

Declared Pest Rate 2024-2025
2024-25 DPRFS Final Report (Version 2 of 2)
Application No. RBG-DPR24-01 From Mr Dick Pasfield
Form Submitted 18 Dec 2025, 2:10PM AWST

DPRFS Final Report Purpose

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The purpose of this Final Report is to summarise the Recognised Biosecurity Group's (RBG) achievements during 2024-25, including the activities undertaken and funding expended for purposes as detailed in the RBG's Funding Agreement.

If you received a variation during the 12-month funding period, the associated changes to activities and/or budget have been incorporated into the relevant fields throughout this final report. No separate reporting on variations is required.

Reporting submitted to the Department of Primary Industries and Regional Development (DPIRD), pursuant to section 170 of the *Biosecurity and Agriculture Management Act 2007*, must be published on DPIRD's electronic website. For enquiries regarding this report, please contact the Funding Schemes Team on talkingrbg@dpiird.wa.gov.au.

Consent Privacy

Privacy Statement

Information provided by Recipients or collected by DPIRD in relation to the project, may be used in the administration of this Funding Scheme and in the acceptance of this report.

Any information provided (personal, financial or otherwise) will be solely used for this purpose of this Funding Scheme.

DPIRD will adhere to the legislative requirements of the *Biosecurity and Agriculture Management Act 2007*, and the *Privacy Act 1988* (cth) when storing information provided by Recipients or collected by DPIRD in relation to this Final Report.

DPIRD is also subject to the *Freedom of Information Act 1992* and documents in our possession are subject to these provisions.

By completing this report, the authorised representative consents to the publication of their name, position title, phone number, and email address on the Department of Primary Industries and Regional Development's website alongside the submitted report.

I confirm that I have read and understood the Privacy Statement and I consent to and authorise such uses and disclosures *

Yes

Funded Activities Budget

*** indicates a required field**

Funded Activities

The table below details the activities outlined in your DPRFS Application Form and/or Funding Agreement.

Please provide an Activity Update and include any additional activities undertaken, which were not detailed in your DPRFS Application Form or Funding Agreement.

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If you have undertaken additional activities or had a variation approved for revised funded activities, please add rows as required.

Activity	Activity Measure	Final Activity Update
What are you doing?	What did you measure and how did you measure it?	Final update on activities and outcomes achieved (e.g. number of activities/control measures, number of pests controlled, etc)
Administration & Governance	<p>Activities including meetings, accounting, insurances, travelling, and office expenses.</p> <p>Measures include attendance and involvement at meetings, meeting administrative deadlines and programs running efficiently.</p>	<p>Three meetings were held, including AGM. Audit undertaken and signed off by committee at AGM.</p> <p>Funding schedules, variations, agreements and progress reports all completed within timeframes.</p> <p>All programs running to budget and schedule.</p>
Communication & Community Engagement	<p>Activities including quarterly newsletters, biennial surveys, attend meetings and conferences (as required), roadside signage and website.</p>	<p>Quarterly newsletters sent to members and stakeholders.</p> <p>Website updated.</p> <p>Pamphlets distributed to Visitor's Centres.</p> <p>15 weed identification posters sent to land managers.</p> <p>Weed id booklets sent out to all land managers</p>
Wild Dog Program	<p>Activities including delivery of two annual aerial baiting programs.</p> <p>Measures include the number of leases that utilise the services, number of baits distributed, amount of 1080 concentrate provided and increased calf survival as measured by land managers.</p>	<p>Aerial baiting program - Two runs undertaken = 46 days. 110,750 baits injected. 13,800 pre-made field prepared dried meat baits were supplied.</p> <p>8 Litres of 1080 CLC were supplied to pastoralists to inject their own baits, 400 of 6mg impregnated oats supplied to pastoralists to make baits.</p> <p>56 leases participated in the two runs.</p>

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Declared Plant Program	Declared plant pests including prickly acacia, rubber vine, mesquite, gamba grass and other weeds as required through subsidy program and internal funding. Measures include reductions in plant densities and distribution.	Prickly acacia - two site visits = 2days, 11,038ha surveyed and 60 plants controlled. Mesquite - three site visits = 5 days, 24,638ha surveyed and 600 plants controlled. Rubber vine - Numerous visits undertaken, 63,642ha surveyed and 50,000 (approx.) plants controlled Gamba grass 1,000ha (approx.) surveyed and 15 plants controlled.
Feral Animal Program	Large feral herbivore including donkeys, horses and camels. Measures include reductions in animal densities and distribution.	Donkeys/horses - One run undertaken = 6 days, 9 collars located, 119 donkeys and 7 pigs controlled. 5 new collars deployed.

Optional - Supporting Information

You may provide supporting information that demonstrates the delivery of funded activities

No files have been uploaded

Supporting information may include minutes from meetings, photographs, social media posts etc. Please note the Annual Report upload is requested below.

Budget (GST Exclusive)

The table below details the anticipated expenditure included in the budget section of your DPRFS Application Form.

Please complete the **Actual Expenditure** column to detail the actual values which have been expended on funded activities.

Please only include funding from the Declared Pest Rate and State matched funding.

All amounts should be GST exclusive.

Please **do not add commas** to figures - e.g., type \$1000 not \$1,000 - this will ensure your figures for each table total correctly.

Funded Activity	Anticipated Expenditure (Ex GST)	Actual Expenditure (Ex GST)
Name of program, e.g. Wild Dog Program.	Must be a dollar amount.	Must be a dollar amount.
Administration & Governance	\$173,000.00	\$140,899.96

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Communication & Community Engagement	\$7,000.00	\$12,693.30
Wild Dog Program	\$250,000.00	\$190,428.24
Declared Plant Program	\$251,000.00	\$170,097.73
Feral Animal Program	\$60,000.00	\$121,635.34

Budget Totals

The values below are auto calculated based on the values entered in the Budget Table.

Anticipated Expenditure Total (ex GST)	\$741,000.00	Actual Expenditure Total (ex GST)	\$635,754.57
	0		7
	This number/amount is calculated.		This number/amount is calculated.

Annual Report & Independent Financial Audit

The **Final Report** consists of this report as well as the following supporting information:

- **Organisation's Annual Report, and**
- **Independently Audited Financial Report**

Refer to your funding agreement or Sections 6-7 of the DPRFS Administrative Guidelines (or successor guidelines) for full requirements.

Provide supporting documents

Filename: KRBA Activity Report 2024-25.pdf
 File size: 2.1 MB
 Supporting information Audited Financial Statements

Provide supporting documents

Filename: 2024-25 audit commtttee signed DPR.pdf
 File size: 2.9 MB
 Supporting information Annual Report

Provide supporting documents

No files have been uploaded
 Further supporting information

RBG Website

Must be a URL.
 Optional - Include link to your website to provide more information on your group's work and broader impact

Unspent DPR Funding

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Please provide information about **all** DPA unspent funds your RBG holds as of 30 June 2025.

