
Annual Report 2024-2025



'On Country' artwork by Charmaine Mumbulla, 2022.

Acknowledgement of Country

The NSW Food Authority acknowledges Aboriginal and Torres Strait Islander peoples as the First Peoples and Traditional Custodians of the land and waters. We show our respect to Elders past and present and commit to respecting the lands we walk on, and the communities we walk with.

At the Food Authority, we are committed to providing places in which Aboriginal people are included socially, culturally and economically through thoughtful and collaborative approaches to our work.

Letter of submission

Food Authority



23 October 2025

The Honourable Tara Moriarty MLC

Minister for Agriculture
Minister for Regional NSW
Minister for Western NSW

52 Martin Place
Sydney NSW 2000

Dear Minister

I am pleased to submit the Annual Report and the financial statements of the NSW Food Authority for the year ended 30 June 2025.

This report was prepared under the provisions of the *Food Act 2003* (NSW) and the *Government Sector Finance Act 2018* (GSF Act).

Under the Financial and Annual Reporting Framework (TPG25-10), the NSW Food Authority has self-assessed as a Group 2 agency, however, has elected to continue to report in accordance with Group 1 requirements in the Treasury Policy and Guidelines (TPG25-10a). An Annual Report will continue to ensure adequate public accountability, transparency, and information for users of the GSF agency's annual reporting information.

Sincerely

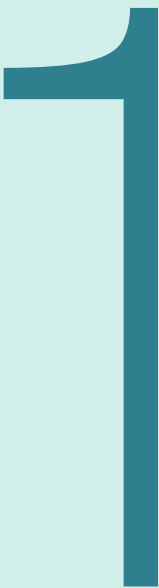
A handwritten signature in black ink, appearing to read "Andrew Davies".

Andrew Davies
Acting Chief Executive Officer
NSW Food Authority

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Overview



Our charter

The NSW Food Authority contributes to the overall health and prosperity of the people of NSW because we work to ensure that food produced, manufactured and sold in NSW and exported is monitored and safe at each step it goes through from paddock to plate. Doing this keeps people safe, protected and knowledgeable about food safety and the potential risks to their health.

The NSW Food Authority's primary objective is to provide consumers in NSW with safe and correctly labelled food, to inform and educate the state's food producers, manufacturers and retailers and to provide information and education to enable people to make informed choices about the food they eat.

The NSW Food Authority's strategic outcomes for food safety are captured in the NSW DPI Strategic Plan 2022-2030 which is available from the [NSW Department of Primary Industries and Regional Development website](#).

It is responsible to The Honourable Tara Moriarty MLC, Minister for Agriculture, Minister for Regional NSW, and Minister for Western NSW, and provides a single point of contact on food safety and regulation for industry, government and consumers.

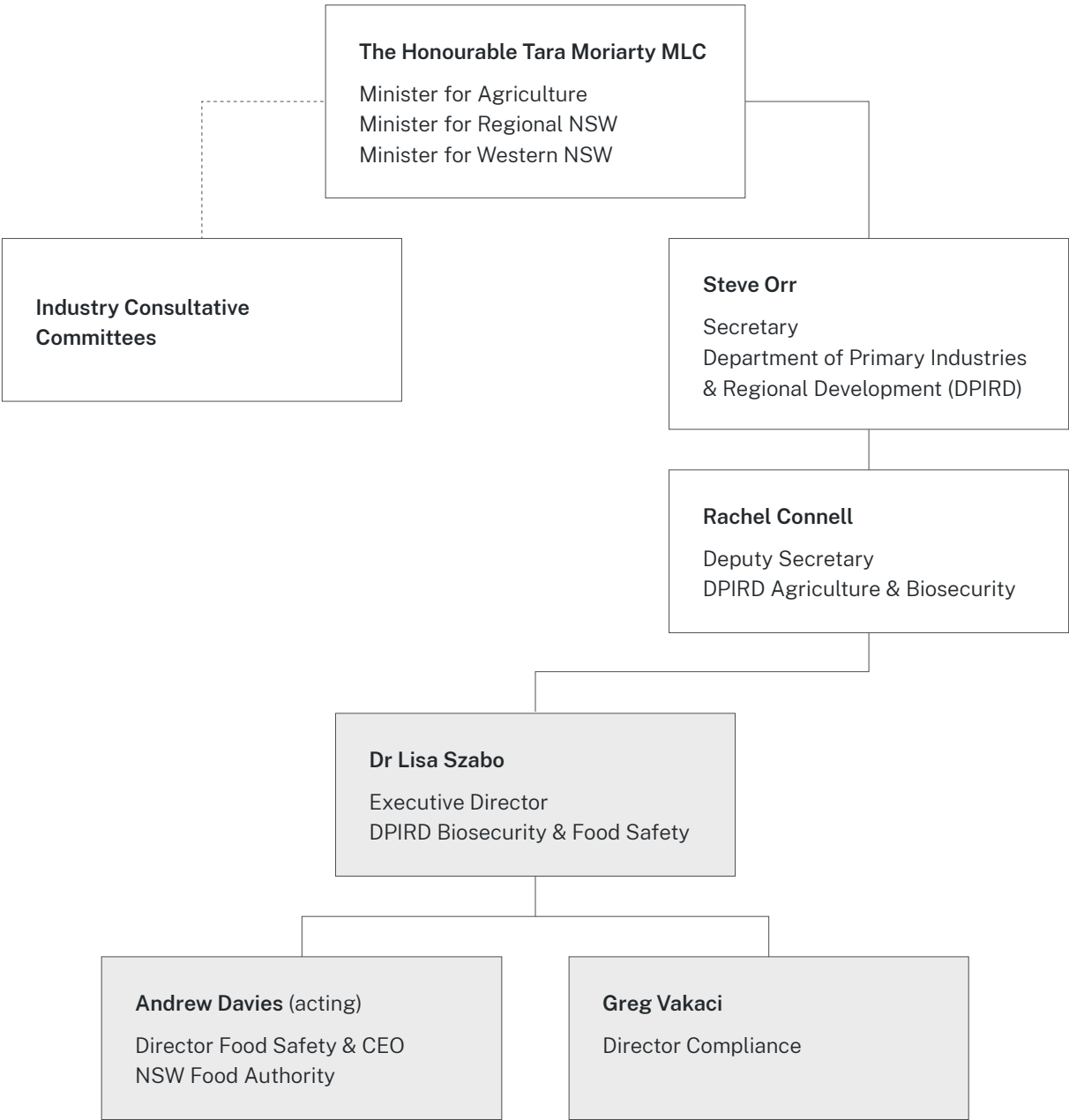
Our objectives

The NSW Food Authority has a coordinated and consistent approach to ensuring the people of NSW are safe and protected from risks to their health from food poisoning. It works to protect NSW consumers by:

- monitoring food safety schemes for higher-risk foods and businesses through a process of evidence-based science and risk analysis
- auditing and inspecting businesses to drive performance and compliance across the supply chain in partnership with local government
- educating consumers and businesses through easy to find information, advising them on good food handling practices and helping them understand their roles and responsibilities
- contributing to the development and implementation of trans-Tasman food standards, through Food Standards Australia New Zealand (FSANZ)
- actively reviewing applications and proposals to change the Food Standards Code
- leading the way on national policy initiatives such as reducing foodborne illness
- managing food related incidents such as food poisoning outbreaks to limit their impact and participating in safe food handling promotions – working hand in hand with other government agencies, industry and local councils.

Management and structure

DPIRD Biosecurity & Food Safety Management Structure as at 30 June 2025



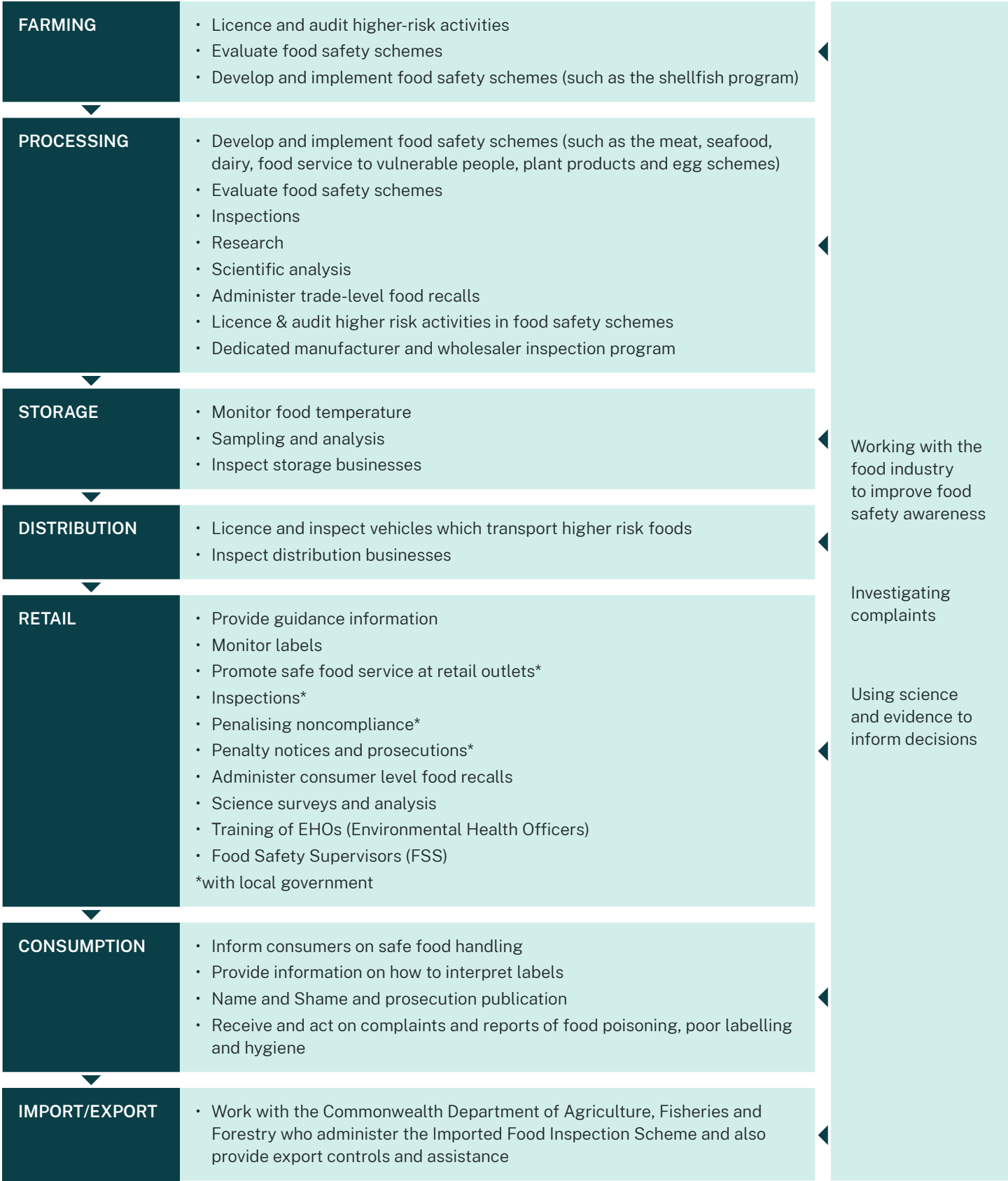
NB: shading indicates executive position funded by the NSW Food Authority

Strategy



Our contribution to food safety

Keeping food safe is vital for NSW food businesses. At every stage to consumption, food safety is a serious matter. When food businesses don't do the right thing, the NSW Food Authority or local councils are there to act. Businesses that break the law can be fined or prosecuted.



Operations and Performance

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Highlight summary

During 2024-2025, the Food Authority again met its goals by continuing to deliver confidence and certainty in the State's food safety to our stakeholders, the consumers of NSW and domestic and international markets – directly contributing to healthy and productive communities in NSW.

The Food Authority has worked in partnership with the food industry, NSW Health, local councils and the wider community to reduce food poisoning and its impacts on the health and economy of NSW communities. By doing this, the Food Authority has delivered multiple benefits to the people of NSW, helping food businesses contribute to the state's economic growth and prosperity.

Highlights:

The Food Authority continues to work consultatively with the State's egg, dairy, meat, plants, vulnerable persons, retail, seafood and shellfish industries as part of our regulatory responsibilities and charter to inform and develop an ongoing food safety culture.

Through this successful collaboration the Food Authority has achieved the following outcomes.

- **Oversight of business compliance with food safety requirements**

Audits and inspections

Compliance uses a risk-based, outcome focused operational model, and consistent with the priority classification scheme for licensed food businesses where resources are allocated to areas of greatest risk, not all licensees may be audited across each sector every year.

Across all licensed sectors the compliance rate against food safety requirements was 95% from 3,397 audits and 4,482 inspections.

Of the 458 urgent food safety complaints in 2024-2025, 100% were responded to within 24 hours. Of these complaints, 72% related to reports of foodborne illness with a further 19% being critical labelling issues, of which a large proportion are associated with allergens.

Highlight summary

- **Engagement and training of third party auditors**

Seven new Third Party Auditors (TPAs) were trained in their respective duties under the *Food Act 2003* using a combination of online, face-to-face and blended learning delivery styles. This training assists TPAs to maintain the required high standards and skill levels, supports compliance with the Food Regulation 2015, and protects public health and safety.

A dedicated online resource library is maintained to provide TPAs with access to up-to-date, relevant information stored in a central location.

- **Partnering with local government to manage food safety risk in the retail food sector**

The NSW Food Authority maintains the Food Regulation Partnership (FRP), which supports 128 NSW local councils to regulate food safety in restaurants, cafes, supermarkets and other retail food businesses.

Technical advice, training, food law interpretation and networking forums were provided to ensure councils' authorised officers had the skills and knowledge to undertake their roles.

Activities included one Food Regulation Forum meeting; three Retail Information Sessions (306 registrations); three State Liaison Group meetings (95 attendees), 48 Regional Food Group meetings attended by 600 council officers; FRP Workshop (183 registrations); issued 32 communications to councils and responded to 1,051 enquiries.

Compliance with food safety requirements across the retail food sector for the 2024–2025 financial period was 97%.

- **Food Act training modules**

During 2024-2025, the Food Authority further developed an online training program for authorised officers under the NSW *Food Act 2003*.

The online Authorised Officer (Food Surveillance) Training Course is a collaboration between the Food Authority and Tocal College.

Since its initial roll-out in 2022-2023, these resources have been delivered to all new starters responsible for food safety activities under the *Food Act 2003* comprising local government environmental health officers, Food Safety Compliance officers and TPAs.

The training program consists of twelve online training modules (consisting of 21 topics), an assessment component and a one-day workshop.

Additional training modules have been developed across this reporting period and will be released for Food Safety Compliance officers and TPAs during 2025-2026.

- **eLearning Refresher Training**

During 2024-2025, refresher training was developed to support the consistent application of enforcement tools under the NSW *Food Act 2003*. This training covers seven key topics including the use of warnings, issuing improvement and penalty notices, prohibition orders, and prosecutions ensuring consistent enforcement across all industries and regions. The training is available as micro-learn videos for quick, targeted learning and complemented by a comprehensive eLearning module.

- **Export Auditing Project**

Food Safety Compliance officers conduct six-monthly audits on licensed facilities that export meat, dairy, seafood and egg products to international markets under a Memorandum of Understanding (MOU) agreement with the Department of Agriculture Fisheries & Forestry (DAFF).

Officers that complete these audits are authorised under Commonwealth legislation to exercise powers specifically relating to exporting food products from within Australia.

Highlight summary

During the 2024-2025 reporting year, all six-monthly MOU audit obligations were met. High levels of compliance were observed, aligning with existing audit program outcomes for these sectors. A close working relationship with DAFF is maintained to ensure that auditing and compliance arrangements continue in line with MOU requirements.

- **Using research and science to underpin policy, communications and food safety**

Highlights included continuing to participate in national meetings to develop a strategy on reducing campylobacteriosis; hosting the Food Incident Forum, a key grouping of government and industry stakeholders in food safety; and supporting the publication of five journal articles in peer-reviewed journals on shellfish production and associated challenges for industry.

The NSW Food Authority took part in the 2025 Food Allergen Management Symposium (FAMS 2025), joining a global community of experts, advocates and professionals dedicated to advancing food allergen management across science, healthcare, industry and regulation.

Hosted by the Allergen Bureau and held over three days, FAMS 2025 opened with a series of interactive workshops exploring real-world challenges faced by food-allergic consumers and those who prepare their food. This hands-on approach set the tone for a collaborative and solutions-focused event.

The NSW Food Authority contributed to the agenda – first in a practical workshop for health professionals on investigating allergen-related incidents, and later with a presentation on assessing the risk of a mislabelled product.

As the regulator and source of truth for food safety in NSW, the Food Authority welcomed the opportunity to connect with stakeholders, share insights, and reinforce the importance of a science-based, evidence-driven approach to allergen management.

- **Supporting safe innovation in food technology**

In June 2025 the Food Ministers' Meeting approved an application from Vow Group Pty Ltd to permit the use of cultured quail cells as a novel food ingredient in food products to be marketed and sold in Australia and New Zealand. This application from Vow Food, based in Sydney, was the first of its kind in Australia. The changes to the Code will require Vow to develop and implement a food safety program on the production of cell-cultured quail, which will be subject to regular audits by the NSW Food Authority.

- **Undertaking surveillance to detect and mitigate emerging food safety risks**

The NSW Food Authority conducted food safety surveillance, sampling and microbiology, chemistry and allergen tests throughout 2024-2025, resulting in 2,346 samples submitted for testing and 9,318 tests conducted.

Particular areas of focus were the Manufacturer and Wholesaler Inspection Program, for which alternative milk products, fresh noodles/pasta and plant-based foods were tested; the microbiological quality of high-risk products manufactured by NSW licensed businesses; and a pilot Trans Fatty Acid survey of targeted foods to inform a future national survey.

- **Responding to food safety incidents**

In March 2025, Queensland Health reported detection of Shiga-toxin producing *Escherichia coli* (STEC) in bagged spinach following a case of illness potentially linked to the product. The spinach products were processed and packed in Queensland but sourced from multiple growers in Victoria. The products were provided to all major retailers, and all products were recalled. Recalls were expanded to cover more products and jurisdictions in late March due to a second STEC detection in an unopened bag of spinach.

