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Australian Wagyu Association Ltd

24nd Annual Report 2013



Australian Wagyu Association Limited

(ACN 003 700 721)

C/- ABRI, University of New England, ARMIDALE NSW 2351

Founded 1st February 1989

Schedule of Councillors 2012/2013

Scott Hughes	President	NSW
Greg Gibbons	Senior Vice President	QLD
Dominic Bayard	Junior Vice President	VIC
John Spreadborough	Honorary Treasurer	QLD
Scott de Bruin	Councillor	SA
Ron Fitzgerald	Councillor	QLD
Robert Officer	Councillor	VIC
Frank Whitford	Councillor	VIC

Retiring Councillors 2012/2013

Lachlan Hart and Peter Bishop Snr, resigned during the period.

Incoming Councillors 2012/2013

Five (5) positions were vacant and five (5) nominations were accepted by Council. Peter Gilmour, John Hammond, Darren Hamblin, Sam Hughes and Chantal Winter were nominated and filled the vacant positions without the need of a general election.

Executive Officer

Graham Truscott

Registrar

Barbara O'Shea

Auditor

Crowe Horwath (previously WHK Camerons), Armidale

Banker

National Australia Bank (NAB) / Commonwealth Bank (CBA)





AUSTRALIAN WAGYU ASSOCIATION LTD

24th ANNUAL REPORT 2013

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AUSTRALIAN WAGYU ASSOCIATION
NOTICE OF ANNUAL GENERAL MEETING 2013

The Annual General Meeting of the Australian Wagyu Association will be held
at 8:00 a.m. Saturday 12th October, 2013
at The Pier, Geelong, Victoria.

All members are welcome to attend.

AGENDA

1. **Welcome and Apologies**
2. **Confirmation of the Minutes of the previous AGM – 13th October 2012**
3. **Business arising from the previous Minutes**
4. **Reports**

(i)	President	<i>Scott Hughes</i>
(ii)	Executive Officer	<i>Graham Truscott</i>
(iii)	Honorary Treasurer	<i>John Spreadborough</i>
5. **Declaration of Councillors and farewell to retiring Councillors**
6. **Appointment of Auditor**
7. **Other Business**
8. **Close of Meeting**



Australian Wagyu Association Ltd

Minutes of the 23rd Annual General Meeting held 13th October 2012 at RACV Royal Pines Resort, Benowa, Queensland

Present as Recorded on Attendance Register:

Peter Lee	Brian Angus	Ken Lee
Kevin Eakin	Peter Hughes	Jane Hughes
John Hammond	John Spreadborough	Richard Eldershaw
Sandra Krause	Peter Krause	Lachie Hart
Aaron Graham	Peter Bishop	Dinie Bishop
B Roberts-Thomsen	Ian Chen	Frank Whitford
Keith Hammond	Bob Officer	Wayne Grimshaw
John Lewis	Matt King	Barbara Benjamin
Peter Cabassi	Stuart McDonald	Will Cameron
Sepp Kiatz	Joshua Holyman	Paul Harris
Will Cowley	Hayley Robinson	Troy Setter
Leo Collins	Brad Robinson	Anne Lewis
Darren Hamblin	Don Mackay	Nick Sher
Robert Callcott	Jean Hendersen	Elaine Fittler
Peter Gilmour	Jo Bayard	Steve Fittler
Peter Robertson	Meryl Trotter	David Nash
Mille Budrana	Peter Trotter	Janice Jones
Ron Fitzgerald	G Gibbons	Jim Jones
Peter Biskoll	John Goodin	Scott Tugey
Sonya Hornerly	Michael Wang	Paul Steinohrt
Paul Redner	Geoff Willett	Thelma Steinohrt

Staff Present: Graham Truscott, Executive Officer, Barbara O'Shea, Registrar

Meeting commenced: 8.00am

1. Welcome and Apologies:

Scott Hughes welcomed all to the Conference and thanked them for their attendance

Apologies: Arthur Dupen Arthur Dew

2. Confirmation of the Minutes of the Previous AGM held 24th September 2011:

Motion: that the Minutes of the Annual General Meeting of 24th September 2011 be accepted.

Moved: Frank Whitford; Seconded: Dom Bayard

CARRIED

3. Business Arising from the Previous Minutes:

There was no business arising from the previous Minutes.

4. REPORTS

(i) President's Report

Scott Hughes presented his Presidents Report as per the Annual Report.

Motion: that the President's Report be accepted:

Moved: Scott Hughes; Seconded: B Officer

CARRIED

(ii) Executive Officer's Report

Graham Truscott presented highlights from his EO Report as displayed in the Annual Report. He covered some of the initiatives that the AWA has taken in the past 12 months.

Motion: That the Executive Officer's Report be accepted.

Moved: Scott Hughes; Seconded: Greg Gibbons

CARRIED

(iii) Honorary Treasurer's Report

Frank Whitford presented the Treasurers Report for the 2011/2012 Financial Year highlighting the income, expenditure and developments made by the Association in the past 12 months.

Motion: That the Honorary Treasurer's Report be accepted.

Moved: Frank Whitford; Seconded: Bob Officer

CARRIED

5. Declaration of Councillors

The retiring President; Scott Hughes, welcomed the new Councillors: John Spreadborough, Peter Bishop Snr, Ron Fitzgerald, Scott de Bruin, Lachie Hart and Bob Officer and declared them as board members of the AWA Council.

Scott Hughes presented retiring Councillor Barbara Roberts-Thomson with a farewell gift and thanked her for her contribution on behalf of the AWA.

Unfortunately Arthur Dew was unable to attend but Leo Collins accepted a farewell gift on Arthur's behalf, with the Association's appreciation.

6. Appointment of Auditor:

Motion: That the Australian Wagyu Association continue with WHK Camerons as Auditors for 2012/13.

Moved: Frank Whitford; Seconded: Bob Officer

CARRIED

7. Other Business:

There was no other business.

8. Meeting close:

Scott Hughes thanked everyone for coming and declared the meeting closed at 8.35 am.

Signed by the Chairman, Scott Hughes

President's Report 2013

Welcome to the Australian Wagyu Association's 24th Annual Report. The Board has been busy working on a variety of issues to make the Association a stronger and more productive service company for our members.

The year has seen the weather around the country fluctuate with good old Australian extremes. While paddocks have flooded in South Australia, Victoria and New South Wales had a very dry first half of the year which turned around to a good season. Western Australia has possibly had their best season for some time. Tasmania has received a huge amount of rain this spring with howling winds. However, the north is a different matter, with our Queensland and Northern Territory members certainly feeling the pinch with the extremely dry conditions. We do hope the wet season comes early and they receive some welcome relief.

New markets are rapidly emerging for our Australian Wagyu genetics, live breeding cattle and meat products. In particular, the massive and growing affluent middle class in China have elevated China to Australia's third largest meat exporter in the past year, with our highly marbled Wagyu top of their list.

Registrations and BREEDPLAN increase

It is very exciting to see our Wagyu registrations enjoying strong growth over the last few years with a more buoyant world economy. Members are seeing real value in registering at both the Herdbook and Commercial levels. Particularly pleasing is the growing use of BREEDPLAN, with performance data rapidly increasing. Over half the animals registered in the 2012 calving year had a 200 Day Weight recorded. With more data we are finally getting a better handle on predicting the performance of the breed and individual animals. Also the Board has now included BREEDPLAN enrolment and data entry fees in the normal membership and registration fees. So I encourage all members to input your performance data at no additional cost.

Wagyu history

When compared to most breeds in Australia, Wagyu is a young breed, with the Association only 24 years old. What better time to record our history than when memories are fresh. We have been compiling the history of the Wagyu breed in Australia, which came from different locations around the world. There have been many people involved over the years as breeders, agents and importers who brought in cattle, embryos and semen. It will be valuable to have the beginnings of this great breed documented so everyone can see how it forged its way to its current position. Once completed, the history will be placed on the Wagyu website for all to see. If you would like to have some input to this process please see Ron Fitzgerald as he is taking a lead role in compiling this information.

Field days

Thanks must go to AACo, Bald Ridge and Global Reproduction Solutions for hosting the Wagyu training field days throughout the year. All were well attended and everyone certainly learnt a lot about BREEDPLAN data collection and the use of EBVs and Indexes, and the future use of genomics in performance improvement. The opportunity to catch up with other members and compare notes was also greatly appreciated. Next year will see more field days keeping our members up to date with new techniques and information to improve the breed. Keep an eye out for these events in the Wagyu Update and our website.



Genetic improvement program

The Wagyu Collaborative Genetic Research Program is a unique and exciting program of research and development designed to accelerate breed improvement. With the consent of the members the Board has embarked on this ambitious project, completing seven key milestones in this first stage of development. The results to date and their impact on the Wagyu breed will be presented by project architect Dr Rob Banks during the 2013 annual conference. There is no other beef breed that has the level of pedigree accuracy and access to the large quantities of commercial carcass data which is so critical to unlocking the genomic future. We are indeed fortunate to be in an industry leading position.