This includes where indicated:

- Any DPA funds received in 2024-25 that were not expended by year end, and
- Any unspent DPA funds carried forward from previous financial years that remain on hand.

Unspent funding includes any DPA funds held by the RBG which have not been expended. All unspent DPA funds held by the RBG must be classified in the following ways which are applicable:

(i) **Accrued expenses** – funds associated with a cost for goods or services that were provided or delivered **before** 30 June but were not paid before 30 June;

(ii) **Planned unspent funds** – funds the RBG knew would remain unspent and were **explicitly** included in the following year’s DPRFS application, budget and operational plan;

(iii) **Reserved DPA funds** – only to be used where prior approval has been granted by DPIRD for a specific or strategic purpose where funds need to be purposefully carried over multiple years – these funds are intentionally retained for an approved future strategic activity;

(iv) **Unplanned unspent funds** – funds that do not fall into one of the above categories are considered unplanned.

Refer to the most recent DPRFS Administrative Guidelines **Section 1 - Managing Declared Pest Account Funding - Unspent Funds: Categories, Reporting and Use** for full details.

The values reported here must match the amount reported in your Independently Audited Financial Statements and DPA cash reconciliation.

Unspent DPR - Current Year

What, if any, is the total value of CURRENT YEAR unspent DPA funds from 2024-25

*

\$266,991.43

Must be a dollar amount.

This refers only to DPA funds from current year activity as shown on the Income Statement and should not include funds leftover from other sources. If no current year unspent funds, insert \$0.

If applicable, please explain what the current year unspent funds relate to

Hint: For example, which activities did not proceed or were only partially completed or expenses were accrued

Unspent DPA funds - ACCUMULATED

What, if any, is the total ACCUMULATED amount of Unspent DPA funds your RBG has on hand as at 30 June 2025*

\$501,337.00

Must be a dollar amount.

This should include all unspent DPA funds from 2024-25 plus any DPA funds from prior years that your RBG has on hand. This amount should be equal to or more than the amount listed above and should be clearly identified in the closing DPA cash balance in your financial statements. If no accumulated unspent funds, insert \$0.

BREAKDOWN OF ACCUMULATED UNSPENT DPA FUNDS:

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Of the total **ACCUMULATED** unspent DPA funds on hand at 30 June 2025, please show how this amount is split across the categories below. Leave any category blank that does not apply to your RBG:

Accrued Expenses/Accounts Payable

\$0.00

Must be a dollar amount.

DPA expenses incurred before 30 June, but not paid before 30 June

Planned Unspent Funds - included in 2025/26 Application

Must be a dollar amount.

DPA funds that were explicitly included in your approved 2025/26 DPRFS application budget and operational plan (must equal the amount submitted). Contact DPRFS team if you are unsure whether these funds were included in your submitted budget or the amount included.

Reserved Funds (DPIRD pre-approval required) - Final Reports that classify funds as Reserved without prior DPIRD approval will not be accepted and will be returned for correct classification

\$60,000.00

Must be a dollar amount.

Must have been discussed and approved by DPIRD before submission of the final report. Reserved funds will not be deducted from the second DPA transfer.

Unplanned Unspent Funds

\$441,337.00

Must be a dollar amount.

Any remaining unplanned unspent funds not classified in the above categories must be reported here.

IMPORTANT:

If an RBG wishes to use **unplanned unspent** DPA funds from 2024-25 in the new financial year for any activities not included in the approved forward-year budget and operational plan, a variation must be submitted and approved by DPIRD before the funds are used.

Refer to the most recent Administrative Guidelines **Section 1** for full details.

Certification Declaration

*** indicates a required field**

Declaration

This section must be completed by the Chairperson, or appropriate delegate, on behalf of the Recipient organisation.

Once this form is submitted via SmartyGrants, it will be deemed as authorised by the below signatory, despite no signature provided.

By submitting this application, I acknowledge that:

- The information provided in this application is, to the best of my knowledge, accurate and complete.
- If any personal details of a third party are included, the third party has been made aware of, and given their permission for, those details to appear in this Final Report.

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I Agree *

Yes

RBG Name

Kimberley Rangelands Biosecurity Association

Name of Entity as listed in official documentation such as ABR, ACNC or ATO

Name *

Mr Dick Pasfield

Position *

Executive Officer

Email

dick@krbg.com.au

Must be an email address.

Date *

02/11/2025

Must be a date.

Kimberley Rangelands Biosecurity Association

Invasive Species Activity Report 2024/25



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Large Feral Herbivores

Overview: The Kimberley Rangelands Biosecurity Association (KRBA) conducts an annual Large Feral Herbivore (LFH) culling program that targets feral donkeys, horses, and camels, along with other species such as water buffalo and pigs that are culled opportunistically when located. The program focuses primarily on donkeys, utilising the Judas program’s radio telemetry techniques, with horses and camels culled opportunistically during the tracking process. There are currently approximately 45 active collars deployed throughout the Kimberley, with a focus on the Central and North Kimberley regions.

Dedicated management culls for feral horses and camels are occasionally conducted as required. An example of this is the annual cull of feral horses in the East Kimberley, focusing on the Great Northern Highway and adjacent pastoral leases. The primary objectives of this cull are twofold: firstly, to reduce the impact of feral horses on pastoral land, and secondly, to lower the risk of traffic accidents and associated injuries to road users caused by horses gravitating towards water points and improved grazing areas adjacent to the highway.



Feral donkeys and horses make up the bulk of the KRBA’s annual LFH cull program in the Kimberley.

Achievements as per operational plan: Department of Primary Industries and Regional Development (DPIRD) shooters undertook one cull over six days focussing primarily on donkeys in the North and West Kimberley regions.

Results of animals culled on those runs are as follows (see Table 1) –

Donkeys	Horses	Camels	Pigs
119	nil	nil	17

Table 1

In addition to the culls a total of five new collars were deployed on donkeys over the year and zero DNA samples were taken.

Data from the 2024–25 cull showed that, of the 40 collars tracked, 52.5% were not found, and 55.4% of donkeys were shot ‘off-collar’. In June 2024, the figures were poorer: of the 40 collars tracked, 60.1% were not found, and 64.2% of donkeys were shot ‘off-collar’. In comparison, during the October 2023 cull, of the 44 collars tracked, 45.5% were not found, and 38.3% of donkeys were shot ‘off-collar’. When compared to the average ‘found/not found’ rate from culls conducted between 2016 and 2020—where only 28.5% were not found—this data suggests that disruptions to the program since mid-2021 have created gaps in collar deployment. As a result, a higher proportion of donkeys are now untracked and therefore unmanaged.

The challenge for the KRBA (through addressing funding shortfalls) and DPIRD (through the provision of shooters) is to re-establish the program so that it operates more than once a year, and continues consistently over the next decade, in order to reduce the expected increase in donkey numbers and

range.

The KRBA recognises that land managers, in particular the Australian Wildlife Conservatory also contribute to feral herbivore control through both opportunistic and planned culling programs of their own; however, no data from these activities are currently available.