Highlight summary

Root causes for the STEC contamination were suspected to be heavy rainfall, increasing the level of *E. coli* in irrigation water sourced downstream from areas with significant livestock, heavy soiling of produce, and the inability of sanitiser concentrations in the wash water at the Queensland processing facility to inactivate *E. coli*.

An industry/government roundtable was convened in Melbourne following the spinach recalls to review this incident and examine areas for future improvement. Approximately 55 stakeholders from regulators, retailers, and peak industry bodies participated. Key outcomes included:

- The need for better coordination and communication across stakeholders while still adhering to privacy restrictions
- Better guidance and capabilities for STEC testing
- Greater recognition of environmental risk factors around water use and sanitising, and how to manage these.

• Investigation and risk analysis

Ongoing investigation and enforcement actions for a poor performer in the Manufacturer and Wholesaler Inspection Program (MWIP)

In September 2024, a routine compliance inspection was conducted at a large MWIP facility that produces baked goods for wholesale.

Compliance officers inspected the facility and identified critical breaches in relation to hygiene and sanitation, and an improvement notice was issued. After initial compliance with the issues identified on the notice in October 2024, a further inspection in November 2024 identified critical breaches in relation to hygiene, construction and maintenance, cross contamination and pest control.

Due to the nature of these breaches, a prohibition order was placed on the facility,

preventing production for 5 days until a certificate of clearance was issued. Seven penalty notices totalling \$6,610 were also issued to this business as a result of the critical issues identified.

While further issues were identified and an improvement notice issued in March 2025, the business has since demonstrated compliance with the notice and has received acceptable inspection outcomes.

Improved compliance of MWIP poor performer

In the previous reporting year, a routine compliance inspection of a wholesale bakery identified multiple critical issues including hygiene breaches and a significant pest infestation at the facility. The food business produced a range of baked goods, as well as ready to eat products such as sandwiches and rice paper rolls. The food business was issued with a Prohibition Order, and it took several inspections to check on compliance before the order was lifted. The facility was also issued with eight penalty notices totalling \$7,040.

During 2024-2025, the MWIP facility has taken a number of steps to comply with requirements of the Food Standards Code and as a result, has received acceptable inspection outcomes.

Targeted illegal slaughter investigations

The Food Authority regulates approximately 8,000 meat businesses under the *Food Act 2003*, including abattoirs, knackerries, and meat and pet food vans. Compliance Officers conduct routine and targeted audits, inspections, and investigations into reports of unlicensed activities, particularly the slaughter, processing, and sale of animals for human consumption or pet food.

Compliance officers conducted a targeted operation to:

- Investigate reports of unlicensed abattoirs, knackerries, and meat and pet food vans operating across NSW

Highlight summary

- Inspect premises with a history of unlicensed activity.

Due to the complexity of illegal slaughter investigations, the operation required comprehensive planning and coordination with multiple NSW agencies, including NSW Police, the Royal Society for the Prevention of Cruelty to Animals (RSCPA), Local Land Services (LLS), the Greyhound Welfare & Integrity Commission (GWIC), Racing NSW and Local Government.

Joint investigations were conducted at 24 properties across seven LLS regions, mainly in regional NSW. The focus was to:

- Deter individuals and groups from engaging in unlicensed meat business activities
- Identify and address food safety, biosecurity, livestock traceability and restricted animal material (RAM) non-compliance under the *Food Act 2003* and *Biosecurity Act 2015*.

Key enforcement actions included:

- Issuing two prohibition orders to mitigate serious public health risks relating to food for human consumption, and
- Issuing three warning letters, three individual biosecurity directions, and four penalty notices.
- Seizing over 1,100 kg of processed meat and animal carcasses.

The operation strengthened inter-agency collaboration for future operations, supported behaviour change among producers, and reinforced the Food Authority's commitment to protecting public health, animal welfare, and food safety standards.

The illegal slaughter of animals impacts those who operate legally within the food regulatory system and creates a risk to consumers and industry from the sale of meat by unlicensed businesses.

- **Maintaining adequate food safety programs in the shellfish industry**

Eighty annual reviews of harvest areas; five depuration tank assessments; 48 industry accreditations; 22 SEPP PPRD Development Application assessments; 542 harvest area closures; and 30 product retrievals.

- **Developing, implementing and reviewing contemporary food standards, food safety schemes and initiatives**

Issued 22,875 Food Safety Supervisor (FSS) certificates; approved 10 Registered Training Organisations (RTOs) delivering FSS training and certification; and approved 57 RTO trainers.

- **Triaged and responded to food safety enquiries**

Provided food safety advice to businesses and consumers by phone and online through the Food Authority helpline, website and social media, triaging and responding to food safety enquiries, reports and complaints. The helpline handled 20,100 contacts during 2024-2025.

The helpline resolved 94% of those transactions that were potentially resolvable without referral during the first contact.

The Food Authority website includes Food Handler Basics training, a free, online training course covering the basic knowledge requirements for food handlers. During 2024-2025, 127,448 certificates were issued to participants.

- **Coordinated NSW input to the bi-national food regulatory system**

The NSW Food Authority continued to work collaboratively with NSW Health to coordinate NSW involvement and input into the cross-jurisdictional bodies that guide the Australia and New Zealand food regulation system, primarily the Food Regulation Standing Committee and the Food Ministers' Meeting.

Highlight summary

This included significant work undertaken on applications and proposals to change the Australia New Zealand Food Standards Code, often in collaboration with NSW Health.

In September 2024, the Food Authority and Food Standards Australia and New Zealand again hosted the Industry and Government Food Incident Forum (FIF) face-to-face meeting in Sydney. Retailers, peak industry bodies, Commonwealth departments and jurisdictional food regulators came together to share their experiences and insights. The FIF discussed current food system challenges and developments, the importance of engagement between government and industry during incidents and debriefs, and the critical role of risk assessment.

This important annual forum promotes preparedness and strengthens relationships between key stakeholders, enabling a more effective response to food incidents when they arise. This helps ensure public health and safety, reduce reputational damage, and protect the livelihoods of the hard-working food producers who can inadvertently be affected when incidents happen.

The Food Authority also participated in the Implementation Subcommittee for Food Regulation 2-day meeting in May 2025. Key outcomes were the formation of a new working group to develop a data sharing framework to measure regulatory performance at a national level; and establishing a working group to develop a national strategy for the reduction of campylobacteriosis.

Meat

The NSW Food Authority licenses businesses across the supply chain in the meat sector.

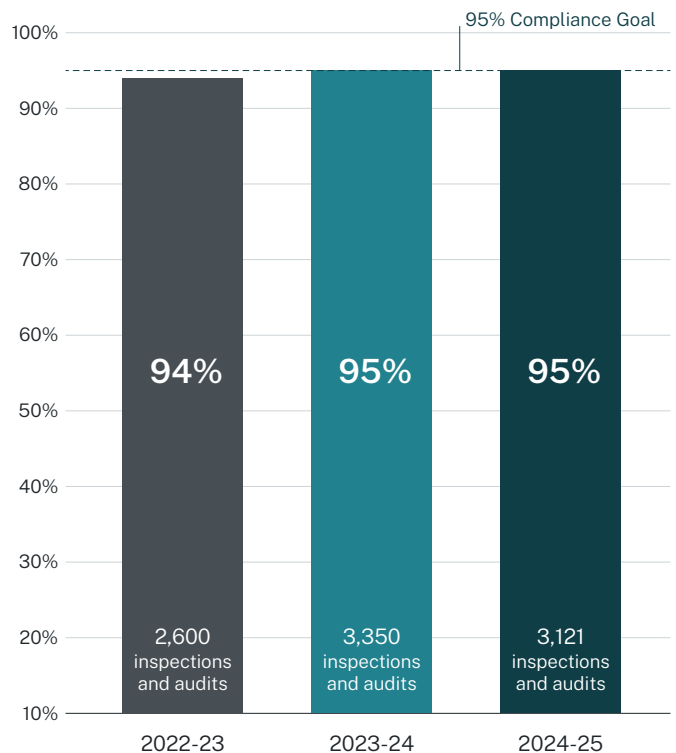
This includes:

- 29 poultry and rabbit abattoirs
- 31 red meat abattoirs
- 448 meat processing plants
- 304 poultry primary production premises
- 1,311 retail meat premises
- 571 game meat harvest vehicles and 72 field depots.

Of the 7,720 food transport vehicles licensed with the Food Authority, approximately 5,900 are authorised to transport meat products.

Compliance across the meat industry remained high as in previous years and achieved a compliance rate of 95% during 2024-2025. The focus on the retail meat sector resulted in an increase in audits and inspections towards the end of this period.

Meat sector compliance rate



Compliance uses a risk-based, outcome focused operational model. Consistent with the priority classification scheme for licensed food businesses which allocates resources to areas of greatest risk, not all licensees are necessarily audited across each sector every year.

Licensees are expected to maintain their compliance with the Food Standards Code and the relevant food safety plan applicable to their activities. Food safety compliance officers will continue to respond to food safety complaints and inspections, and investigations on an as needs basis across all sectors.

Meat

Meat Retail Audit Project

During 2024-2025, a targeted audit project was conducted on licensed facilities producing fresh and ready-to-eat (RTE) meat products for retail sale. The purpose was to verify compliance with food safety program requirements, the Food Standards Code, and the NSW Standard for construction and hygienic operations of retail meat premises.

As part of this audit project, fresh mince products were tested for the prohibited use of sulphur dioxide (SO₂) preservatives. Facilities were also assessed for environmental testing practices, as well as hygiene and structural conditions in processing areas – factors that can directly impact the safe production of both fresh meat and RTE meat products.

Approximately 90% of the 943 audits conducted were compliant. Follow-up actions including sanctions were issued to the 94 facilities that were found to be non-compliant and required further intervention to ensure defects were rectified within acceptable timeframes. These businesses had follow-up audits which confirmed that most had taken appropriate corrective actions to address areas of non-compliance.

The project resulted in six penalty notices being issued in response to non-compliances. In one instance, a serious breach of food safety requirements resulted in a prohibition order being issued to cease production at the facility. Swift enforcement actions were implemented, and follow-up audits and inspections were conducted which identified appropriate improvements to address the food safety concerns within the facility.

Meat Processing Ready-to-Eat (RTE) Audit Project

During 2024-2025, a targeted audit project was conducted on licensed processing facilities producing ready-to-eat (RTE) meat products for wholesale. The objective was to verify compliance

with food safety program requirements and ensure that all RTE meat products were being produced safely. In addition to program compliance, facilities were assessed for hygiene and structural conditions within processing areas, as these factors can have a direct impact on the safe manufacture of RTE meat products.

The project identified that licensed meat processing facilities have maintained their historical high levels of compliance. Approximately 94% of the 97 audits conducted were compliant. Follow-up actions including eight improvement notices were issued to facilities that were found to be non-compliant and required further intervention to ensure defects were rectified within acceptable timeframes. These businesses had follow-up audits which confirmed that appropriate corrective actions were taken to address areas of non-compliance.

Meat Industry Consultative Council

The Meat Industry Consultative Council (MICC) meets every 6 months or so and provides feedback to the Food Authority and the Minister for Agriculture, Minister for Regional NSW, and Minister for Western NSW on industry issues, including:

- meat and poultry meat food safety policy and practices
- discuss emerging food safety issues
- labelling, handling, and hygiene
- investigating and prosecuting businesses and individuals engaged in deceptive or misleading conduct.

The MICC membership is designed to bring expertise and new ideas to enhance strategic focus and issue resolution across the red meat and poultry meat sectors.

During the reporting year, the MICC Charter was reviewed and updated.

Meat

Consultative Council representation

Chair: Andrew Davies, NSW Food Authority

NSW Farmers' Association
(advocacy for NSW farmers)

Australian Pork Limited
(producer-owned pork industry advocacy)

Australian Chicken Meat Federation
(advocacy for the chicken meat industry)

Pepe's Ducks Pty
(large duck meat producers)

Inghams Enterprises
(poultry meat producers/processors)

Baiada Poultry Pty
(poultry meat producers/processors)

Australian Meat Industry Council
(advocacy for Australian post-farmgate meat industry)

Sgro Enterprises Pty Ltd
(small goods processor)

Northern Co-operative Meat Company Ltd
(meat processor)

Department of Primary Industries and
Regional Development

Eggs

The NSW Food Authority licenses businesses across the supply chain in this sector.

This includes:

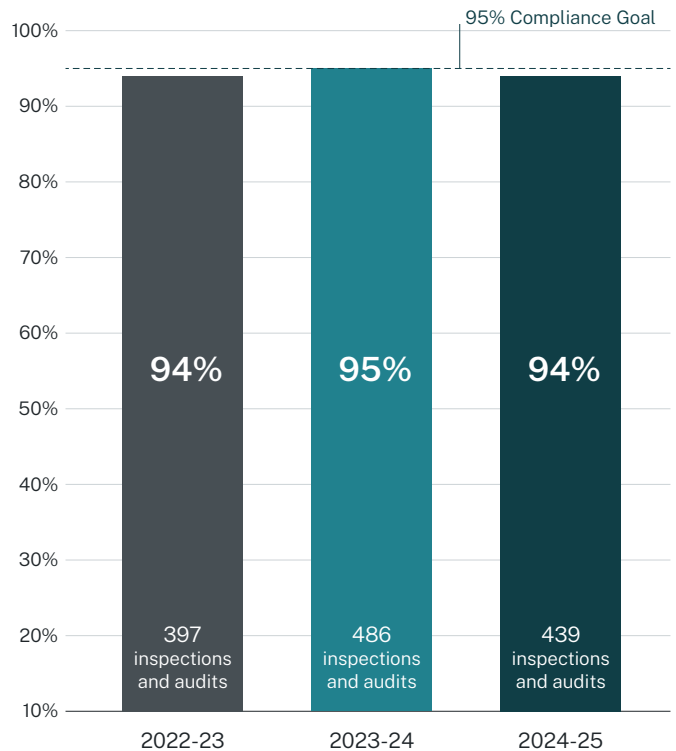
- 17 egg processors
- 255 egg producers and cold food stores.

Of the 7,720 food transport vehicles licensed with the NSW Food Authority, approximately 3,300 are authorised to transport egg products.

Compliance across the egg industry has remained steady in the last three reporting years.

Continued efforts to work with the industry to comply with the Biosecurity (*Salmonella* Enteritidis) Control Order and subsequent operation responses has contributed to the increased compliance, which is now static at 95%.

Egg sector compliance rate



Compliance uses a risk-based, outcome focused operational model. Consistent with the priority classification scheme for licensed food businesses which allocates resources to areas of greatest risk, not all licensees are necessarily audited across each sector every year.

Licensees are expected to maintain their compliance with the Food Standards Code and the relevant food safety plan applicable to their activities. Food safety compliance officers will continue to respond to food safety complaints and inspections, and investigations on an as needs basis across all sectors.

Eggs

Egg Industry Consultative Committee

The Egg Industry Consultative Committee (EICC) meets approximately every six months and provides feedback to the Food Authority and the Minister for Agriculture, Minister for Regional NSW, and Minister for Western NSW on issues relating to egg industries, including:

- food safety policy and practices
- the Egg Food Safety Scheme
- labelling, food handling and hygiene.

In addition to food safety matters the committee also provides advice and receives information on other issues affecting their industries.

During the reporting year, the EICC Charter was reviewed and updated.

Consultative Committee representation

Chair: Andrew Davies, NSW Food Authority

Egg Farmers of Australia
(advocacy for national egg industry)

NSW Farmers' Association
(advocacy for NSW egg industry)

Australian Eggs
(advocacy for national egg industry and R&D and other service providers)

Manning Valley Free Range Eggs
(free range egg producers)

Pace Farm
(large egg producers)

Pirovic Enterprises
(large egg producers)

The Henn House
(small scale free range egg producer)

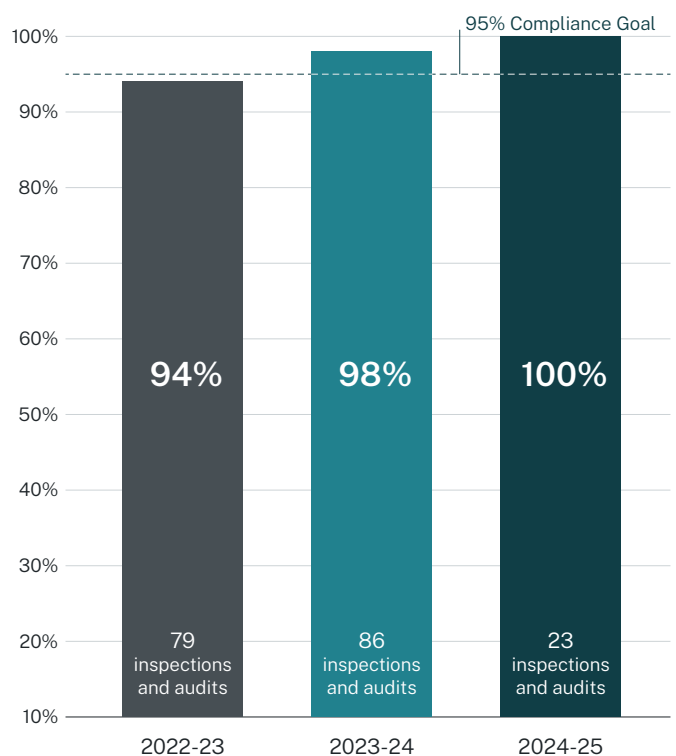
Department of Primary Industries and
Regional Development

Shellfish

The NSW Food Authority licenses 238 businesses in this sector. This includes 212 oyster farmers, one mussel farmer, and 28 shellfish wild harvest businesses.

Compliance across the sector with food safety program requirements has seen a 2% increase in the 2024-2025 financial period, now at 100% compared to the previous reporting year.

Shellfish sector compliance rate



Compliance uses a risk-based, outcome focused operational model. Consistent with the priority classification scheme for licensed food businesses which allocates resources to areas of greatest risk, not all licensees are necessarily audited across each sector every year.