Digital carcass image analysis

The Association's high resolution Japanese digital camera has travelled many kilometres over the past year, imaging hundreds of Wagyu Fullblood carcasses for the research project. Our thanks to Wayne Upton and Dom Bayard for their many hours in the chillers in the early hours of the morning capturing what is proving to be a gold mine of valuable carcass data. We expect new carcass EBVs will flow from this research giving a much stronger genetic prediction of marbling, eye muscle area and other carcass attributes so vital to Wagyu production. During the year we were privileged to have camera developer Professor Kuchida conduct training in Armidale for Wayne Upton, Dom Bayard, Takao (Tak) Suzuki, Anna Hansson and Graham Truscott. Tak is now providing all our camera image analysis in Australia and delivering rapid result turnaround.

SMARTREC tagging

The SMARTREC tagging and registration system is now active and we are able to place integrated tag unit orders and DNA test orders through the Association, resulting in completed animal registrations. This unique and innovative system will greatly simplify the Wagyu parent verification and registration process. I have already placed the first tag order through the system and found it to be user friendly. I'm sure breeders will find this a very valuable option, saving time and increasing data accuracy.

Wagyu Branded Beef Competition

The inaugural 2012 Wagyu Branded Beef Competition was considered second to none in its ability to accurately judge our elite Wagyu beef brands. Based on the world leading Meat Standards Australia model, the process utilises eight independent judges and a proven scoring and medal award system. This competition is the premiere beef competition in Australia, showcasing the elite tenderness, juiciness and flavour of Wagyu. This year I am pleased to say that once again Australia's best Wagyu brands have stepped forward to be judged and the results will be announced at the national conference Gala Dinner. Members will have the unique opportunity to personally taste all entries on the conference's Sunday program and I am certainly looking forward to tasting and comparing the brands. Our sincere thanks go to Lachie Hart for developing and conducting this premier competition.

European Union accreditation

After 15 months of persistence our EO Graham Truscott has moved through all the red tape and finally achieved accreditation for the Australian Wagyu Association and our Herdbook with the European Union. Well done Graham for your persistence, this will open genetic export opportunities for our whole industry.



Raising claims on level of Wagyu content

AUS-MEAT carries legislative responsibility for ensuring the marketing claims made on meat for export are verified. AUS-MEAT requested that the Association, as the industry's peak body for Wagyu, specify descriptions for level of Wagyu content to be used by processors in raising claims related to Wagyu meat products. After much deliberation the Board unanimously agreed to a set of descriptors for the level of Wagyu content and this has been released to members in the recent Wagyu Update. With Wagyu genetics now being used in a wide range of combinations throughout our industry these decisions were challenging. However the many different options offered by Wagyu provide a real strength to our industry.

Appreciations

The past year has seen a high level of development within the Association, placing us in a very strong and stable position to move forward. There are many people I need to thank for this real progress in our breed.

Firstly I would personally like to thank our Executive Officer, Graham Truscott, for all the time and effort he has put in helping me in my role as President. From the Board's perspective he has done an outstanding job in all areas of his role as Executive Officer.

To our Registrar, Barb O'Shea, thanks for all your help in the office and with the data input which is critical to our breed. We have expanded our staff to meet project needs and I thank all our new staff for your efforts and dedication: Wayne Upton our Research Project Co-ordinator, Christian Duff our Technical Officer, Tak Suzuki our Carcase Image Analyst, and Geoff Phillips our Communications and Marketing Officer.

To my fellow Board members, thank you so much for all your advice, comments and friendship. I know we have had fun and covered a lot of issues. I must say that this Board has certainly dedicated a lot of time and effort to make sure that the Wagyu Association moves forward and I thank you.

Our retiring Board members, Greg Gibbons, Dom Bayard and I, have contributed a total of 22 continuous years of service on the Board. Greg and Dom, your experience and expertise will certainly be missed.

Congratulation to the new Board members: Darren Hamblin, John Hammond, Sam Hughes, Peter Gilmour and Chantal Winter. It is great to see such a diverse group of people from different locations and enterprises stepping forward to progress our breed. Alongside the existing Councillors these new Councillors will certainly add depth and experience to the Board. I am sure that we will see the Australian Wagyu Association go from strength to strength under your leadership.

In retiring as President I'm very pleased to say I have greatly enjoyed my nine years on the Board. It's been a great experience. I have worked with many interesting and talented characters, had a wide range of experiences, faced a host of challenges, and best of all made many friends. Through it all I have learnt that Wagyu are very different cattle and so are the people who own them, but all are worthy of our respect.



Finally, thank you to my wife Alison for her support through my years on the Board.

I hope that you all enjoy the 2013 national conference where you will receive new and vital information, and catch up with old friends and make new ones while enjoying the wonderful Wagyu product that we all produce.

Thank you.

Scott Hughes
President



Executive Officer's Report 2013

Corporate Focus

The Board has established the following corporate focus to guide the business direction and services of the Association:

Strategic Direction

The Strategic Plan V17 which focuses on the following Strategies for the period 2011-2015:

- Enhance the value of the Herdbook
- Enhance the value of the Brand
- Assist members to identify superior genetics
- Undertake Research and Development
- Knowledge and Education
- Promotion
- Governance

Vision (draft for Board review)

Within 5 – 10 years Australian Wagyu will:

- Be clearly recognised as the number one beef eating experience in Australia
- Increase the eating quality of Australian beef by 30% as measured by Meat Standards Australia annual grading statistics
- Comprise 10 % of the genetic base of the national beef herd
- Recognised as the number one source of the world's Wagyu genetics and livestock (considering the original source, Japan, does not export Wagyu genetics)
- Clearly defined, understood and sold under AWA Wagyu Standards.

Within 3 – 5 years AWA will:

- Be recognised as the definitive source of Wagyu information outside Japan
- Be recognised as a leader in genetic and genomic technologies
- Be efficiently registering and performance recording Wagyu and Wagyu crossbred cattle, estimating their performance and optimising mating in member operations
- Have the majority of members and their clients demanding Estimated Breeding Values (EBVs) on Wagyu bulls prior to purchase
- Have a membership which is representative of all Wagyu supply chain sectors who obtain well defined benefits from their membership.

Mission

To add value to the Australian Wagyu industry by finding opportunities for facilitating collaboration between members (from Strategic Plan).

Corporate Goals

1. **Genetic Improvement:** Increase the rate of genetic gain in the Australian Wagyu population.
KPA's: Fullblood Index annual rate of gain
F1 Crossbred Index annual rate of gain
Number of Herdbook registrations per annum
Number of Commercial Registrations per annum
2. **Marketing & Communications:** Increase demand for Australian Wagyu domestically and internationally in all sectors of the supply chain.



KPAs: Number of Fullblood/Purebred joinings per annum.
 Number of Wagyu crossbred joinings per annum.
 Number of Full Members per annum.
 Number of Associate Members per annum.

3. **Corporate Services:** Increase the efficiency and effectiveness of the AWA administration.

KPAs: Financial Reports
 Annual audit

Values

AWA makes decisions and conducts its business in accordance with its values of:

- Integrity
- Honesty
- Fairness
- Innovation
- Equality for all members
- Care and compassion
- Value for money

Corporate Goal 1: Genetic Improvement: *Increase the rate of genetic gain in the Australian Wagyu population.*

Registrations

Type	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Herdbook	1378	957	1803	2167	2567	2689	2640	2916	3178	2897
Commercial	1664	3932	1041	475	1123	1492	1426	1625	1596	2405
Total	3042	4889	2844	2642	3690	4181	4066	4541	4774	5302

Figure 1. Herdbook (primary) and Commercial (secondary) registrations recorded with AWA (Source: ARCBA at 31/12/2012)

Wagyu total registrations have seen a steady 74% increase over the past decade, with a sharp 11% increase in 2012 due to increasing demand for Wagyu seedstock and commercial cattle, and the increasing use of BREEDPLAN for the prediction of breeding performance.

The Australian Registered Cattle Breeders Association (ARCBA) provides an annual breed association analysis of membership and registration activity. According to ARCBA, Wagyu represents 2.51% of the total beef breeds 211,421 primary (herdbook) and secondary registrations resulting in Wagyu being the tenth largest breed in Australia. Nationally, the beef breeds saw an 8% increase in total registrations in 2012.

Wagyu Completeness of Performance Reports

This report is produced regularly by BREEDPLAN and the Southern Beef Technology Service (SBTS), which provides AWA's technical services. It provides a summary of pedigree and performance information recorded on the AWA databases to the end of the financial year. This can be produced at the breed or herd level. The following statistics relate to the AWA breed level.