No aerial shooting operations were conducted by the KRBA over land managed by the Department of Biodiversity, Conservation and Attractions (DBCA). However, DBCA carried out its own management culls over Drysdale National Park, the Ord River Regeneration Area, and other reserves. Data from these operations is provided to the KRBA annually.

Analysis: A cost–benefit analysis of the Judas Program was undertaken by the KRBA in 2019 to help determine the program’s strategic direction over the following 30 years. The analysis found that the program had achieved a Benefit–Cost Ratio (BCR) of 3.8, meaning that for every dollar spent, the program generated \$3.80 in benefits.

It should be noted that this ratio applies specifically to the Judas Program. Any management cull that removes comparatively large numbers of animals within a shorter timeframe would be expected to generate a significantly higher BCR. A specific example of this is the 2021–22 period, during which donkey cull numbers represented only 26% of the total number of horses culled, but were achieved over 7.5 times longer timeframe.

Based on these findings, it can be reasonably estimated that the \$125,000 spent on Large Feral Herbivore (LFH) control in 2024–25 would have delivered an approximate \$442,000 benefit to the pastoral industry. This figure does not include the additional, but unquantified, benefits to high-value public environmental assets such as national parks, Nationally Important Wetlands, Ramsar sites, and recognised Wild Rivers in the Kimberley region, which were not factored into the original cost–benefit analysis.

Performance indicators: In 2018, DPIRD conducted an evaluation of the Judas feral donkey management program in the Kimberley and Pilbara regions of Western Australia, covering the period 1994–2017. Data from that evaluation has been used to address several of the following indicators. However, it is acknowledged that the ongoing challenges experienced within the program over the past three years may take up to a decade to fully rectify. This is due to the cumulative effects of lost ground resulting from collar battery failures as collars were not replaced when required, difficulties in reacquiring contact with donkeys still carrying active collars, the loss of program expertise following personnel changes, and insufficient funding.

Reduction in feral donkey populations: While there is reliable data on the number of Large Feral Herbivore (LFH) animals culled, population estimates at the commencement of the program and at present remain uncertain. However, based on cull data (see Figure 1), it is estimated that when the program began in 1978, there were approximately 250,000 animals in the Kimberley region. The current population has been estimated to be between 3,000 and 5,000 animals.

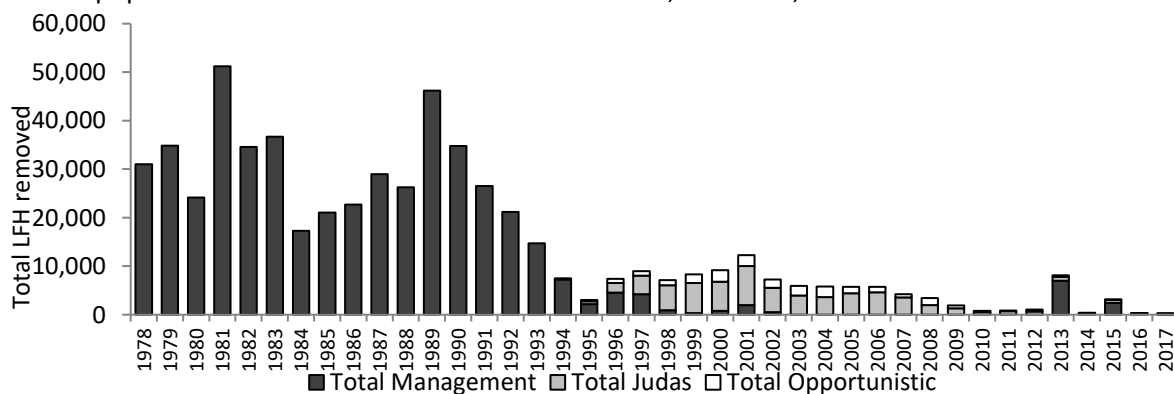


Figure 1: Annual removal of LFH in the Kimberley during the management program (1978 – 2017); black bars – management shoots; light grey bars – Judas program, and white bars – opportunistic shoots associated with the Judas program.

Number of properties locally eradicated: In 2017 it was believed that nearly 75% (n = 58) of all properties participating in the Judas program have reached the stage of being considered eradicated. It took on average 9.2 (\pm 4.5) years to achieve local eradication (see Table 2, Figure 2A). On that basis 25% (n = 19) properties are considered to be under the Judas control program. Some are nearly eradicated and some are under a monitoring phase to confirm localized eradication (see Table 2 and Figure 2B).

The number of donkeys controlled diminished considerably, which indicates that the Judas program has been highly successful. The relative cost per donkey controlled now is considerably higher than during the initial phases of the Management shoots and the beginning of the Judas program.

Shire	Properties participating in Judas program	Properties considered eradicated	Properties considered to be under control (nearly eradicated)
	n	n (%)	n (%)
West Kimberley	32	23 (72%)	9 (28%)
Halls Creek	23	21 (91%)	2 (9%)
East Kimberley	22	14 (64%)	8 (36%)
Total	77	58 (75%)	19 (25%)

Table 2: Number of properties that participated in the Judas program, properties that have been considered eradicated, and properties that remain under the control program

