



# VICTORIAN STRAWBERRY INDUSTRY DEVELOPMENT COMMITTEE

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Annual Report 2022



# Contents

Report of Operations .....	4
Section 1: Year in Review .....	4
Responsible Body Declaration .....	4
Subsequent events .....	4
Manner of Establishment and Responsible Ministers .....	5
Objectives and Functions.....	5
Chairperson's Report .....	6
Executive Officer's Report .....	7
Treasurer's Report .....	9
Five Year Financial Summary .....	11
Major Changes or Factors Affecting Performance .....	12
Significant Changes in Financial Position .....	12
Section 2: Governance and Organisational Structure .....	13
The Organisational Structure and Committee as at 30 June 2022 .....	13
Payment to Committee Members .....	14
Section 3: Workforce Data.....	15
Public Sector Values and Employment Principles .....	15
Occupational Health and Safety .....	15
Comparative Workforce Data .....	15
Section 4: Other Disclosures.....	16
Local Jobs First.....	16
Government Advertising Expenditure .....	16
Consultancy Expenditure.....	16
Information and Communication Technology (ICT) Expenditure.....	16
Disclosure of Major Contracts .....	17
Freedom of Information Act 1982 .....	17
Compliance with <i>Building Act 1993</i> .....	17
Competitive Neutrality Policy .....	17
<i>Public Interest Disclosures Act 2012</i> .....	17
Compliance with the Disability Act 2006 .....	18
Asset Management Accountability Disclosure.....	18
Statement of Pecuniary Interests .....	18
Victorian Auditor General Office External Auditors .....	18

## OFFICIAL

Additional information .....	18
Disclosure Index .....	19
Financial Management Compliance Attestation Statement .....	20
Financial Statements Year Ended 30 June 2022 .....	21
Declaration in the Financial Statements .....	21
COMPREHENSIVE OPERATING STATEMENT .....	22
FOR THE YEAR ENDED 30 JUNE 2022 .....	22
BALANCE SHEET .....	23
AS AT 30 JUNE 2022 .....	23
CASHFLOW STATEMENT .....	24
FOR THE YEAR ENDED 30 JUNE 2022 .....	24
STATEMENT OF CHANGES IN EQUITY .....	25
FOR THE YEAR ENDED 30 JUNE 2022 .....	25
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS .....	26
1. STATEMENT OF ACCOUNTING POLICIES .....	26
2. Commitments .....	28
3. Contingent Assets and Liabilities .....	28
4. Reconciliation of result for the year to net cash inflow from operating activities .....	28
5. Key Management Personnel and Related Party Transactions .....	28
6. Events Subsequent to Balance Date .....	31
7. Audit Fees .....	31
8. Financial Instruments .....	31
Auditor General's Report .....	34
Glossary .....	37

## OFFICIAL



Victorian Strawberry Industry  
Development Committee

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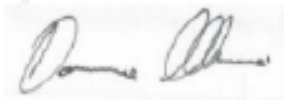
[www.vicstrawberry.com.au](http://www.vicstrawberry.com.au)

# Report of Operations

## Section 1: Year in Review

### Responsible Body Declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present the Victorian Strawberry Industry Development Committee Annual Report for the year ending 30 June 2022.



**Mick Molluso**

**Chairperson**

**Victorian Strawberry Industry Development Committee**

**Date: 9 November 2022**

### Subsequent events

There were no events occurring after balance date which may significantly affect the Victorian Strawberry Industry Development Committee's operations in subsequent reporting periods.

## **Manner of Establishment and Responsible Ministers**

The Victorian Strawberry Industry Development Committee (VSIDC) is established by an Order under the auspices of the *Agricultural Industry Development Act 1990*. The responsible Ministers for the reporting period were the Hon Mary-Anne Thomas MP (01 July 2021 - 26 June 2022), and the Hon Gayle Tierney MP (27 June 2022 – 30 June 2022).

The Victorian Strawberry Industry Development Order 2014 (the Order) was renewed after a successful grower poll and will continue to operate for the four-year period 1 July 2022 – 30 June 2026.

The VSIDC was originally established in July 1992 for a period of four years and has been in continuous operation since its inception.

The VSIDC is responsible for administering a State-based grower charge to provide services for the advancement of research, development and promotion of the Victorian strawberry industry.

## **Objectives and Functions**

The objectives of the VSIDC are to:

- promote the best interests of the Victorian strawberry industry;
- improve the competitiveness of the Victorian strawberry industry; and
- provide the services of the Committee efficiently, effectively and economically.

The VSIDC collects a grower charge from all Victorian commercial strawberry growers at the point of purchase of strawberry runner plants.

The VSIDC uses these funds to:

- carry out or fund research and development into the production, pest and disease control, post-harvest handling, plant breeding and variety evaluation of strawberries, and advise growers about research findings; and
- carry out or fund domestic marketing and promotion of fresh strawberries grown in Victoria.

## **Chairperson's Report**

### **Introduction**

I am pleased to present the Victorian Strawberry Industry Development Committee's (VSIDC) Annual Report for the year ending 30 June 2022. This is the twenty-ninth Annual Report of the VSIDC and my final as Chairperson and Treasurer, after stepping down from the position effective 30 June 2022. It has been an honour to be involved with the VSIDC since the initial discussions and meetings which founded the organisation. For the past 17 years I have sat on the VSIDC as an industry representative and since 2020 as the Committee's Chairperson.

### **The Renewal of the Order**

I am pleased that after a successful ballot of growers, the renewal of the Victorian Strawberry Industry Development Order has been confirmed. This ensures that the research and development model that has served the industry well over almost three decades will continue until at least 30 June 2026.

### **Acknowledgements**

The VSIDC relies heavily on support provided by strawberry runner growers, who grow and sell strawberry runner plants and collect grower charges on the Committee's behalf. Without this assistance we would be unable to operate as efficiently as we do.

I wish to thank:

- George Weda of Toolangi Certified Strawberry Runner Growers Cooperative Ltd, Toolangi, Victoria, Wally and Leanne Sweet of Sweets Strawberry Runners Pty Ltd, Stanthorpe, Qld and Jack Beattie from JCLM Farming Pty Ltd, Tasmania for collecting and remitting grower charges on time; and
- Horticulture Innovation Ltd (Hort Innovation) for their continued project funding support.

I would also like to thank my fellow committee members for their dedicated and committed voluntary efforts over the past 12 months. Committee members always graciously make themselves available and contribute to the smooth running of meetings. Finally, thanks to Tom Cosentino in his efforts to coordinate the delivery of the Committee's milestones and completing its compliance activities.