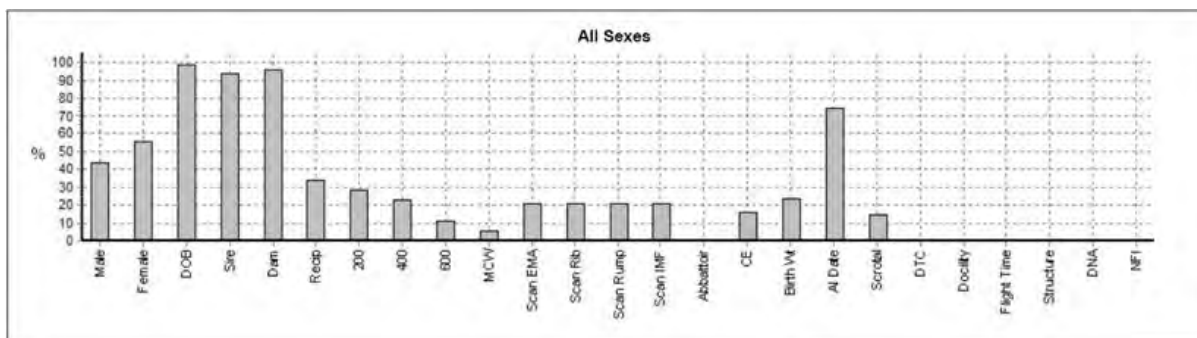


Figure 2. Summary of the percentage of calves (2007 to 2011 calving year) of all sexes with pedigree and performance information recorded.

This graph show members are historically strong on their recording of pedigree, date of birth and AI data, moderate in weight recording and lower on scanning for carcass traits, birth weights and scrotal circumference.

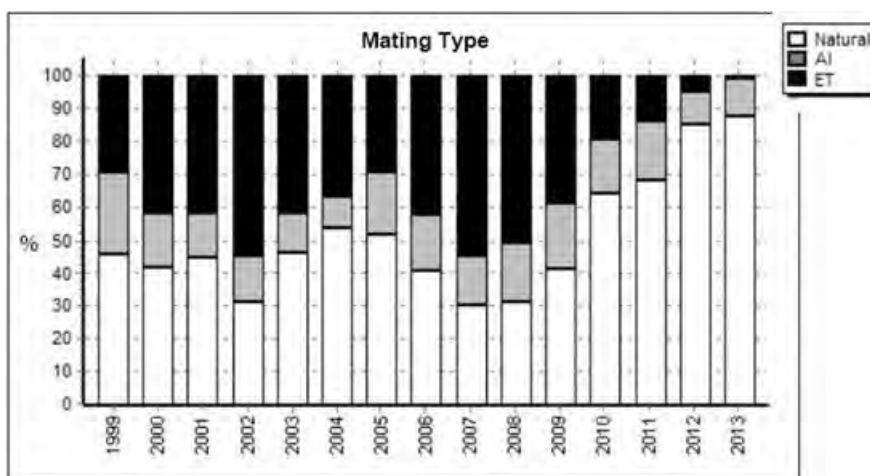


Figure 3. Type of mating

The use of natural mating has increased strongly since 2008, while Embryo Transplant (ET) has decreased commensurately, and AI has remained relatively constant at some 10% – 15%.

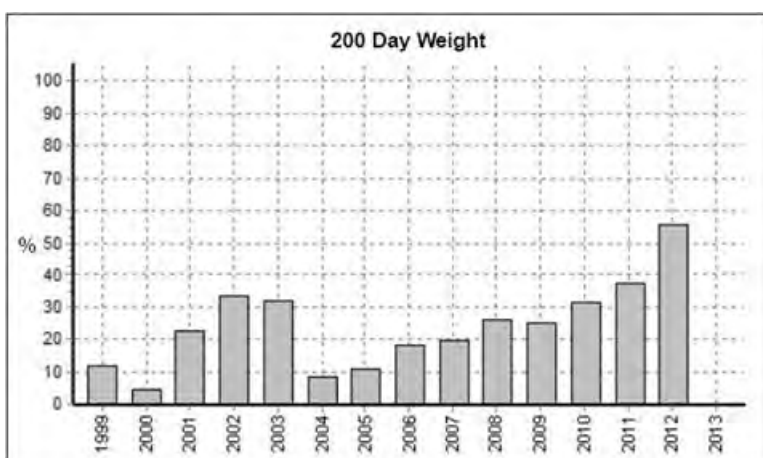


Figure 4. 200 Day Weights



While only 27 members are enrolled in BREEDPLAN, they include some of AWA's largest breeders. As such the percentage of registered animals with performance data is rapidly increasing, with 57% of animals in the 2012 calving year having, at a minimum, a 200 Day Weight recorded.

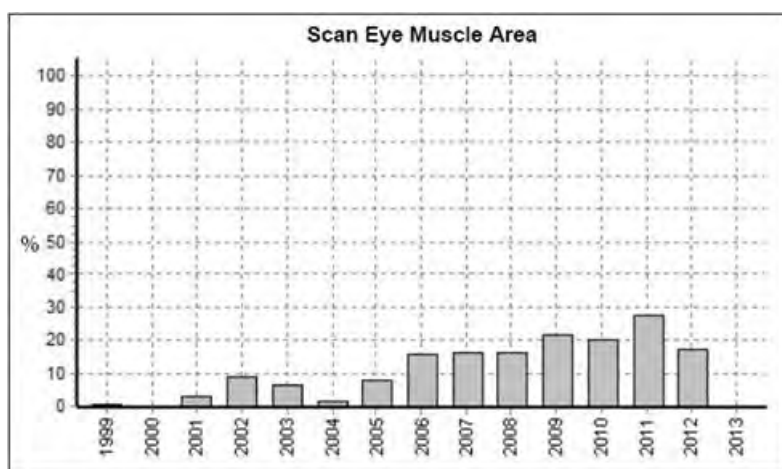


Figure 5. Scan Eye Muscle Area

There has also been a recent increasing trend in the recording of ultrasound scan traits including Eye Muscle Area, Rib Fat, Rump Fat and IMF. In recent calving years approximately 20% of the calves have been measured for the scan traits, highlighting the demand for improved carcase estimates.

Note: There is a lag phase in recording hence the lower than expected values for 2012 and 2013 drop calves in Figure 4 and Figure 5.

Training Field Days

Wagyu Performance Field Days were conducted at Surat QLD and the Australian Agricultural Company's Wylarah Station breeding centre, Bald Ridge Wagyu at Tamworth NSW, and Goorambat VIC at the Global Reproduction Solutions breeding, AI and ET centre, each with some 40 attendees, and receiving excellent media coverage.

Wagyu Collaborative Genetic Research Project

This unique and innovative project was designed with assistance from the animal Genetics and Breeding Unit (AGBU) and the Agricultural Business Research Institute (ABRI), with the Project Plan circulated for member comment before final Board approval. It aims to increase the rate of genetic improvement in Wagyu to rates higher than any other beef breed using Fullblood slaughter progeny AUS-MEAT and digital carcase data along with genomics, in the first time use of the Genomic Relationship Matrix in BREEDPLAN. Meat & Livestock Australia have matched AWA funding with federal research grant funding. Results to end June were reported to MLA as:

Milestone 1 – Stage 1 MDC funding approved – due 19/12/2012.

- **Completed**
- MLA MDC Donor Co. funding agreement signed 19th December 2012.
- AWA Milestone 1 – 10 and Milestone 14 participant payments totalling \$90,250 and the first three Project Administration Fee progress payments totalling \$9,204.39 have been paid to the Donor Company, as agreed. The balance of the Milestone payments will be made in 2013/14.

Milestone 2 – Genetics Company and platform selected and pricing agreed – due 3/2/2013

- **Completed.**



- University of Queensland Animal Genetics Laboratory (UQAGL) Service Agreement signed 22 May 2013.

Milestone 3 – AWA AI sires (and ET dams) HD genotyped and LD chip produced for Wagyu – due 1/3/2013

- **Completed.**
- Selected GeneSeek Genetic Profiler LD 10K (now 20K) SNP for low density SNP profiling and included in UQAGL Services Agreement.
- 132 high profile and high usage Fullblood sires and some ET dams 800K SNP genotyped by Geneseek through the UQAGL Services Agreement. 32 of these had previously been 800K genotyped in 2011, with 100 being 800K genotyped through this project.

Milestone 4 – Digital camera operational in three key Wagyu processing abattoirs – due 30/1/2013.

- **Completed.**
- Camera in operation at Pakenham VIC, Casino NSW and Beef City QLD (AACo) processing abattoirs. An average of 100 Fullblood carcass images per month are being taken by AWA at Pakenham and Casino. Our thanks go to Dom Bayard and Wayne Upton for their great work in starting at 4 am in icy chillers.

Milestone 5 – Major producer cohorts, animal numbers and sire/dams identified and cohorts agreed for data collection – 30/1/2013.

