



Wimmera CMA

WIMMERA CATCHMENT MANAGEMENT AUTHORITY

Annual Report 2020-2021

A healthy Wimmera catchment where a resilient landscape supports a sustainable and profitable community.



Report profile

Wimmera Catchment Management Authority (Wimmera CMA) is established under the *Catchment and Land Protection Act 1994* (VIC) (*CaLP Act*). The responsible Ministers for the period from 1 July 2020 to 30 June 2021 were the Hon. Lisa Neville MP, Minister for Water, Hon. Richard Wynne MP, Acting Minister for Water (15 February 2021 to 30 June 2021) and the Hon. Lily D'Ambrosio MP, Minister for Energy, Environment and Climate Change.

The 2020-21 Annual Report of Wimmera CMA is prepared in accordance with all relevant Victorian legislation. This index has been prepared to facilitate identification of the Department of Environment, Land, Water and Planning's (DELWP) compliance with statutory disclosure requirements.

Other Wimmera CMA information is available from the Wimmera CMA office and website:

- Previous Annual Reports
- Wimmera CMA Corporate Plans
- Regional Catchment Strategy

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ISSN 1837-0837 (Print)

ISSN 1837-0845 (Online)

Front cover photo: Curious sheep, Laharum.

Acronyms

BGLC	Barengi Gadjin Land Council
CaLP Act	<i>Catchment and Land Protection Act 1994</i>
CMA	Catchment Management Authority
DELWP	Department of Environment, Land, Water and Planning
FOI	Freedom of Information
FRD	Financial reporting direction
FTE	Full-time equivalent
IWM	Integrated Water Management
RCS	Regional Catchment Strategy
SEPP	State Environmental Protection Policy (Waters)

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Report of operations

Responsible body declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present Wimmera CMA's Annual Report for the year ending 30 June 2021.



Peter Hilbig
Chair - Wimmera CMA Board
31 August 2021



Message from the Chair

We continued to work with a range of partners and community members to deliver on-ground works that contribute to the priorities outlined in our Regional Catchment Strategy and our vision of 'a healthy Wimmera catchment where a resilient landscape supports a sustainable and profitable community'.

Our organisation continued to focus on service and outcome delivery under difficult and trying times. Our staff and community's ability to adapt and innovate during the COVID-19 pandemic has been inspiring.

Wimmera CMA successfully delivered over \$7.8 million of natural resource management projects and delivered 255 events.

Thorough community consultation and rigorous data analysis the process was undertaken to develop our new RCS 2021-2027. The RCS continues to build on the organisation's vision and aligns with community aspirations and government policies. We look forward to receiving Ministerial approval early next year.

We are also pleased that we have been able to meet our expectations as described by the Minister for Water's Letter of Expectations.

After an extensive advertising and recruitment process, as a Board, we are pleased our existing CEO was reappointed. David has over 25 years of natural resource management and is passionate about regional communities and environmental sustainability.

Financially the organisation is in a sound position, with internal and external audit results confirming sound processes and our balance sheet is in an excellent position going into 2021-22. We were pleased with the allocation of resources from the Environmental Contribution tranche 5 round, this will allow the continuation of on-ground works to improve the quality and extent of the waterways and catchments of the region.

As a Board we continued to meet with community members and look forward to this process continuing next year once COVID-19 restrictions have been lifted.

In October 2021 we will welcome our new Board and thank our outgoing Board members for their contributions over the previous four years. John Goldsmith did not re-apply, so we thank John for his contribution to the organisation and wish him well for the future.

On a personal note, I had the great honour of being awarded the position of Chair of Vic Catchments, I look forward to working with all CMA Chairs and key partners in the spirit of collaboration.

Message from the Chief Executive Officer

The Wimmera River had its first recorded blackwater event during January and February following two separate storm events in the Upper catchment that dumped up to 150 mm of rain in a short time frame. Pleasingly, no fish deaths were recorded due to favourable weather conditions and the use of water for the environment to dilute the blackwater.

We continued employment for over 40 participants that had been directly affected by COVID-19 as part of the Victorian Government's Working for Victoria program. The program was a big success with most participants resuming full-time work and a couple of participants establishing a new rural fencing business based on the skills they developed during the program with us.

We commenced delivery of an Australian Government Drought Fund project that will see the establishment of several soil moisture probes throughout the region. This project will work with a range of farmers to create a network that shares knowledge and data on soil moisture. We anticipate there will be close to 100 participants.

We continue to work with a number of partners across a range of sectors and disciplines to understand impact and opportunities of climate mitigation and adaptation.

COVID-19 lockdowns provided many logistical challenges during the year with planned community events cancelled or postponed. We used every conceivable idea to continue to engage, empower, consult and inform our community. As we continue to operate in a COVID-19 environment we remain absolutely committed to staff and community safety.

We continue to partner with Barengi Gadjin Land Council (BGLC) in the further development of the Ranch Billabong. This included the delivery of environmental water and environmental landscaping. The Ranch Billabong is one of Wimmera's Traditional Owners most significant sites.

We formally contributed to policy development for environmental infrastructure for growing populations, crown land water frontage and shaping Victoria's Biosecurity Future.

The 'Our Catchments, Our Communities program' continued to deliver highly valued community projects. Our most high profile project has been working with the Horsham Rural City Council, Wimmera River Improvement Committee, BGLC, regional DELWP and landholders on the commencement of a riparian walking track at Riverside. We anticipate this project will be complete by the end of 2021.

We continue to meet certification requirements for ISO



9001:2015 Quality Management Systems requirements.

Finally, I would like to acknowledge the commitment and dedication of staff during the past 12 months, the strong support and leadership from the Board and various community members and partners that have offered advice, assistance and expertise. I look forward to working with you in 2021-22.

David Brennan

Chief Executive Officer

Manner of establishment

Wimmera Catchment Management Authority (Wimmera CMA) commenced in July 1997 by order of the Minister for Agriculture and Resources, taking over the functions and obligations of the Wimmera Regional Catchment and Land Protection Board.

Responsible Ministers

Wimmera CMA is established under the *Catchment and Land Protection Act 1994* (VIC) (*CaLP Act*). The responsible Ministers for the period from 1 July 2020 to 30 June 2021 were the Hon. Lisa Neville MP, Minister for Water, the Hon. Richard Wynne MP, Acting Minister for Water (15 February 2021 to 30 June 2021) and the Hon. Lily D'Ambrosio MP, Minister for Energy, Environment and Climate Change.

Objectives, functions, powers and duties

The objectives, functions, powers and duties of Wimmera CMA are largely contained within the following Victorian Acts:

- *Catchment and Land Protection Act 1994*
- *Water Act 1989*
- *Financial Management Act 1994*
- *Audit Act 1994*
- *Freedom of Information Act 1982*
- *Information Privacy Act 2000*
- *Public Administration Act 2004*
- *Public Interest Disclosures Act 2012*

The functions, powers and duties of Wimmera CMA under Section 12(1) – (4) of the *CaLP Act* are:

- (1) Each Authority has the following functions in respect of the region for which it has been appointed, to—
 - (a) Prepare a Regional Catchment Strategy for the region and to coordinate and monitor its implementation.
 - (b) Prepare special area plans for areas in the region and to coordinate and monitor their implementation.
 - (c) Promote the cooperation of persons and bodies involved in the management of land and water resources in the region in preparing and implementing the RCS and special area plans.

- (d) Advise the Minister, and, if requested by any other Minister, that other Minister on—
 - (i) Regional priorities for activities by, and resource allocation to, bodies involved in the management of land and water resources in the region; and
 - (ii) Guidelines for integrated management of land and water resources in the region; and
 - (iii) Matters relating to catchment management and land protection; and
 - (iv) On the condition of land and water resources in the region.
 - (e) Promote community awareness and understanding of the importance of land and water resources, their sustainable use, conservation and rehabilitation.
 - (f) Make recommendations to the Minister about the funding of the implementation of the RCS and any special area plan.
 - (g) Make recommendations to the Minister and the Secretary about actions to be taken on Crown Land managed by the Secretary to prevent land degradation.
 - (h) Advise the Minister and provide information to the Minister on any matter referred to it by the Minister.
 - (i) Carry out any other functions conferred on the Authority by or under this Act or any other Act.
- (2) Each Authority has power to do all things that are necessary or convenient to be done for or in connection with, or as incidental to, the performance of its functions, including any function delegated to it.
 - (3) Subsection (2) is not to be taken to be limited by any other provision of this Act that confers a power on the Authority.
 - (4) Each Authority has the duties conferred on it by or under this or any other Act.

The Authority has additional objectives, functions, powers and duties for waterway management, floodplain management and regional drainage conferred under Part 7 and Part 10 of the *Water Act 1989*.

Nature and range of services provided

Our vision

Our vision is for a healthy Wimmera catchment, where a resilient landscape supports a sustainable and profitable community.

Our philosophy

We aim to achieve a triple bottom line approach to all areas of our business, in the absence of any firm government policy or objective.

Our mission

Wimmera CMA's mission is to bring out the best in our staff, community and environment.

To achieve this mission, we have an organisational culture that is dynamic, diverse, inclusive, accountable and promotes well-being.

Our approach

To assist in delivering our objectives we apply a framework of simpler, streamlined, smarter, stronger.

Our role

Wimmera CMA's role is to deliver outcomes by working closely with the community, key stakeholders and government agencies. This includes developing plans, priorities and actions that increase opportunities environmentally, socially and economically whilst reducing risks to our key natural assets:

- Native vegetation
- Threatened plants and animals
- Wetlands
- River and streams
- Soils

Wimmera CMA sets out to mitigate threats and increase the quality, extent and connectivity of Wimmera's natural assets as described in the RCS and accompanying Action Plans.

Who we are

Wimmera CMA is a statutory body that works with the community to achieve a healthy and sustainable environment. Wimmera CMA provides advice to the Australian and Victorian Governments about environmental conditions, directions and priorities in the Wimmera region.

Nine community representatives make up the Wimmera CMA Board. The Board sets the organisation's strategic direction, ensures that Wimmera CMA meets statutory and financial responsibilities and that its activities reflect community values and expectations.

Our values and behaviours

The values and behaviours at Wimmera CMA represent an understanding between all staff about how they conduct themselves both professionally and personally. Staff members expect these values and behaviours to be demonstrated internally and externally. This will ensure that staff act professionally and courteously and, as a consequence, the organisation is respected through the demonstration of these values.

Wimmera CMA staff value:

Commitment to the organisation, demonstrated by

- Doing what we say we are going to do
- Representing the organisation in a proactive, fair and positive manner
- Adapting to organisational needs

Integrity, by

- Acting impartially, treating all parties fairly and equally
- Behaving transparently and openly, free from pretence or deceit

Respect, by

- Treating people with consideration and understanding, having regard for their feelings, wishes and rights

Teamwork, by

- Striving to bring the best out of others by working in a collaborative and positive manner
- Helping each other to achieve a common understanding, outcome or goal

Our region

The Wimmera is in western Victoria and extends from the Pyrenees ranges to the east to Ngapakatia/Ngelpagutya (Lake Albury) and the Big Desert National Park to the north and the South Australian border to the west (Figure 1). The region has a population of approximately 50,000 and around one-quarter of its residents rely directly on agriculture for income. The region is predominantly made up of cleared agricultural land.

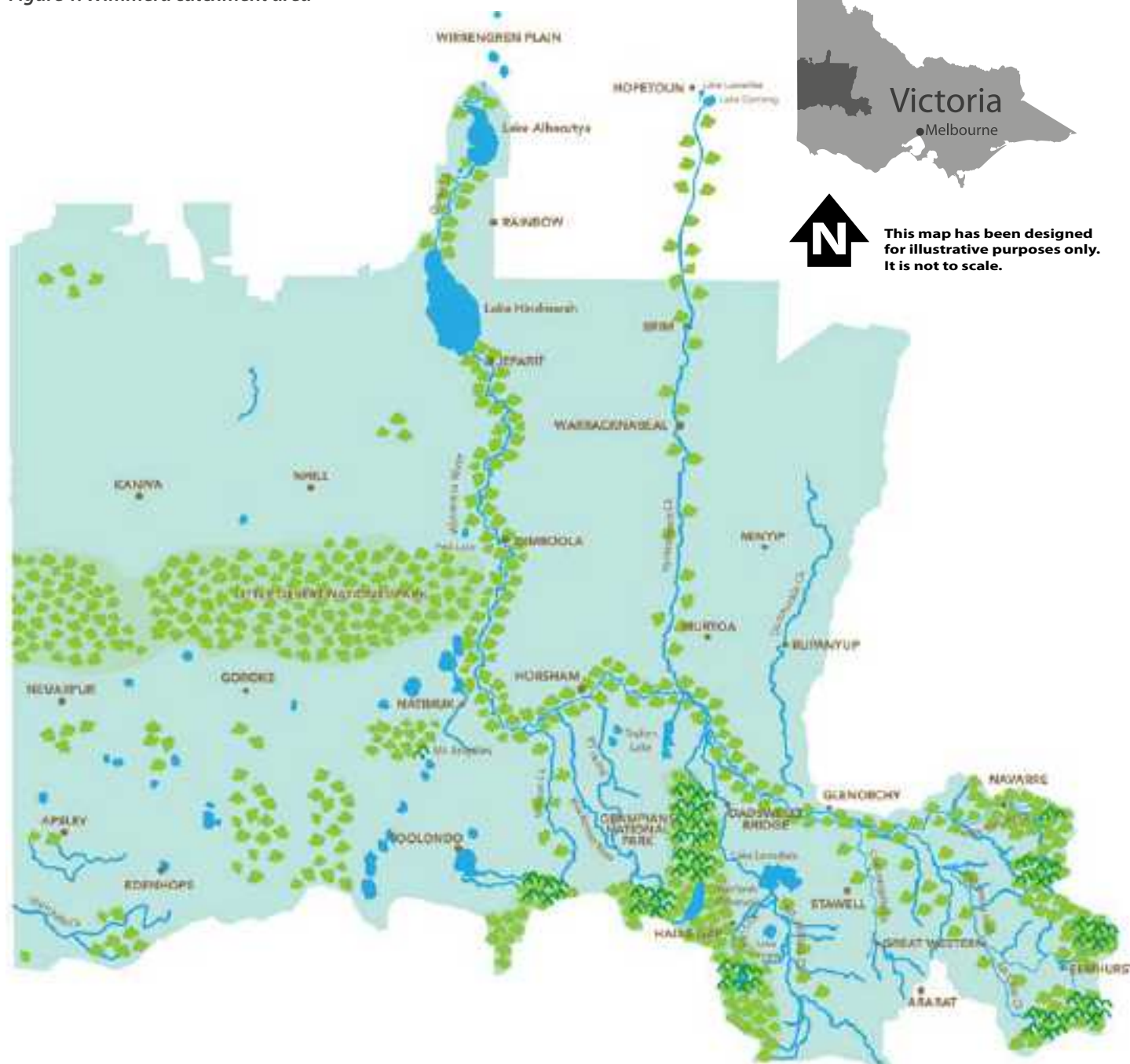
Natural Wimmera features include more than 3,000, or 25% of Victoria's wetlands, Gariwerd (Grampians) and Little Desert National Parks and the Wimmera River system,

which all support a diverse range of plants and animals. The region also has productive agricultural soils and valuable groundwater.

The Wimmera catchment includes many cultural and environmental heritage sites. More than 2,000 sites of Indigenous archaeological significance are associated with the catchment's reserves, waterways, floodplains and wetlands.

The region is home to approximately 1,500 species of native plants and 420 species of native animals. These include 20 mammals, 40 reptiles and more than 250 bird species.

Figure 1. Wimmera catchment area



Our stakeholders

A commitment from communities, agencies and industries to achieve sustainable natural resource management outcomes in the region is vital.

Wimmera CMA engages a community that is broad and diverse. This includes land managers, Aboriginal communities, local government and Australian and Victorian government investors (Table 1).

Table 1. Wimmera CMA's stakeholders and their characteristics

Group	Characteristics	Relationship
Landholders	Rural property holders, farmers, absentee landowners and corporate farms	Partners
Government departments and agencies	<p>Victorian Government: Environmental Protection Authority, DELWP, Department of Jobs, Precincts and Regions, Victorian Environmental Water Holder, GWMWater, Parks Victoria, Emergency Management Victoria, Victorian Fisheries Authority, Agriculture Victoria, VicRoads</p> <p>Australian Government: Department of Agriculture, Water and the Environment, Murray-Darling Basin Authority, Commonwealth Environmental Water Office, Trust for Nature,</p>	Partners, compliance and investors
Community and Landcare networks, groups and members	Project Platypus, Hindmarsh Landcare Network, Yarrilinks, Kowree Farm Tree Group, Perennial Pasture Systems, Native Fish Australia, Wimmera River Improvement Committee, 'Friends of' groups, Horsham Apex Club 15, Horsham Fishing Competition Committee, Horsham Angling Club, Dimboola Angling Club and Jeparit Angling Club Edenhope Angling Club, Stawell Angling Club, VR Fish, Centre for Participation, Wimmera Development Association, Wimmera Southern Mallee Regional Partnerships	Partners, grant recipients, education and capacity building
Local government	Ararat, Buloke, Hindmarsh, Horsham, Northern Grampians, Pyrenees, West Wimmera and Yarriambiack	Partners, customers and investors
Natural resource management organisations	Victorian No-Till Farmers Association, Birchip Cropping Group, Wimmera Farming Network, Greening Australia and Conservation Volunteers Australia, Soils CRC	Contractors, partners
First Nations community groups	Barengi Gadjin Land Council, Eastern Maar Aboriginal Corporation, Murray Lower Darling Rivers Indigenous Nations, Goolum Goolum Aboriginal Co-Operative	Partner, advice
Wimmera CMA Board	The nine-member Board appointed by the Minister for Water	Governance, policy, strategy
Community monitors	River monitoring activities for birds, frogs, water, fish and macroinvertebrates	Volunteers
Education sector	Department of Education network, numerous teachers and schools, Federation University Australia, Charles Sturt University, Longerenong College	Education partner, capacity building
Consultants and contractors	Are used when internal expertise gaps exist	Service providers

Operational performance

Performance targets and measures

Wimmera CMA's performance indicators and targets, which follows, are based on our commitment to deliver on legislative compliance requirements. These include the *CaLP Act* Statement of Obligations (commenced on 1 July 2007), and the *Water Act* Statement of Obligations (commenced on 19 October 2006), as well as our business objectives identified in the 2020-25 Corporate Plan and Wimmera Regional Catchment Strategy.

For a comprehensive overview please read our 2020-25 Corporate Plan. Operational performance is provided against each RCS theme and is reported in the Catchment Condition and Management and Initiatives and Key Achievements sections.

Table 2 lists the key performance indicators which measure success in achieving the organisation's objectives.

Key to performance results:

- ✓ = performance target achieved or exceeded or expected to be achieved
- = performance target not achieved — within 5% variance
- = performance target not achieved — exceeds 5% variance. This is a significant variance that requires an explanation.

Table 2. Corporate Plan - Business Objectives and Outcomes

Strategic domain	Outcome (1-5 year ambitions)	Result	Comments
Coronavirus (COVID-19) Ability to Respond – organisational and community support	Employment for community members impacted by Coronavirus	✓	<ul style="list-style-type: none"> Employed over 40 individuals through our Working for Victoria and Youth Employment Projects Supported the local economy through the purchasing of goods and services locally and generating an additional \$2 million of revenue through the Working for Victoria Initiative Continued to deliver a range of projects to support the social, recreational and cultural values of the region
	(Working for Victoria)		
	Maintain a safe workplace		
	(Work Safe)		
	Managing as an ongoing concern		
Involving Aboriginal people in integrated catchment management and contributing towards self-determination	(Financial Management Act)	✓	<ul style="list-style-type: none"> BGLC and Eastern Maar Aboriginal Corporation involved in strategic planning including the Regional Catchment Strategy Continued employment of an Aboriginal Water Officer position and support of the statewide Aboriginal Water Officer Network Continued partnership-based activities to rehabilitate and improve access to a culturally significant billabong in Dimboola in line with BGLC's Country Plan
	Support local economy to rebound		
	Delivery of social, economic and environmental outcomes for the region		
	Recognising and managing Aboriginal values in water management and planning		
Supporting recreational values	(Water for Victoria)	✓	<ul style="list-style-type: none"> Improved public access across 84 ha of public land through the opening up and rehabilitation of Crown water frontages Developed over 9 km of walking/cycling trails along the Wimmera River
	Help Victoria's Traditional Owners participate in biodiversity management		
	(Protecting Victoria's Environment Biodiversity 2037)		
	Recognising recreational values in water management and planning		

Strategic domain	Outcome (1-5 year ambitions)	Result	Comments
Improving the health of our natural environment	Wimmera Community acting to protect their environment (Protecting Victoria's Environment - Biodiversity 2037)	✓	<ul style="list-style-type: none"> • Our Working for Victoria program supported a range of community, agricultural and environmental groups to deliver on ground works to protect and enhance the environment
Building climate resilient agriculture	<p>Agricultural sector is adapting to climate change (Climate Change Adaptation Plan)</p> <p>Landholders building capacity to implement actions to maintain or enhance soil resilience despite a changing environment</p>	✓	<ul style="list-style-type: none"> • Implemented Future Drought Fund project activities • Continued to develop partnerships to deliver educational and capacity building events with organisations including Agriculture Victoria and industry groups • Continued to support farmer-driven trials and demonstrations • Continued to support statewide Dryland Managers Forum and other forums aimed at improving support for the agricultural sector • Continued to partner on Soils CRC activities including Visualising Australasian Soils led by the Centre for eResearch and Digital Innovation at Federation University Australia
Improving the health of priority waterways	Improved waterway health of the Wimmera waterways (Water for Victoria)	✓	<ul style="list-style-type: none"> • Constructed 50 km of riparian fencing to manage stock access • Carried out 2,200 ha of threat abatement works including pest plant and animal control • Planted 22 ha of riparian vegetation • Supported 15 landholders to protect and enhance 29 priority sites
Preparing communities for floods and delivering Integrated Water Management	<p>Communities, businesses, government agencies and Traditional Owners are aware of flooding and are actively taking measures to manage their risk</p> <p>(Victorian Floodplain Management Strategy and Wimmera Floodplain Management Strategy)</p> <p>Integrated Water Management delivery (Water for Victoria)</p>	✓	<ul style="list-style-type: none"> • Regional Floodplain Management Strategy steering group met regularly to provide effective governance • Continued to provide flood advice, approvals and referral responses • Assisted local government establish new planning schemes • Implemented Integrated Water Management Strategic Directions Statement
Supporting diversity and inclusion	<p>Support gender equality (Water for Victoria)</p> <p>Champion Aboriginal inclusion in the water sector (Water for Victoria)</p> <p>(Barring Djinang)</p> <p>Promote the use of social procurement organisations</p>	✓	<ul style="list-style-type: none"> • Maintained 10% of people who identify as Aboriginal people in the organisation • Females provided the opportunity to act in leadership roles as and when opportunities arise • Implemented Leading the Way • Used disability service providers when applicable

Strategic domain	Outcome (1-5 year ambitions)	Result	Comments
Strengthening community involvement	Strengthen community engagement in regional planning and implementation (Our Catchments Our Communities)	✓	<ul style="list-style-type: none"> Continued to support partnerships targeted at increasing community participation in regional NRM including Centre for Participation, Wimmera Development Association and Landcare Supported consultation with Wimmera Landcare community in relation to the Victorian Landcare Facilitator Program Supported local NRM practitioners to undertake Leadership Wimmera Program Established various formal working groups
Organisational priorities	<p>Wimmera CMA is a high performing, well governed and managed organisation</p> <p>Innovation is embraced to improve the effectiveness</p> <p>Reduce greenhouse gas emissions from CMA operations</p> <p>Health, safety and wellbeing of staff is a priority</p>	✓	<ul style="list-style-type: none"> Complied fully with standing directions of the Minister for Finance - the <i>Financial Management Act 1994</i> Clean internal and external audit results Implementation of Wide Area Network Substantial reduction in carbon emissions throughout the year Maintained ISO 2015 Quality Assurance certification No loss days due to staff injuries

Wimmera Regional Catchment Strategy

Wimmera CMA worked with regional stakeholders and the community to revise and update the Wimmera Regional Catchment Strategy (RCS) during 2020 and 2021. The Wimmera CMA Board approved the Wimmera RCS 2021-27 on 22 June 2021 and it was submitted to the Victorian Minister for Water by 30 June 2021 for consideration and approval. Wimmera CMA will release the strategy on a state-wide RCS website during the second half of 2021 if it receives Ministerial approval.

The RCS was prepared in accordance with the requirements of the *Catchment and Land Protection Act 1994* and the Victorian Catchment Management Council's Regional Catchment Strategy Guidelines 2019.