**John Frisina**  
**Chairperson**

## **Executive Officer's Report**

The COVID-19 legacy has lived during the 2021-22 period and again, my only contact with the members of the Committee has been through Zoom meetings and phone calls. With travel restrictions now essentially fully eased, I am glad to be able to see the industry again face to face.

A key outcome for the reporting period was the successful renewal of the Order, which ensures the organisation's continuance through to 30 June 2026. Having worked with several agricultural research and development bodies, I can safely say that the Victorian strawberry industry has the most democratic system for project selection and producer charge collection.

The results of the project ballot for the 2021-22 period were as follows:

### **Targeted market development and promotion**

The Marketing and Promotional Project continued again in the 2021-22 period. It featured podcasts with some local and national celebrities focusing on the topics of strawberry health benefits and cooking. This project continues to be popular with growers and often attracts significant media value beyond the project's cost.

### **Industry Development Officer**

Dr Angela Atkinson was again engaged to provide Victorian specific Industry Development capabilities in addition to her work as the national temperate region Industry Development Officer. The VSIDC funds 0.2 FTE of Dr. Atkinson's role to focus on Victorian strawberry specific matters. This arrangement has allowed the VSIDC to continue to provide the same range of services to Victorian strawberry growers, while also broadening the scope and benefits from her knowledge in biosecurity, industry development and for plant health issues across all states and berry varieties.

### **Queensland Fruit Fly Systems Approach Trial Part 2**

The VSIDC made available a second tranche of funding for the CSIRO and Agriculture Victoria trials in the Yarra Valley. The trials collect data to support the development of a protocol for trade of produce to Queensland Fruit Fly (QFF) sensitive markets, without the need for fumigation. Five businesses participated in Part 1 of the trial in the 2020-21 period. During Part 2 of the trial, no additional claims were made for out-of-pocket expenses and so the full project budget has been returned to the VSIDC's reserve.

### **Improving control of Mirid bugs in strawberries**

This project proposed to use vegetation that is attractive to mirids as a trap crop on the perimeter of the farm where mirids could be treated in the trap crop instead of the strawberry crop. Mirid bugs are a serious pest of strawberry crops, as they reduce crop yields and increase waste due to fruit distortion and abortion of flowers.

The project was delayed initially due to COVID-19 related issues and then eventually cancelled to allow reallocation of the funds to other research projects. The full project budget has been returned to the VSIDC's reserve.

The VSIDC provides a unique and desirable opportunity for Victorian strawberry growers and I would encourage all industry stakeholders to be engaged in the process of research, development and promotions. I am always available to be contacted for questions, ideas and feedback.

I would like to thank all committee members for their knowledge, guidance and ongoing support, and Dr Atkinson for her valued work as the industry's IDO.

Finally, a very special thank you to John Frisina, who after almost two decades on the Committee, has stepped down effective 1 July 2022. It has been absolute pleasure getting to know John and he has been a steady and reliable hand at the helm as Chair for the last two years. Thank you John.

**Tom Cosentino**

**Executive Officer, Secretary and Chief Financial Officer**



## Treasurer's Report

The VSIDC has had a stable and consistent year from a financial standpoint. The most significant item to report is the reduction in producer charges from runner sales, which totalled **\$187,828** during the reporting period (\$205,316 in 2020-21).

The VSIDC started the year with cash in the bank of **\$224,804** and finished the year with a slightly lower balance of **\$211,003**. *(Please note that all financial figures in this report are exclusive of GST).*

Due to the timing of the recent grower ballot for the renewal of the Order, the budget for the project allocations for the 2022-23 period will be made early in the new financial year.

### Income

In 2021-22, the VSIDC received total income of **\$289,612** (\$325,570 in 2020-21). This income was received from the following sources:

- Grower charge receipts at the rate of \$12.00 per 1,000 plants from four certified strawberry runner growers totalling \$187,828 (\$205,316 in 2020-21);
- Payment from Hort Innovation for the industry development officer project of \$95,000 (\$106,050 in 2020-21). This value reduced due to differences in project Milestone deliveries between reporting periods, the output has remained the same;
- Bank interest of \$783 (\$868 in 2020-21), reduced due to reduction in interest rates; and
- Miscellaneous income of \$6,000 (\$13,336 in 2020-21), reduced due to less government grant income.

### Expenditure

VSIDC expenditure for the financial year was **\$315,688** (\$316,444 in 2020-21).

#### Key categories of expenditure included:

##### Administration and Corporate Expenditure

- \$60,000 (\$60,260 in 2020-21) for all costs associated with administering and managing the VSIDC, including fees paid to the contracted Executive Officer.
- \$9,122 (\$4,893 in 2020-21) for costs associated with office consumables, insurance and other office related expenditure. The increase in costs are related to the Victorian Electoral Commission fees for the Order renewal process.
- \$11,000 (\$13,200 in 2020-21) for costs associated with the annual VAGO audit.
- There were no costs associated with Committee expenses, fees and other charges (nil in 2020-21).

##### Industry Promotion and Public Relations

- The Marketing and Promotions Project represents \$63,000 of the VSIDC's overall budget during this reporting period (\$63,000 in 2020-21).
- Expenses of \$640 were incurred in relation to merchandise to support the Marketing and Promotions Project.

## OFFICIAL

### Research and Development

The VSIDC made payments totalling \$19,869 to VSICA Research Pty Ltd. This was the last instalment of the 'Step-by-step video guide: use of biofumigant crops for management of charcoal rot and weeds' project. The project was completed and delivered on 31 August 2021.

### **VSIDC Reserve**

The *Agricultural Industry Development Act 1990* requires the VSIDC to report its cash reserve. The VSIDC maintains a reserve so that emerging pest or disease outbreaks can be addressed in a timely manner. At 30 June 2022, the VSIDC had a bank balance of **\$211,003** (\$224,804 at 30 June 2021).

It is noted that the VSIDC reduced its year end liabilities by settling payables prior to 30 June 2022.

### **Conclusion**

The current charge for service of \$12.00 per 1,000 runner plants is modest for what is achieved. For this small investment, growers are obtaining excellent advantages over other produce items that do not have an industry-based marketing, promotional, administrative and R&D funding mechanism.

I am pleased to present a summary of the VSIDC's finances. I have no hesitation in recommending acceptance of the 2021-22 Financial Report and Statements.

