

Wimmera CMA

Annual Report

2019–20



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



VICTORIA

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 2019 to 30 June 2020 were the Hon Lisa Neville MP, Minister for Water and the Hon Lily D'Ambrosio MP, Minister for Energy, Environment and Climate Change.

The 2019-20 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 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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- Front cover photos
 - Canoe launch in the Wimmera River at Horsham
 - Staff meeting using Teams due to COVID-19
 - Floating Wetlands to mitigate erosion control along Wimmera River in Dimboola
- Back cover photo
 - Wimmera River at Antwerp

Abbreviations

BGLC	Barengi Gadjin Land Council
CaLP	Catchment and Land Protection Act 1994
CMA	Catchment Management Authority
CFA	Country Fire Authority
DELWP	Department of Environment, Land, Water and Planning
FRD	Financial reporting direction
NRM	Natural resource management
RCS	Regional Catchment Strategy
Vic No-Till	Victorian No-Till Farmers Association

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Report of operations

Responsible Body Declaration

In accordance with the Financial Management Act 1994, I am pleased to present the Wimmera CMA Annual Report for the year ending 30 June 2020.



Peter Hilbig
Wimmera CMA Board, Chair
10 October 2020



Message from the Chair

This year our organisation continued to focus on service and outcome delivery under difficult and trying times. Our organisations ability to adapt and innovate during the COVID-19 pandemic has been inspiring as we continue to find new ways to deliver our services to ensure they support our community and environment.

This approach was clearly demonstrated when we became the first Catchment Management Authority to be funded for a Working for Victoria employment crew of twenty participants and one of the first government organisation in western Victoria to commence employment of the crews starting in June. We were successful in getting a second Working for Victoria crew bringing in total 40 employment opportunities.

Wimmera CMA successfully delivered over \$8.5 million dollars of Natural Resource Management projects during the year. Delivered 112 of events, engaged with over 6,750 people and improved the health of the environment.

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'.

Financially the organisation is in a sound position, with internal and external audit results confirming sound processes and our balance sheet in an excellent position going into 2020-2021.

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

In this period, we had a changeover in our board composition with Amanda Cornwell and Jessica Adler departing and Angela Enbom and Julie Slater being appointed. I would like to acknowledge the contribution that both Amanda and Jessica made to the board and contribution and enthusiasm of Angela and Julie.

As a board pre COVID-19 we continued to meet with community members off site as part of our catchment meetings and look forward to this process continuing next year once restrictions have been lifted. During COVID-19 all board meetings were held on-line via Teams.

Looking forward, we have commenced the renewal of our Regional Catchment Strategy with a lot of work behind the scene collecting the data required to inform the next stage of community consultation.

As we continue to operate in a COVID-19 environment we remain absolutely committed to staff safety and innovation to deliver our services.



Peter Hilbig
Wimmera CMA Board, Chair

Message from the Chief Executive Officer

I am pleased to report in 2019-20 we met all expected investor outcomes using novel and innovative approaches for the delivery of services that benefited our community and environment.

COVID-19 pandemic was a major impediment that effected Wimmera CMA operation as it did every organisation.

We have been able to quickly transform our business to deliver on investor priorities, by developing new processes, systems and policies. We didn't need to seek a project variation with the Australian Government service level agreement for the delivery of our National Landcare Program 2 projects, as we were able to create new ways to deliver our services remotely and achieve very similar outcomes.

During the pandemic, our staff and families have been safe and healthy and during the year we had no days lost to workplace injuries. It is worth noting that DELWP provided strong leadership, support, and advice to our organisation during the entire pandemic.

Internally we continued to provide staff development opportunities through secondments, formal training, and succession planning, as approximately 20% of our workforce transitions to retirement.

We meet certification requirements for ISO 9001:2015 Quality Management Systems requirements.

We delivered the majority of our Environmental Contribution Levy 4 funding (EC4) with less than 2% of total funding received over 4 years unspent. The remaining funds will be expended early in the next financial year.

Considerable time working with stakeholders and the community was undertaken to develop our EC5 bids and we look forward to delivering these exciting projects.

Externally we continue to have strong partnerships with all stakeholders and the local community. Citizen science continues to play an important part in creating awareness, sharing learnings and improving outcomes right across the Wimmera.

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 2020-21.



David Brennan
Chief Executive Officer



Manner of establishment

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. Wimmera CMA was established under the *Catchment and Land Protection Act 1994*.

Responsible Ministers

1 July 2019–30 June 2020

the Hon Lisa Neville MP, Minister for Water

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 (RCS) 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.

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 the 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 State 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 region

The Wimmera is located in western Victoria and extends from the Pyrenees ranges in the east to Lake Albacutya and the Big Desert National Park to the north and the South Australian border to the west. The region has a population of approximately 50,000 and about one quarter of its residents rely directly on agriculture for income.

The region predominantly comprises cleared agricultural land.

Natural Wimmera features include more than 3,000, or 25 percent of Victoria's wetlands, 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 mammal, 40 reptile and more than 250 bird species.

Wimmera catchment



This map has been designed for illustrative purposes only. It is not to scale.