The RCS sets the long-term vision for integrated catchment management in the Wimmera and establishes 20 and 6-year outcomes for water, land, biodiversity and community. The RCS describes the outcomes sought by local communities for the region's five local areas.

More than 40 stakeholder organisations and community groups contributed to the RCS. Consultation included:

- Oversight by the Wimmera CMA Board's Business and Planning Committee,
- Extensive collaboration with First Nations groups, including Barengi Gadjin Land Council Aboriginal Corporation and Eastern Maar Aboriginal Corporation,

- Collaborations and consultation with stakeholder organisations including community groups,
- Presentations to Councillors from all local government areas to discuss the RCS, particularly desired outcomes and priorities for local areas, and
- A public consultation period from 31 March until 3 May 2021.

There is strong recognition throughout the strategy of the deep and continuing connection of First Nations people to the Wimmera's landscapes. The strategy also recognises the significant role of partner organisations, community groups and individuals in achieving outcomes by collaborating and working together.

The strategy highlights the importance of integrated catchment management for enhancing and underpinning regional liveability, contributing to the health and wellbeing of communities and the regional economy. Several themes are integrated throughout the RCS including community wellbeing, climate change, innovation and stewardship of land, water and biodiversity.

Regional Land Partnerships Program Action Plan

Wimmera CMA also worked with partner organisations and community groups during 2020-21 to prepare a draft addendum to the RCS. The addendum is an action plan that focuses on the Australian Government's Regional Land Partnerships Program's 5 year Outcomes and Investment Priorities for Ramsar wetlands, threatened species, threatened ecological communities and sustainable agriculture. The action plan prioritises Wimmera's investment priorities and sets out management actions that contribute to the 5-year Outcomes.

The addendum will be finalised in the second half of 2021 and submitted to the Australian Government's Department of Agriculture, Water and the Environment.

Implementation of the Wimmera Regional Catchment Strategy 2013-19

While revising and updating the RCS, Wimmera CMA and partner organisations and groups continued to implement the RCS 2013-19. A review of the implementation of the strategy's 6-year management measures for native vegetation, rivers and streams, soils, threatened plants and animals and wetlands found:

- 52 were achieved
- Six partially achieved
- One is no longer relevant

Management measures that have been partially achieved are unable to be fully implemented due to constraints beyond Wimmera CMA's control such as climate and funding. Figure 2 summarises the progress made by Wimmera CMA and many of the region's organisations and groups in implementing management measures for all natural assets since the strategy commenced in 2013.

Figure 2. Implemented management measures from the RCS from June 2013 to June 2021

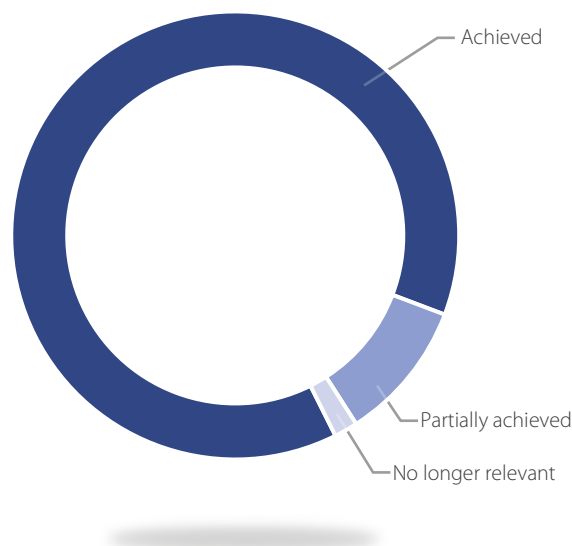


Table 3 summarises the 6-year management measures from the RCS 2013-19 where implementation occurred during 2020-21. Detail about each of these activities is provided in the Catchment Condition and Management section of this report

Table 3. Summary of the RCS 2013-19 management measures progressed during 2020-21

RCS asset	Management measures progressed	Main activities contributing to implementation
Native vegetation	5 of 7	Native vegetation protection incentives Rabbit and weed control Riparian management programs Landcare initiatives and grants Regional planning and prioritisation workshops
Rivers and streams	20 of 21	Environmental water delivery Erosion control works Riparian management incentives and grants for Landcare groups Rabbit and weed control Improved integrated catchment management Disseminating information via events, local press and social media Fish, platypus and water quality monitoring Floodplain management initiatives

RCS asset	Management measures progressed	Main activities contributing to implementation
Soils	7 of 8	Disseminating information via partner events, local press and social media Landcare initiatives and grants Research related to agricultural trials Land management transect surveys
Threatened plants and animals	9 of 10	Threatened animal recovery projects Habitat protection Monitoring population characteristics Pest plant and animal monitoring and control Regional planning and prioritisation workshops
Wetlands	6 of 7	Environmental water delivery Wetland protection incentives Pest plant and animal control at Lake Albacutya Ramsar Site
Other (fire and emergency management, emerging opportunities and challenges)	5 of 6	Disseminating information via events, local press and social media Involvement in regional cross-industry partnership forums

Initiatives and key achievements

Working for Victoria

Wimmera CMA employed more than 40 individuals over 10 months under the Victorian Government's Working for Victoria initiative. The program supported a range of community, environmental and agricultural projects that improved the social, recreational, and environmental values of the Wimmera region.

Flexible work arrangements based across the Wimmera ensured that participants were able to continue to manage caring and other commitments whilst participating in the program.

A range of partners and community groups were supported to deliver works that would have otherwise not been completed because of COVID-19 restrictions. Groups supported include Landcare groups, not for profit groups, local agricultural societies, Landcare networks and "friends of" groups.

Participants undertook a variety of training and skill development activities including on the job training and formal qualifications. The program supported several participants to return to post program employment, either in their previous roles or new natural resource management roles. Two participants who met during the program have started a new rural fencing business in the region.

Development of Wimmera Southern Mallee Strategic Directions Statement

The Wimmera Strategic Directions Statement was finalised in August 2020 and describes how organisations in the Wimmera will work together to bring about new approaches to water management using an integrated water management (IWM) approach. This approach aims to improve resilience and liveability in cities and towns across the region. The statement includes a list of opportunities including projects and strategies collaboratively developed by the Wimmera's IWM Forum partners. Partners of the IWM Forum have committed their organisations to apply their best endeavours to:

- Ensure priority projects and strategies are progressed in line with the shared vision and strategic outcomes of the Wimmera IWM Forum, and
- Support DELWP to progress priority strategic enablers for IWM in Victoria. It is envisaged that the Wimmera Strategic Directions Statement will be a living document that will be updated to reflect the Wimmera IWM Forum's priorities and opportunities.

It is expected that the document will provide the priority IWM focus for Wimmera organisations until 2025 or until projects are fully completed.

Wimmera Southern Mallee: Understanding the socio-economic value of recreational and environmental water in the Wimmera and Southern Mallee

A report on the findings of the four-year study was developed for the period from 2017 to 2020. The report outlines some of the factors influencing social and economic benefits of waterways including water quality, water persistence, COVID-19 restrictions and supporting infrastructure. The report also makes recommendations about what the community can do to increase the benefits that these waterways produce.

Internal Aboriginal recognition and capacity building

Wimmera CMA coordinated a range of professional development opportunities as part of our contribution to state-wide efforts to support Aboriginal Victorians as future leaders in integrated catchment management. This included support for staff members to undertake Our Catchments Our Communities Aboriginal Leadership Grant activities, and support for secondments by local Traditional Owners aligned with their professional development goals.

Staff participated in upskilling and mentoring activities with senior CMA colleagues, experienced regional partners, and key experts from across the sector more broadly. We again supported Traditional Owner representation in the Leadership Wimmera program led by Wimmera Development Association. Capacity building activities were informed by consultation with Barengi Gadjin Land Council, DELWP and other partner organisations.

Continued development of business systems in collaboration with CMAs

Wimmera CMA continues to actively explore opportunities to work with other CMAs. This year saw the implementation of a shared project across 6 other CMA's for the design, training and implementation of a shared finance system, D365. Other systems in place include online learning and shared EAP portal.

Future drought fund

The Australian Government's Future Drought Fund aims to help Australian farms and communities prepare for the impacts of drought. Wimmera CMA worked successfully with partners throughout 2020-21 to develop and contribute to implementation of project activities under most Future Drought Fund investment streams. These new projects will provide the region's farmers with more resources to continue their efforts to build drought resilience.

Wild to wild funding

We were successful in obtaining from the Victorian Government to deliver a wild to wild small mammal pilot project which aims to re-establish local populations of the Mitchell's Hopping-mouse (*Notomys mitchellii*) and Fat-tailed Dunnart (*Sminthopsis crassicaudata*) in the Wimmera. This pilot project aims to spread the risk for these species across the landscape by re-establishing a greater number and broader distribution of populations whilst being a key learning opportunity to inform future actions in this area.

Occupational health and safety review

An independent review of our Occupational Health and Safety System was undertaken. The comprehensive review involved a review and update of OH&S Strategy and all policies and procedures. The review and these updated documents will form the basis of our new online OH&S Management System that will be implemented later this year as part of upgrading our SharePoint document management system.

Improving access along the Wimmera River

Wimmera CMA has continued to work with partners including Horsham Rural City Council, BGLC, and DELWP to sustainably improve recreational access along the Wimmera River. The 2020-21 financial year saw the rehabilitation of 3.5 kms of tracks and fencing making the river frontage accessible to the public. An additional 10 ha of Crown water frontage was opened up to public access, resulting in an additional 3.4 kms of riverfront walking and cycling tracks following the construction of two new foot bridges later this year.

Catchment condition and management

This section of the report provides an assessment of the condition of the Wimmera's environment and a reflection on the likely impact of annual scale actions, events and observed change. A key purpose of monitoring catchment condition is to help identify opportunities for adapting and changing the way we manage the environment.





There are four catchment condition themes: waterways; biodiversity; land; and community. The following section discusses each of the themes and provides:

- A description of regional context
- Benchmark conditions or background levels of condition
- A regional annual condition assessment
- Reasons in support of the assessment
- A summary of management actions implemented by Wimmera CMA and partner organisations and groups to improve and maintain catchment condition during 2020-21.

The catchment condition assessment for each theme describes the level of confidence or concern that catchment managers have in the future of the regional environment. The assessment uses available science, expert advice and evidence gained during 2020-21 to determine catchment condition based on the criteria detailed in Table 4. A positive assessment indicates a level of optimism about future direction and a concerned or highly concerned assessment indicates a more pessimistic view of the direction of environmental change.

Table 4 shows the established state-wide standard which provides a consistent approach to annual reporting on catchment condition by Victorian Catchment Management Authorities.

Table 4. Assessment criteria for annual catchment condition reporting

Condition rating		Assessment criteria
Positive		An optimistic future with evidence that events during the year will have a positive impact in the longer term.
Neutral		A largely neutral state, where events during the year may have been significant but are within expected variation and will have little impact in the longer term.
Concerned		A level of concern that significant events during the year may have an adverse impact in the longer term.
Highly concerned		A high level of concern that significant events during the year are likely to have an adverse impact in the longer term.

Summary catchment condition assessment for 2020-21

Table 5. Summary catchment condition assessment

























Theme	Condition rating	Summary condition assessment 2020-2021
Waterways	 Concerned	Another year of well below average rainfall placed the region's water dependent species at higher risk should 2021-22 be a dry year. The number and quality of refuge pools declined. A blackwater event in the Wimmera River in early 2021 threatened fish and other aquatic species. Impacts were mitigated by environmental watering and aquatic vegetation that helped provide dissolved oxygen sources. Inflows into wetlands were negligible and continued a run of several dry years with little to no inflows and almost all wetlands in the region being completely dry.
Biodiversity	 Neutral	There have been no extreme or unusual events during the year that might have long-term consequences for the condition of biodiversity. Biodiversity values appear to have remained relatively stable during 2020-21. Fox and cat abundance and distribution remain high. Fallow and red deer continue to expand their distribution. Weed control works have been effective where they have occurred, but there remain large areas untreated. Illegal habitat removal continues to be an issue of concern in the Wimmera's highly fragmented natural landscapes.
Land	 Neutral	There have been no significant, extreme or unusual events during the year that might impact on long-term land management on public or private land. Exposed soils vulnerable to erosion were minimal and ground cover management practices, such as stubble retention, no-till cropping and rotational grazing, were practiced by most Wimmera land managers. Minor increases in stubble burning were observed in autumn 2021. Industry groups continued to address soil health issues and support farmers to implement practices that improve resilience in agricultural land. No major soil erosion events were reported.
Community	 Concerned	The COVID-19 pandemic impacted on community participation within the natural resource management sector. Many events were cancelled or postponed. Community members demonstrated strong interest in engagement events that were able to proceed. Funding programs to support future activities attracted significant interest from groups across the Wimmera. This suggests groups are looking for opportunities to reconnect and inject fresh motivation and inspiration into local Landcare activities after a challenging 2020.

Table 6. Summary catchment condition assessment since 2015-16

Theme	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Summary condition assessment
Waterways	 Concerned	 Positive	 Neutral	 Concerned	 Concerned	Despite the boost in conditions brought about by the wet 2016-17, waterways quickly returned to dry conditions. Natural flows, inflows into storages and environmental water availability have declined in recent years. The small volumes of environmental water have resulted in positive outcomes, such as the extension of platypuses range in the MacKenzie River and maintenance of refuge pools.
Biodiversity	 Neutral	 Neutral	 Neutral	 Neutral	 Neutral	No significant wildfires or extreme events were reported. A range of pressures, such as land use change, climate change, weeds and pest animals, continue to pose challenges. Losses and gains occurred across a range of species and ecosystems.
Land	 Neutral	 Neutral	 Neutral	 Neutral	 Neutral	Average to above-average rainfall and average soil moisture recorded in 2016-17 led to heavy stubble loads and an increase in stubble burning. Drier conditions after 2017 led to lower soil moisture and vegetation cover. Changes in farming practices improved resilience in agricultural land. No major erosion events were reported.
Community	 Positive	 Positive	 Positive	 Neutral	 Neutral	Participation in projects and events increased overall. Community grants provided support for projects. Overnight visitor numbers to the Grampians were at an all-time high in 2018. Community members made positive contributions by participating in management activities. COVID-19 impacted on community participation and the number of people engaged since 2020.

Condition of the Wimmera's waterways

Rivers, streams and wetlands in the Wimmera provide valuable recreational opportunities for local communities and tourists, water supply for towns and farms, a rich cultural history and habitat for a variety of wildlife including native fish, platypus, yabbies, birds and plants. The region's waterways are highly valuable to the local community since they provide a variety of social and economic benefits.

The environmental condition of the region's waterways is influenced by a range of factors, including water regimes, water quality, habitat, vegetation, connectivity, land management practices, natural events like drought, floods and bushfires, recreation and development. Climate change poses a major risk to the Wimmera's waterways due to declines in rainfall and subsequently reduced flows.

Waterways benchmark – indices of stream and wetland condition

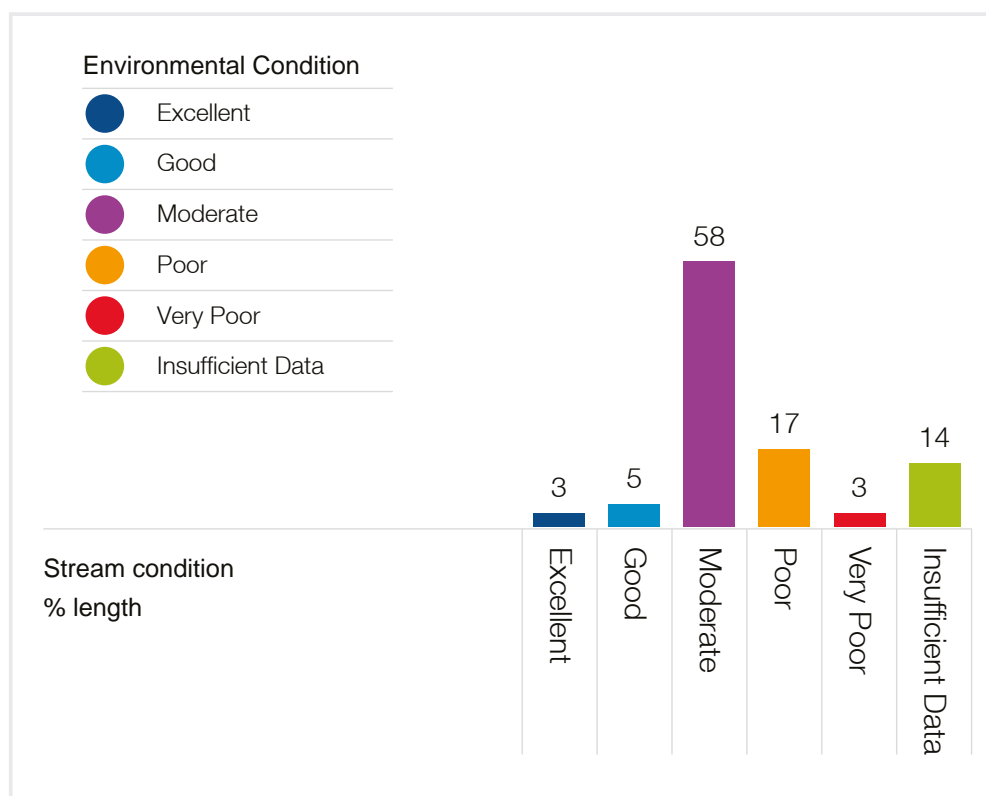
The 2010 state-wide Index of Stream Condition report (Department of Environment and Primary Industries, 2013) provides a benchmark of river health for approximately 29,000 kms of major rivers and streams in Victoria. Of the stream length assessed in the Wimmera, 58% was in moderate condition with a further 5% in good condition and 3% in excellent condition. In contrast, 17% was in poor condition and 3% in very poor condition (Figure 3).

The Index of Wetland Condition method was used to assess 125 wetlands in the Wimmera in 2009, 2010 and 2011 (Department of Environment and Primary Industries, 2014). This provides a benchmark for regional wetland condition. Of the wetlands assessed, 14% were in excellent condition, 41% in good condition, 26% in moderate condition, 15% in poor condition and 4% in very poor condition. Wetlands located on Crown land were in slightly better condition than those on private land. The assessments were undertaken at the end of an extended period of below average rainfall, indicating that Wimmera wetlands are resilient to variable climate conditions. However, the wetlands assessed only represent a small percentage of the region's more than 3,000 wetlands and may not be indicative of the overall condition of wetlands in the Wimmera.

Annual rainfall and streamflow

Rainfall totals for the Wimmera were around the long-term average in the region's south-east and below average in the west and northern parts of the region for the period from 1 July 2020 to 30 June 2021. Conditions in the river system in 2020 remained very dry with inflows into water storages sitting in the bottom 10% of years (Figure 4). This continued a sequence of four years of well below average inflows since 2016. Conditions started off in a promising fashion with very good rainfall in April and May 2020. June and July were comparatively mild and dry which led to primed catchments drying out again before streamflows could commence in earnest.

Figure 3. Index of Stream Condition for the Wimmera 2010 (Department of Environment and Primary Industries, 2013)



Rainfall through late winter and early spring improved, with a wet start to October leading to small streamflows commencing in the Wimmera River and several tributaries although much less than those seen in 2019 (Figure 5). Rainfall was much less after mid-October and temperatures started to rise hence flows dropped away to zero into November.

January 2021 was noted for two heavy rainfall events which happened in the upper catchment. The first in early January was a very intense event confined to a small band of land between Glenorchy, Deep Lead and Stawell which generated flows into the Wimmera River at Glenorchy from small local tributaries. Another large rainfall event across much of the upper catchment in late January created the largest streamflows in the Wimmera River since 2016.

Figure 4. Ranked inflow in Grampians Headworks Storages 1900 to 30 June 2021 (GWMWater, 2021)

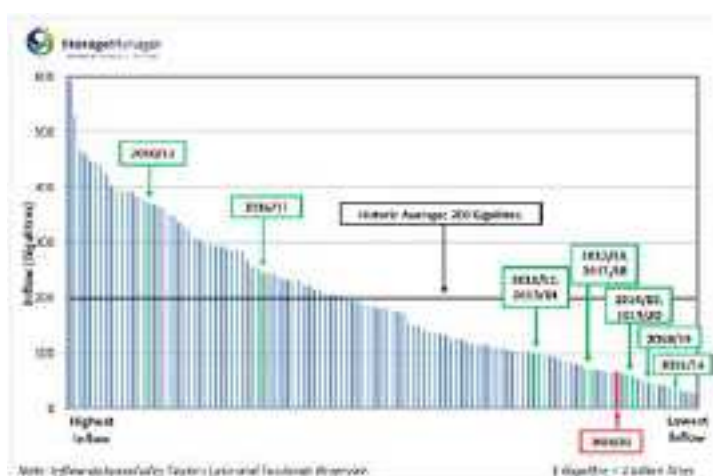
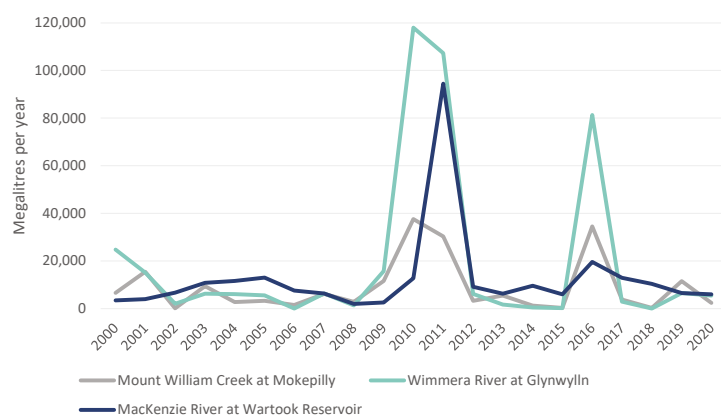


Figure 5. Annual streamflows from 2000 to 2020 at gauges in unregulated reaches (Mount William Creek and Wimmera River) and regulated reach (MacKenzie River) (Wimmera CMA, 2021)



Waterways assessment 2020-21

Condition rating

Summary condition assessment



Concerned

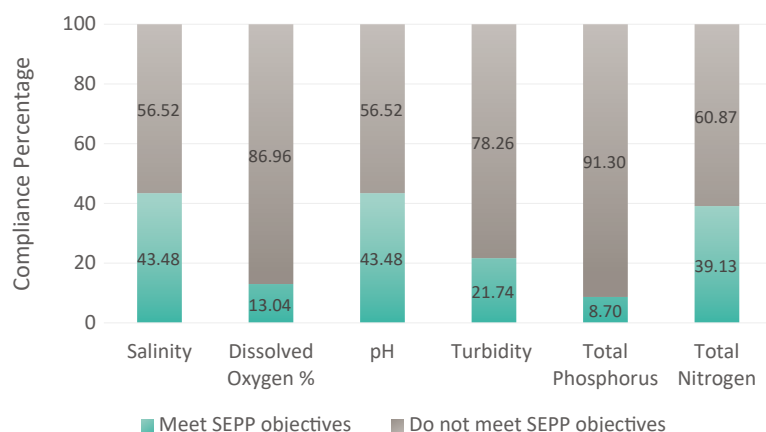
Another year of well below average rainfall placed the region's water dependent species at higher risk should 2021-22 be a dry year. The number and quality of refuge pools declined. A blackwater event in the Wimmera River in early 2021 threatened fish and other aquatic species. Impacts were mitigated by environmental watering and aquatic vegetation that helped provide dissolved oxygen sources. There were no major fish death events. Inflows into wetlands were negligible and continued a run of several dry years with little to no inflows and almost all wetlands in the region being completely dry.

Reasons for assessment

Large January rainfall events led to a substantial quantity of organic matter washed into waterways and aquatic vegetation dislodged from stream banks. This organic matter was deposited in the Wimmera River between Horsham and Dimboola as flow rates dissipated. A blackwater event resulted as dissolved oxygen levels plummeted with microbes breaking down the vegetation during the warm weather. In response, Wimmera CMA installed aeration pumps, provided pulses of environmental water and removed floating mats of detached aquatic vegetation. These actions assisted in preventing fish death events in the Wimmera River. Native Fish Report Card surveys in the Wimmera River in autumn 2021 showed consistent results with previous years and there was no notable impact of the blackwater event on fish numbers.

The blackwater event led to low compliance with State Environmental Protection Policy (Waters) (SEPP) objectives for dissolved oxygen (Figure 6). Total phosphorus, total nitrogen and turbidity also showed low compliance with SEPP objectives. The high rainfall event in January contributed a lot of nutrients and sediment into the system. Lack of flows across much of 2020-21 meant there was little chance for phosphorus and nitrogen to be diluted and washed out of the system. Gully erosion in the Wimmera River's upper catchment is a major contributor to turbidity in the river system following rainfall. It's unlikely the region will see high degrees of compliance for SEPP's nutrient and turbidity parameters until more of this gully erosion is addressed. Salinity compliance was better than previous years after the heavy rain in January lessened the typical impacts of the hot, dry weather of summer and autumn on water quality).