**John Frisina**

**Treasurer**

## OFFICIAL

## Five Year Financial Summary

	<b>2021-2022</b> <b>(\$)</b>	<b>2020-2021</b> <b>(\$)</b>	<b>2019-2020</b> <b>(\$)</b>	<b>2018-2019</b> <b>(\$)</b>	<b>2017-2018</b> <b>(\$)</b>
Operating Revenue	187,828	205,316	211,716	210,455	227,034
Government Contributions & Grants	95,000	106,050	142,909	105,562	140,000
Other Revenue	6,784	14,204	33,559	29,995	6,923
<b>Total Revenue</b>	<b>289,612</b>	<b>325,570</b>	<b>388,184</b>	<b>346,012</b>	<b>373,957</b>
Administration	11,074	13,277	13,341	17,466	11,624
Corporate Expenditure	72,170	65,154	70,891	75,647	79,732
Project Expenditure	232,444	238,013	277,722	237,281	291,110
<b>Total Expenditure</b>	<b>315,688</b>	<b>316,444</b>	<b>361,954</b>	<b>330,394</b>	<b>382,466</b>
Current Assets	359,969	385,502	373,503	348,441	355,120
Non-Current Assets	Nil	Nil	Nil	Nil	Nil
<b>Total Assets</b>	<b>359,969</b>	<b>385,502</b>	<b>373,503</b>	<b>348,441</b>	<b>355,120</b>
Current Liabilities	27,855	27,312	18,978	20,147	42,445
Non-Current Liabilities	Nil	Nil	Nil	Nil	Nil
<b>Total Liabilities</b>	<b>27,855</b>	<b>27,312</b>	<b>18,978</b>	<b>20,147</b>	<b>42,445</b>
Retained Earnings at End of Year	126,840	152,916	149,250	123,020	107,401
<b>Cash at End of Year</b>	<b>211,003</b>	<b>224,804</b>	<b>229,133</b>	<b>216,458</b>	<b>205,265</b>

## **Major Changes or Factors Affecting Performance**

The reporting year has seen a continuance of a shortage of available labour. This shortage primarily impacts fruit harvest. The Committee has noted a reduction in producer charges collected, which is the flow on affect from a reduction in plantings to adapt to the reduction in labour availability. The VSIDC will continue to closely monitor production trends due to labour availability in the next growing season.

## **Significant Changes in Financial Position**

There were no significant changes to the VSIDC's financial position during the reporting period.

## Section 2: Governance and Organisational Structure

### The Organisational Structure and Committee as at 30 June 2022

The VSIDC comprises six members nominated by the Victorian Strawberry Growers Association (VSGA), and one State Government appointee. The VSIDC also has one employee.

The VSGA may nominate four grower representatives and two industry representatives (non-growers) with specialist expertise appropriate to the needs of the strawberry industry. The VSIDC held three meetings, plus the AGM, in 2021-22.

<u>Name of Committee member</u>	<u>Term</u>	<u>No of meetings attended (from a possible 3 held)</u>
John FRISINA (Treasurer) (I) & (Chairperson) (I)	1/7/2021 – 30/6/2022	<u>3</u>
Dominic (Mick) MOLLUSO (G)	1/7/2021 – 30/6/2022	<u>2</u>
Mauro DE'IULIO (G)	1/7/2021 – 30/6/2022	<u>3</u>
Sam SPIRLI (G)	1/7/2021 – 30/6/2022	<u>2</u>
Scott CARTER (G)	1/7/2021 – 30/6/2022	<u>3</u>
Bronwyn KOLL (I)	1/7/2021 – 30/6/2022	<u>2</u>
Amanda ELLERY (VG)	1/7/2021 – 30/6/2022	<u>3</u>
<b>Key:</b> G = Grower Representative I = Industry Representative VG = Government Representative VO = Government Observer		

#### Committee Member Biographies:

**John Frisina** has been in his current role as Branch Manager/Agronomist with Nutrien Ag (formerly Landmark) for 20+ years, managing a team of Agronomists, Account Managers, Sales Support, Real Estate Agents and Insurance Agents. His duties include framing and managing budgets, individual performance management, key account management, professional and technical advice to primary producers. John has been a member of the Victorian Strawberry Industry Development Committee since 2001.

**Mick Molluso** is the Managing Director of Sweet Berries P/L. After being involved in a number of industries, he decided to concentrate on growing strawberries, which he has now been doing for more than 30 years in Silvan. Mick loves the idea of consumers enjoying the fruit that his family work hard to grow. Mick is an innovative grower who embraces new ideas and technologies to produce quality fruit. In addition to the VSIDC, Mick is a committee member of the Victorian Strawberry Growers' Association.

**Mauro De'Iulio** owns Pamberries which he took over from his parents. It is a small family business, growing strawberries and capsicums for 25 years in Wandin. Mauro has been a VSIDC committee member for 6 years, and also a committee member of the Victorian Strawberry Growers' Association, a position he has held for more than 10 years.

**Scott Carter** graduated from the University of Waikato with degree in sports science with a chemistry major. He has gone on to manage farms in New Zealand and Australia and is currently a farm manager and consultant.

**Bronwyn Koll** has been involved with farming in the heart of the Yarra Valley her whole life. Bronwyn was involved in her family orchard production from a very young age, working through high school years and then in between University studies.

Her interest in fruit production has continued with her and her own family, with her own blueberry production in amongst the nursery propagation business she shares with her partner, located in the Dandenong Ranges.

**Sam Spirli** has experience in farm management as well as farm supply sales. Sam has worked

## OFFICIAL

on his family's farm since 2013 and has also worked with both Elders and EE Muir & Sons in recent years primarily dealing with chemicals in relation to market gardens, asparagus and orchards.

**Amanda Ellery** is the Acting Manager – Agriculture Industry Development, Department of Jobs, Precincts and Regions and is the appointed Victorian Government Observer on the Committee.

<b>Other Attendees</b>	<b><u>Term</u></b>	<b><u>No of meetings attended (from a possible 3)</u></b>
Dr Angela Atkinson (Strawberry IDO)	<u>Ongoing</u>	<u>2</u>
Tom Cosentino (Consultant Executive Officer)	<u>Ongoing</u>	<u>3</u>

All voting members have signed a declaration of pecuniary interests.

Dr Atkinson is employed by the VSIDC and is responsible for the extension of research to the Victorian Strawberry growing community. Her work overlaps the research, development and promotional activities carried out by the VSIDC under the Order. As such, she attends VSIDC meetings to provide an 'IDO Activity Summary'. She is employed on a full-time basis by the VSIDC, which is jointly funded through grower charges and Hort Innovation, through a sub-consultancy agreement with Berries Australia Ltd.

### **Payment to Committee Members**

Membership on the VSIDC is on a voluntary basis. The VSIDC membership have not sought to reimburse their expenses and therefore the Governor in Council has not set remuneration and allowances for members of the VSIDC. Accordingly, there were no payments made to VSIDC members during the reporting period.

## Section 3: Workforce Data

### Public Sector Values and Employment Principles

The VSIDC is committed to applying merit and equity principles when appointing staff. The selection processes ensure that applicants are assessed and evaluated fairly and equitably on the basis of the key selection criteria and other accountabilities without discrimination.

