

ANNUAL REPORT 2021–2022

Darling Downs-Moreton Rabbit Board

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This document is produced in accordance with the *Financial Accountability Act 2009* (FAA) which requires that all statutory bodies prepare annual reports and table them in the Legislative Assembly each financial year and the *Financial and Performance Management Standard 2019* (FMS) which provides specific requirements for information that is to be disclosed in the annual reports, and other legislative requirements.

A checklist outlining the Annual Reporting Requirements for Queensland Government agencies can be found at the end of this document.

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PUBLIC AVAILABILITY

For enquiries regarding the 2021/2022 Annual Report or to obtain a copy of the report you may contact the Chief Executive Officer by telephoning 07 4661 4076 or by email to the Chief Executive Officer at enquiries@ddmrb.org.au or by written request to the Chief Executive Officer, PO Box 332, Warwick Queensland 4370. Please note that a copying charge may be applied.

INTERPRETER SERVICE STATEMENT

The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty understanding the 2021/2022 Report, you can contact the Chief Executive Officer. A free 24-hour online translation service for text and web pages is available on 444.translate.google.com. A general government Translating and Interpreting Service is also available in Australia 24 hours a day, 7 days a week for the cost of a local call on 131 450.



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Principal Place of Business
26 Wood Street
Warwick, Queensland 4370

16 September 2022

The Honourable Mark Furner MP
Minister for Agricultural Industry Development and Fisheries
and Minister for Rural Communities
GPO Box 46
BRISBANE QLD 4001

Dear Minister

I am pleased to submit for presentation to the Parliament, the Annual Report 2021-2022 and financial statements for the Darling Downs-Moreton Rabbit Board.

I certify that this Annual Report complies with:

- The prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*, and
- The detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements is provided at pages 44 – 45 of this annual report.

Yours sincerely



Cr Janice Holstein
Chair

CHAIR'S ANNUAL REPORT 2021-2022

In my capacity as Chair of the Darling Downs-Moreton Rabbit Board (DDMRB) I submit the Board's Annual Report for the year ended 30 June 2022 for consideration.

The DDMRB plays an integral role in preventing the spread and impact of rabbits in Queensland by:

1. Maintaining the 555 kilometre rabbit barrier fence, preventing the spread of rabbits into Queensland's prime agricultural land; and
2. Facilitating compliance with statutory rabbit control provisions to reduce the presence and impact of rabbits in the DDMRB Operational Area.

The rabbit barrier fence also contributes to controlling wild dogs with 220 kilometres of the fence 'top-netted' in strategic areas to also provide a valuable wild dog management service.

Approximately 28,000 sq kilometres of Queensland is included in the DDMRB Operational Area incorporating land included in the following local government areas:

- Western Downs Regional Council;
- Toowoomba Regional Council;
- Southern Downs Regional Council;
- Lockyer Valley Regional Council;
- Scenic Rim Regional Council;
- Ipswich City Council;
- Logan City Council; and
- City of Gold Coast.

The DDMRB continues to operate as a statutory body that represents the State, with an independent Board comprised of the following Directors. Directors are appointed by the Minister for a four (4) year term, with the current Board appointed on 2 June 2021.

Chair	Cr Janice Holstein	Lockyer Valley Regional Council
Deputy Chair	Cr Duncan McInnes	Scenic Rim Regional Council
	Cr Tim McMahon	Toowoomba Regional Council
	Cr Jo McNally	Southern Downs Regional Council
	Cr Kate Kunzelmann	Ipswich City Council
	Mr Andrew Mayfield	Logan City Council

Finance

The DDMRB is funded primarily through annual payments from relevant local governments to the Department of Agriculture and Fisheries administered Land Protection Fund as per the provisions of the *Biosecurity Act 2014* and regulation. The DDMRB received a total of \$1,875,150 in operating funds from the Land Protection Fund over the course of the year.

Statutory obligations

The DDMRB's strategic plan and priority capital works plan are reviewed annually to ensure that operations are continuously improved and that there are reliable performance measures in place.

The primary objectives of the DDMRB remain:

1. Maintenance of the rabbit barrier fence to a rabbit proof standard.
2. Effective control of rabbits in the DDMRB operational area.

3. Education of the community regarding the economic and environmental impacts caused by rabbits.

Our policies and procedures continue to be reviewed to achieve a high level of compliance with current legislation.

Operations

The DDMRB has continued its focus over the last financial year to place greater emphasis on strategic rabbit control and compliance, while maintaining effort on fence maintenance.

The increased focus on strategic compliance and control of rabbits has seen the continuation of an increased number of surveys to identify rabbit populations, with surveys being conducted throughout the operational area. This has been augmented with a contemporary communications strategy, building upon previous work undertaken through the Queensland Government “Optimising rabbit biocontrol” project.

The Board has maintained its commitment to meeting with partner councils and other stakeholders during the year, however Covid-19 protocols and wet weather constrained efforts to a degree.

Board meetings will continue to be convened throughout the DDMRB operational area to facilitate knowledge sharing and effective communication with partner councils.

I would like to take the opportunity to thank our Chief Executive Officer, Mr Craig Magnussen, and his dedicated staff for the great work they continue to do. I thank outgoing Chief Executive Officer Ian Stevenson and wish him well in retirement. Ian enjoyed a remarkable 56 year career, having worked at many Queensland local governments prior to joining DDMRB.

In reflecting on my first year as Chair of the Board, I would like to thank the Directors for their commitment to achieving the strategic objectives of the organisation. The Board is an outcomes focused one, with a clear strategic focus. The active contribution of each Director, drawing upon their broad range of skills and knowledge is acknowledged and greatly appreciated.

We will continue to strengthen our working relationships with precepted local governments and landholders to ensure we minimise the spread of rabbits in the Board area to protect our valuable environment for future generations.



.....
Cr Janice Holstein
Chair
16 September 2022

CHIEF EXECUTIVE OFFICER'S REPORT 2021-2022

Vision

Enabling our productive and natural landscapes and our residential and recreational spaces to be free from the impacts of rabbits.

Mission

To control the impacts of rabbits by efficiently managing our assets and effectively communicating with our stakeholders.

Agency purpose

DDMRB plays a strategic role in reducing the spread of rabbits into and within Queensland by maintaining the rabbit fence and educating and assisting land managers to remove rabbits from their land.

Agency objectives

1. To successfully suppress the wider environmental effects of rabbits;
2. Communicate the value of the organisation that encourages consistent support from landholders, local government and other stakeholders; and,
3. To maintain the infrastructure which has successfully mitigated the environmental and economic impact of rabbits for over 130 years.

Queensland Government objectives for the community

The government's objectives for the community are built around Unite and Recover – Queensland's Economic Recovery Plan.

The objectives are long-term and can only be achieved by everyone involved working together. The objectives with most relevance to this plan are:

- Growing our regions: Help Queensland's regions grow by attracting people, talent and investment, and driving sustainable economic prosperity.
- Protecting the environment: Protect and enhance our natural environment and heritage for future generations and achieve a 50 per cent renewable energy target by 2030.

Queensland Government agencies

Darling Downs-Moreton Rabbit Board	
Act or instrument	<i>Biosecurity Act 2014</i>
Functions	To keep the rabbit barrier fence in good order, and to ensure it is maintained as an effective barrier against rabbits. To manage rabbits in the Darling Downs-Moreton Rabbit Board operational area.
Achievements	In addition to the operational and strategic achievements mentioned in this report, the Board also adopted a new strategic plan, communications strategy and work continues on development of a compliance strategy, in collaboration with partner local governments.

Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.
Remuneration: Board members do not receive any remuneration.	

Role

DDMRB is a pest operational Board established under the *Biosecurity Act 2014* and is responsible for managing rabbits in the operational area, illustrated in Figure 1. The principal activities of the DDMRB during 2021/22 have been maintenance of the rabbit barrier fence as well as strategic compliance, control and extension work throughout the operational area.