Figure 6. Water quality parameters in the Wimmera River and tributaries assessed against State Environment Protection Policy (Waters) Guidelines (Wimmera CMA, 2021)



Platypus surveys in the MacKenzie River in autumn 2021 led to a recapture of a male platypus and eDNA sampling showed the distribution of platypuses remains consistent.

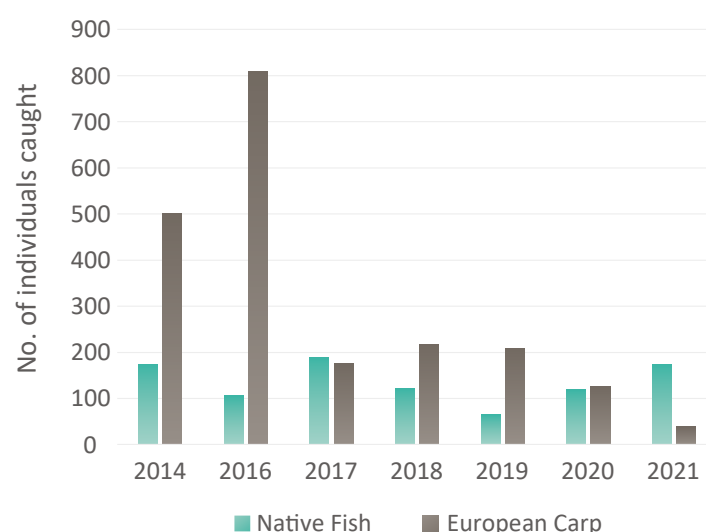
MacKenzie River and Burnt Creek refuge pool surveys in summer and autumn 2020 showed the continued presence of priority species in locations targeted for environmental watering despite another very dry year in 2020.

Anglers caught 174 native fish compared to 39 European carp (*Cyprinus carpio*) in the Horsham Fishing Competition in March 2021 (Figure 7). This is a 46% increase in native fish and a reduction of 69% of European carp caught compared to the 2020 competition results.

Laser imaging, detection and ranging (LiDAR) analysis of reaches in the upper Wimmera catchment area shows steady improvement in the condition of riparian areas in the years following on-ground works, with increases in canopy coverage reducing the proportion of riverbanks with no tree cover.

With the rainfall concentrated in the upper catchment, there was negligible runoff elsewhere in the region. Wetlands remained largely dry or contained comparatively small volumes of water with only a handful containing water throughout the year.

Figure 7. The number of native fish and European carp caught in the annual Horsham Fishing Competition (Wimmera CMA, 2021)



Management of the Wimmera's waterways

Table 7. Management activities for rivers and streams and wetlands carried out in the Wimmera during 2020-21

Project	Achievements	Funder
Supply Bill funding enabled Wimmera CMA to continue managing environmental water in the region. Actions included:	Delivered environmental water to 7 reaches and 8 wetlands	Victorian Government's Waterways Investment Framework
• Delivering 6,613 megalitres of water to Wimmera rivers and streams and 58 megalitres to wetlands	Monitored 6 sites	
• Monitoring fish, platypus and crayfish populations in MacKenzie River and Burnt Creek refuge pools	Developed 2 plans	
• Developing and submitting seasonal watering plans for the Wimmera River system and wetlands to the Victorian Environmental Water Holder, and	Published 4 media updates	
• Informing the local community about environmental watering via quarterly newspaper and social media updates.		

Project	Achievements	Funder
<p>Supply bill funding enabled Wimmera CMA to continue to deliver a range on-ground-works to support landholders and community groups to protect and enhance our rivers and streams. Actions included:</p> <ul style="list-style-type: none"> • Threat abatement works across 175 ha of riparian land along high priority waterways • The construction of 39 km of fencing to manage stock access • The construction of 5 rock chutes to stabilise erosion of prevent sediment moving downstream. 	<p>Installed 39 km of fencing</p> <p>Conducted 175 ha of pest plant and animal control</p> <p>Revegetated 22 ha</p> <p>Constructed 5 rock chutes</p> <p>Maintained 2 rock chutes</p> <p>Delivered riparian protection works to 14 landholders</p>	<p>Victorian Government's Waterways Investment Framework</p>
<p>Wimmera CMA delivered its statutory and regulatory obligations under Victorian Government legislation by:</p> <ul style="list-style-type: none"> • Providing floodplain advice and responding to floodplain related planning scheme referrals • Responding to wetland related planning scheme referrals • Issuing works on waterways permits • Undertaking water quality assessments • Working with DELWP to deliver government policy • Engaging with the community to improve community capacity to manage waterways 	<p>Responded to 81 requests for flood-plain advice</p> <p>Responded to 168 floodplain referrals</p> <p>Responded to 17 requests for wet-land advice</p> <p>Issued 22 works on waterways permits</p>	<p>Victorian Government's Waterways Investment Framework</p>
<p>Wimmera CMA's 'Our Catchments Our Communities' program delivered a range of strategic and on-ground activities to ensure our water, biodiversity and community values remained healthy, sustainable and resilient. Actions included:</p> <ul style="list-style-type: none"> • Supporting landholders and community groups to improve their stewardship across 368 ha • The creation of a new 7.53 km walking/cycling track along the Wimmera River. • Taking a lead role in a range of high-level forums to maintain and strengthen existing partnerships 	<p>Maintained 3.5 km of bollards</p> <p>Installed 2.1 km of fencing</p> <p>Maintained 4 partnerships</p> <p>Catchment stewardship improved across 368 ha</p>	<p>Victorian Government's Waterways Investment Framework</p>

Condition of the Wimmera's biodiversity

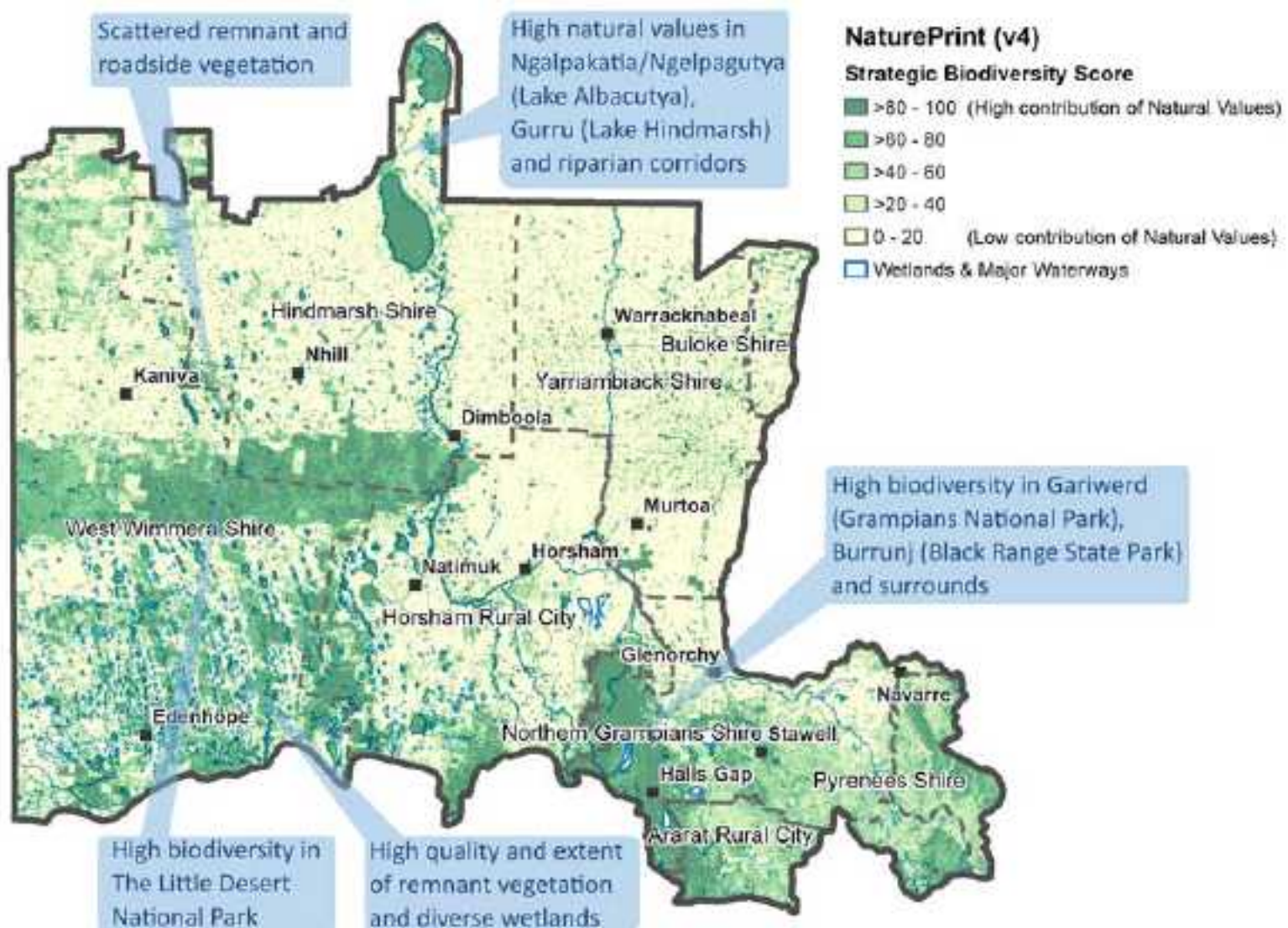
The biodiversity theme reports on the overall condition of native habitat and the health of native species across terrestrial and aquatic environments. Management of biodiversity aims to improve and maintain native vegetation and stabilise populations of native plants and animals while connecting people with nature.

Biodiversity benchmark – strategic biodiversity value

NaturePrint is a Victorian Government tool that supports biodiversity investment and management decisions. NaturePrint's Strategic Biodiversity Values layer provides a means to rank and compare the relative biodiversity importance of Victorian locations. The layer ranks all locations across Victoria for their ability to represent threatened vertebrate fauna, vascular flora, and the full range of Victoria's native vegetation on a scale of 0 to 100. It combines information on important areas for threatened flora and fauna, levels of depletion, connectivity, vegetation types and condition to provide a view of the relative biodiversity importance of all parts of the landscape, enabling comparison of locations (DEWLP, 2021).

Figure 8 shows that the Wimmera supports large areas of high strategic biodiversity value, especially Gariwerd (Grampians) National Park, the upper Wimmera catchment area, Little Desert National Park, and Gurrul (Lake Hindmarsh). The Wimmera is also home to Ngalpakatia/Ngelpagutya (Lake Albacutya) which is recognised as an internationally important wetland under the Ramsar Convention. Riparian corridors along the Barringgi Gadyin (Wimmera River), MacKenzie River, Yarriambiack Creek and upper catchment streams provide narrow but important connections through the landscape. The south-west Wimmera retains numerous patches of native vegetation and wetlands on private and public land, supporting a diverse array of flora and fauna.

Figure 8. Strategic biodiversity values in the Wimmera based on NatureKit 2.0 and Strategic Management Prospects (Department of Environment and Primary Industries, 2014)



Biodiversity assessment 2020-21

Condition
rating

Summary condition assessment



Neutral

There have been no extreme or unusual events during the year that might have long-term consequences for the condition of biodiversity. Biodiversity values appear to have remained relatively stable during 2020-21. Fox and cat abundance and distribution remain high. Fallow and red deer continue to expand their distribution. Weed control works have been effective where they have occurred, but there remain large areas untreated. Illegal habitat removal continues to be an issue of concern in the Wimmera's highly fragmented natural landscapes.

Reasons for assessment

It is challenging to provide a comprehensive assessment of the condition of biodiversity on a catchment scale with the evidence available. The evidence that follows is derived from areas where we have funding and resources to monitor aspects of catchment condition.

Biodiversity indicators:

- Malleefowl (*Leipoa ocellata*): Surveys found 29 active mounds this year, down from 34 last year. The trend over time indicates that mound activity is stable.
- South-eastern red-tailed black cockatoo (*Calyptorhynchus banksii graptogyne*): The 2021 annual count recorded 1,230 birds, slightly more than the 2020 tally of 1,193 birds. The results of this survey and the flock count point towards a stable population number.
- Platypus (*Ornithorhynchus anatinus*): One platypus was captured during 2021's live trapping survey in the MacKenzie River. Environmental DNA surveys indicated that platypus were present in the MacKenzie River downstream of Gariwerd (Grampians) National Park. This is yet to be verified by sightings or capture by trapping (Wimmera CMA, 2021).

Threat indicators:

- Foxes and cats: Fox and cat monitoring programs in the Little Desert National Park indicate high numbers of foxes and cats in all areas.
- Weeds: Organisations and groups such as Project Platypus, Landcare groups, Parks Victoria, DELWP, Greening Australia, Trust for Nature, and local councils continued to target and manage weeds across the region. Additional weed control effort was conducted across the catchment as part of the Working for Victoria program. Additionally, DELWP Forest Fire Management Victoria secured funding to target boneseed (*Chrysanthemoides monilifera*).
- Rabbits: Rabbit numbers appear to be moderate and relatively stable across the region. Stakeholder and community groups continue to conduct rabbit control in their areas of responsibility or interest.
- Habitat removal and fragmentation: DELWP responded to 15 reports of unauthorised vegetation clearing involving 23 ha and 130 large trees. This is likely to be much less than occurred across the financial year as some unauthorised vegetation clearing goes unreported (DELWP, 2021).
- Deer and goats: Parks Victoria continue to successfully control deer and goats across Gariwerd (Grampians) National Park and Burrunj (Black Range State Park). Deer and goats continue to impact native vegetation in other parts of the catchment where there are no control efforts.
- Over-abundant native herbivores: Kangaroos and wallabies are in large numbers in parts of the catchment and impacting on native vegetation, particularly at the interface between public reserves and agricultural land where pasture and artificial water sources can sustain higher than natural populations.
- Feral pig: Management of feral pigs is an emerging issue in the Pyrenees and Gariwerd (Grampians) regions.
- Wildfire: There were no large-scale wildfires during 2020-21.

Management of the Wimmera's biodiversity

Table 8. Management activities for biodiversity carried out by Wimmera CMA in 2020-21

Project	Achievements	Funder
The Wild-to-Wild Translocation Project aims to trial wild-to-wild translocations of dispersal-limited non-threatened species. The project will inform how this conservation action could be employed across Victoria to improve resilience in potentially vulnerable wildlife populations.	Developed 3 plans Obtained 3 permits	DELWP
The 'Food for Future' project delivered in partnership with Birdlife and Trust for Nature aims to improve the South-eastern Red-tailed Black Cockatoo's habitat. The integrated tenure blind project aimed to improve the trajectory of the recruitment of the species by supporting land managers and community to protect and enhance existing and create new nesting and feeding habitat to achieve an increase in overall extent.	Engaged 200 volunteers Protected 60 ha of habitat Treated 447 ha for pest plants and animals Completed 2 threatened species surveys	Australian Government's National Landcare Program
The 'Protecting Our Malleefowl' is a large-scale tenure blind project delivered in partnership with a range of stakeholders including Parks Victoria, Trust for Nature and the National Malleefowl Recovery Team aims to improve the trajectory of this iconic species.	Protected 58 ha of habitat Treated 67,000 ha for foxes and cats	Australian Government's National Landcare Program
The 'Western Victorian Woodlands' project is a large-scale threat abatement project aimed at 'improving the biodiversity conservation outcomes for a number of key flora and fauna species by undertaking priority threat abatement works on private property that are strategic and provide multi-species benefits that are valued by the community'	Protected 287 ha of high quality native vegetation	Victorian Government's Biodiversity Response Planning Program
The Working for Victoria Program provided employment opportunities for Wimmera people, engaging participants in a range of community and environmental projects that improved the social, recreational, and environmental values of the Wimmera. The program supported a range of partners including Landcare groups, not-for-profit groups, local agricultural societies, Landcare networks and "friends of" groups. Activities included: <ul style="list-style-type: none"> • Fencing along priority waterways to protect and enhance the riparian area and improve water quality • Controlling weeds to reduce impacts on native vegetation and prevent spread to adjacent properties and agricultural areas, and • Maintenance and improvement work on walking tracks in popular tourism areas including Gariwerd (Grampians) National Park. 	Assisted 11 stakeholders Installed 4 km of fence Revegetated 100 ha Conducted weed control across 140 ha Worked on 42 km of track	Victorian Government's Working for Victoria Program
Participated in technical reference groups contributing to Environment Effects Statements for significant regional development proposals including: <ul style="list-style-type: none"> • Avonbank Mineral Sands Mine at Doon • Iluka Mineral Sands Mine at Toolondo • Western Victorian Transmission Network Project 	Participated in 8 meetings	
Supported the annual Wimmera Biodiversity Seminar, delivered as a series of free online events over spring.	Assisted with event coordination	

Table 9. Management activities led by partner organisations for biodiversity during 2020-21

Management activities led by partner organisations	Achievements
<p>Agriculture Victoria's Invasive Program worked in partnership with industry and the community to protect agriculture, the environment, the economy, health and lifestyle of the community by eradicating pests and invasive species within the Wimmera catchment. This included:</p> <ul style="list-style-type: none"> Controlling Regionally Prohibited Weeds targeting serrated tussock (<i>Nassella trichotoma</i>), buffalo burr (<i>Solanum rostratum</i>), English broom (<i>Cytisus scoparius</i>), Noogoora burr (<i>Xanthium strumarium</i>), spiny emex (<i>Emex australis</i>), African feather grass (<i>Pennisetum macrourum</i>) and prairie ground cherry (<i>Physalis hederifolia</i>). Continuing to record moderate abundance levels of rabbits at the Telopea Downs long-term monitoring site Conducting routine audits of deliberate or accidental introduction of new high risk invasive species via commercial and private trade on the internet Continuing to support the Weed Spotters program, and Supporting communities to engage and build knowledge to better influence biosecurity outcomes across agricultural industries. 	<p>Inspected 85 properties over 14,198 ha for Regionally Prohibited Weeds</p> <p>Inspected 7 properties for the State Prohibited Weed, mesquite (<i>Prosopis</i> species)</p> <p>Investigated 20 public complaints about invasive species</p> <p>Collected 17,310 fox scalps at the Horsham and St Arnaud collection centres</p> <p>Collected 1 wild dog skin at the Rainbow collection centre</p> <p>Rabbit surveys recorded a mean of 4 rabbits per km between 2016 and 2020</p>
<p>DELWP supported local government to implement the guidelines for removal or lopping of native vegetation and in doing so:</p> <ul style="list-style-type: none"> Provided ongoing advice on Environmental Effects Statements for the Wim Resource Avonbank Mineral Sands Project and Iluka Wim 100 Minerals Sands Project Reviewed large new developments, including the East Grampians Pipeline and Wombelano Wind Energy Facility proposals to identify risks and reduce impacts for native vegetation and biodiversity Unpermitted native vegetation removal was reported in the Grampians region (15), West Wimmera Shire (3), Horsham Rural City (3) and Northern Grampians Shire (2) Continued to deliver state-wide integrated flora and fauna team meetings with Federation University to connect people interested in threatened species and biodiversity conservation, and Continued the delivery of Biodiversity Response Planning Phase 1. 	<p>Responded to 100 statutory planning referrals</p> <p>Issued 30 permits under the <i>Flora and Fauna Guarantee Act 1985</i></p> <p>Followed up on 15 reports of unpermitted native vegetation removal, totalling 23 ha and 130 large trees</p> <p>Supported the 2020 Biodiversity Seminar online, engaging 300 people</p> <p>Ran 5 community online forums, engaging over 100 people per forum</p> <p>Held 1 workshop with a Conservation Management Network</p> <p>Held 4 Biodiversity Response Planning workshops</p>
<p>Trust for Nature continued to deliver projects to protect and enhance biodiversity values throughout the Wimmera:</p> <ul style="list-style-type: none"> The Iconic Estates Project aimed to achieve permanent protection of priority habitat in the Grampians and Wimmera regions. Covenants buffer and connect to Gariwerd (Grampians) National Park, aligning management for conservation outcomes Established a management plan permanently protecting large wild populations of threatened species including Malleefowl (<i>Leipoa ocellata</i>), coloured spider-orchid (<i>Caladenia colorata</i>) and South-eastern red-tailed black cockatoo Secured a draft deed protecting 259 ha of South-eastern red-tailed black cockatoo (<i>Calyptorhynchus banksii graptogyne</i>) habitat Received multiple expressions of interest for covenants to protect 400 ha of Malleefowl (<i>Leipoa ocellata</i>) habitat Continued maintenance and improvement of Wimmera Reserves with Mt Elgin Swamp Committee of Management and Snape Reserve Committee of Management. Flora surveys registered eight unrecorded species at Snape Reserve, and Liaised with Greening Australia and Bank Australia to expand the Bank Australia Conservation Reserve. The expansion doubled the current reserve size, connecting it to the Little Desert National Park. 	<p>Registered 3 covenants protecting 43.8 ha in Fyans Creek, 4.5 ha in Laharum and 242.79 ha in the Wimmera region</p> <p>Conducted pest plant and animal control across 245 ha, engaging 7 participants</p> <p>Established a management plan of 546.16 ha to be permanently protected</p> <p>Registered 1 commercial covenant protecting 80.17 ha</p> <p>Lodged 2,279 volunteer hours at Mt Elgin equivalent to 47 weeks work</p> <p>Held 2 fungi workshops, 3 flora surveys, 1 school visit and 2 fire planning workshops engaging over 80 participants</p> <p>Repaired boundary fence of 0.4 km</p> <p>Conducted weed control across 200 ha</p> <p>Conducted rabbit control of 0.5 ha</p> <p>Conducted pulse grazing of 300 ha</p> <p>Expanded the Bank Australia Conservation Reserve by 1,193 ha</p>
<p>Horsham Rural City Council aimed to achieve an overall reduction in the number of roadside weeds and pests across the municipal area by developing priority actions for priority areas.</p>	<p>Eradicated 590 rabbit warrens</p> <p>Supported landholders to plant 22,000 trees on private property</p> <p>Planted 2,000 native trees in the municipal area</p>

Management activities led by partner organisations

Achievements

Conservation Volunteers Australia partnered with Parks Victoria, Hindmarsh Landcare, Kaniva and Telopea Downs Landcare Group and Wimmera CMA to deliver the Little Desert Ecosystem Enhancement Project. This project aimed to improve the Little Desert ecosystem by conducting cross-tenure landscape scale fox, rabbit and targeted weed control in the parks and reserves in the region.

A total of 50,000 ha of fox control on private land
Over 60,000 ha of fox baiting/trapping and 50,000 ha of predator monitoring within the Little Desert National Park
Conducted 14,000 ha of rabbit control
Conducted 10,000 ha of weed control

Parks Victoria led remnant woodland restoration, pest plant and animal control on 16,200 ha of the Wimmera River biolink on and between Gurru (Lake Hindmarsh) and Ngalpakatia/Ngelpagutya (Lake Albacutya).

Installed 2 km of fencing
Installed 1 km of bollards with Rainbow P-12 school students
Conducted 1,000 ha of weed control on Lake Albacutya
Conducted 550 ha of weed control on Outlet Creek
Conducted 40 km of track side and fire break spraying
Conducted 6,000 ha of rabbit fumigation
Conducted 20 km of track improvements
Installed directional and regulation signage
Developed a Horse Camp at Western Beach Campground
Completed over 1,700 ha of rabbit fumigation and bridal creeper control in Rainbow
Conducted 1,288 ha of weed control along the Wimmera River between Jeparit to Antwerp
Conducted 1,371 ha of weed control over the Wimmera River Heritage Area Park
Assisted Hindmarsh Landcare Network to undertake 100 ha of revegetation and weed control on 4 private properties

Parks Victoria contributed to a variety of natural resource management activities throughout Gariwerd (Grampians) National Park in the Wimmera and Glenelg Hopkins CMA areas. This included:

- Grampians Ark, a 226,000 ha landscape-scale, tenure blind project aiming to protect native mammals at risk. Since 2008 small mammal trapping to monitor post-fire impacts and small mammal recovery has been undertaken in collaboration with Panyyabyr and Mirranatwa Landcare groups.
- Initiated a landscape-scale program to reduce the population of feral cats using baits.
- Continued herbivore control to reduce the impacts of deer and goats.