The VSIDC operates in accordance with public sector values of Responsiveness, Integrity, Impartiality, Accountability, Respect, Leadership and Human rights. The VSIDC maintains a register of possible or perceived conflicts of interest for its staff. Employees are required to act with the utmost integrity and objectivity at all times in all dealings.

### Occupational Health and Safety

The VSIDC maintains a register of policies regarding occupational health and safety. The nature of the VSIDC's small workforce is reflected in the complexity of the policies. Policies include OH&S, sun protection, workplace bullying, smoking, alcohol and drugs, sexual harassment and first aid. Policies are reviewed annually or as required.

There were no OH&S incidents recorded during this and the previous reporting periods.

### Comparative Workforce Data

On 30 June 2022:

- The VSIDC employed one staff member (1 full time equivalent), which remains unchanged as at 30 June 2022.
- The proportion of women was 100%, which remains unchanged as 30 June 2022.

Employees have been correctly classified in workforce data collections.

	2021-22		2020-21	
Position Details	Number (headcount)	FTE	Number (headcount)	FTE
Industry Development Officer	1	1.0	1	1.0
Total	1	1.0	1	1.0

	2021-22		2020-21	
Demographic Data	Number (headcount)	FTE	Number (headcount)	FTE
Female	1	1.0	1	1.0
Total	1	1.0	1	1.0

Notes:

- *FTE = Fulltime equivalent hours of work*
- *All figures reflect employment levels during the last full pay period in June of each year.*

## Section 4: Other Disclosures

### Local Jobs First

The *Local Jobs First Act 2003* introduced in August 2018 brings together the Victorian Industry Participation Policy (VIPP) and Major Project Skills Guarantee (MPSG) policy which were previously administered separately. The VSIDC is required to apply the Local Job First policy in all projects valued at \$3 million or more in Metropolitan Melbourne or for state-wide projects, or \$1 million or more for projects in regional Victoria. MPSG applies to all construction projects valued at \$20 million or more. The MPSG guidelines and VIPP guidelines will continue to apply to MPSG applicable and VIPP applicable projects, respectively, where contracts have been entered prior to 15 August 2018.

During 2021-22, no VSIDC contracts were commenced to which the Local Jobs First Standard applied.

### Government Advertising Expenditure

The VSIDC's expenditure in the 2021-22 reporting period on government campaign expenditure did not exceed \$100 000.

### Consultancy Expenditure

#### Details of consultancies (valued at \$10,000 or greater)

In 2021-22, there were two consultancies where the total fees payable to each consultancy were \$10,000 or greater. The total expenditure incurred during 2021-22 in relation to all consultancies was \$80,869.00 (ex. GST).

Details of individual consultancies (valued at \$10,000 or greater) in 2021-22:

Consultant	Purpose of Consultancy	Start Date – End Date	Total approved Project Fee (ex. GST)	Expenditure 2021-22 (ex. GST)	Future Expenditure (ex. GST)
MarketMaker Pty Ltd	Annual Promotional Campaign	1/7/2021 - 30/6/2022	\$61,000	\$61,000	\$0
Victorian Strawberry Industry Certification Authority	Field research and development	14/11/2019 - 30/6/2022	\$127,119	\$19,869	\$0

All amounts were approved by the VSIDC and expended. Amounts include disbursements paid.

#### Details of consultancies (valued at less than \$10,000)

In 2021-22, there were no consultancies engaged during the year, where the total fees payable to each consultancy was less than \$10 000.

### Information and Communication Technology (ICT) Expenditure

For the 2021-22 reporting period, the VSIDC had a total ICT expenditure of \$0.

'ICT expenditure' refers to VSIDC's costs in providing business enabling ICT services.



## Disclosure of Major Contracts

The VSIDC did not enter into any major contracts (valued at \$10 million or more) during 2021-22.

## Freedom of Information Act 1982

Victoria's *Freedom of Information Act 1982* (FOI Act) gives members of the public the right to apply for access to documents held by ministers, Victorian Government departments, local councils, public hospitals, statutory authorities and most semi-government agencies.

The FOI Act allows people to apply for access to documents held by an agency. Documents include paper and electronic documents, maps, tapes and graphs. The majority of FOI requests are from individuals asking for personal documents or documents relating to the activities of Government.

The FOI Act outlines general categories of information that are exempt from release. These include information relating to the personal affairs of third parties, information provided in confidence, information that if released might endanger the lives or physical safety of individuals, cabinet documents, information which would subject organisations to commercial disadvantage, and internal working documents the release of which would be contrary to the public interest.

### Making a freedom of information request

A request must be made in writing and accompanied by the application fee of \$30.60. The fee may be waived in cases where payment would cause an applicant financial hardship. Requests should be addressed to the Executive Officer of the VSIDC.

An FOI request must be specific enough to allow an agency to identify documents considered relevant to a request. Where the terms of a request are not clear enough to undertake a search, assistance will be provided to applicants to help determine the type of documents sought.

No requests for access to VSIDC documents under the *Freedom of Information Act 1982* were received by the VSIDC in 2021-22. No requests for access to VSIDC documents were received by the Manager Freedom of Information, Department of Jobs, Precincts and Regions in 2021-22.

## Compliance with *Building Act 1993*

The VSIDC does not own or control any government buildings and consequently is exempt from notifying its compliance with the building and maintenance provisions of the *Building Act 1993*.

## Competitive Neutrality Policy

Competitive neutrality requires government businesses to ensure where services compete, or potentially compete with the private sector, any advantage arising solely from their government ownership be removed if it is not in the public interest. Government businesses are required to cost and price these services as if they were privately owned. Competitive neutrality policy supports fair competition between public and private businesses and provides government businesses with a tool to enhance decisions on resource allocation. This policy does not override other policy objectives of government and focuses on efficiency in the provision of service.

The VSIDC continues to comply with the requirements of the Competitive Neutrality Policy.

## Public Interest Disclosures Act 2012<sup>1</sup>

The Public Interest Disclosures Act 2012 (PID Act) enables people to make a disclosure about corrupt or improper conduct by a public officer or a public body.

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<sup>1</sup> The *Protected Disclosures Act 2012* was renamed and on 1 Jan 2020, became the *Public Interest Disclosures Act 2012*

## OFFICIAL

The VSIDC is a public body for the purposes of the PID Act.

### **What is a public interest disclosure?**

A public interest disclosure is a complaint of corrupt or improper conduct or detrimental action by a public officer or a public body.

'Improper or corrupt conduct' involves substantial mismanagement of public resources, risk to public health or safety or the environment, or corruption.

