksafe WA as an Inspector / Investigator and can easily balance this with the uniqueness of the livestock sector. Adam joined WAMIA in September 2024.

### Peter Malady (Saleyard Manager)

Peter joined WAMIA in August 2022 as Saleyard Team Leader and was appointed as Acting Saleyard Manager from February 2023. He was later appointed as Saleyard Manager role in July 2023. Peter has extensive agricultural and legislative working experience in animal welfare and husbandry, livestock compliance and biosecurity legislation.

### Fiona Goss (Manager Intergovernmental Relations)

Fiona has over 25 years' experience in the WA agrifood industry across various roles, primarily in the public sector focusing on market access and trade policy, federal-state relations, export support for WA agribusinesses and strategic projects. Fiona was seconded over to WAMIA from the Department of Primary Industries and Regional Development in October 2024.

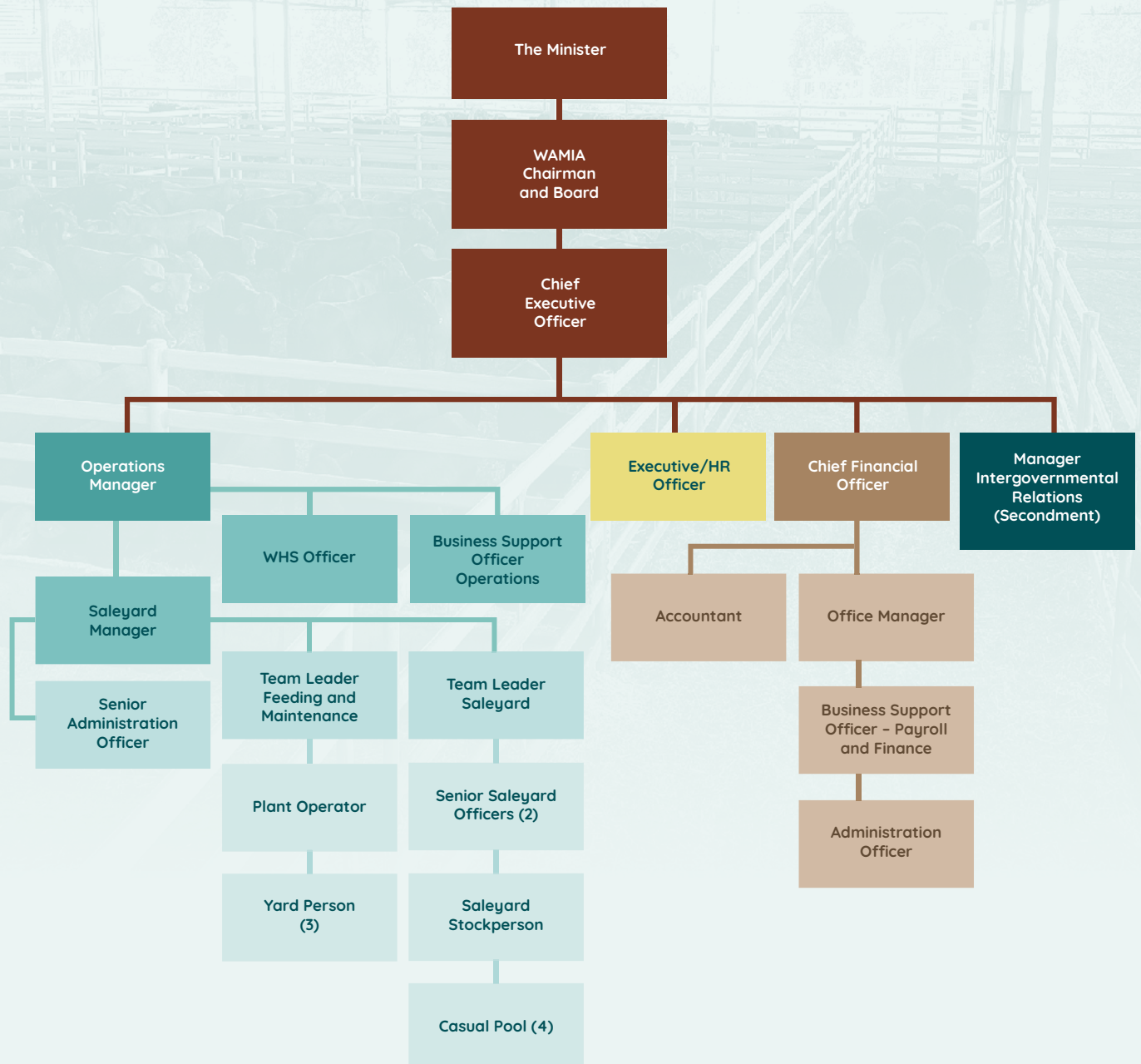
WAMIA Leadership Team (L-R): Judy Niblett, Jason Burns, Adam Robertson, Peter Malady and I-Lyn Loo. Absent Fiona Goss.





# About the Western Australian Meat Industry Authority

## Organisational Chart



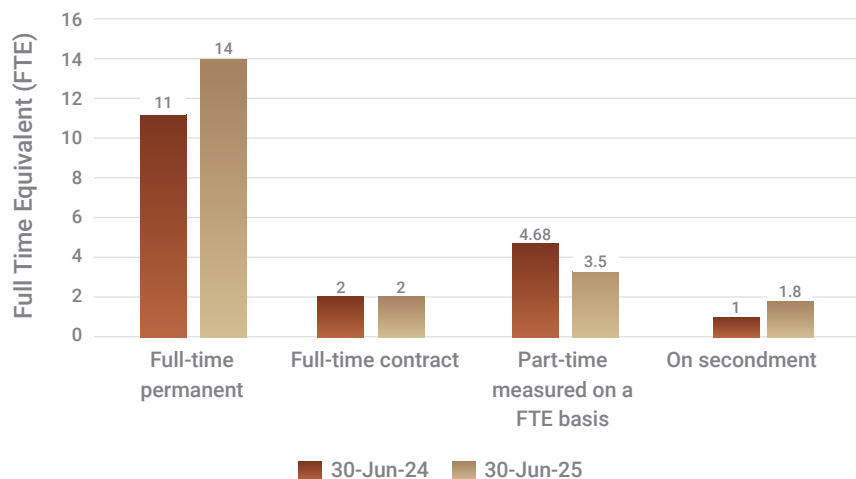
# About the Western Australian Meat Industry Authority

## Employee Profiles

As at 30 June 2025, WAMIA has 21.3 full time equivalent (FTE) employees.

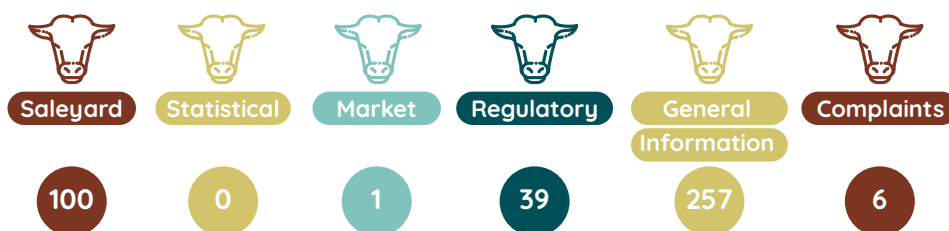
Employee Profile	30 June 2024	30 June 2025
Full-time permanent	11	14
Full-time contract	2	2
Part-time measured on a FTE basis	4.68	3.5
On secondment	1	1.8
	<b>18.68</b>	<b>21.3</b>

WAMIA Employee Profile



In 2024-25, WAMIA received a total of 403 enquiries, categorised into enquiries about the saleyard, statistical enquiries, market enquiries, regulatory enquiries, general information and complaints.

Enquiries Received by WAMIA in 2024-25



Total

403



# About the Western Australian Meat Industry Authority

## Administered Legislation

The Authority was established under the *Western Australian Meat Industry Authority Act 1976* and the *Western Australian Meat Industry Authority Regulations 1985*, in the portfolio of the Minister for Agriculture and Food.

## 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 all relevant written legislation, including but not limited to:

- *Animal Welfare Act 2002*
- *Auditor General Act 2006*
- *Biosecurity and Agriculture Management Act 2007*
- *Criminal Procedures Act 2004*
- *Corruption, Crime and Misconduct Act 2003*
- *Dangerous Goods Safety Act 2004*
- *Environmental Protection Act 1986*
- *Equal Opportunity Act 1984*
- *Financial Management Act 2006*
- *Firearms Act 2024*
- *Freedom of Information Act 1992*
- *Industrial Relations Act 1979*
- *Insurance Commission of Western Australia Act 1986*
- *Long Service Leave Act 1958*
- *Minimum Conditions of Employment Act 1993*
- *Pay-roll Tax Assessment Act 2002*
- *Procurement Act 2020*
- *Professional Standards Act 1997*
- *Public Health Act 2016*
- *Public Sector Management Act 1994*
- *Salaries and Allowances Act 1975*
- *State Records Act 2000*
- *State Superannuation Act 2000*
- *Taxation Administration Act 2003*
- *Work Health and Safety Act 2020*
- *Workers' Compensation and Injury Management Act 2023*



Sarah Lang, WAMIA Chair, and  
Peter Malady, Saleyard Manager.


## Agency Performance

### Strategic Plan for 2024 and 2025

WAMIA undertook a mid-term review of the WAMIA Strategic Plan 2020-2025 in 2023. The review did a stock take of the Authority's successes and challenges and considered the direction for WAMIA for the remaining two years of the Plan.

The review identified a clear purpose for WAMIA for 2024 and 2025: - To oversee and enable a thriving WA meat and livestock industry via innovative industry solutions; an independent, accessible livestock exchange facility; effective regulation; and informed advice to State Government.

To achieve that purpose, the WAMIA Board and Leadership identified four focus areas to achieve the Authority's vision for a successful and sustainable Western Australian meat and livestock industry contributing economic and social benefits to regional communities and the State.

WAMIA's Strategic Plan for 2024 + 2025				
Purpose	To oversee and enable a thriving WA meat and livestock industry via innovative industry solutions; an independent, accessible livestock exchange facility; effective regulation; and informed advice to State Government.			
Values	Integrity - Leadership and Accountability - Courage and Innovation - Collaboration			
Vision	A successful and sustainable WA meat and livestock industry contributing economic and social benefits to regional communities and the State.			
Focus Areas	WAMIA Saleyard - Muchea Livestock Centre	Regulation and compliance	Policy and advice	Organisational Excellence
Goals	<p>A world class, financially sustainable Muchea Livestock Centre.</p> <p>Demonstrated leadership and best practice in animal welfare, biosecurity and work health and safety.</p> <p>Utilising assets and cash reserves to optimise benefits to industry and government.</p>	<p>Effective and efficient meat processing regulation and compliance, focused on equity and fairness, that supports the reputation of the WA meat industry.</p>	<p>Provision of clear, effective, and timely advice on the meat and livestock industry to government.</p>	<p>WAMIA is recognised as a leader in the meat industry, and an employer of choice.</p> <p>Continued focus on organisational frameworks and best practice governance models.</p> 

### WAMIA Saleyard - Muchea Livestock Centre

WAMIA's goal for a world class, financially sustainable Muchea Livestock Centre (MLC) focused on demonstrated leadership and best practice in animal welfare, biosecurity and work health and safety. WAMIA also aims to utilise the assets and cash reserves to optimise benefits to industry and government.



## Agency Performance

### Key achievements

- The Muchea Livestock Centre is ready for mandatory scanning of any sheep and goats with electronic identification (eID) tags from 1 July 2025 onwards.

Funded by eID Infrastructure Grants administered by the Department of Primary Industries and Regional Development (DPIRD), WAMIA engaged with Agents and stakeholders to install the preferred setup for the scanning equipment. This outcome was a result of stakeholder engagement and consultation since late 2022. WAMIA continues to work with DPIRD and service providers to support a smooth transition for scanning of electronically tagged sheep and goats in the Muchea Livestock Centre.



*Electronic identification scanners for sheep and goats installed in the Muchea Livestock Centre ahead of the 1 July 2025 deadline for saleyards to commence scanning electronically tagged sheep and goats.*

- Completion and Board sign-off of 80.1% of recommendations from the Work Health and Safety internal audit carried out in February 2024.

WAMIA is focused on providing a safe and healthy work environment for all employees and users of MLC. WAMIA will continue to implement strategies to address all the remaining recommendations from the Work Health and Safety internal audit by December 2025.



### Throughput

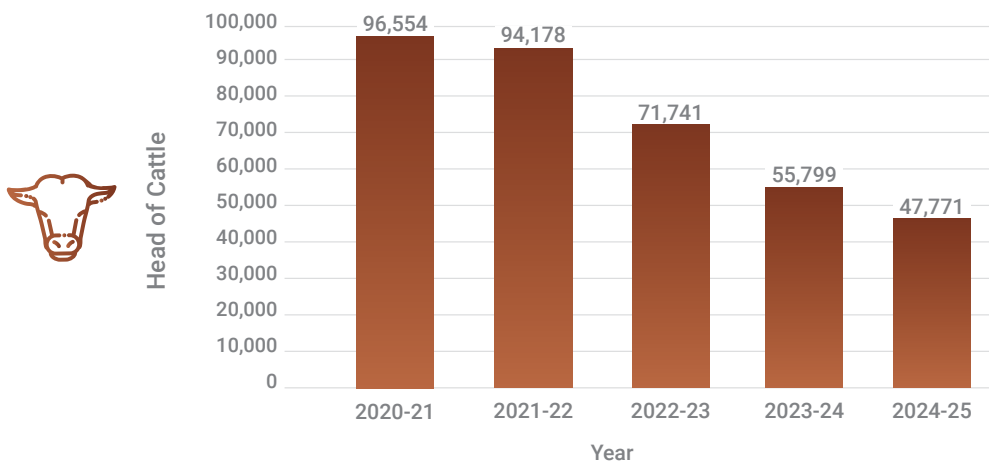
Throughput of trade cattle was lower than budgeted in 2024-25. Trade cattle throughput of 47,771 head was 14.39% lower than throughput in 2023-24. The total throughput for trade sheep was 501,384 head, 29.56% higher compared to throughput in 2023-24.