A Deakin University-led team detected a long-nose potoroo (*Potorous tridactylus trisulcatus*)
A PhD student captured the first southern brown bandicoot (*Isodon obesulus*) since 2013
Deployed 1,185 feral cat baits across 15,000 ha
Controlled 40 goats, 119 red deer and 3 fallow deer, 14 foxes and 4 sheep by aerial and ground shooting
Removed 45 ha of sallow wattle (*Acacia longifolia*)
Conducted 25 days of rabbit control using fumigation
Conducted 108 days of weed control

Project Platypus continued its mission to work in partnership with the Landcare community to improve the environmental health of the Upper Wimmera catchment.

- Engaged stakeholders for reintroduction planning of the endangered southern brown bandicoot (*Isodon obesulus*).
- Conducted various native vegetation and wetland assessments educating new landholders on management actions.

Revegetated 19 ha with 14,000 native plants
Conducted weed control across 2,380 ha
Conducted pest animal control across 750 ha

Management activities led by partner organisations

Achievements

The Hindmarsh Landcare facilitator delivered management actions for the Lawloit Ranges and Wimmera River biolinks.

- Coordinated with Parks Victoria to undertake weed and pest control for the Wimmera River Biolink projects.
- Assisted in reactivating the Eastern Hindmarsh Landcare Group.
- Conducted revegetation and remnant vegetation enhancement across Lawloit Ranges (106 ha), Gurru (Lake Hindmarsh) and Outlet Creek (207 ha).
- Continued weed control of bridal creeper at the Lawloit Ranges.

Installed 1.28 km of fence at Lawloit and 1.43 km along the lower Wimmera River

Established 7 management agreements (10-year) with landholders, covering 207 ha

Conducted weed control across 4.4 ha

Revegetated 207 ha

Planted 16,400 native plants

Planted 400 buloke (*Allocasuarina leuhmannii*)

Planted 160 Jumpy-jack Wattle (*Acacia enterocarpa*)

Planted 120 hairy-pod Wattle (*Acacia glandulicarpa*)

Facilitated and supplied 2,200 native plants for one private property

Hosted 1 snail management workshop engaging 17 participants

Hosted 2 fungi workshop engaging 35 participants

Greening Australia continued to achieve long-term responses to restore Wimmera landscapes and to provide strong environmental benefits for future generations through a range of projects. These include:

- Increasing future food supply for the endangered South-eastern red-tailed black cockatoo (*Calyptorhynchus banksii graptogyne*) across degraded remnant heathy woodland on private land under a conservation covenant.
- The Salvanna Stepnell Bequest Habitat Restoration Project restored 60 ha of healthy and shallow sand woodland at the Salvanna Conservation Reserve to provide connectivity values for the South-eastern red-tailed black cockatoo (*Calyptorhynchus banksii graptogyne*) and Malleefowl (*Leipoa ocellata*).
- Management of the Bank Australia Conservation Re-serve aims to engage a wider audience in habitat and species conservation, demonstrate corporate responsibility and incorporate indigenous knowledge. The reserve continues its management partnership with Trust for Nature, BGLC and the Country Fire Authority, which provides meaningful opportunities for indigenous co-management.
- The Dams to Wetlands Project at the Minimay property sought to protect, improve health, and extend the life of living culturally significant trees surrounding the freshwater meadow. The project involved dam removal to restore hydrology flow into the freshwater meadow.

Planted 30,000 desert stringybark seedlings across 500 ha

Planted 5,000 desert stringybark seedlings across 60 ha at Boorooki

Engaged Barengi Gadjin's Dalki Garinga nursery at Wail to grow 5,000 seedlings

Revegetated 60 ha with direct seeding of 6,000 mixed native species

Conducted weed and pest animal control across 900 ha

Trialled climate adjusted direct seeding. Re-vegetated 50 ha at Ozenkadnook by climate adjusted direct seeding

Supported a Country Fire Authority planned burn of 6 ha at Minimay

Supported BGLC conducting a 40 ha cultural burn at Minimay

Removed 2 dams at Minimay

Conducted an annual cockatoo count engaging the Victorian Mobile Landcare Group

Condition of the Wimmera's land

The land theme reports on how government and the community are working together to protect the state's significant natural capital while also maintaining long-term agricultural productivity, access and opportunities for recreation and protection of important cultural values. The management of Victoria's public and private land focuses on the protection of natural capital over the long-term through agreements, covenants, management plans and parks and reserves.

The land and soils of the Wimmera support the region's economy, agricultural productivity and the biodiversity and vitality of native plants and animals. Ecosystem services provided by land and soils include water infiltration and storage, soil stability and nutrient cycling and availability for plant growth. Government, conservation groups, industry groups and community groups in the Wimmera are working together to protect the region's land and soils while also supporting a sustainable and profitable community.

Land benchmark – land managed for conservation and land cover

Table 10 shows that at least 15.7% of the Wimmera's 2.3 million hectares is managed for conservation. The public reserve system covers 14.2% of the land area. Private land managers are looking after 36,000 hectares or 1.55% of the Wimmera's land under Trust for Nature covenants and management agreements with Wimmera CMA. This underestimates the contribution of private land managers to conserving Wimmera land, as we are unable to accurately quantify the amount of volunteer effort that occurs outside of covenants and management agreements.

Table 10. Land managed for conservation

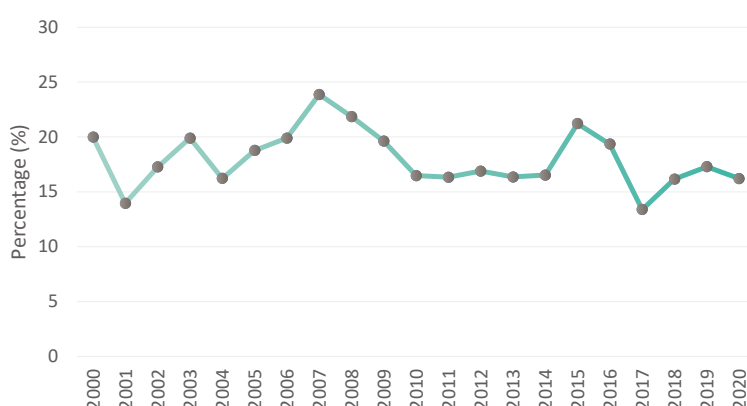
Protection type	Area covered (ha)	% of catchment	Additional area in 2020-21 (ha)
National parks*	192,141	8.4%	141
State parks*	15,275	0.7%	-141
Other public land*	116,740	5.1%	0
Trust for Nature covenants	17,247	0.75%	917
Landholder agreements (CMA)	18,868	0.8%	606
Total	360,271	15.75%	1,523

* Data from the Vicmap Public Land Management spatial dataset, July 2021. Other public land includes bushland reserves, natural features reserves, nature conservation reserves, other reserves and public land, scenic reserves, regional parks, state forests, streamside reserves and wildlife reserves.

Ground cover or vegetation cover is an indicator of good land management practices as ground cover reduces the risk of soil erosion, contributes to carbon sequestration,

increases water infiltration, and contributes to agricultural production or healthy native vegetation. Research presented in the Australian National University's 'Australia's Environment in 2020' report indicates that the annual percentage of soil that was exposed or unprotected by living vegetation in the Wimmera has generally been around 16% since 2010, with some fluctuation in response to the seasons (Figure 9).

Figure 9. The annual mean percentage of soil in the Wimmera that was exposed or unprotected by living vegetation or litter (Australian National University – Fenner School of the Environment & Society, 2021)



Land assessment 2020-21

Condition rating



Neutral

Summary condition assessment

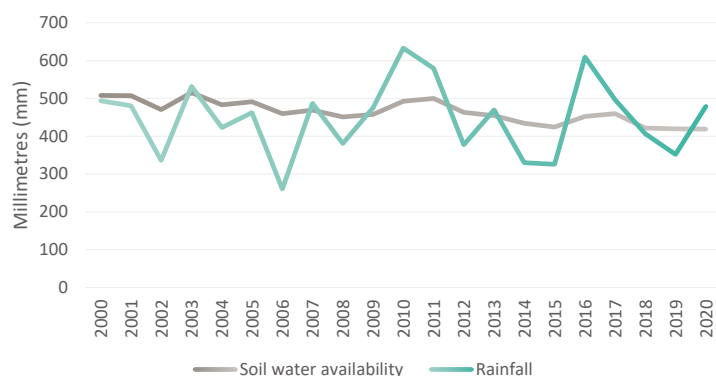
There have been no significant, extreme or unusual events during the year that might impact on long-term land management on public or private land. Exposed soils vulnerable to erosion were minimal and ground cover management practices such as stubble retention, no-till cropping and rotational grazing were practiced by most Wimmera land managers. Minor increases in stubble burning were observed in autumn 2021. Industry groups continued to address soil health issues and support farmers to implement practices that improve resilience in agricultural land. No major soil erosion events were reported.

Reasons for assessment

The mean percentage of annual exposed soils was 16% for 2020, a 1% decrease from 2019 and the third lowest since 2000 (Figure 9). These figures correspond with the Wimmera Cropland Management Transect survey results, which indicated that exposed soils vulnerable to erosion were minimal, and that ground cover management practices such as stubble retention, no-till cropping and rotational grazing were practiced by most Wimmera land managers (Wimmera CMA, 2020; Wimmera CMA, 2021).

Despite an increase in annual rainfall in 2020 from the two previous years, soil water availability remained similar to 2018 and 2019 (Figure 10).

Figure 10. The average amount of water stored in the soil profile and annual rainfall in the Wimmera since 2000 (Australian National University – Fenner School of the Environment & Society, 2021)

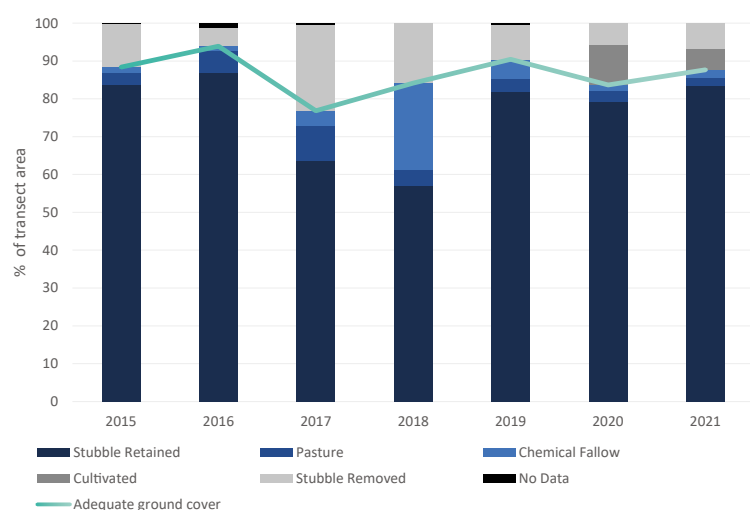


Wimmera CMA in partnership with Agriculture Victoria conducts the Wimmera Cropland Management Transect, surveying agricultural land along transects in spring and autumn each year in the northern and southern Wimmera. The transects strategically collect spatial and temporal data on land cover and land management practices, which influence soil condition, across more than 1,000 paddocks.

The area at high risk of wind erosion due to bare soil was low across the northern transect in spring 2020, with cultivated fallow recorded on 272 ha or 0.68% of the transect area. An additional 280 ha had high rates of exposed soil due to over-grazing or crop removal (Wimmera CMA, 2020).

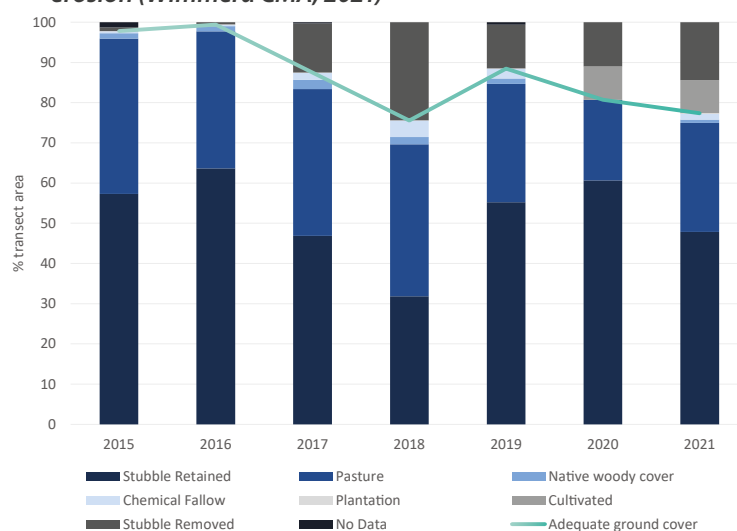
Figure 11 shows that adequate ground cover was recorded for 89% of the northern transect area in autumn 2021. Stubble retention was dominant, with retained stubble recorded over 69% of the northern transect. Stubble burning and cultivation remained low, accounting for around 10% of the transect area (Wimmera CMA, 2021).

Figure 11. Autumn land management trends for the northern Wimmera transect from 2015 to 2021. The trend line shows the percentage of area surveyed where ground cover was considered adequate to reduce the risk of erosion (Wimmera CMA, 2021)



Observations for the southern Wimmera transect in autumn 2021 found that stubble burning was low, recorded on less than 2% of the transect area. Low or no ground cover was recorded for 14.5% of the southern Wimmera transect. Stubble retention decreased in autumn 2021 to 47%, down from 56% in 2019 and 60% in 2020 (Wimmera CMA, 2021).

Figure 12. Autumn land management trends for the southern Wimmera transect from 2015 to 2021. The trend line shows the percentage of area surveyed where ground cover was considered adequate to reduce the risk of erosion (Wimmera CMA, 2021)



Perennial Pasture Systems reported continued observations of good ground cover maintenance in the upper catchment, particularly during dry seasons due to improved grazing strategies and the use of stock containment areas. The group's annual members pasture establishment survey indicated that members are continuing to establish new areas of perennial pastures and grazing cereals. This equated to 6,483 ha of new perennial pasture.

Management of the Wimmera's land

Table 11. Management activities for soils carried out by Wimmera CMA during 2020-21

Project	Achievements	Funder
Wimmera CMA's Building Carbon and Capacity Project runs from 2018 to 2023. In 2021, the project continued to support farmers and link diverse partners to capture and retain soil carbon. This was achieved through the delivery of events, research trials, communication materials and farm management surveys. Project Partners included Agriculture Victoria, Birchip Cropping Group, Perennial Pasture Systems, Barengi Gadjin Land Council, Victorian No-Till Farmers Association and Landcare.	<p>Held 16 events, including field days, training and workshops</p> <p>Conducted 4 trials</p> <p>Produced 4 communication materials</p> <p>Completed 2 farm management surveys</p>	Australian Government's National Landcare Program
Wimmera CMA delivered Regional Agriculture Landcare Facilitator services to the region. This project runs from 2018 to 2023. It involved establishing and building partnerships and supporting farmers, industry and community groups with a range of issues and activities related to sustainable agriculture. The facilitator also supported the Wimmera's National Landcare Program projects.	<p>Supported 10 groups</p> <p>Supported 2 projects</p>	Australian Government's National Landcare Program
Wimmera CMA secured funding to begin delivering the Data Driven Drought Resilience Project, designed to increase the agriculture sector's resilience to climate variability, by providing a networked, catchment-wide soil moisture probe network. 2021 was the first year of the 18-month project. Project Partners included Agriculture Victoria, Birchip Cropping Group, Perennial Pasture Systems, Wimmera Development Association, Victorian No-Till Farmers Association and Longerenong College.	<p>Produced 5 communication materials</p> <p>Negotiated with 7 agriculture industry groups</p>	Australian Government's Future Drought Fund

Table 12. Management activities led by partner organisations for land during 2020-21

Management activities led by partner organisations	Achievements
<p>Perennial Pasture Systems continued to conduct perennial pasture research and provide information to its members in the upper Wimmera catchment by:</p> <ul style="list-style-type: none"> • Hosting Melbourne University's annual pasture study tour via Zoom • Continuing the Healthy Soils Program for Meat and Livestock Australia • Continuing the Annual Grass Control Project to reduce annual weeds in pastures to improve meat and wool quality • Launching Soil Test Digitisation Project to assist dry season management by predicting pasture growth and trigger points for action • Supporting the Girls 'n' Grass Advisory Group to host social, health and safety awareness events to support networks within the Perennial Pasture Systems community. 	<p>Held 3 events engaging over 350 people</p> <p>Hosted one study tour engaging 80 students</p> <p>Hosted 2 workshops engaging 30 producers</p>

Condition of community participation

The community theme reports on the community's level of contribution to and participation in environmental management and environment-based recreational activities. The Victorian and Wimmera community's health and well-being benefits from participating in environmental activities and recreating in parks, reserves and other natural areas.

Many Wimmera community members are active participants in environmental activities and events, helping to improve the condition of the region's biodiversity and waterways as well as the way that land is managed. The Wimmera's parks, reserves, waterways and lakes attract many visitors to the region each year. Wimmera CMA informs, consults, partners with and empowers the community and supports the region's natural resource management organisations and community groups.

Community benchmark – community participation

Table 13 shows the level of participation by private landholders and community members in environment related activities. This provides an approximation of the level of participation by the community in volunteer and other activities to conserve and improve the natural environment. Visitor numbers to Gariwerd (Grampians) National Park are also provided as an indicator of the level of environment-based recreation over time.

Table 13. Summary of community participation in environment related activities led by Wimmera CMA and Gariwerd (Grampians) National Park visitation numbers

Activity	Participants				Approx. hours
	2017-18	2018-19	2019-20	2020-21	2020-21
Contributing to on-ground works (CMA sponsored activities, and partner events)	1,352	1,470	1,087	100	332
Attending skills and training events (CMA sponsored activities, Trust for Nature and Landcare)	214	195	171	8	56
Taking part in awareness raising activities (CMA sponsored activities and Landcare)	4,137	5,986	3,965	368	1,478
Working as collaborators in planning and decision making (CMA sponsored activities)	684	1,633	1,154	839	2,105
Being consulted to help determine appropriate action (CMA sponsored activities)	412	483	373	1,194	4,851
Visiting Gariwerd (Grampians) National Park (Domestic overnight visitors) (Department of Jobs, Precincts and Regions, 2021)	915,000	980,000	1,117,000	670,000	n/a

Community assessment 2020-21

Condition
rating

Summary condition assessment



Concerned

The COVID-19 pandemic impacted on community participation within the natural resource management sector. Many events were cancelled or postponed. Community members demonstrated strong interest in engagement events that were able to proceed. Funding programs to support future activities attracted significant interest from groups across the Wimmera. This suggests groups are looking for opportunities to reconnect and inject fresh motivation and inspiration into local Landcare and community group based activities after a challenging 2020.

Reasons for assessment

Partners were forced to postpone or cancel many community engagement events due to the COVID-19 pandemic. Impacted events included the Perennial Pasture Systems' annual conference, Victorian No-Till Farmers Association's annual conference, Project Hindmarsh, National Tree Day and other planting events, River Detectives and nature connection field activities with local schools.

Many engagement activities planned with Barengi Gadjin Land Council were not able to go ahead due to the pandemic. Despite this, the partnership between the organisations strengthened and long anticipated works at the Ranch Billabong were successfully undertaken.

Engagement and training events that were able to go ahead attracted significant interest. This included sustainable practices workshops hosted by Wimmera CMA in partnership with Agriculture Victoria, Perennial Pasture Systems' field days and a platypus conservation breakfast.

Several new groups emerged in the south-west Wimmera such as the Arapiles South Agriculture Group and the Friends of Newlands group.

The pandemic prompted a significant increase in online materials. Partners were able to successfully move some events online, including the Wimmera Biodiversity Seminar.

Visitors to Wimmera CMA's website and social media followers continued to increase compared to previous years (Figure 13 and Figure 14).

Figure 13. Social media statistics show a steady increase in followers and users from 2017-18 to 2020-21

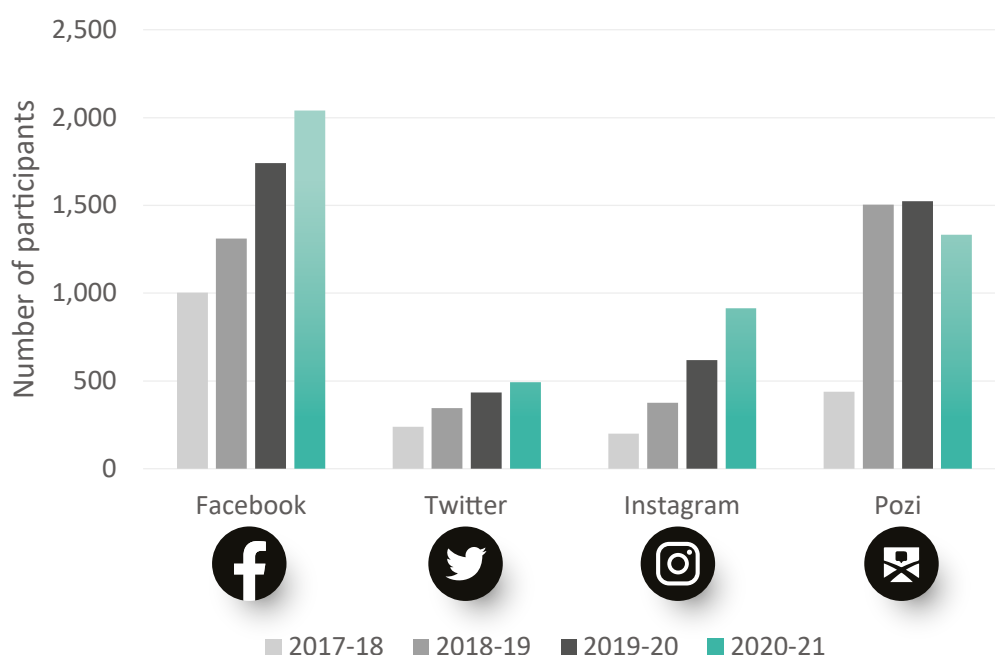
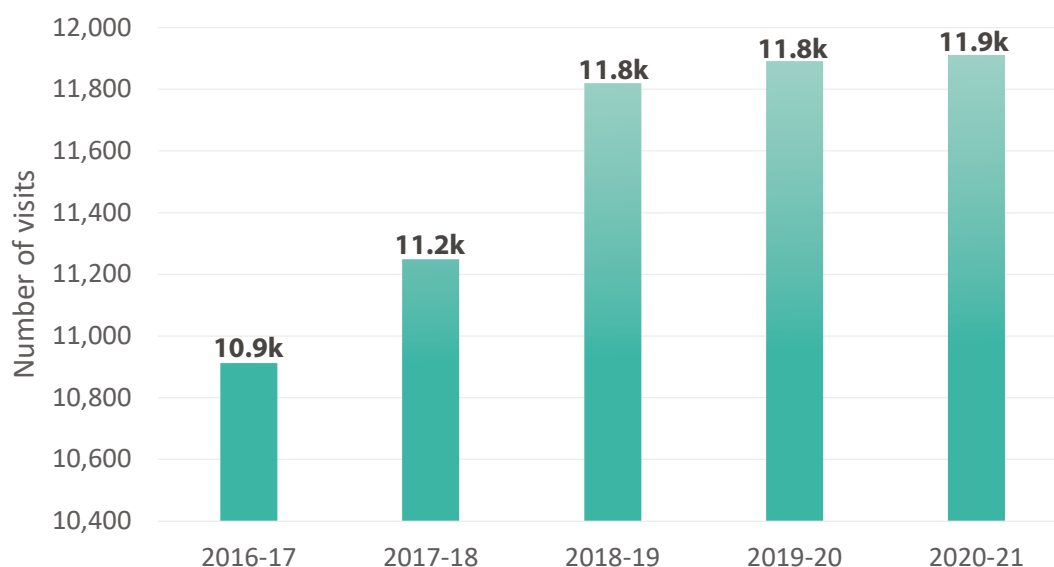


Figure 14. Wimmera CMA website visitor numbers have continued to increase from 2016-17 to 2020-21



Management supporting the Wimmera community

Table 14. Management activities carried out to support the Wimmera community during 2020-21

Project	Achievements	Funder
<p>The River Detectives program is an education initiative of Victorian Catchment Management Authorities which aims to inspire teachers and students to understand, appreciate and care for their local waterways through citizen science activities. There were five partners in the program in 2020-21: North Central CMA, Corangamite CMA, North East CMA, Wimmera CMA and Melbourne Water.</p>	Engaged 7 schools	Victorian Government, North Central CMA
<p>Wimmera CMA's Landcare Support Project aims to support Landcare and other community-based groups to build capacity, promote and celebrate natural resource management activities. This included:</p> <ul style="list-style-type: none"> Coordinated regional support for the Victorian Landcare Facilitator Program application process and the 2021 Victorian State Landcare Awards Supporting the Victorian Landcare Team Supporting community plant-out activities at Laharum and the Horsham Agricultural Society Delivering fungi identification training for local Landcare volunteers Installing nest boxes to improve opportunities for school groups to connect to nature. <p>Partners included Landcare, Barengi Gadjin Land Council and Agriculture Victoria.</p>	<p>Supported 60 groups</p> <p>Engaged 117 participants in events</p>	Victorian Government's Victorian Landcare Program
<p>Wimmera CMA employed an Aboriginal Water Officer in partnership with Barengi Gadjin Land Council. The Aboriginal Water Officer:</p> <ul style="list-style-type: none"> Facilitated increased awareness of opportunities to align environmental watering and cultural objectives through on-ground works Supported rehabilitation works at the Ranch Billabong, and Supported the state-wide Aboriginal Water Officer Network. <p>Partners included Barengi Gadjin Land Council, Murray Lower Darling Rivers Indigenous Nations and DELWP.</p>	Engaged 46 participants	Victorian Government's Aboriginal Water Program

Table 15. Management activities led by partner organisations for community during 2020-21

Management activities led by partner organisations	Achievements
<p>DELWP and Regional Climate Adaptation Group developed a draft Grampians Region Climate Adaptation Strategy. The strategy was community led, benefiting the coordination of adaptation efforts, increasing community awareness, and understanding and increased investment in climate adaptation projects. Other activities included:</p> <ul style="list-style-type: none"> Supported "Future Surface" Art Is... Project, aimed at school students to explore visually what climate change in the Wimmera will look like Engaged RMIT University to develop a Situational Analysis report examining national and international adaptation research and implementation relevant to the themes identified in the Grampians strategy. 	<p>Held 3 events engaging over 350 people</p> <p>Hosted one study tour engaging 80 students</p> <p>Hosted 2 workshops engaging 30 producers</p>

Management activities led by partner organisations

Achievements

Barengi Gadjin Land Council supported works across Wotjobaluk Country and continued its engagement with its community and members to achieve cultural benefits. Activities included:

- Planned for water delivery into the Ranch Billabong through an environmental allocation from the Victorian Environmental Water Holder with support from Wimmera CMA
- Constructed a walking track around the Ranch Billabong
- Continued site rehabilitation and weed control at the Ranch Billabong engaging Traditional Owners with support from Wimmera CMA
- Conducted cultural burns at Jilpanger, Bryntirion State Forest, Dyurrite (Mount Arapiles), Antwerp and Minimay
- Engaged with Traditional Owners and the local indigenous community to build its virtual visits platform and continue Aboriginal Water Assessments across Country.