'Detrimental action' is action taken against a person in reprisal for making a public interest disclosure.

### **How do I make a public interest disclosure?**

You can make a public interest disclosure about [agency name] or its board members, officers or employees by contacting Independent Broad-Based Anti-Corruption Commission (IBAC) (details below).

The VSIDC is not able to receive public interest disclosures.

The VSIDC has established procedures for the protection of persons from detrimental action in reprisal for making a public interest disclosure about the VSIDC, its board members, officers or employees. You can access VSIDC's procedures on its website at: <https://vicstrawberry.com.au>.

Independent Broad-Based Anti-Corruption Commission (IBAC) Victoria

Address: Level 1, North Tower, 459 Collins Street, Melbourne Victoria 3000.

Mail: IBAC, GPO Box 24234, Melbourne Victoria 3001

Internet: [www.ibac.vic.gov.au](http://www.ibac.vic.gov.au)

Phone: 1300 735 135

Email: See the IBAC website above for the secure email disclosure process, which also provides for anonymous disclosures.

## **Compliance with the Disability Act 2006**

The VSIDC is not a 'public sector body' for the purposes of section 38 of the Disability Act 2006.

## **Asset Management Accountability Disclosure**

The Asset Management Accountability Framework (AMAF), issued in 2016, requires the VSIDC to conduct a self-assessment of the level of asset management maturity within the organisation.

The VSIDC is unable to report on the information required regarding the level of asset management maturity in this reporting period.

## **Statement of Pecuniary Interests**

All members of the VSIDC have completed a statement of pecuniary interests, which are held by the accountable officer – Tom Cosentino.

## **Victorian Auditor General Office External Auditors**

RSD Audit of 41A Breen Street, Bendigo, Victoria are agents for the Auditor General Victoria for the 2021-22 audit of accounts.

## **Additional information**

In compliance with the requirements of the Standing Directions of the Minister for Finance, details in respect of the items listed below have been retained by the VSIDC and are available (in full) on

## OFFICIAL

request, subject to the provisions of the *Freedom of Information Act 1982*:

- a) details of publications produced by VSIDC about itself, and how these can be obtained;
- b) details of any major external reviews carried out on the VSIDC;
- c) details of major research and development activities undertaken by the VSIDC;
- d) details of major promotional, public relations and marketing activities undertaken by the VSIDC to develop community awareness of the entity and its services;
- e) details of changes in prices, fees, charges, rates and levies charged; and
- f) details of all consultancies and contractors, including consultants/contractors engaged, services provided, and expenditure committed for each engagement.

The information is available on request from:

Tom Cosentino

Executive Officer

VSIDC

Phone: 0450 040 634

Email: [tom@margoconsulting.com.au](mailto:tom@margoconsulting.com.au)

### **Additional Information included in annual report**

Details in respect of the following items have been included in the VSIDC's annual report, on the pages indicated below:

- a) a statement of completion of declarations of pecuniary interests by relevant officers (on page 18).

### **Information that is not applicable to the VSIDC**

The following information is not relevant to the VSIDC for the reasons set out below:

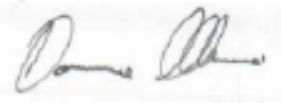
- a) there were no major external reviews carried out on the VSIDC during the 2021-22 financial year
- b) a declaration of shares held by senior officers (No shares have ever been issued in VSIDC)
- c) details of overseas visits undertaken (No committee members or staff took overseas work related trips.)

## **Disclosure Index**

An index identifying the VSIDC's compliance with statutory disclosure requirements is contained at the end of this report.

## Financial Management Compliance Attestation Statement

I Mick Molluso, on behalf of the Responsible Body, certify that the VSIDC has no Material Compliance Deficiencies with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.

A handwritten signature in black ink, appearing to read 'Mick Molluso', is written over a light blue rectangular background.

**Mick Molluso**  
**Chairperson**  
**Victorian Strawberry Industry Development Committee**  
**Date: 9 November 2022**

## Financial Statements Year Ended 30 June 2022

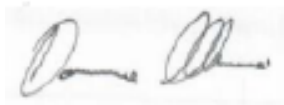
### Declaration in the Financial Statements

The attached financial statements for the VSIDC have been prepared in accordance with Direction 5.2 of the Standing Directions of the Minister for Finance under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2022 and financial position of the VSIDC at 30 June 2022.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on this day.



Mick Molluso

Chairperson

Victorian Strawberry Industry  
Development Committee

Date: 9 November 2022



Tom Cosentino

Chief Finance Officer

Victorian Strawberry Industry  
Development Committee

Date: 9 November 2022



Mauro De Iulio

Committee Member

Victorian Strawberry Industry  
Development Committee

Date: 9 November 2022

# COMPREHENSIVE OPERATING STATEMENT

## FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2022 (\$)	2021 (\$)
<b>Revenue and income from Transactions</b>			
Grower Charge		187,828	205,316
Grants and Contributions		95,000	106,050
Interest		784	868
Other Income		6,000	13,336
<b>Total Revenue and income from Transactions</b>		<b>289,612</b>	<b>325,570</b>
<b>Expenditure from Transactions</b>			
Administration		(12,245)	(4,971)
Audit Fees	7	(11,000)	(13,200)
Committee Expenses		-	-
Industry Promotion		(63,640)	(63,400)
Research and Development		(168,802)	(174,613)
Secretarial Services		(60,000)	(60,260)
<b>Total Expenditure from Transactions</b>		<b>(315,687)</b>	<b>(316,444)</b>
<b>Net Result for the Year</b>		<b>(26,075)</b>	<b>9,126</b>
<b>Comprehensive result for the year</b>		<b>(26,075)</b>	<b>9,126</b>

The above comprehensive operating statement should be read in conjunction with the accompanying notes.

# **BALANCE SHEET**

## **AS AT 30 JUNE 2022**

	Notes	2022 (\$)	2021 (\$)
<b>Current Assets</b>			
Cash and Cash Equivalents		211,003	224,804
Receivables		141,582	153,078
Prepayments		7,383	7,620
<b>Total Current Assets</b>		<b>359,968</b>	<b>385,502</b>
<b>Total Assets</b>		<b>359,968</b>	<b>385,502</b>
<b>Current Liabilities</b>			
Payables		11,810	13,282
Employee Provisions		16,044	14,030
<b>Total Liabilities</b>		<b>27,854</b>	<b>27,312</b>
<b>Net Assets</b>		<b>332,114</b>	<b>358,190</b>
<b>Equity</b>			
Contributed Capital		205,274	205,274
Accumulated Surplus		126,840	152,916
<b>Total Equity</b>		<b>332,114</b>	<b>358,190</b>

The above balance sheet should be read in conjunction with the accompanying notes.