Licensees are expected to maintain their compliance with the Food Standards Code and the relevant food safety plan applicable to their activities. Food safety compliance officers will continue to respond to food safety complaints and inspections, and investigations on an as needs basis across all sectors.

Shellfish

Support of Food Safety Programs assisting the State's shellfish industry

As part of its commitment to supporting the NSW shellfish industry the NSW Food Authority achieved 80 annual reviews of harvest areas, 5 depuration tank assessments, 48 industry accreditations, 22 State Environmental Planning Policy-Primary Production and Rural Development application assessments, 542 harvest area closures, 30 product retrievals and worked with industry to maintain export approval for export listed harvest areas in NSW.

Online Training and Services

The NSW Food Authority continued its commitment to supporting and educating industry with the continued support of the online Shellfish sampler training program.

Depuration and Harvest & Hold courses continued to be offered by NSW Shellfish Program officers via video-conferencing, with face-to-face courses also offered in response to industry requests. This mix of training options maximised industry access to training while catering for the needs of individual industry members.

NSW *Vibrio parahaemolyticus* risk management

The NSW Food Authority undertook the largest Australian survey of *Vibrio parahaemolyticus* (Vp) in oysters over a two-year period (2022-2024) across five estuaries. This work was in collaboration with the shellfish industry and the Elizabeth Macarthur Agricultural Institute (EMAI).

The purpose of this work was to assess current and future risks. Mathematical modelling of the survey data by the University of Tasmania found that risks of elevated Vp were linked to warmer seawater temperatures.

Industry guidance material for minimising the risk of a vibriosis outbreak includes recommendations

for when water temperatures are greater than 20°C (see: [Vibrio risk management for NSW oyster farmers](#) | NSW Food Authority website).

Whole genome sequencing of selected Vp isolates from the NSW survey is underway at EMAI and the Food Authority is collaborating with industry bodies, government organisations, health departments and research groups nationally to maximise benefits of the project and manage food safety risks for NSW seafood consumers.

Biotoxin Testing Service

The accredited biotoxin testing service provided by Symbio Laboratories continues to support on-going access to key domestic and export markets for the state's shellfish industry. The commercial arrangement with Symbio Laboratories ensures that the NSW industry has access to accurate, timely and cost-effective biotoxin testing service that meets the needs of industry now and into the future.

Published papers

The Food Authority contributed to five published papers during the 2024-2025 period.

- Dove, M., Parker, L., Zammit, A., Farrell, H., Ajani, P., Murray, S., Benkendorff, K., MacFarlane, G., O'Connor, W. (2025, in press) The "canary of the estuary", Sydney Rock Oyster aquaculture's contribution to understanding and protecting Australian estuarine health. Marine and Freshwater Research <https://www.publish.csiro.au/MF/justaccepted/MF25018>
- Ajani, P.A., Dove, M., Farrell, H., O'Connor, W., Tesoriero, M., Verma, A., Zammit, A., Hughes, B., Murray, S. (2024) High-resolution temperature, salinity and depth data from southeastern Australian estuaries, 2018–2021. Sci Data 11, 968 (2024). <https://doi.org/10.1038/s41597-024-03828-6>

Shellfish

- Ajani, P.A., Dove, M., Farrell, H., O'Connor, W., Tesoriero, M., Verma, A., Zammit, A., Hughes, B., Parker, L., Carman, S., Murray, S. (2024) Transforming Australian Shellfish Production Final Report, Food Agility CRC, Sydney, Australia pp. 27.
- Ajani, P.A., Dove, M., Farrell, H., O'Connor, W., Tesoriero, M., Verma, A., Zammit, A., Hughes, B., Murray, S. (2024). Transforming Australian Shellfish Production: Top Lake Harvest Area, Merimbula Lake. Report on Stage 2, April 2021-May 2023, Sydney, Australia pp. 42.
- Ajani, P.A., Vig, D., Dove, M., Farrell, H., O'Connor, W., Tesoriero, M., Verma, A., Zammit, A., Hughes, B., Murray, S. (2024). University of Technology Sydney Transforming Australian Shellfish Production: New Entrance Harvest Area, Macleay River. Report on Stage 2, April 2021-May 2023, Sydney, Australia pp. 43.

NSW Shellfish Committee

The Shellfish Committee meets quarterly and provides advice to the Minister for Agriculture, Minister for Regional New South Wales and Minister for Western New South Wales and the NSW Food Authority on the operation and administration of the NSW Shellfish Program, including local level operation.

The NSW Shellfish Committee membership is designed to bring expertise and new ideas to enhance strategic focus and issue resolution across the shellfish industry.

During 2024-2025, the NSW Shellfish Committee provided advice to the Food Authority on several key issues including new shellfish wet storage requirements, biotoxin testing services, industry disaster preparedness, export arrangements, environmental monitoring arrangements, national shellfish safety standards, *Vibrio* risk management, industry communication pathways, and the development of a Local Shellfish Program Charter. The industry members of the committee also assisted other NSW government agencies

with issues related to biosecurity, environmental protection, aquaculture management and future industry growth pathways.

During the reporting year, the Shellfish Committee Charter was reviewed and updated.

Consultative Committee representation

Chair: Associate Professor Shauna Murray, University of Technology Sydney (independent technical representative)

NSW Food Authority

NSW DPIRD Fisheries

NSW DPIRD Aquatic Biosecurity

Industry – Aquaculture
(four representatives)

NSW Farmers

NSW Oyster Extension Officer

Other NSW Government departments as needed
(i.e. EPA, Crown Lands, Local Government, etc)

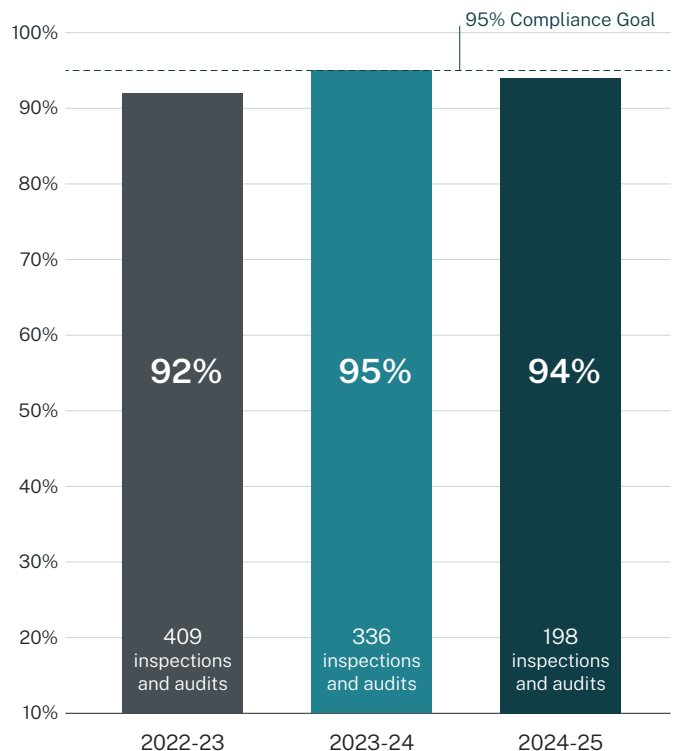
Seafood

The NSW Food Authority licenses businesses across the supply chain in this sector. This includes 181 seafood processing plants and 775 facilities that handle wild caught seafood as well as cold food stores.

Of the 7,720 vehicles licensed with the NSW Food Authority, approximately 4,300 are authorised to transport seafood products.

Compliance across the sector with food safety program requirements was 94%, which is a 1% decrease from the previous financial period.

Seafood sector compliance rate



Compliance uses a risk-based, outcome focused operational model. Consistent with the priority classification scheme for licensed food businesses which allocates resources to areas of greatest risk, not all licensees are necessarily audited across each sector every year.

Licensees are expected to maintain their compliance with the Food Standards Code and the relevant food safety plan applicable to their activities. Food safety compliance officers will continue to respond to food safety complaints and inspections, and investigations on an as needs basis across all sectors.

Seafood

NSW Seafood Industry Forum

The NSW Seafood Industry Forum (SIF) meets approximately every 6 months and provides feedback to the Food Authority and the Minister for Agriculture, Minister for Regional NSW, and Minister for Western NSW on issues relating to seafood industries, including:

- food safety policy and practices
- the Seafood Safety Scheme
- labelling, food handling and hygiene.

The SIF membership is designed to bring expertise and new ideas to enhance strategic focus and issue resolution across the seafood industry sector.

During the reporting year, the SIF Charter was reviewed and updated.

Forum representation

Chair: Andrew Davies, NSW Food Authority

Clarence River Fisherman's Co-operative
(suppliers of seafood products)

Food and Beverage Importers Association
(peak industry body for imported food sector)

Tassal Group [including De Costi Seafoods]
(seafood wholesalers/processors)

Commercial Fishermen's Co-operative
(advocacy for commercial fishers and seafood marketers)

Professional Fishers Association
(advocacy for NSW Professional Fishing Industry)

Sydney Fish Market
(seafood markets)

The Master Fish Merchants Association
of Australia
(advocacy for seafood traders)

NSW Aquaculture Association
(advocacy for NSW land based aquaculture industry)

Department of Primary Industries and
Regional Development

Dairy

The NSW Food Authority licences businesses across the supply chain in this sector.

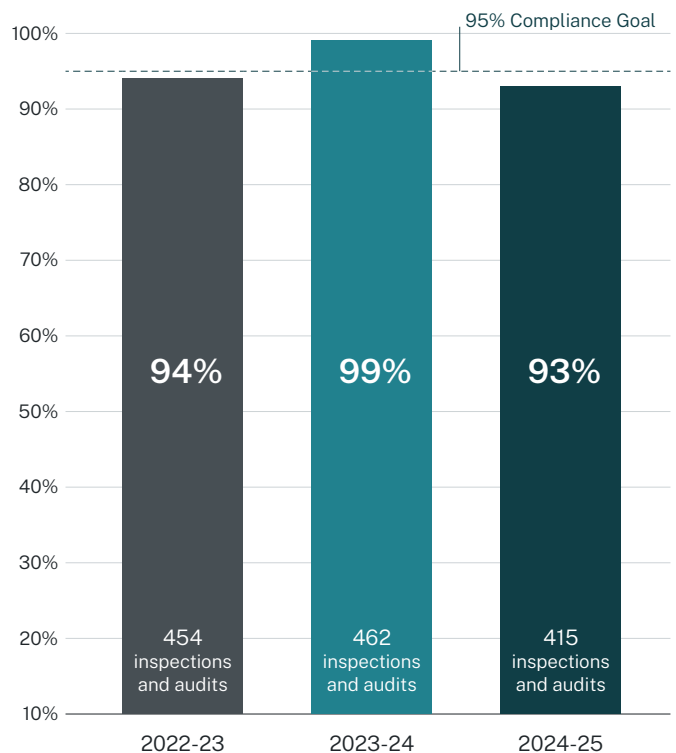
This includes:

- 452 dairy farms
- 208 dairy processing factories
- 154 farm milk collectors as well as cold food stores.

Of the 7,720 food transport vehicles licensed with the NSW Food Authority, approximately 4,500 are authorised to transport dairy products.

Compliance across the sector with food safety program requirements for the 2024-2025 financial period was 93%, a 6% decrease compared to the previous reporting period. On average, the Third Party Auditor (TPA) program for dairy farms maintains a high standard across this sector.

Dairy sector compliance rate



Compliance uses a risk-based, outcome focused operational model. Consistent with the priority classification scheme for licensed food businesses which allocates resources to areas of greatest risk, not all licensees are necessarily audited across each sector every year.

Licensees are expected to maintain their compliance with the Food Standards Code and the relevant food safety plan applicable to their activities. Food safety compliance officers will continue to respond to food safety complaints and inspections, and investigations on an as needs basis across all sectors.

Dairy

Dairy Processing Audit Project

During 2024-2025, a targeted audit project was conducted on licensed facilities producing dairy products for domestic sale to verify compliance with food safety program requirements, the Food Standards Code, and the Australia New Zealand Dairy Authorities’ Committee (ANZDAC) guideline for heat treatment.

A full review of these facilities food safety systems and operational standards ensures that the historically high compliance rates within this sector are being maintained. Approximately 91% of the 120 audits conducted were compliant. Follow-up actions including nine improvement notices were issued to facilities that were found to be non-compliant and required intervention to ensure defects were rectified within appropriate timeframes. These businesses had follow-up audits which confirmed that appropriate corrective actions were taken to address areas of non-compliance.

NSW Dairy Industry Consultative Committee

The NSW Dairy Industry Consultative Committee (DICC) meets every 6 months or so and provides feedback to the Food Authority and the Minister for Agriculture, Minister for Regional NSW, and Minister for Western NSW on industry issues including the dairy food safety scheme and management of food safety risks across the NSW dairy industry supply chain.

The DICC includes representation from across the dairy production, processing and supply chain and is designed to bring expertise and new ideas to enhance strategic focus and issue resolution across the dairy sector.

During the reporting year, the DICC Charter was reviewed and updated.

Consultative Committee representation

Chair: Andrew Davies, NSW Food Authority

Pecora Dairy
(dairy processors)

Norco Foods
(dairy processors)

Dairy Australia
(advocacy and service providers to support Australian dairy farms and industry)

eastAUSmilk
(advocacy for NSW and QLD dairy farms)

Dairy NSW
(NSW dairy research and development)

NSW Farmers’ Association
(advocacy for NSW dairy farms)

Bega Cheese
(dairy processors)

Star Combo Australia
(dairy processors)

The Riverina Dairy
(dairy producers)

Department of Primary Industries and Regional Development

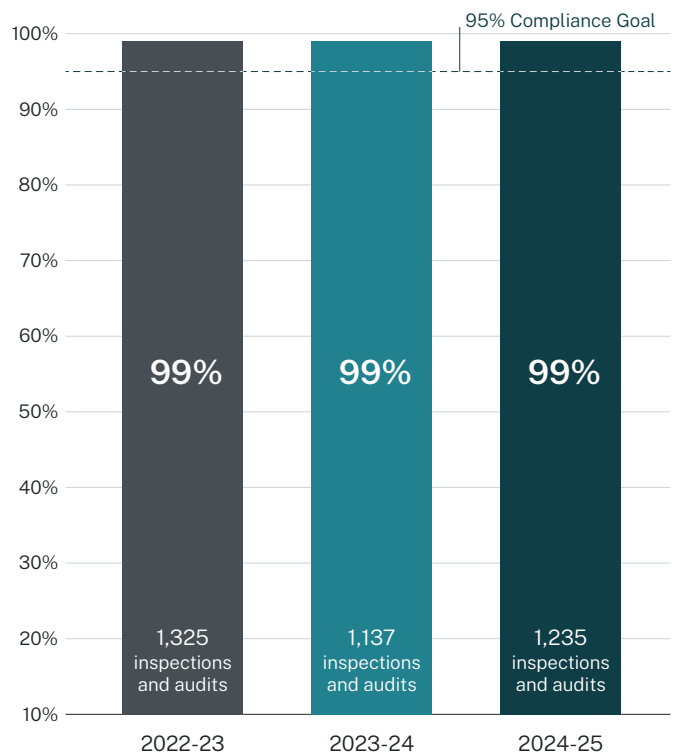
Vulnerable persons

The NSW Food Authority licenses 1,208 businesses in food service to the Vulnerable Persons sector.

This includes hospitals, aged care facilities, same day aged care services, respite services and certain delivered meals organisations such as Meals on Wheels.

Compliance across the sector with food safety program requirements for the 2024-2025 financial period was 99%, maintaining the average compliance rate over the past two years. This high compliance rate recognises the mature systems in place and demonstrates that food safety systems and operating standards continue to be effective.

Vulnerable persons sector compliance rate



The Compliance team uses a risk-based, outcome focused operational model. Consistent with the priority classification scheme for licensed food businesses which allocates resources to areas of greatest risk. The Food Authority runs an audit and inspection verification system that generally targets a subset of TPA compliance audits (see next page) to verify effectiveness of food safety systems.

Licensees are expected to maintain their compliance with the Food Standards Code and the relevant food safety plan applicable to their activities. Food safety compliance officers will continue to respond to food safety complaints and inspections, and investigations on an as needs basis across all sectors.

Vulnerable persons

Third party auditors

To assist the Food Authority's commitment to a high-level of compliance across licensed businesses in the Vulnerable Persons sector, the Food Authority can approve appropriately skilled, qualified and trained Third Party Auditors (TPAs) to conduct regulatory food safety audits on eligible businesses in this sector. To further mitigate food safety risk, only food businesses with a suitable compliance history from Food Authority auditors may apply to use a TPA, and a comprehensive training and skills development program operates for Auditors entering and participating in the TPA system. Most Vulnerable Persons licensees have a high level of compliance history and are approved to use TPA audits to assess their ongoing food safety compliance.

Third party auditor training

During 2024-2025, the Food Authority delivered two face-to-face training sessions for seven new TPA applicants. The training enabled applicants to understand the third-party audit system, increase skills and knowledge around food legislation, maintain the required high standards and skill levels, and support compliance protecting the health and safety of vulnerable populations.

To ensure training programs remain accessible and relevant to applicant's needs, 10 modules of an online series of bespoke training modules have been developed and implemented successfully underpinning the broader TPA training program.

In May 2025, the Food Authority participated in the Food Allergen Management Symposium, hosted by the Allergen Bureau. The event brought together global experts, advocates and professionals to advance food allergen management across science, healthcare, industry and regulation.

The symposium opened with interactive workshops addressing real-world challenges faced by food-allergic consumers and food handlers, fostering a collaborative and solutions-focused event.

The Food Authority's allergen specialist contributed to the program through a workshop for health professionals on investigating allergen-related incidents and a presentation on assessing the risk of mislabelled products.

The Food Authority also hosted a trade stand to share information about the TPA Program and facilitate networking amongst TPAs, industry stakeholders and Food Authority staff.

Vulnerable Persons Audit Project

During 2024-2025, a targeted audit program was conducted on licensed facilities processing food for vulnerable populations not under the Third-Party Auditor Program. This included central production kitchens distributing food to hospitals and aged care businesses and delivered meal organisations providing meals to elderly people living at home.