Conducted cultural burns covering 188 ha

Installed 1.1 km track along the billabong

Kowree Farm Tree Group delivered educational events to assist with the revegetation and protection of native flora and fauna in West Wimmera:

- Facilitated the Edenhope Kindergarten installation of insect gardens with workshops highlighting the importance of indigenous education
- Kowree Private Conservancy Network held two gatherings engaging multiple participants in October (10) and May (35). The group has grown by 20 members over the past year. This group carried out conservation work in the Wimmera on private land.

Facilitated Edenhope Kindergarten's 2 workshops engaging 45 children

Held 7 workshops engaging 180 participants

All onground works totalled 240 volunteer hours

Revegetated 35 ha and conducted 25 ha of weed control

Engaged with 4 schools reaching 150 children

Kowree Private Conservancy Network held 2 gatherings

Summary of the financial results for 2020-21

Five-year financial summary ('000)

	2020-21 \$'000	2019-20 \$'000	2018-19 \$'000	2017-18 \$'000	2016-17 \$'000
Government Contributions	9,571	7,143	6,942	9,482	8,179
Other Revenue	43	132	248	205	336
Total Revenue	9,614	7,275	7,190	9,687	8,515
Expenses	7,720	8,546	8,809	7,614	8,697
Net Operating Result	1,894	(1,271)	(1,619)	2,073	(182)
Net Gain/(loss) on Non-financial Assets	34	17	34	(5)	80
Comprehensive Result	1,928	(1,254)	(1,585)	2,068	(102)
Net Increase (Decrease) in Cash & Deposits Held	1,801	(1,069)	1,160	1,974	304
Total Assets	9,507	7,788	8,081	9,397	7,584
Total Liabilities	1,913	2,122	1,160	892	1,147
Total Equity	7,594	5,666	6,921	8,505	6,437

Overview

Significant changes in financial position during the year.

The Authority was able to secure over \$1.0 million of funding in advance which will be carried over to the 2021/22 financial year. Due to uncertainty of supply bill funding the Authority also planned conservatively for carry over funds into the next financial year with the uncertainty of funds for EC5.

Significant changes or factors affecting performance

The COVID-19 restrictions have in some respects forced the Authority to change some of its modes of operation. However, the changes the Authority has made did not affect planned project completion significantly.

Subsequent events

The COVID-19 pandemic has created unprecedented economic uncertainty. Actual economic events and conditions in the future may be materially different from those estimated by the Authority at the reporting date. As government responses continue to evolve, management recognises that it is difficult to reliably estimate with any degree of certainty the potential impact of the pandemic after the reporting date on the Authority, its operations, its future results and financial position.

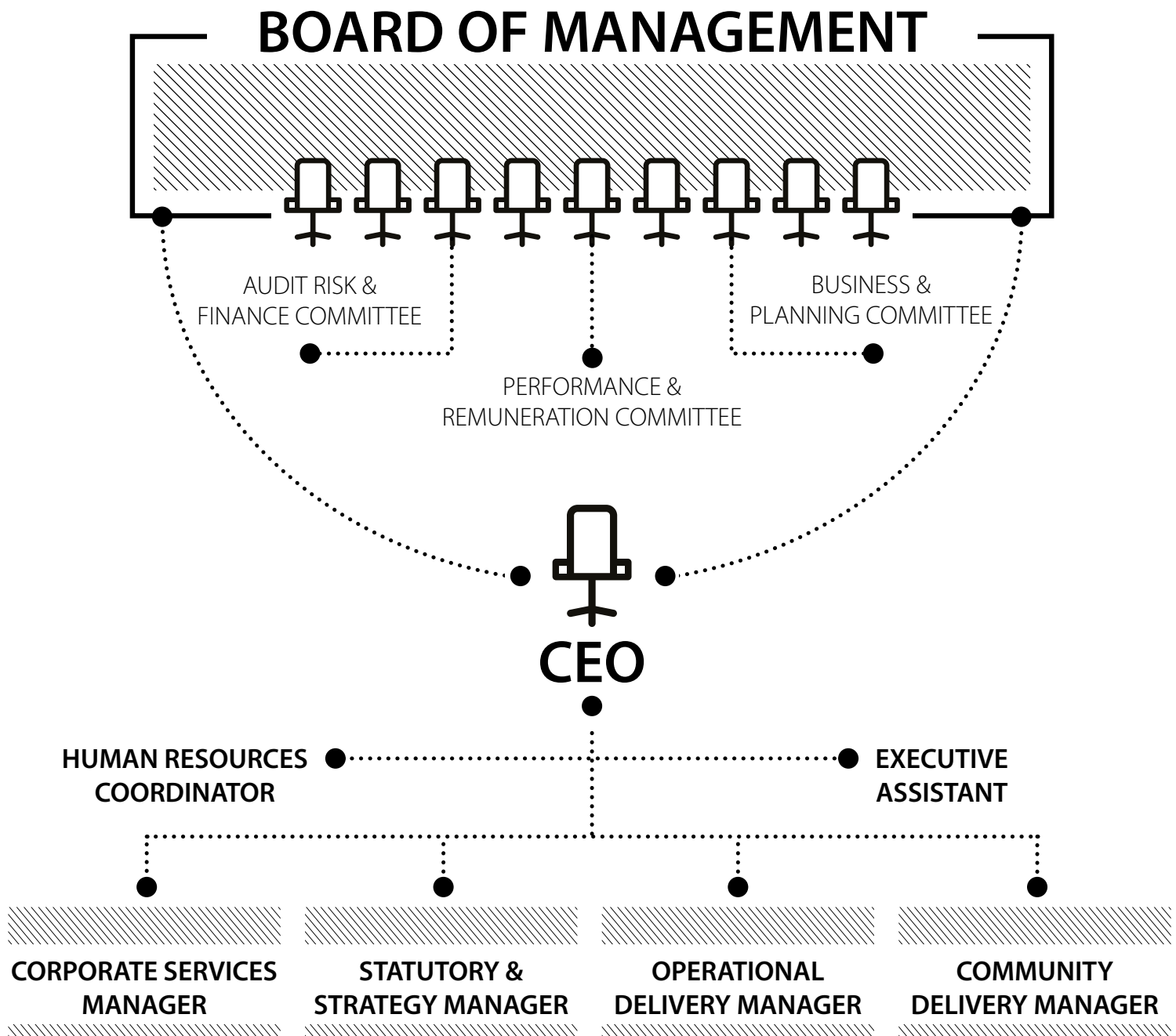
Capital projects

Wimmera CMA does not manage any capital projects.

Victorian Landcare Grants 2020-21 successful recipients

Last year's Victorian Landcare Grants process was postponed due to uncertainty associated with the COVID-19 pandemic. The 2021 Victorian Landcare Grants application process ran in May-June 2021 and grants from that process will be awarded in 2021-22.

Governance and organisational structure



Board of Management

The Wimmera CMA Board is appointed by the Victorian Government's Minister for Environment and Climate Change and Minister for Water. Board members have experience and knowledge in Land Management, Water Resources Management, Natural Resource Management, Primary Industry, Business Management and Community Engagement. The Wimmera CMA Board is accountable for the overall performance of Wimmera CMA. Its role is to guide, govern and provide professional and strategic advice regarding the development of Wimmera CMA's strategic direction for land, biodiversity and water management

Board member	Term of appointment
Peter Hilbig	Appointed Chair 1 October 2017 - 30 September 2021
David Drage	14 October 2013 - 30 September 2017 1 October 2017 - 30 September 2021
John Goldsmith	14 October 2013 - 30 September 2017 1 October 2017 - 30 September 2021
Michelle Graymore	1 October 2017 - 30 September 2021
La Vergne Lehmann	1 October 2017 - 30 September 2021
Emelia Sudholz	1 October 2011 - 30 September 2015 27 October 2015 - 30 September 2019 1 October 2019 - 30 September 2023
Michael Porter	27 October 2015 - 30 September 2019 1 October 2019 - 30 September 2023
Julie Slater	1 October 2019 - 30 September 2023 (Previously North Central CMA Board member for 2 terms)
Angela Enbom	1 October 2019 - 30 September 2023



Julie Slater - Deputy Chair

Julie Slater was appointed to the Wimmera CMA Board in October 2019, having previously been a Board Member at the North Central CMA for eight years.

Julie is a graduate of the Australian Institute of Company Directors and is self-employed in a consulting practice,

JLS Consulting specialising in public relations and marketing, strategic planning, and community engagement.

Julie holds a bachelor's degree in Public Relations and is Managing Director and Business Manager of a mixed cropping/livestock farming enterprise located within the Buloke Shire in North-west Victoria. She is also Chair of Women's Health Loddon Mallee and Co-founder of the Buloke Women's Network.



Peter Hilbig - Chair

Peter Hilbig was appointed Chair in October 2017. He has lived at Halls Gap for over thirty years employed locally as a teacher, education consultant and principal. He has worked as a teacher and school leader in Malaysia and Northern Territory, and now provides consultancy support to schools. Peter's interest in the Wimmera and passion for sustainable catchment management developed through six years as manager of Project Platypus - Upper Wimmera Landcare, where he was inspired by the commitment of a diverse range of stakeholders using science to monitor and inform improvement in land and water quality, agriculture and biodiversity.

Peter is currently Chair of Vic Catchments, the peak body for Catchment Management Authorities in Victoria. He volunteers as Captain of the Halls Gap CFA Brigade and as a Justice of the Peace.

Peter is keen for the Wimmera CMA to engage effectively with all stakeholders to achieve a healthy and sustainable catchment community.



Angela Enbom

Angela Enbom was appointed to the Wimmera CMA Board in October 2019. Angela is a commercial beekeeper owner/manager and a sustainable small-scale food-producer. She is a permaculture professional who has developed a sustainable organic integrated plant and animal system.

Angela is an executive on the Central Victorian Apiary Association and provides community bee and sustainable bee practices education to a range of community groups regularly.



Emelia Sudholz

Emelia Sudholz was appointed to the Wimmera CMA Board in October 2011. Emelia is an agricultural scientist, teacher, and partner with her husband in a cropping and sheep farm business at Rupanyup South. Emelia has a strong background in water management, is on the Board of the Wimmera Development Association and is a member of the Wimmera Southern Mallee Regional Partnerships Committee.

Emelia brings experience in natural resource management, stakeholder engagement, governance, farming expertise and involvement to the Board.

Emelia is committed to the Wimmera after moving here over 20 years ago and is heavily involved in local community groups.



David Drage

David Drage was appointed to the Board in October 2013 and reappointed in October 2017. David brings a diverse mix of farming, Landcare, community, and waterway experience and involvement to the Board. David lives on the family farm with his wife and two children. The

farm grows winter cereals and legumes and they run a small flock of Merino ewes for wool and prime lamb production. There is also a strong focus on preserving and conserving the remaining remnant Buloke and box vegetation on the farm.

David's long-term goals are utilising his land-based resources for food production, and his family's livelihood, while preserving the farm to ensure it is handed on to the next generation in the best possible condition. David is a member of several community groups including Warracknabeal Apex Club and Lah Landcare Group.



John Goldsmith

John Goldsmith was appointed to the Wimmera CMA Board in October 2013 and reappointed in 2017. John has spent the majority of his life in the Wimmera and Southern Mallee. John is keen, through his role with the Board, to contribute to long-term sustainability of the Wimmera region.

For the past 30 years, John has worked at Longerenong College and has been General Manager for the past 12 years. In his current role, John deals with farmers and farming issues on a daily basis, through the college's 1,070-hectare cropping, sheep and beef cattle enterprise. He is also surrounded by young people, who are starting their agricultural careers, and their contribution to the Australian agricultural industry.



La Vergne Lehmann

La Vergne Lehmann was appointed to the Wimmera CMA Board in October 2017. La Vergne lives near Dimboola and brings a broad range of experience including natural resource management, community engagement, research, communications and media and tourism.

La Vergne is now working in economic development for the Barengi Gadjin Land Council which has a focus on redeveloping the native nursery at Wail. The nursery strives to provide high-quality local plants and revegetation projects across the region; providing ongoing opportunities for the Traditional Owner community.

La Vergne is passionate about sustainability and environmental issues in the region and is a regular contributor to several media and social media forums. La Vergne is also co-chair of the Grampians Regional Climate Adaptation Group and is on the Board of the Wimmera Health Care Group.



Michael Porter

Michael Porter was appointed to the Board in November 2015 and is the current Chair of the Audit and Risk Committee. Michael owns farming land in Victoria's Western District, near Ballarat. He has had extensive experience in the Agricultural sector where he was the CEO

of Southern Quality Produce Co-operative for almost four years. He has a particular interest in soil regeneration and making the best use of our limited water resources. Before working for SQP, he held Senior Management roles within ASX listed companies.

Michael holds a Bachelor of Business Studies with a major in Enterprise Development, a Post Graduate Qualification in Change Management and is a Graduate of the Australian Institute of Company Directors. He holds additional Board Positions including Directorships with ASX Listed Angel Seafood Holdings Ltd. He is a past Member and Chairman of the Audit Advisory Committee for the City of Ballarat.

Outside of farming, and these roles, Michael is also an Active Reservist where he holds the rank of Commander in the Royal Australian Naval Reserve.



Michelle Graymore

Michelle Graymore was appointed to the Board in October 2017. Michelle is an Environmental Sociologist who is passionate about helping rural and regional communities be sustainable and resilient, particularly in the Wimmera.

Michelle is an Honorary Senior Research Fellow at Federation University Australia who works with environmental scientists, natural resource managers and the community. This enables Michelle to encourage local knowledge, community needs and values, and the best available science to be considered in planning, policy and decision making.

As well as a family connection to the Wimmera, Michelle spent four years leading the Wimmera Research Group (formerly known as Horsham Campus Research Precinct) at Federation University in Horsham. Michelle brings to the Board expertise in sustainability, water management, climate change adaptation, social change processes, community engagement and community resilience. In her role on the Board Michelle is keen to use her skills to contribute to the long-term sustainability of the region.

Board Attendance

Board member	Meetings Attended 1 July 2020 - 30 June 2021
Peter Hilbig	9
Angela Enbom	8
David Drage	9
Emelia Sudholz	9
John Goldsmith	8
Julie Slater	8
La Vergne Lehmann	9
Michael Porter	9
Michelle Graymore	9
Total Meetings	9

As part of increasing the Board's understanding and knowledge of Integrated Catchment Management and Wimmera CMA projects, 1 field tour/information day was undertaken. The second was cancelled due to COVID-19 social distancing restrictions.

As part of the ongoing strategic planning process, the Board conducts a strategic planning workshop each year. COVID-19 restrictions forced the cancellation of a face to face workshop, and online webinar sessions were held over three sittings.

Board Governance Committees

The Board has delegated responsibility for many functions to the Board subcommittees.

Audit, Risk and Finance Committee

This committee meets at least four times a year and has responsibility for the oversight and management of financial and organisational risks, financial reporting, compliance with relevant laws and regulations and maintenance of an efficient and effective audit function.

1 July 2020 - 30 June 2021

Michael Porter – Committee Chair

Angela Enbom

David Drage

La Vergne Lehmann

Peter Hilbig (Ex Officio)

Simon Coutts * (Independent member)

Business and Planning Committee

This committee is responsible for the oversight of the development and review of the RCS, investment proposals and annual corporate planning including monitoring, evaluation, governance, compliance requirements and strategic alignment to organisational objectives.

1 July 2020 - 30 June 2021

David Drage – Committee Chair

Michelle Graymore

Julie Slater

Peter Hilbig – Ex Officio

Performance and Remuneration Committee

This committee's role is to monitor, review and make recommendations to the Board regarding:

- Recruitment and appointment of the Chief Executive Officer;
- Remuneration and incentive policies for the CEO;
- Performance appraisals of the CEO; and
- Succession plans for the CEO.

1 July 2020 - 30 June 2021

Peter Hilbig – Committee Chair

Emelia Sudholz

John Goldsmith

Occupational health and safety disclosure

Wimmera CMA has an internal Occupational Health and Safety OH&S Committee (OH&S) who are charged with oversight of the organisation's health, safety and wellbeing policies and procedures.

The safety of our staff through the COVID-19 pandemic has continued to be a major focus of the committee this year. Ensuring compliance with government obligations, while also looking at our local requirements and staff needs to ensure staff are supported and considered in the process. Staff were supported in undertaking self-assessments for home offices and online ergonomic training to ensure that their home office space was set up as per guidelines. Online staff meetings were held weekly; with the morning quiz shared online at morning tea.

All staff were offered First Aid, CPR fresher (with 8 accredited) and driver training. This was delivered to a limited number of staff due to trainer availability, travel restrictions and organisational restrictions placed on engagement with external contractors as a direct result of COVID-19. Driver training will be offered again to staff in the next reporting year. One staff member completed their OH&S certificate as a new committee member.

Staff have been supported with regards to their health and wellbeing, with annual flu vaccinations offered to all staff and medical checks (including skin checks) offered every two years.

We continue to have a high number of staff trained to be able to respond to any OH&S incidents including 8 in level 2 first aid, 6 in workplace fire and emergency control procedures and 11 in fire extinguisher, hose-reel and blanket use and operation.

A complete review and consolidation of our OH&S policies and procedures was carried out as part of our Working for Victoria Program.

Incident management

Incidents with staff increased by 4.93 % from the previous year. The increase equates to one additional reported incident compared with the previous year.

With the addition of over 40 staff through the Working For Victoria in predominately field based work there were six additional incidents reported.

There were no reportable incidents with staff, and 3 reportable incidents of a minor nature as part of the Working For Victoria initiative.

There were no workcover claims across the organisation.

Table 16 Incident report summary

Measure	KPI	2018-19	2019-20	2020-21
Full-time equivalent		23.07	19.87	20.09
Hazards	Hazards identified	2	2	0
	Rate per 100 FTE	8.67	10.07	0.00
Incidents	Total no. of incidents - staff	4	1	2
	No. of reportable incidents requiring medical treatment - staff	0	0	0
	Incident rate per 100 FTE staff	17.34	5.03	9.96
	No incidents - Employment Programs	1	1	7
	No. of reportable incidents requiring medical treatment - Employment Programs	0	0	3
	Incident rate per 100 FTE - Employment Programs	4.33	5.03	34.84
Claims	No. of standard claims	0	0	0
	Rate per 100 FTE	0	0	0
	No. of lost time claims	0	0	0
	Rate per 100 FTE	0	0	0
	No. of claims exceeding 13 weeks	0	0	0
	Rate per 100 FTE	0	0	0
Fatalities	Fatality claims	0	0	0
Claim costs	Average cost per standard claim	0	0	0
Return to work	Percentage of claims with RTW plan <30 days.	0%	0%	0%
OH&S Meetings	Meetings held	11	8	11

Employment and conduct principles

Our staff

Providing a safe working environment and investing in people and efficient systems is an important part of Wimmera CMA's responsibilities. Wimmera CMA adheres to the employment and conduct principles as contained in the *Public Administration Act 2004*.

Employment Principles

Wimmera CMA continue to undertake recruitment to our organisation based upon the public sector employment principles; with the flexibility to tailor the campaigns to the individual positions.

Training and development

Wimmera CMA strongly advocates for the development of staff to meet the current and forecast business objectives of the organisation. Professional development, staff training and career goals are incorporated into the Wimmera CMA annual work plan review process. Through this process individual staff training is discussed and developed to not only ensure that staff have access to training to undertake their role, but also the next step in their career progression.

Whole of organisation training provided:

With the restricted access on attending face to face training, online training became more accessible. We have continued to have staff undertake training using our online training portal; staff have been required to undertake an OH&S module, with those working from home completing the ergonomic office training; fraud training and then the option to complete at least three other modules from an identified list.

Employment support program

We have continued a shared contract with three other CMAs with Lifeworks by Morneau Shepell. This includes professional, confidential counselling service. The employment support program provides counselling and support to employees to manage challenges both within the workplace and outside of it.

This contract includes access to a shared platform which provides additional support information to all staff, with a range of wellbeing resources and self-help tools. It also includes access to an online app. The support provided continues to be available with specialist services and delivered via phone, face to face or virtually.

Conduct principles

The standards for code of conduct mirror those issued by the Victorian Public Sector Commission as does the Conflict of Interest Framework and the Gifts Benefits and Hospitality Policy Framework.

Workforce data

The following table discloses the head count and full-time equivalent (FTE) of all active employees of Wimmera CMA employed in the last full pay period in June of the current reporting period, and in the last full pay period in June 2021 and the previous reporting period (2020).

This excludes employees on leave without pay and on secondment with other organisations. (1 FTE)

Employees are classified in accordance with Wimmera CMA Enterprise Agreement 2020-24 in bands 1-5 and senior managers employed under flexibility agreements under the Agreement. Executive Officers are employed under a PEERS contract.

We have had an overall increase of 0.22 FTE; brought about by a combination of changes due to the variation of hours for 3 staff, the creation of a new Youth Employment Program position, the return of one staff member from parental leave and 3 vacant positions.

The executive officer position was market tested this year in line with government policy and after an extensive recruitment campaign by an external provider, the incumbent was reappointed.

Table 17 Details of employment levels in 2020 and 2021

	June 2021		June 2020	
Classification	Number (Head count)	FTE	Number (Head count)	FTE
Executive officers	1	1	1	1
Senior managers	4	4	4	4
Administration staff	4	3.49	5	3.89
Field staff	14	11.6	15	10.98
Total	23	20.09	25	19.87

Workforce Inclusion Policy

The Wimmera CMA has a balanced working environment where equal opportunity and diversity are valued. As part of the diversity and inclusion policy, Wimmera CMA has a target of maintaining the percentage of its employees who identify as being Aboriginal and/or Torres Strait Islander at a minimum of 10%.

Workforce inclusion policy initiative	Target	Actual progress in 2018-19	Actual progress in 2019-20	Actual progress in 2020-21
Maintain employees who identify as Aboriginal and/or Torres Strait Islander at 10%	Maintain employees who identify as being ATSI at or above 10%	Employees who identify as being ATSI 12%	Employees who identify as being ATSI 13%	Employees who identify as being ATSI 12%

Other disclosures

Local Jobs First Act 2003

The Victorian Local Jobs First Policy applies to tenders of over \$1 million in regional Victoria. During the 2020-21 reporting period, Wimmera CMA had no tenders of this size.