Although cattle prices showed signs of recovery during 2024-25, throughput remained lower than expected through MLC compared to other saleyards. In contrast, a strong recovery in sheep prices driven by increased demand from Eastern States buyers likely contributed to an increase in sheep throughput throughout 2024-25 for MLC.

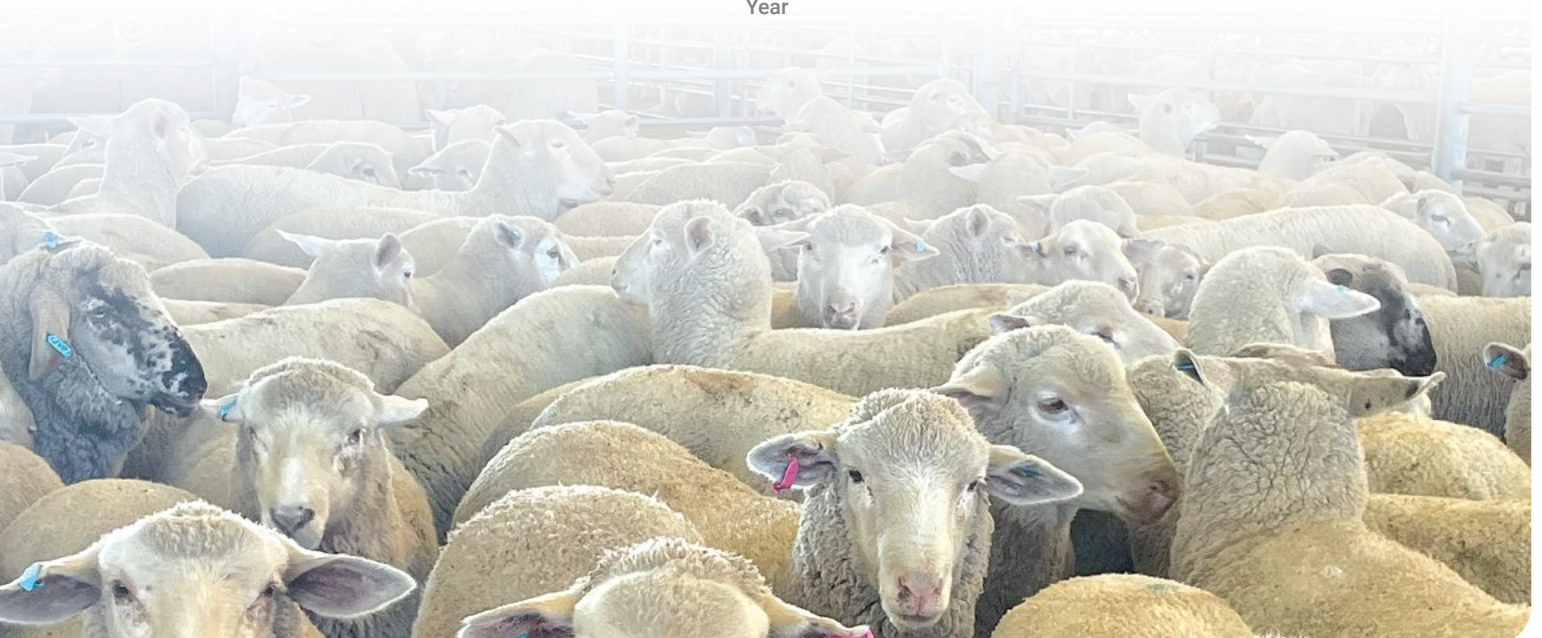
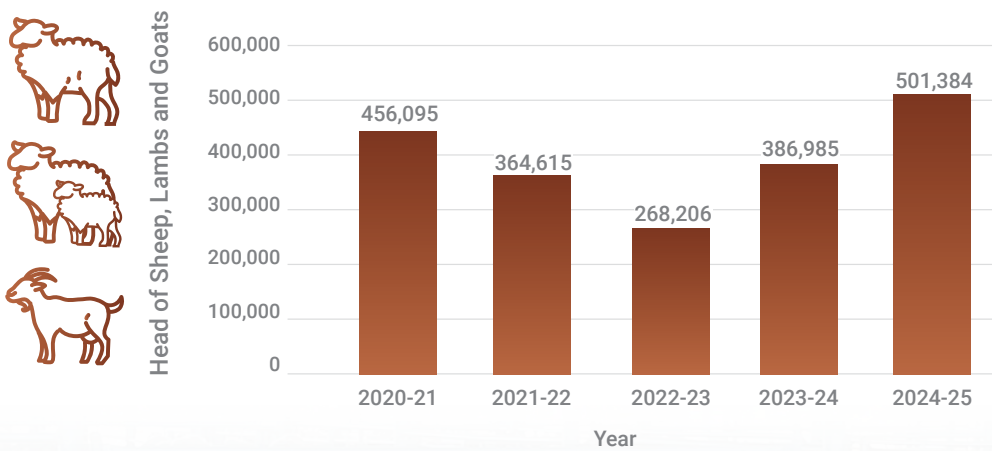
*47,771 head of trade cattle went through the Muchea Livestock Centre in 2024-25*

## Agency Performance

### MLC Throughput - Trade Cattle



### MLC Throughput - Trade Sheep, Lambs and Goats



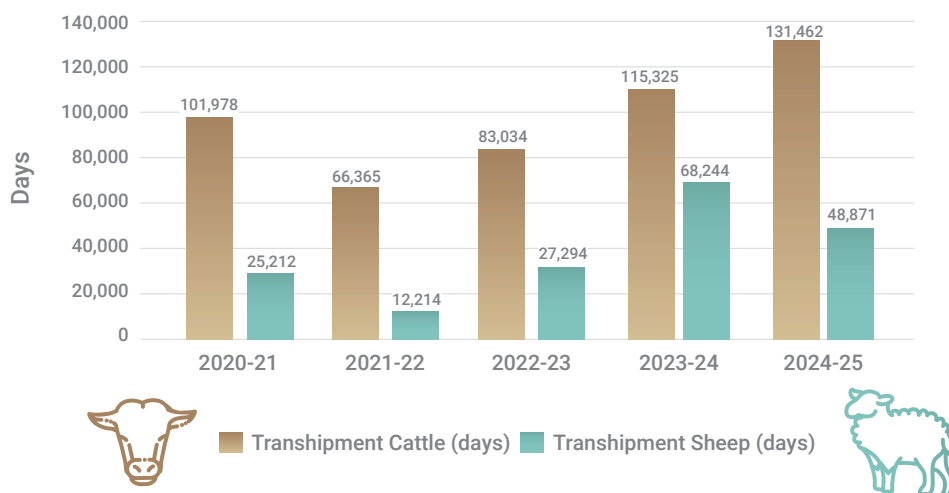


## Agency Performance

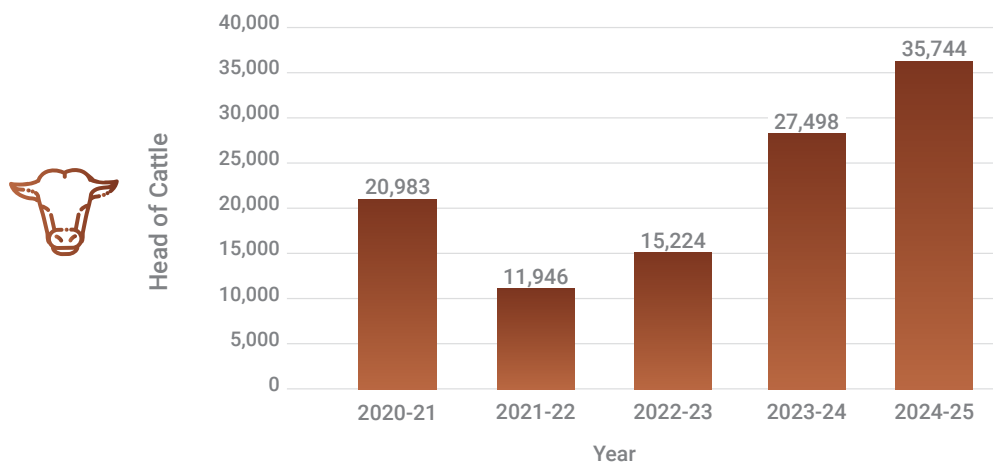
Private or non-sale weighing and transhipment cattle through MLC continued to increase in 2024-25. With lower than expected prices during auction sales, this trend indicates cattle are sold through direct contracts between buyers and sellers, rather than through auction processes in MLC.

35,744 head of private or non-sale weighing cattle went through MLC in 2024-25, an increase of 30.0% compared to the previous financial year. Transhipment cattle increased by 14.0% from 115,325 cattle days in 2023-24 to 131,462 cattle days in 2024-25. Transhipment sheep in 2024-25 were 48,871, a decrease of 27.2% compared to the previous financial year.

### MLC Transhipment Throughput



### MLC Non-sale Weighing



## Agency Performance

### *Longer-term trends*

WAMIA commissioned an independent economic analysis to review the trends in throughput of trade cattle and non-sale weighing and transhipment cattle throughput. Preliminary analysis concluded that the trade cattle throughput has likely stabilised at current levels. Further analysis is required to understand the drivers behind changes in the MLC throughput and whether there has been a fundamental shift in market dynamics and industry structure impacting on throughput.

Trade sheep throughput remained strong in 2024-25 through MLC, continuing the trend from 2023-24 which marked a reversal in the declining trend experienced in the 5 years prior. Several factors are likely to have contributed to the strong throughput, including the demand from the Eastern States from restocking of herds following drought and flood conditions experienced in recent times. WAMIA will continue to monitor sheep throughput, with the aim of identifying whether the recent trends will be sustained or are likely to soften as herd sizes are restocked.



*Private or non-sale weighing cattle and transhipment cattle through MLC increased by 30.0% and 14.0% respectively in 2024-25.*



## Agency Performance

### Regulation and compliance

#### Abattoir approvals

In 2024-25, WAMIA received one application for approval to construct an abattoir for which it granted approval. No applications for approval to operate or for amendment to an existing approval were received.

COMPANY/BUSINESS NAME OF OWNER AND/OR OPERATOR	ABATTOIR LOCATION
<b>APPROVAL TO OPERATE</b>	
<b>Export Accredited (12 abattoirs)</b>	
Ausvision Meat Processors Pty Ltd / Beaufort River Meats	Beaufort River
Bigfoot Australia Pty Ltd / Bigfoot Meats	Muckenburra
Derby Industries Pty Ltd / Linley Valley Pork	Wooroloo
Fletcher International Exports Pty Ltd	Narrakup
Harvey Industries Group Pty Ltd / Harvey Beef	Harvey
Hillside Meat Processors Pty Ltd	Narrogin
Minerva Foods Australia Pty Ltd (Shark Lake Abattoir)*	Esperance
Minerva Foods Australia Pty Ltd / Great Eastern Abattoir	Tammin
The Trustee for the Western Meat Processors Unit Trust / Western Meat Packers Group	Cowaramup
V&V Walsh Pty Ltd	Bunbury
Western Australian Meat Marketing Cooperative Ltd	Katanning
Witan Holdings Pty Ltd / Gingin Meatworks	Gingin
<b>Domestic (9 abattoirs)</b>	
Burton Beef Company Pty Ltd	Broome
Cutting Cart Pty Ltd / Dardanup Butchering Co	Picton
Food Security International Pty Ltd / Corrigin Meatworks	Corrigin
Gearing Meatworks Pty Ltd / Gearing Meatworks	Greenough
Kellerberrin Abattoir and Butchery	Kellerberrin
Konynen Farm	Baldivis
The Trustee for the Prime Meat Processors Trust / Avon Valley Abattoir	Northam
WA College of Agriculture – Morawa*	Morawa
WAGYL Pty Ltd (Southern Brook Abattoir)*	Keysbrook
<b>Special (4 abattoirs)</b>	
Karnet Prison Farm	Serpentine
WA College of Agriculture - Cunderdin	Cunderdin
WA College of Agriculture - Denmark	Denmark
WA College of Agriculture - Narrogin	Narrogin
<b>APPROVAL TO CONSTRUCT</b>	
Belvedere Valley Enterprises Pty Ltd	Crowea
Whitmore Gardens Pty Ltd	Darling Downs

**Table 2:**  
**WA Abattoir WAMIA**  
**Approval Status**  
**as at 30 June 2025**

\* Approved to Operate as at 30 June 2025 but was not operating.

All abattoirs are required to comply with the Australian Standards for meat production applicable to the kind of animal processed and have a food safety plan in place verified by the relevant controlling authority (approved arrangement) either Australian Department of Agriculture, Fisheries and Forestry (DAFF) for export abattoirs Tier 2 (unrestricted export markets) or WA Department of Health (DOH) export Tier 1 (restricted export markets) and domestic abattoirs.