This audit program focused on the risk mitigation measures implemented by these facilities to ensure that food supplied to vulnerable persons, who are at increased risk of foodborne illness, is produced safely. Officers also conducted detailed hygiene and structural assessments.

A full review of these facilities food safety systems and operational standards ensures that the historically high compliance rates within this sector are being maintained.

Approximately 92% of the 172 audits conducted were compliant. Follow-up actions including 14 improvement notices were issued to facilities that were found to be non-compliant and required intervention to ensure that defects were rectified within acceptable timeframes. These businesses had follow-up audits which confirmed that appropriate corrective actions were taken to address areas of non-compliance.

Vulnerable persons

NSW Vulnerable Persons Food Safety Scheme Consultative Committee

The NSW Vulnerable Persons Consultative Committee (VPCC) meets every six months or so and provides advice to the Food Authority and the Minister for Agriculture, Minister for Regional NSW, and Minister for Western NSW on issues relating to the vulnerable persons sector including:

- food safety policy and practices
- the Vulnerable Persons Food Safety Scheme
- labelling, handling and hygiene
- investigating and prosecuting businesses and individuals engaged in deceptive or misleading conduct.

The VPCC includes representation from a broad skills base across the Vulnerable Persons sector, bringing diverse expertise and fresh perspectives to support strategic focus and effective issue resolution within the industry.

Consultative Committee representation

Chair: Andrew Davies, NSW Food Authority

Institute of Hospitality in Healthcare

The Frank Whiddon Masonic Homes of NSW
(Trading as Whiddon)

Healthshare NSW

Health Protection NSW, NSW Health

Aged and Community Care Providers Association

Uniting NSW ACT

Food Safety Culture

Western NSW Local Health District, NSW Health

NSW Meals on Wheels

Cranbrook Care

Safe Food Australia

HACCP Australia

Estia Health

Department of Primary Industries and
Regional Development

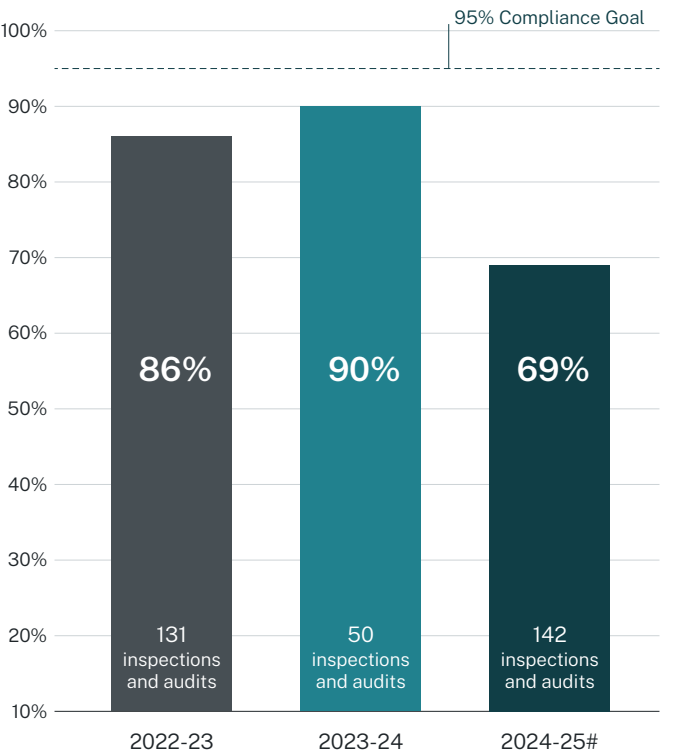
Plant

The NSW Food Authority licenses 89 businesses in the plant processing sector as well as cold food stores.

Of the 7,720 food transport vehicles licensed with the NSW Food Authority, approximately 3,400 transport vehicles are authorised to transport plant products.

Compliance across the sector with food safety program requirements for the 2024-2025 financial period was 69%. The Food Authority will be implementing targeted strategies to address the critical and high-risk issues and poor performers in this sector.

Plant sector compliance rate



The overall compliance rate reflects outcomes from the Plant Products Audit Project, where a lower compliance rate was observed (details below).

Compliance uses a risk-based, outcome focused operational model. Consistent with the priority classification scheme for licensed food businesses which allocates resources to areas of greatest risk, not all licensees are necessarily audited across each sector every year.

Licensees are expected to maintain their compliance with the Food Standards Code and the relevant food safety plan applicable to their activities. Food safety compliance officers will continue to respond to food safety complaints and inspections, and investigations on an as needs basis across all sectors.

Plant

Plant Products Audit Project

During 2024-2025, a targeted audit project was conducted on licensed businesses processing plant products (i.e., fresh cut fruit or vegetables, vegetables in oil, unpasteurised juice, seed sprouts) to verify compliance with food safety program requirements and the Food Standards Code.

A full review of these facilities food safety systems and operational standards was conducted. Product testing and hygiene and structural requirements were also assessed, which can have a direct impact on the safe processing of plant products.

Approximately 51% of the 74 audits conducted as part of this audit project were compliant. The low compliance rate was primarily attributable to a substantial segment of the industry not adequately maintaining food safety systems that are recognised as essential for consistently producing safe food.

Follow-up actions including 35 improvement notices were issued to facilities that were found to be non-compliant and required further intervention to ensure defects were rectified within acceptable timeframes. These businesses had follow-up audits which confirmed that most had taken appropriate corrective actions to address areas of non-compliance.

In two cases, serious breaches of food safety requirements resulted in prohibition orders being issued to cease production at the facilities. Swift enforcement actions were implemented, and follow-up audits and inspections were conducted which identified appropriate improvements to address the food safety concerns within the facilities.

The project remains active, and further enforcement actions may be taken against businesses found to be non-compliant. In parallel, the Food Authority is developing comprehensive, targeted resources to support licensed businesses. These resources are designed to drive

voluntary compliance and enhance understanding of food safety obligations, helping businesses proactively meet regulatory requirements.

Supporting NSW growers and processors of berries, leafy vegetables and melons

New national standards for growers and processors of berries, leafy vegetables and melons commenced in the Food Standards Code on 12 February 2025. The standards aim to strengthen food safety and traceability throughout the supply chain.

The Food Authority sought feedback from industry on the proposed implementation approach in NSW in December 2024 during consultation on the draft Food Regulation 2025. Changes made in response to feedback from the berry, leafy vegetable and melon industries include:

- delaying commencement of the national standards for berries, leafy vegetables and melons in NSW until 12 February 2026
- only land under berry, leafy vegetable and melon cultivation will be considered when determining berry, leafy vegetable and melon business licenses
- producers cultivating less than 2 hectares of berries, leafy vegetables or melons will not be licensed and will not require a food safety management statement These businesses must notify their details to the Food Authority and comply with the national standards
- producers cultivating more than 2 hectares of berries, leafy vegetables or melons will have a flat licence fee based on the area cultivated and must comply with the national standards
- a food safety program will be required by all leafy vegetable and melon producers with more than 10 hectares of cultivation. A food safety program implemented by a producer to become certified by an approved Global Food Safety Initiative (GFSI) benchmarked scheme will be deemed equivalent to the requirements of Standard 3.2.1

Plant

- businesses operating in an approved GFSI benchmarked scheme can opt to supply their scheme audit reports to the Food Authority instead of a regulatory audit of their food safety scheme
- businesses that only transport berries, leafy vegetables or melons will not require a food vehicle licence
- wholesale businesses that only store berries, leafy vegetables or melons without any other processing activity will not require a licence
- berry, leafy vegetable and melon processors will require a licence
- businesses and vehicles already licensed under the plant products food safety scheme will continue to be licensed.

Efforts remain focused on ensuring growers and processors are prepared for the new requirements when they take effect.

A dedicated webpage continues to be updated and includes an option for NSW growers to join a mailing list to stay informed about the new requirements.

Consultation

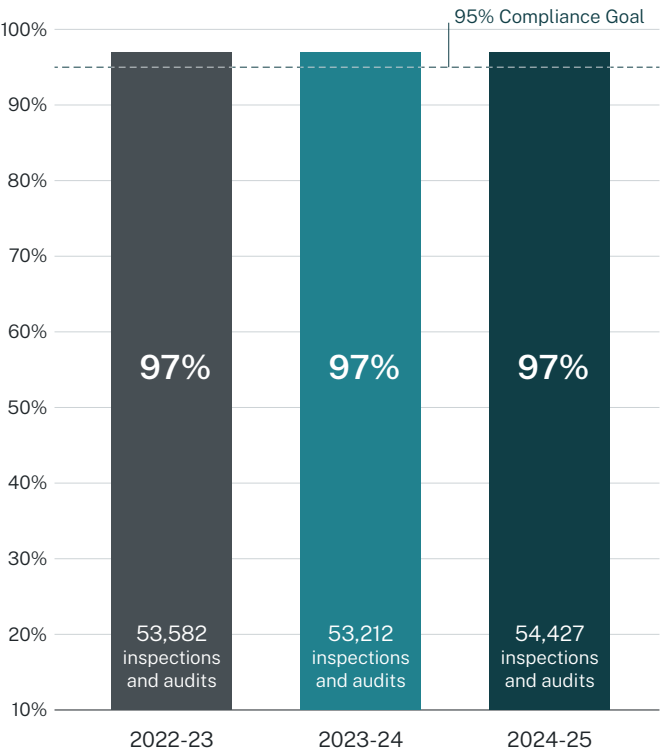
The NSW Food Authority consults directly with each licence holder in the plant products industry as needed.

Retail

There are 57,604 high and medium risk fixed retail food premises, mobile and temporary food premises in NSW.

Compliance with food safety requirements across the retail food sector for the 2024–2025 financial period was 97%, in line with the average compliance rate over the past three years.

Retail sector compliance rate



Retail

Retail activity snapshot

Key NSW Food Authority performance indicators			
	2022-23	2023-24	2024-25
Name & Shame listings	899	883	913
No. of retail food business inspections	53,582	53,212	54,427
No. of complaints about retail food businesses investigated	5,727	6,093	6,258
Overall compliance rate for food businesses regulated by councils (retail)*	97%	97%	97%
Warning letters issued by councils	6,752	7,458	8,243
Improvement notices issued by councils	1,342	1,367	1,292
Prohibition orders issued by councils	141	140	141
Prosecutions undertaken by councils	4	2	6
Penalty Infringement notices issued by councils	1,045	908	949

*95% Compliance Goal

The Food Regulation Partnership

The Food Regulation Partnership (FRP) is a formal regulatory partnership between the Food Authority, the 128 NSW local councils in respect of their own local government areas and the Department of Climate Change, Energy, the Environment and Water in respect of Kosciuszko National Park, and Lord Howe Island Board in respect of Lord Howe Island. All are appointed as an enforcement agency under the NSW Food Act 2003 (the Act), except Lord Howe Island Board that is prescribed as an enforcement agency.

The FRP was developed to ensure that food in the retail sector is safe. The Food Authority works with these enforcement agencies to ensure retail food service businesses in NSW are inspected and comply with food safety regulations.

Note: For ease, reference to ‘council’ includes all enforcement agencies under the Act.

Consultation with the retail industry

During the period 2024–2025, the FRP hosted three Food Safety Information Sessions for the retail and food service businesses in partnership with Dubbo Regional Council, Yass Valley Council and City of Canterbury Bankstown.

There were 306 registrations in total with 78 registrants for the session in Dubbo, 55 registrants for the session at Yass, and 173 registrants for the Canterbury Bankstown session.

Attendees had the opportunity for face-to-face engagement with the hosting local council and Food Authority to learn about food safety and the resources available to them. Presentations were provided on a wide range of food safety topics including food safety laws, cleaning and sanitising, food labelling, preventing foodborne illness, council food safety initiatives, and retail programs such as Scores on Doors and Food Safety Supervisor.

Retail

Compliance activity

Data collected from local councils for the 2024–2025 period show that compliance levels in the retail food sector remains high.

In the 2024–2025 financial year, 54,427 inspections were undertaken in the retail and food service sector.

See Compliance and enforcement for more information.

Supporting the retail food sector through education and training for councils' authorised officers

The Food Authority provides training to NSW councils' environmental health officers (EHOs) to enhance skills and knowledge, address priority topics and promote consistency in inspection and enforcement action.

During 2024-2025 the Food Authority conducted three rounds of Regional Food Group meetings (RFGM) in 16 regions across NSW. The RFGMs have two components: a training session and a meeting where food safety updates are provided and any issues or problems in the region are raised and discussed.

In 2024–2025, the training focused on Plain English Allergen Labelling (PEAL), FRP enforcement agencies roles and responsibilities and a Frequently Asked Questions (FAQs) Workshop.

The PEAL training introduced the new legislation with a focus on what authorised officers need to do as well as providing refresher training on labelling and allergens. The FRP roles and responsibilities refresher training focused on the FRP *Regulation of retail food businesses* documentation and encouraged discussion on the FRP operating protocols, in particular, the *Food complaint management* operating protocol.

The FAQs Workshop was a group activity that required authorised officers to troubleshoot and resolve challenging scenarios and questions that they may face during their food surveillance activities. The workshops received overwhelmingly positive feedback. Due to their success, it is proposed to run similar workshops with different scenarios via future RFGMs.

The training sessions and meetings were almost all held face-to-face with video conferencing options available for added flexibility.

The Food Authority commenced the development of its new home for FRP resources during this period with the retirement of the FRP Portal. The FRP section of the Food Authority website remains the place for public facing content such as relevant legislation, roles and responsibilities, events and engagement, and resources—including frequently asked questions. The development of a new FRP Library commenced which would become the new home for internal FRP resources such as training materials.

The Food Authority continues to provide all training materials on the FRP Library so that local council authorised officers can access them at any time.

Authorised officer (Local Government) food surveillance training

Each year the Food Authority hosts food safety training sessions for up to 50 authorised officers from councils across NSW to provide the latest information and skills for those officers who undertake or are learning to undertake food inspections in the retail sector.

To appoint an authorised officer, NSW councils must be satisfied that prospective officers have the qualifications or work experience necessary to carry out their duties as stipulated in the *NSW Food Act 2003*. Anyone working in food surveillance should undertake adequate training in the inspection and regulation of retail food premises and this is a condition of appointment as an enforcement agency.

Retail

The authorised officer training course helps to provide a clear pathway for new officers, trainees or anyone wanting refresher training, to gain the appropriate skills and knowledge to conduct retail food surveillance activities on behalf of their council.

Specifically, the course aims to:

- educate and train council staff responsible for carrying out food inspection duties under the Act in accordance with the FRP operational protocols and Food Authority policies and guidelines
- promote consistency between councils
- provide a workforce continuity strategy to cover skills shortages in the environmental health field
- build working relationships between council authorised officers and Food Authority staff.

During the reporting period, the NSW Food Authority offered 50 training positions on the program.

The program consists of 12 Modules (22 topics) such as inspections, enforcement, food science and labelling. Each topic is delivered through a suite of interactive materials including presentations, activities, videos and assessments. Participants undertaking the online training also have an opportunity to attend a one-day face-to-face workshop in June to complete the practical elements of the course and network with the experts from the wider Food Authority.

The participants receive a certificate of completion once they have met all the elements of the course. In the reporting period, 46 participants have successfully completed the course.

Food Regulation Partnership (FRP) Workshop 2025

The Food Authority hosted its biennial FRP Workshop in Sydney in April 2025, which included

the FRP Food Surveillance Champion Awards recognising outstanding achievements in local government food surveillance.

The workshop theme, *'Outside the square – plating up new perspectives'* encouraged fresh thinking and innovation and included three interactive hands-on sessions, three speed networking sessions, and two optional post-workshop tours.

The FRP Workshop 2025 was an outstanding success with 183 delegates over the two days.

Food Safety Supervisor program

During 2024–2025, the Food Authority continued to manage the NSW Food Safety Supervisor (FSS) program, and launched the following new initiatives:

- Standards for Registered Training Organisations (RTOs) 2025-revisions to the 2015 standards affecting the NSW FSS program were discussed and communicated with support provided to approved RTOs in readiness for regulatory effect 1 July 2025.
- RTO Forum 6 May 2025 –conducted virtually and gave approved RTOs feedback on audit outcomes, FSS updates and the year ahead.
- RTO Portal –with enhanced security and easier access for approved RTOs when accessing NSW FSS specific resources.
- RTO audits for 2024-2025 completed.

In addition, the Food Authority supported the National Allergy Council to deliver -Australian Culinary Federation webinar –Navigating Allergen Regulations.

Throughout 2024-2025, the Food Authority continued to support approved RTOs in the delivery of training to support compliance with Standard 3.2.2A Food Safety Management tools, which took effect on 8 December 2023. The FSS program continues to enjoy positive growth with 22,875 FSS certificates issued, and the approval of 10 RTOs during 2024–2025.

Retail

Name and Shame

Introduced in 2008, the NSW Food Authority’s Register of Offences, also known as the ‘Name and Shame register’, gives consumers visibility of NSW food businesses who have failed to meet food safety standards.

In 2024–2025, a total of 531 food businesses received penalty notices for failing to meet food safety standards. A total of 913 penalty notices appeared on the register, which represents around 1.6% per cent of NSW retail food businesses.

Penalty notices appear on the register for a maximum of one year from the time they are first eligible for publication.

The most common food safety breaches under the Act during 2024–2025 were:

- unclean food premises (19%)
- improper food storage (17%)
- poor handwashing facilities (13%)
- unclean fixtures and fittings and equipment (9%)
- poor pest control (8%)
- poor facility, construction and maintenance (7%)
- poor food display conditions (6%)
- poor cleaning and sanitising (5%)
- other (16%)



Name and Shame register			
	2022–23	2023–24	2024–25
No. of penalty notices published	899	883	913
No. of facilities that had penalty notices published	517	543	531

The Name and Shame register also lists businesses or individuals that have been found guilty by a court of a breach of food safety laws. The information on each breach is published for a maximum of two years following any appeal period. During 2024–2025, four prosecutions were published.

Retail

Scores on Doors

The 'Scores on Doors' program is designed to reduce foodborne illness in NSW by improving food safety in the retail sector through public display of food safety inspection results.