- **Completed.**
- Almost all known Wagyu feedlots and processors have agreed to assist in providing DNA samples and allowing camera imaging.
- Imaging schedules have been developed for future kills of between 1 and 3 months ahead listing date, location, processor, feedlot of origin, owner/breeder, camera operator, number of images expected, images transferred to ABRI, images transferred for analysis, analysis results returned, and data recorded on the ABRI database.
- A total of 2447 animal records with carcass images have been identified so far including those generously provided by AACo from their 2011 and 2012 imaging.

Milestone 6 – Discovery Population cohort data collected and entered into AWA database – due 31/3/2013

- **Completed.**
- Batches of images have been transferred to Japan for analysis. The image analysis service is being provided by Professor Keigo Kuchida at the Obihiro University of Agriculture and Veterinary Medicine, Hokkaido for 250JY per image. To make Australian more self-reliant in imaging operations, Professor Kuchida will deliver camera and analysis training on 13 – 15 August in Armidale NSW. Takao Suzuki will then become our image analysis operator, providing much faster image analysis turn-around.
- In loading the records 17% were excluded due to insufficient data, but some may be recovered as the records are further investigated. Over 1000 carcass image records have been loaded to the ABRI database and additional records are being added as they are collected.

Milestone 9 – Mid Term Report to AWA and MDC – due 15/6/2013

- **Completed.**
- A WCGRP Budget and Actuals spreadsheet has been developed to track and report on financial projections and results.

Total Expense Reimbursement claimed for Milestones 3 – 6 and 9	\$51,299.36
Budgeted Expense Reimbursement for Milestones 3 – 6 and 9	\$71,750.00
Balance of unspent funds for Milestones 3 – 6 and 9	\$20,450.64



Milestone 7 – Discovery Population genotyped – due 1/5/2013

- Meat samples have been taken using SureTrack kits from almost all carcasses which have been camera imaged and 213 low density genotypes completed. A further 311 samples are awaiting genotyping. DNA samples from the remainder of the animals from which AWA has obtained phenotypic records have been largely unavailable.

Milestone 8 – Discovery Population EBVs produced from combined genotypes and phenotypes – due 28/5/2013

- The AGBU at UNE is currently analysing the Discovery Population dataset to determine trait heritability's, establish trial AUS-MEAT and digital camera carcass Estimated Breeding Values (EBVs) and identify reasonable animal cohorts to be 20K SNP genotyped.

SMARTREC registration system

A unique and fully integrated system of animal registration has been designed to simplify AWA's animal registrations process. The system will enable AWA website member purchase of the Allflex integrated tagging unit comprising a matching set of NLIS tag, ear tag and Tissue Sampling Unit. The Allflex "bucket file" with tag data fields will be electronically returned to AWA. The will tag a calf with the NLIS and ear tag set and take a DNA sample using the Tissue Sampling Unit. In the office, the purchased tag numbers will be listed on the AWA website for member selection as the start of calf registration process. In selecting a tag number the member will also be offered the opportunity to order UQ DNA parent verification and genetic condition tests, which will be sent electronically to UQ. When UQ have completed the parent verification the sire and dam data will be returned to AWA electronically and the registration completed with no further intervention needed by the member. The system will be completed in 2013/14.

Registration and BREEDPLAN fees

BREEDPLAN performance recording, genetic analysis and accurate performance prediction is critical to the future of the Wagyu breed in Australia and overseas. In order to maximise use of BREEDPLAN the Board has incorporated the BREEDPLAN enrolment fee into the regular membership subscription. Animal registration fees also have incorporated BREEDPLAN performance data entry. Therefore all Full members are now able to use BREEDPLAN at no additional cost.

Registration fees have also been scaled to support and encourage larger breeders to register their entire herds, with fees decreasing with larger numbers of registrations:

No. registrations/year	Herdbook Register: Fullblood, Purebred and Composites (black X red)	Cross-bred breeders F1, F2, F3 and Commercial slaughter animals
First 100 registrations	\$28.60	\$22.00
101 – 200 registrations	\$27.50	\$20.90
201 – 300 registrations	\$26.40	\$19.80
301 – 400 registrations	\$25.30	\$18.70
401 – 500 registrations	\$24.20	\$17.60
500+ registrations	\$23.10	\$16.50



Percentage Wagyu Content DNA test

AWA is working with UQ to develop a DNA test to determine the content of Wagyu genetics in an animal from a hair, tissue or meat sample. Initial developments show strong promise and UQ is confident of the test being available in 2013/14.

Free bull transfers

The Board has removed all fees on bull transfers to encourage members to transfer all bulls sold to the buyer. This is a service to the buyer, enabling them to verify bull ownership when claiming its use as the sire for animals bred and sold. AWA will also make the bull buyers welcome in the Association and invite them to become members.

Use any registered bull to sire progeny

The Board has completely freed up use of Wagyu genetics to maximise member opportunity to select and breed best genetics. Any Herdbook Registered Fullblood or Purebred bull may be used to register progeny, with DNA parent verification confirming usage.

Corporate Goal 2: Marketing & Communications: *Increase demand for Australian Wagyu domestically and internationally in all sectors of the supply chain.*

A Communications & Marketing Plan has been established with the aim of increasing membership, registrations, BREEDPLAN usage and domestic demand for Wagyu.

Membership

Type	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Full	247	237	256	292	317	329	271	246	296	266
Associate	na	6	27	38	52	56	42	36	32	34
Life	6	2	3	3	3	3	3	3	3	3
Total	253	245	286	333	372	388	316	285	331	303

(Source: ARCBA at 31/12/2012)

AWA membership peaked in 2008, prior to the Global Financial Crisis, but slipped from there and is gradually recovering. While membership has declined by 9% over the past year, when considered over the decade the membership has seen a 20% increase.

Member Communications

Wagyu Update magazines have been produced four monthly to keep members up to date with Board decisions, management developments and the overall Wagyu industry.

Email broadcasts have delivered timely and immediate information and paid member advertising.

The AWA website has been maintained, carrying latest member and technical information, and media releases.

The 2012 annual national conference "The Cattleman and the Chef" delivered excellent information and networking to over 200 attendees, and high levels of satisfaction to all sponsors.



Branded Beef Competition

The inaugural Wagyu Branded Beef Competition was initiated, designed and conducted by Lachie Hart. 13 entries from 11 companies exhibited with the Competition undertaken under strict protocols and stewardship of MSA where each piece was assessed by a panel consisting of 6 highly respected beef judges. The Wagyu Branded Beef was judged for visual assessment; as well as tenderness, juiciness, flavour and overall liking. Medal awards were presented at the national Wagyu conference, with the competition's Chief Judge, Russell Smith informing the audience "This was a superb line up of Australia's leading brands who market wagyu infused beef throughout the world. I was very impressed in all of the entries and our panel of judges had a very difficult time in differentiating them in the competition". The competition consisted of three classes:

The Cha Cha Char Wine Bar and Grill - Wagyu Fullblood Class

Gold Medals awarded to:

- Australian Agricultural Company
- Mayura Station

Silver Medals awarded to:

- Moyhu Wagyu
- Cabassi and Co

The Bovine Dynamics Crossbred Wagyu Class

Gold Medals awarded to:

- Stockyard Beef
- Rangers Valley
- J.F. Warmoll and Co

Silver Medal awarded to:

- Australian Agricultural Company

Bronze Medal awarded to:

- Andrews Meat Industries

The Hughes Pastoral – Pasture Fed Wagyu Class

Silver Medals awarded to:

- Hammond Beef
- Goorambat Wagyu

Media coverage

Wide media coverage of Wagyu has been obtained with articles released on: new EO for AWA, increasing genetic gain to outpace other beef breeds, field days, food and beef competition member awards, opportunities for high-end Wagyu into Europe, parentage testing technical leadership and AWA support for the Royal Flying Doctor Service. These have been circulated by Beef Central, Weekly Times, Stock & Land, Queensland Country Life, The Land and Seedstock Central, plus radio interviews. Support was also provided for production of the Wagyu segment on Foxtel's LifeStyle Food's Ask the Butcher program which was aired during the year.

Website re-build and electronic newsletter

A complete re-build of the AWA website is underway to redefine the AWA image consistent with elite Wagyu beef and establish the AWA website as "the go-to site for all things Wagyu". Linked to the site will be a monthly electronic newsletter designed to reach a very broad audience with latest member and general Wagyu information.



Wagyu live breeder cattle exports

International demand for the live export of Wagyu breeding animals is increasing, including Herdbook and Crossbred Registered Wagyu. Live exporters are sourcing all levels including Fullblood, Purebred, F1, F2 and F3. AWA has teamed up with the International Livestock Resources and Information Centre's (ILRIC) Australian Cattle Genetics Export Agency (ACGEA) to inspect and quality assure all breeding animals registered with AWA for export and to issue export certificates. The Board has required that all Wagyu and Crossbred Wagyu breeding animals for export must be registered with the same level of integrity as those destined the domestic production.