Social Procurement Framework (SPF Reporting Guidelines)

Wimmera CMA continued its commitment to social procurement in 2020-21. Social procurement practices were undertaken to support a range of local organisations and generate social value consistent with Victoria's Social Procurement Framework. In addition to seeking opportunities for direct purchasing of goods and services from social enterprises, Aboriginal enterprises and other social benefit suppliers including disability enterprises, Wimmera CMA also supported capability development. Examples include:

- Our partnership project with Barengi Gadjin Land Council to rehabilitate and improve access to the Ranch Billabong intended to build skills and capability within BGLC to better position the organisation to provide related services to other organisations in future years.
- Ongoing engagement of AXIS Worx in Natural Resource Management project delivery including tree guard services. AXIS Worx is a social enterprise providing supported employment for people with disabilities who are unable to work in the open employment sector.

Government advertising expenditure

Wimmera CMA's expenditure in the 2020-21 reporting period on government campaign expenditure did not exceed \$100,000.

Consultancies

Details of consultancies valued at \$10,000 or greater:

- In 2020-21 there were nine consultancies where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred in 2020-21 in relation to these consultancies is \$245,981 excl. GST.
- Details of individual consultancies are outlined on Wimmera CMA's website, at www.wcma.vic.gov.au.

Details of consultancies valued at less than \$10,000:

- In 2020-21 there were two consultancies where the total fees payable to the consultants were less than \$10,000. The total expenditure incurred during 2020-21 in relation to these consultancies is \$9,299 excl. GST.

Information and communication technology expenditure

For the 2020-21 reporting period Wimmera CMA had a total ICT expenditure of \$486,000 with the details shown below:

All Operational ICT Expenditure	ICT expenditure relating to project to create ICT capabilities		
All ICT operational Expenditure (\$000)	Non-BAU ICT Expenditure (\$000)	Operational Expenditure (\$000)	Capital Expenditure (\$000)
Total	Total A+B	A	B
412	74	68	6

Note: ICT expenditure refers to Wimmera CMA's costs in providing business enabling ICT services within the current reporting period. It comprises Business As Usual (BAU) ICT expenditure and Non-Business As Usual (Non-BAU) ICT expenditure.

Non-BAU ICT expenditure relates to extending or enhancing Wimmera CMA's current ICT capabilities.

BAU ICT expenditure is all remaining ICT expenditure, which primarily relates to ongoing activities to operate and maintain the current ICT capability.

Disclosure of major contracts

Wimmera CMA has not entered into any major contracts during 2020-21.

A 'major contract' is a contract entered into during the reporting period valued at \$10 million or more.

Compliance with Building Act 1993

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

Competitive neutrality policy

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

Wimmera CMA continues to comply with the requirements of the Competitive Neutrality Policy.

Compliance with the Public Interest Disclosure Act 2012

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

Wimmera CMA is a public body for the purposes of the *PID Act*.

What is a public interest disclosure?

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

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

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

How do I make a public interest disclosure?

You can make a public interest disclosure about Wimmera CMA or its Board members, officers or employees by contacting IBAC (details below).

Wimmera CMA is not able to receive public interest disclosures.

Wimmera CMA has established procedures for the protection of persons from detrimental action in reprisal for making a public interest disclosure about Wimmera CMA, its Board members, officers or employees. You can access Wimmera CMA's procedures on its website at: [wcma.vic.gov.au/docs/default-source/corporatedocs/protected-disclosure-procedure-\(ibac\).pdf](http://wcma.vic.gov.au/docs/default-source/corporatedocs/protected-disclosure-procedure-(ibac).pdf).

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

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

Mail: IBAC, GPO Box 24234, Melbourne Victoria 3001

Internet: www.ibac.vic.gov.au

Phone: 1300 735 135

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

Compliance with the Freedom of Information Act 1982

The *Freedom of Information Act 1982* (the Act) allows the public a right of access to documents held by Wimmera CMA. The purpose of the Act is to extend as far as possible the right of the community to access information held by government departments, local councils, Ministers and other bodies subject to the Act.

An applicant has a right to apply for access to documents held by Wimmera CMA. This comprises documents both created by Wimmera CMA or supplied to Wimmera CMA by an external organisation or individual, and may also include maps, films, microfiche, photographs, computer printouts, computer discs, tape recordings and videotapes. Information about the type of material produced by Wimmera CMA is available on Wimmera CMA's website under its Part II Information Statement.

The Act allows Wimmera CMA to refuse access, either fully or partially, to certain documents or information. Examples of documents that may not be accessed include: cabinet documents; some internal working documents; law enforcement documents; documents covered by legal professional privilege, such as legal advice; personal information about other people; and information provided to Wimmera CMA in-confidence.

The Act was amended on 1 September 2017 to reduce the Freedom of Information (FOI) processing time for requests received from 45 to 30 days. However, when external consultation is required under ss29, 29A, 31, 31A, 33, 34 or 35, the processing time automatically reverts to 45 days. Processing time may also be extended by periods of 30 days, in consultation with the applicant. With the applicant's agreement this may occur any number of times. However, obtaining an applicant's agreement for an extension cannot occur after the expiry of the timeframe for deciding a request.

If an applicant is not satisfied by a decision made by [Agency name], under section 49A of the Act, they have the right to seek a review by the Office of the Victorian Information Commissioner within 28 days of receiving a decision letter.

Making a request

FOI requests can be lodged online at www.foi.vic.gov.au. An application fee of **\$30.10** applies. Access charges may also be payable if the document pool is large, and the search for material, time consuming.

Access to documents can also be obtained through a written request to Wimmera CMA's Freedom of Information officer, as detailed in s17 of the *Freedom of Information Act 1982*.

When making an FOI request, applicants should ensure requests are in writing, and clearly identify what types of material/documents are being sought.

Requests for documents in the possession of Wimmera CMA should be addressed to:

Freedom of Information Officer

Wimmera CMA
PO Box 479
Horsham, Vic 3402

FOI statistics/timeliness

During 2020-21 Wimmera CMA received no applications from the general public.

Further information

Further information regarding the operation and scope of FOI can be obtained from the Act; regulations made under the Act; and foi.vic.gov.au.

Additional information available on request

In compliance with the Standing Directions of the Minister for Finance, details in respect of the items listed below have been retained by Wimmera CMA and are available in full on request, subject to the provisions of the *Freedom of Information Act 1982*:

- A declaration of pecuniary interests have been duly completed by all relevant officers;
- Details of publications produced by Wimmera CMA about itself, and how these can be obtained;
- Details of any other external reviews carried out on Wimmera CMA;
- Details of major research and development activities undertaken by Wimmera CMA;
- Details of major promotional, public relations and marketing activities undertaken by Wimmera CMA to develop community awareness of the entity and its services; and
- Details of changes in prices, fees and charges.

The information is available from:

The CEO

Wimmera Catchment Management Authority

Phone 03 5382 1544

Email wcma@wcma.vic.gov.au

Additional information included in the annual report

Details in respect of the following item have been included in the Wimmera CMA's annual report, on the pages indicated below:

- Details of assessments and measures undertaken to improve the occupational health and safety of employees. Also refer to occupational health and safety in this report in 'Occupational health and safety' on page 38;
- A statement on industrial relations within the Wimmera CMA, and details of time lost through industrial accidents and disputes. Also refer to employment and conduct principles in this report in 'Employment and conduct principles' on page 39.
- A list of Wimmera CMA major committees, the purposes of each committee and the extent to which the purposes have been achieved. Also refer to Board governance committees in this report in 'Board governance committees' on page 37;

Information that is not applicable to Wimmera CMA

The following information is not relevant to Wimmera CMA for the reasons listed below:

- A declaration of shares held by senior officers (No shares have ever been issued by Wimmera CMA).
- Details of overseas visits undertaken (No Board or members or senior executives took overseas work-related trips).

Office Based Environmental Impacts

Actions in addition to solar panel installation in recent years have included recycling batteries and other e-waste, fluorescent tubes, glass, cardboard and paper, as well as use of energy-efficient office lighting, composting, double-sided printing and water-saving devices such as desert cubes.

Results from the annual waste audit are highlighted below. Full-time equivalent (FTE) based indicators are adopted for monitoring and evaluation purposes. Water consumption measure was impacted by a damaged water system.

Per full-time equivalent	2020-21	2017-18 benchmark	Change
Electricity consumption kWh (associated with electricity consumption)	4082.63	5140.00	-21%
Estimated Greenhouse emissions tonnes	3.94	6.01	-34%
Water consumption kL*	12.59	7.01	79%
Total waste production kg	36.04	36.90	-2%
General waste production kg	17.06	23.26	-27%
Recycling rate %	52.7	37.00	42%
Estimated Greenhouse emissions (associated with waste to landfill)	.70	.95	-27%

Wimmera CMA continues to participate in the TAKE2 Pledge program as part of our commitment to contribute to Victoria's target of net zero greenhouse gas emissions by 2050.

Asset Management Accountability Framework (AMAF) Maturity Assessment

The Authority's target maturity rating is 'competence', meaning systems and processes fully in place, consistently applied and systematically meeting the AMAF requirement, including a continuous improvement process to expand system performance above AMAF minimum requirements.

Leadership and accountability (requirements 1 to 19)

The Authority has met its target maturity level under all requirements in this category.

Planning (requirements 20-23)

The Authority has met its target maturity level under all requirements in this category.

Acquisition (requirements 24 and 25)

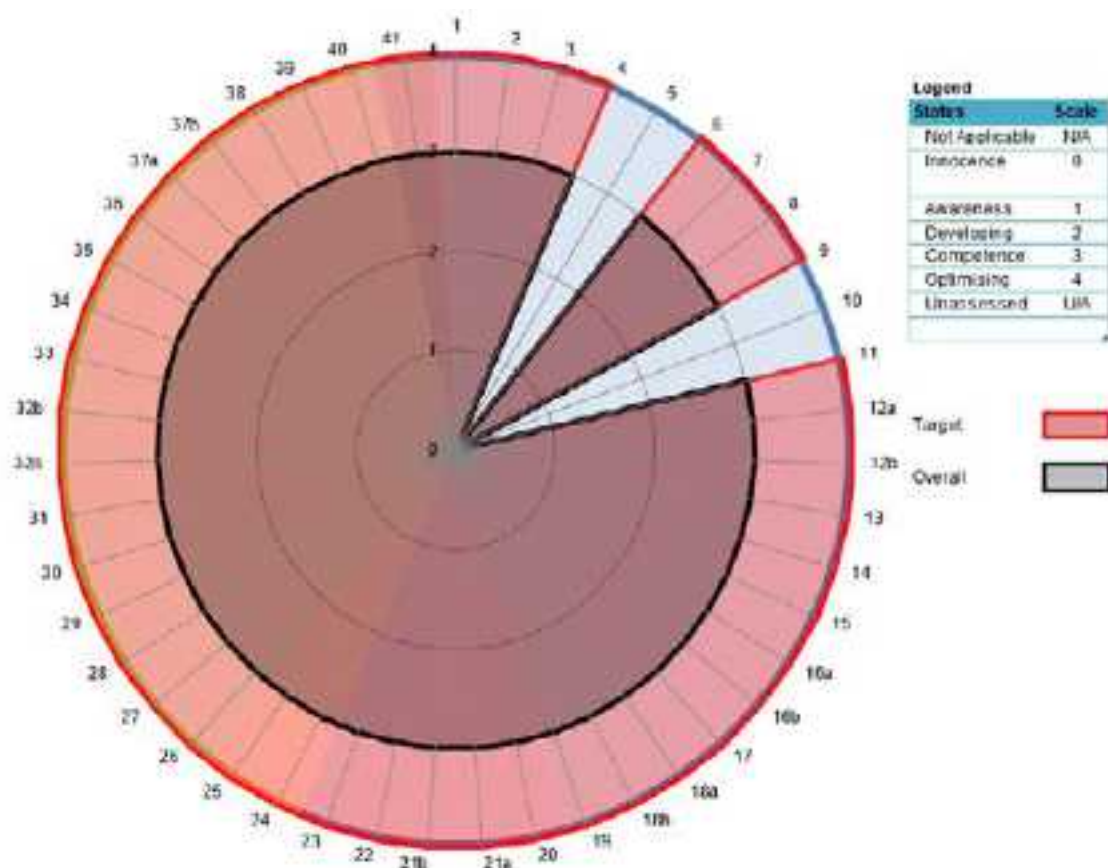
The Authority has met its target maturity level under all requirements in this category.

Operation (requirements 26-40)

The Authority has met or exceeded its target maturity level under all requirements in this category.

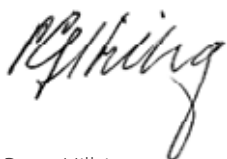
Disposal (requirement 41)

The Authority has met its target maturity level in this category.



Financial Management Compliance Attestation Statement

I Peter Hilbig, on behalf of the Wimmera Catchment Management Authority Board, certify that the Wimmera Catchment Management Authority has no Material Compliance Deficiencies with respect to the applicable Standing Directions of the Minister for Finance under the *Financial Management Act 1994* and instructions.



Peter Hilbig
Chairman Wimmera CMA Board

How this report is structured

The Wimmera Catchment Management Authority has presented its audited general purpose financial statements for the financial year ended 30 June 2021 in the following structure to provide users with the information about the Authority's stewardship of resource entrusted to it.

Financial statements

Comprehensive operating statement

Balance sheet

Cash flow statement

Statement of changes in equity

Notes to the financial statements

1. About this report

The basis on which the financial statements have been prepared and compliance with reporting regulations

2. Funding delivery of our services

Revenue recognised in respect of Government contributions and other income sources

2.1 Summary of income that funds the delivery of our services

2.2 Income from transactions

3. The cost of delivering services

Operating expenses of the Authority

3.1 Expenses incurred in delivery of services

3.2 Program delivery expenses

3.3 Other operating expenses

4. Key assets available to support output delivery

Leasehold improvements, plant and equipment, and motor vehicles

4.1 Property, plant and equipment

5. Other assets and liabilities

Working capital balances, and other key assets and liabilities

5.1 Receivables

5.2 Payables

5.3 Other non-financial assets

6. How we financed our operations

Borrowings, cash flow information, leases and commitments for expenditure

6.1 Cash flow information and balances

6.2 Carry forward project funding

6.3 Leases

6.4 Commitments for expenditure

7. Risks, contingencies and valuation judgements

Financial risk management, contingent assets and liabilities as well as fair value determination

7.1 Financial instruments specific disclosures

7.2 Contingent assets and contingent liabilities

7.3 Fair value determination

8. Other disclosures

- 8.1 Ex-gratia expenses
- 8.2 Reserves
- 8.3 Responsible persons
- 8.4 Remuneration of executive officers
- 8.5 Related parties
- 8.6 Remuneration of auditors
- 8.7 COVID-19 impact
- 8.8 Subsequent events
- 8.9 Economic dependency
- 8.10 Australian accounting standards issue that are not yet effective

Financial statements

Declaration in the Financial Statements

The attached financial statements for the Wimmera Catchment Management Authority have been prepared in accordance with Direction 5.2 of the Standing Directions of the Assistant Treasurer under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including Interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, cash flow statement, statement of changes in equity, and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2021 and financial position of the Authority at 30 June 2021.

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

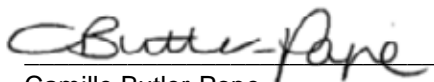
We authorise the attached financial statements for issue on 15 September, 2021



Peter Hilbig
Chairperson



David Brennan
CEO and Accountable Officer



Camille Butler-Pope
Chief Finance Officer

COMPREHENSIVE OPERATING STATEMENT (a)

for the financial year ended 30 June 2021

	Notes	2021 \$	2020 \$
Income from transactions			
Government contributions	2.2.1	9,571,762	7,143,486
Interest	2.2.2	24,251	77,629
Other income	2.2.3	18,767	53,496
Total income from transactions		9,614,780	7,274,611
Expenses from transactions			
Employee expenses	3.1.1	2,274,964	2,443,381
Depreciation	4.1.1	207,640	213,099
Interest expense	6.3	23,037	21,478
Program delivery expenses	3.2	4,494,780	5,300,647
Other operating expenses	3.3	719,920	567,307
Total expenses from transactions		7,720,341	8,545,912
Net result from transactions (net operating balance)		1,894,439	(1,271,301)
Other economic flows included in net result			
Net gain on non-financial assets (b)	4.1.3	33,568	17,039
Net result		1,928,007	(1,254,262)
Comprehensive result		1,928,007	(1,254,262)

The accompanying notes form part of these financial statements.

Notes:

(a) This format is aligned to AASB 1049 Whole of Government and General Government Sector Financial Reporting.

(b) 'Net gain/(loss) on non-financial assets includes realised gains/(losses) from disposals of all physical assets.

BALANCE SHEET (a)

as at 30 June 2021

	Notes	2021 \$	2020 \$
Assets			
Financial assets			
Cash and deposits	6.1	7,220,644	5,419,403
Receivables	5.1	1,009,448	925,122
Total financial assets		8,230,092	6,344,525
Non-financial assets			
Property, plant and equipment	4.1	244,304	243,830
Property, plant and equipment (ROU)	4.1	977,411	1,145,171
Other non-financial assets	5.3	55,614	54,873
Total non-financial assets		1,277,329	1,443,874
Total assets		9,507,421	7,788,399
Liabilities			
Payables	5.2	280,398	240,773
Employee related provisions	3.1.2	639,923	735,936
Leases	6.3	992,574	1,145,171
Total liabilities		1,912,895	2,121,880
Net assets		7,594,526	5,666,519
Equity			
Accumulated surplus		5,638,123	3,402,223
Committed funds reserve	8.2	232,704	540,597
Contributed capital		1,723,699	1,723,699
Net worth		7,594,526	5,666,519

The accompanying notes form part of these financial statements.

Note:

(a) This format is aligned to AASB 1049 Whole of Government and General Government Sector Financial Reporting.

CASH FLOW STATEMENT (a)

for the financial year ended 30 June 2021

	Notes	2021 \$	2020 \$
Cash flows from operating activities			
Receipts			
Receipts from government		9,440,137	7,381,520
Interest received		24,251	77,629
Goods and services tax received from the ATO (b)		446,283	287,232
Other receipts		18,767	53,496
Total receipts		9,929,438	7,799,877
Payments			
Payments to suppliers and employees		8,063,418	9,076,579
Goods and services tax paid to the ATO		(117,641)	(312,338)
Interest and other costs of finance paid		23,037	21,478
Total payments		7,968,814	8,785,719
Net cash flows provided/(used in) by operating activities	6.1.1	1,960,624	(985,842)
Cash flows from investing activities			
Purchases of non-financial assets		(94,417)	(41,405)
Proceeds from the sale of non-financial assets		64,535	85,149
Net cash flows (used in)/provided by investing activities		(29,882)	43,744
Cashflows from financing activities			
Repayment of borrowings and principal portion of lease liabilities		(129,501)	(127,365)
Net cash flows used in financing activities		(129,501)	(127,365)
Net increase/(decrease) in cash and cash equivalents		1,801,241	(1,069,463)
Cash and cash equivalents at the beginning of the financial year		5,419,403	6,488,866
Cash and cash equivalents at end of financial year	6.1	7,220,644	5,419,403

The accompanying notes form part of these financial statements.

Notes:

(a) This format is aligned to AASB 1049 Whole of Government and General Government Sector Financial Reporting.

(b) GST received from the Australian Taxation Office is presented on a net basis.

STATEMENT OF CHANGES IN EQUITY (a)

for the financial year ended 30 June 2021

	Accumulated surplus	Committed funds reserve	Contributed capital	Total
	\$	\$	\$	\$
Balance at 1 July 2019	3,485,806	1,711,276	1,723,699	6,920,781
Net result for the year	(1,254,262)	-	-	(1,254,262)
Transfers (from)/to reserves (b)	1,170,679	(1,170,679)	-	-
Balance at 30 June 2020	3,402,223	540,597	1,723,699	5,666,519
Net result for the year	1,928,007	-	-	1,928,007
Transfers to/(from) reserves (b)	307,893	(307,893)	-	-
Balance at 30 June 2021	5,638,123	232,704	1,723,699	7,594,526

The accompanying notes form part of these financial statements.

Note:

(a) This format is aligned to AASB 1049 Whole of Government and General Government Sector Financial Reporting.

(b) The net amount transferred from accumulated surplus to committed funds reserve consists of carry forward unspent project funds that have been set aside for the purpose of completion of specific projects.

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2021

1. ABOUT THIS REPORT

The Wimmera Catchment Management Authority is a government authority of the State of Victoria, established on 1 July 1997 by the state government.

Its principal address is: Wimmera Catchment Management Authority
24 Darlot Street
Horsham VIC 3400

A description of the nature of its operations and its principal activities is included in the report of operations, which does not form part of these financial statements.

Basis of preparation

These financial statements are in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

The accrual basis of accounting has been applied in preparing these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Consistent with the requirements of AASB 1004 *Contributions*, contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore do not form part of the income and expenses of the Authority.

Additions to net assets which have been designated as contributions by owners are recognised as contributed capital. Other transfers that are in the nature of contributions to or distributions by owners have also been designated as contribution by owners.

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AASs that have significant effects on the financial statements and estimates are disclosed in the notes under the heading: 'Significant judgement or estimates', and relate to:

	Note
•determining whether the performance obligations are sufficiently specific so as to determine whether the arrangement is within the scope of AASB 15 or AASB 1058;	2.2.1
•employee benefit provisions;	3
•useful lives of assets;	4
•estimating discount rate when no implicit in the lease;	6.3
•fair value measurements of assets and liabilities;	7.3

Rounding

Unless otherwise stated, amount in the report have been rounded to the nearest dollar. Figures in the financial report may not equate due to rounding.

Compliance information

These general purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* (FMA) and applicable Australian Accounting Standards (AASs) which include Interpretations, issued by the Australian Accounting Standards Board (AASB). In particular, they are presented in a manner consistent with the requirements of AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Where appropriate, those AASs paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

1. ABOUT THIS REPORT (cont'd)

COVID-19 Health Pandemic

During the 2020 reporting period a viral pneumonia caused by a previously unknown pathogen emerged internationally. The pathogen was identified as a novel coronavirus subsequently named Severe Acute Respiratory Syndrome Coronavirus 2 (SARS-CoV-2), more commonly known as Coronavirus, which causes the illness known as Coronavirus disease 2019 (COVID-19).

The effects of COVID-19 are pervasive, and has impacted all industries, with infection numbers surging globally.

Initial responses by the Government included travel restrictions, both nationally and internationally, social distancing guidelines, declarations of State of Emergency across the nation, and eventually implementation of lock-downs across the country. During this time, the Government also implemented various initiatives to limit the financial impact of COVID-19, including:

- business financial assistance packages;
- JobSeeker and JobKeeper policies;
- moratorium on rental evictions as well as rental relief grants; and
- essential workers receiving free childcare during the crisis.

The Victorian Government also encouraged Departments and Agencies, including the Authority, to ensure that suppliers receive payments within five days of invoices where possible.

While the Authority has been affected by COVID-19, the effects have been limited to date. The Authority was well placed to transition to working remotely, and as such restrictions on our office access had minimal affect on our activities. The Authority has utilised a number of initiatives to attempt to combat the effects on the staff and the community by COVID-19 and its accompanying restrictions, which to date have showed some success. The Authority has also been able to maintain its existing staffing levels throughout the crisis.

From a financial perspective, as the Authority's funding is predominantly through State and Commonwealth Government Contributions, and the majority of the Authority's dealings are with other Government Departments and Agencies, management does not currently consider COVID-19 to have a material affect on any judgements or assumptions applied in the preparation of these financial statements.

The Authority received additional funding from State Government under the Working for Victoria COVID-19 funding stream to implement work crews for on grounds works.

2. FUNDING DELIVERY OF OUR SERVICES

Introduction

The Authority's overall objective is for the co-ordinated control of natural resource management within the broader catchments of the Wimmera region. The role of the Authority is to ensure effective implementation of the Regional Catchment Strategy. Associated with this role the Authority carries out strategic planning and advises Government.

To enable the Authority to deliver on its objectives, it receives income predominantly through State and Commonwealth Government contributions.

Significant judgement: Grants revenue

The Authority has made judgement on the recognition of grant revenue as income of not-for-profit entities where they do not contain sufficiently specific performance obligations. Income from grants that are enforceable and with sufficiently specific performance obligations and accounted for as revenue from contracts with customers is recognised when the authority satisfies the performance obligation by providing the relevant service to the investor.

Structure

2.1 Summary of income that funds the delivery of our services

2.2 Income from transactions

2.1 Summary of income that funds the delivery of our services

	Notes	2021 \$	2020 \$
Government/Partnership contributions	2.2.1	9,571,762	7,143,486
Interest	2.2.2	24,251	77,629
Other income	2.2.3	18,767	53,496
Total income from transactions		9,614,780	7,274,611

Revenue and income that fund delivery of the Authorities services are accounted for consistently with the requirements of the relevant accounting standards disclosed in the following notes.