As at 30 June 2025, there were 62 councils participating in the program, which remains the same participation rate as from the previous financial year. These 62 councils represent 25,969 eligible food businesses, capturing 64% of all eligible retail food businesses in NSW.

The Food Authority has plans to rebuild efforts to grow participation in the Scores on Doors program. This includes seeking stakeholder feedback on the program to inform what changes, if any, might be needed to ensure the current model is appropriate and fit for purpose.

Food Regulation Forum Committee

The NSW Food Regulation Forum oversees the Food Regulation Partnership between councils and the Food Authority.

The committee met twice during 2024–2025 period via teleconference. The committee considers matters relating to the regulation of the retail food industry and the strategic focus of the FRP.

Committee representation

Chair: Cr Claire Pontin

Andrew Davies representing NSW Food Authority

Mr Greg Vakaci representing NSW Food Authority

Cr Phyllis Miller
(representing Local Government NSW)

Cr Dr Elizabeth Adamczyk
(representing Local Government NSW)

Cr Jay Suuval
(representing Local Government NSW)

Mr Hugh Waters
(representing Environmental Health Australia)

Ms Erin Hogan
(representing Environmental Health Australia)

Mrs Fiona Stalgis
(representing Development and Environmental Professionals' Association)

Ms Sally-Anne Donahue
(representing Development and Environmental Professionals' Association)

Mr Peter Fitzgerald
(representing Local Government Professionals Australia)

Ms Genevieve Taylor
(representing Local Government Professionals Australia)

Manufacturing and wholesale businesses

Manufacturing and wholesaling businesses are manufacturers or wholesalers that handle food not covered by current council inspection programs, as they have limited or no retail sales component. The NSW Food Authority conducts a compliance inspection program of manufacturing and wholesale food businesses in NSW.

During the 2024-2025 financial year, the Food Authority conducted 196 inspections under this program:

- 33 unacceptable inspection results and 19 subsequent follow-up inspections
- 18 warning letters were issued for labelling and licensing breaches
- 48 improvement notices were issued for hygiene issues
- 70 penalty notices were issued for cross contamination, hygiene and labelling issues
- Seven prohibition orders were issued to the manufacturing sector for hygiene & maintenance issues. The prohibition orders remained in place until sufficient corrective actions were taken by the licensees.

Poor performing manufacturing food businesses

This targeted compliance program focused on facilities under the Manufacturers & Wholesalers Inspection Program (MWIP) with a poor compliance history. The following businesses were included in this compliance program. Businesses that:

- Have failed more than 50% of their inspections in the last five years.
- Were issued two or more improvement notices in the last three years.
- Were issued a prohibition order, penalty notice or been prosecuted in the last three years.

During the 2024-2025 financial year, six facilities were inspected under this program to assess, and where necessary, lift compliance with the NSW *Food Act 2003* and the Food Standards Code.

Manufacturing and wholesale businesses

One of these businesses significantly improved and are now rated as acceptable. Of the five facilities that continued to be non-compliant, two were bakeries producing high moisture baked goods, two were food processing facilities and one was a food distributor.

Enforcement action was escalated in accordance with the Compliance and Enforcement Policy and officers worked to educate food businesses to increase their level of compliance.

Compliance and enforcement

Significant investigations and results

• **The Fraternity Bowling and Recreation Club prosecuted**

A Wollongong dining and entertainment venue – The Fraternity Bowling and Recreation Club Pty Ltd was prosecuted and fined \$29,500 by the Food Authority after pleading guilty to four charges for offences under the *Food Act 2003*.

The company was also ordered to pay the prosecutor’s costs of \$18,000.

The offences related to non-compliant food handling practices and the sale of unsafe food.

2024–25 Compliance and enforcement statistics (enforcement actions)			
ACTIVITY	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25
Audits	4,684	3,404	3,397
Failed audits	196 (4.2%)	210 (6.1%)	233 (6.9%)
Inspections of food businesses	4,292	4,355	4,482
Failed inspections of food businesses	304 (7.1%)	251 (5.7%)	221 (4.9%)
Complaints received	2,703	3,306	3,489
Investigations of foodborne disease incident (two or more people)	308	373	471
Labelling Compliance Surveillance Program investigations	253 ¹	421 ¹	439
Labelling Compliance Surveillance Program investigations resulting in enforcement action	20	14	15
Investigations of unlicensed businesses	162	219	215
Written warnings	33	17	45
Improvement notices	352	306	338
Penalty notices	91	102	158
Prohibition orders	15	10	14
Product seizures	3	10	8
Licence cancellations	0	0	0
Use of emergency orders	0	0	0
Prosecutions (finalised after hearing or plea of guilty)	0	46	4

Table continues over page

Compliance and enforcement

2024–25 Compliance and enforcement statistics (enforcement actions) cont.

ACTIVITY	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25
Company instigated food recalls (nationwide)	92	83	86
Company instigated food recalls (NSW companies)	25	28	30
Shellfish harvest area closures	501	521	542

¹ Majority of the labelling issues relates to allergic reaction to an undeclared ingredient

2024–25 Summary of product seizures

Commodity	Estimated quantity	Reasons for seizure
Meat products		
Meat Processor	156 units beef champania salami 150 units kulin salami 450 units Sucuk/suduk 322 units chabai	Evidence of offence committed or is being committed -Not comply with Standard 3.2.1 Food Safety Programs of the Food Standards Code
Abattoir	1 CCTV tape	Evidence that an offence has been committed
Abattoir	4 CCTV tapes	Evidence that an offence has been committed
Meat Processor	22 cartons beef jerky 11 tubs beef jerky 1.5 pallets unbranded carcass 13 cartons unidentified meat and sausages	Evidence of offence-unlicensed activity
Abattoir	8 meat stamps	Stamps do not comply with the Food Regulation 2015
Meat Processor	Salami 55 boxes of 60 sticks / 3,300 individual units	Evidence of offence-unlicensed activity
Dairy		
Raw milk product	33 x 2 litre bottles	Does not comply with the Food Standards Code
Eggs		
Eggs	815 dozen	Unstamped eggs do not comply with the Food Standards Code

Compliance and enforcement

2024–25 Licence numbers	
Business activities	No. of licensed facilities 2024–25
Meat	
Abattoir - poultry	16
Abattoir - poultry & poultry primary production	10
Abattoir - poultry & red meat	3
Abattoir - red meat	28
Animal food field depot	30
Animal food field harvesting	17
Animal food processing plants	37
Game meat field depot	72
Game meat field harvesting	571
Game meat primary processing plants	8
Knackery	5
Meat processing plants	379
Meat retail	1,311
Rendering	6
Poultry primary production	256
Dairy	
Dairy primary production	438
Dairy primary production and processing plants	14
Dairy processing plants	151
Food storage not requiring temp control (dairy)	24
Farm milk collectors (raw milk transport)	154
Egg	
Egg & poultry primary production	38
Egg grading facilities	7
Egg primary production	217
Egg processing plants	5
Vulnerable Persons	
Food service to vulnerable persons	1,208

Table continues over page

Compliance and enforcement

2024–25 Licence numbers (cont.)	
Business activities	No. of licensed facilities 2024–25
Shellfish	
Oyster farmers	177
Oyster farmers & seafood processing	30
Shellfish wild harvest	31
Plant Products	
Plant Product processing plants	56
Seafood	
Seafood processing plants	120
Handling wild caught seafood	775
Multi permissioned businesses¹	
Cold food storage (meat, dairy, seafood, plant &/or egg products)	504
Food transport vehicles (meat, dairy, seafood, plant &/or egg products)	7,720
Food Processing facilities (meat, dairy, egg, seafood and or plant products)	93
TOTAL number of licensed facilities	14,511

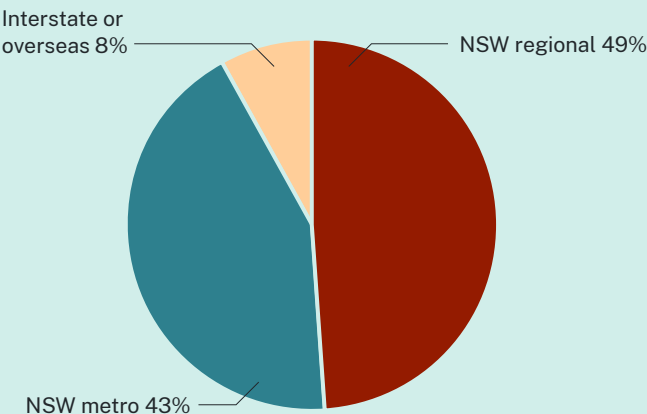
¹ Multi permissioned businesses that carry out 2 or more processing activities that include, meat, seafood, dairy, plant and/or egg processing

Working with our customers and stakeholders

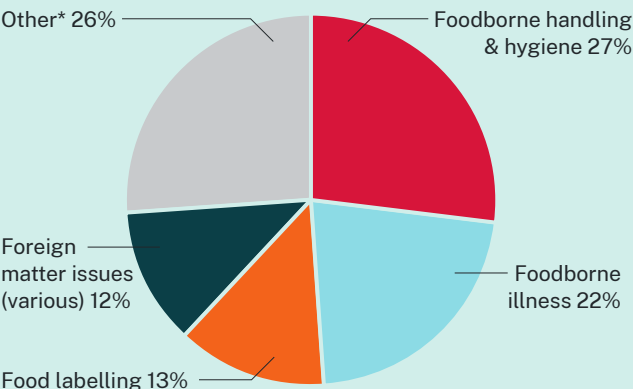
NSW Food Authority customer engagement

The NSW Food Authority provides food safety guidance to businesses and consumers by phone and online through the contact centre, website and social media channels. The helpline resolved 94% of requests received that were potentially resolvable by helpline staff without referral during the first contact.

Geographic origin of calls to the helpline



Food complaints investigated by the Authority



*Other - includes food quality, food regulations, illegal operation, product composition, unsafe and unsuitable product and fees and service.

3,014 of all calls, emails and online forms received were food complaints investigated by the Food Authority. An additional 1,541 food complaints about retail outlets were received and referred to the relevant local council.

Customer channel	
Contact centre	20,100 calls, emails, online forms
Website*	1,170,826 total users / 3,113,791 event count
facebook	1,324,309 total reach / 1,491,987 impressions
X (twitter)	1,570 engagements / 18,212 impressions

*Google Universal Analytics (UA) has been replaced by Google Analytics 4 (GA4), which tracks website activity in a different way. GA4 shows lower user numbers because it does not count short or repeat visits, while UA counted every unique visitor, even if they only visited briefly or came back multiple times.

Working with our customers and stakeholders

Food Handler Basics training

The Food Authority's free online training for food handlers saw 127,448 certificates issued to participants between 1 July 2024 and 30 June 2025. Food Handler Basics is voluntary and helps businesses meet their training obligations under Standard 3.2.2A of the Food Standards Code. The interactive short course is open to everyone and covers basic food handler knowledge requirements.

Educational and technical guidance materials

The Food Authority continued to produce, update and disseminate educational and technical guidance publications and videos to assist compliance in the retail and manufacturing sectors.

The Food Authority organised community language translations of many publications for food businesses and consumers. This included working with NSW Health and Multicultural Health NSW to identify the need for additional translations to be added to our resource library.

Food safety at the Sydney Royal Easter Show

As part of its ongoing sponsorship with the Royal Agricultural Society of NSW, the NSW Food Authority's handwashing stand returned to the 2025 Sydney Royal Easter Show — its largest annual consumer engagement activity.

Held over 12 days, an estimated 25,000 visitors tested their handwashing skills using glow-in-the-dark lotion and UV lights - revealing commonly missed areas and reinforcing the importance of good hand hygiene in food safety through fun and learning.

The interactive and educational activity in the AgDiscovery pavilion was designed to teach kids (and adults) about proper hand washing technique in a fun and engaging way; and promote the message that washing hands correctly is the

simplest and yet the most effective means of reducing the risk of food poisoning.

Staff distributed almost 15,000 resources, including the new Sam and Lee's Micro Mission children's activity book and a magnetic shopping list with food safety tips for adults. Over 1,000 visitors completed a Food Safety Quiz, providing insights to inform future education efforts. The exhibit's success highlights the impact of interactive, curiosity-driven learning in delivering food safety messages.

New children's food safety education resource

Educating children about food safety from an early age helps establish lifelong healthy habits.

To support this, the Food Authority launched a new Kids Corner section on its website, coinciding with the Easter Show, to help children learn the basics of food safety in a fun and engaging way.

The section features pages such as Kids in the Kitchen, which explains why some foods can make us sick and how to prevent it, and Food Allergy Allies, which helps children understand how they can support friends or siblings with food allergies.

Community food safety awareness survey

An online survey to better understand food safety awareness in the community and measure it against research conducted in 2020 was launched at the 2025 Royal Easter Show. The findings will inform consumer education campaigns.

Working with our customers and stakeholders

FOOD TESTING AND SURVEYS

The NSW Food Authority regularly conducts testing of food products to ensure compliance with regulatory requirements, gather information to identify and respond to food safety issues and complaints, and as part of foodborne illness investigations. Appropriate actions were carried out to rectify any issues identified. From 1 July 2024 to 30 June 2025, 2,346 samples were submitted for testing.

	2022-23*	2023-24	2024-25
Verification programs	520	961	443
Research including targeted surveys**	784	892	111
Food Safety Compliance	1,755	1,318	1,418
Contribution to National food surveys***	1,293	195	374
Total	4,352	3,366	2,346

* Sample numbers were higher this financial year due to the participation in the Food Standards Australia New Zealand led Antimicrobial Resistance (AMR) bacteria in food survey, for which NSW was asked to collect about 1,300 samples for analysis.

** For 2022-23 and 2023-24, the sample number in this category includes SE mandatory testing samples (see the explanation below). From 2024-25, the SE mandatory testing sample number is included in the Food Safety Compliance category.

*** Contribution to National food surveys included: the 28th Australian Total Dietary Survey (ATDS) and a pilot survey on Trans Fatty Acids.

Ongoing response to the management of *Salmonella* Enteritidis (SE)

SE mandatory testing

In June 2022, the Biosecurity (SE) Control Order was extended until 30 June 2025. The Food Authority continued to fund the cost of mandatory testing under the Control Order for samples submitted to EMAI and Birling Avian Laboratories. A total of 276 samples were tested at these laboratories in 2024-2025. SE was not detected in any of the samples.

Legislative changes and reduced regulatory burden

NSW food regulations are actively reviewed and updated to keep pace with changes in the food industry, and to minimise the burden of government regulation.

Staged Repeal of the Food Regulation 2015

The Food Regulation 2015 is due for staged repeal on 1 September 2025. The NSW *Food Act 2003* and Food Regulation 2015 together establish coordinated management of the handling and sale of food to ensure it is safe and suitable for human consumption. To ensure food safety continues to be a focus for food businesses, the Food Authority intends to remake the Food Regulation 2015 with amendments to incorporate new Food Standards Australia New Zealand standards and update the regulation. The Food Authority intends to have a new regulation gazetted before 1 September 2025.

During the 2024-2025 financial year, the Food Authority released the draft Food Regulation 2025 for public consultation. Key proposed changes in the draft Food Regulation 2025 were:

- a licensing scheme for berry, leafy vegetable and melon businesses to implement new national standards in the Food Standards Code.
- establish a plant products industry consultative committee.
- mandatory requirements for licensed egg producers to manage *Salmonella* Enteritidis food safety risks.
- a new certificate of clearance fee for businesses to resume operation after receiving a prohibition order due to a serious food safety issue.
- introduce laboratory reporting to the Food Authority of food samples that fail set microbiological standards.
- shorten the reporting timeframe for food businesses to the Food Authority of food samples that fail set microbiological standards.
- require the entire Food Safety Supervisor (FSS) course to be obtained through one approved Registered Training Organisation (RTO) to ensure that no critical food safety information is missed by splitting the course

Legislative changes and reduced regulatory burden

across different RTOs. The student continues to have choice about which approved RTO they study with.

- reduce the maximum extension period for approved Registered Training Organisations to issue an FSS certificate after course completion.
- increase fees and penalty notice amounts.

The current Food Regulation 2015 has legal effect until 1 September 2025.

Implementation of Primary Production and Processing Standards for berries, leafy vegetables and melons

New national standards for producers and processors of berries, leafy vegetables and melons commenced in the Food Standards Code on 12 February 2025. The standards aim to strengthen food safety and traceability throughout the supply chain.

The Food Authority consulted with industry on the proposed implementation approach in NSW in December 2024 during consultation on the draft Food Regulation 2025. In response to feedback from the berry, leafy vegetable and melon industries, the Food Authority has revised the proposed implementation approach in NSW.

Key features of the revised proposed berry, leafy vegetable and melon implementation in NSW include:

- delaying commencement of the national standards for berries, leafy vegetables and melons in NSW until 12 February 2026.
- only land under berry, leafy vegetable and melon cultivation will be considered when determining berry, leafy vegetable and melon business licenses.
- producers cultivating less than 2 hectares of berries, leafy vegetables or melons will not be licensed and will not require a food safety management statement. These businesses must notify their details to the Food Authority and comply with the national standards.

- producers cultivating more than 2 hectares of berries, leafy vegetables or melons will have a flat licence fee based on the area cultivated and must comply with the national standards.
- a food safety program will be required by all leafy vegetable and melon producers with more than 10 hectares of cultivation. A food safety program implemented by a producer to become certified by an approved Global Food Safety Initiative (GFSI) benchmarked scheme will be deemed equivalent to the requirements of Standard 3.2.1.
- businesses operating in an approved GFSI benchmarked scheme can opt to supply their scheme audit reports to the Food Authority instead of a regulatory audit of their food safety scheme.
- businesses that only transport berries, leafy vegetables or melons will not require a food vehicle licence.
- wholesale businesses that only store berries, leafy vegetables or melons without any other processing activity will not require a licence.
- berry, leafy vegetable and melon processors will require a licence.
- businesses and vehicles already licensed under the plant products food safety scheme will continue to be licensed.

Implementation of Standard 3.2.2A Food safety management tools

Standard 3.2.2A of the Food Standards Code introduced new food safety requirements for food businesses in NSW that handle and serve unpackaged, ready-to-eat food that requires temperature control. The changes began for most sectors from 8 December 2023.