DDMRB provides a strategic rabbit control and compliance service to eight local governments and their ratepayers with the operational area comprising some 28,000km². The service is delivered primarily through maintenance of the rabbit barrier fence, provision of best practice control information to assist landholders to control rabbits on their land, as well as enforcement of regulatory compliance provisions. These services provide value beyond the operational area, with much of Queensland benefitting from the strategic work of the DDMRB.

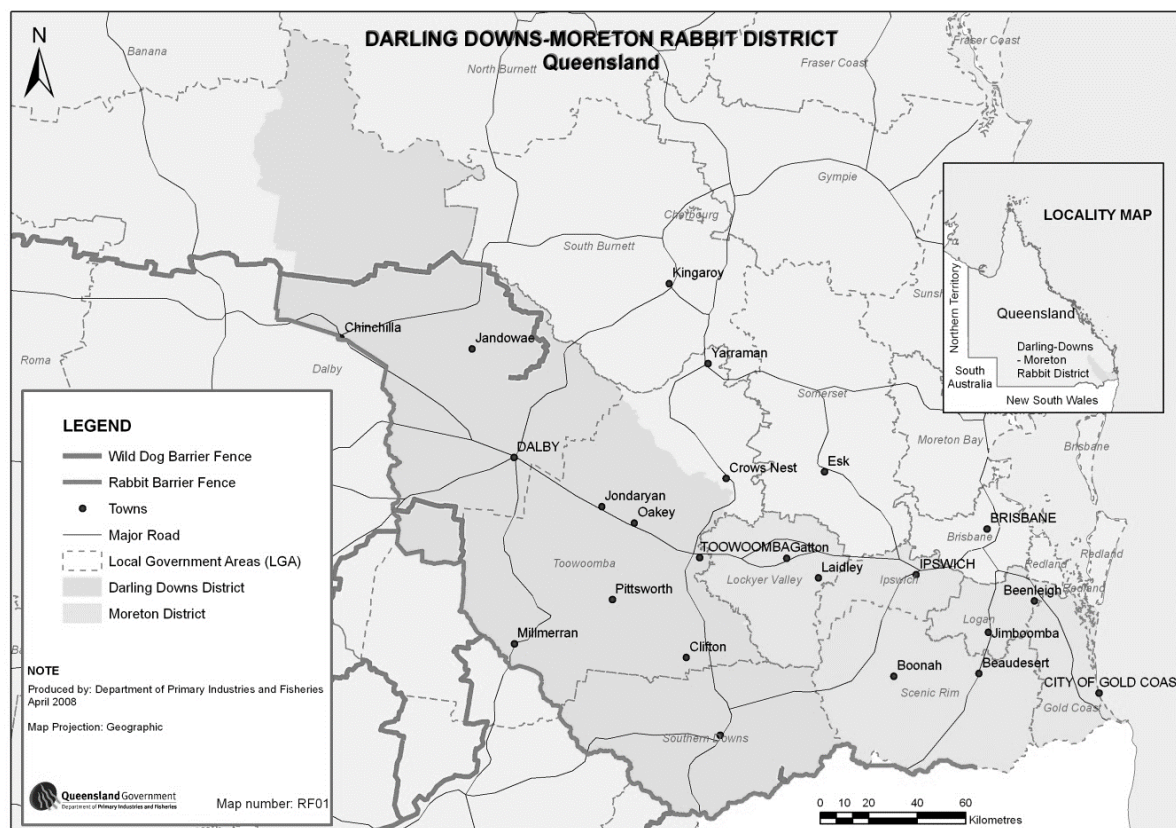


Figure 1: Darling Downs-Moreton Rabbit Operational Area

Information systems and record keeping

The DDMRB's records are kept securely in compliance with the *Public Records Act 2002* and the *Financial and Performance Management Standard 2019*. Minutes of meetings of this Board and previous Boards from inception in 1893 to 1981 were delivered to State Archives in March 2019.

Funding provided by local governments

The DDMRB's operations are primarily funded by a precept levied by the State on local governments with land in the operational area. The following table summarises the contributions from each of the precepted local governments.

Local Authority	Precept 2021/22	Precept 2022/23
Logan City Council	\$ 96,550	\$ 98,974
Ipswich City Council	\$ 97,863	\$ 100,320
City of Gold Coast	\$ 130,670	\$ 133,951
Lockyer Valley Regional Council	\$ 132,547	\$ 135,874
Western Downs Regional Council	\$ 217,102	\$ 222,550
Scenic Rim Regional Council	\$ 271,655	\$ 278,474
Southern Downs Regional Council	\$ 318,611	\$ 326,520
Toowoomba Regional Council	\$ 610,152	\$ 625,367

DDMRB strives to provide partner local governments with value for money and despite a Consumer Price Index increase of 5.1% and increased costs for supplies and services across the board, DDMRB's 2022/23 budget kept precept increases to 2.5%. DDMRB consulted with partner local governments prior to adopting the 2022/23 Budget. The Minister for Agricultural Industry Development and Fisheries and Minister for Rural Communities, the Hon Mark Furner MP approved the budget in May 2022.

In recognition of the funding provided by partner local governments and their ratepayers, the DDMRB is committed to supporting local businesses within the operational area, with the 90% local spend target contained in its procurement policy routinely exceeded.

Rabbit barrier fence

The rabbit barrier fence is maintained by permanent staff employed by the DDMRB who undertake both general maintenance and renewal works. Contractors are engaged to undertake works as required. There has continued to be a significant investment in fence renewal over the course of the last year including the completion of 6.2km of new fencing and top-netting as part of the Silverdale wild dog cluster fence project and the replacement of approx. 20km of the 27km of fence in the Mt Lindsay district destroyed by fire in late 2019 now being completed, as well as various fence and gate upgrades as required.

Major works undertaken on the rabbit barrier fence for the year ended 30 June 2022 were:

- Flooding across the DDMRB operational area in late 2021 resulted in extensive damage to the fence, with all local government areas impacted. A thorough impact assessment detailing 19 distinct repair jobs led to an active insurance claim. Four subsequent flood events have considerably delayed all but temporary repairs being effected. We have taken delivery of materials to effect repairs as weather and access allow.
- Completion of 20km of new rabbit height fence at Mt Lindsay (2019 bushfires insurance claim). The replacement of the balance of 7km is in progress as at 30 June 2022.
- 6.2km of wild dog height fence was completed (4.2km top-netted; 2km new fence) as part of the Silverdale cluster fence project in the Southern Downs Regional Council area.
- 10.3km of foot-netting was replaced across the operational area.
- Project to refurbish 15km of dog height fence between Dunmore camp and Moonie Oil gateway was completed.

- Refurbishment of approximately 30km of dog height fence between Cottonvale and Cullendore has been completed.
- Tenders have been called to replace 13km of end of life fence near Chinchilla with dog height fence.
- Over 380km of the rabbit barrier fence has been condition assessed and mapped via GIS.
- Over 220km of the rabbit barrier fence is now dog height, providing a strategic wild dog control service to government and landholders. The percentage of dog height fence continues to grow as DDMRB replaces and upgrades sections of fence, including several recent cluster fencing projects.
- The State Valuation Service was engaged to undertake a fixed asset valuation, as required under accounting standards every three to five years. Inspections of the rabbit barrier fence and all DDMRB owned housing and camping assets were facilitated.
- During the Covid-19 border closure period, there were multiple instances of damage to the rabbit barrier fence by persons gaining unlawful access into Queensland, with each instance repaired and reported to Queensland Police Service (QPS). Remote cameras were installed with photos captured handed over to QPS.

DDMRB purchased one reserve containing staff housing during 2021/22 for a total of \$65,000. This will provide for the property to be sold at market value, with the funds reinvested in DDMRB's core business, a strategic direction the Board has taken to divest itself of a number of properties surplus to contemporary operational requirements.