# CASHFLOW STATEMENT

## FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2022 (\$)	2021 (\$)
<b>Cash Flows from Operating Activities</b>			
<b>Receipts<sup>2</sup></b>			
Grower charge		199,396	177,032
Contributions & Grants		104,500	116,655
Interest		783	868
Other		6,600	25,944
Net GST refund from ATO		9,101	9,046
Total receipts		321,452	329,545
<b>Payments<sup>1</sup></b>			
Payments to suppliers and service providers		(335,253)	(333,874)
Total payments		(335,253)	(333,874)
<b>Net Cash (paid)/received from Operating Activities</b>	5	<b>(13,801)</b>	<b>(4,329)</b>
<b>Net Decrease in Cash and cash equivalents Held</b>		<b>(13,801)</b>	<b>(4,329)</b>
Cash and cash equivalents at Beginning of Year		224,804	229,133
<b>Cash and cash equivalents at End of Year</b>		<b>211,003</b>	<b>224,804</b>

The above cash flow statement should be read in conjunction with the accompanying notes

<sup>2</sup> Amounts presented are inclusive of applicable GST.



**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Notes	2022 (\$)	2021 (\$)
<b>Equity</b>			
<b>Balance at beginning of the financial year</b>		<b>358,190</b>	<b>354,525</b>
Net result for the year		(26,075)	9,126
Provision for LSL not previously recognised		-	(5,459)
<b>Balance at end of the financial year</b>		<b>332,114</b>	<b>358,190</b>
<b>Represented by:</b>			
<b>Contributed Capital</b>			
Balance at beginning of the financial year		205,274	205,274
<b>Balance at end of the financial year</b>		<b>205,274</b>	<b>205,274</b>
<b>Accumulated Surplus</b>			
<b>Balance at beginning of the financial year</b>		<b>152,918</b>	<b>149,251</b>
Net result for the year		(26,075)	9,126

The above statement of changes in equity should be read in conjunction with the accompanying notes.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

### 1. STATEMENT OF ACCOUNTING POLICIES

#### Statement of compliance

The financial statements is a general purpose financial statements which has been prepared on an accrual basis in accordance with the *Financial Management Act 1994* and applicable Australian Accounting Standards and Interpretations (AASs).

The financial statements also comply with relevant Financial Reporting Directions (FRD) issued by the Department of Treasury and Finance (DTF), and relevant Standing Directions (SD) authorised by the Minister for Finance.

In complying AASs, the entity has, where relevant, applied those paragraphs applicable to not-for-profit entities.

#### Going Concern

The Victorian Strawberry Industry Development Committee ("VSIDC") was established by an Order of the Victorian Government under the *Agricultural Industry Development Act 1990*, whereby the "Order" will be extended on a four-year term basis, if every four years the Victorian Strawberry Growers Association (VSGA) seeks the Minister's approval for a ballot of strawberry growers.

A ballot was undertaken in February 2012 to determine whether growers wanted the Committee to continue and sought Ministerial approval to continue the Order. The result was an endorsement of the VSIDC and the former Minister signed the documentation for the continuation of the Order in June 2022 to conclude on 30 June 2026. Therefore, management consider the VSIDC to be a going concern.

#### Basis of preparation

The financial statements have been prepared on a historical cost basis. Cost is based on the fair values of the consideration given in exchange for assets.

The accrual basis of accounting has been used with revenues and expenses being recognised as they are earned or incurred and are brought to account in the period to which they relate.

In the application of AASs, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AASs that have significant effects on the financial statements and estimates relate to assumptions for employee benefit provisions based on likely tenure of existing staff, patterns of leave claims, future salary movements and future discount rates (refer to Note 1(e)).

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2022 and the comparative information presented for the year ended 30 June 2021.

#### (a) Revenue

Grower charge income is recognised when the right to receive it has been established.

Grant income represents grants received from Horticulture Innovation Australia Ltd, Berries

## OFFICIAL

Australia Limited.

Grant and grower charge income agreements do not include sufficiently specific performance obligations, and therefore is recognised upon receipt in line with AASB 1058 Income for not-for-profit entities.

Interest income is recognised as it accrues, using the effective interest method.

### **(b) Employee Benefits**

Employee benefits are disclosed in the line item Research & Development. These include:

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Wages & Salaries	103,155	97,875
Superannuation	10,315	9,053
Other Employee Costs	-	-
	<b>113,470</b>	<b>106,928</b>

Employee expenses include all costs related to employment including wages and salaries, leave entitlements and WorkCover premiums.

Liabilities for wages and salaries (including non-monetary benefits annual leave and on-costs), are all recognised in the employee provisions as 'current liabilities', because the Committee does not have an unconditional right to defer settlements of these liabilities.

As at reporting date, employees annual leave provision is as disclosed in the balance sheet. There are no long service leave liabilities at reporting date.

### **(c) Receivables**

The VSIDC holds receivables with the objective to collect the contractual cash flows and are therefore subsequently measured at amortised cost using the effective interest method. Based on the nature of these receivables, the nominal cash value is deemed to approximate the amortised cost.

### **(d) Prepayments**

Prepayments include payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

### **(e) Payables**

These amounts represent liabilities for goods and services provided to the Committee prior to the end of the financial year and which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

### **(f) Goods and services tax**

Revenues, expenses and assets are recognised net of GST except where the amount of GST incurred is not recoverable, in which case it is recognised as part of the cost of acquisition of an asset or part of an item of expense. The net amount of GST recoverable from, or payable to, the Australian Taxation Office (ATO) is included as part of receivables or payables in the balance sheet. GST has been included in the cash flow statement.

### **(g) Cash and Cash Equivalents**

For purposes of the cash flow statement, cash includes cash on hand is subject to an insignificant risk of changes in value.

## OFFICIAL

### (h) Taxation

The activities of the Committee are exempt from Income Tax under Section 50-25 of the *Income Tax Assessment Act 1997*.

### (i) Comparatives

Where necessary the figures for the previous year have been reclassified to facilitate comparison.

### (j) Rounding of amounts

Amounts in the financial statements have been rounded to the nearest dollar.

### (k) Leases

The committee did not have, or enter into, any leases that would require recognition under AASB 16 in the 2022 financial year.

## 2. Commitments

At 30 June 2022, the VSIDC did not have any commitments (commitments at 30 June 2021 were nil).

## 3. Contingent Assets and Liabilities

At 30 June 2022, the Committee members were unaware of any liabilities of a contingent nature (Contingent liabilities at 30 June 2021 were nil).