AUS-MEAT request for Wagyu Raising Claims trade description

To assist in the verification of Animal Raising Claims regarding the Wagyu breed and level of breed content the industry through AUS-MEAT requested that the Australian Wagyu Association as the Australian representative of the Wagyu breed consider verifiable descriptions of the breed content. As a result the Board unanimously approved the following Wagyu Classifications by Content and their descriptions:

Level of Wagyu Content	Definition
Wagyu Fullblood 100%	The offspring of a Wagyu Fullblood sire and a Wagyu Fullblood dam whose forebears originate from Japan and whose pedigree shows no evidence of any crossbreeding.
Purebred Wagyu F4 93+%	Has greater than 93% Wagyu genetic content. For example, the result of at least four generations of crossbreeding using a Wagyu Fullblood sire and a Crossbred Wagyu F3 dam.
Crossbred Wagyu F3 87+%	Has greater than 87% Wagyu genetic content. For example is the result of at least three generations of crossbreeding, using a Wagyu Fullblood sire and a Crossbred Wagyu F2 dam.
Crossbred Wagyu F2 75%	Has 75% or higher Wagyu genetic content. For example is the result of at least two generations of crossbreeding, using a Wagyu Fullblood sire and a Crossbred Wagyu F1 dam.
Crossbred Wagyu F1 50%	Has 50% or higher Wagyu genetic content. For example the first generation of crossbreeding a Wagyu Fullblood sire and the dam of another breed.



Wagyu Verification

A Wagyu Verification Board Forum was conducted to brief the Board on matters relating to truth in labelling and certification/verification practices. K&L Gates Lawyers addressed the Australian Consumer Law and the Australian Competition and Consumer Commission (ACCC) related to the Wagyu issue of truth in labelling and product representation, plus directors duties. AUS-MEAT Limited advised on the regulatory framework. Retailic Resources and Andrews Meat Industries addressed the retail and food service and the domestic and export food service perspectives respectively. Certified Australian Angus Beef Pty Ltd advised on their approach to certification and options for Wagyu. The legal and AUS-MEAT information was presented to members in the August 2013 Wagyu Update.

European Union accreditation

After 15 months of making application to the European Commission, the Australian Embassy in Brussels and the federal Department of Agriculture Fisheries and Forestry, AWA has finally achieved accreditation as an official body within the European Commission and the AWA Herdbook of registered Fullblood and Purebred breeding animals has been fully accredited within the EU. This means that as AWA is on the Commission's approved body list, the cattle registered in the AWA Herdbook and their progeny are treated as if they were registered in a herdbook in the EU and they have the legal right to be entered in the main section of the EU Herdbook provided they comply with all EU legislation. In short, this accreditation facilitates the export of AWA Herdbook registered livestock, semen and embryos to EU countries.

Corporate Goal 3: Corporate Services: *Increase the efficiency and effectiveness of the AWA administration.*

Governance

The Board has improved its governance, inducting all new Board members with corporate governance and directors duties responsibilities, along with business plans and budgets. New Board members are required to complete and sign the Board Code of Conduct and a Consent to Act as Director form. Board committees have been established focusing on Strategic Planning, Corporate Affairs, Genetic Improvement, Finance and Audit & Risk.

Business Planning

An annual business planning cycle has been established and a comprehensive 2013/14 Business Plan was approved by the Board prior to the beginning of the next financial year. The purpose of this Business Plan is to provide clear direction to the Board and staff in developing and delivering AWA services for 2013/14 in terms of:

- The Strategic Plan V17 plus:
 - Vision – where we want to be in 5 -10 years
 - Mission – the critical purpose for the organisation (WHY we exist)
 - Corporate Goals – very broad goals for the overall organisation (WHAT we are working to achieve)
 - Key Performance Areas (KPA's) – the measures which indicate the degree to which we are tracking on target
 - Values
- The Operational Plan for the year in terms of:
 - Objectives and the Activities needed to progress achievement of the Corporate Goals



- Budget – the funds required to achieve the Objectives and deliver Activities
- Human Resources and Organisational Structure required to align with the Corporate Goals and achieve the Objectives

Financial Management

Financial management has been improved through budgets projecting the next three financial years based on the results of the three preceding years, and matching delivery of the Business Plan activities and strategy and policy changes. Income and expense cash flow has enabled monthly Profit & Loss, Balance Sheet and Cash Flow reporting to the Board. A General Meeting of members approved Membership Subscription fee increases to: Full \$275, Overseas Full \$400 and Associate \$66; and their invoicing was brought into line with the Association's financial year.

Human Resources

The Association's human resources comprised:

- Executive Officer: Graham Truscott appointed and started on 9th July 2012 and contracted from ABRI, with previous EO Steve Bennett finishing on 6th July 2012.
- Registrar: Barbara O'Shea contracted from ABRI
- Technical Officer: Christian Duff contracted from the ABRI's Southern Beef Technology Service
- Wagyu Collaborative Genetics Research Project Co-ordinator: Wayne Upton independently contracted
- Communications & Marketing Officer: Geoff Phillips independently contracted.

Finally, thank you to President Scott Hughes for his leadership, support and friendship in my first year in the role of Executive Officer. Scott's knowledge of the Association and the Wagyu industry was of immeasurable value. Also, my thanks to the Board for sound strategic and policy direction and encouragement. To our staff, many thanks for your unwavering support. The rapid rate of change has been a real challenge to us all, but the Association is indeed fortunate to have such quality personnel delivering its services.

Kind regards

Graham Truscott
Executive Officer



Treasurers Report

Financial Management

Detailed financial management has been exercised over the Associations assets and operations for the period through:

- A Finance Committee responsible for budgeting, reporting and financial control;
- An “arms-length” Audit & Risk Committee responsible for the annual financial audit and risk management;
- Detailed budgeting and cash flow based on the three preceding years Profit & Loss Reports and Business Plan requirements;
- Monthly tracking and reporting of Profit & Loss, Balance Sheet and Cash Flow;
- Detailed financial planning and control of the Wagyu Collaborative Genetics Research Project with cash flow projection, Milestone expenditure tracking and reporting budget against actual; and
- Independent professional annual financial auditing and production of the General Purpose Financial Reports.

Capital Investment in Research & Development

2013/14 has been a year of significant capital investment from reserves for the Association. The Wagyu Collaborative Genetics Research Project (WCGRP) project plan with its financial implications was circulated to all members for feedback prior to final Board approval. A total investment of \$134,500 was approved over the two year period 2012/13 and 2013/14. This year has seen a net investment of \$96,619, which is \$27,600 lower than budgeted due to prudent service contract negotiations and tight financial control.

Profit & Loss Report

Income

The Total Income of \$589,403 was \$59,300 under the Board approved budget. This result was considerably affected by the previous year’s Registration Moratorium which confounded the 2012/13 registrations by:

- Members using the discounts to register 2012/13 progeny early during the previous year;
- Pre-payments of discounted registrations totalling \$112,000 before the end of the 2011/12 for registrations which then have had to be done in 2012/13 with no registration income for those transactions; and
- \$11,000 of unused pre-payments being credited back to members’ accounts due to failure to provide registration data for animals in time to be registered under the Moratorium.

The net result for this financial year has been reduced Herdbook registration income of at least \$50,000.

Commercial Registrations income saw a large increase to \$17,000 with the drive to add performance data on non-breeding animals for BREEDPLAN analysis.

Expenses

Tightly controlled expenditure provided Total Expenses of \$748,467 which was \$93,000 lower than the Board approved budget.

This period was the final of the five year Wagyu BREEDPLAN Rebate Initiative established in 2008 which committed up to \$100,000 to kick start Wagyu BREEDPLAN. The rebates paid to those enrolled in BREEDPLAN were:

Financial Year recorded	2008/09	2009/10	2010/11	2011	2012/13	Total
WRI rebate paid	\$7,440	\$8,646	\$18,607	\$14,904	\$15,075	\$64,672



A Communications & Marketing Officer was engaged in February for two days a week at a cost of \$17,580, contributing to the advertising income increasing by 68% to \$21,217 and membership income increasing by 22% to \$62,970.

The 2012 Wagyu National Conference delivered a net surplus of \$21,200, a 249% increase over the previous year, with all sponsors expressing high satisfaction at their level of market exposure.

Legal fees of \$19,967 were expended to continue protecting the Association's trademark assets and obtain legal advice on Consumer Law, Trademark law and Director's Duties.

Net Income

The Net Income of -\$159,064 was \$13,000 better than the Board approved budget. Subtracting the WCGRP capital investment, an operational deficit of \$62,445 (-11% of operational income) was incurred, principally due to the effect of the Registration Moratorium.