NSW amended the Food Regulation 2015 to provide extra time for some businesses to comply with Standard 3.2.2A. The changes began on 8 December 2024 for school canteens, children's services that supply food, supermarkets, greengrocers, delis, coffee vendors that sell food, correctional centres and boarding schools.

Legislative changes and reduced regulatory burden

The Food Regulation 2015 amendment also retained effective aspects of the existing NSW Food Safety Supervisor program.

Participation in the Australian Meat Regulators Working Group (AMRG)

NSW operated as the Secretariat of the Australian Meat Regulators Group for the 2024-2025 financial year. Participation on the Technical Working Group for the re-design of the NLIS database was the key project undertaken during the 2024-2025 reporting period.

Participation in the Horticulture Industry Working Group (HIWG)

NSW chaired the Horticulture Industry Working Group for the 2024-2025 financial year. Key issues dealt with over the 2024-2025 reporting period included:

- Finalising the implementation package for the forthcoming FSANZ Primary Production and Processing Standards for berries, leafy vegetables and melons.
- Completing the pilot of the recognition system for Australian horticulture businesses who operate according to a Global Food Safety Initiative (GFSI) certified food safety scheme.
- Continuing to engage with local businesses to inform on the forthcoming FSANZ food safety standards.

Participation in the national agenda

The food regulation system features all Australian jurisdictions and New Zealand collaborating to implement consistent food standards, policies and food regulation approaches.

The system has two broad elements. The first establishes uniform food standards and laws through delegated arrangements to maintain, amend and agree uniform food standards and policy, maintain consistency with international food standards and policy, and commitments by each jurisdiction to enact uniform model food laws. The second uses each jurisdiction's regulatory systems to implement food standards and laws consistently and interact with other food safety facing regulatory systems within that jurisdiction, which includes health, biosecurity and local government.

In NSW, the Food Authority and NSW Health both engage with the first element, and the Food Authority administers and delivers the second engaging across NSW government agencies as needed.

During 2024–2025, the Food Authority collaborated with NSW Health to support the food regulation system through continued contribution to the work of the Food Regulation Standing Committee and supporting participation by the Minister for Agriculture, Minister for Regional New South Wales, and Minister for Western New South Wales, and NSW Minister for Health, in the Australia and New Zealand Food Ministers Meeting.

Current Food Regulation System priorities

The Ministerial group which decides national food policy and whether a food standard becomes law operates as the Food Ministers' Meeting. Members bring a whole-of-government view for their jurisdiction.

The current Food Regulation System Statement identifies four key system outcomes:

- Safe and suitable food
- Healthy food supply
- Informed and empowered consumers
- Thriving food economies

Participation in the national agenda

During 2024–2025, progress was made on a number of activities that shape the implementation of these priority areas. The NSW Food Authority also played a key role in coordinating NSW input and influencing national policy to enhance the food industry's reputation as producers of safe and sustainable food.

These activities included:

Proposal P1055 – Definitions for gene technology and new breeding techniques

FSANZ prepared Proposal P1055 to update definitions for genetically modified (GM) food in the Australia New Zealand Food Standards Code (the Code) to keep pace with technology developments, including the emergence of new breeding techniques (NBTs). It also seeks to ensure GM food regulatory requirements remain appropriate and proportionate to risk, provide a clear and predictable pathway to market for investors and developers and better harmonise Australia's regulatory approach to GM food with that of other countries.

Throughout 2024-2025, the Food Authority actively participated in consultations by FSANZ and contributed to the development of the new regulatory framework.

In June 2025, Ministers were provided with the approval report for Proposal P1055. Ministers will consider the approval report at their meeting in July 2025.

FSANZ will prepare guidance materials for industry and jurisdictions to support stakeholder understanding and implementation. NSW will participate in consultation by FSANZ on its development in due course.

Proposal P1056 – Caffeine review

FSANZ prepared Proposal P1056 to consider additional measures on caffeine in food, following completion of Urgent Proposal P1054 – Pure and highly concentrated caffeine products which prohibited the retail sale of pure and highly concentrated caffeine products as an emergency interim response, due to an unacceptably high risk

for consumers and a need to act quickly to protect public health and safety.

In March 2025, in the second public consultation for Proposal P1056, FSANZ proposed measures including explicit general prohibition of added caffeine in food and the 200 mg caffeine limit from any source for Formulated Supplementary Sports Food (FSSF).

The NSW submission to this public consultation supported proposed changes that would improve regulatory clarity on the use of caffeine in food for sale. The submission also raised concerns about some foods (e.g. some iced coffee products) containing naturally occurring caffeine exceeding the level FSANZ identified as no safety concerns.

FSANZ anticipates finalising Proposal P1056 in 2025-2026.

Proposal P1060 – Egg primary production and processing standard

FSANZ prepared Proposal P1060 to strengthen food safety management in egg production and processing in Australia, following a large *Salmonella* Enteritidis (SE) outbreak in NSW linked to egg consumption in 2018-2019 that resulted in 245 illnesses.

Proposal P1060 was progressed using the Integrated Model to support Standards Development/Adoption and promote Consistent Implementation. NSW has played a key role in the standard development and consideration of implementation issues through the Egg Standards Development Advisory Group and as chair of the ISFR Egg Implementation Working Group.

In March 2025, FSANZ undertook the public consultation for Proposal P1060, proposing a range of measures without mandating through chain refrigeration controls on shell eggs as the most cost-effective way to reduce the risk of SE in the current circumstances. Mandatory refrigeration was not considered necessary given the limited current incidence of SE detections.

FSANZ anticipates finalising Proposal P1060 in 2025-2026.

Participation in the national agenda

Proposal P1064 - Australian only Infant Formula Product Standard

FSANZ prepared Proposal P1064 in response to the notification from New Zealand to opt out of the amended infant formula standard developed under Proposal P1028 – Infant formula. FSANZ proposed to insert a note in the Code to clarify Standard 2.9.1 applies in Australia only.

In February 2025, FSANZ undertook one round of targeted consultation for Proposal P1064. The Food Authority raised issues of ambiguity on the operation of the other 7 standards and 5 schedules amended by Proposal P1028 as no advice on the interdependencies of these changes to Standard 2.9.1 was provided by FSANZ in Proposal P1064.

In May 2025, Ministers were provided with the approval report for Proposal P1064. FSANZ response to NSW's concerns were that New Zealand has only withdrawn from Standard 2.9.1 so no change to the proposed amendment was offered. Managing the interdependencies arising from this decision is a matter for the New Zealand Government to consider. Ministers did not seek a review of Proposal P1064.

Application A1269 – Cultured quail as a novel food

Vow Group Pty Ltd (Vow), a NSW-based company, sought permission to produce and sell their cell-cultured quail product in Australia and New Zealand. As this is the first application for cell-cultured foods, FSANZ's consideration of Application A1269 required developing new standards and schedule in the Code to appropriately regulate the sale and production of cell-cultured foods.

Throughout 2024-2025, NSW actively participated in discussions with FSANZ and contributed to the development of the new regulatory framework for cell-cultured food. This includes the NSW submission to FSANZ's public consultation undertaken in December 2024. The submission generally supported the proposed approach by FSANZ to regulate cell-cultured food as a distinct food category, by developing it in the Code.

In April 2025, Ministers were provided with the approval report for Application A1269. Food Ministers did not seek a review of Application A1269. As the Code amendments were gazetted on 18 June 2025, Vow is now a food business producing the first permitted cell-cultured food, and subject to regular audits by the NSW Food Authority. Immediately after the gazettal, the NSW Food Authority, as the home jurisdiction for Vow Foods, completed the first audit of Vow's food safety program.

Food Standards finalised over 2024–2025

Draft standards finalised and gazetted into the Australia New Zealand Food Standards Code during the 2024–2025 Financial Year included:

- Proposal P1028 – Infant formula
- Proposal P1063 – Code Revision (2024) – Added Sugar(s) Claims
- Proposal M1022 – Maximum Residue Limits (2023)
- Application A1257 – Australian native bee honey
- Application A1280 – Food derived from herbicide-tolerant and insect-protected corn line DAS1131
- Application A1261 – Irradiation – increase in maximum energy level
- Application A1281 – Food derived from herbicide-tolerant and insect-protected corn line DP910521
- Application A1282 – Subtilisin from GM *Bacillus subtilis* as a processing aid
- Application A1283 – 2'-FL from GM *Corynebacterium glutamicum* in infant formula products
- Application A1287 – Food derived from short-stature corn line MON94804
- Application A1247 – D-allulose as a novel food
- Application A1284 – Triacylglycerol lipase from GM *Trichoderma reesei* as a processing aid
- Application A1260 – 2-methyloxolane as a processing aid

Participation in the national agenda

- Application A1289 – Food derived from disease-resistant, low-reducing sugars and reduced browning potato line BG25
- Application A1291 – Glucoamylase from GM *Aspergillus niger* (gene donor: *Gloeophyllum sepiarium*) as a processing aid
- Application A1300 – Vitamin K2 (as Menaquinone-7) as a permitted form of Vitamin K in FSMP
- Application A1299 – Fructosyltransferase from *Aspergillus oryzae* as a processing aid
- Application A1301 – Triacylglycerol lipase from GM *Komagataella phaffii* as a processing aid
- Application A1303 – Food derived from herbicide-tolerant-sugar beet line KWS20-1
- Application A1302 – Food derived from insect-protected corn line MZIR260
- Application A1269 – Cultured Quail as a Novel Food

Management and Accountability

4

Human resources

Since 1 July 2014 the NSW Food Authority has not directly employed staff, rather all staff are employed by the portfolio department.

The NSW Food Authority has a *Resources Agreement* with the Department of Primary Industries and Regional Development to deliver its functions.

Employee-related information on staff who provide services to the NSW Food Authority is included in the Department of Primary Industries and Regional Development *Annual Report 2024-2025* for the period 1 July 2024–30 June 2025. This information is accessible from the [NSW Government website](#).

Privacy management

The *NSW Food Act 2003* imposes particular obligations on those administering or executing the Act not to disclose certain confidential information obtained by them in the course of their duties.

Other information collected and used by the NSW Food Authority is managed according to the Department of Primary Industries and Regional Development *Privacy Management Plan*.

Matters relating to more general collection, disclosure and use of personal information by the NSW Food Authority are governed by provisions of the *Privacy and Personal Information Protection Act 1998*. Personal information which contains information or an opinion about an individual's health or disability is also subject to provisions of the *Health Records and Information Privacy Act 2002*.

More information on Privacy Management for the period 1 July 2024–30 June 2025 appears in the Department of Primary Industries and Regional Development *Annual Report 2024-2025*. This information is accessible from the [NSW Government website](#).

Consultants

No consultants were engaged by the NSW Food Authority in 2024-2025 for a total cost of \$0.

Risk Management and Insurance Activities

The NSW Food Authority is insured through the Treasury Managed Fund (TMF), a self-insurance scheme administered by Insurance and Care NSW (icare). Policies held by the NSW Food Authority under this scheme include Legal Liability, Property and Miscellaneous Cover.

Risk management and all other insurance activities for the NSW Food Authority for the period 1 July 2024–30 June 2025 appear in the Department of Primary Industries and Regional Development *Annual Report 2024-2025*. This information is accessible from the [NSW Government website](#).

Public Interest Disclosures

Public Interest Disclosures (PIDs) for the NSW Food Authority are managed centrally and for the period 1 July 2024–30 June 2025, appear in the Department of Primary Industries and Regional Development *Annual Report 2024-2025*. This information is accessible from the [NSW Government website](#).

Overseas Travel

Information relating to overseas travel undertaken to promote investment in NSW and progress key business and research programs with global food safety partners for the period 1 July 2024–30 June 2025, appear in the Department of Primary Industries and Regional Development *Annual Report 2024-2025*. This information is accessible from the [NSW Government website](#).

Annual Report production

There was no external cost for the production of the NSW Food Authority Annual Report 2024–2025. No hard copies were printed. This report is available for download from foodauthority.nsw.gov.au.

Formal access requests

GIPA (Government Information Public Access) applications for the NSW Food Authority are managed centrally and for the period 1 July 2024–30 June 2025, appear in the Department of Primary Industries and Regional *Annual Report 2024-2025*. This information is accessible from the [NSW Government website](#).

Further information about accessing documents under GIPA is on the NSW Food Authority's website.

Internal Audit and Risk Management attestation

Food Authority



5 August 2025

**Director
Financial Management and Accounting Policy
NSW Treasury**

By email: finpol@treasury.nsw.gov.au

Re: NSW Food Authority - Internal Audit and Risk Management Policy Attestation Statement (FY24/25)

Dear Sir/Madam,

The NSW Food Authority Internal Audit and Risk Management Policy Attestation Statement (FY24/25) confirming compliance with TPP 20-08 (Internal Audit and Risk Management Policy for the General Government Sector) is enclosed.

If you have any questions or need further information, please contact Clarinda Sheeley, Chief Audit Executive and Chief Risk Officer (clarinda.sheeley@dpird.nsw.gov.au or [REDACTED]).

Sincerely

A handwritten signature in black ink, appearing to read "Andrew Davies".

Andrew Davies
A/ Chief Executive Officer
NSW Food Authority

Internal Audit and Risk Management Attestation Statement
2024-2025 Financial Year
NSW Food Authority

I, Andrew Davies, A/Chief Executive Officer, NSW Food Authority, am of the opinion that the NSW Food Authority has internal audit and risk management processes in operation that are, excluding any exemptions or transitional arrangements described below, compliant with the seven (7) Core Requirements set out in the *Internal Audit and Risk Management Policy for the General Government Sector*, specifically:

Core Requirements	Compliant, Non-Compliant, or In Transition
Risk Management Framework	
1.1 The Accountable Authority shall accept ultimate responsibility and accountability for risk management in the Agency.	Compliant
1.2 The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the Agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018.	Compliant
Internal Audit Function	
2.1 The Accountable Authority shall establish and maintain an internal audit function that is appropriate for the agency and fit for purpose	Compliant
2.2 The Accountable Authority shall ensure the internal audit function operates consistent with the International Standards for the Professional Practice of Internal Auditing	Compliant
2.3 The Accountable Authority shall ensure the agency has an Internal Audit Charter that is consistent with the content of the 'model charter'	Compliant
Audit and Risk Committee	
3.1 The Accountable Authority shall establish and maintain efficient and effective arrangements for independent Audit and Risk Committee oversight to provide advice and guidance to the Accountable Authority on the agency's governance processes, risk management and control frameworks, and its external accountability obligations	Compliant

- 3.2 The Accountable Authority shall ensure the Audit and Risk Committee has a Charter that is consistent with the content of the 'model charter' Compliant

Shared Arrangements

I, Andrew Davies, A/Chief Executive Officer, NSW Food Authority, advise that the NSW Food Authority has entered an approved shared arrangement with the following agencies:

- Department of Primary Industries and Regional Development – Principal Department
- NSW Rural Assistance Authority
- Regional Growth Development Corporation

The shared resources include the Principal Department Led Shared Audit and Risk Committee, the Chief Audit Executive, Chief Risk Officer and the internal audit team.

The independent chair and members of the Audit and Risk Committee are:

- **Chair** - Ms Julie Elliott (Term: 1 November 2020 to 30 October 2025)
- **Member** – Mrs Kerry Adby (Term: 1 November 2020 to 30 October 2025)
- **Member** – Mr Gary Humphreys (Term: 1 November 2020 to 30 October 2025).

Andrew Davies

A/Chief Executive Officer, NSW Food Authority

Sustainability

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Workforce diversity

Information relating to workforce diversity initiatives for the period 1 July 2024–30 June 2025 appear in the Department of Primary Industries and Regional Development *Annual Report 2024-2025*. This information is accessible from the [NSW Government website](#).

Work health and safety

Information relating to work health and safety for the period 1 July 2024–30 June 2025 appear in the Department of Primary Industries and Regional Development *Annual Report 2024-2025*. This information is accessible from the [NSW Government website](#).

Modern Slavery Act 2018 (NSW)

Information relating to the *Modern Slavery Act 2018* (NSW) for the period 1 July 2024–30 June 2025 appear in the Department of Primary Industries and Regional Development *Annual Report 2024-2025*. This information is accessible from the [NSW Government website](#).

Disability Inclusion Action Plans

Information relating to Disability Inclusion Action Plans for the period 1 July 2024–30 June 2025 appear in the Department of Primary Industries and Regional Development *Annual Report 2024-2025*. This information is accessible from the [NSW Government website](#).

Climate-related Financial Disclosures

Information relating to Climate-related Financial Disclosures for the period 1 July 2024–30 June 2025 appear in the Department of Primary Industries and Regional Development *Annual Report 2024-2025*. This information is accessible from the [NSW Government website](#).


Financial Performance

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NSW Food Authority
Statement by the Director Food Safety & CEO NSW Food Authority
for the year ended 30 June 2025

Pursuant to section 7.6(4) of the *Government Sector Finance Act 2018* ('the Act'), I state that these financial statements:

- (a) have been prepared in accordance with the Australian Accounting Standards and the applicable requirements of the Act, the *Government Sector Finance Regulation 2024* and the Treasurer's directions, and
- (b) present fairly NSW Food Authority's financial position, financial performance and cash flows.



Andrew Davies
A/ Director Food Safety & CEO NSW Food Authority

Date: 25/09/2025



INDEPENDENT AUDITOR'S REPORT

NSW Food Authority

To Members of the New South Wales Parliament

Opinion

I have audited the accompanying financial statements of NSW Food Authority (the Authority), which comprise the Statement by the Director Food Safety & CEO NSW Food Authority, the Statement of Comprehensive Income for the year ended 30 June 2025, the Statement of Financial Position as at 30 June 2025, the Statement of Cash Flows and the Statement of Changes in Equity, for the year then ended, and notes to the financial statements, including a Statement of Material Accounting Policies, and other explanatory information.

In my opinion, the financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable financial reporting requirements of the *Government Sector Finance Act 2018* (GSF Act), the Government Sector Finance Regulation 2024 (GSF Regulation) and the Treasurer's Directions
- presents fairly the Authority's financial position, financial performance and cash flows.

My opinion should be read in conjunction with the rest of this report.