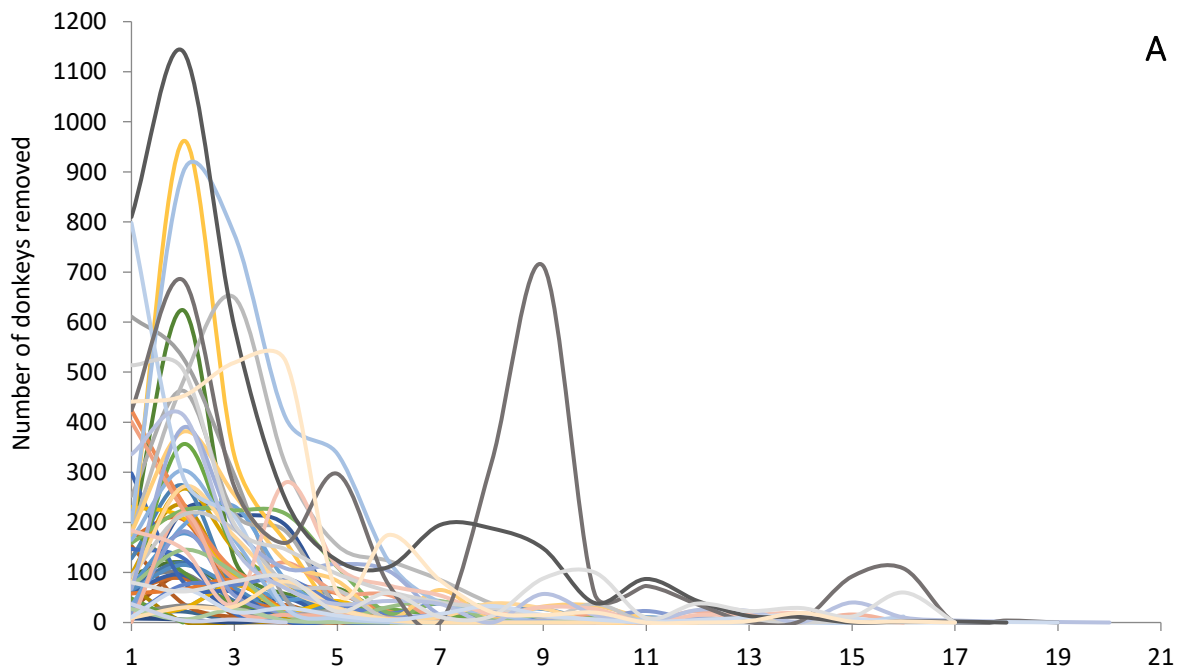


Figure 2A

B

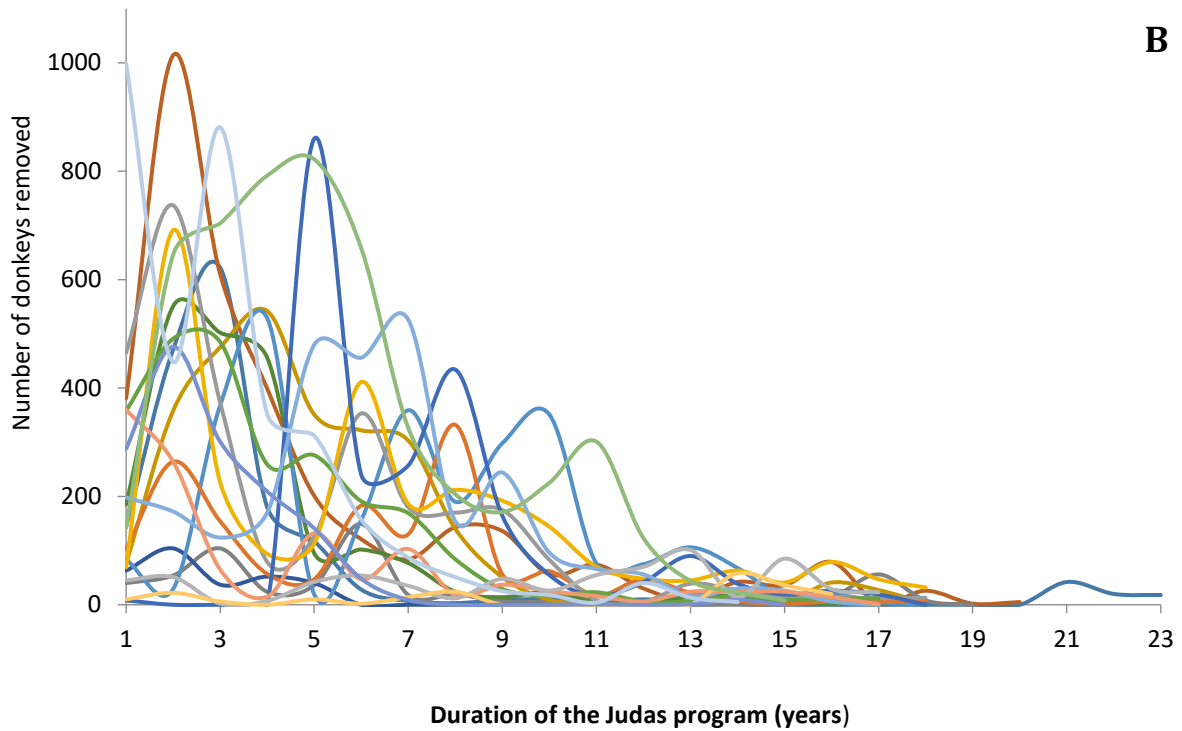


Figure 2B: Properties (n = 58) that are considered eradicated, and properties (n = 19) which are under control with low donkey numbers; each line represents one pastoral property

Reduction in feral camel and horse populations: There is not the data at this stage to indicate the full extent of culls on both the camel and horse populations in the Kimberley as their culling programs are less intensive than the donkey program. However anecdotal evidence from land managers indicates that these culls have been extremely effective at a local level.

Recommendations: Maintain the program within the funding confines 2025 - 2026 provides and seek ways to re-establish funding to be able to maintain two to three runs annually in future years.



The Judas program tracks collared donkeys from the air using radio telemetry techniques employed by the shooter and pilot.

Wild Dogs

Overview: The KRBA runs two aerial baiting programs a year to support the individual ground baiting programs run by pastoral stations. They are usually programmed for April and September to avoid rains that will render the baits useless. The programs are coordinated by a contractor. In addition to the baiting service the contractor also provides according to the demand bait injection courses for pastoralists as part of the baiting service provided by the KRBA.

Achievements as per operational plan: The September 2024 program covered 21 stations baiting on 33 leases. A few 'regular' stations did not participate in this bait run because of the amount of rainfall during the start of the program. This was unseasonal and uncommon at this time of year. The program also usually runs about a week earlier, however the aerial contractor availability meant that the program commenced slightly later than usual. The contractors encountered a low number of last-minute cancellations, where stations cancelled having baits injected due to the rainfall. There were no stations that either cancelled during the bait run or had forgot and weren't ready on this occasion. This resulted in the following bait quantities dropped or supplied to pastoralists –

- 44,250 baits were injected by the contractor.
- 4,000 pre-made field prepared dried meat baits were supplied to stations by the contractor.
- 2 Litres of 1080 CLC were supplied to pastoralists to inject their own baits.
- 400 of 6mg impregnated oats were supplied to pastoralists to make baits
- Average time baits sat on the racks after injecting was 2.8 days.
- 25% of respondents replied to the initial yes/no enquiry (poor).
- Bait quality (rated out of 10) ranged between 6 and 10 with five stations below 8.

The May 2025 program covered 16 stations baiting on 26 leases. More unseasonal rain caused some delays in the injection schedule and, subsequently, the plane's schedule. However, the contractors were able to reschedule the majority of the stations after the rain and continued with the program, resulting in only one lost day. Four stations cancelled last minute, either due to rainfall or because of time constraints and there were no new stations that participated in the May program that had not participated previously. This resulted in the following bait quantities dropped or supplied to pastoralists –

- 65,500 baits were injected by the contractor.
- 9,800 pre made baits were supplied to stations.
- 6 litres of 1080 concentrate was supplied to pastoralists to inject their own baits.
- Average time baits sat on the racks after injecting was 5.1 days due to rain delays.
- 30% of respondents replied to the initial yes/no enquiry (about average).
- Bait quality (rated out of 10) ranged between 6 and 10 with just two stations below 8.

Analysis: A cost benefit analysis was undertaken for DPIRD'S WA Wild Dog Action Plan 2016 – 21. It estimated that dog control in the Kimberley had a Benefit Cost Ratio of 5.1. On that basis it could be reasonably expected that the \$243,000 funds spent of wild dog control in the 2024-25 year gave a benefit to industry of \$1,215,000.