Export accredited abattoirs must also meet export standards set by DAFF as well as any additional importing country requirements and are audited by DAFF/DOH accordingly.

Domestic and Special Abattoirs are audited against the Australian Standards by DOH with Local Government responsible for enforcement.

Special Abattoirs are approved to supply meat and meat products for consumption on-site only.

## Agency Performance

### *Streamlining WAMIA abattoir approvals and compliance functions*

In line with WAMIA's strategic objective to achieve effective and efficient regulation and compliance focused on equity and fairness to support the reputation of the WA meat industry, WAMIA has:

- refined internal policies and procedures for abattoir approvals
- increased awareness and improved transparency of WAMIA regulatory requirements through the development and publication of the "WAMIA Guidelines to Applicants for Abattoir Approvals"
- refined internal policies and procedures for compliance monitoring and WAMIA's carcass branding audit program applicable to non-AUS-MEAT accredited abattoirs

### *Compliance, investigation and enforcement*

During the reporting period, WAMIA continued to undertake audit and investigative work to ensure compliance with the WAMIA Act and Regulations and protect the reputation of the WA red meat industry.

WAMIA recognises AUS-MEAT accreditation as sufficient to demonstrate compliance with WAMIA legislation on carcass branding requirements and therefore audits only non-AUS-MEAT accredited abattoirs on a regular basis.

Three new cases of suspected non-compliance were investigated by WAMIA during 2024-25. Investigations continued for three existing cases that were carried over from 2023-24 which were completed then closed. All existing and new cases were related to constructing or operating an abattoir without approval from WAMIA (illegal slaughter) or sale of carcasses not branded in accordance with regulations (product misdescription). One warning was issued with no prosecution action taken.

## Policy and Advisory

### *WA abattoir throughput capacity*

WAMIA continued to monitor and report on the status and adoption of industry standards, factors impacting on WA abattoir operations and throughput capacity as well as identify opportunities to improve efficiency in the red meat industry.

WAMIA conducted its annual abattoir survey which focused on abattoir plans, ability to increase throughput and potential barriers impacting on capacity. Exactly half (50%) of the commercial abattoirs surveyed reported they had plans to expand or modify abattoir infrastructure and equipment in the next 12 months.

When asked whether they could increase throughput under current operating conditions, 77% of abattoirs reported they were unable to do so, citing environmental licence conditions, insufficient cold storage capacity, and staffing limitations as the main reasons.

Overall, the top 5 barriers considered by the commercial abattoirs to have an impact on throughput capacity, in order starting with the greatest impact, were as follows:

- Labour – *labour shortages, finding accommodation for labour*
- Input Costs – *rising / fluctuating costs for livestock procurement, utility costs, packaging and consumables, maintenance and spare parts*
- Infrastructure Constraints – *aging or inadequate facilities and equipment*
- Financial Constraints – *high capital investment needed to upgrade or expand facilities, limited access to finance for capacity expansion*



## Agency Performance

- Government Regulation and Compliance – *cost and complexity of complying (local, state, federal or foreign)*

The potential barrier considered to have the least impact on throughput was:

- Market / Buyer Requirements - *finding and accessing markets for all cuts, meeting buyer requirements.*

### *Improving transparency of WA abattoir regulatory approvals*

In February 2025, in response to industry need, WAMIA published the *WA Abattoir Regulatory Approval Guidelines* to increase the awareness and improve the transparency of the regulatory approval framework and processes for the construction and operation of abattoirs in WA. The guidelines covered requirements of key agencies regulating abattoirs in particular Local Government, Department of Health (Environmental Health Directorate) and Department of Water and Environmental Regulation as well as WAMIA, receiving positive feedback from stakeholders.

## Organisational Excellence

### *Financial sustainability*

WAMIA's financial sustainability has continued to strengthen in 2024-25 under the leadership of the WAMIA's Board and Leadership Team. During the year WAMIA received a capital contribution from the WA Government together with additional funding from the Asset Maintenance Fund and eID Infrastructure Grants Program to support the Authority's focus on long-term sustainability of the Muchea Livestock Centre. Although fees and charges are still below the full cost recovery ratio, WAMIA strengthened its balance sheet by investing in equipment and infrastructure whilst improving liquidity for the purposes of ensuring the authority remains financially sustainable in the future.

Although WAMIA continues to be impacted by lower than budgeted throughput for trade cattle in the Muchea Livestock Centre, the Authority exceeded budgeted Earnings Before Interest Tax Depreciation and Amortisation (EBITDA). The following factors also played a part in the improved EBITDA for WAMIA in 2023-24:

- 30% increase in cattle throughput for private or non-sale weighing
- 14% increase in cattle transhipment

During the year, WAMIA undertook a review of procurement contracts in place for a number of critical goods and services sourced by the authority. Whilst this process has ensured the security of these services moving forward, the process has resulted in increased costs pressures being placed on the authority as costs of these goods and services have increased.

### *Governance frameworks*

In 2024-25, WAMIA made significant strides in enhancing governance across the organisation, guided by a commitment to transparency, accountability, and ethical leadership. The appointment of Christine Karagania as the independent Chair of WAMIA's Audit and Risk Committee reinforces the Board's commitment to the implementation of best practice governance models aligned with Treasurer's Instructions.

WAMIA's governance framework was further strengthened through the establishment of a new audit register, providing a clear monitoring, reporting and evaluation framework for oversight by the Audit and Risk Committee and the Board.

WAMIA continues to improve its governance frameworks through the upcoming review of its risk management framework following two training workshops focused on risk management.

## Agency Performance

### WAMIA values and culture

Integrity, courage and innovation, leadership and accountability, and collaboration form the foundation of WAMIA's values and culture, guiding our employees through their day-to-day activities.

### WAMIA Values



#### Integrity

Our actions are honest, ethical and transparent



#### Leadership and Accountability

We lead by example and take responsibility for our actions and behaviours



#### Courage and Innovation

We foster innovation, continuous improvement, and proactive solutions to industry and operational challenges



#### Collaboration

We listen, communicate, and nurture strong and enduring relationships



A quarterly tradition in WAMIA – all-staff BBQ lunch by WAMIA's designated chef, Shaun Gibson.



## Agency Performance

The Authority is also proud of its role in supporting community-driven initiatives as well as wider initiatives for a thriving meat and livestock industry in WA.



WAMIA regularly hosts visits from educational institutions, promoting the meat and livestock industry as a viable and attractive career pathway.



WAMIA is also proud to be a long-term partner of the City Beach Community Food Forrest Inc through donations of mulch to the community initiative growing fruit trees with produce donated to organisations such as Oz Harvest.

**OZHARVEST**



Our employee-driven fundraising initiative for Breast Cancer Awareness month in October 2024 raised over \$824 to support breast cancer in WA.



*October's pink theme to support the 2024 Breast Cancer Awareness Month*



## Significant issues impacting the agency

WAMIA's installation of electronic identification (eID) scanners in the Muchea Livestock Centre has ensured the Authority's compliance with the requirement for saleyards to commence scanning all sheep and goats with eIDs from 1 July 2025.

WAMIA's revenue continues to be impacted by the decreasing throughput numbers of trade cattle – a key driver of revenue – mitigated to an extent by the increased throughput numbers for trade sheep and private weighing and transhipment cattle.

As part of its strategic planning process, WAMIA will examine the options for the organisation's future role and operations to ensure its roles and responsibilities under the WAMIA Act are fulfilled.

There were no changes in any written law that affected the Authority during the reporting period.

## Agency Performance

### Report on Western Australian meat and livestock industry trends

#### Western Australian Abattoir Throughput Trends

Following a 10-year high throughput for WA abattoirs in 2023–24, total throughput stabilised in 2024–25, recording a marginal year-on-year decrease of 0.01% for all animals slaughtered. Goats recorded the highest year-on-year growth, with throughput more than doubling (up 106%), while deer experienced the largest decline, with slaughter numbers falling by 40%.



##### Cattle (inc calves)

While total number of cattle processed in WA (469,594 head) has decreased by 5.81% year on year in 2024-25, the number processed in export accredited abattoirs increased by more than 6%. The decrease in the total throughput was driven by the lower numbers processed in the domestic abattoirs.



##### Sheep

Sheep processors continued to grow their processing capacity, with 2,204,112 head of sheep processed in 2024-25, a year-on-year increase of 14.2% compared to the preceding financial year. In contrast to 2023-24 where the majority of the increase is attributed to domestic accredited abattoirs, the number of sheep processed in export accredited abattoirs increased by 18.0% while the number in domestic accredited abattoirs decreased by 46.5% in 2024-25.



##### Lamb

Following the large year-on-year increase in 2023-24 of 23.7%, the number of lambs processed in WA decreased by 9.92% in 2024-25 to 2,962,087 head. Numbers processed in both export and domestic accredited abattoir decreased, with the decrease more marked in the domestic abattoirs.



##### Pigs

Pig processing throughput in Western Australia remained relatively stable, with a slight decrease of 0.97% in total throughput in 2024-25. Export-accredited abattoirs accounted for 85% of total pig slaughter numbers, and domestic abattoirs for 15%, consistent with the previous year.



##### Goats

Goat throughput increased to 48,755 in head 2024-25 more than doubling the number processed in 2023-24 with most growth coming from export accredited abattoirs which accounted for 96% of throughput.



A total of 469,594 head of cattle was processed in Western Australia in 2024-25, a slight decrease of 5.81% compared to 2023-24.



# Agency Performance

Table 3: Abattoir throughput for cattle (inc calves), sheep, lambs, pigs and goats by category for 2024-25

Abattoir Type	Cattle (head)	Sheep (head)	Lambs (head)	Pigs (head)	Goats (head)
Export	442,207	2,137,678	2,866,499	780,123	46,574
Domestic	24,420	60,544	95,544	140,019	2,181
Special	2,967	5,890	44	26	-
Total	469,594	2,204,112	2,962,087	920,168	48,755

Change from 2023-24

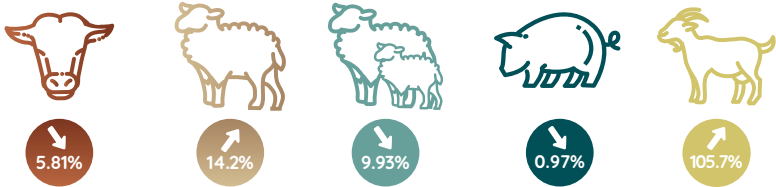


Table 4: Abattoir throughput for other species by category for 2024-25

Abattoir Category	Deer (head)	Rabbit (head)	Other (head)
Export	-	-	-
Domestic	761	11,881	23
Total	761	11,881	23

## Western Australian Saleyards Throughput Trends

Throughput of trade cattle in WA saleyards remain relatively stable, with a slight year-on-year increase of 0.29% in 2024-25. The longer-term trend shows a consistent decreasing trend, with the total throughput of trade cattle in 2024-25 at 75.9% of the throughput five years ago in 2020-21.

In contrast, the total throughput for sheep, lambs and goats in WA saleyards continued the increasing trend following the lowest total throughput of 859,984 head in 2021-22. A total of 1,065,719 head of sheep, lambs and goats were sold in saleyards in 2024-25, representing a year-on-year increase of 58.8%. The 2024-25 throughput of 1,065,719 head is close to the numbers pre-2021-22 where the typical throughput through WA saleyards is more than 1 million sheep, lambs and goats.

# Agency Performance

## Financial Targets and Results

**Table 5: Financial Targets**

	2024-25 Target <sup>(1)</sup> \$	2024-25 Actual \$	Variation <sup>(2)</sup> \$
Total cost of services <sup>(a)</sup>	6,139,880	6,470,489	(330,609)
Total Income <sup>(b)</sup>	2,922,684	3,078,762	156,078
Total equity <sup>(c)</sup>	50,383,871	54,648,580	4,264,709
Net increase / (decrease) in cash held <sup>(d)</sup>	264,449	194,698	(69,751)
Approved salary expense <sup>(e)</sup>	2,902,730	2,736,618	(166,112)

(1) As specified in the Budget Statements.

(2) Further explanations are contained in Note 8.10 Explanatory statement to the financial statements.

a. The variation is mainly due to loss on revaluation of investment properties and SGC liability recognition offset by deferred spend on repairs and maintenance in relation to the Western Embankment.

b. Income above budget as a result of increased fee revenue derived from additional sheep and transhipment cattle throughput.

c. The positive impact on equity is mainly due to land and buildings' revaluation gains.

d. Cash inflows were lower than budget owing to continued investment in MLC infrastructure which is funded from existing cash reserves.