Four motor vehicles were purchased during the year, with three vehicles traded and two disposed of via auction (including one vehicle not replaced). A plant and fleet asset management plan was developed during the year, which aims to ensure staff have access to the vehicles and machinery necessary to undertake their jobs efficiently and safely. A tracked, skid steer loader was ordered, to replace aging tractors, along with a number of four wheel drive vehicles and all-terrain vehicles. Global delays with vehicle and machinery have been factored into asset management planning.

Establishment

DDMRB is comprised of 14.4 full time equivalent (FTE) staff, with one vacancy being carried throughout the year. In adopting the 2022/23 budget, the Board endorsed an amended staffing structure, taking effect from 1 July 2022, comprised of 13.6 FTE staff, which aims to improve operational efficiency and safety in the DDMRB's Moreton Division.

Staff are apportioned as follows:

Area	2021/22	2022/23
Management	2	2
Fence Maintenance / Renewal	10	9
Compliance	2	2
Administration	0.4	0.6
	14.4	13.6

Policy and governance

The DDMRB's policy suite was reviewed and amended during the year. New policies dealing with environmental sustainability, Covid-19 vaccination and tenure over DDMRB property were adopted. DDMRB's Investments Policy was updated to ensure resources were set aside to fund asset replacement, to have cash on hand to respond rapidly to natural disasters, and to follow sound governance principles. The firearms policy was rescinded, and firearms disposed of, in light of operational need, risk and cost considerations.

Review of DDMRB

Through the course of the year, the Department of Agriculture and Fisheries funded the Local Government Association of Queensland (LGAQ) to undertake a review to:

“examine the effectiveness and the future role of the DDMRB and rabbit fence and develop a funding model that considers the funding contribution required for effective control of rabbits in the control area and the maintenance of the existing rabbit fence; as well as a methodology that can be applied proportionate to the benefits received”.

Our Board and staff engaged constructively with the LGAQ, their policy executive and the appointed consultant from the commencement of the review, recognising the opportunity for positive change. The process of the review revealed that knowledge of the DDMRB's role, including the continued, strategic importance of the rabbit barrier fence, was low amongst our partner local governments, landholders and other stakeholders. This prompted the commencement of a dedicated effort to improve knowledge levels amongst our stakeholders.

Communication

A concerted effort was made during the year to establish and consolidate partnerships with our partner local governments and other stakeholders. Process improvements were effected to improve communication regarding our strategic and operational activities. A concerted effort was also made to identify our target audience, raise our profile and in doing so, improve knowledge of the risks rabbits pose to the economy and environment, and the strategic importance of the role of the DDMRB. A value proposition and key messaging framework was collaboratively developed with our Board and our valued staff. This gave rise to development and ongoing implementation of a communications strategy that to date has featured targeted social media, billboards, search engine optimisation and other media. The reach into our target audience has been very encouraging and future marketing work will build off these successes.

Compliance and extension

DDMRB has two dedicated compliance staff and also engaged the services of a contractor during 2021/22. Compliance staff completed survey programs of on-property inspections associated with the Optimising rabbit biocontrol (phase 2) project funded by the Queensland Government, responded to requests from the public for advice and assistance and follow up inspections to monitor harbour removal conducted by landholders. Surveys conducted during the project identified key breeding sites along the northern boundary and located new incursions in the operational area. The information collected will focus planning for future survey and control programs to protect high value horticultural areas within the DDMRB operational area. Information collected in West Ipswich and Scenic Rim survey areas will be used to track the migration of rabbits into these areas, plan for strategic control and provide property specific actions for landholders to remove rabbit harbour from their properties.

General compliance activities throughout the year included responding to calls for advice and assistance from landholders, local, state and federal government land managers, inspecting land surrounding known infestations of rabbits and attending properties reported to be keeping pet rabbits. A total of 1,156 property inspections were conducted during 2021/22 which resulted in the removal of 238 breeding sites, reducing the number of offspring produced by 990 per month. DDMRB received 22 reports of pet rabbits resulting in 11 rabbits being seized and rehomed interstate by the Animal Welfare League and the RSPCA. Several pet rabbit reports received were inconclusive.

Optimising rabbit biocontrol project (phase 1)

DDMRB undertook follow up inspections of properties identified during phase 1 surveys undertaken from 2018 – 2020.

Activities included:

- Providing information to landholders about rabbit ecology, impacts and control.
- Surveying properties following harbour removal to ensure re-entry into warrens is prevented.
- Following up with landholders yet to comply with directions to remove harbour.
- Inspecting properties adjoining the survey areas where rabbits were located.

Results are summarised as follows:

Toowoomba survey

Compliance staff conducted follow up inspections of properties identified during the 2018 survey as having breeding locations for rabbits and inspected properties which were not able to be surveyed due to absentee landholders. Inspections of 230 properties were completed and 79 breeding sites removed during 2021/22 primarily by landholders. This will reduce the number of offspring produced by more than 320 per month. The project has successfully removed 950 breeding locations and reduced the total number of offspring by over 5,200 per month in these areas.

City of Gold Coast survey

Follow up inspections were conducted on 26 properties included in the City of Gold Coast survey in 2019 to reassess the number of properties impacted by rabbits. Of the original 320 properties surveyed, only six properties with evidence of rabbit infestation remain. Compliance staff have worked with Department of Transport and Main Roads staff to facilitate the removal of harbour on land under their control located during follow up inspections. Further monitoring in the Yatala area will be undertaken to locate and remove remaining infestations.

Southern Downs survey

Follow up inspections were conducted on 47 properties included in the 2019 survey. Harbour removal continues in Dalveen and Killarney with 41 breeding sites removed by landholders with advice and assistance from compliance staff. The harbour removal will reduce the number of offspring produced by 225 per month. The harbour removal completed since the survey will reduce the total number of offspring produced by more than 14,960 per month in these areas. Dalveen has been identified as a high priority area and follow up inspections to monitor the residual population in this location will continue.

Optimising rabbit biocontrol project (phase 2)

Phase 2 of the project was completed in June 2022 and comprised of comprehensive, targeted surveys and a number of workshops. Planned field days were not held due to the Covid-19 pandemic, with project funding focused on complementary communication activities. Compounding weather events and Covid-19 restrictions delayed survey progress, however very positive results were achieved.

Hatton Vale / Kensington Grove survey

Follow up inspections were conducted on 27 properties to assess harbour removal conducted by landholders and to monitor the spread of rabbits on surrounding properties. There were 15 breeding places removed by landholders across 6 properties. The spread of rabbits has been reduced with no sign of rabbits located on or around properties where harbour was removed. Inspections of those properties yet to comply with harbour removal requirements will continue into 2022/23.

Scenic Rim survey

The Scenic Rim survey was initiated following a report of rabbits near Rosevale in April 2021. The survey was conducted in two stages; the first to survey properties adjacent to the Bremer River (Rosevale survey) for rabbit breeding locations. Upon locating breeding sites, a 3km buffer zone was surveyed on surrounding properties to map the migration corridor established along the Bremer River catchment. The survey area included 373 properties which consisted of rural residential and rural grazing properties. Of the 373 properties, 333 properties were clear of rabbits,

26 have a very low rabbit infestation and 14 properties were not able to be surveyed due to the absence of landholders. There were 26 breeding places located across 14 properties and 6 breeding places had been removed by the end of the survey. Inspections of those properties yet to comply with harbour removal requirements will continue into 2022/23.

West Ipswich survey

The West Ipswich survey south of Calvert along Franklin Vale Creek to Mount Mort included 447 properties; 402 of which are clear of rabbits and 28 with very low rabbit infestations. There were 17 properties which were not able to be surveyed due to the absence of landholders. Of the 28 properties with evidence of rabbits, 11 had harbour identified. A natural outbreak of RHDV late in 2021 reduced the number of rabbits in the survey area, however suitable breeding locations remained active. Some landholders had been proactive by laying baits to reduce rabbit numbers but had not considered the importance of harbour removal prior to the survey and compliance staff property visits. Inspections of those properties yet to comply with harbour removal requirements will continue into 2022/23.