In 2021 Murdoch University, Western Australia carried out a year-long study on the diet of dingoes in the West Kimberley. In scat samples cattle were detected in 65.3% of those samples. Compared with the national average diet of cattle being present in 13% of samples for the arid and tropical regions of Australia, the consumption of cattle (live and carrion) in the West Kimberley is very high, with greater consumption in the control and treatment sites at the end of the dry season compared to the early dry season the researchers noted. The concern from land managers is that if dingo numbers are not managed adequately there is huge potential for increased calf predation at the end of the dry season.



Contractors demonstrating how baits are made at one of the KRBA's training days.

Performance indicator: No data is available to verify what calf survival rates are due to the program at a regional level however in the 2024 membership survey carried out by the KRBA it was identified that sixteen managers who regularly used the plane as part of their baiting program generally rated the threat of wild dogs lower than those who didn't and the twenty managers that rated the aerial baiting program service gave it an average score of 9.1/10, much the same as the 2022 rating of 9.25/10. Both these observations indicate that the satisfaction level with the program is extremely high.

Recommendations: Maintain the program within the funding confines 2025 - 2026 provides and seek ways to re-establish funding to be able to maintain the preferred two runs annually in future years.

Pigs

No work was undertaken on pigs this year.

Recommendations: Initiate a pilot control program in two locations within the Kimberley region once a suitable contractor can be found.

Prickly Acacia

Overview: Prickly acacia is known to exist in two locations in Western Australia, both in the East Kimberley region. The KRBA runs the control program on the Nulla Nulla site and monitors the Gordon Downs site where control has been undertaken by the land manager. The Nulla Nulla site covers 10,578 hectares and work has been ongoing on that site since approximately 2004. The KRBA has supported this work in terms of funding since the onset and took control of the operational aspects of the program in 2017.

The Gordon Downs site was first identified by a DPIRD Biosecurity Officer in 2012 when a small number of juvenile plants were found. A number of monitoring runs have been undertaken since that time with no further plants found until last year.

Achievements as per operational plan: Two control runs were carried out on the Nulla Nulla site over the 2024/25 year. In total 60 plants were controlled over a 11,038ha area. For reference, at the start of the program in November of 2010 9,230 plants were controlled in that year (see Graph 1).

No survey work was carried out on the Gordon Downs site due to budget constraints.

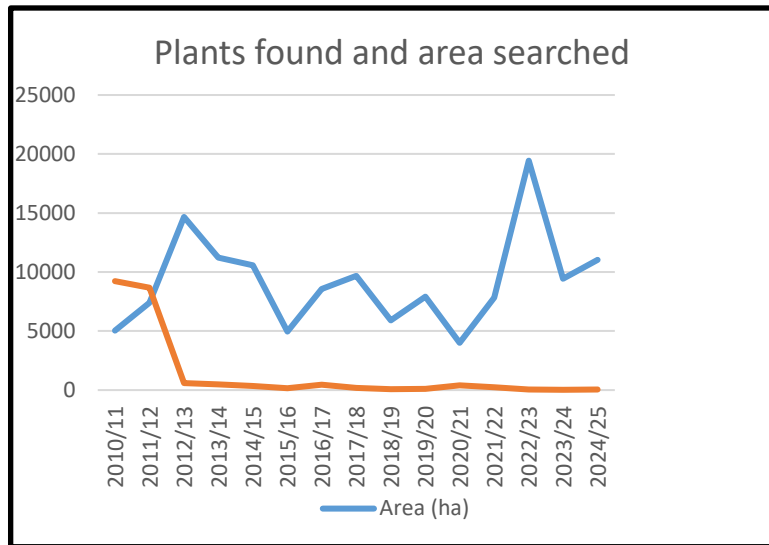
Analysis: No benefit cost analysis has been carried out on impact of Prickly Acacia on this site however the economic impacts of Prickly Acacia on QLD's grazing industry was estimated at \$5 million per year (2003). Even at medium densities, it halves productivity of grasslands, interferes with mustering and restricts access to water. This comes on top of the expected ecological benefits the removal of this weed from the Landscape would provide to the numerous high value public environmental assets such as National Parks, Nationally Important Wetlands, Ramsar Sites and recognised Wild Rivers situated in the Kimberley.

Performance indicator: The performance indicator will be the eventual eradication of prickly acacia from the Kimberley region. This work is ongoing and confidence is reasonably high that the target is achievable given the results to date.

Recommendations: Maintain the eradication program within the funding confines 2025 - 2026 provides and seek ways to re-establish funding to be able to maintain two to three runs annually in future years.

Mesquite

Overview: Mesquite is known to exist in four locations in the Kimberley region of Western Australia. The KRBA ran a control program over the Nicholson site until 2020 when it was handed over the lease owner Heytesbury Cattle Company after eight years of work had reduced the infestation down to a manageable size. At that same time the KRBA took on the operational work from DPIRD of the Yeeda and Thangoo infestations as well as previously providing financial support to those programs. In this year only the Yeeda



Graph 1



A mature mesquite plant found on coastal flats on the Thangoo lease.

site had work undertaken due to budget constraints

Achievements as per operational plan: In 2024/25 the following field work was undertaken –

- 23,643ha was surveyed on the Yeeda site with 223 plants controlled over two trips involving four days' work.

Analysis: No benefit cost analysis has been carried out on impact of mesquite on these sites however it is well known that the Pilbara mesquite infestation covers in excess of 55,000ha and creates a significant cost to production and for control annually. This comes on top of the expected ecological benefits the removal of this weed from the Landscape would provide to the numerous high value public environmental assets such as National Parks, Nationally Important Wetlands, Ramsar Sites and recognised Wild Rivers situated in the Kimberley.

Performance indicator: The performance indicator will be the eventual eradication of mesquite from the Kimberley region. This work is ongoing and confidence is reasonably high that at least in some locations the target is achievable high given the results to date.

Recommendations: Maintain the program within the funding confines 2025 - 2026 provides and seek ways to re-establish funding to be able to maintain two to three runs annually in future years.

Rubber vine (*Cryptostegia grandiflora*)

Background: Rubber vine control in the Kimberley has been supported by the KRBA since 2009. There are two distinct programs, one in the East and the other in the West Kimberley managed by a partnership group made by of the following organisations –

- DBCA
- DPIRD
- KRBA

Both programs are run by a single management and operational group (Western Australian Rubber Vine Advisory Group – WARVAC). Ground work is largely undertaken by contractors but partner organisations also provide in-kind as well as financial support. Coordination of the programs is provided to the group by DPIRD on a fee for service basis.