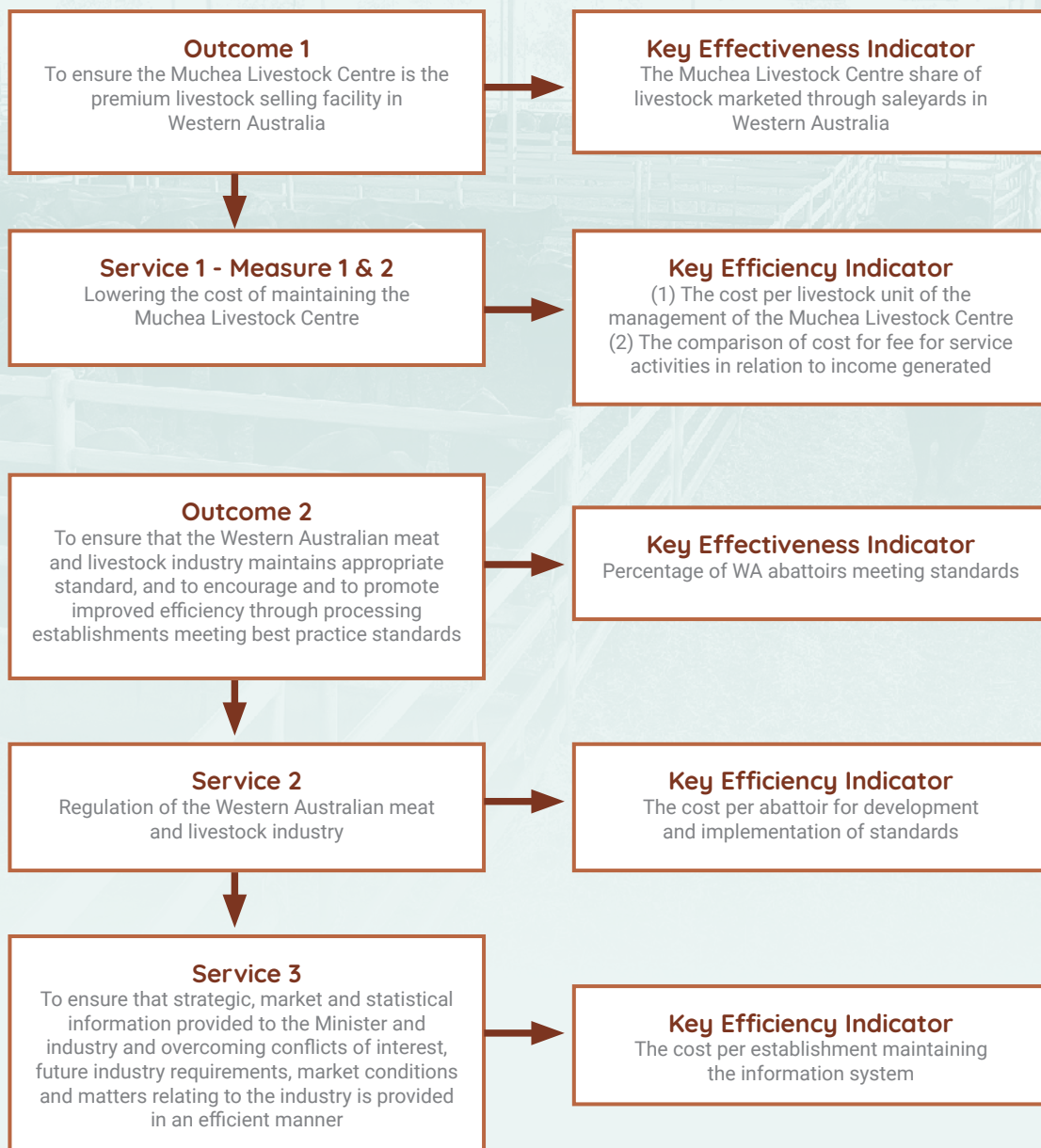
e. Salary expenses under budget as a result of various position vacancies throughout 2024-25.



## Agency Performance

### Performance Management Framework

#### Outcome-based Management Framework



#### Changes to Outcome-based Management Framework

The Authority's outcome-based management framework did not change during 2024-25.

#### Shared Responsibilities with Other Agencies

The Western Australian Meat Industry Authority did not share any responsibilities with other agencies in 2024-25.

## Agency Performance

### Key Performance Indicator Targets and Results



Table 6: Summary of Key Performance Indicators

	2024-25 Target <sup>(1)</sup> /Previous Year	2024-25 Actual	Variation <sup>(2)</sup>
<p>Outcome 1: To ensure the Muchea Livestock Centre is the premium livestock selling facility in Western Australia.</p> <p>Key Effectiveness Indicator: <b>The Muchea Livestock Centre share of livestock marketed through saleyards in Western Australia.</b></p>	<p>Cattle 29.9%</p> <p>Sheep 57.6%</p>	<p>Cattle 25.5%</p> <p>Sheep 47.0%</p>	<p>Cattle (4.4)%</p> <p>Sheep (10.6)%</p>
<p>Service 1 – Measure 1</p> <p>Key Efficiency Indicator: <b>Lowering the cost of maintaining the Muchea Livestock Centre.</b></p> <p>Relevance of indicator: Lowering the cost of maintaining the Muchea Livestock Centre</p>	\$4.01	\$3.67	\$0.34
<p>Service 1 – Measure 2</p> <p>Key Efficiency Indicator: <b>The comparison of cost for fee for service activities in relation to income generated. *</b></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>	\$0.52	\$0.81	(\$0.29)
<p>Outcome 2: To ensure that the WA meat and livestock industry maintains appropriate standards.</p> <p>Key Effectiveness Indicator: <b>Percentage of WA abattoirs meeting standards</b></p>	80.0%	72.2%	(7.8%)
<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: <b>The cost per abattoir for development and implementation of standards.</b></p>	\$18,779	\$19,790	(\$1,011)
<p>Service 3: To ensure strategic, market and statistical information is provided to the industry in an efficient manner.</p> <p>Key Efficiency Indicator: <b>The cost per establishment of maintaining the information system.</b></p>	\$504	\$531	(\$27)

(1) As specified in the Budget Statements.

(2) Explanations for the variations between target and actual results are presented in "Audited Key Performance Indicators" section of the 2023-24 WAMIA Annual Report.



## Disclosures and Legal Compliance

### Government policy requirements

#### **Occupational safety, health and injury management**

WAMIA is committed to providing a healthy and safe workplace for all its employees, Agents and Users by complying with the Work Health and Safety Act 2020 and the Workers' Compensation and Injury Management Act 1981.

Monthly safety reports including reported incidents are provided and considered by the WAMIA Board.

WAMIA is committed to continuous review and improvement of workplace safety and health.

Measures	Results - Base year 2022-2023 <sup>1</sup>	Results - Prior year 2023-2024	Results - Current reporting year 2024-2025	Targets
Number of fatalities	0	0	0	0
Lost time injury and disease incidence rate	4.80	0	0	0 or 10% reduction in incidence rate
Lost time injury and severity rate	0	0	0	0 or 10% reduction in severity rate
Percentage of injured workers returned to work (i) within 13 weeks	100%	N/A	N/A <sup>2</sup>	Actual target to be stated
Percentage of injured workers returned to work (ii) within 26 weeks	N/A	N/A	N/A <sup>3</sup>	Greater than or equal to 80%
Percentage of managers trained in work health and safety injury management responsibilities, including refresher training within 3 years	75%	75%	75%	Greater than or equal to 80%

<sup>1</sup> The performance reporting examines a three-year trend and, as such, the comparison base year is to be two years prior to the current reporting year.

<sup>2</sup> WAMIA has no injured workers in 2023-24 and 2024-25 and therefore the measure of injured workers returning to work within 13 weeks is not applicable.

<sup>3</sup> WAMIA has no injured workers in 2022-24, 2023-24 and 2024-25 and therefore the measure of injured workers returning to work within 26 weeks is not applicable.

#### **Board and committee attendance and remuneration**

Ten Board meetings were held during 2024-25. Members' attendance at the meetings is detailed below.

Name of Member	Meetings Attended	Maximum Attendance
Sarah Lang (Chairman)	9	10
Wayne Crofts (Deputy Chairman)	7	7

## Disclosures and Legal Compliance

Name of Member	Meetings Attended	Maximum Attendance
Kelly Pearce	8	10
Belinda Lay	10	10
Ben Dwyer	8	10
Jordan Wall	6	6
Miriam Sauley <sup>1</sup>	8	8
Angela Howie <sup>2</sup>	1	2
Joanna Williams <sup>3</sup>	1	3
Mark Panizza <sup>4</sup>	3	3

<sup>1</sup> Miram Sauley commenced long service leave as of April 2025

<sup>2</sup> Angela Howie was appointed as Deputy DG Delegate from April 2025

<sup>3</sup> Joanna Williams term ended in October 2024

<sup>4</sup> Mark Panizza term ended in September 2024

Remuneration of Board members are outlined in the table below.

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration 2024-25
Chairman	Sarah Lang	Annual	12 months	\$27,239
Deputy Chair	Wayne Crofts	Annual	9 months	\$12,123
Member	Kelly Pearce	Annual	12 months	\$15,533
Member	Belinda Lay	Annual	12 months	\$15,643
Member	Ben Dwyer	Annual	12 months	\$15,533
Member	Jordan Wall	Annual	8 months	\$10,986
Member	Miriam Sauley	-	12 months	-
Member	Angela Howie	-	3 months	-
Member & Finance Chair	Mark Panizza	Annual	3 months	\$4,056
Deputy Chair	Joanna Williams	Annual	3 months	\$3,411
Total				\$104,414

### WA Multicultural Policy Framework

WAMIA's Multicultural Plan 2024-2026 is a three-year plan and will act as a key strategic document to guide the department's service responsiveness, employment opportunities and community outputs for people from culturally and linguistically diverse backgrounds.

WAMIA takes a planned approach to identify and create opportunities for continuous improvement across all of its services to ensure inclusivity of all people. This includes taking action to ensure people from culturally and linguistically diverse backgrounds can reach their highest potential within the Authority's workplace and have opportunities to participate in all aspects of the community.



## Disclosures and Legal Compliance

### Other Legal Requirements

#### Personal Use of Credit cards

WAMIA is required to report on instances where a WAMIA-issued government purchasing card (credit card) was used for personal use. In 2024-25, there were no unauthorised use of WAMIA-issued credit cards.

#### Act of Grace payments

WAMIA did not make any Act of Grace payments in 2024-25.

#### Advertising, market research, polling and direct mail

\$876 was spent on recruitment advertising in 2024-25.

#### 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

## Disclosures and Legal Compliance

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 complies with several pieces of Commonwealth and State legislation that protects the employment rights of people with disabilities. These Acts aim to eliminate discrimination, promote equal opportunity, and ensure reasonable workplace adjustments are made to accommodate employees with disabilities.

### Compliance with public sector standards and ethical codes

The WAMIA Code of Conduct was approved on 24 May 2024. The Code of Conduct builds on principles of conduct as outlined in the Public Sector Code of Ethics and the relevant Commissioner's Instructions. It outlines the standards of behaviour employees need to apply as representatives of WAMIA. It outlines the responsibilities of the Authority and employees, providing direction in addressing ethical issues that may be faced in day-to-day business.

### Recordkeeping plans

The Authority is required to comply with the requirements of the *State Records Act 2000*. The Authority has completed a review of the Record Keeping Plan which was approved by the State Records Commission in September 2024. The plan is scheduled to be reviewed by August 2029 in line with the requirement as specified in the *State Records Act 2000*.

### Workforce inclusiveness

WAMIA is committed to a diverse and inclusive workplace. Research shows agencies that value diversity and inclusion achieve greater staff satisfaction, better customer service outcomes, and improved decision making and performance. The workforce is more connected, motivated and productive.

As part of the 2024 WA Public Sector Census, our staff were asked about their diversity, whether they had shared this with our agency and, if not, the reason for not sharing. The confidence of staff to give voice to their identities, workplace experiences and concerns is an indication of the level of workplace trust, psychological safety and inclusion.

A majority of staff shared their diversity information. Our results showed that there are employees in the organisation who have identified as culturally and/or linguistically diverse, have a disability (self-identified) or identify as LGBTIQ+ diverse range of identities.

Having actioned prior feedback gained in mid-2024, staff have completed additional diversity and inclusion training. As a small Authority, we are committed to ensuring equality of opportunities for all Western Australians, in alignment with the Government's strategy to eliminate discrimination and foster an inclusive workforce and community approach that benefits everyone.

Looking ahead, we remain focused on meeting ongoing training requirements in inclusiveness, maintaining open communication, and embedding our inclusive values throughout the organisation. This commitment is also reflected in the updated WAMIA Code of Conduct, approved by the Board in 2024, which reinforces our dedication to creating a fair and inclusive environment for all.

## Other Reporting Requirements

### Ministerial directives

No ministerial directives were received in 2024-25.





## Auditor General

### INDEPENDENT AUDITOR'S REPORT

2025

#### 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 as at 30 June 2025, 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 material 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 Authority for the year ended 30 June 2025 and the financial position as 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](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 Authority. The controls exercised by the Authority 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 the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Authority are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2025, and the controls were implemented as designed as at 30 June 2025.

### **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 Authority for the year ended 30 June 2025 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). 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 report of the Authority for the year ended 30 June 2025 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Authority's performance and fairly represent indicated performance for the year ended 30 June 2025.

### 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 controls 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 3 Financial Sustainability – Requirement 5: 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 3 - Requirement 5 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 management relating to the report 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 ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management 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 2025, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do 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 2025 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 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.



Carly Meagher  
Acting Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
10 September 2025



# Audited Financial Statements

## Certification of Financial Statements

For the reporting period ended 30 June 2025

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 2025 and the financial position as at 30 June 2025.

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.