Harbour removal overview

Removing harbour is a critical element in preventing rabbits breeding and their populations expanding. Effective, landscape-level control requires this knowledge to be widely communicated, and subsequent cooperation from all land managers. Over 350 breeding sites were removed during 2021/22 reducing the productivity of rabbits by 1,500 offspring per month. This reduction has a direct benefit to the environment by reducing grazing pressure on native seedling germination, reduces soil erosion, improves the quality of pasture for livestock and helps to prevent damage to infrastructure and the horticultural industry.

Virus update

Twenty rabbit samples collected by DDMRB compliance staff during 2021/22 were tested, with 8 returned positive to RHDV2, 11 returned negative results and 1 sample identified as myxomatosis. Samples were collected from multiple locations across the operational area. The dominant field strain of calicivirus continues to be the RHDV2 variant due to its ability to infect wild populations of rabbits earlier than the original Czech strain.

Open data

DDMRB provided de-identified compliance data to the Queensland Government for the period since digital records have been kept (17/08/2015 to 30/06/2022).

Risk management

DDMRB reviews its risk profile annually and as required and makes amendments to its risk register and the management of these risks based on the outcomes of reviews.

Directors remuneration

Directors of the Board do not receive sitting fees or remuneration.

Queensland Language Services Policy

DDMRB has not engaged or used interpreter services over the course of the financial year ending 30 June 2022.

Consultancies

DDMRB has not engaged or used consultancy services over the course of the financial year ending 30 June 2022.

Human Rights Act 2019

In accordance with the reporting requirements under the *Financial Accountability Act 2009*, section 63:

- a) All policies were reviewed during 2021/22, with regular (scheduled and on a needs basis) reviews undertaken;
- b) Human Rights Act references have been included in DDMRB's *Right to Information and Information Privacy Policy* and *Administrative and Human Rights Complaints Policy*; and,
- c) There was one human rights complaint received by DDMRB during 2021/22, which was in relation to the termination of an employee for failure to comply with a DDMRB policy. The matter was submitted to the Queensland Human Rights Commission and has yet to be heard.

Public Sector Ethics Act

DDMRB has an employee code of conduct and staff receive regular updates on their obligations as public sector employees to not only comply with the requirements of the Code but to ensure that they understand and meet their broader statutory obligations to act ethically.

Public service values

DDMRB has incorporated Queensland Public Service Values into its strategic decision making processes, including in reviewing its strategic plan, policy suite, risk management framework and operational planning.

Overseas travel

There was no overseas travel undertaken on behalf of DDMRB by any Director or employee during 2021/22.

Covid-19

The Covid-19 pandemic presented significant risks to DDMRB's safe and efficient operation and as such a policy designed at mitigating those risks was adopted and implemented during 2021/22.

Unite and Recover objectives

By maintaining the rabbit fence, facilitating effective control of rabbits and educating the community about the economic and ecological impact caused by rabbits, the Board supports the State Government's Unite and Recover objectives of protecting and enhancing our natural environment and heritage for future generations and achieving a 50 percent renewable energy target by 2030.

The government's objectives for the community are built around Unite and Recover – Queensland's Economic Recovery Plan. The objectives are long-term and can only be achieved by everyone involved working together. As noted in DDMRB's strategic plan, the objectives with most relevance to this plan are:

Growing our regions: help Queensland's regions grow by attracting people, talent and investment, and driving sustainable economic prosperity.

Protecting the environment: protect and enhance our natural environment and heritage for future generations and achieve a 50 per cent renewable energy target by 2030.



.....
Craig Magnussen
CHIEF EXECUTIVE OFFICER
16 September 2022

Darling Downs-Moreton Rabbit Board
Statement of Comprehensive Income
for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
Income from continuing operations			
User charges and fees		-	3,000
Grants and other contributions	2	2,059,235	1,975,663
Interest Received	3	7,925	11,963
Other revenue	4	104,887	504,014
Profit/(Loss) on disposal of property plant & equipment	5	200,997	(21,077)
Total income from continuing operations		2,373,044	2,473,563
Expenses from continuing operations			
Employee expenses	6	1,146,424	1,066,238
Supplies and services	7	677,085	459,418
Depreciation	8	399,041	369,732
Other expenses	9	140,251	91,373
Total expenses from continuing operations		2,362,801	1,986,761
Operating result from continuing operations		10,243	486,802
Other comprehensive income			
<u>Items that will not be reclassified to operating result</u>			
Increase/(Decrease) in Asset Revaluation Surplus	20	827,155	380,951
Total other comprehensive income		827,155	380,951
Total comprehensive income		837,398	867,753

Darling Downs-Moreton Rabbit Board
Statement of Financial Position
as at 30 June 2022

			Restated	Restated
	Notes	2022	2021 ¹	2020 ¹
		\$	\$	\$
Current assets				
Cash and cash equivalents	10	209,849	1,600,918	1,596,882
Financial Assets	11	1,730,000	-	-
Receivables	12	60,680	19,021	1,813
Inventories	13	123,092	94,170	122,989
Other current assets	14	15,164	25,506	21,895
Non-current assets classified as held for sale	15	360,000	178,685	-
Total current assets		2,498,785	1,918,300	1,743,579
Non-current assets				
Infrastructure, property, plant and equipment	16	8,053,047	7,760,932	7,037,688
Total non-current assets		8,053,047	7,760,932	7,037,688
Total assets		10,551,832	9,679,232	8,781,267
Current liabilities				
Payables	17	84,006	51,943	49,456
Accrued employee benefits	18	259,521	232,838	162,109
Total current liabilities		343,527	284,781	211,565
Non-current liabilities				
Accrued employee benefits	19	10,596	34,140	61,802
Total non-current liabilities		10,596	34,140	61,802
Total liabilities		354,123	318,921	273,367
Net assets		10,197,709	9,360,311	8,507,900
Equity				
Accumulated surplus		4,154,285	4,144,042	3,672,582
Asset revaluation surplus	20	6,043,424	5,216,269	4,835,318
Total equity		10,197,709	9,360,311	8,507,900

¹ See note 21 for details regarding the restatement as a result of prior period errors

Darling Downs-Moreton Rabbit Board
Statement of Changes in Equity
for the year ended 30 June 2022

	Accumulated Surplus		Asset Revaluation Surplus		Total	
	2022	2021	2022	2021	2022	2021
	\$	\$	\$	\$	\$	\$
Balance at 1 July	4,144,042	3,437,872	5,216,269	5,115,118	9,360,311	8,552,990
Correction of Prior Period Errors	-	234,711	-	(279,800)	-	(45,089)
Restated Opening Balance ¹	4,144,042	3,672,583	5,216,269	4,835,318	9,360,311	8,507,901
Operating Result from Continuing Operations	10,243	486,802	-	-	10,243	486,802
Other Comprehensive Income:						
Revaluation Surplus	-	-	827,155	380,951	827,155	380,951
Correction of Prior Period Errors	-	(15,343)	-	-	-	(15,343)
Balance at 30 June	4,154,285	4,144,042	6,043,424	5,216,269	10,197,709	9,360,311

¹ See note 21 for details regarding the restatement as a result of prior period errors

Darling Downs-Moreton Rabbit Board
Statement of Cash Flows
For the year ended 30 June 2022

	Notes	2022 \$	2021 \$
Cash flows from operating activities			
<i>Inflows</i>			
User charges and fees		-	3,300
Grants and other contributions		2,009,735	1,985,233
Interest receipts		7,925	11,963
Other		306,325	504,351
GST input tax credits from ATO		97,151	53,570
<i>Outflows</i>			
Employee expenses		(1,127,558)	(1,023,171)
Supplies and services		(741,598)	(488,760)
Other		(347,689)	(100,510)
GST paid to ATO		(8,492)	(14,801)
Net cash provided by operating activities		195,799	931,175
Cash flows from investing activities			
<i>Outflows</i>			
Payments for property, plant and equipment		(357,133)	(945,311)
Payments to Term Deposits		(1,730,000)	-
<i>Inflows</i>			
Proceeds from disposal of property, plant and equipment		500,265	18,182
Net cash provided by/ (used in) investing activities		(1,586,868)	(927,129)
Net increase/(decrease) in cash and cash equivalents		(1,391,069)	4,036
Cash and cash equivalents opening balance		1,600,918	1,596,882
Cash and cash equivalents closing balance	10	209,849	1,600,918

1. Summary of Significant Accounting Policies

1.1 Objectives and principal activities of the Darling Downs-Moreton Rabbit Board (DDMRB)

The DDMRB's role is to maintain the 555 kilometres of rabbit barrier fence in rabbit proof condition and monitor for compliance with the requirements to manage and control rabbits in the DDMRB operational area in accordance with the *Biosecurity Act 2014* (the Act).