The KRBA provides both funding and in-kind support to both programs. In 2020 the KRBA agreed to take on the role of sponsor organisation for SNRM

funding applications and to provide financial management to the programs. Other partner organisations also provide funding and in-kind contributions such as personnel to carry out the control and survey work. In 2024-25 the KRBA on behalf of the group was successful in applying for two grants. One was through the SNRM Community Stewardship Grants for \$261,000 and the second through the Environment Heritage and Culture Flexible Grants for \$362,400. These grants came on top of an initial successful application in 2021-22 through Community Stewardship Grants for



Contractors working to pull down a mature rubber vine plant to ensure there are no seed pods present. If found they would be destroyed on site.

\$267,500. These grants have enabled WARVAC to forward plan their operations until 2028-29.

Achievements as per operational plan: - Survey and control East and West Kimberley:

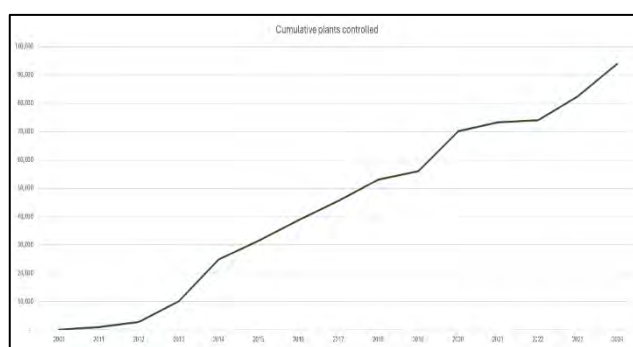
Description	East Kimberley	West Kimberley
Aerial survey	14,871 ha	48,771 ha
Area controlled (est)	165 ha	947 ha
Person days	-	-
Plants controlled	6,500 approx.	44,000 approx.
Seeders	-	-

Table 3

Achievements as per operational plan: - Remote survey

No work was undertaken on remote sensing this year due to conflicts in personal timing.

Analysis: A 2014 DAFWA benefit-cost analysis, estimated that the eradication of current infestations in the Kimberley would prevent damage of \$10.9 million/year over a 30-year period based on agricultural impacts alone. This comes on top of the expected ecological benefits the removal of this weed from the landscape would provide to the numerous high value public environmental assets such as National Parks, Nationally Important Wetlands, Ramsar Sites and recognised Wild Rivers situated in the Kimberley. It is on this basis that the three organisations have agreed to undertake the program in partnership.



Graph 2

Performance indicator – Eradication of rubber vine: Ideally the performance indicator would be the eventual eradication of rubber vine from the Kimberley region. Data, particularly generated in the East Kimberley program demonstrates that eradication is achievable at local levels, particularly utilising the control methods learnt in that program. On that basis the work is ongoing and there is some confidence that the target is achievable high given the results to date. See Graph 2 indicating how the cumulative total of plants controlled flattened between 2022 and 2023.

Recommendations: Maintain funding the program within the funding confines 2025 - 2026 provides and seek ways to re-establish funding back to 2024 – 2025 levels for future years.

Gamba grass

Overview: Eradication of the gamba grass infestation on El Questro Station has been supported by the KRBA since 2013 and is managed by a partnership group made by of the following organisations –

- DBCA
- DPIRD
- KRBA

Work is largely undertaken by contractors but partner organisations also provide personnel on the ground as well as financial support.

The KRBA provides both funding and in-kind support to the program. In 2020 the KRBA agreed to take on the role of sponsor organisation for the group's SNRM funding applications and to provide financial management to the program. Other partner organisations also provide funding and in-kind contributions such as personnel to carry out the control and survey work.

Achievements as per operational plan: A total of just 15 plants were found across for locations, a significant decrease on last year's 90 plants.

In this project it was agreed by the committee that for gamba grass to be considered fully eradicated from the location it must not be observed for a period of five consecutive years.

At the close of the 2024 survey and control program –

- 6 out of 15 regions had achieved the fifth year of 'no Gamba Grass plants found.
- 10 out of 15 regions had achieved the fifth year of 'no seed bank' contributions.

Analysis: No benefit cost analysis has been carried out on the impact of gamba grass on this site however a quote from the executive summary of the report – Economic Impacts of Gamba Grass in the Northern Territory states – Insufficient resourcing of gamba grass control efforts costs the Northern Territory tens of millions of dollars annually, most significantly in fire management and weed control, but also in lost opportunities from the growing carbon sector. These costs will continue to increase if gamba grass expands further across the Territory.

Performance indicator: The performance indicator will be the eventual eradication of gamba grass from the Kimberley region. This work is ongoing and confidence is very high that the target is achievable given the results to date.

Recommendations: No funding to be allocated to this program in 2025 – 2026. Seek ways to re-establish funding back to 2024 – 2025 levels for future years.

Weed selection criteria

As a means to determine what weed programs the KRBA will support the following criteria is used as a guide –

- Has to be a **Declared Weed** in Western Australia.



Gamba grass mixed amongst native vegetation.

- **Potential impact:** what were the projected costs to industry and environment if the weed became widespread?
- **Physiology:** (distribution, density, seed longevity, maturity, seed production etc.) What were the plant's strengths, can they be overcome? What are its weaknesses, can they be exploited?
- **Program length:** How long would the program be expected to run for? Some weed seed has a viability of one-year others can remain viable in the soil for over twenty years i.e. *Mimosa pigra*.
- **Costs:**
- **Support partners:** Are there other organisations willing to be a partner in the program over its lifetime?
- **Strategic nature of infestation:** Where, or over what area is it located?
- **Chances of meeting funder expectations:** Does the program have a good chance of being successful, will it be money well spent?

Subsidies

Overview: A 100% chemical subsidy was first introduced for control of parkinsonia in May 2000 by the Kimberley Zone Control Authority (that was later to become the KRBA in 2010), later it was opened up to all declared plants. In 2004-05 the annual budget allocation for the subsidy was \$12,000; that amount has increased to \$100,000 for the KRBA 2021-22 budget with amounts of up to \$7,500 available for individual leases. An ammunition subsidy was also established from 1st November 2019, members are entitled to claim up to \$1,000 each year per entity.

Achievements as per operational plan: \$22,500 was allocated to three leases for weed subsidies and \$1,116 to two entities for ammunition subsidies in 2024-25.

Analysis: Parkinsonia control has been ongoing under this subsidy program on leases that Sturt Creek flows through for a number of years. This has reduced the impact of the weed on the pastoral activities on those leases as well as reducing the seed burden flowing downstream onto other leases and Lake Gregory. It should be noted that the Lake Gregory system is recognised as one of the best examples of a large brackish system, with inland (terminal) drainage lakes in Australia which has regular inflow and is near-permanent. It has been identified as meeting four Ramsar Criteria for listing as a Wetland of International Importance and is considered by DBCA to be a Significant Western Australian Wetland.



Parkinsonia has been the highest priority weed for land managers in every survey undertaken to date.

In addition, neem control under this program on Spring Creek Station over a number of years has reduced that weed's impact on pastoral land on that lease and the adjacent Lake Kununurra- Lake Argyle Ramsar site.