## 4. Reconciliation of result for the year to net cash inflow from operating activities

	2022 (\$)	2021 (\$)
<b>Comprehensive result for the year</b>	(23,251)	9,126
<b>Movement in assets and liabilities</b>		
Increase/(decrease) in Payables	(2,282)	298
Increase/(decrease) in Provisions	-	2,575
(Increase)/decrease in Receivables	11,496	(16,276)
(Increase)/decrease in Prepayment	236	(52)
<b>Net Cash (Outflow)/Inflow in Operating Activities</b>	<b>(13,801)</b>	<b>(4,329)</b>

## 5. Key Management Personnel and Related Party Transactions

### 5.1 Responsible Persons

In accordance with the Ministerial Directions issued by the Minister for Finance under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period.

## OFFICIAL

### **Responsible Minister**

The responsible ministers during the 2021-22 reporting period were the Hon Mary-Anne Thomas MP (01 July 2021 - 26 June 2022), and The Hon Gayle Tierney MP (27 June 2022 – 30 June 2022).

### **Names**

The names of persons who were responsible persons of the Committee at any time during the financial year are as follows:

#### **Name**

Mr John Frisina  
Mr Mauro De'Iulio  
Mr Dominic Molluso  
Mr Scott Carter  
Mr Sam Spirli  
Ms Bronwyn Koll  
Dr Amanda Ellery

#### **Position Title**

Chairperson/Accountable Officer and Treasurer  
Committee Member  
Committee Member  
Committee Member  
Committee Member  
Committee Member  
Government Observer

## 5.2 Remuneration of Responsible Persons

Remuneration received or receivable by the Accountable Officers in connection with the management of the VSIDC during the reporting period were in the following ranges:

Remuneration band:	2022	2021
\$0 - \$9,999	-	-
\$10,000 - \$19,999	-	-
\$40,000-\$49,999	-	-
\$60,000-\$69,999	1	1

## 5.3 Remuneration of Executives

The number of executive officers, other than Ministers and accountable officers, and their total remuneration during the reporting period are shown in the table on the following page. Total annualised employee equivalents (AAE) provides a measure of full-time equivalent executive officers over the reporting period.

Remuneration	2022	2021
Short-term benefits	60,000	60,260
<b>Total remuneration</b>	<b>60,000</b>	<b>60,260</b>
Total number of responsible persons	8	8
Total number of responsible persons (AAE)	1	1

The remuneration detailed above excludes the salaries and benefits the Portfolio Minister receives. The Ministers' remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the Department of Parliamentary Services Financial Report.

## 5.4 Related Parties

The Committee is a wholly owned and controlled entity of the State of Victoria.

Related parties of the Committee include:

- All key management personnel and their close family members and personal business interests (controlled entities, joint ventures and entities they have a significant influence over);
- All cabinet members and their close family members;
- All departments and public-sector entities that are controlled and consolidated in the whole of state consolidated financial statements.

All related party transactions have been entered into on an arm's length basis.

## OFFICIAL

### **Key Management Personnel**

Key management personnel of the Committee include all Responsible persons as listed in Note 5.1.

### **Compensation of KMPs**

	2022	2021
	\$	\$
Short term employee benefits	60,000	60,260
<b>Total</b>	<b>60,000</b>	<b>60,260</b>

### **Transactions with government related entities**

The Committee has not received any funding from any State government related entity.

### **Transactions with key management personnel and other related parties**

The following transactions with key management personnel and other related parties are noted:

- John Hasan Family Trust, (John Hasan being a former Chairperson of the VSIDC) received \$22,073 (2021: \$22,073), as rent paid by the VSIDC for property rented at 6A Union Road, Wandin and classed as the Victorian Strawberry Centre. This office complex consists of offices, Boardroom, kitchen and other facilities for the use of the Victorian strawberry industry and its staff.

## **6. Events Subsequent to Balance Date**

There are no subsequent events of which the Committee is aware that would affect the information provided within the financial report.

## **7. Audit Fees**

	2022	2021
	\$	\$
VAGO for Audit of Financial Statements:	<u>11,000</u>	<u>13,200</u>

## **8. Financial Instruments**

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

### **(a) Categories of financial assets**

*Financial assets at amortised cost* arise both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by the VSIDC to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

## OFFICIAL

The VSIDC recognises the following assets in this category:

- cash and deposits; and
- receivables (excluding statutory receivables).

### (b) Categorisation of financial instruments

Category		Carrying amount 2022 (\$)	Carrying amount 2021 (\$)
<b>Financial assets</b>			
Cash and cash equivalents	Cash and deposits	211,003	224,804
Receivables (non-Statutory)	Financial assets measured at amortised cost	141,582	153,078
<b>Financial liabilities</b>			
Payables (non-Statutory)	Financial liabilities measured at amortised cost	11,000	13,200

### (c) Risk Assessment

The VSIDC's main financial risks include market risk and interest rate risk. The VSIDC manages these financial risks in accordance with its financial risk management policy.

The VSIDC uses different methods to measure and manage the different risks to which it is exposed. Primary responsibility for the identification and management of financial risks rests with the Committee.

#### Market risk

The Committee's exposure to market risk is primarily through interest rate risk with currently no exposure to other price risk or foreign currency risk.



## OFFICIAL

### Interest rate risk

Exposure to interest rate risk might arise primarily through the VSIDC's cash & deposits (receivables and payables are non-interest bearing). Minimisation of risk is achieved by mainly undertaking fixed rate or non-interest bearing financial instruments.

The Committee's exposure to interest rate risk is set out in the tables below.

	<i>Weighted average</i>	<i>Interest Rate Exposure</i>		
	<i>Effective interest rate %</i>	<i>Carrying amount</i>	<i>Variable interest rate</i>	<i>Non- interest bearing</i>
<b>2022</b>				
<b>Financial Assets</b>				
Cash & Cash Equivalents	0.01	211,003	211,003	-
<b>2021</b>				
<b>Financial Assets</b>				
Cash & Cash Equivalents	0.01	224,804	224,804	-

### Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, the VSIDC has assessed that movements in interest rates over the next 12 months will have insignificant impacts on net operating result and equity.

### Fair value

The VSIDC currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts approximate to fair value due to their short-term nature or with the expectation that they will be paid in full by the end of the 2021-22 reporting period.