Basis Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Authority in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

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

Director Food Safety & CEO's Responsibilities for the Financial Statements

The Director Food Safety & CEO is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the GSF Act, GSF Regulation and Treasurer's Directions. The Director Food Safety & CEO's responsibility also includes such internal control as the Director Food Safety & CEO determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Director Food Safety & CEO is responsible for assessing the Authority's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements.

Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Authority carried out its activities effectively, efficiently and economically
- about the assumptions used in formulating the budget figures disclosed in the financial statements
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Min Lee
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

30 September 2025
SYDNEY

NSW FOOD AUTHORITY**STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	Actual 2025 \$000	Budget 2025 \$000	Actual 2024 \$000
Expenses excluding losses				
Employee related expenses		-	2	-
Operating expenses	2(a)	18,793	20,047	17,221
Depreciation and amortisation	2(b)	1,071	928	1,164
Grants and subsidies	2(c)	654	646	586
Total expenses excluding losses		20,518	21,623	18,971
Revenue				
Industry levies and license fees	3(a)	8,986	8,885	8,891
Grants and contributions	3(b)	6,676	9,881	8,940
Investment revenue	3(c)	-	462	263
Miscellaneous income and fees for services	3(d)	1,878	1,938	1,566
Total revenue		17,540	21,166	19,660
Gains / (losses) on disposals	4	(7)	-	-
Gains / (losses) on Impairment of receivables	6	200	-	108
Net Result		(2,785)	(457)	797
Other comprehensive income				
<i>Items that will not be reclassified to net result in subsequent periods</i>				
Changes in revaluation surplus of property, plant and equipment	7	(6)	-	(1,602)
Total other comprehensive income/ loss		(6)	-	(1,602)
TOTAL COMPREHENSIVE INCOME/ LOSS		(2,791)	(457)	(805)

The accompanying notes form part of these financial statements.

NSW FOOD AUTHORITY
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Notes	Actual 2025 \$000	Budget 2025 \$000	Actual 2024 \$000
ASSETS				
Current Assets				
Cash and cash equivalents	5	12,597	17,906	10,981
Receivables	6	1,868	756	4,930
Total Current Assets		14,465	18,662	15,911
Non-Current Assets				
Property, plant and equipment				
Land and buildings		10,055	14,205	10,206
Plant and equipment		606	326	249
Total property, plant and equipment	7	10,661	14,531	10,455
Intangible assets	8	3,357	4,423	3,667
Total Non-Current Assets		14,018	18,954	14,122
Total Assets		28,483	37,616	30,033
LIABILITIES				
Current Liabilities				
Payables	10	6,047	9,284	4,806
Total Current Liabilities		6,047	9,284	4,806
Total Liabilities		6,047	9,284	4,806
Net Assets		22,436	28,332	25,227
EQUITY				
Accumulated funds		16,769	18,320	19,554
Reserves		5,667	10,012	5,673
Total Equity		22,436	28,332	25,227

The accompanying notes form part of these financial statements.

NSW FOOD AUTHORITY
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Actual 2025 \$000	Budget 2025 \$000	Actual 2024 \$000
CASH FLOWS FROM OPERATING ACTIVITIES				
Payments				
Employee related		-	(2)	-
Payments to suppliers		(17,853)	(19,746)	(17,711)
Grants and subsidies		(654)	(646)	(586)
Total Payments		(18,507)	(20,394)	(18,297)
Receipts				
Industry levies, licenses and other		14,427	8,799	7,477
Sale of goods and services		-	1,938	-
Grants and contributions received		6,676	9,880	8,940
Interest received		-	462	263
Total Receipts		21,103	21,079	16,680
NET CASH FLOWS FROM OPERATING ACTIVITIES	11	2,596	685	(1,617)
CASH FLOWS FROM INVESTING ACTIVITIES				
Intangible asset written off	4	(7)	-	-
Payment for property, plant and equipment	7	(423)	(9)	(123)
Payment for intangible assets	8	(550)	(900)	(692)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(980)	(909)	(815)
NET INCREASE/(DECREASE) IN CASH				
		1,616	(224)	(2,432)
Opening cash and cash equivalents		10,981	18,130	13,413
CLOSING CASH AND CASH EQUIVALENTS	5	12,597	17,906	10,981

The accompanying notes form part of these financial statements.

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

	Notes	Accumulated Funds \$000	Asset Revaluation Reserve \$000	Total \$000
Balance at 1 July 2024		19,554	5,673	25,227
Net result for the year		(2,785)	-	(2,785)
Other comprehensive income				
Net change in revaluation surplus of property, plant and equipment	7	-	(6)	(6)
Total comprehensive income for the year		(2,785)	(6)	(2,791)
Balance at 30 June 2025		16,769	5,667	22,436
Balance at 1 July 2023		18,757	7,275	26,032
Net result for the year		797	-	797
Other comprehensive income				
Net change in revaluation surplus of property, plant and equipment	7	-	(1,602)	(1,602)
Total comprehensive income for the year		797	(1,602)	(805)
Balance at 30 June 2024		19,554	5,673	25,227

The accompanying notes form part of these financial statements.

1. STATEMENT OF MATERIAL ACCOUNTING POLICIES

(a) Reporting entity

The NSW Food Authority ('the Authority') was established on 5 April 2004 as a result of the proclamation of the *Food Act 2003*. The NSW Food Authority is a NSW government entity and is responsible for ensuring that food safety standards are implemented in an integrated and consistent way at all points in the food supply chain. The Authority is a not-for-profit entity as profit is not its principal objective.

These financial statements for the year ended 30 June 2025 have been authorised for issue by the Acting Director of Food Safety & CEO NSW on 24th September, 2025.

(b) Basis of preparation

The Authority's financial statements are general purpose financial statements which have been prepared on an accruals basis and in accordance with:

- applicable Australian Accounting Standards (AAS) (which include Australian Accounting Interpretations),
- the requirements of the *Government Sector Finance Act 2018* (GSF Act) and,
- Treasurer's Directions issued under the GSF Act.

Property, plant and equipment and financial assets and liabilities are measured using the fair value basis. Other financial statement items are prepared in accordance with the historical cost convention except where specified otherwise.

Judgements, key report assumptions and estimations management has made are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency, which is the Authority's presentation and functional currency.

(c) Going Concern

These financial statements of the Authority have been prepared on a going concern basis. The Authority is funded on a cash needs basis and will draw down Grants from the Principal Department as required to fund operations.

There are no climate-related matters that create material uncertainties related to events or conditions that cast significant doubt upon the Authority's ability to continue as a going concern.

(d) Statement of compliance

These financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

(e) Comparative Information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is disclosed in respect of the previous period for all amounts reported in the financial statements.

1. STATEMENT OF MATERIAL ACCOUNTING POLICIES (continued)**(g) Changes in accounting policies, including new or revised Australian Accounting Standards***i) Effective for the first time in FY2024-25*

The accounting policies applied in 2024-25 are consistent with those of the previous financial year except as a result of the new or revised Australian Accounting Standard that has been applied for the first time in 2024-25. The adoption of the revised Australian Accounting Standards has not had any significant impact on the Authority.

ii) Issued but not yet effective

The Australian Accounting Standards noted have been issued but are not yet effective and have not been early adopted. The Department is currently assessing the potential impact of these standards on future financial reporting. At this stage, no material impacts are anticipated.

The following new Australian Accounting standards have not been applied and are not yet effective:

- AASB 18 *Presentation and Disclosure in Financial Statements*

(h) Impact of Climate-related matters on financial reporting

The financial statements of the Authority have been prepared on a going concern basis. The impact of climate-related matters has been included in the financial statements based on evidence available at the balance date.

Under its Climate Risk Program, the Authority will follow the guidance of the Principal Department which has finalised its first pass Climate Risk and Opportunities Assessment (CROA) to enable identification, prioritisation, monitoring and reporting of physical and transitional risks in line with the requirements of the NSW Government's Climate Risk Ready NSW Guide, NSW Treasury's Guidance on how to reflect the effects of climate-related matters in financial statements, and TPG24-33 Reporting framework for climate-related financial disclosures. The Authority has not been confirmed as a Phase 1 entity for climate-related financial disclosures.

The impact of climate-related matters on the financial and non-financial assets held by the Authority are disclosed in the following notes:

Current assets - receivables – note 6

Property, plant and equipment – note 7

NSW FOOD AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025****2. EXPENSES EXCLUDING LOSSES**

	2025	2024
	\$000	\$000
(a) Operating expenses include the following:		
Audit Fees	115	112
Contract laboratory services	405	644
Fee for service - Resources Agreement - DPIRD	2,380	1,789
Fee for staffing resources - Resources Agreement - DPIRD	14,645	13,530
Legal Fees	284	-
Other operating expenses	315	367
Professional Services	375	551
Travel & Accommodation	274	228
	18,793	17,221

Recognition and Measurement**Fee expense**

In accordance with the Biosecurity and Food Safety Resources Agreement (RA) for financial year 2024-25, the Authority reimbursed the Department of Primary Industries and Regional Development (the Department) for staff and operating expenses incurred by the Department on behalf of the Authority, refer to note 18 for more information.

(b) Depreciation and Amortisation Expense

Depreciation		
Buildings	146	189
Plant and equipment	65	41
Total Depreciation	211	230
Amortisation		
Intangibles	860	934
Total Amortisation	860	934
Total Depreciation and Amortisation Expense	1,071	1,164

Refer to note 7 and 8 for recognition and measurement policies on depreciation and amortisation.

(c) Grants and Subsidies

Grants Paid		
Non-government organisations	654	586
	654	586

NSW FOOD AUTHORITY

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

3. REVENUE

	2025	2024
	\$000	\$000
(a) Industry levies and license fees		
Industry Levies	1,053	1,058
License Fees	7,933	7,833
	8,986	8,891

Recognition and Measurement**Levies, licenses and fines**

The Authority receives revenue from levies, licences and fines in accordance with established laws and regulations. These are non-contractual income arising from statutory requirements. These compulsory transfers do not give rise to a contract liability or revenue under AASB 15 because the Authority (recipient entity) does not promise to provide goods or services in an enforceable agreement.

Levies, licenses and fines are recognised as income as explained below:

Levies and licenses revenue

Industry levies and licence fees are recognised when invoiced and expected to receive the money before the year end or expiry of their current licence. Meat levies are recognised as revenue over the period of the levy.

Infringement charges and fines

Infringement charges and fines are recognised as revenue when the revenue is received.

	2025	2024
	\$000	\$000
(b) Grants and contributions		
Grants without sufficiently specific performance obligations.	6,676	8,940
	6,676	8,940

Recognition and Measurement

Income from grants without sufficiently specific performance obligations are recognised when the Authority obtains control over the granted assets (e.g. cash). The Authority is deemed to have assumed control when the grant is received or receivable.

	2025	2024
	\$000	\$000
(c) Investment revenue		
Interest revenue	-	263
	-	263

Revenue from financial assets in the form of interest income is recognised from exempt bank accounts in accordance with TPG24—15 Treasury Banking System Interest Payments.

	2025	2024
	\$000	\$000
(d) Miscellaneous income and fees for services		
Audit and inspection fees	1,567	1,232
Infringement charges and fines	134	167
Other income	177	167
	1,878	1,566

4. Gains / (Losses) - Disposal of assets

	2025	2024
	\$000	\$000
Gain / (Loss) on disposal of Intangible Assets	(7)	-
	(7)	-

NSW FOOD AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025****5. CURRENT ASSETS - CASH AND CASH EQUIVALENTS**

	2025	2024
	\$000	\$000
Cash at bank and on hand	12,597	10,981
	12,597	10,981

For the purposes of the Statement of Cash Flows, cash and cash equivalents includes cash at bank.

Cash and cash equivalents (per statement of financial position)	12,597	10,981
	12,597	10,981

Refer Note 17 for details regarding credit risk, liquidity risk and market risk arising from financial instruments.

6. CURRENT ASSETS - RECEIVABLES

	2025	2024
	\$000	\$000
CURRENT		
Trade receivables	1,482	1,540
Allowance for expected credit losses	(141)	(342)
Accrued Income	-	3,205
Miscellaneous	527	527
	1,868	4,930
Movement in the allowance for expected credit loss		
Balance at 1 July 2024	342	450
Increase/(decrease) in allowance recognised in net results	(201)	(108)
Balance at 30 June 2025	141	342

Details regarding credit risk of trade receivables that are neither past due nor impaired, are disclosed in Note 17.

Recognition and Measurement

All 'regular way' purchases or sales of financial asset are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

Subsequent measurement

The Authority holds receivables with the objective to collect the contractual cash flows and therefore measures them at amortised cost using the effective interest method, less any impairment. Changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process.

Impairment

The entity recognises an allowance for expected credit losses (ECLs) for all debt financial assets not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows and the cash flows that the Authority expects to receive, discounted at the original effective interest rate.

For trade receivables, the Authority applies a simplified approach in calculating ECLs. The Authority recognises a loss allowance based on lifetime ECLs at each reporting date.

Effects of Climate related matters

The Authority assesses the impact of climate-related risks on its receivable portfolio and where appropriate, the Authority recognised a credit loss to reflect historical credit loss evidence adjusted for forward-looking economic outlook and conditions. The Authority has made consideration for climate-related events and any resultant debt impairments or write-off, however no material impacts were identified during the reporting period. Given the increasing frequency of climate-related disruptions and as part of its risk management strategy, the Authority is committed to integrating climate risk assessments into its financial reporting framework to enhance transparency and resilience.

NSW FOOD AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025****7. PROPERTY, PLANT AND EQUIPMENT**

	Land and Buildings \$'000	Plant and Equipment \$'000	Total \$000
At 1 July 2023 - fair value			
Gross carrying amount	16,878	1,323	18,201
Accumulated depreciation and impairment	(5,204)	(833)	(6,037)
Net carrying amount	11,674	490	12,164
Year ended 30 June 2024			
Net carrying amount at beginning of year	11,674	490	12,164
Additions	-	123	123
Asset reclassification transfer from intangibles	323	(323)	-
Net revaluation increments/(decrements)	(1,602)	-	(1,602)
Depreciation expense	(189)	(41)	(230)
Net carrying amount at end of year	10,206	249	10,455
At 1 July 2024 - fair value			
Gross carrying amount	15,501	1,039	16,540
Accumulated depreciation and impairment	(5,295)	(790)	(6,085)
Net carrying amount	10,206	249	10,455
Year ended 30 June 2025			
Net carrying amount at beginning of year	10,206	249	10,455
Additions	-	373	373
Disposals	-	(96)	(96)
Asset reclassification transfer	-	49	49
Writeback on disposal	-	96	96
Net revaluation increments/(decrements)	(6)	-	(6)
Depreciation expense	(145)	(65)	(210)
Net carrying amount at end of year	10,055	606	10,661
At 30 June 2025 - fair value			
Gross carrying amount	15,700	1,365	17,065
Accumulated depreciation and impairment	(5,646)	(759)	(6,404)
Net carrying amount	10,055	606	10,661

Further details regarding the fair value measurement of property, plant and equipment are disclosed in Note 9.

Recognition and Measurement**Acquisition of property, plant and equipment**

Property, plant and equipment are initially measured at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the requirements of other Australian Accounting Standards.

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at measurement date.

Where payment for an asset is deferred beyond normal credit terms, its cost is the cash price equivalent, i.e., deferred payment amount is effectively discounted over the period of credit.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Capitalisation thresholds

Property, plant and equipment and intangible assets costing \$5,000 and above individually (or forming part of a network costing more than \$5,000) are capitalised.

Depreciation of property, plant and equipment

Depreciation is provided for on a straight-line basis for all depreciable assets so as to write off the depreciable amount of each asset as it is consumed over its useful life to the Authority.

All material identifiable components of assets are depreciated separately over their useful lives.

Land is not a depreciable asset.

The depreciation rates the Authority uses are:

Plant and Equipment	10% to 25%
Buildings	2% to 7%

NSW FOOD AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025****7. NON-CURRENT ASSETS – PROPERTY, PLANT AND EQUIPMENT (continued)****Revaluation of property, plant and equipment**

Physical non-current assets are valued in accordance with the "Valuation of Physical Non-Current Assets at Fair Value" Policy and Guidelines Paper (TPP 21-09). This policy adopts fair value in accordance with AASB 13 *Fair Value Measurement* and AASB 116 *Property, Plant and Equipment*.

Property, plant and equipment is measured at the highest and best use by market participants that is physically possible, legally permissible and financially feasible. The highest and best use must be available at a period that is not remote and take into account the characteristics of the asset being measured, including any socio-political restrictions imposed by government. In most cases, after taking into account these considerations, the highest and best use is the existing use. In limited circumstances, the highest and best use may be a feasible alternative use, where there are no restrictions on use or where there is a feasible higher restricted alternative use.

AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities (AASB 2022-10) applies to annual periods beginning on or after 1 January 2024. AASB 2022-10 amends AASB 13 Fair Value Measurement (AASB 13). For non-financial assets of not for-profit public sector entities that are not held primarily for their ability to generate net cash inflows, there is a rebuttable assumption that current use is highest and best use, unless the asset is classified as held for sale in accordance with AASB 5 Non current Assets Held for Sale and Discontinued Operations or it is highly probable the asset will be used for an alternative purpose to its current use (AASB 13.Aus29.1 and Aus29.2)

Fair value of property, plant and equipment is based on a market participants' perspective, using valuation techniques (market approach, cost approach, income approach) that maximise relevant observable inputs and minimise unobservable inputs.

Fair value of property, plant and equipment is based on a market participants' perspective, using valuation techniques (market approach, cost approach, income approach) that maximise relevant observable inputs and minimise unobservable inputs. Also refer to Note 9 for further information regarding fair value.

Revaluations are done with sufficient regularity to ensure the carrying amount of each asset in the class does not differ materially from its fair value at reporting date. The Authority conducts a comprehensive revaluation at least every three years for its land and buildings where the market or income approach is the most appropriate valuation technique and at least every five years for other classes of property, plant and equipment. In March 2024, Australis Asset Group, a professionally qualified external valuer, completed a comprehensive valuation of building assets. The last comprehensive revaluation of land was completed in 2022-23 financial year by Australis.