2.2 Income from transactions

2.2.1 Government/Partnership contributions Grants recognised under AASB 1058

	2021 \$	2020 \$
State Government	7,663,228	5,667,617
Commonwealth Government/Partnerships	1,908,534	1,475,869
Total Government/Partnership contributions	9,571,762	7,143,486

2.2.1 Government/Partnership contributions (cont'd)

The Authority has determined that the grant income included in the table above under AASB 1058 has been earned under arrangements that are either enforceable and/or linked to sufficiently specific performance obligations.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the Authority has unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the assets, the Authority recognises any increase in liabilities, decrease in assets, and revenue ('related amount') in accordance with other Australian Accounting Standards. Related amounts may take the form of:

- * revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15;
- * a lease liability in accordance with AASB 16;
- * a financial instrument, in accordance with AASB 9; or
- * a provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assts.*

2.2.2 Interest

	2021	2020
	\$	\$
Interest on bank deposits	<u>24,251</u>	<u>77,629</u>

Interest income includes interest received on bank accounts. Interest income is recognised using the effective interest method which allocates the interest over the relevant period.

2.2.3 Other income

	2021	2020
	\$	\$
Other income	<u>18,767</u>	<u>53,496</u>
Total other income	<u>18,767</u>	<u>53,496</u>

Partnership contributions consists of funds received from organisations as partners in major projects, and are recognised as income on receipt as they do not contain sufficiently specific performance obligations, and are disclosed in the comprehensive operating statement as other income.

All other income is recognised when the right to receive payment is established.

3. THE COST OF DELIVERING SERVICES

Introduction

This section provides an account of the expenses incurred by the Authority in delivering services. In Section 2, the funds that enable the provision of services were disclosed and in this note the cost association with the provision of services are recorded.

Significant judgement: Employee benefit provisions

In measuring employee benefits, consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using a single weighted average discount rate based on market yields of national government bonds in Australia that reflects the estimated timing and amount of benefit payment.

Structure

- 3.1 Expenses incurred in delivery of services
- 3.2 Program delivery expenses
- 3.3 Other operating expenses

3.1 Expenses incurred in delivery of services

	Notes	2021 \$	2020 \$
Employee expenses	3.1.1	2,274,964	2,443,381
Program delivery expenses	3.2	4,494,780	5,300,647
Other operating expenses	3.3	719,920	567,307
Total expenses incurred in the delivery of services		7,489,664	8,311,335

3.1.1 Employee benefit expenses in the comprehensive operating statement

	2021 \$	2020 \$
Salaries & wages	1,685,185	1,680,387
Annual leave	172,843	263,474
Long service leave	3,141	73,582
Other leave	131,966	137,225
Superannuation	198,782	201,488
Other	83,047	87,225
Total employee benefit expenses	2,274,964	2,443,381

Employee expenses include all costs related to employment including wages and salaries, payroll tax, fringe benefits tax, leave entitlements, termination payments and WorkCover premiums.

3.1.2 Employee related provisions in the balance sheet

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave (LSL) for services rendered to the reporting date and recorded as an expense during the period the services are delivered.

	2021 \$	2020 \$
Current provisions		
Annual leave:		
Unconditional and expected to be settled within 12 months	149,444	164,280
Unconditional and expected to be settled after 12 months	37,316	40,941
Long service leave:		
Unconditional and expected to be settled within 12 months	32,951	40,170
Unconditional and expected to be settled after 12 months	353,275	413,880
	<u>572,986</u>	<u>659,271</u>
Provisions for on-costs		
Unconditional and expected to be settled within 12 months	3,701	4,657
Unconditional and expected to be settled after 12 months	39,680	47,975
Total current provisions for employee benefits	<u>616,367</u>	<u>711,903</u>
Non-current provisions		
Long service leave:		
Employee benefits	21,177	21,537
Provisions for on-costs		
On-costs	2,379	2,496
Total non-current provisions for employee benefits	<u>23,556</u>	<u>24,033</u>
Total provisions for employee benefits	<u>639,923</u>	<u>735,936</u>
	2021 \$	2020 \$
Reconciliation of movement in on-cost provision		
Opening balance	735,936	720,720
Additional provisions recognised	(96,013)	15,216
Closing balance	<u>639,923</u>	<u>735,936</u>
Current	616,367	711,903
Non-current	23,556	24,033
	<u>639,923</u>	<u>735,936</u>

Wages and salaries annual leave and sick leave:

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

The liability for salaries and wages are recognised in the balance sheet at remuneration rates which are current at the reporting date. As the Authority expects the liabilities to be wholly settled within 12 months of reporting date, they are measured at undiscounted amounts.

The annual leave liability is classified as a current liability as the Authority does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period. Annual leave expected to be taken within the next 12 months is measured at the undiscounted amount while annual leave expected to be settled after 12 months is measured at present value.

No provision has been made for sick leave as all sick leave is non-vesting and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the statement of comprehensive income as it is taken.

3.1.2 Employee related provisions in the balance sheet (cont'd)

Employment on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

Long service leave (LSL):

Unconditional LSL is disclosed as a current liability; even where the Authority does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement would an employee take leave within 12 months.

The components of this current LSL liability are measured at:

- undiscounted value - if the Authority expects to wholly settle within 12 months; or
- present value - if the Authority does not expect to wholly settle within 12 months.

Unconditional LSL represents long service leave entitlements accrued for employees with more than 7 years of continuous service.

Conditional LSL is disclosed as a non-current liability. There is a conditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL is measured at present value.

3.1.3 Superannuation contributions

Employees of the Authority are entitled to receive superannuation benefits and the Authority contributes to defined contribution plans. The Authority does not contribute to any defined benefit plans.

The amount recognised in the comprehensive operating statement in relation to Superannuation is employer contributions for members of defined contribution superannuation plans that are paid or payable during the reporting period.

The name, details and amounts expensed in relation to the major employee superannuation funds and contributions made by the Authority are as follows:

	2021	2020
	\$	\$
Contribution plans:		
Vision super	58,370	51,387
Other private schemes	140,412	150,101
	198,782	201,488

There was \$0 in contributions outstanding to the above schemes as at 30 June 2021 (2020: \$0).

3.2 Program delivery expenses

	2021	2020
	\$	\$
Materials	516,484	262,952
Repairs and maintenance	19,811	33,970
Grants paid	619,925	2,135,893
Contractors	3,083,280	2,436,542
Consultants	255,280	431,290
Total program delivery expenses	4,494,780	5,300,647

Program delivery expenses are recognised as an expense in the reporting period in which they are incurred.

3.3 Other operating expenses

	2021	2020
	\$	\$
Promotions and marketing	70,383	124,262
Business and project administration	324,467	343,412
Travel and vehicle expenses	82,231	63,466
Short term lease payments	217,054	5,880
Audit, finance and bank expenses	25,785	30,287
Total other operating expenses	719,920	567,307

Other operating expenses generally represent the day-to-day running costs incurred in normal operations and are recognised as an expense in the reporting period in which they are incurred.

The following lease payments are recognised on a straight-line basis:

- Short-term leases - leases with a term less than 12 months; and
- Low value leases - leases with the underlying asset's fair value (when new, regardless of the age of the asset being leased) is no more than \$10,000. Refer Note 6.3 for short term leases practical expedients.

Short term leases were entered into for car hire for the Working for Victoria project (COVID crew) for 2021. This project has now been completed.

Variable lease payments that are not included in the measurement of the lease liability (i.e. variable lease payments that do not depend on an index or a rate and which are not, in substance fixed) such as those based on performance or usage of the underlying asset, are recognised in the Comprehensive operating statement (except for payments which has been included in the carrying amount of another asset) in the period in which the event or condition that triggers those payments occur.

4. KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY

Introduction

The Authority controls property, plant and equipment that are utilised in fulfilling its objectives and conducting its activities. They represent the key resources that have been entrusted to the Authority to be utilised for delivery of those outputs.

Significant judgement: Fair value measurement

Where the assets included in this section are carried at fair value, additional information is disclosed in Note 7.3 in connection with how those fair values were determined.

Estimation of useful lives

All non-current physical assets that have a limited useful life are depreciated. Where assets have separate identifiable components that have distinct useful lives and/or residual values, a separate depreciation rate is determined for each component.

Structure

4.1 Property, plant and equipment

4.1 Property, plant and equipment

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2021	2020	2021	2020	2021	2020
	\$	\$	\$	\$	\$	\$
Leasehold improvements at fair value	805,725	805,725	(744,250)	(735,952)	61,475	69,773
ROU building at fair value	1,071,102	1,044,944	(215,829)	(80,207)	855,273	964,737
Plant and equipment at fair value	249,367	249,367	(227,316)	(213,548)	22,051	35,819
Motor vehicles at fair value	233,965	255,301	(73,187)	(117,063)	160,778	138,238
ROU motor vehicles at fair value	156,169	205,676	(34,031)	(25,242)	122,138	180,434
Net carrying amount	2,516,328	2,561,013	(1,294,613)	(1,172,012)	1,221,715	1,389,001

Initial recognition:

Items of property, plant and equipment, are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition.

The cost of leasehold improvements are capitalised and depreciated over the shorter of the remaining term of the lease or their estimated useful lives.

Right-of-use asset acquired by lessees (under AASB 16 Leases) - initial measurement

The Authority recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentive received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

Refer Section 7.3.2 for measurement of fair value.

4.1 Property, plant and equipment (cont'd)

Subsequent measurement:

Property, plant and equipment as well as right-of-use assets under lease are subsequently measured at fair value less accumulated depreciation and impairment. Fair value is determined with regard to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset) and is summarised on the following page by asset category.

Right-of-use asset - subsequent measurement

The Authority depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The right-of-use assets are also subject to revaluation.

In addition, the right-of-use asset is periodically reduced by impairment losses, if any and adjusted for certain remeasurements of the lease liability.

Note 7.3 includes additional information in connection with fair value determination of property, plant and equipment.

Impairment of property, plant and equipment

The recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 *Fair Value Measurement*, with the consequence that AASB 136 does not apply to such assets that are regularly revalued.

4.1.1 Depreciation and amortisation

	2021	2020
Charge for the period	\$	\$
ROU buildings	113,707	102,124
Leasehold improvements	8,298	8,297
Plant and equipment	13,768	15,378
Motor vehicles	40,910	62,058
ROU motor vehicles	30,957	25,242
Total depreciation and amortisation	207,640	213,099

All buildings, plant and equipment and other non-financial physical assets that have finite useful lives are depreciated. Depreciation is generally calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Years Useful life
Buildings (right-of-use)	5 to 10
Leasehold improvements	5 to 10
Plant and equipment	3 to 10
Motor vehicles (including right-of-use vehicles)	1 to 4

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments made where appropriate.

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term. Where the Authority obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the entity will exercise a purchase option, the entity depreciates the right-of-use asset over its useful life.

Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

4.1.2 Reconciliation of movements in carrying values of property, plant and equipment

	Leasehold improvements at fair value \$	Buildings (ROU) \$	Plant and equipment at fair value \$	Motor vehicles at fair value \$	Motor vehicles (ROU) \$	Total \$
2021						
Opening balance	69,773	964,737	35,819	138,238	180,434	1,389,001
Additions	-	-	-	94,332	-	94,332
Remeasurement	-	4,243	-	-	-	4,243
Disposals	-	-	-	(30,882)	(27,339)	(58,221)
Depreciation	(8,298)	(113,707)	(13,768)	(40,910)	(30,957)	(207,640)
Closing balance	61,475	855,273	22,051	160,778	122,138	1,221,715
2020						
Opening balance	78,070	-	9,781	268,418	-	356,269
Recognition of right-of-use assets	-	896,602	-	-	-	896,602
Adjusted opening balance at 1 July	78,070	896,602	9,781	268,418	-	1,252,871
Additions	-	217,360	41,416	-	205,676	464,452
Disposals	-	(47,101)	-	(68,120)	-	(115,221)
Depreciation	(8,297)	(102,124)	(15,378)	(62,060)	(25,242)	(213,101)
Closing balance	69,773	964,737	35,819	138,238	180,434	1,389,001

4.1.3 Other economic flows included in net result

Other economic flows measure the change in volume or value of assets or liabilities that do not result from transactions.

	2021 \$	2020 \$
Net gain on disposal of non-financial assets		
Proceeds from sale of non-financial assets	64,535	85,159
Less written down value	(30,967)	(68,120)
Total net gain on disposal of non-financial assets	33,568	17,039

5. OTHER ASSETS AND LIABILITIES

Introduction

This section sets out those assets and liabilities that arose from the Authority's operations.

Accrued revenue and accrued expenses

Accrued revenue and accrued expenses represent goods or services that have been received or supplied but have not been invoiced by the supplier.

In estimating the amount of an accrued revenue or accrued expense, consideration is given to the stage of completion of the services being performed.

Structure

5.1 Receivables

5.2 Payables

5.3 Other non-financial assets

5.1 Receivables

Current receivables

Contractual

Trade receivables

2021	2020
\$	\$
1,009,448	877,823
1,009,448	877,823

Statutory

GST input tax credits recoverable

-	47,299
1,009,448	925,122

Total current receivables

Contractual receivables are classified as financial instruments and categorised as financial assets at amortised cost. They are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement they are measured at amortised cost less any impairment.

Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments for disclosure purposes.

Details about the Authority's impairment policies, the Authority's exposure to credit risk, and the calculations of the loss allowance are set out in note 7.1.

5.2 Payables

Current Payables

Contractual

	2021	2020
	\$	\$
Trade payables	143,425	99,825
Accrued expenses	52,433	112,049
	<u>195,858</u>	<u>211,874</u>

Statutory

FBT payable	11,161	10,381
Group tax	73,379	18,518
	<u>84,540</u>	<u>28,899</u>
Total current payables	<u>280,398</u>	<u>240,773</u>

Contractual payables are classified as financial instruments and are measured at amortised cost. Accounts payable represent liabilities for goods and services provided to the Authority prior to the end of the financial year that are unpaid.

Statutory payables are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

5.3 Other non-financial assets

Current other non-financial assets

	2021	2020
	\$	\$
Prepayments	55,614	54,873
Total current other non-financial assets	<u>55,614</u>	<u>54,873</u>

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

6. HOW WE FINANCED OUR OPERATIONS

This section provides information on the sources of finance utilised by the Authority during its operations and other information related to financing activities of the Authority.

This section includes disclosures of balances that are financial instruments, such as cash balances. Note 7 provides additional, specific financial instrument disclosures.

Structure

- 6.1 Cash flow information and balances
- 6.2 Carry forward project funding
- 6.3 Leases
- 6.4 Commitments for expenditure

6.1 Cash flow information and balances

Cash and deposits, including cash equivalents, comprise cash on hand and cash at bank, which are held for the purpose of meeting short-term cash commitments rather than for investment purposes, and which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

	2021	2020
	\$	\$
Cash and deposits disclosed in the balance sheet:		
Cash on hand	500	500
Cash at bank	7,220,144	5,418,903
Balance as per cash flow statement	7,220,644	5,419,403

6.1.1 Reconciliation of net result to cash flow from operating activities

	2021	2020
	\$	\$
Net result for the period	1,928,007	(1,254,262)
Non-cash movements:		
Gain on disposal of non-current assets	(33,568)	(17,039)
Depreciation of non-current assets	207,640	213,099
	174,072	196,060
Movements in assets and liabilities:		
(Increase)/decrease in receivables	(131,625)	281,072
(Increase) in other non-financial assets	(741)	(25,033)
(Decrease)/increase in payables	86,924	(198,895)
(Decrease)/increase in employee related provisions	(96,013)	15,216
Net cash flows provided by/(used in) operating activities	1,960,624	(985,842)

6.2 Carry forward project funding

Catchment Management Authorities are responsible for the facilitation and coordination of catchments in an integrated and sustainable manner. This is achieved by undertaking projects funded by Victorian and Australian Government programs. The Authority received funding for specific projects which are guided by the Regional Catchment Strategy and delivered in line with the Authority's Corporate Plan approved by the Minister for Water.

The projects funded by the State and Commonwealth Governments can be undertaken over multiple financial years and is received at various stages of the project life based on contractual agreements. At the end of the financial year there are some projects that have not reached completion but will be completed within the contractual terms in future financial periods. At balance date the Authority has cash and cash equivalents that will be utilised to complete these projects in future financial years.

6.3 Leases

Information about leases for which the Authority is a lessee is presented below.

The Authorities leasing activities

The Authority leases various properties, photocopiers and motor vehicles. The lease contracts are typically made for fixed periods of 1-10 years with an option to renew the lease after that date. Lease payments for properties are renegotiated at the time of expiry.

Leases of motor vehicles with contract terms of less than 12 months are short-term and photocopier leases are of low-value items. The Authority has elected not to recognise right-of-use assets and lease liabilities for these leases.

At 30 June 2021, the Authority was committed to both short term and low value leases and the total commitment at that date was \$11,000.

6.3 (a) Right-of-use assets

Right-of-use assets are presented in note 4.1.

6.3 (b) Amount recognised in the Comprehensive Operating Statement

The following amounts are recognised in the Comprehensive Operating Statement for the year ending 30 June 2021 relating to leases:

	2021 \$	2020 \$
Interest expense on lease liabilities	23,037	21,478
Expenses relating to short term leases	217,054	5,880
Total amount recognised in the Statement of Comprehensive Statement	240,091	27,358

6.3 (c) Amounts recognised in the Statement of Cash Flows

	2021 \$	2020 \$
Payments for principal	144,664	127,365
Interest expense on lease liabilities	23,037	21,478
Total cash outflows for leases	167,701	148,843

For any new contracts entered into, the Authority considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use as asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition the Authority assesses whether the contract meets three key evaluations:

- Whether the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Authority and for which the supplier does not have substantive substitution rights;
- Whether the authority has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and the authority has the right to direct the use of the identified asset throughout the period of use; and
- Whether the authority has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

6.3 Leases (cont'd)

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

Separation of lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, the lessee is required to separate out and account separately for non-lease components within a lease contract and exclude these amounts when determining the lease liability and right-of-use asset amount.

Recognition and measurement of leases as a lessee

Lease Liability - initial measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or the Authorities incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments) less any lease incentive receivable;
- variable payments based on an index or rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee; and
- payments arising from purchase and termination options reasonably certain to be exercised.

Lease Liability - subsequent measurement

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

Short-term leases and leases of low-value assets

The Authority has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

Below market/Peppercorn lease

The Authority has no below market/peppercorn leases.

Presentation of right-of-use assets and lease liabilities

The Authority presents right-of-use assets as 'right-of-use assets' unless they meet the definition of investment property, in which case they are disclosed as 'investment property' in the balance sheet. Lease liabilities are presented as 'lease liabilities' in the balance sheet.

	2021	2020
	\$	\$
Current borrowings		
Lease liabilities	112,092	142,153
Total current borrowings	112,092	142,153
Non-current borrowings		
Lease liabilities (a)	880,482	1,003,018
Total non-current borrowings	880,482	1,003,018
Total borrowings	992,574	1,145,171

(a) Secured by the assets leased. Lease liabilities are effectively secured as the rights to the leased assets never to the lessor in the event of default.

6.3 Leases (cont'd)

Borrowings refer to interest bearing liabilities raised from lease liabilities.

Borrowings are classified as financial instruments. Interest bearing liabilities are classified at amortised cost unless the Authority elects to irrevocably designate them at fair value through profit or loss at initial recognition. The election depends on the nature and purpose of the interest-bearing liabilities.

The Authority has designated certain financial liabilities at fair value through net result to eliminate or significantly reduce the accounting mismatch that would otherwise arise.

The Authority has designated certain financial liabilities at fair value through net result to eliminate or significantly reduce the accounting mismatch that would otherwise arise. All other interest-bearing borrowings and other liabilities are initially recognised at the fair value of the consideration received less directly attributable transaction costs and subsequently measured at fair value with changes in fair value relating to the Authorities own credit risk recognised in other comprehensive income and the remaining amount of changes in fair value recognised in net result. Amounts in other comprehensive income related to credit risk are not subject to recycling in profit loss but are transferred to retained earnings when realised.

Maturity analysis of leases

	Carrying amount	Nominal amount	Less than 1 month	1-3 months	3 months - 1 year	1-5 years	5+years
2021							
Lease liabilities	992,574	870,350	-	29,245	87,736	584,910	168,459
Total	992,574	870,350	-	29,245	87,736	584,910	168,459
2020							
Finance lease liabilities	1,145,171	1,325,605	-	44,584	132,495	804,680	343,846
Total	1,145,171	1,325,605	-	44,584	132,495	804,680	343,846

Interest expense

	2021 \$	2020 \$
Interest on leases liabilities	23,037	21,478
Total interest expense	23,037	21,478

Interest expense' includes costs incurred in connection with the interest component of lease repayments. Interest expense is recognised in the period in which it is incurred.

6.4 Commitments for expenditure

Commitments

As at 30 June 2021, the Authority has \$11,000 (2020:\$16,280).

7. RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS

Introduction

The Authority is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information, (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for the Authority relate mainly to fair value determination.

Structure

- 7.1 Financial instruments specific disclosures
- 7.2 Contingent assets and contingent liabilities
- 7.3 Fair value determination

7.1 Financial instruments specific disclosures

Introduction

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of the Authority's activities, certain financial assets and financial liabilities arise under statute rather than a contract, and as such, do not meet the definition of financial instruments.

Categories of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- * the assets are held by the Authority to collect the contractual cash flows; and
- * the assets contractual terms give rise to cash flows that are solely payments of principal and interests.

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

The Authority recognised the following assets in this category:

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

Categories of financial liabilities

Financial liabilities at amortised cost

Financial liabilities at amortised cost are initially recognised on the date they originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest-bearing liability, using the effective interest rate method. The Authority recognised the following liabilities in this category:

The Authority recognises the following liabilities in this category:

- payables (excluding statutory payables); and
- lease liabilities

7.1 Financial instruments specific disclosures (cont'd)

Financial instruments: Impairment of financial assets

The Authority records the allowance for expected credit loss for the relevant financial instruments, applying AASB 9's Expected Credit Loss approach. Subject to AASB 9 impairment assessment include the Authority's contractual receivables and statutory receivables.

While cash and cash equivalents are also subject to the impairment of AASB 9, there was no identified impairment loss.

Contractual receivables at amortised cost

The Authority applies AASB 9 simplified approach for all contractual receivables to measure the expected credit losses using a lifetime expected loss allowance base on the assumptions about the risk of default and the expected loss rates. The Authority has grouped contractual receivables on shared credit risk characteristics and days past due, and select the credit loss rate based on the Authority's past history, existing market conditions, as well as forward-looking estimates at the end of the financial year.

Under this approach, the expected loss rate for the year ending 30 June 2021 has been calculated at 0%, and as such no loss allowance has been recognised.

Statutory receivables at amortised cost

The Authority's non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

Statutory receivables are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As a result, the loss allowance recognised for these financial assets during the period was limited to 12 months expected losses. There was no loss allowance recognised at the end of the financial year.

7.1.1 Financial instruments: Categorisation

	Contractual financial assets at amortised cost \$	Contractual financial liabilities at amortised cost \$	Total \$
2021			
Contractual financial assets			
Cash and deposits	7,220,644	-	7,220,644
<i>Receivables: (i)</i>			
Trade receivables	1,009,448	-	1,009,448
Total contractual financial assets	8,230,092	-	8,230,092
Contractual financial liabilities			
<i>Payables: (i)</i>			
Trade payables	-	143,425	143,425
Accrued expenses	-	52,433	52,433
Lease liabilities	-	992,563	992,563
Total contractual financial liabilities	-	1,188,421	1,188,421
	Contractual financial assets at amortised cost \$	Contractual financial liabilities at amortised cost \$	Total \$
2020			
Contractual financial assets			
Cash and deposits	5,419,403	-	5,419,403
<i>Receivables: (i)</i>			
Trade receivables	877,823	-	877,823
Total contractual financial assets	6,297,226	-	6,297,226
Contractual financial liabilities			
<i>Payables: (i)</i>			
Trade payables	-	99,825	99,825
Accrued expenses	-	112,049	112,049
Lease liabilities	-	1,145,171	1,145,171
Total contractual financial liabilities	-	1,357,045	1,357,045

(i) The total amounts disclosed here exclude statutory amounts.

7.1.2 Financial risk management objectives and policies

The Authority's main financial risks include credit risk, liquidity risk and interest rate risk. The Authority manages these financial risks in accordance with its financial risk management policy.