# Independent Auditor's Report

## To the Members of Victorian Strawberry Industry Development Committee

<b>Opinion</b>	<p>I have audited the financial report of Victorian Strawberry Industry Development Committee (the committee) which comprises the:</p> <ul style="list-style-type: none"><li>• balance sheet as at 30 June 2022</li><li>• comprehensive operating statement for the year then ended</li><li>• statement of changes in equity for the year then ended</li><li>• cash flow statement for the year then ended</li><li>• notes to the financial statements, including significant accounting policies</li><li>• declaration in the financial statements.</li></ul> <p>In my opinion the financial report presents fairly, in all material aspects, the financial position of the committee as at 30 June 2022 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the committee in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>

<b>Other information</b>	<p>The Members of the committee are responsible for the other information, which comprises the information in the report of operations for the year ended 30 June 2022, but does not include the financial report and my auditor's report thereon.</p> <p>My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion on the other information. However, in connection with my audit of the financial report, my responsibility is to read the other information and in doing so, consider whether it is materially inconsistent with the financial report or the knowledge I obtained during the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude there is a material misstatement of the other information, I am required to report that fact. I have nothing to report in this regard.</p>
<b>Members responsibilities for the financial report</b>	<p>The Members of the committee is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Members determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Members is responsible for assessing the committee'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 it is inappropriate to do so.</p>

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**Auditor's responsibilities for the audit of the financial report**

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit 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 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, 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, but not for the purpose of expressing an opinion on the effectiveness of the committee's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Members
- conclude on the appropriateness of the Members'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 committee'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. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the committee 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 Members 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.

---

BENDIGO  
21 November 2022



Mahesh Silva  
As delegate for the Auditor-General of Victoria

# OFFICIAL

## DISCLOSURE INDEX

The annual report of the Victorian Strawberry Industry Development Committee is prepared in accordance with all relevant Victorian legislations and pronouncements. This index has been prepared to facilitate identification of the Department's compliance with statutory disclosure requirements.

<i>Legislation</i>	<i>Requirement</i>	<i>Page Reference</i>
<b>Ministerial Directions &amp; Financial Reporting Directions</b>		
<b>Report of Operations</b>		
<b>Charter and purpose</b>		
FRD 22	Manner of establishment and the relevant Ministers	Page 5
FRD 22	Purpose, functions, powers and duties	Page 5
FRD 8	Objectives, indicators and outputs	Page 5
FRD 22	Key initiatives and projects	Page 9
FRD 22	Nature and range of services provided	Page 5
<b>Management and structure</b>		
FRD 22	Organisational structure	Page 13
<b>Financial and other information</b>		
FRD 8	Performance against output performance measures	Page 9
FRD 8	Budget portfolio outcomes	N/A
FRD 10	Disclosure index	Page 35
FRD 12	Disclosure of major contracts	Page 17
FRD 15	Executive officer disclosures	Page 30
FRD 22	Employment and conduct principles	Page 15
FRD 22	Occupational health and safety policy	Page 15
FRD 22	Summary of the financial results for the year	Page 11
FRD 22	Significant changes in financial position during the year	Page 12
FRD 22	Major changes or factors affecting performance	Page 12
FRD 22	Subsequent events	Page 4
FRD 22	Application and operation of <i>Freedom of Information Act 1982</i>	Page 17
FRD 22	Compliance with building and maintenance provisions of <i>Building Act 1993</i>	Page 17
FRD 22	Competitive Neutrality Policy	Page 17
FRD 22	Application and operation of the <i>Public Interest Disclosures Act 2012</i>	Page 17
FRD 22	Application and operation of the Carers Recognition Act 2012	N/A
FRD 22	Details of consultancies over \$10 000	Page 16
FRD 22	Details of consultancies under \$10 000	Page 16
FRD 22	Disclosure of government advertising expenditure	N/A
FRD 22	Disclosure of ICT expenditure	Page 16
FRD 22	Statement of availability of other information	Page 18
FRD 24	Reporting of office-based environmental impacts	N/A
FRD 25	Local Jobs First	Page 16
FRD 29	Workforce Data disclosures	Page 15
SD 5.2	Specific requirements under Standing Direction 5.2	N/A
<b>Compliance attestation and declaration</b>		
SD 5.1.4	Financial Management Compliance Attestation	Page 201
SD 5.2.3	Declaration in report of operations	Page 4
<b>Financial Statements</b>		
<b>Declaration</b>		
SD 5.2.2	Declaration in financial statements	Page 21

# OFFICIAL

<i>Legislation</i>	<i>Requirement</i>	<i>Page Reference</i>
Ministerial Directions & Financial Reporting Directions		

## **Report of Operations**

### **Other requirements under Standing Directions 5.2**

SD 5.2.1(a)	Compliance with Australian accounting standards and other authoritative pronouncements	Page 26
SD 5.2.1(a)	Compliance with Ministerial Directions	Page 26
SD 5.2.1(b)	Compliance with Model Financial Report	N/A

### **Other disclosures as required by FRDs in notes to the financial statements <sup>(a)</sup>**

FRD 9	Departmental Disclosure of Administered Assets and Liabilities by Activity	N/A
FRD 11	Disclosure of Ex gratia Expenses	N/A
FRD 13	Disclosure of Parliamentary Appropriations	N/A
FRD 21	Disclosures of Responsible Persons, Executive Officers and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report	Page 28
FRD 103	Non-Financial Physical Assets	N/A
FRD 110	Cash Flow Statements	Page 24
FRD 112	Defined Benefit Superannuation Obligations	N/A
FRD 114	Financial Instruments – general government entities and public non-financial corporations	N/A

*Note:*

*(a) References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are of the nature of disclosure.*

<i>Legislation</i>	
<i>Agricultural Industry Development Act 1990</i>	Page 5
<i>Freedom of Information Act 1982</i>	Page 17
<i>Building Act 1993</i>	Page 17
<i>Public Interest Disclosures Act 2012</i>	Page 17
<i>Carers Recognition Act 2012</i>	N/A
<i>Disability Act 2006</i>	N/A
<i>Local Jobs First Act 2003</i>	Page 16
<i>Financial Management Act 1994</i>	Page 26

## Glossary

<b>EO</b>	Executive Officer
<b>FMA</b>	<i>Financial Management Act 1994</i>
<b>FRD</b>	Financial Reporting Directions
<b>HIAL</b>	Horticulture Innovation Australia Ltd
<b>HAL</b>	Horticulture Australia Ltd
<b>IDO</b>	Industry Development Officer
<b>IPM</b>	Integrated Pest Management
<b>OH&amp;S</b>	Occupational Health and Safety
<b>Order</b>	Victorian Strawberry Industry Development Order
<b>QLD</b>	Queensland
<b>R&amp;D</b>	Research and Development
<b>SAI</b>	Strawberries Australia Inc.
<b>VIC</b>	Victoria
<b>VIPP</b>	Victorian Industry Participation Policy
<b>VSGA</b>	Victorian Strawberry Growers Association
<b>VSIDC</b>	Victorian Strawberry Industry Development Committee
<b>VSICA</b>	Victorian Strawberry Industry Certification Authority

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