Interim revaluations are also conducted between comprehensive revaluations where cumulative changes to indicators suggest fair value may differ materially from carrying value. An interim revaluation was completed in April 2025. The Authority used and external professionally qualified valuer, Australis Asset Group to conduct the interim revaluation.

Non-specialised assets with short useful lives are measured at depreciated historical cost as an approximation of fair value. The Authority has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

For other assets valued using other valuation techniques, any balances of accumulated depreciation at the revaluation date in respect of those assets are credited to the asset accounts to which they relate. The net asset accounts are then increased or decreased by the revaluation increments or decrements.

Revaluation increments are recognised in other comprehensive income and credited to revaluation surplus in equity. However, to the extent that an increment reverses a revaluation decrement in respect of the same class of asset previously recognised as a loss in the net result, the increment is recognised immediately as a gain in the net result.

Revaluation decrements are recognised immediately as a loss in the net result, except to the extent that it offsets an existing revaluation surplus on the same class of assets, in which case, the decrement is debited directly to the revaluation surplus.

NSW FOOD AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025****7. NON-CURRENT ASSETS – PROPERTY, PLANT AND EQUIPMENT (continued)****Revaluation of property, plant and equipment (continued)**

As a not-for-profit entity, revaluation increments and decrements are offset against one another within a class of non-current assets, but not otherwise.

When revaluing non-current assets using the cost approach, the gross amount and the related accumulated depreciation are separately restated. Where the income approach or market approach is used, accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Where an asset that has previously been revalued is disposed of, any balance remaining in the revaluation surplus in respect of that asset is transferred to accumulated funds.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year

Impairment of property, plant and equipment

As a not-for-profit entity with no cash generating units, impairment under AASB 136 *Impairment of Assets* is unlikely to arise. As property, plant and equipment is carried at fair value or an amount that approximates fair value, impairment can only arise in the rare circumstances such as where the costs of disposal is material.

The Authority assesses at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Authority estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

As a not-for-profit entity, an impairment loss is recognised in the net result to the extent the impairment loss exceeds the amount in the revaluation surplus for the class of asset.

Effects of the Climate related matters

The Authority has geographically dispersed assets base throughout the state of New South Wales, and as part of the Climate Risk Program of the Authority will monitor all its assets in line with the identified risk profiles. As climate-related events become more frequent, their potential impact on asset values is an increasing concern. Greater climate variability could result in damage or loss of government assets, accelerating depreciation and requiring adjustments to reactive maintenance budgets. Furthermore, future land values may be affected, particularly in high-risk areas, as local and state governments revise town planning policies, which could influence property values. To address these challenges, the Corporation is strengthening its focus on asset management, ensuring readiness for climate-related events, efficient responses to adverse events, and appropriate budgeting for repairs. As additional data becomes available, further assessment of asset economic life policies may be required to adapt to evolving climate conditions.

As part of its comprehensive revaluation of assets the Authority has considered the impacts of the climate related events on the fair value and useful lives of the physical non-current, however no material impacts were identified on these assets.

NSW FOOD AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025****8. INTANGIBLE ASSETS**

	Total \$'000
Intangible Assets - Software	
At 1 July 2023	
Cost (gross carrying amount)	8,007
Accumulated amortisation and impairment	<u>(4,098)</u>
Net carrying amount	<u>3,909</u>
Year ended 30 June 2024	
Net carrying amount at beginning of year	3,909
Purchase of assets	692
Amortisation (recognised in 'depreciation and amortisation')	<u>(934)</u>
Net carrying amount at end of year	<u>3,667</u>
At 1 July 2024	
Cost (gross carrying amount)	8,700
Accumulated amortisation and impairment	<u>(5,033)</u>
Net carrying amount	<u>3,667</u>
Year ended 30 June 2025	
Net carrying amount at beginning of year	3,667
Purchase of assets	606
Asset transfers	(49)
Amortisation (recognised in 'depreciation and amortisation')	<u>(860)</u>
Net carrying amount	<u>3,364</u>
At 30 June 2025	
Cost (gross carrying amount)	9,214
Accumulated amortisation and impairment	<u>(5,857)</u>
Net carrying amount	<u>3,357</u>

Recognition and Measurement

The Authority recognises intangible assets only if it is probable that future economic benefits will flow to the Authority and the cost of the asset can be measured reliably. Intangible assets are measured initially at cost. Where an asset is acquired at no or nominal cost, the cost is its fair value as at the date of acquisition.

Following initial recognition intangible assets are subsequently measured at fair value only if there is an active market. As there is no active market for the Authority's intangible software assets, the assets are carried at cost less any accumulated amortisation and impairment losses.

All research costs are expensed. Development costs are only capitalised when certain criteria are met.

The useful lives of intangible assets are assessed to be finite. The Authority's intangible assets are amortised using the straight-line method over their estimated useful lives. The rate the Authority uses are 20% to 50%. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each year.

Intangible assets are tested for impairment where an indicator of impairment exists. If the recoverable amount is less than its carrying amount the carrying amount is reduced to recoverable amount and the reduction is recognised as an impairment loss.

NSW FOOD AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025****9. FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS****Fair value measurement and hierarchy**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability.

A number of the Authority's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities. When measuring fair value, the valuation technique used maximises the use of relevant observable inputs and minimises the use of unobservable inputs. Under AASB 13 *Fair Value Measurement*, the Authority categorises, for disclosure purposes, the valuation techniques based on the inputs used in the valuation techniques as follows:

- (i) Level 1 - quoted (unadjusted) prices in active markets for identical assets / liabilities that the Authority can access at the
 - (ii) Level 2 - inputs other than quoted prices included within level 1 that are observable, either directly or indirectly.
 - (iii) Level 3 - inputs that are not based on observable market data (unobservable inputs).
- The Authority recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Refer to Note 17 for further disclosures regarding fair value measurements of financial and non-financial assets.

Valuation of Buildings as at 30 June 2022 was performed by Azurium Real Estate.

The Fair Value of non-financial assets has been measured in accordance with AASB 13 *Fair Value Measurement*. Under AASB 13, fair value is defined as "the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date".

To increase consistency and comparability in fair value measurements and related disclosures, AASB 13 establishes a fair value hierarchy that categorises into three levels aligned to the inputs to valuation techniques used to measure fair value. The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1 inputs) and the lowest priority to unobservable inputs (level 3 inputs).

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2 inputs are inputs other than quoted prices included within level 1 that are observable for asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for asset or liability. Unobservable inputs shall be used to measure fair value to the extent that relevant observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for asset or liability at the measurement date. Where Level 3 is adopted a sensitivity analysis shall be included in the assessment of value.

(a) Fair value hierarchy

	Level 1 \$000	Level 2 \$000	Level 3 \$000	Total \$000
At 30 June 2025				
Property, plant and equipment (Note 7)				
Land and buildings	-	-	10,055	10,055
Plant and equipment	-	-	-	-
	-	-	10,055	10,055
At 30 June 2024				
Property, plant and equipment (Note 7)				
Land and buildings	-	-	10,206	10,206
Plant and equipment	-	-	-	-
	-	-	10,206	10,206

(b) Valuation techniques, inputs and processes

The valuers have considered relevant general and economic factors, including climate change and in particular have investigated recent sales and leasing transactions of comparable properties that have occurred in the subject market. A variety of approaches have been considered and details of principal approaches to value was provided. For buildings, the replacement cost basis method was used. The valuer used the construction handbook to derive the costs per square metre.

NSW FOOD AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025****10. CURRENT LIABILITIES**

	2025	2024
	\$000	\$000
Payables		
Creditors	52	26
Accruals	4,533	3,316
GST Payable	93	8
Unearned income		
Unearned income	1,369	1,456
	6,047	4,806

Details regarding credit, liquidity and market risk, including a maturity analysis of the above creditors are disclosed in note 17. Payables represent short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial. Payable include payments to be made to the Department in accordance with the Resource agreement.

11. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO NET RESULT

	2025	2024
	\$000	\$000
Net cash flows from operating activities	2,596	(1,617)
Depreciation and amortisation	(1,071)	(1,164)
Gain/(loss) on disposal of Assets	(7)	-
Movement in allowance for impairment	201	108
Increase/(Decrease) in Receivables	(3,263)	3,015
Decrease/(Increase) in Payables	(1,241)	455
Net Result for the year	(2,785)	797

12. COMMITMENTS

The Authority is unaware of any capital commitments as at 30 June 2025 (2024: Nil).

13. BUDGET REVIEW

The budgeted amounts are drawn from the original budgeted statements presented to Parliament in respect of the reporting period. Subsequent adjustments to the original budget are not reflected in the budgeted amounts. Major variances between the original budgeted amounts and the actual amounts disclosed in the financial statements are explained below. The budget process is finalised prior to the beginning of each financial year. Events can arise after that date that necessitate variations to the planned activities of the Authority and this in turn may cause variations between the budgeted and actual results.

Net result

Net result budgeted for the year 2024-25 was a loss of \$457k. Actual net result for the year was a loss of \$2,777m driven by lower than budgeted Grants & Contributions revenue.

Assets and Liabilities

Total current assets are lower than budget at year-end due to lower Cash and cash equivalents. This variance is mainly attributable to not receiving Grants and Contributions in the amount of \$3,205,000.

Cash flows

Cash flows receipts from Industry levies & licenses was higher than budgeted due to delayed receipt of prior year levies.

NSW FOOD AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025****14. CONTINGENT ASSETS AND CONTINGENT LIABILITIES**

The Authority has no contingent assets or contingent liabilities at 30 June 2025 (2024: Nil).

15. STATE OUTCOMES AND PROGRAMS

The Authority operates to contribute to NSW State Outcome that support:

- Public health - People are supported to make the best decisions for their health.

This Authority's objectives are to ensure safe and secure food supply and provide industry support and development programs, delivered via an on-ground presence across the state, ensures food security and economic growth for the state.

16. RELATED PARTY DISCLOSURES

The entity's key management personnel compensation are as follows:

	2025	2024
	\$000	\$000
Salaries	173	300
Total remuneration	173	300

During the year, the Authority incurred \$173,144 in respect of the key management personnel services that were provided by the Department. (2024: \$300K).

During the year, the Authority did not enter into transactions with key management personnel, their close family members and controlled or jointly controlled entities thereof.

During the year, the Authority entered into transactions with other entities that are controlled / jointly controlled / significantly influenced by NSW Government.

Following are the list of NSW Government entities with whom the Authority had collectively, but not individually, significant transactions during financial year 2024-2025.

Entity	Nature of Transaction
Local Land Services	Collection of meat levy.
Department of Primary Industries and Regional Development	Service Fee expenses for operational expenses. The Authority's recurrent grants are also received through the Department.

17. FINANCIAL INSTRUMENTS

The Authority's principal financial instruments are outlined below. These financial instruments arise directly from the Authority's operations or are required to finance the Authority's operations. The Authority does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The Authority's main risks arising from financial instruments are outlined below, together with the Authority's objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout these financial statements.

The Authority's Executive has overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Risk management policies are established to identify and analyse risks faced by the Authority, to set risk limits and controls and to monitor risks. Compliance with policies is reviewed by the Audit and Risk Committee.

(a) Financial Instrument Categories

			Carrying Amount	
			2025	2024
Class	Note	Category	\$000	\$000
Financial Assets				
Cash and cash equivalents	5	Amortised cost	12,597	10,981
Receivables ¹	6	Amortised cost	1,868	4,930
Financial Liabilities				
Payables ²	10	Financial liabilities measured at amortised cost	4,585	3,342

Notes

1. Receivables excludes statutory receivables and prepayments, not within scope of AASB 7.

2. Payables excludes statutory payables and unearned revenue, not within scope of AASB 7.

NSW FOOD AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025****17. FINANCIAL INSTRUMENTS (continued)****(b) Derecognition of financial assets and financial liabilities**

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when the contractual rights to the cash flows from the financial assets expire; or if the Authority transfers its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either:

- the Authority has transferred substantially all the risks and rewards of the asset; or
- the Authority has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control

When the Authority has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership. Where the Authority has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset continues to be recognised to the extent of the entity's continuing involvement in the asset. In that case, the Authority also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Authority has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the entity could be required to repay.

A financial liability is derecognised when the obligation specified in the contract is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the net result.

(c) Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Statement of Financial Position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

(d) Financial Risk**(i) Credit Risk**

Credit risk arises when there is the possibility of the Authority's debtors defaulting on their contractual obligations, resulting in a financial loss to the Authority. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for credit losses or allowance for impairment).

Credit risk arises from the financial assets of the Authority, including cash, receivables and authority deposits. No collateral is held by the Authority. The Authority has not granted any financial guarantees.

Credit risk associated with the Authority's financial assets, other than receivables, is managed through the selection of counterparties and establishment of minimum credit rating standards.

The Authority considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the entity may also consider a financial asset to be in default when internal or external information indicates that the entity is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Authority.

Cash and cash equivalents

Cash comprises cash on hand and bank balances within the NSW Treasury Banking System. Interest income is recognised from exempt bank accounts in accordance with *TPG24-15 Treasury Banking System Interest Payments*.

Receivables - trade debtors

All trade debtors are recognised as amounts receivable at balance date. Collectability of trade debtors is reviewed on an ongoing basis. Procedures as established in the Treasurer's Directions and the *Food Act 2003* are followed to recover outstanding amounts, including letters of demand.

The Authority applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade debtors.

To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

NSW FOOD AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

17. FINANCIAL INSTRUMENTS (continued)
(d) Financial Risk (continued)
(i) Credit Risk (continued)

The expected loss rates are based on historical observed loss rates. The historical loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the customers to settle the receivables.

Trade debtors are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others a failure to make contractual payments for a period of greater than 180 days past due.

The loss allowance for trade receivables as at 30 June 2025 and 30 June 2024 and was determined as follows:

	30 June 2025					Total
	Current	<30 days	30-60 days	61-90 days	>91 days	
Expected credit loss rate (%)	1%	3%	5%	7%	91%	
Estimated total gross carrying amount (\$ 000)	887	398	43	23	131	1,482
Expected credit loss (\$ 000)	(9)	(10)	(2)	(2)	(118)	(141)

	30 June 2024					Total
	Current	<30 days	30-60 days	61-90 days	>91 days	
Expected credit loss rate (%)	1%	3%	5%	6%	100%	
Estimated total gross carrying amount (\$ 000)	674	477	33	38	318	1,540
Expected credit loss (\$ 000)	(8)	(12)	(2)	(2)	(318)	(342)

Notes: The analysis excludes statutory receivables, prepayments, as these are not within the scope of AASB 7. Therefore, the 'total' will not reconcile to the sum of the receivables total in Note 6.

The Authority is not materially exposed to concentrations of credit risk to a single debtor or group of debtors as at 30 June 2025 and 30 June 2024.

(ii) Liquidity risk

Liquidity risk is the risk that the Authority will be unable to meet its payment obligations when they fall due. The Authority continuously manages risk through monitoring future cash flows and maturities planning to ensure adequate holding of high-quality liquid assets. The objective is to maintain a balance between continuity of funding and flexibility through the use of overdrafts, loans and other advances.

During the current and prior year, the Authority had no loans or drawdowns on its overdraft facility. No assets have been pledged as collateral. The Authority's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

Liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced.

NSW FOOD AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025****17. FINANCIAL INSTRUMENTS (continued)****(d) Financial Risk (continued)****(iii) Market risk**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Authority's exposure to market risk is very limited as it has no borrowings and all its deposits are at call. The Authority has no exposure to foreign currency risk and does not enter into commodity contracts.

The effect on profit and equity due to a reasonably possible change in risk variable is outlined in the information below, for interest rate risk. A reasonably possible change in risk variable has been determined after taking into account the economic environment in which the Authority operates and the time frame for the assessment (i.e., until the end of the next annual reporting period). The sensitivity analysis is based on risk exposure in existence at the year end. The analysis is performed on the same basis as for 2024. The analysis assumes that all other variables remain constant.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. Exposure to interest rate risk is minimal as the Authority has no interest-bearing liabilities or borrowings. The Authority does not account for any fixed rate financial instruments at fair value through profit or loss or as available-for-sale. Therefore, for these financial instruments, a change in interest rates would not affect profit or loss or equity. A reasonably possible change of 1% is used, consistent with current trends in interest rates. The basis will be reviewed annually and amended where there is a structural change in the level of interest rate volatility. The Authority's exposure to interest rate risk is set out below:

	Carrying Amount \$000	Net Result \$000 -1%	Equity \$000	Net Result \$000 +1%	Equity \$000
2025					
Financial Assets					
Cash and cash equivalents	12,597	(126)	(126)	126	126
Receivables	1,868	-	-	-	-
Financial Liabilities					
Payables	4,585	-	-	-	-
2024					
Financial Assets					
Cash and cash equivalents	10,981	(110)	(110)	110	110
Receivables	4,930	-	-	-	-
Financial Liabilities					
Payables	3,342	-	-	-	-

(e) Fair value measurement

Management assessed that cash and short-term deposits, trade receivables, trade payables and other current liabilities approximate their fair values, largely due to the short-term maturities of these instruments.

18. RESOURCES AGREEMENT

The Authority entered into the Biosecurity and Food Safety Resources Agreement (Resources Agreement) with the Department of Primary Industries and Regional Development, effective from 1 July 2022. The agreement includes a fee for staffing resources and reimbursement of operating expenses for activities undertaken by the Department of Primary Industries and Regional Development staff relating to the Authority's statutory functions. As a result of this agreement, all personnel services liabilities not assumed by the Crown in the right of New South Wales were transferred to the Department of Primary Industries and Regional Development and the Authority does not recognise any personnel services expenses.

19. EVENTS AFTER THE REPORTING PERIOD

On 1 September 2025, the Food Regulation 2015 was repealed and replaced by the Food Regulation 2025 which introduced updated provisions for food safety schemes, licensing, and enforcement applicable to food businesses in New South Wales. As this regulatory change occurred after the reporting date and does not reflect conditions existing at that time, it is classified as a non-adjusting subsequent event.

There are no other known events after the reporting date that would affect the state of the Authority or have a material impact on the financial statements.

END OF THE AUDITED FINANCIAL STATEMENTS

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