Recommendations: Reduced funding to be allocated to this program in 2025 – 2026. Seek ways to re-establish funding back to 2024 – 2025 levels for future years.

Risk Management

A number of initiatives were undertaken in the 2024/25 financial year to reduce risks associated with the organisation’s programs and membership activities; they were –

- Insurances maintained for 2024-25.
- EO attended and documented two helicopter training sessions in 2024-25.
- EO updated CPR certification in 2024-25.
- Insurance and licensing details for 2024-25 obtained from contractors.
- Risk management maintained as permanent agenda item at committee meetings.
- Review of the KRBA Work, Health, Safety and Environment Management Plan implemented.

Recommendations: Maintain all of the above activities into 2025-26.

Member/stakeholder engagement

Overview: Since its activation as a Regional Biosecurity Group in 2010 the KRBA has steadily increased its engagement with its members, stakeholders and the wider community through the following initiatives –

- 2013: The organisation started to send newsletters out to the membership and stakeholders, initially two per year; that was increased to four per year in 2019.
- 2017: The Committee further increased its engagement by undertaking to carry out membership surveys every two years to formalise a two-way information flow between the organisation and the membership. The role of the surveys is to provide the committee with an understanding of the current pest priorities at station and regional levels, how they align with current KRBA programs and feedback on the effectiveness of those programs.
- 2017: ‘Kimberley Cattle’ information pamphlets were created to advertise biosecurity and production activities such as wild dog control that were routinely undertaken on pastoral land. They are targeted at visitors to the region and are distributed through Visitor’s Centres and some roadhouses throughout the Kimberley.
- 2018: Signage was placed at 20 sites across the Kimberley including 24-hour rest sites warning the general public of baiting activities been undertaken on pastoral land.
- 2019 the group’s website was established to provide information to the wider public of the KRBA’s activities.
- 2024: Weed posters, A2 in size and laminated were produced and made available to land managers.



In 2018 24 signs similar to above have been placed in 24-hour rest sites and some regional roads in the Kimberley.

Achievements as per operational plan: The following engagement strategies were implemented in the 2024/25 financial year –

- Quarterly newsletters were sent to members and stakeholders.

- Website was updated.
- Pamphlets distributed to Visitor's Centres (ongoing activity).
- 10 weed identification posters were sent to land managers.

Analysis: Information from the survey undertaken in 2024 showed that of the managers surveyed 76% indicated that they had good knowledge, or were reasonable familiar with the role of the KRBA, much the same figure as the 2022 survey and up from the 65% in the 2019 survey. The percentage of managers that had no idea of what the KRBA does increased from 0 to 24% since the 2022 survey likely correlating with the increase of new managers to the Kimberley that had increased to 38% of all surveyed in 2024.

From the SWOT analysis undertaken in early 2023 the following points regarding engagement were identified –

Strengths

- The committee/organisation has good relations with Government departments it works with, in particular DBCA and DPIRD. In some respects, this sets it aside from some other Regional Biosecurity Groups in WA.

Opportunities

- Collaboration with other groups (KPCA etc.) should be explored.
- The membership survey is best done face to face.
- The committee should seek membership from a wider audience through associate and full membership. EO to contact Shires for representation.
- The organisation should attempt to become a regular presence at Kimberley workshops/seminars/conferences/meetings i.e., National Rangelands Conference, KPCA AGM, PGA meetings etc.

Recommendations: Maintain all of the above activities into 2025-26.



Committee members working through the SWOT analysis workshop in January 2023.

Kimberley Rangelands Biosecurity Association Inc

Financial Report for the Year Ended 30 June 2025

	Page Number
Committee's Report.	2.
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Statement of Changes in Equity.	5.
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Statement by Members of the Committee.	9.
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Kimberley Rangelands Biosecurity Association Inc

COMMITTEE'S REPORT

Your committee members submit the financial report of the Kimberley Rangelands Biosecurity Association Inc for the financial year ended 30 June 2025.

The names of committee members throughout the year and at the date of this report are:

Mike Shaw	Mervyn Wortley
Lynette Craig	Rick Ford
Philip Hams	Garth Camm
James Camp	John Geddes
Adam Smith	Aaron Land

Principal Activities

The principal activities of the association during the financial year were to facilitate the control of declared pests in the Kimberley area.

Significant Changes

No significant change in the nature of these activities occurred during the year.

Operating Result

The deficit from ordinary activities amounted to \$398,527 (2024: surplus of \$26,129).

Signed in accordance with a resolution of the members of the committee.

Michael R. Shaw

Michael R. Shaw

[insert committee member name]

Lynette Craig

Lynette Craig

[insert committee member name]

Dated this 01 day of October 2025

Kimberley Rangelands Biosecurity Association Inc

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025	2024
		\$	\$
INCOME			
Funding		1,095,131	1,093,775
Less: unexpended grants carried forward	3	(501,337)	-
Services fees		1,071	-
Interest received		121	120
		594,986	1,093,895
EXPENDITURE			
Accommodation		12,638	6,408
Accountancy fees		10,807	9,763
Advertising		-	2,807
Aerial contracting		346,120	382,348
Ammunition / Ammo subsidy		2,128	3,368
Baiting permits		-	389
Bank fees		300	260
Chemicals / subsidies		25,257	18,448
Consumables		6,847	-
Contract work		408,455	472,008
Equipment		357	1,290
Fuel & Oil		34,107	42,243
Insurance		19,608	18,798
Meeting costs		1,376	1,461
Other expenses		7,130	7,198
Payroll expenses		91,512	78,377
Pilbara RBG		10,630	10,636
Postage		973	828
Telephone		1,609	1,589
Travelling expenses		13,659	9,547
		993,513	1,067,766
Surplus / (Deficit) from Ordinary activities for the year		(398,527)	26,129
Income tax expense	1a	-	-
Surplus / (Deficit) after income tax from ordinary activities	4	(398,527)	26,129
Other Comprehensive Income			
Items that will not be reclassified to profit or loss:		-	-
Items that will be reclassified subsequently to profit or loss when specific conditions are met:		-	-
Total Comprehensive Income for the year		(398,527)	26,129

Kimberley Rangelands Biosecurity Association Inc

The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Note	2025	2024
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash at bank	2	1,382,397	1,225,250
Accounts receivable		-	16,500
Inventory		-	5,805
Prepayments		2,393	7,347
BAS receivable		35,703	17,907
TOTAL CURRENT ASSETS		1,420,493	1,272,809
NON-CURRENT ASSETS			
TOTAL NON-CURRENT ASSETS		-	-
TOTAL ASSETS		1,420,493	1,272,809
LIABILITIES			
CURRENT LIABILITIES			
Payables		50,671	(702)
Accruals		9,094	-
GST Payable		3,697	24,234
PAYG		1,026	3,176
Super payable		1,118	4,037
Annual leave provision		8,685	2,200
Long service leave provision		13,532	10,003
Unexpended grants	3	501,337	-
TOTAL CURRENT LIABILITIES		589,160	42,949
NON-CURRENT LIABILITIES			
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		589,160	42,949
NET ASSETS		831,333	1,229,860
EQUITY			
Retained surplus	4	831,333	1,229,860
TOTAL EQUITY		831,333	1,229,860

The accompanying notes form part of these financial statements.