Balance Sheet

The Balance Sheet reflects the Profit & Loss Report; with Net Assets have declining by \$159,064 principally due to:

- Net WCGRP capital investment of \$96,619; and
- The Operational deficit of \$62,445 which was mostly due to loss of registration income through the Registration Moratorium prepayments and crediting of pre-payments through non-use.

Cash Flow Report

The Cash Flow Report shows a Net Cash decrease of \$147,315 for the reasons discussed above.

I am pleased to commend this report to members.

John Spreadborough
Honorary Treasurer



AUSTRALIAN WAGYU ASSOCIATION LTD

ABN 35 003 700 721

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

AUSTRALIAN WAGYU ASSOCIATION LTD

ABN 35 003 700 721

**DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2013**

Your directors present their report on the company for the financial year ended 30 June 2013.

Principal Activities

The mission of the Australian Wagyu Association Ltd is to add value to the Australia Wagyu industry by finding opportunities for

- Maintaining a rigorous, comprehensive breed registry with clear rules for inclusion and DNA records.
- Undertaking advocacy on behalf of the industry, for example, relations with Governments, Industry and the media.
- Protecting and building the reputation of the Wagyu brand with the consumer
- Developing genetic tools and knowledge improving the breed, for example, EBV's, progeny testing and recessive gene disease analysis.
- Promoting and evaluating science with respect to the Wagyu industry.
- Educating and promoting the next generation of Wagyu industry leaders.
- Developing, maintaining and disseminating the knowledge base for the industry.
- The point of contact for all international inquiry into the Wagyu industry in Australia and Worldwide.
- Compliance with industry standards and regulatory requirements.

Directors Information

Directors

The names of the directors in office at any time during, or since the end of, the year and the period that each director has been in office:

Directors Name	Special Responsibilities	Period as Director	Qualifications and Experience
John (Scott) Hughes	President	Appointed 6/11/2004	Property Manager, 9 years as Director.
Frank Whitford	Director	Appointed 18/09/2010	Grazier, 3 years as Director.
Gregory Gibbons	Senior Vice President	Appointed 6/11/2004	Manager of AACo Wagyu Breeding, 9 years as Director.
Domonic Bayard	Junior Vice President	Appointed 26/9/2009	ET technician, 4 years as Director.
Ronald Fitzgerald	Director	Appointed 13/10/2012	Grazier, 1 year as Director.
Peter Bishop Snr	Director	Appointed 13/10/2012 Resigned 7/12/2012	Grazier, 1 year as Director.
Robert Officer	Director	Appointed 13/10/2012	Grazier, Finance, 1 year as Director.
Scott de Bruin	Director	Appointed 13/10/2012	Grazier, Retail, 1 year as Director.
Barbara Roberts-Thomson	Director	Appointed 18/9/2010 Resigned 13/10/2012	Grazier, 3 years as Director.
Lachlan Hart	Director	Appointed 13/10/2012 Resigned 20/6/2013	Feedlot, Retail, 1 year as Director.

AUSTRALIAN WAGYU ASSOCIATION LTD

ABN 35 003 700 721

**DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2013**

Directors Information continued

Directors Name	Special Responsibilities	Period as Director	Qualifications and Experience
Arthur Drew	Director	Appointed 28/01/2012 Resigned 22/8/2012	Grazier, Legal Attorney, 1 year as Director.
John Spreadborough	Honorary Treasurer	Appointed 13/10/2012	Grazier, Engineer, 1 year as Director.

Meetings of Directors

During the financial year, 14 meetings of directors (including committees of directors) were held and the attendances by each director during the year were as follows:

	Directors' Meetings	
	Eligible to attend	Number attended
John (Scott) Hughes	14	12
Frank Whitford	14	12
Gregory Gibbons	14	13
Domonic Bayard	14	13
Ronald Fitzgerald	10	9
Peter Bishop Snr	3	2
Robert Officer	14	9
Scott de Bruin	14	10
Barbara Roberts- Thomson	4	4
Lachlan Hart	14	14
Arthur Drew	1	-
John Spreadborough	10	9

Short Term Objectives of the Company

The company has identified the following short term objectives:

The specific areas of focus for 2013-14 are:

Herd book register

Maintenance of the integrity of herd book data must be retained during the migration to ILR2 and the number of registrations is to increase.

Brand

The Wagyu brand will be established.

Genetic Improvements

Genetic tools and knowledge must be developed to ensure continual improvements of the Wagyu breed. BREEDPLAN is used for genetic evaluation so that estimates of the breeding value of economic characteristics can be identified and selection made of superior individuals. Refinements are required to make BREEDPLAN more relevant to the Wagyu breed and records need to be collected of carcass data. More producers need to become involved in the generation of records in BREEDPLAN and to achieve this a close working relationship is to be fostered with SBTS/ABRI. A series of Wagyu BullSELECT Workshops focusing on the use of BREEDPLAN will be conducted in QLD, NSW and VIC. The number of animals that will have an EBV displayed in BREEDPLAN must increase.

AUSTRALIAN WAGYU ASSOCIATION LTD

ABN 35 003 700 721

**DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2013**

Short Term Objectives of the Company continued

Research and Development

Official grading systems do not give repeatable data from carcass measurements rendering comparisons to be of limited value. The establishment of a consistent grading system or a practical measurement of carcass qualities which are of economic importance to Wagyu is required. Value from digital image analysis needs to be demonstrated. Present preliminary results of digital image analysis at the annual conference.

Knowledge and Education

The association needs to be proactive with stakeholders across the industry, and in communication with the membership.

Promotion

Promotion of the attributes of Wagyu must be maximized through media exposure and advertorials so that the Wagyu name is regularly exposed in public.

Breed Standards

The Wagyu breed standard must represent ideal conformation for Australia and be available for reference.

Animal Welfare

The AWA accepts that maintaining the health and welfare of livestock is the responsibility of everyone in the industry.

Training the Younger Generation

Education and communication with the younger generation is essential for the ongoing vibrancy of the association.

Long Term Objectives of the Company

The company has identified the following long term objectives:

The five year plan has been developed to:

- Enhance the value of the Herd book
- Enhance the value of the Brand
- Assist members to identify superior genetics
- Undertake research and Development
- Knowledge and Education
- Promotion
- Governance

Performance Measurement

The company uses the following key performance indicators to measure performance:

- Operate a positive cash flow to ensure that cash and reserves will be targeted to be held to cover 12 months of expenses.
- Increase membership.
- Increase registrations.

AUSTRALIAN WAGYU ASSOCIATION LTD

ABN 35 003 700 721

**DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2013**

Membership Details

The company is incorporated as a company limited by guarantee that requires the members of the company to contribute \$100 per member towards the company liabilities on the winding up of the company. These membership numbers are at 30 June 2013.

Membership Class	Number of Members	Individual Members Contribution on winding up of Company	Total Members Contribution on winding up of Company
Full members	266	\$ 100	\$ 26,600
Life members	3	\$ 100	\$ 300
Associate members	34	\$ 100	\$ 3,400
Total	303	\$ 100	\$ 30,300


Auditors' Independence Declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is attached to these financial statements.

Signed in accordance with a resolution of the Board of Directors



John (Scott) Hughes
President



John Spreadborough
Honorary Treasurer

Dated this 2 October 2013

**AUDITORS' INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATION ACT 2001
TO THE DIRECTORS OF
AUSTRALIAN WAGYU ASSOCIATION LTD**

ABN 35 003 700 721

I declare that, to the best of my knowledge and belief, during the financial year to 30 June 2013 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Crowe Horwath Central North



Ian Brooks
Registered Company Auditor (ASIC RAN 411019)
90 Rusden Street
Armidale NSW 2350

Dated 3 October 2013

AUSTRALIAN WAGYU ASSOCIATION LTD

ABN 35 003 700 721

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2013**

	Note	2013 \$	2012 \$
Sales revenue	2	503,204	520,525
Other revenue	2	86,199	81,664
Total Revenue		589,403	602,189
ABRI expenses		(223,449)	(186,400)
Research and development expenses		(130,561)	(19,364)
Consulting		(17,580)	-
Depreciation expense	3	(6,048)	(6,048)
DNA typing scheme		(167,147)	(240,201)
Insurance costs		(5,164)	(6,670)
AGM/ conference and symposium expenses		(99,668)	(73,711)
Newsletter expenses		(15,835)	(11,555)
Other expenses		(83,015)	(75,211)
Loss before income tax expense		(159,064)	(16,971)
Income tax expense	1(a)	-	-
Loss after income tax expense		(159,064)	(16,971)
Other comprehensive income for the year		-	-
Total comprehensive loss for the year		\$ (159,064)	\$ (16,971)
Total comprehensive loss attributable to members of the entity		\$ (159,064)	\$ (16,971)

The accompanying notes form part of these financial statements.