The aim of the fence maintenance program and compliance activities is to ensure, as far as practicable, the DDMRB rabbit district, as defined by the Act and the associated Regulation is maintained free of rabbits.

The DDMRB achieves this by carrying out regular inspections and upgrades of the fence and conducting property inspections to assess for rabbit infestations. If rabbits are located on a property within the rabbit district the DDMRB provides technical advice to landholders to ensure the most effective Control techniques are utilised.

1.2 Issuance of Financial Statements

The financial statements are authorised for issue by the Chair and the Chief Executive Officer of the DDMRB at the date of signing the Certificate of the Chair and Chief Executive Officer.

1.3 Basis of Accounting

These financial statements have been prepared to comply with the DDMRB's obligations pursuant to the *Financial and Performance Management Standard 2019* and the *Financial Accountability Act 2009*. The DDMRB is a statutory body and is classified as a not-for-profit entity under Australian Accounting Standards. These general-purpose financial statements are prepared in compliance with the requirements of Australian Accounting Standards - Simplified Disclosures – The financial statements comply with the recognition and measurement requirements of all Australian Accounting Standards and Interpretations applicable to not-for-profit entities, and the presentation requirements in those standards as modified by AASB 1060.

The financial statements have been prepared on an accruals basis and are based on historical costs, modified where appropriate, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

1.4 Funding of the DDMRB's Operations – Land Protection Fund

The principal source of funding for the DDMRB is through payments made from the Land Protection Fund under s58 of the *Biosecurity Act 2014*. These payments are derived through the requirement of local governments within the Darling Downs-Moreton Rabbit District to pay an annual amount to the Land Protection Fund under s60 of the *Biosecurity Act 2014*.

The funding from the Land Protection Fund is recognised upon receipt.

1.5 Presentation Matters

Currency and rounding – Amounts included in the financial statements are in Australian dollars. Amounts are rounded to the nearest dollar.

Comparatives – Comparative information reflects the audited 2020-21 financial statements.

Current/non-current classification – Assets are classified as “current” where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as “current” when they are due to be settled within 12 months after the reporting date or the DDMRB does not have an unconditional right to defer settlement to beyond 12 months after the reporting date. All other assets and liabilities are classified as non-current.

1.6 Acquisition of Assets

Actual cost is used for the initial recording of all non-current physical acquisitions. Cost is determined as the value given as consideration plus cost incidental to the acquisition, including all costs incurred in getting assets ready for use.

1.7 Property, Plant and Equipment

Items of property, plant and equipment with a cost or other value equal to or in excess of the following thresholds are recognised for financial reporting purposes in the year of acquisition:

Land	\$ 1
Buildings	\$ 10,000
Infrastructure	\$ 10,000
Plant and equipment	\$ 5,000

Land improvements are included with buildings. Items with a lesser value are expensed in the year of acquisition.

1.8 Revaluation of Non-Current Physical Assets

Land, buildings and infrastructure are measured at fair value in accordance with AASB 116 Property, Plant and Equipment, AASB 13 Fair Value Management and Queensland Treasury’s Non-Current Asset Accounting Policies for the Queensland Public Sector.

Plant and equipment is measured at historical cost.

Non-current physical assets measured at fair value are comprehensively revalued at least once every five years based on actual construction costs. In the interim, recent construction costs are examined each year to determine whether there has been a material variation in fair value.

Any revaluation increment arising on the revaluation of an asset is credited to the asset revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense in the Statement of Comprehensive Income. A decrease in the carrying amount on revaluation is charged as an expense, to the extent that it exceeds the balance, if any, in the asset revaluation surplus relating to that asset class.

1.8 Revaluation of Non-Current Physical Assets (cont.)

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of the remaining useful life.

Crown reserve land is also made available, without charge, for the use of the DDMRB. As this land is not controlled by the DDMRB, it is not included in the financial report.

1.9 Depreciation of Property, Plant and Equipment

The DDMRB does not apply depreciation to land.

Property, plant and equipment is depreciated on a straight-line basis in order to allocate the net cost or revalued amount of each asset, less its estimated residual value, progressively over its estimated useful life.

For each class of depreciable asset, the following useful lives are used:

Asset Class	Asset Sub-Class	Estimated Useful Life in Years
Buildings	Timber Residence Sheds	60 years 40 years
Infrastructure	Rabbit Proof Fence	50 years
Plant and equipment	Motor Vehicles Heavy Plant	3 – 5 years 5 – 10 years

1.10 Impairment of Non-Current Assets

All non-current physical assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the DDMRB determines the asset's recoverable amount. Any amount by which the assets carrying amount exceeds the recoverable amount is recorded as an impairment loss.

The asset's recoverable amount is determined as the higher of the asset's fair value less costs to sell and value in use, which is determined as an asset's current replacement cost.

1.11 Key Management Personnel Remuneration

Key management personnel and remuneration disclosures are made in accordance with section five of the Financial Reporting Requirements for Queensland Agencies issued by Queensland Treasury. Refer to note 18 for the disclosures on key management personnel and remuneration.

1.12 Taxation

The DDMRB is a statutory body pursuant to the *Income Tax Assessment Act 1936* and is exempt from Commonwealth Income Tax. The DDMRB is subject to Fringe Benefits Tax and Goods and Services Tax.

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of the receivables or payables in the statement of financial position.

1.13 Accounting Estimates and Judgements

The preparation of financial statements necessarily requires the determination and use of certain critical accounting estimates, assumptions, and management judgements that have the potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods are relevant.

Estimates and assumptions that have the potential to significantly affect the financial position reported by the DDMRB are outlined in the following financial statement notes.

1.14 Fair Value Measurement

The DDMRB is required to measure some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of applicable Accounting Standards or the *Financial Accountability Act 2009*.

“Fair Value” is the price the DDMRB would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants in the measurement date.

A fair value is a market based measure; the closest equivalent market price information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, market information is extracted from the most advantageous market available to the entity as at the reporting date (i.e. the market that maximises the receipts from the sale of the asset or minuses the payment made to transfer the liability, after taking into account transaction costs and transport costs).

1.14 Fair Value (continued)

For non-financial assets, the fair measurement also takes into account a market participant's ability to use the asset in its highest and best use or sell it to another market participant that would use the assets in its highest and best use.

1.15 Adoption of New and Revised Accounting Standards

First time mandatory application of Australian Accounting Standards and Interpretations

One new accounting standard was applied for the first time in 2021-22:

- AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*

AASB 1060 introduces the Simplified Disclosures framework for general purpose financial statements prepared entities reporting under Tier 2 of the Differential Reporting Framework. This new disclosure framework applies to the DDMRB. While most of the disclosures remain the same as 2020-21, there have been some changes by way of additional or reduces disclosures reflected in these financial statements.

The new accounting standard does not change any recognition or measurement requirements, and the DDMRB's financial statements continue to comply with the recognition and measurement requirements of all applicable accounting standards and interpretations.

Early adoption of Australian Accounting Standards and Interpretations

No accounting pronouncements were early adopted in the 2021-22 financial year.