Kimberley Rangelands Biosecurity Association Inc

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2025

	Retained Surplus	Total
	\$	\$
Balance at 1 July 2023	1,203,731	1,203,731
Comprehensive income		
Net surplus / (deficit) for the year	26,129	26,129
Other comprehensive income for the year	-	-
Balance at 30 June 2024	1,229,860	1,229,860
Balance at 1 July 2024	1,229,860	1,229,860
Comprehensive income		
Net surplus / (deficit) for the year	(398,527)	(398,527)
Other comprehensive income for the year	-	-
Balance at 30 June 2025	831,333	831,333

The accompanying notes form part of these financial statements.

Kimberley Rangelands Biosecurity Association Inc

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025	2024
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from funding, grants and other sources		1,095,027	1,106,114
Payments to suppliers and employees		(937,879)	(1,170,878)
Net cash provided by operating activities		157,147	(64,764)
CASH FLOWS FROM INVESTING ACTIVITIES			
Net cash used by investing activities		-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash used by investing activities		-	-
Net Increase / (decrease) in Cash Held		157,147	(64,764)
Cash at the Beginning of the Financial Year		1,225,250	1,290,014
Cash at the End of the Financial Year	2	1,382,397	1,225,250

The accompanying notes form part of this financial report.

Kimberley Rangelands Biosecurity Association Inc

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: SUMMARY OF MATERIAL ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Association's constitution and its members. The committee has determined that the association is not a reporting entity. The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial report has been prepared on a modified accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

a. Income Tax

The committee has self-assessed that the entity is exempt from Income Tax.

b. Revenue Recognition

Operating Grants, Donations and Bequests

When the entity receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Entity:

- identifies each performance obligation relating to the grant
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Entity:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Entity recognises income in profit or loss when or as it satisfies its obligations under the contract.

Interest Income

Interest income is recognised using the effective interest method.

All revenue is stated net of the amount of goods and services tax.

c. Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

d. Employee Entitlements

Provision is made for entitlements payable to employees on the basis of statutory and contractual requirements.

e. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the assets and liabilities statement are shown inclusive of GST.

Kimberley Rangelands Biosecurity Association Inc

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: SUMMARY OF MATERIAL ACCOUNTING POLICIES

f. Comparative Figures

Where required by Accounting Standards, or a change in accounting policies, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

g. Going Concern

The future operations of Kimberley Rangelands Biosecurity Association Inc are dependent upon adequate future funding from relevant funding bodies and the association being able to pay its debts as and when they fall due.

	2025	2024
	\$	\$
NOTE 2: CASH AT BANK		
Operating account	1,372,397	1,215,250
Term deposit	10,000	10,000
	1,382,397	1,225,250

NOTE 3: UNEXPENDED GRANTS

Department of Primary Industries and Regional Development (DPIRD)	501,337	-
	501,337	-

During the 2025 financial year the Declared Pest Financial Reporting System (DPFRS) in relation to funding received from Department of Primary Industries and Regional Development (DPIRD) was updated leading to a re-assessment of how funding is reported by Kimberley Rangelands Biosecurity Association (KRBA).

As an enforceable contract with sufficiently specific performance obligations is in place in accordance with AASB 15, unspent funds have been identified based on re-assessment of prior periods resulting in unexpended grant being recognised for use in future periods.

INCOME STATEMENT – DPIRD Funding	Note	2025
		\$
INCOME		
Funding – 2025 Financial Year		621,756
Funding – 2024 Financial Year (Unspent)		515,206
Interest received		120
		1,137,082
EXPENDITURE		
Program 1 – Animals		312,064
Program 2 -Declared Plants		50,098
Program 3 – Community Engagement		12,693
Program 4 – Governance & Administration		140,890
KRBA Contribution		120,000
		635,745
Surplus	3a	501,337

Note 3a – Surplus for DPIRA funding is carried forward as unexpended grant to 2026 financial year

Kimberley Rangelands Biosecurity Association Inc


STATEMENT BY MEMBERS OF THE COMMITTEE


The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report as set out on pages 3 to 8:

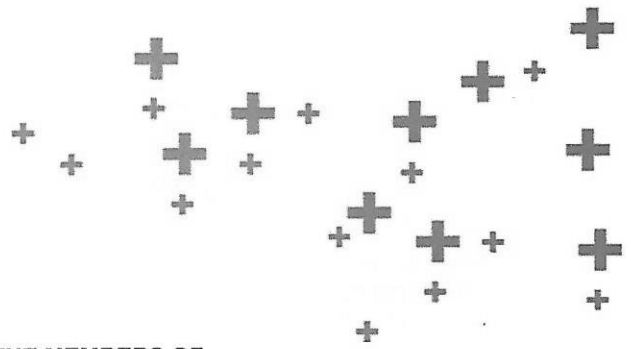
1. Presents a true and fair view of the financial position of Kimberley Rangelands Biosecurity Association Inc as at 30 June 2025 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Kimberley Rangelands Biosecurity Association Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:

Committee Member Michael R. Shaw 
[insert president's name]

Committee Member Lynette Craig 
[insert treasurer's name]

Dated this 01 day of 10 2025



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
KIMBERLEY RANGELANDS BIOSECURITY ASSOCIATION INC

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Kimberley Rangelands Biosecurity Association Inc (the association), which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

In our opinion the financial statements present a true and fair view of the financial position of Kimberley Rangelands Biosecurity Association Inc at 30 June 2025 and the results of its operations and its cash flows for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and is appropriate to meet the needs of the members.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the association in accordance with ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Kimberley Rangelands Biosecurity Association Inc to meet the requirements of the association's constitution and its members. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee for the Financial Report

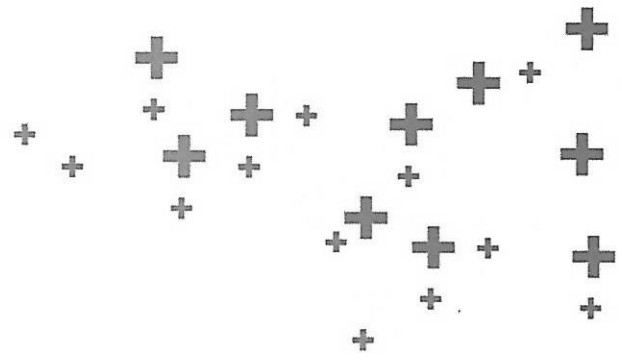
The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or have no realistic alternative but to do so.

The committee is responsible for overseeing the association's financial reporting process.



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND



Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

LBW Business & Wealth Advisors

Sripathy Sarma

Principal

Dated this 1st day of October 2025



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AUSTRALIA • NEW ZEALAND

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