AUSTRALIAN WAGYU ASSOCIATION LTD

ABN 35 003 700 721

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2013

	Note	2013 \$	2012 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	95,193	256,560
Trade and other receivables	5	115,271	98,141
Inventories	6	2,127	3,400
Financial assets	7	414,052	400,000
Other current assets	8	<u>3,927</u>	<u>12,835</u>
TOTAL CURRENT ASSETS		<u>630,570</u>	<u>770,936</u>
NON CURRENT ASSETS			
Property, plant and equipment	9	<u>13,370</u>	<u>19,418</u>
TOTAL NON CURRENT ASSETS		<u>13,370</u>	<u>19,418</u>
TOTAL ASSETS		<u>643,940</u>	<u>790,354</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	111,798	70,404
Borrowings	11	-	607
Other liabilities	12	<u>-</u>	<u>28,137</u>
TOTAL CURRENT LIABILITIES		<u>111,798</u>	<u>99,148</u>
TOTAL LIABILITIES		<u>111,798</u>	<u>99,148</u>
NET ASSETS		<u>\$ 532,142</u>	<u>\$ 691,206</u>
EQUITY			
Retained earnings		<u>532,142</u>	<u>691,206</u>
TOTAL EQUITY		<u>\$ 532,142</u>	<u>\$ 691,206</u>

The accompanying notes form part of these financial statements.

AUSTRALIAN WAGYU ASSOCIATION LTD

ABN 35 003 700 721

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2013

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2011	708,177	708,177
Total comprehensive loss	<u>(16,971)</u>	<u>(16,971)</u>
Balance at 30 June 2012	<u>\$ 691,206</u>	<u>\$ 691,206</u>
Total comprehensive loss	<u>(159,064)</u>	<u>(159,064)</u>
Balance at 30 June 2013	<u>\$ 532,142</u>	<u>\$ 532,142</u>

AUSTRALIAN WAGYU ASSOCIATION LTD

ABN 35 003 700 721

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2013**

	Note	2013 \$	2012 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		569,762	564,746
Payments to suppliers and employees		(740,306)	(658,578)
Interest received		23,229	30,096
Net cash provided by (used in) operating activities		<u>(147,315)</u>	<u>(63,736)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for financial assets		<u>(14,052)</u>	<u>(400,000)</u>
Net cash (used in) provided by investing activities		<u>(14,052)</u>	<u>(400,000)</u>
Net increase (decrease) in cash held		(161,367)	(463,736)
Cash at the beginning of the financial year		<u>256,560</u>	<u>720,296</u>
Cash at the end of the financial year	4 (a)	<u>\$ 95,193</u>	<u>\$ 256,560</u>

The accompanying notes form part of these financial statements.

AUSTRALIAN WAGYU ASSOCIATION LTD

ABN 35 003 700 721

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

Note 1: Statement of Significant Accounting Policies

Basis of Preparation

Australian Wagyu Association Ltd have elected to early adopt the Australian Accounting Standards - Reduced Disclosure Requirements as set out in AASB 1053: 'Application of Tiers of Australian Accounting Standards' and AASB 2010-2: Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements. Accordingly, the entity has also adopted AASB 2011-2: Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project - Reduced Disclosure Requirements and AASB 2012-7: Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements in respect of AASB 2010-6: Amendments to Australian Accounting Standards - Disclosures on Transfers of Financial Assets and AASB 2011-9: Amendments to Australian Accounting Standards - Presentation of Items of Other Comprehensive Income.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements of the Australian Accounting Standards Board and the Corporations Act 2001. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable by the measurement of fair value of selected non-current assets, and financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements were authorised for issue on 23 August 2013 by the directors of the company.

Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial report:

(a) Income Tax

No provision for income tax has been raised as the entity is exempt from paying income tax under Div 50 of the Income Tax Assessment Act 1997.

(b) Inventories

Inventory is recorded on a first in first out (FIFO) basis. Inventories are measured at the lower of cost and net realisable value.

(c) Plant and Equipment

Each class of plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

Plant and Equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised either in the statement of comprehensive income or as a revaluation decrease if the impairment losses related to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1 (f) for details of impairment).

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets including building and capitalised leased assets, but excluding freehold land, is depreciated on a diminishing value basis over their useful lives to the company commencing from the time the asset is held ready for use.

AUSTRALIAN WAGYU ASSOCIATION LTD

ABN 35 003 700 721

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

Note 1: Statement of Significant Accounting Policies

Depreciation continued

The depreciation rates used for each class of depreciable asset are:

Class of Fixed Asset	Depreciation Rate
Plant and Equipment	5 - 33%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

(d) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the company commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified as 'fair value through profit and loss' in which case transactions costs are expensed to the statement of comprehensive income immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contract terms) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in the statement of comprehensive income.

Fair value is determined based on current market bid prices for all quoted investments. Valuation techniques are applied to determine the fair value of all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

(i) Financial assets at fair value through profit and loss.

Financial assets are classified as 'fair value through profit and loss' when they are held for trading for the purpose of short-term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying value being included in the profit or loss.

AUSTRALIAN WAGYU ASSOCIATION LTD

ABN 35 003 700 721

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

Note 1: Statement of Significant Accounting Policies

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the company's intention to hold these investment to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(iv) Financial liabilities

Non-derivative financial liabilities, other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised through the statement of comprehensive income through the amortisation process and when the financial liability is recognised.

Impairment

At the end of each reporting period, the company assesses whether there is objective evidence that a financial instrument has been impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence that impairment as a result of one or more event (a "loss event") has occurred, which has an impact of the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered to constitute a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments' indication that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortise cost (including loans and receivable), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at the point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance accounts.

Then the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the company recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so the tithe loss events that have occurred are duly considered.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in the statement of comprehensive income.

(e) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

AUSTRALIAN WAGYU ASSOCIATION LTD

ABN 35 003 700 721

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

Note 1: Statement of Significant Accounting Policies

(f) Impairment of Assets

At the end of each reporting period, the company assesses whether there is objective evidence that an asset has been impaired. If such indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in the profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard. Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the receivable amount of the cash-generating unit to which the asset belongs.

Impairment testing is performed annually for intangible assets with indefinite lives.

(g) 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. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

(h) Revenue

Revenue is recognised when the right to receive the revenue has been established.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument.

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

(i) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(j) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(k) Membership Subscriptions

During the financial year the company changed the timing for invoicing of membership. Previously membership of the company is based on the calendar year from 1 January to 31 December. To match membership fees received to the financial year ended 30 June 2012 an adjustment was recognised for membership received in advance. From 1 July 2013 membership is recorded inline with the financial year.

AUSTRALIAN WAGYU ASSOCIATION LTD

ABN 35 003 700 721

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

Note 1: Statement of Significant Accounting Policies

(l) Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgement incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained externally and within the company.

Key estimates — Impairment

The directors assess impairment at each reporting date by evaluating conditions specific to the company that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Value-in-use calculations performed in assessing recoverable amounts incorporate a number of key estimates.

(m) Changes in Accounting Policies

The following new and revised Standards and Interpretations have been adopted in the current period and have affected the amounts reported in these financial statements.

Presentation of items of other comprehensive income (OCI)

As a result of early adopting AASB 2012-7, which includes amendments to disclosure requirements arising from the Tier 1 (full disclosure) Standard AASB 2011-9: Amendments to Australian Accounting Standards - Presentation of Items of Other Comprehensive Income that became mandatorily applicable from 1 July 2012, the following changes to the presentation of the company's financial statements were made during the year:

- Items of OCI were grouped into:

- items that will not be reclassified subsequently to the profit or loss; and
- those that will be reclassified subsequently to profit or loss when specific circumstances occur; and

- the title "income statement" was changed to "statement of profit or loss" under the two-statement approach. Although other titles are also permitted, the company has decided to use the title "statement of profit or loss".

The adoption of AASB 2011-9 only changed the presentation of the company's financial statements and did not have any impact on the amounts reported for the current period or for any prior period in the company's financial statements.