**Jason Burns**  
Chief Financial Officer of the Western  
Australian Meat Industry Authority  
08 September 2025



**Sarah Lang**  
Chair of the Western Australian Meat  
Industry Authority  
08 September 2025



**Wayne Crofts**  
Deputy Chair of the Western Australian Meat  
Industry Authority  
08 September 2025

## Financial Statements

### Statement of Comprehensive Income

For the year ended 30 June 2025

	Note	2025 (\$)	2024 (\$)
<b>INCOME</b>			
<b>Revenue</b>			
Sale of goods	3.2	558,292	597,767
Fees and charges	3.1	2,250,769	2,225,574
Interest income	3.3	119,749	142,986
Profit on disposal of non-current assets	3.4	19,685	139
Other revenue	3.5	130,267	327,378
<b>TOTAL INCOME</b>		<b>3,078,762</b>	<b>3,293,844</b>
<b>EXPENSES</b>			
Cost of sales	3.2	336,012	261,192
Employee benefits expense	2.1(a)	2,736,618	2,149,974
Supplies and services	2.2	1,547,702	1,442,335
Depreciation and amortisation expenses	4.1, 4.3, 4.4	1,312,706	1,293,508
Finance costs	6.3	1,028	532
Other expenses	2.3	536,423	102,501
<b>TOTAL EXPENSES</b>		<b>6,470,489</b>	<b>5,250,042</b>
<b>NET COST OF SERVICES</b>		<b>(3,391,727)</b>	<b>(1,956,198)</b>
<b>INCOME FROM STATE GOVERNMENT</b>			
Income from other public sector entities	3.6	636,607	70,855
Resources received	3.6	4,653	-
<b>TOTAL INCOME FROM STATE GOVERNMENT</b>		<b>641,260</b>	<b>70,855</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>(2,750,467)</b>	<b>(1,885,343)</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Items not reclassified subsequently to profit or loss</b>			
Changes in asset revaluation	4.1	3,294,284	2,023,924
<b>Total other comprehensive income</b>		<b>3,294,284</b>	<b>2,023,924</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>543,817</b>	<b>138,581</b>

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

# Financial Statements

## Statement of Financial Position

As at 30 June 2025

	Note	2025 (\$)	2024 (\$)
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	6.1	3,062,051	3,131,719
Restricted cash and cash equivalents	6.1	264,367	-
Inventories	3.2	50,041	48,545
Receivables	5.1	332,918	223,338
Other current assets	5.2	22,936	17,144
<b>Total Current Assets</b>		<b>3,732,313</b>	<b>3,420,746</b>
<b>Non-Current Assets</b>			
Infrastructure, property, plant and equipment	4.1	49,728,787	46,983,411
Investment property	4.2	2,300,000	2,600,000
Right-of-use assets	4.3	45,548	31,103
Intangible assets	4.4	122	650
<b>Total Non-Current Assets</b>		<b>52,074,457</b>	<b>49,615,164</b>
<b>TOTAL ASSETS</b>		<b>55,806,770</b>	<b>53,035,910</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	5.3	423,666	183,100
Other provision	5.4	222,164	-
Lease liabilities	6.2	12,885	10,945
Employee related provisions	2.1(b)	349,028	233,417
<b>Total Current Liabilities</b>		<b>1,007,743</b>	<b>427,462</b>
<b>Non-Current Liabilities</b>			
Lease liabilities	6.2	34,617	21,288
Employee related provisions	2.1(b)	115,830	110,396
<b>Total Non-Current Liabilities</b>		<b>150,447</b>	<b>131,684</b>
<b>Total Liabilities</b>		<b>1,158,190</b>	<b>559,147</b>
<b>NET ASSETS</b>		<b>54,648,580</b>	<b>52,476,763</b>
<b>EQUITY</b>			
Contributed equity	8.8	1,628,000	-
Reserves	8.8	9,610,050	6,315,766
Accumulated surplus/(deficit)	8.8	43,410,530	46,160,997
<b>TOTAL EQUITY</b>		<b>54,648,580</b>	<b>52,476,763</b>

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



## Financial Statements

### Statement of Changes in Equity

For the year ended 30 June 2025

	Note	Contributed equity \$	Reserves \$	Accumulated surplus \$	Total equity \$
<b>Balance at 1 July 2023</b>	<b>8.8</b>	-	<b>4,291,842</b>	<b>48,046,340</b>	<b>52,338,182</b>
Surplus/(deficit) for the period		-	-	(1,885,343)	(1,885,343)
Other comprehensive income	8.8	-	2,023,924	-	2,023,924
<b>Total comprehensive income/(loss) for the period</b>		-	<b>2,023,924</b>	<b>(1,885,343)</b>	<b>138,581</b>
Transactions with owners in their capacity as owners:					
Capital appropriation	8.8	-	-	-	-
<b>Total</b>		-	-	-	-
<b>Balance at 30 June 2024</b>		-	<b>6,315,766</b>	<b>46,160,997</b>	<b>52,476,763</b>
<b>Balance at 1 July 2024</b>	<b>8.8</b>	-	<b>6,315,766</b>	<b>46,160,997</b>	<b>52,476,763</b>
Surplus/(deficit) for the period		-	-	(2,750,467)	(2,750,467)
Other comprehensive income	8.8	-	3,294,284	-	3,294,284
<b>Total comprehensive income/(loss) for the period</b>		-	<b>3,294,284</b>	<b>(2,750,467)</b>	<b>543,817</b>
Transactions with owners in their capacity as owners:					
Capital appropriations	8.8	1,628,000	-	-	1,628,000
<b>Total</b>		<b>1,628,000</b>	-	-	<b>1,628,000</b>
<b>Balance at 30 June 2025</b>		<b>1,628,000</b>	<b>9,610,050</b>	<b>43,410,530</b>	<b>54,648,580</b>

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

# Financial Statements

## Statement of Cash Flows

For the year ended 30 June 2025

	Note	2025 \$	2024 \$
<b>CASH FLOWS FROM STATE GOVERNMENT</b>			
Capital appropriation		1,628,000	-
Funds from other public sector entities		646,474	-
<b>NET CASH PROVIDED</b>		<b>2,274,474</b>	<b>-</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Sale of goods and services		554,221	579,004
Fees and charges		2,189,425	2,269,321
Interest received		110,722	168,702
GST receipts on sales		280,692	285,177
Other receipts		125,829	134,767
<b>Payments</b>			
Employee benefits		(2,355,802)	(2,215,865)
Supplies and services		(1,971,870)	(1,828,499)
Finance costs		(1,028)	(532)
GST payments on purchases		(254,935)	(191,823)
GST payments to taxation authority		(14,397)	(98,251)
<b>Net cash used in operating activities</b>		<b>(1,337,143)</b>	<b>(897,998)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Payments</b>			
Purchase of non-current assets		(748,243)	(213,221)
<b>Receipts</b>			
Proceeds from sale of non-current assets		25,136	260
Proceeds from financial assets		-	3,800,000
<b>Net cash provided by investing activities</b>		<b>(723,106)</b>	<b>3,587,039</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Principal elements of lease payments		(19,525)	(14,227)
<b>Net cash used in financing activities</b>		<b>(19,525)</b>	<b>(14,227)</b>
Net increase/(decrease) in cash and cash equivalents		194,699	2,674,814
Cash and cash equivalents at the beginning of the period		3,131,719	456,905
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>6.1</b>	<b>3,326,418</b>	<b>3,131,719</b>

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

# Financial Statements

## Notes to the Financial Statements

**For the year ended 30 June 2025**

### 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 08 September 2025.

### Statement of compliance

The financial statements constitute general purpose financial statements that have been prepared in accordance with Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by Treasurer's instructions. Several of these are modified by Treasurer's instructions to vary application, disclosure, format and wording.

The Act and Treasurer's instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

### 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 the:

- (a) 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.



# Financial Statements

## Comparative information

Except when an Australian Accounting Standard 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

	2025 \$	2024 \$
Employee benefits	2,681,251	2,112,872
Termination benefits	-	-
Superannuation – defined contribution plans	55,367	37,102
<b>Total employee benefits expenses</b>	<b>2,736,618</b>	<b>2,149,974</b>
Add: AASB 16 Non-monetary benefits	4,749	3,489
Less: Employee contributions	(5,460)	(5,460)
<b>Net employee benefits</b>	<b>2,735,907</b>	<b>2,148,003</b>

## Financial Statements

**Employee Benefits** include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

**Termination benefits** are 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** is the amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, other GESB schemes or other superannuation funds.

**AASB 16 Non-monetary benefits** are non-monetary employee benefits predominantly relating to the provision of vehicle and housing benefits that are recognised under AASB 16 which are excluded from the employee benefits expense.

**Employee Contributions** are 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

	2025 \$	2024 \$
<b>Current</b>		
<u>Employee benefits provisions</u>		
Annual leave <sup>(a)</sup>	177,787	117,912
Long service leave <sup>(b)</sup>	133,445	90,186
	<b>311,232</b>	<b>208,098</b>
<u>Other provisions</u>		
Employment on-costs <sup>(c)</sup>	37,796	25,319
<b>Total current employee related provisions</b>	<b>349,028</b>	<b>233,417</b>
<b>Non-current</b>		
<u>Employee benefits provision</u>		
Long service leave <sup>(b)</sup>	100,722	95,997
<u>Other provision</u>		
Employment on-costs <sup>(c)</sup>	15,108	14,399
<b>Total non-current employee related provisions</b>	<b>115,830</b>	<b>110,396</b>
<b>Total employee related provisions</b>	<b>464,858</b>	<b>343,813</b>

Provision is made for benefits accruing to employees in respect of 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.

## Financial Statements

**(a) Annual leave liabilities** are 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** are 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** involve 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	2025 \$	2024 \$
Carrying amount at start of period	39,719	54,639
Additional provisions recognised	13,185	(14,920)
<b>Carrying amount at end of period</b>	<b>52,904</b>	<b>39,719</b>

### 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.



## Financial Statements

### 2.2 Supplies and services

	2025 \$	2024 \$
<b>Supplies and services</b>		
Communications	25,656	26,193
Computing	203,808	148,858
Consultants and contractors	469,417	437,515
Repairs and maintenance	359,787	393,203
Travel	11,836	3,792
Waste management	35,714	29,732
Water power gas	119,354	95,542
Fuel - diesel	27,008	28,717
Insurance <sup>(a)</sup>	148,018	154,509
Carcass disposal	37,667	36,713
Market reporting	22,275	21,600
Other	87,162	65,961
<b>Total supplies and services expenses</b>	<b>1,547,702</b>	<b>1,442,335</b>

(a) Insurance expenses include payments made to RiskCover Insurance of \$148,884 (2024: \$133,508).

### 2.3 Other expenses

	2025 \$	2024 \$
<b>Other Expenses</b>		
Bank fees	1,084	788
Expected credit (reversal)/losses	5,465	(3)
Accommodation expenses	19,270	-
Audit fees <sup>(a)</sup>	76,900	45,442
Loss on revaluation of investment properties	300,000	-
Other <sup>(b)</sup>	133,704	56,274
<b>Total other expenses</b>	<b>536,423</b>	<b>102,501</b>

(a) Audit fees includes statutory audit fees (2025:\$38,150, 2024:\$35,000: see Note 8.7) and non-statutory audit fees (2025:\$3,750, 2024:\$10,442).

(b) Other expenses include Interest and penalties relating to provision for SGC shortfall (2025:\$82,500, 2024:Nil), Staff amenities (2025:\$11,429, 2024:\$13,429), Licenses (2025:\$18,031, 2024:\$14,380), Training costs (2025:\$2,654, 2024:\$2,735) and Electronic Media (2025:\$8,711, 2024:\$8,658).

**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.

# Financial Statements

## 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 income	3.3
Net gain/(loss) on disposal of non-current assets	3.4
Other income	3.5
Income from State Government	3.6

### 3.1 Fees and charges

	2025 \$	2024 \$
Saleyard Fees and Services	1,017,395	954,530
Livestock Services	900,132	954,822
Abattoir Licensing and Services	164,753	152,156
Truck Wash	168,489	164,066
<b>Total fees and charges</b>	<b>2,250,769</b>	<b>2,225,574</b>

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.

## Financial Statements

### 3.2 Trading profit (sales)

	2025 \$	2024 \$
Sales	558,292	597,767
Cost of Sales:		
Opening inventory	48,545	38,321
<b>Purchases</b>	<b>337,508</b>	<b>271,416</b>
	386,053	309,737
Less : closing inventory	(50,041)	(48,545)
<b>Cost of Goods Sold</b>	<b>336,012</b>	<b>261,192</b>
<b>Trading Profit</b>	<b>222,280</b>	<b>336,575</b>
<b>Closing Inventory comprises:</b>		
Current Inventory		
Finished goods		
At cost	50,041	48,545
<b>Total current inventories</b>	<b>50,041</b>	<b>48,545</b>

#### 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

	2025 \$	2024 \$
Interest revenue (Interest on term deposits with BankWest, Commonwealth Bank and Rabobank)	119,749	142,986
<b>Total interest revenue</b>	<b>119,749</b>	<b>142,986</b>

### 3.4 Net gain/(loss) on disposal of non-current assets

	2025 \$	2024 \$
Proceeds from disposal on non-current assets:		
Plant, equipment & vehicles	25,136	260
Less: Carrying amount of non-current assets:		
Plant, equipment & vehicles	5,451	121
<b>Net gain/(loss) on disposal of non-current assets</b>	<b>19,685</b>	<b>139</b>

### 3.5 Other revenue

	2025 \$	2024 \$
Rental Income	119,293	111,332
Other Income <sup>(a)</sup>	10,974	216,046
<b>Total other revenue</b>	<b>130,267</b>	<b>327,378</b>

(a) Other income includes investment properties' revaluation gains of 2025: Nil (2024: \$190,000), debt recovery income of 2025: Nil (2024: \$15,149), market information fee income of 2025: \$3,735 (2024: \$3,735) and various combined miscellaneous income of 2025: \$7,239 (2024: \$7,162).