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

Financial instruments: Credit risk

Credit risk refers to the possibility that a borrower will default on its financial obligations as and when they fall due. The Authority's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to the Authority. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with the Authority's contractual financial assets is minimal because the main debtor is the Victorian Government. For debtors other than the Government, the Authority has adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collateral where appropriate. For cash assets, the Authority's policy is to only deal with banks who are an Authorised Deposit Taking Institution. All cash and deposits are held with the Central Banking System (Westpac) and National Australia Bank.

Ageing analysis of contractual receivables

	Gross carrying amount	Not past due and not impaired	Past due but not impaired - Less than 1 month
2021			
Receivables:			
Trade receivables	1,009,448	1,009,448	-
Total	1,009,448	1,009,448	-
2020			
Receivables:			
Trade receivables	877,823	877,823	-
Total	877,823	877,823	-

Trade and other receivables are due for settlement 7 days from invoice date. There are not material financial assets that are individually determined to be impaired.

7.1.2 Financial risk management objectives and policies (cont'd)

Financial instruments: Liquidity risk

Liquidity risk arises from being unable to meet financial obligations as they fall due. The Authority operates under the Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, making payments within 30 days from the date of resolution.

The Authority's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. The Authority does have borrowings which only relate to lease liabilities, and maintains high levels of cash and deposits readily available to meet its financial obligations. The Authority manages its liquidity risk by maintaining adequate cash reserves and continually monitoring the Authority's expenditure commitments, borrowings and cash flow needs.

Payables for supplies and services have an average credit period of 30 days. The credit period was reduced to 7 days during the Covid-19 pandemic.

Financial instruments: Market risk

The Authority's exposure to market risk is primarily through interest rate risk with significant surplus funds held in deposits at call in the Central Banking System. The Authority has no exposure to foreign exchange risk or other price risk.

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Authority manages its cash flow interest rate risks by investing surplus funds into fixed rate financial instruments. Management has concluded cash at bank that can be left at floating rates without necessarily exposing the Authority to significant risk.

The carrying amounts of financial assets and financial liabilities that are exposed to interest rates and the Authority's sensitivity to interest rate risk are set out in the table that follows.

7.1.2 Financial risk management objectives and policies (cont'd)

Interest rate exposure of financial instruments

	Weighted average interest rate %	Carrying amount	Interest rate exposure		
			Fixed interest rate	Variable interest rate	Non-interest bearing
			\$	\$	\$
2021					
Financial assets					
Cash and deposits	0.42	7,220,644	-	7,220,144	500
Contractual receivables	-	1,009,448	-	-	-
Total financial assets		8,230,092	-	7,220,144	500
Financial liabilities					
Contractual payables	-	191,734	-	-	191,734
Lease liability	2.22	992,574	992,574	-	-
Total financial liabilities		1,184,308	992,574	-	191,734
2020					
Financial assets					
Cash and deposits	1.28	5,419,403	-	5,418,903	500
Contractual receivables	-	877,823	-	-	-
Total financial assets		6,297,226	-	5,418,903	500
Financial liabilities					
Contractual payables	-	211,874	-	-	211,874
Lease liability	2.57	1,145,171	1,145,171	-	-
Total financial liabilities		1,357,045	1,145,171	-	211,874

Interest rate risk sensitivity

The sensitivity analysis below shows the impact on the Authority's net result and equity for a movement of 100 basis points up and down in market interest rates.

	Carrying amount	Interest rate			
		-100 basis points		+100 basis points	
		Net result	Equity	Net result	Equity
		\$	\$	\$	\$
2021					
Cash and deposits (i)	7,220,144	(72,201)	(72,201)	72,201	72,201
2020					
Cash and deposits (i)	5,418,903	(54,189)	(64,884)	54,189	54,189

(i) Cash and deposits includes \$7,220,144 (2020: \$5,418,903) that is exposed to floating rates movements. Sensitivities to these movements are calculated as follows:

- 2021: \$7,220,144 x -0.010 = -\$72,201; and \$7,220,144 x 0.010 = \$72,201
- 2020: \$5,418,903 x -0.010 = -\$54,189; and \$5,418,903 x 0.010 = \$54,189

7.2 Contingent assets and contingent liabilities

Contingent assets

As at 30 June 2021, the Authority has no known contingent assets.

Contingent liabilities

As at 30 June 2021, the Authority has no known contingent liabilities.

7.3 Fair value determination

Significant judgement: Fair value measurements of assets and liabilities

Fair value determination requires judgement and the use of assumptions. This section discloses the most significant assumptions used in determining fair values. Changes to assumptions could have a material impact on the results and financial position of the Authority.

The Authority's property, plant and equipment is carried at fair value.

In addition, the fair values of other assets and liabilities which are carried at amortised cost, also need to be determined for disclosure purposes.

The Authority determines the policies and procedures for determining fair values for both financial and non-financial assets and liabilities as required.

Fair value hierarchy

In determining fair values a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

- Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

The Authority determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

7.3.1 Fair value determination of financial assets and liabilities

The Authority currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts are a reasonable approximation of fair value, either due to their short-term nature or with the expectation that they will be paid in full by the end of the 2020-21 reporting period.

These financial instruments include:

Financial assets

Cash and deposits

Receivables:

- Trade receivables
- Accrued revenue

Financial liabilities

Lease liabilities

Payables:

- Trade payables
- Accrued expenses
- Other payables

7.3.2 Fair value determination: Non-financial physical assets

Fair value measurement hierarchy

	Carrying amount as at 30 June 2021 \$	Fair value measurement at end of reporting period using:		
		Level 1 (i) \$	Level 2 (i) \$	Level 3 (i) \$
2021				
Leasehold improvement at fair value				
Leasehold improvement	61,475	-	-	61,475
Total leasehold improvement at fair value	61,475	-	-	61,475
Building (ROU) at fair value				
Building (ROU)	855,273	-	855,273	-
Total building (ROU) at fair value	855,273	-	855,273	-
Plant and equipment at fair value				
Plant and equipment	22,051	-	-	22,051
Total plant and equipment at fair value	22,051	-	-	22,051
Motor vehicles at fair value				
Motor vehicles	160,778	-	-	160,778
Total motor vehicles at fair value	160,778	-	-	160,778
Motor vehicles (ROU) at fair value				
Motor vehicles (ROU)	122,138	-	-	122,138
Total motor vehicles (ROU) at fair value	122,138	-	-	122,138
	Carrying amount as at 30 June 2020 \$	Fair value measurement at end of reporting period using:		
		Level 1 (i) \$	Level 2 (i) \$	Level 3 (i) \$
2020				
Leasehold improvement at fair value				
Leasehold improvement	69,773	-	-	69,773
Total leasehold improvement at fair value	69,773	-	-	69,773
Building (ROU) at fair value				
Building (ROU)	964,737	-	964,737	-
Total building (ROU) at fair value	964,737	-	964,737	-
Plant and equipment at fair value				
Plant and equipment	35,819	-	-	35,819
Total plant and equipment at fair value	35,819	-	-	35,819
Motor vehicles at fair value				
Motor vehicles	138,238	-	-	138,238
Total motor vehicles at fair value	138,238	-	-	138,238
Motor vehicles (ROU) at fair value				
Motor vehicles (ROU)	180,434	-	-	180,434
Total motor vehicles (ROU) at fair value	180,434	-	-	180,434

Note:

(i) Classified in accordance with the fair value hierarchy, see Note 7.3.

There have been no transfers between levels during the period.

The following methods and assumptions were used to estimate the fair value:

Leasehold improvements

Leasehold improvements are held at fair value and are depreciated over 10 years. As depreciation adjustments are considered as significant, unobservable inputs in nature, these assets are classified as level 3 fair value.

7.3.2 Fair value determination non-financial physical assets (cont'd)

Plant and equipment

Plant and equipment is held at fair value. When plant and equipment or office furniture and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the current replacement cost method. As depreciation adjustments are considered as significant, unobservable inputs in nature, these assets are classified as level 3 fair value.

Motor vehicles

Motor vehicles are valued using the current replacement cost method for owned vehicles and market rental value for leased vehicles. The Authority acquires new vehicles and at times disposes of them before the end of their economic life. Leased vehicles are disposed of on completion of the lease term. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in the Authority who set relevant depreciation rates during use to reflect the utilisation of the motor vehicles. As depreciation adjustments are considered as significant, unobservable

Buildings

For the Authority's buildings, the market rental with CPI increases method is used, adjusting for the associated depreciations. As depreciation adjustments are considered as significant, unobservable inputs in nature, buildings are classified as Level 3 fair value.

There were no changes in valuation techniques throughout the period to 30 June 2021.

For all assets measured at fair value, the current use is considered the highest and best use.

Reconciliation of Level 3 fair value movements

	ROU motor vehicles	ROU building	Leasehold improvements	Plant and equipment	Motor vehicles
2021	\$	\$	\$	\$	\$
Opening balance	180,434	964,737	69,772	35,819	138,238
Purchases/(sales)	(27,339)	-	-	-	63,449
Remeasurement		4,243	-	-	-
Depreciation	(30,957)	(113,707)	(8,298)	(13,768)	(40,910)
Closing Balance	122,138	855,273	61,474	22,051	160,777
2020					
Opening balance	-	-	78,070	9,781	268,418
Purchases/(sales)	205,676	1,066,860	-	41,416	(68,122)
Depreciation	(25,242)	(102,123)	(8,298)	(15,378)	(62,058)
Closing Balance	180,434	964,737	69,772	35,819	138,238

Description of significant unobservable inputs to Level 3 valuations

	Valuation technique	Significant unobservable inputs
Leasehold improvements	Current replacement cost	Cost per unit Useful life of leasehold equipment
Plant and equipment	Current replacement cost	Cost per unit Useful life of plant and equipment
Motor vehicles	Current replacement cost/ Market rental value	Cost per unit Useful life of motor vehicles
ROU building	Current replacement cost/ Market rental value	Direct cost per square metre Useful life of buildings

Significant unobservable inputs have remained unchanged since June 2020.

8. OTHER DISCLOSURES

This section provides additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

Structure

- 8.1 Ex-gratia expenses
- 8.2 Reserves
- 8.3 Responsible persons
- 8.4 Remuneration of executive officers
- 8.5 Related parties
- 8.6 Remuneration of auditors
- 8.7 COVID-19 impact
- 8.8 Subsequent events
- 8.9 Economic dependency
- 8.10 Australian Accounting Standards issued that are not yet effective

8.1 Ex-gratia expenses

Ex-gratia expenses are the voluntary payments of money or other non-monetary benefit (e.g. a write-off) that is not made either to acquire goods, services or other benefits for the entity to meet a legal liability, or to settle or resolve a possible legal liability of or claim against the entity.

The Authority had no ex-gratia expenses for the year ending 30 June 2021 (2020: \$0).

8.2 Reserves

	2021 \$	2020 \$
Committed funds reserve: (i)		
Balance at beginning of financial year	540,597	1,711,276
Net transfers from accumulated funds	(307,893)	(1,170,679)
Balance at end of financial year	232,704	540,597
Total Reserves	232,704	540,597

(i) The Committed funds reserve has been established to recognise that the Authority receives funding for programs in advance of the program works taking place. The Authority is committed to expending these funds in accordance with its Corporate Plan in succeeding years. At the end of the financial year any accumulated funds which represents unexpended program funding, has been transferred to the reserve.

8.3 Responsible persons

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

The names of the persons who were responsible persons of the Authority at any time during the financial year were:

The Hon. Lisa Neville, MP	Minister for Water	01 Jul 2020 to 30 Jun 2021
The Hon. Richard Wynne, MP	Acting Minister for Water	15 Feb 2021 to 30 Jun 2021
The Hon. Lily D'Ambrosio	Minister for Energy, Environment and Climate Change	01 Jul 2020 to 30 Jun 2021
Peter Hilbig	(Chair)	01 Jul 2020 to 30 Jun 2021
Emelia Sudholz	(Board Member)	01 Jul 2020 to 30 Jun 2021
David Brennan	(CEO)	01 Jul 2020 to 30 Jun 2021
David Drage	(Board Member)	01 Jul 2020 to 30 Jun 2021
John Goldsmith	(Board Member)	01 Jul 2020 to 30 Jun 2021
Michael Porter	(Board Member)	01 Jul 2020 to 30 Jun 2021
Michelle Graymore	(Board Member)	01 Jul 2020 to 30 Jun 2021
Lavergne Lehmann	(Board Member)	01 Jul 2020 to 30 Jun 2021
Julie Slater	(Board Member & Deputy Chair)	01 Jul 2020 to 30 Jun 2021
Angela Enbom	(Board Member)	01 Jul 2020 to 30 Jun 2021

Remuneration

Remuneration received or receivable from the Authority in connection with the management of the Authority during the reporting period was:

Income band	2021	2020
\$0–\$9,999	-	3
\$10,000–\$19,999	8	7
\$20,000–\$29,999	-	1
\$30,000 - \$39,999	1	-
\$210,000–\$219,999	-	1
\$220,000 - \$229,999	1	-
Total number of responsible persons	10	12
Total remuneration \$	381,001	355,802

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

8.4 Remuneration of executive officers

The number of executive officers, other than ministers and accountable officers, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalents provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided by the Authority, or on behalf of the Authority, in exchange for services rendered, and is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment benefits include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Other long-term benefits include long service leave, other long-service benefit or deferred compensation.

8.4 Remuneration of executive officers (cont.)

Remuneration	2021 \$	2020 \$
Short-term employee benefits	450,465	486,146
Post-employment benefits	60,846	59,803
Other long-term benefits	(15,892)	13,796
Total remuneration	495,419	559,745
Total number of executives	4	4
Total annualised employee equivalents (i)	4	4

Notes:

(i) Annualised employee equivalent is based on the time fraction worked over the reporting period.

8.5 Related parties

The Authority is a wholly owned and controlled entity of the State of Victoria. Related parties of the Authority include:

- all key management personnel and their close family members;
- all Cabinet Ministers and their close family members; and
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

Significant transactions with government-related entities

During the year, the Authority received funding from the following government-related entities:

Entity	2021 \$	2020 \$	Nature
Dept of Environment, Land, Water and Planning	5,650,394	4,769,318	SLA Project Funding
North Central Catchment Management Authority	53,000	15,623	Vic Catch , OCOC, Floodplain
North Central Catchment Management Authority	6,250	15,000	River Detectives
East Gippsland Catchment Management Authority	43,000	338,587	Vic Catch , OCOC, Floodplain
Glenelg Hopkins Catchment Management Authority	43,000	33,423	Vic Catch , OCOC, Floodplain
Mallee Catchment Management Authority	43,000	15,623	Vic Catch , OCOC, Floodplain
Port Phillip Catchment Management Authority	23,500	18,500	Vic Catch , OCOC,
Parks Victoria	-	4,838	Site Preparation
Trust for Nature	9,672	9,672	Workstation Costs
Corangamite Catchment Management Authority	43,000	13,000	Vic Catch , OCOC, Floodplain
Dept of Jobs, Precincts & Regions	-	25,000	Comm Group/Drought
Dept of Jobs, Precincts & Regions	1,605,912	324,581	Work for Victoria Covid19
Goulburn-Broken Catchment Management Authority	53,000	13,000	Vic Catch , OCOC, Floodplain
North East Catchment Management Authority	43,000	13,000	Vic Catch , OCOC, Floodplain
Victorian Environmental Water Holder	-	6,880	Water Delivery Plan
Victorian Catchment Management Authority	3,500	3,500	Vic Catch Contribution
West Gippsland Catchment Management Auth	43,000	13,000	Vic Catch , OCOC, Floodplain

8.5 Related parties (cont'd)

Significant transactions with government-related entities (cont.)

During the year, the Authority made significant payments to the following government-related entities:

Entity	2021 \$	2020 \$	Nature
Dept of Environment, Land, Water and Planning	13,515	77,834	On Ground Works/Monitoring
Dept of Environment, Land, Water and Planning	15,458	-	Monitoring/Assessment
Victoria Auditor Generals Office	19,000	14,500	Audit Fee
East Gippsland Catchment Management Authority	5,940	-	Software Hosting/Application
East Gippsland Catchment Management Authority	-	241	Vic Catchment Expense
Goulburn-Broken Catchment Management Authority	129,790	209,559	IT Support/Finance system/EAP
Goulburn-Broken Catchment Management Authority	15,285	5,879	WAN Costs
Parks Victoria	221,988	191,156	On Ground Works
Port Phillip Catchment Management Authority Trust for Nature (Victoria)	-	25,000	OCOC Contribution
	-	102,764	On Ground Works
West Gippsland Catchment Management Authority	48,000	-	Vic Catchment Admin
Dept of Jobs, Precincts and Regions	-	15,000	On Ground Works
Glenelg Hopkins Catchment Management Authority	-	3,470	VEPP Tender
Vicfleet	57,049	36,404	MV Lease
Dept of Health & Human services	19,384	-	Secondment
Mallee CMA	3,537	-	Vic Catchment Chair Fees

At balance date the Authority had the following receivables outstanding from government-related entities:

Entity	2021 \$	2020 \$	Nature
Trust for Nature	10,639	10,639	Workstation Costs
Dept of Jobs, Precincts & Regions	114,316	247,500	Working for Victoria COVID
Dept of Jobs, Precincts & Regions	0	27,500	Community Group Funding
East Gippsland CMA	33,000	-	OCOC, Floodplain
Goulburn-Broken CMA	58,300	-	Vic Catch , OCOC, Floodplain

Key management personnel of the Authority includes all responsible persons as listed in Note 8.4.

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

Compensation of KMPs

	2021 \$	2020 \$
Short-term employee benefits	333,131	315,181
Post-employment benefits	38,455	35,261
Other long-term benefits	9,415	5,360
Total	381,001	355,802

There were no related party transactions or balances that involved key management personnel, their close family members and their personal business interest.

8.6 Remuneration of auditors

	2021 \$	2020 \$
Victorian Auditor-General's Office for audit of financial statements	17,300	17,000
Total remuneration of auditors	17,300	17,000

8.7 Covid-19 Impact

The Covid-19 pandemic has had no significant financial impacts on the Authority. The Authority received increased revenue of \$324,581 due to the Working for Victoria initiative relating to COVID-19.

8.8 Subsequent events

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

The continuing COVID-19 Health Pandemic is not expected to significantly affect the operations, the results of those operations, or the state of affairs of the Authority in future financial years.

8.9 Economic dependency

The Authority is dependent on the Department of Environment, Land, Water and Planning for the majority of its revenue used to operate the entity. At the date of this report, the Board of Directors has no reason to believe the Department of Environment, Land, Water and Planning will not continue to support the Authority.

8.10 Australian Accounting Standards issued that are not yet effective

Certain new and revised accounting standards have been issued but not effective for the 30 June 2021 reporting period. The Authority is reviewing its existing policies and assessing the potential implications of these accounting standards which includes:

AASB 2020-1 Amendments to Australia Accounting Standards - Classification of Liabilities as Current or Non-Current

This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. It initially applied to annual reporting periods beginning on or after 1 January 2022 with earlier application permitted, however the AASB has recently issued ED 301 Classification of Liabilities as Current or Non-Current - Deferral of Effective Date with the intention to defer the application by one year to periods beginning on or after 1 January 2023. The Authority will not early adopt the Standard.

The Authority is in the process of analysing the impacts of this Standard. However, it is not anticipated to have a material impact.

Other Amending Standards

Several other amending standards and AASB interpretations have been issued that apply to future reporting periods, but are considered to have limited impact on the Authority's reporting.

- AASB 17 Insurance Contracts.
- AASB 1060 General Purpose Financial Statements - Simplified Disclosure for For-Profit Tier 2 Entities.
- AASB 2020-2 Amendments to Australian Accounting Standards - Removal of Special Purpose Financial Statements for Certain For-Profit Private Sector Entities.
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments.
- AASB 2020-7 Amendments to Australian Accounting Standards - Covid-19-Rent Related Concessions: Tier 2 Disclosures.
- AASB 2020-8 Amendments to Australian Accounting Standards - Interest Rate Benchmark Reform - Phase 2.
- AASB 2020-9 Amendments to Australian Accounting Standards - Tier 2 Disclosures: Interest Rate Benchmark Reform (Phase 2) and Other Amendments.



Independent Auditor's Report

To the Board of Wimmera Catchment Management Authority

Opinion	<p>I have audited the financial report of Wimmera Catchment Management Authority (the authority) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2021 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including significant accounting policies • declaration in the financial statements. <p>In my opinion, the financial report presents fairly, in all material respects, the financial position of the authority as at 30 June 2021 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the authority in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's <i>APES 110 Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Board's responsibilities for the financial report	<p>The Board of the authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board 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 unless it is inappropriate to do so.</p>

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

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the authority's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board
- conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the authority to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

MELBOURNE
17 September 2021



Paul Martin
as delegate for the Auditor-General of Victoria

Appendices

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Report of operations

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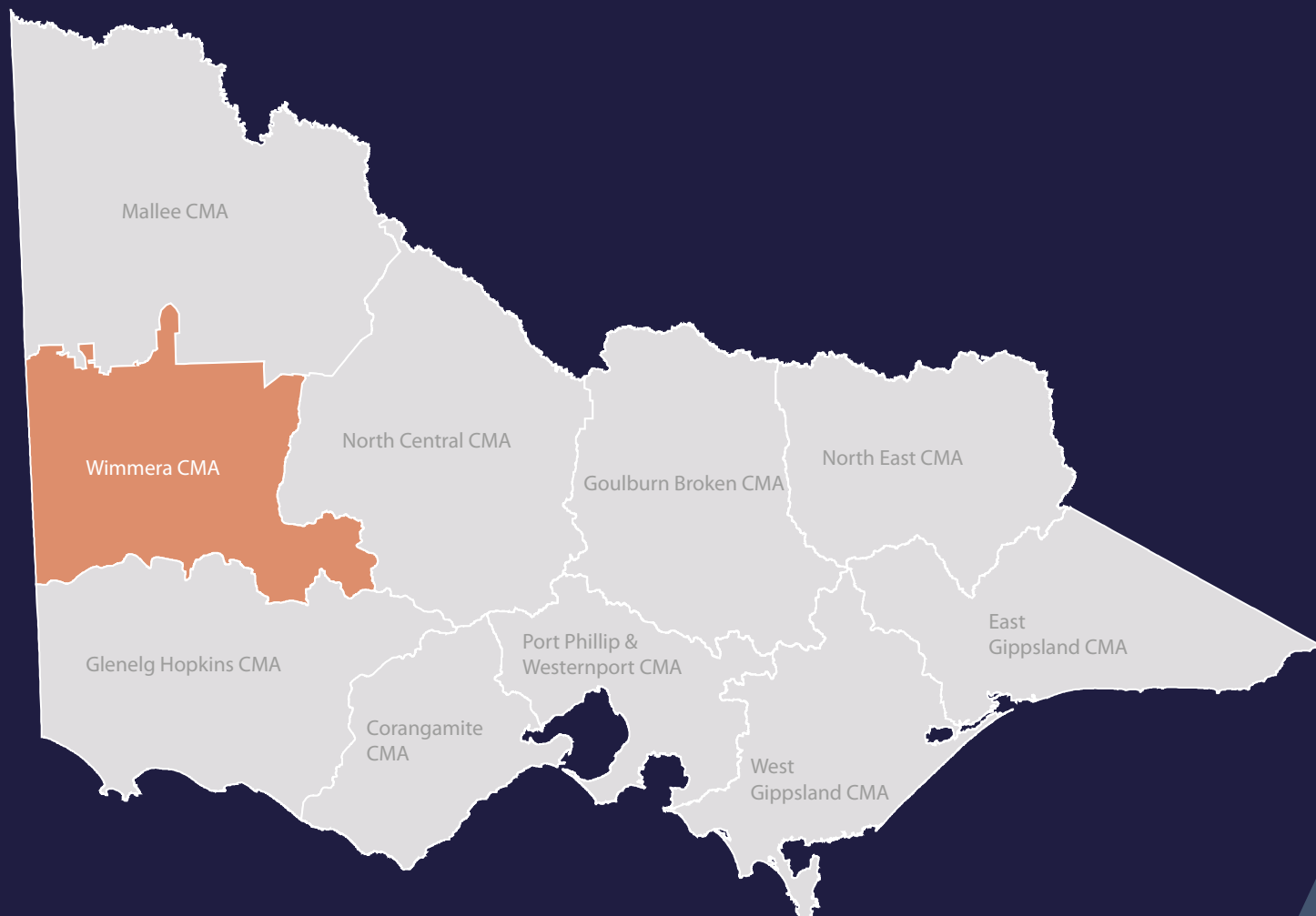
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Wimmera CMA is one of 10 CMAs working in Victoria under an integrated catchment management approach to achieve sustainability across the state.

Each CMA supports the role that communities and government play in protecting and enhancing local natural environments.



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