Voluntary changes in accounting policy

No voluntary changes in accounting policies occurred during the 2021-22 financial year.

Darling Downs-Moreton Rabbit Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

	2022 \$	2021 \$
2. Grants and other contributions		
Department of Agriculture and Fisheries:		
Land Protection Fund	1,875,150	1,829,415
Rabbit Biocontrol Grant	159,896	59,104
Goondiwindi Regional Council	-	24,320
Southern Qld Landscapes	-	550
Local Authorities – Top Netting Fees	19,644	16,819
Southern Downs Regional Council	4,545	45,455
Total grants and contributions	2,059,235	1,975,663

2.1 Grants and contributions

Grants and contributions revenue arise from transactions that are non-reciprocal in nature.

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the DDMRB to transfer goods or services to a third-party on the grantor's behalf, the grant is accounted for under AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred as unearned revenue (contract liability) and recognised as or when the performance obligations are satisfied

Otherwise, the grant or donation is accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding. The DDMRB did not receive any specific purpose capital grants in this financial year

Contributions of assets received from the government and other parties are recognised at fair value on the date of transfer in the Statement of Financial Position, with a corresponding amount of revenue recognised in the Statement of Comprehensive Income.

No assets were received in the year under review.

Darling Downs-Moreton Rabbit Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

	2022	2021
	\$	\$
3. Interest received		
Interest on bank accounts and term deposits.	7,925	11,963
Total interest received	7,925	11,963
3.1 Interest Received		
Interest revenue is recognised using the effective interest method.		
4. Other revenue		
Recoveries and Refunds	2,371	929
Paddock Lease and House Rent	-	679
Insurance Compensation from Loss of Property ¹	87,339	500,645
Workers Compensation Reimbursements ²	12,734	-
Other Revenue	2,443	1,761
Total other revenue	104,887	504,014
 ¹ Item relates to insurance claims made in 2020/21 due to the loss of 27km of the barrier fence by bushfire in 2019/20 and insurance claims made in 2019/20 due to the theft of a QuickSpray unit and trailer.		
² No workers compensation claims were lodged in 2020/21.		
5. Profit/(Loss) on disposal of property, plant and equipment		
Plant and equipment	32,090	(21077)
Profit on Sale of Assets	168,907	-
Total profit/(loss) on disposal of property, plant and equipment	200,997	(21,077)

Darling Downs-Moreton Rabbit Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

	2022	2021
	\$	\$
6. Employee expenses		
Employee benefits		
Wages and salaries	832,083	780,687
Annual Leave	109,593	92,629
Sick Leave	48,368	18,877
Employer superannuation contributions	107,062	113,874
Long service leave expense	22,468	29,807
Employee related expenses		
Workers' compensation premium	13,612	20,535
Other	13,238	9,829
Total employee expenses	1,146,424	1,066,238

The number of employees including both full-time employees and part-time employees measured on a full-time equivalent basis is

	#	#
Number of Employees:	14	15

7. Supplies and services	\$	\$
Safety equipment & clothing	15,527	18,584
Materials - fencing	91,878	38,953
Repairs & maintenance	204,318	120,984
Printing & stationery	3,646	5,996
Electricity & gas	4,426	4,303
Fringe benefits tax	8,830	6,018
Telephone & postage	25,267	14,318
Advertising & signs	1,676	7,593
Rates and Land Rentals	12,995	12,097
Computer supplies	23,840	13,607
Motor vehicle expenses	85,134	73,861
Portable and small tools	8,319	19,136
Contractor – rabbit compliance	51,096	46,854
Other	24,634	18,010
Project grant expenditure (excluding employee expenses) ¹	115,499	59,104
Total supplies and services	677,085	459,418

¹ This expenditure item relates to costs (excluding employee expenses) associated with the Optimising Rabbit BioControl Project, funded via a grant from the Department of Agriculture and Fisheries in 2020/21.

Darling Downs-Moreton Rabbit Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

	2022	2021
	\$	\$
8. Depreciation		
Property, plant & equipment		
Buildings	22,095	27,852
Infrastructure - Rabbit Barrier Fence	267,101	248,177
Plant and equipment	109,845	93,704
Total depreciation	399,041	369,733
9. Other expenses		
Insurance premiums & registrations	61,229	43,119
Queensland Audit Office – external audit fees for the audit of the financial statements	15,000	15,000
Queensland Audit Office – external audit fees for grant audit services performed	1,500	1,500
Bank charges and accounting fee	630	809
Legal expenses	41,111	19,620
Asset valuation and report fees	20,781	11,325
Total other expenses	140,251	91,373
10. Cash and cash equivalents		
Cash at bank	209,849	1,600,918
Total cash and cash equivalents	209,849	1,600,918
10.1 Cash and Cash Equivalents		
Cash and cash equivalents include cash on hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less, and bank overdrafts.		
11. Financial Assets		
Term Deposits	1,730,000	-
Total financial assets	1,730,000	-
12. Receivables		
<i>Current</i>		
Net Receivable from the Australian Taxation Office	180	14,417
Qld Dept Agriculture and Fisheries – Grant Funding	60,500	4,604
Total current receivables	60,680	19,021

Darling Downs-Moreton Rabbit Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

	2022 \$	2021 \$
12.1 Receivables		
Receivables are measured at amortised cost which approximates their fair value at reporting date. Terms of settlement range between seven (7) days to three (3) months, no interest is charged and no security obtained.		
The DDMRB's receivables are mainly from Queensland local governments, Queensland Government agencies or Australian Government agencies. No loss allowance is recorded for these receivables on the basis of materiality and the nature of these receivables.		
13. Inventories		
<i>Current</i>		
<i>Inventory held for consumption</i>		
Materials and stores at cost	123,092	94,170
Total current inventories	123,092	94,170
13.1 Inventories		
The materials on hand comprise of materials held at various locations for fence maintenance and are valued at the lower of cost and net realisable value.		
14. Other Assets		
<i>Current</i>		
Prepayments	15,164	25,506
Total current other assets	15,164	25,506
15. Non-current Assets held for sale		
Property	360,000	178,685
Total non-current assets held for sale	360,000	178,685

	2022 \$	Restated 2021 \$
16. Infrastructure, property, plant and equipment		
16.1 Land		
At market value	870,000	746,833
Total land	870,000	746,833
16.2 Buildings		
At replacement cost	1,017,000	1,201,520
Less: accumulated depreciation	(358,000)	(483,787)
Total buildings	659,000	717,713
16.3 Infrastructure - rabbit barrier fence		
At replacement cost	12,730,000	13,355,038
Less: accumulated depreciation	(6,890,000)	(7,844,333)
Total infrastructure - rabbit barrier fence	5,840,000	5,510,705
16.4 Plant and equipment		
At cost	1,346,382	1,297,776
Less: accumulated depreciation	(662,335)	(656,088)
Total plant and equipment	684,047	641,689
16.5 Work in progress		
Infrastructure	-	143,970
Total work in progress	-	143,970
Total infrastructure, property, plant and equipment	8,053,047	7,760,932

16.6 Valuation of property, plant & equipment

Infrastructure, property, plant and equipment have been valued in accordance with AASB 116 Property, plant & equipment, AASB 13 Fair Value Measurement and Queensland Treasury' Non-Current Asset Accounting Policies for the Queensland Public Sector.

16.6.1 Land, buildings and infrastructure

Land, buildings and infrastructure were comprehensively revalued as at 30 June 2022 by the Department of Resources. Infrastructure was valued using Replacement cost and properties were valued at fair market values. The DDMRB has judged that these valuations, less an allowance for annual depreciation, materially represent fair value as at 30 June 2022.

16.6.2 Plant and equipment

Plant and equipment is valued at cost in accordance with Queensland Treasury's Non-current Asset Accounting Policies for the Queensland Public Sector.