## Financial Statements

### 3.6 Income from Other Public Sector Entities

	2025 \$	2024 \$
Income received from other public sector entities during the period:		
- Asset Maintenance Fund	300,000	-
- DPIRD Grant	336,607	70,885
<b>Total Income from Other Public Sector Entities</b>	<b>636,607</b>	<b>70,885</b>
Resources received from other public sector entities during the period:		
- Services received free of charge	4,653	-
<b>Total Resources</b>	<b>4,653</b>	<b>-</b>
<b>Total Income from State Government</b>	<b>641,260</b>	<b>70,885</b>

Income from Other Public Sector Entities is recognised as income when the Authority has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when the Authority receives the funds.

Resources received from other public sector entities is recognised as income equivalent to the fair value of assets received, or the fair value of services received that can be reliably determined and which would have been purchased if not donated.

Summary of consolidated account appropriations for the year ended 30 June 2025

	2025 Budget \$	2025 Section Transfers \$	2025 Additional Funding \$	2025 Revised Budget \$	2025 Actual \$	2025 Variance \$
<b>Capital</b>						
Item 126 Capital appropriations	1,628,000	-	-	1,628,000	1,628,000	-
<b>Total capital appropriations</b>	<b>1,628,000</b>	<b>-</b>	<b>-</b>	<b>1,628,000</b>	<b>1,628,000</b>	<b>-</b>
<b>Total consolidated account appropriations</b>	<b>1,628,000</b>	<b>-</b>	<b>-</b>	<b>1,628,000</b>	<b>1,628,000</b>	<b>-</b>

## 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

## Financial Statements

### 4.1 Infrastructure, property, plant and equipment

Year ended 30 June 2025	Land \$	Buildings \$	Assets under construction \$	Infrastructure \$	Plant, equipment and vehicles \$	Total \$
<b>1 July 2024</b>						
Gross carrying amount	4,460,000	17,888,026	19,596	39,021,498	2,933,251	64,322,372
Accumulated depreciation	-	(3,834,693)	-	(11,166,579)	(2,337,690)	(17,338,961)
<b>Carrying amount at start of period</b>	<b>4,460,000</b>	<b>14,053,333</b>	<b>19,596</b>	<b>27,854,919</b>	<b>595,562</b>	<b>46,983,411</b>
Additions	-	-	41,763	345,588	387,854	775,205
Other disposals <sup>(a)</sup>	-	-	(19,596)	-	(5,451)	(25,048)
Revaluation increments <sup>(b)</sup>	570,000	2,724,284	-	-	-	3,294,284
Depreciation	-	(281,064)	-	(783,425)	(234,576)	(1,299,065)
<b>Carrying amount at 30 June 2025</b>	<b>5,030,000</b>	<b>16,496,553</b>	<b>41,763</b>	<b>27,417,083</b>	<b>743,388</b>	<b>49,728,787</b>
Gross carrying amount	5,030,000	20,612,310	41,763	39,367,086	3,315,654	68,366,813
Accumulated depreciation	-	(4,115,757)	-	(11,950,003)	(2,572,266)	(18,638,026)

(a) Capital Work-In-Progress included in Assets under construction has been written-off during the financial year ended 30 June 2025 in recognition of the work undertaken being maintenance.

(b) Of this amount, \$2,130,882 relates to professional and project management fees, which are now included in the value of current use buildings under the current replacement cost basis as required by the prospective application of AASB2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-For-Profit Public Sector Entities.

# Financial Statements

## 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.

In addition, for buildings under the current replacement cost basis, estimated professional and project management fees are included in the valuation of current use assets as required by AASB 2022-10 *Amendment to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-For-Profit Public Sector Entities*.

Land and buildings were revalued as at 1 July 2024 and the valuations were performed and recognised as at 30 June 2025. In undertaking the revaluation, fair value of buildings was determined on the basis of current replacement cost of \$16,496,553 (2024: \$14,053,333) and fair value of land under buildings and infrastructure of \$5,030,000 (2024: \$4,460,000) 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.



## Financial Statements

**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.

In addition, professional and project management fees estimated and added to the current replacement costs provided by Landgate for current use buildings represent significant Level 3 inputs used in the valuation process. The fair value of these assets will increase with a higher level of professional and project management fees.

**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

	2025 \$	2024 \$
<u>Depreciation</u>		
Plant, equipment and vehicles	234,576	229,768
Buildings	281,064	269,580
Infrastructure	783,425	780,258
<b>Total depreciation for the period</b>	<b>1,299,065</b>	<b>1,279,606</b>

As at 30 June 2025 there were no indications of impairment to property, plant and equipment or infrastructure.

All surplus assets at 30 June 2025 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
Buildings	50 years
Plant and equipment	3 to 10 years
Office equipment	5 years
Software <sup>(a)</sup>	4 years
Motor vehicles	8 years
Infrastructure	50 years

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

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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

	2025 \$	2024 \$
Carrying amount at start of period	2,600,000	2,410,000
Revaluation increment/(decrement)	(300,000)	190,000
<b>Carrying amount at end of period</b>	<b>2,300,000</b>	<b>2,600,000</b>

### 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.

## Financial Statements

### 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 24 June 2025 and recognised at 30 June 2025. In undertaking the revaluation, fair value was determined by reference to market values for investment property of \$2,300,000 (2024: \$2,600,000).

### 4.3 Right-of-use assets

	2025 \$	2024 \$
Vehicles at gross carrying amount	58,260	61,844
Additions	30,968	16,192
Disposal <sup>(a)</sup>	(17,548)	(19,775)
Accumulated amortisation	(26,132)	(27,158)
<b>Net carrying amount at 30 June 2025</b>	<b>45,548</b>	<b>31,103</b>

(a) Lease expired motor vehicle was returned to State Fleet during the financial year 30 June 2025.

### 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 \$5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.



## Financial Statements

### 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:

	2025 \$	2024 \$
Vehicles	13,110	13,024
<b>Total right-of-use asset depreciation</b>	<b>13,110</b>	<b>13,024</b>
Lease interest expense	1,028	532
Loss arising from lease cessation transaction	2,271	-

*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

	2025 \$	2024 \$
Computer software and website costs		
<b>1 July</b>		
Gross carrying amount	22,102	22,102
Accumulated amortisation	(21,452)	(20,574)
<b>Carrying amount at start of period</b>	<b>650</b>	<b>1,528</b>
Amortisation expense	(528)	(878)
<b>Carrying amount at end of period</b>	<b>122</b>	<b>650</b>

## Financial Statements

### 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 \$5,000 or more and internally generated intangible assets at a minimum of \$5,000 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

	2025 \$	2024 \$
Computer software and website costs	528	878
<b>Total amortisation for the period</b>	<b>528</b>	<b>878</b>

As at 30 June 2025 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.

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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 <sup>(a)</sup>	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
Payables	5.3
Other provision	5.4

### 5.1 Receivables

	2025 \$	2024 \$
Trade receivables	177,480	124,901
Allowance for impairment of trade receivables	(10,000)	(10,321)
Accrued revenue	49,506	37,903
Other debtors	115,932	70,855
<b>Total receivables at end of the period</b>	<b>332,918</b>	<b>223,338</b>

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

Trade 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.



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### 5.2 Other assets

	2025 \$	2024 \$
Prepayments	22,936	17,144
<b>Total other assets at end of period</b>	<b>22,936</b>	<b>17,144</b>

### 5.3 Payables

	2025 \$	2024 \$
<b>Current</b>		
Trade payables	157,231	81,248
GST receivables	(7,822)	(11,760)
Accrued expenses	94,429	-
Accrued salaries	116,643	52,357
Payroll tax payable	50,688	51,061
Superannuation payable	12,497	10,194
<b>Total payables at end of period</b>	<b>423,666</b>	<b>183,100</b>

**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.

### 5.4 Other provision

	2025 \$	2024 \$
<b>Current</b>		
Superannuation Guarantee Charge provision	222,164	-
<b>Total current</b>	<b>222,164</b>	<b>-</b>
<b>Non-current</b>		
Superannuation Guarantee Charge provision	-	-
<b>Total non-current</b>	<b>-</b>	<b>-</b>
<b>Balance at end of period</b>	<b>222,164</b>	<b>-</b>

**Superannuation guarantee charge provision** recorded in 2025 pertains to the estimated costs associated with the incorrect calculation and payment of historic Superannuation Guarantee contributions for a number of employees within the Authority. The Authority has engaged a professional accountancy firm to advise and assist in quantifying the liability which has been estimated to July 2025. This provision represented the best estimated financial obligation with regard to incorrect superannuation guarantee charges for the period and has been voluntarily reported to the Australian Taxation Office. This provision was settled in August 2025.

# Financial Statements

## 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

	2025 \$	2024 \$
Cash and cash equivalents	3,062,051	3,131,719
Restricted cash and cash equivalents	264,367	-
<b>Balance at end of period</b>	<b>3,326,418</b>	<b>3,131,719</b>

### Restricted cash and cash equivalents

	2025 \$	2024 \$
<b>Current</b>		
Asset Maintenance Fund <sup>(a)</sup>	264,367	-

(a) Funds held for maintenance of assets in compliance of Asset Maintenance Fund.

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

	2025 \$	2024 \$
Not later than one year	12,885	10,945
Later than one year and not later than five years	34,617	21,288
<b>Balance at end of period</b>	<b>47,503</b>	<b>32,233</b>
<b>Current</b>	<b>12,885</b>	<b>10,945</b>
<b>Non-current</b>	<b>34,617</b>	<b>21,288</b>
<b>Balance at end of period</b>	<b>47,503</b>	<b>32,233</b>

## Financial Statements

### 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

	2025 \$	2024 \$
<b>Finance costs</b>		
Interest expense on lease liabilities	1,028	532
<b>Total finance costs expensed</b>	<b>1,028</b>	<b>532</b>

## 7. Financial instruments and Contingencies

	Note
Financial instruments	7.1
Contingent assets and liabilities	7.2

# Financial Statements

## 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:

	2025 \$	2024 \$
<b>Financial Assets</b>		
Cash and cash equivalents	3,326,418	3,131,719
Financial assets at amortised cost <sup>(a)</sup>	332,918	223,338
<b>Total financial assets</b>	<b>3,659,336</b>	<b>3,355,057</b>
<b>Financial Liability</b>		
Financial liabilities measured at amortised cost <sup>(a)</sup>	416,438	81,248
<b>Total financial liability</b>	<b>416,438</b>	<b>81,248</b>

(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

Contingent assets and contingent liabilities are not recognised in the Statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

### 7.2.1 Contingent assets

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

### 7.2.2 Contingent liabilities

WAMIA discloses certain items as contingent liabilities, as they are either possible obligations that arise from past events and whose existence will be confirmed only by the occurrence of one or more uncertain future events, not wholly within the control of WAMIA or they are present obligations that arise from past events where a transfer of economic resources is not probable or cannot be reliably measured. Contingent liabilities are not recognised on the balance sheet but are disclosed unless an outflow of economic resources is remote.

## Employees' potential Superannuation Guarantee (SG) adjustments

WAMIA's management believes that the calculation and payment of historic Superannuation Guarantee contributions for a number of employees were incorrect due to the uncertainty around arriving at a basis for calculation. A potential liability may arise due to the possibility of adjustments being made to the calculation of Superannuation Guarantee payments.

A professional accountancy firm has been engaged prior to 30 June 2024 to advise and assist in quantifying the adjustments. Whilst a provision has been raised for the period ended July 2024, further work is required to estimate potential liabilities to June 2025. The exact amount of the liability cannot be reliably determined at this time.



# Financial Statements

### Litigation in progress

There were no claims present at 30 June 2025.

### Native title claims

There were no claims present at 30 June 2025.

### 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
Explanatory statement	8.10

### 8.1 Events occurring after the end of the reporting period

There are no events that occurred after the end of the reporting period which would materially affect the financial statements.

### 8.2 Initial application of Australian Accounting Standards

The following standards are operative for reporting periods ended on or after 30 June 2025:

- AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of not-For-Profit Public Sector Entities.

The Authority has prepared its financial statements for financial year 2024/25 in accordance with these new standards.

### 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:

## Financial Statements

### Compensation of members of the accountable authority

Compensation Band (\$)	2025	2024
30,001 - 40,000	1	-
20,001 - 30,000	1	1
10,001 - 20,000	4	4
0 - 10,000	2	1
	\$	\$
<b>Total compensation of members of the accountable authority</b>	<b>122,182</b>	<b>100,729</b>

### Compensation of senior officers

Compensation Band (\$)	2025	2024
250,001 - 300,000	1	-
200,001 - 250,000	-	1
150,001 - 200,000	1	1
100,001 - 150,000	-	-
50,001 - 100,000	-	-
0 - 50,000	-	1
	\$	\$
<b>Total compensation of senior officers</b>	<b>448,282</b>	<b>418,003</b>

Total compensation includes the fees, salaries, superannuation, non-monetary benefits and other benefits 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.