AUSTRALIAN WAGYU ASSOCIATION LTD

ABN 35 003 700 721

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

	Note	2013 \$	2012 \$
Note 2: Revenue			
Operating activities:			
AGM conference and symposium		120,868	79,792
Other revenue		64,092	36,075
Member services		85,343	152,080
DNA typing scheme		181,602	252,578
Research and development – Wagyu CGR project		51,299	-
Total revenue from operating activities		<u>503,204</u>	<u>520,525</u>
Non-operating activities:			
Interest received from other persons		23,229	30,096
Membership subscriptions		62,970	51,568
Total revenue from non-operating activities		<u>86,199</u>	<u>81,664</u>
Total revenue		<u>\$ 589,403</u>	<u>\$ 602,189</u>
Note 3: Loss for the Year			
Depreciation expense		<u>\$ 6,048</u>	<u>\$ 6,048</u>
Bad and doubtful debts		<u>\$ 10,455</u>	<u>\$ 2,785</u>
Note 4: Cash and Cash Equivalents			
Cash on hand		3,716	71
Cash at bank		39,796	18,302
Deposits at call		51,681	238,187
	4(a)	<u>\$ 95,193</u>	<u>\$ 256,560</u>
(a) Reconciliation of cash and cash equivalents			
Cash and cash equivalents at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:			
Cash and cash equivalents		<u>95,193</u>	<u>256,560</u>
		<u>\$ 95,193</u>	<u>\$ 256,560</u>
Note 5: Trade and Other Receivables			
CURRENT			
Trade receivables		113,228	92,949
Less: Provision for impairment		(850)	(850)
		<u>112,378</u>	<u>92,099</u>
Other receivables		2,893	6,042
		<u>\$ 115,271</u>	<u>\$ 98,141</u>
(a) Movement in the provision for impairment of receivables is as follows:			
Opening balance		850	850
Charge for the year		10,455	2,785
Amounts written off		(10,455)	(2,785)
Closing balance		<u>\$ 850</u>	<u>\$ 850</u>

AUSTRALIAN WAGYU ASSOCIATION LTD

ABN 35 003 700 721

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013

	Note	2013 \$	2012 \$
Note 6: Inventories			
CURRENT			
Stock on hand		2,127	3,400
		<u>\$ 2,127</u>	<u>\$ 3,400</u>
Note 7: Financial assets			
Held-to-maturity financial assets		414,052	400,000
Current portion		<u>\$ 414,052</u>	<u>\$ 400,000</u>
(a) Held-to-maturity financial assets comprise:			
- term deposits		414,052	400,000
		<u>\$ 414,052</u>	<u>\$ 400,000</u>
Note 8: Other Assets			
Accrued income		1,513	1,914
Prepayments		2,414	10,921
		<u>\$ 3,927</u>	<u>\$ 12,835</u>
Note 9: Plant & Equipment			
Plant, Equipment & Fittings (at cost)			
Plant and equipment		30,238	30,238
Less: Accumulated depreciation		<u>(16,868)</u>	<u>(10,820)</u>
		<u>13,370</u>	<u>19,418</u>
Total Plant and Equipment		<u>\$ 13,370</u>	<u>\$ 19,418</u>
(a) Movements in carrying amounts			
Movements in carrying amount for each class of property, plant and equipment between the beginning and the end of the current financial year:			
		Plant and Equipment	Total
Balance at the beginning of the year		19,418	19,418
Additions		-	-
Depreciation expense		<u>(6,048)</u>	<u>(6,048)</u>
Carrying amount at the end of the year		<u>\$ 13,370</u>	<u>\$ 13,370</u>
Note 10: Trade and Other Payables			
CURRENT			
Unsecured liabilities;			
Trade payables		107,663	66,279
Sundry payables and accrued expenses		4,135	4,125
		<u>\$ 111,798</u>	<u>\$ 70,404</u>

AUSTRALIAN WAGYU ASSOCIATION LTD

ABN 35 003 700 721

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

	Note	2013 \$	2012 \$
Note 11: Borrowings			
CURRENT			
Unsecured liabilities:			
Credit card		-	607
		\$ -	\$ 607

The company holds a credit card with National Australia Bank with a credit limit of \$5,000. The unused portion of this facility at balance date was \$5,000.

Note 12: Other Liabilities

CURRENT			
Member subscriptions received in advance		-	28,137
		\$ -	\$ 28,137

Note 13: Events After the End of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations, or the state of affairs of the company in future financial years.

Note 14: Financial Risk Management

The company's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable and payable and leases.

The totals for each category of financial instruments measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

	Note	2013 \$	2012 \$
Financial assets			
Cash and cash equivalents	4	95,193	256,560
Trade and other receivables	5	115,271	98,141
Held-to-maturity financial assets	7	414,052	400,000
		\$ 624,516	\$ 754,701
Financial liabilities			
Financial liabilities at amortised cost:			
Trade and other payables	10	111,798	70,404
Borrowings	11	1,470	607
		\$ 113,268	\$ 71,011

AUSTRALIAN WAGYU ASSOCIATION LTD

ABN 35 003 700 721

**DIRECTORS' DECLARATION
FOR THE YEAR ENDED 30 JUNE 2013**

In accordance with a resolution of the directors of Australian Wagyu Association Ltd, the directors of the company declare that:

1. the financial statements and notes, as set out in pages 6 to 17, are in accordance with the Corporations Act 2001, and:
 - (a) comply with Accounting Standards - Reduced Disclosure Requirements; and
 - (b) give a true and fair view of the financial position of the company as at 30 June 2013 and of its performance for the year ended on that date;
2. in the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.



John (Scott) Hughes
President



John Spreadborough
Honorary Treasurer

Dated this 2 October 2013

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
AUSTRALIAN WAGYU ASSOCIATION LTD**

ABN 35 003 700 721

Report on the financial report

We have audited the accompanying financial report of Australian Wagyu Association Ltd, which comprises the statement of financial position as at 30 June 2013, the statement of profit or loss and other comprehensive income, statement of changes in equity and statements of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

Directors' responsibility for the financial report

The directors of the company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards' - Reduced Disclosure Requirements and the Corporations Act 2001 and for such internal controls as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001. We confirm that the independence declaration required by the Corporations Act 2001, which has been provided to the directors of Australian Wagyu Association Ltd on 2 October 2013, would be in the same terms if given to the directors as at the time of this auditors' report.

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
AUSTRALIAN WAGYU ASSOCIATION LTD**

ABN 35 003 700 721

Audit Opinion

In our opinion the financial report of Australian Wagyu Association Ltd is in accordance with the Corporations Act 2001, including:

- (a) giving a true and fair view of the company's financial position as at 30 June 2013 and of their performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards - Reduced Disclosure Requirements and the Corporations Regulations 2001.

Crowe Horwath Central North



Ian Brooks
Registered Company Auditor (ASIC RAN 411019)
90 Rusden Street
Armidale NSW 2350

Dated 3 October 2013

**DISCLAIMER
TO THE MEMBERS OF
AUSTRALIAN WAGYU ASSOCIATION LTD**

ABN 35 003 700 721

The additional financial data presented on page 22 is in accordance with the books and records of the company which have been subjected to the auditing procedures applied in our statutory audit of the company for the financial year ended 30 June 2013. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than Australian Wagyu Association Ltd) in respect of such data, including any errors of omissions therein however caused.

Crowe Horwath Central North



Ian Brooks
Registered Company Auditor (ASIC RAN 411019)
90 Rusden Street
Armidale NSW 2350

Dated 3 October 2013

AUSTRALIAN WAGYU ASSOCIATION LTD

ABN 35 003 700 721

**DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2013**

Income	2013	2012
	\$	\$
Certified Wagyu Scheme income	1,485	3,250
Advertising/ newsletter income	21,217	12,615
AGM/ conference and symposium	120,868	79,792
AI sire registration	-	700
Breedplan income	16,167	-
DNA typing scheme	181,602	252,578
Registrations	79,574	141,903
Transfer fees	5,769	10,177
Interest received	23,229	30,096
Membership fees	62,970	51,568
Genetic condition testing income	23,568	17,816
Promotion goods	1,127	1,694
Research and development – Wagyu CGR project	51,299	-
Sundry income	528	-
Total Income	589,403	602,189
Expenditure		
<u>ABRI Expenses</u>		
Breedplan processing	47,222	18,205
Data processing	15,715	19,453
Executive officer	105,334	101,565
Graphic design	2,641	266
Photocopying	317	282
Postage	5,028	4,124
Programming	6,030	4,875
Secretarial	38,302	36,887
Telephone, internet and fax	2,860	47
Web site maintenance	-	696
	223,449	186,400
<u>Other Expenses</u>		
AGM/ conference and symposium	99,668	73,711
Audit and accounting fees	7,945	5,137
Bad debt expense	10,455	2,785
Bank charges	418	409
Consulting	17,580	-
Certified Wagyu Scheme	91	810
DNA typing scheme	167,147	240,201
Genetic condition testing	17,357	-
Insurance	5,164	6,670
Legal fees	19,967	14,331
Meeting expenses	19,308	23,546
Newsletter expenses	15,835	11,555
Printing and stationery	1,357	1,810
Promotion activities	223	23,187
Promotional sale items	2,488	32
Subscriptions and dues	983	1,033
Research and development – Wagyu CGR project	130,561	19,364
Sundry expenses	2,423	2,131
	518,970	426,712
Depreciation	6,048	6,048
Total Expenditure	748,467	619,160
Loss before Income Tax Expense	\$ (159,064)	\$ (16,971)

This statement is to be read in conjunction with the attached disclaimer.

OCTOBER 2013



Australian Wagyu Association Ltd.

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ARMIDALE NSW 2351

Australian Wagyu Association Ltd C/- ABRI, University of New England, Armidale NSW 2351 AUSTRALIA ABN 0037 00721

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