Darling Downs-Moreton Rabbit Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

16.7 Property, plant & equipment movement reconciliation

	Land	Buildings	Infrastructure	Plant and equipment	Work in progress	Total
	2022	2022	2022	2022	2022	2022
	\$	\$	\$	\$	\$	\$
Carrying amount at 1 July 2021 (Restated)	746,833	717,734	5,510,705	641,689	143,970	7,760,931
Additions	71,799	-	-	258,906	-	330,705
Disposals – written down value	-	-	-	(106,704)	-	(106,704)
Assets reclassified as held for sale	(220,000)	(140,000)	-	-	-	(360,000)
Revaluation	271,368	103,361	596,396	-	(143,970)	827,155
Depreciation	-	(22,095)	(267,101)	(109,845)	-	(399,041)
Carrying amount at 30 June 2022	870,000	659,000	5,840,000	684,046	-	8,053,047

	2022 \$	2021 \$
17. Payables		
<i>Current</i>		
Trade payables and accrued expenses	68,801	28,759
PAYG tax payable to the ATO	14,106	23,184
ANZ Credit Card	1,099	-
Total payables	84,006	51,943
18. Accrued Employee Benefits		
<i>Current</i>		
Long service leave	160,978	147,257
Annual leave	98,543	85,581
Total current accrued employee benefits	259,521	232,838
<i>Non-current</i>		
Long service leave	10,596	34,140
Total non-current accrued employee benefits	10,596	34,140

18.1 Employee Benefits

Short-term employee benefits – wages, salaries and sick leave

Wages and salaries due but unpaid at the reporting date are recognised in the Statement of Financial Position at the current salary rate(s). As the DDMRB expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised for this as it is taken.

Other long-term employee benefits – annual and long service leave

Annual leave and long service leave liabilities are classified and measured as other long-term employee benefits as the DDMRB does not expect to wholly settle all such liabilities within the 12 months following reporting date.

Other long-term employee benefits are presented as current liabilities where the DDMRB does not have an unconditional right to defer payment for at least 12 months after the end of the reporting period.

Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments take into account anticipated future wage/salary levels, expected employee departures and periods of ineligible service. These are discounted using market yields on Australian Government bond rates at the end of the reporting period that coincides with the expected timing of estimated future payments.

All directly associated on-costs (e.g. employer superannuation contributions, payroll tax and workers compensation insurance) are also recognised as liabilities, where these on-costs are material.

Superannuation

Superannuation benefits are paid to the employee's superannuation fund at 10% of their gross wage. Contributions are expensed in the period in which they are paid or payable. The DDMRB's obligation is limited to its contribution to the employer superannuation fund.

Darling Downs-Moreton Rabbit Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

19. Key management personnel and remuneration expenses

a) Key Management Personnel

The following table provides details of the key management personnel including those positions that had authority and responsibility for planning, directing and controlling the activities of the DDMRB during 2021-22.

Position	Responsibilities	Current Incumbents	
		Contract classification and appointment authority	Date initially appointed to / Resigned from position
Board	Responsible for the overall efficient, effective and economic strategic administration of the DDMRB.	Appointed by the Minister	Board Commenced 2 June 2021
Chief Executive Officer (current)	Responsible for the efficient, effective and economic operational administration of the DDMRB.	Employment Agreement	Commenced 6 September 2021
Chief Executive Officer (outgoing)			Commenced 17 September 2018; resigned 16 September 2021
Inspector	Responsible for efficient operation and service delivery	Employment Agreement	Commenced 8 July 2002.

b) Remuneration Expenses

Board

Generally, the Directors of the Board do not receive fees for attending meetings as they are either elected Councillors or staff from the respective Councils that contribute to the DDMRB operations.

However, as a result of the Queensland Local Government elections held in March 2020, two Directors were not re-elected as Councillors at their respective Councils and for the period 1 July 2021 to 30 June 2022, those members were paid meeting fees and mileage allowance by the DDMRB in accordance with the Queensland Government's Remuneration Procedure.

Number of Scheduled Meetings	Seven
Meeting Fees and Mileage Allowances Paid	\$738

In addition, accommodation charges of \$3,758 were incurred by the DDMRB during this period.

19. Key management personnel and remuneration expenses (continued)

Executive Management

The remuneration and other terms of employment (including motor vehicle entitlements) for the key management personnel are specified in employment contracts and agreements.

No key management personnel remuneration packages provide for performance or bonus payments.

The following disclosures focus on the expenses incurred by the DDMRB during the respective reporting periods that is attributable to key management positions. Therefore, the amounts disclosed reflect expenses recognised in the Statement of Comprehensive Income.

Remuneration expenses for key management personnel comprise the following components:

Short-term employee expenses which include:

- salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year that the employee occupied the specified position
- non-monetary benefits - consisting of the provision of a vehicle together with fringe benefits tax applicable to the benefit.

Long-term employee expenses include amounts expensed in respect of long service leave entitlements earned.

Post-employment expenses include amounts expensed in respect of employer superannuation obligations.

Termination benefits (payment of six months' salary in the event of the winding up of the DDMRB) are provided for within the individual contracts of employment of the Chief Executive Officer and Inspector.

Contracts of employment for all other staff provide only for notice periods or payments in lieu of notice on termination, regardless of the reason for termination.

Darling Downs-Moreton Rabbit Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

19. Key management personnel and remuneration expenses (continued)

1st July 2021 - 30th June 2022

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Total Expenses
	Monetary \$'000	Non-monetary \$'000	\$'000	\$'000	\$'000
Chief Executive Officer	136	-	-	17	153
Inspector	110	-	-	14	124

1st July 2020 - 30th June 2021

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Total Expenses
	Monetary \$'000	Non-monetary \$'000	\$'000	\$'000	\$'000
Chief Executive Officer	116	7	-	14	137
Inspector	107	5	-	13	125

20. Asset Revaluation Surplus by Class

The asset revaluation surplus represents the net effect of upwards and downwards revaluations of assets to fair value.

	Land 2022 \$	Buildings 2022 \$	Infrastructure 2022 \$	Total 2022 \$
Balance 1 July 2021 (Restated)	156,813	709,824	4,349,632	5,216,269
Revaluation increments	271,368	103,361	452,426	827,155
Balance 30 June 2022	428,181	813,185	4,802,057	6,043,424

21. Correction of Prior Period Error

During the year it was identified that a property located in Casino which has been recorded within Infrastructure, property, plant and equipment of DDMRB is not beneficially owned by DDMRB and is instead owned by the NSW Government Crown Lands under the Department of Planning, Industry and Environment.

As a result, the net asset position and total equity of DDMRB have been overstated.

Darling Downs-Moreton Rabbit Board
Notes to and forming part of the financial statements
for the year ended 30 June 2022

21. Correction of Prior Period Error (continued)

The table below discloses the impact of this restatement on the prior year Statement of Financial Position:

	30 June 2021 As originally presented \$	Correction \$	30 June 2021 Restated \$
Statement of financial position			
Infrastructure, property, plant & equipment	7,806,021	(45,089)	7,760,932
Total Assets	9,724,321	(45,089)	9,679,232
Equity			
Accumulated surplus	3,909,331	234,711	4,144,042
Asset revaluation surplus	5,496,069	(279,800)	5,216,269
Total Assets	9,405,400	(45,089)	9,360,311

22. Financial Instruments

The DDMRB's financial instruments consist mainly of deposits with banks, accounts receivable and accounts payable. Details of the DDMRB's financial instruments are:

	2022 \$	2021 \$
Financial Assets		
Cash and cash equivalents	209,849	1,600,918
Receivables	60,680	19,021
Financial assets	1,730,000	-
Financial Liabilities		
Payables	84,006	51,943

23. Related Parties

Transactions with Related Parties

There are no related party transactions to be disclosed with respect to the 2021/22 financial year.

24. Commitments

	2022	2021
	\$	\$
Commitments at reporting date are payable as follows:		
Commitments for acquisition of PP&E		
- Infrastructure		
Not later than 1 year	-	216,164
	-	216,264

25. Contingent Assets or Liabilities

There are no known contingent assets or liabilities as at 30 June 2022.

26. Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions, regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique.

Financial assets and liabilities

The carrying amounts of trade receivables and payables approximate their fair value. The DDMRB holds no financial assets classified as fair value through profit and loss.

Non-financial assets

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use.

Disclosure – Assets measured at fair value

Land and Buildings located on freehold land

The valuation of the DDMRB's houses and structures on freehold land has been carried out on a Market Value approach. The market approach uses recent observable data for similar properties and may incorporate the use of valuing the property using a discounted cash flow methodology.

Infrastructure Assets

The valuation of the rabbit barrier fence has been carried out on a Current Replacement Cost basis and has been calculated based on a rate per kilometre with costs for materials, plant and labour.

26. Fair Value Measurement (continued)

Houses and structures located on uncontrolled reserves

The valuation of houses and structures located on uncontrolled land reserves has been carried out on a Current Replacement Cost basis and has been calculated using the replacement value of each of the different houses and then depreciated depending on age and condition. During 2020/21 the DDMRB purchased one (1) property resulting in the house and structures on that property being revalued at Fair Value.

27. Events Occurring after Balance Date

26.1 On 27 May 2022, DDMRB listed its Karara property for sale. A contract for an amount of \$430,000 was signed on 7 June 2022, with settlement occurring on 13 July 2022.

26.2 On 3 August 2022, DDMRB signed a contract to purchase a commercial property in Warwick for \$1,000,000 (+GST). The property is intended to be used as DDMRB's primary office and depot, with the subsequent disposal of the current Warwick property and several others across the DDMRB operational area no longer required operationally. Settlement occurred on 6 September 2022.

**DARLING DOWNS-MORETON RABBIT BOARD
CERTIFICATE OF THE CHAIR AND CHIEF EXECUTIVE OFFICER**

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 39 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Darling Downs-Moreton Rabbit Board for the financial year ended 30 June 2022 and of the financial position of the Board at the end of that year; and

We acknowledge our responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



.....
Cr Janice Holstein
Chair



.....
Mr Craig Magnussen
Chief Executive Officer

16 September 2022

INDEPENDENT AUDITOR'S REPORT

To the Board of Darling Downs – Moreton Rabbit Board

Report on the audit of the financial report

Opinion

I have audited the financial report of Darling Downs – Moreton Rabbit Board.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2022, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

Basis for opinion

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

I am independent of the entity in accordance with the 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Other information

Other information comprises financial and non-financial information (other than the audited financial report) in the Board's annual report.

Those charged with governance are responsible for the other information.

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

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report 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 have nothing to report in this regard.

Responsibilities of the entity for the financial report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards – Simplified Disclosures, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My 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 my 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 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, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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. This is not done for the purpose of expressing an opinion on the effectiveness of the entity's internal controls, but allows me to express an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the entity.
- Conclude on the appropriateness of the entity'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 entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report.

However, future events or conditions may cause the entity 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.

I communicate with the board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2022:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the entity's transactions and account balances to enable the preparation of a true and fair financial report.

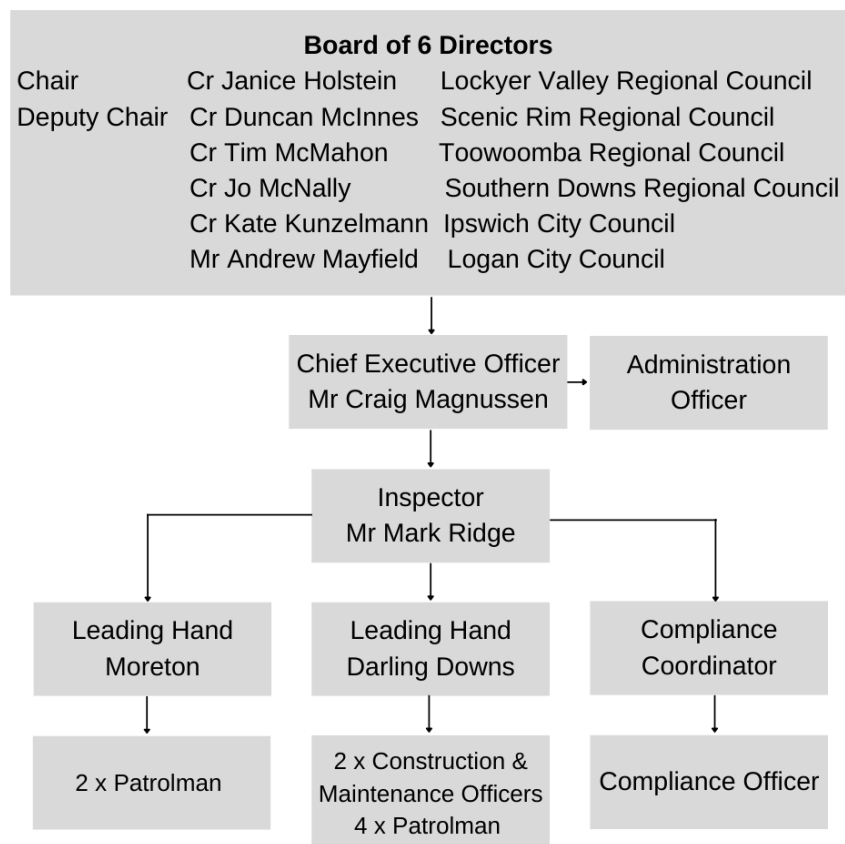


Lisa Fraser
as delegate of the Auditor-General

16 September 2022

Queensland Audit Office
Brisbane

Organisational Chart



Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7	Page 8
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 9.1	Page 3 Page 45
	<ul style="list-style-type: none"> Public availability 	ARRs – section 9.2	Page 2
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Page 2
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 9.4	Page 2
	<ul style="list-style-type: none"> Information Licensing 	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Page 2
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 10	Page 7
Non-financial performance	<ul style="list-style-type: none"> Government's objectives for the community and whole-of-government plans/specific initiatives 	ARRs – section 11.1	Page 7
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.2	Page 7
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.3	Page 7
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1	Page 16
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1	Page 42
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2	Page 33
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3	Page 7
	<ul style="list-style-type: none"> Public Sector Ethics 	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 14
	<ul style="list-style-type: none"> Human Rights 	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 14
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.6	Page 14
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	Page 14
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2	N/A
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 14.3	N/A
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 14.4	Page 39
	<ul style="list-style-type: none"> Information systems and recordkeeping 	ARRs – section 14.5	Page 8
	<ul style="list-style-type: none"> Information Security attestation 	ARRs – section 14.6	N/A
	<ul style="list-style-type: none"> Strategic workforce planning and performance 	ARRs – section 15.1	N/A

Summary of requirement		Basis for requirement	Annual report reference
Governance – human resources	<ul style="list-style-type: none"> • Early retirement, redundancy and retrenchment 	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Nil to report
Open Data	• Statement advising publication of information	ARRs – section 16	Page 2
	• Consultancies	ARRs – section 31.1	Page 8
	• Overseas travel	ARRs – section 31.2	Page 8
	• Queensland Language Services Policy	ARRs – section 31.3	Page 8
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Page 38
	• Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Page 39

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*

Glossary

AASB	<i>Australian Accounting Standards Board</i>
ARRs	<i>Annual report requirements for Queensland Government agencies</i>
ATO	<i>Australian Taxation Office</i>
DDMRB	<i>Darling Downs-Moreton Rabbit Board</i>
FAA	<i>Financial Accountability Act 2009</i>
FPMS	<i>Financial and Performance Management Standard 2019</i>
FTE	<i>Full time equivalent</i>
GST	<i>Goods and services tax</i>
LGAQ	<i>Local Government Association of Queensland</i>
PP&E	<i>Property, plant and equipment</i>
QPS	<i>Queensland Police Service</i>
RHDV	<i>Rabbit haemorrhagic disease virus</i>
RSPCA	<i>Royal Society for the Prevention of Cruelty to Animals</i>