## Financial Statements

### 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:

	2025 \$	2024 \$
Auditing the accounts, controls, financial statements and key performance indicators	38,150	35,000

### 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.

Contributed Equity	2025 \$	2024 \$
Balance at start of period	-	-
Contributed equity	1,628,000	-
<b>Balance at end of period</b>	<b>1,628,000</b>	<b>-</b>

Reserves	2025 \$	2024 \$
Asset revaluation surplus		
Balance at start of period	6,315,766	4,291,842
Land	570,000	1,180,000
Buildings	2,724,284	843,924
<b>Balance at end of period</b>	<b>9,610,050</b>	<b>6,315,766</b>

Accumulated Surplus	2025 \$	2024 \$
Balance at start of period	46,160,997	48,046,340
Result for the period	(2,750,467)	(1,885,343)
<b>Balance at end of period</b>	<b>43,410,530</b>	<b>46,160,997</b>
<b>Total equity at end of period</b>	<b>54,648,580</b>	<b>52,476,763</b>

## Financial Statements

### 8.9 Supplementary financial information

#### (a) Write-offs

During the financial year, \$5,468 balances (2024: nil) were written off the Authority's accounts receivable under the authority of:

Accumulated Surplus	2025 \$	2024 \$
The accountable authority	5,468	-
	<b>5,468</b>	<b>-</b>

#### (b) Losses through theft, defaults and other causes

	2025 \$	2024 \$
Losses of public money, other money and public and other property through theft or default	-	-
Amounts recovered	-	-
	<b>-</b>	<b>-</b>

#### (c) Forgiveness of debts

	2025 \$	2024 \$
Forgiveness (or waiver) of debts by the Authority	-	-
	<b>-</b>	<b>-</b>

#### (c) Gifts of public property

	2025 \$	2024 \$
Gifts of public property provided by the Authority	-	-
	<b>-</b>	<b>-</b>

### 8.10 Explanatory statement

All variances between estimates (original budget) and actual results for 2025, and between the actual results for 2025 and 2024 are shown below. Narratives are provided for key major variances, which vary more than 10% from their comparative and that the variation is more than 1% of the following variance analysis for the:

Estimate and actual results for the current year:

- Total Cost of Services of the estimate for the Statement of Comprehensive Income and Statement of Cash Flows (i.e. 1% of \$6,139,880 or \$61,399); and
- Total Assets of the estimate for the Statement of Financial Position (i.e. 1% of \$51,065,261 or \$510,653).

Actual results for the current year and the prior year actual:

- Total Cost of Services for the previous year for the Statement of Comprehensive Income and Statement of Cash Flows (i.e. 1% of \$5,250,042 or \$52,500); and
- Total Assets for the previous year for the Statement of Financial Position (i.e. 1% of \$53,035,910 or \$530,359).



## Financial Statements

### 8.10.1 Statement of Comprehensive Income Variances

	Variance Note	Estimate 2025 \$	Actual 2025 \$	Actual 2024 \$	Variance between actual and estimate \$	Variance between actual results for 2025 and 2024 \$
<b>INCOME</b>						
Sales		518,182	558,292	597,767	40,110	(39,475)
Fees and charges		2,150,866	2,250,769	2,225,574	99,903	25,195
Interest revenue		140,000	119,749	142,986	(20,251)	(23,237)
Profit on disposal of non-current assets		-	19,685	139	19,685	19,546
Other revenue	a	113,636	130,267	327,378	16,631	(197,111)
<b>TOTAL INCOME</b>		<b>2,922,684</b>	<b>3,078,762</b>	<b>3,293,844</b>	<b>156,078</b>	<b>(215,082)</b>
<b>EXPENSES</b>						
Cost of sales	1, b	239,750	336,012	261,192	96,262	74,820
Employee benefits expense	c	2,902,730	2,736,618	2,149,974	(166,112)	586,644
Supplies and services		1,607,400	1,547,702	1,442,335	(59,698)	105,367
Depreciation and amortisation expense		1,238,000	1,312,706	1,293,508	74,706	19,198
Finance costs		700	1,028	532	328	497
Other expenses	2, d	151,300	536,423	102,501	385,123	433,921
<b>TOTAL COST OF SERVICES</b>		<b>6,139,880</b>	<b>6,470,489</b>	<b>5,250,042</b>	<b>330,609</b>	<b>1,220,447</b>
<b>NET COST OF SERVICES</b>		<b>(3,217,196)</b>	<b>(3,391,727)</b>	<b>(1,956,198)</b>	<b>(174,531)</b>	<b>(1,435,529)</b>
<b>INCOME FROM STATE GOVERNMENT</b>						
Income from other Public Sector entities	3, e	300,000	636,607	70,855	336,607	565,752
Resources received		-	4,653	-	4,653	4,653
<b>TOTAL INCOME FROM STATE GOVERNMENT</b>		<b>300,000</b>	<b>641,260</b>	<b>70,855</b>	<b>341,260</b>	<b>570,405</b>
<b>SURPLUS / (DEFICIT) FOR THE PERIOD</b>		<b>(2,917,196)</b>	<b>(2,750,467)</b>	<b>(1,885,343)</b>	<b>166,729</b>	<b>(865,124)</b>
<b>OTHER COMPREHENSIVE INCOME</b>						
Items not reclassified subsequently to profit or loss		-	-	-	-	-
Changes in asset revaluation surplus		-	3,294,284	2,023,924	3,294,284	1,270,360
<b>Total other comprehensive income</b>		<b>-</b>	<b>3,294,284</b>	<b>2,023,924</b>	<b>3,294,284</b>	<b>1,270,360</b>
<b>TOTAL COMPREHENSIVE LOSS FOR THE PERIOD</b>		<b>(2,917,196)</b>	<b>543,817</b>	<b>138,581</b>	<b>3,461,013</b>	<b>405,236</b>

## Financial Statements

### Major Estimate and Actual (2025) Variance Narratives

- 1) Cost of sales have increased by \$96,262 (40%) as a result of an increase in cost of hay by 26%.
- 2) Other expenses have increased by \$385,123 (255%) as a result of revaluation losses on investment properties of \$300,000 together with interest and penalties relating to Superannuation Guarantee Charge incorrect payments in prior years.
- 3) Income from Other Public Sector Entities has increased by \$336,607 (112%) owing to grant funding from the Department of Primary Industries and Regional Development (DPIRD) in relation to final installation of sheep and goat eID scanning equipment.

### Major Actual (2025) and Comparative (2024) Variance Narratives

- a) Other revenue declined by \$197,111 (60%) owing to revaluation gain in prior period as opposed to loss in 2024-25.
- b) Cost for sales increased by \$74,820 (29%) predominantly as a result of increased cost of hay by 26%.
- c) Employee benefit expense increased by \$586,644 (27%) owing to additional headcount including Office Manager, WH&S Officer and Chief Financial Officer (6 months). In addition, AWU and PSCSA award increases contributed to the increase.
- d) Other expenses have increased by \$433,921 (423%) in line with Note 2) above.
- e) Income from Other Public Sector Entities has increased by \$565,752 (798%) owing to grant funding received Department of Primary Industries and Regional Development (DPIRD) in relation to final installation of sheep and goat eID scanning equipment and funding received from Asset Maintenance Fund (\$300,000) to enable WAMIA to undertake urgent maintenance works at Muchea Livestock Centre.

### 8.10.2 Statement of Financial Position Variances

	Variance Note	Estimate 2025 \$	Actual 2025 \$	Actual 2024 \$	Variance between actual and estimate \$	Variance between actual results for 2025 and 2024 \$
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and cash equivalents	4	4,064,449	3,062,051	3,131,719	(1,002,398)	(69,668)
Restricted cash		-	264,367	-	264,367	264,367
Inventories		30,000	50,041	48,545	20,041	1,496
Receivables		170,000	332,918	223,338	162,918	109,580
Other current assets		135,000	22,936	17,144	(112,064)	5,792
Other financial assets		-	-	-	-	-
<b>Total Current Assets</b>		<b>4,399,449</b>	<b>3,732,313</b>	<b>3,420,746</b>	<b>(667,136)</b>	<b>311,567</b>
<b>Non-Current Assets</b>						
Infrastructure, Property, plant and equipment	5	44,232,347	49,728,787	46,983,411	5,496,440	2,745,376
Investment property		2,410,000	2,300,000	2,600,000	(110,000)	(300,000)
Right-of-use assets		22,937	45,548	31,103	22,621	14,445
Intangible Assets		528	122	650	(406)	(528)
<b>Total Non-Current Assets</b>		<b>46,665,812</b>	<b>52,074,457</b>	<b>49,615,164</b>	<b>5,408,645</b>	<b>2,459,293</b>
<b>TOTAL ASSETS</b>		<b>51,065,261</b>	<b>55,806,770</b>	<b>53,035,910</b>	<b>4,741,509</b>	<b>2,770,860</b>

## Financial Statements

	Variance Note	Estimate 2025 \$	Actual 2025 \$	Actual 2024 \$	Variance between actual and estimate \$	Variance between actual results for 2025 and 2024 \$
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Payables		265,000	423,666	183,100	158,666	240,566
Other provision		-	222,164	-	222,164	222,164
Lease liabilities		25,000	12,885	10,945	(12,115)	1,940
Employee related provisions		275,000	349,028	233,417	74,028	115,611
<b>Total Current Liabilities</b>		<b>565,000</b>	<b>1,007,743</b>	<b>427,462</b>	<b>442,743</b>	<b>580,281</b>
<b>Non-Current Liabilities</b>						
Lease liabilities		16,390	34,617	21,288	18,227	13,329
Employee related provisions		100,000	115,830	110,396	15,830	5,434
<b>Total Non-Current Liabilities</b>		<b>116,390</b>	<b>150,447</b>	<b>131,684</b>	<b>34,057</b>	<b>18,763</b>
<b>Total Liabilities</b>		<b>681,390</b>	<b>1,158,190</b>	<b>559,147</b>	<b>476,800</b>	<b>599,044</b>
<b>NET ASSETS</b>		<b>50,383,871</b>	<b>54,648,580</b>	<b>52,476,763</b>	<b>4,264,709</b>	<b>2,171,816</b>
<b>EQUITY</b>						
Contributed equity	f	1,628,000	1,628,000	-	-	1,628,000
Reserves	6, g	4,291,841	9,610,050	6,315,766	5,318,209	3,294,284
Retained earnings		44,464,030	43,410,530	46,160,997	(1,053,500)	(2,750,470)
<b>TOTAL EQUITY</b>		<b>50,383,871</b>	<b>54,648,580</b>	<b>52,476,763</b>	<b>4,264,709</b>	<b>2,171,816</b>

### Major Estimate and Actual (2025) Variance Narratives

- 4) Cash and cash equivalents have decreased by \$1,002,398 (25%) owing to increase in capital asset purchases owing to sheep eID installation and replacement of aged machinery in line with Asset Investment Plan.
- 5) Infrastructure, property, plant and equipment has increased owing to professional and project fees being included in revaluation of buildings subject to AASB 2022-10 (\$2.1m) and prior year revaluations not included in budget.
- 6) Reserves are \$5,318.209 (124%) higher than the Estimate due to an increase in asset revaluation reserve due to revaluation of land and building assets at 30 June 2025, which was not included in the 2025 Estimate.

### Major Actual (2025) and Comparative (2024) Variance Narratives

- f) Increase in Contributed Equity of \$1,628,000 (100%) relates to capital funding received from Department of Treasury to support operation requirements in 2025.
- g) Reserves are \$3,294.284 (52%) higher than 2024 due to an increase in asset revaluation reserve as owing to professional and project fees being included in revaluation of buildings subject to AASB 2022-10 (\$2.1m).

## Financial Statements

### 8.10.3 Statement of Cash Flow Variances

	Variance Note	Estimate 2025 \$	Actual 2025 \$	Actual 2024 \$	Variance between actual and estimate \$	Variance between actual results for 2025 and 2024 \$
<b>CASH FLOWS FROM STATE GOVERNMENT</b>						
Capital appropriation	h	1,628,000	1,628,000	-	-	1,628,000
Funds from other public sector entities	7, i	300,000	646,474	-	346,474	646,474
<b>NET CASH PROVIDED</b>		<b>1,928,000</b>	<b>2,274,474</b>	<b>-</b>	<b>346,474</b>	<b>2,274,474</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Receipts</b>						
Sale of goods and services		550,000	554,221	579,004	4,221	(24,784)
Fees and charges		2,350,449	2,189,425	2,269,321	(161,024)	(79,896)
Interest received	j	150,000	110,722	168,702	(39,278)	(57,980)
GST receipts on sales		275,000	280,692	285,177	5,692	(4,485)
Other receipts		150,000	125,829	134,767	(24,171)	(8,938)
<b>Payments</b>						
Employee benefits		(2,485,000)	(2,355,802)	(2,215,865)	129,198	(139,937)
Supplies and services		(1,832,000)	(1,971,871)	(1,828,499)	(139,871)	(143,373)
Finance costs		(1,000)	(1,028)	(532)	(28)	(496)
GST payments on purchases	k	(225,000)	(254,935)	(191,823)	(29,935)	(63,111)
GST payments to taxation authority	l	(60,000)	(14,397)	(98,251)	45,603	83,854
<b>Net cash used in operating activities</b>		<b>(1,127,551)</b>	<b>(1,337,144)</b>	<b>(897,998)</b>	<b>(209,593)</b>	<b>(439,146)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
Purchase of non-current assets	8, m	(524,000)	(748,243)	(213,221)	(224,243)	(535,021)
<b>Receipts</b>						
Proceeds from sale of non-current asset		-	25,136	260	25,136	24,876
Purchase from financial assets	n	-	-	3,800,000	-	(3,800,000)
<b>Net cash provided by investing activities</b>		<b>(524,000)</b>	<b>(723,106)</b>	<b>3,587,039</b>	<b>(199,106)</b>	<b>(4,310,145)</b>



## Financial Statements

	Variance Note	Estimate 2025 \$	Actual 2025 \$	Actual 2024 \$	Variance between actual and estimate \$	Variance between actual results for 2025 and 2024 \$
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
Principal elements of lease payments		(12,000)	(19,525)	(14,227)	(7,525)	(5,298)
<b>Net cash (used in) / provided by financing activities</b>		<b>(12,000)</b>	<b>(19,525)</b>	<b>(14,227)</b>	<b>(7,525)</b>	<b>(5,298)</b>
Net decrease in cash and cash equivalents		264,449	194,698	2,674,814	(69,751)	(2,480,115)
Cash and cash equivalents at the beginning of the period		3,800,000	3,131,719	456,905	(668,281)	2,674,814
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>4,064,449</b>	<b>3,326,418</b>	<b>3,131,719</b>	<b>(738,031)</b>	<b>194,698</b>

### Major Estimate and Actual (2025) Variance Narratives

- 7) Funds from other public sector entities has increased by \$346,474 (115%) owing to grant revenue from DPIRD for sheep eID scanning equipment and funds received in relation to leave liabilities for 2 employees who transferred from other public sector entities.
- 8) Increase in payments relating to non-current assets of \$224,243 (43%) is a result of equipment purchased as part of the sheep eID scanning equipment and replacing of aged machinery in line with Asset Investment Plan.

### Major Actual (2025) and Comparative (2024) Variance Narratives

- h) Capital Contribution increased by \$1.6m (100%) as a result of funds received from Treasury Department to support the operational requirements of WAMIA.
- i) Funds from other public sector entities has increased by \$646,474 (100%) in line with Note 7) above.
- j) Interest received has decreased by \$57,980 (34%) owing to reduction in cash reserves on deposit as well as reduced interest rates over the period.
- k) Increase in GST on payments of \$63,111 (33%) predominantly relates to additional operational and capital expenses incurred during the year.
- l) Reduction in GST paid to taxation authorities of \$83,854 (85%) is in line with Note k) above.
- m) Increase in payments relating to non-current assets of \$535,021 (251%) is a result of equipment purchased as part of the sheep eID scanning equipment and replacing of aged machinery in line with Asset Investment Plan.
- n) Proceeds from financial assets has decreased by \$3.8m (100%) owing to surplus funds being invested in short term deposits as a result of declining interest rates on long-term investments.

# Audited Key Performance Indicators

## Audited Key Performance Indicators

For the year ended 30 June 2025

### 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 2025.



**Sarah Lang**  
Chair of the Western Australian Meat  
Industry Authority

08 September 2025



**Wayne Crofts**  
Deputy Chair of the Western  
Australian Meat Industry Authority

08 September 2025

## Audited Key Performance Indicators

### 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 2024-2025. All saleyards are represented regardless of total throughput or frequency of operation.

#### Performance of State Throughput

During the 2024-25 financial year, there were four (4) saleyards which were considered to be in regular operation by holding at least six sales per year or accounting 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 one of the largest saleyard in the state by overall throughput. Throughput for cattle declined during the year in contrast to other saleyards which increased throughput year-on-year. Whilst sheep throughput increased during the year by 29.6%, throughput in other saleyards increased significantly more resulting in the Muchea Livestock Centre no longer being the leading saleyard in the state for sheep. Prices of cattle remained relatively subdued in 2024-25 improving slightly throughout the year, whilst sheep prices rose consistently throughout the year driving throughput. The lower prices, amongst other factors, likely contributed to the lower-than-expected throughput of trade cattle through MLC.

The market share of both cattle and sheep decreased in 2024-25 by 4.4% and 10.6% respectively compared to last year.

#### Comparative Performance

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

## Audited Key Performance Indicators

### Cattle and Calves



	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
MLC	93,617	96,616	96,554	94,178	71,741	55,799	47,771
Total saleyards	227,505	233,060	246,566	235,105	192,985	186,499	187,045
% through MLC	41.1%	41.5%	39.2%	40.1%	37.2%	29.9%	25.5%
Target	Cattle and Calves throughput through MLC is higher than the Highest Competitor Saleyard						
Highest competitor saleyard	68,447	69,398	78,111	79,465	66,906	68,496	70,173

### Sheep, Lambs and Goats

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
MLC	539,849	558,544	456,095	364,615	268,206	386,985	501,384
Total saleyards	1,378,778	1,275,755	1,136,048	859,984	576,843	670,910	1,065,719
% through MLC	39.2%	43.8%	40.1%	42.4%	46.5%	57.7%	47.0%
Target	Sheep, Lambs and Goats throughput through MLC is higher than the Highest Competitor Saleyard						
Highest competitor saleyard	838,929	717,211	679,953	495,369	308,637	283,925	564,335

Preliminary market research has indicated that declining state saleyard throughput from pre-COVID-19 highs has started to recover in recent years. Whilst MLC throughput had historically mirrored the state trends, there had been a decoupling in recent years which has meant that the throughput for trade sales through the Mucchea Livestock Centre has not met the performance target of having the highest throughput in the State. WAMIA have identified this trend and has commenced a strategic review to explore the operational capabilities of the MLC moving forward.

However, it should be noted that while not reported through this KPI, there has been an increase in private or non-sale weighing and transshipment cattle through MLC, indicating a trend of cattle sold through private contracts between buyers and sellers, rather than through auction sale processes in the Centre.



# Audited Key Performance Indicators

## Performance of Targets

WAMIA set target throughputs as part of its 2024-2025 budget process. These estimates were based on forecasting and seasonal conditions for the coming year. Based on the 2024-2025 actual throughput WAMIA has not met its expected targets for cattle whilst exceeding those for sheep. The stock numbers for cattle were lower than estimate by 32% with sheep exceeding estimate by 101%.

	BUDGET	ACTUALS	VARIANCE	VARIANCE
Cattle	70,000	47,771	(22,229)	(32%)
Sheep, lambs, and goats	250,000	501,384	251,384	101%

## 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 increasing cost per unit indicates that the Authority is facing with increased 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).

## Audited Key Performance Indicators

	Saleyards					
	Total	Statutory	Fee for Service	Regulation	Information	Other
Income	<b>\$3,720,023</b>	\$1,374,155	\$1,986,737	\$204,943	\$3,735	\$150,453
Expenditure	<b>\$6,470,490</b>	\$3,044,500	\$2,458,279	\$435,377	\$113,048	\$419,286

### Performance

The total cost of maintaining the Muchea Livestock Centre in 2024-2025 was \$3,044,500. The Muchea Livestock Centre's throughput for the year was 829,456 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 2024-2025 to maintain the Muchea Livestock Centre was \$3.67 compared to target cost per unit of \$4.01. The cost per unit excluding depreciation cost of \$787,624 was \$2.72 (target was \$3.20). The actual cost per unit increased from \$3.32 in 2023-24 to \$3.67 in 2024-25 and whilst being significantly below target cost per unit of \$4.21, was the result of a significant increase in sheep throughput leading to increases in salaries and wages. Additional focus on maintenance of the facility and consulting expenses further contributed to the increase.

### Comparative Performance

	2020-21	2021-22	2022-23	2023-24	2024-25
Total cost of maintaining Muchea Livestock Centre	\$2,247,311	\$2,525,709	\$2,588,260	\$2,545,758	\$3,044,500
No. of livestock units handled in the year	1,101,603	995,736	750,803	766,368	829,456
Cost per unit	\$2.04	\$2.54	\$3.45	\$3.32	\$3.67
Target cost per unit	\$1.82	\$2.19	\$2.52	\$3.29	\$4.01
Cost per unit (less Depreciation)	\$1.40	\$1.82	\$2.46	\$2.31	\$2.72
Target cost per unit (less Depreciation)	\$1.34	\$1.61	\$1.98	\$2.53	\$3.20

## Audited Key Performance Indicators

### 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 continuous negative percentage return indicates the management of the Authority is faced with higher costs providing its fee for service activities.

#### Source of Information

Fee for service income was determined from the Authority's accounts. Fee for service activities for 2024-2025 were: rentals, truck wash, livestock transhipment service, removal, and disposal service for injured and dead stock, agistment charges, 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 2024-2025 the cost of providing fee for service activities at the Muchea Livestock Centre was \$2,458,279. The income generated by these activities was \$1,986,737.

In 2024-2025 the return of fee for service activities at the Muchea Livestock Centre was \$0.81 for every \$1.00 incurred in providing the service. This represents a negative return of 19% on the cost of those activities. Target was \$0.52 for every \$1 budgeted in providing the service.

#### Comparative Performance

The results indicate that the Authority has not covered its cost of operations from revenue generated through tariffs, fees and charges. The Authority received funding from the Asset Maintenance Fund to offset the increase in costs incurred to maintain the facility.

## Audited Key Performance Indicators

	2020-21	2021-22	2022-23	2023-24	2024-25
Total cost of providing fee for service activities at Muchea Livestock Centre	\$2,035,230	\$2,416,635	\$2,587,437	\$2,190,962	\$2,458,279
Income generated by fee for service Activities	\$1,985,058	\$1,989,935	\$1,856,872	\$1,941,664	\$1,986,737
Income generated for every \$1.00	\$0.98	\$0.82	\$0.72	\$0.89	\$0.81
Incurred to provide service Percentage return on costs	(2%)	(18%)	(28%)	(11%)	(19%)
Target Income for every \$1.00	\$0.86	\$0.79	\$0.74	\$0.63	\$0.52

Note that comparison with the percentage return on fee for service activities in 2024-2025 saw a reduction in the percentage return on the provision of services at the Muchea Livestock Centre. This was largely driven by increases in salary and wages due to additional private and transshipment cattle throughput as well as reduced margins in relation to feeding services due to the significant increase in feed costs.



## Audited Key Performance Indicators

### 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 operating abattoirs continue to maintain acceptable standards with the average rating for the twenty-two (22) abattoirs operating at 30 June 2025 calculated at 72.2%. The average rating has maintained its improvement over the past 3 years, increasing from 70.2% in 2023-24 to 72.2% in 2024-25 mainly as a result of higher ratings achieved in relation to construction standards. Although the average rating improved in 2024-25, the rating remains slightly below the target best practice average rating of 80%, primarily due to quality assurance survey results being operating abattoirs categorised as Special Abattoirs that do not process livestock for commercial reasons and therefore may not meet the higher-level standards and accreditation which may be considered best practice or requirements for the larger, export accredited abattoirs.

## Audited Key Performance Indicators

### Comparative Performance

The following table compares ratings for abattoirs:

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Construction Standard	83.3%	79.2%	78.9%	77.8%	79.2%	84.8%
Product Description System	71.9%	67.7%	69.7%	59.5%	65.6%	68.2%
Health and Hygiene Standard	85.4%	84.4%	81.6%	81.0%	85.4%	84.1%
Training Standard	74.0%	71.9%	64.5%	59.5%	66.7%	69.3%
Quality Assurance System	52.8%	54.2%	57.9%	55.6%	54.2%	54.5%
Average Rating	73.5%	71.5%	70.5%	66.7%	70.2%	72.2%
Target Average Rating	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%

## Audited Key Performance Indicators

### 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 carcase 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 \$435,377. The cost of attaining the standard per abattoir (\$435,377 divided by 22 approved abattoirs) is \$19,790.

The increase in costs relative to prior years is largely due to increase in consultancy expenses incurred to review and updated regulatory policies and procedures to strengthen the regulation in relation to abattoirs.

## Audited Key Performance Indicators

### Comparative Performance

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

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Cost of achieving Standards	\$292,429	\$307,772	\$278,644	\$293,576	\$295,519	\$435,377
Number of Establishments	28	28	29	26	24	22
Actual cost per abattoir	\$10,444	\$10,992	\$9,608	\$11,291	\$12,313	\$19,790
Target cost per abattoir	\$10,147	\$10,222	\$7,956	\$11,184	\$12,437	\$18,779



## Audited Key Performance Indicators

### Service 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/M 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 operating and non-operational abattoirs (Source: Authority database). Number of Saleyards is the number of operational facilities, including facilities that hold less than six sales per year or accounting for less than 1% of State saleyards throughput (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 2024-2025 was \$113,048.

Thirty-one (31) abattoirs, one hundred and nine (109) processing works, eighteen (18) saleyards and fifty-five (55) other outlets were receiving information and/or advice during the 2024-2025 year. The cost per establishment for delivering the service was \$531 (\$113,048 divided by two hundred and thirteen (213) establishments).

The total cost of maintenance and distribution of information in 2024-2025 has increased as a result of higher salaries and wages costs compared to 2023-2024. This explains the increase in cost per establishment for delivering service from prior year.

## Audited Key Performance Indicators

### Comparative Performance

	2020-21	2021-22	2022-23	2023-24	2024-25
Total cost of maintenance and distribution of information	\$90,236	\$95,923	\$96,930	\$95,448	\$113,048
Number of establishments	226	227	224	221	213
Actual cost per establishment for Delivering service	\$399	\$423	\$433	\$432	\$531
Target cost per establishment for Delivering service	\$371	\$350	\$429	\$436	\$504

## Audited Key Performance Indicators

### 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 carcass 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

<b>Total possible points for each abattoir</b>	<b>18 points</b>
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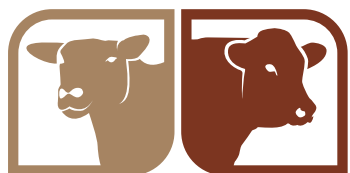




Western Australian Meat Industry Authority







WESTERN AUSTRALIAN MEAT  
INDUSTRY AUTHORITY

**Western Australian Meat Industry Authority**

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*The team at Muchea Livestock Centre.  
Photo by Josh Fernandez, courtesy of The Livestock Collective.*