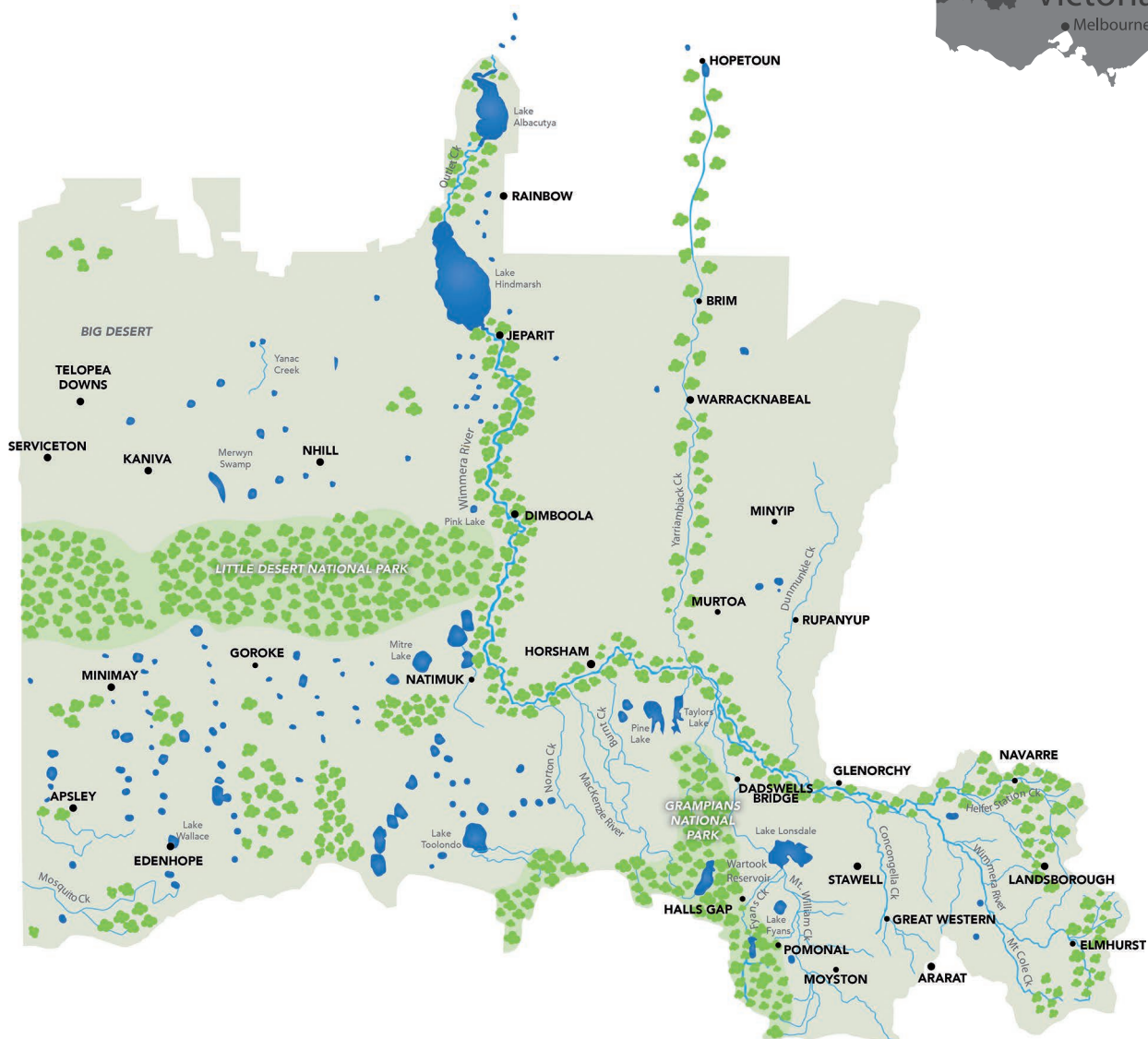


Figure 1: Wimmera catchment area

Our stakeholders

A commitment from communities, agencies and industries to achieve sustainable NRM 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 State government investors.

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	Victorian Government: Environmental Protection Authority, Department of Environment, Land, Water and Planning (DELWP), Department of Jobs, Precincts and Regions, Grampians Wimmera Mallee Water (GMMWater), Parks Victoria, Emergency Management Victoria, Victorian Fisheries Authority, Agriculture Victoria, VicRoads Australian Government: Department of Agriculture, Water and the Environment	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	Partners, grant recipients, education and capacity building
Local government	Ararat, Buloke, Hindmarsh, Horsham, Northern Grampians, Pyrenees, West Wimmera and Yarriambiack	Partners, customers and investors
NRM organisations	Trust for Nature, Victorian No-Till Farmers Association (Vic No-Till), Birchip Cropping Group, Wimmera Farming Network, Greening Australia and Conservation Volunteers Australia, Soils CRC	Contractors, partners
Indigenous groups	Barengi Gadjin Land Council (BGLC), 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 utilised when internal expertise gaps exist	Service providers

Operational performance

Performance Targets and Measures

The following key performance indicators and targets are Wimmera CMA's commitments to deliver on legislative compliance requirements. This includes the CaLP Act Statement of Obligations commenced on 1 July 2007; and the Water Act Statement of Obligations commenced on 19 October 2006 including business objectives as identified in the 2019-24 Corporate Plan and Regional Catchment Strategy.

For a comprehensive overview please read our 2019-24 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.

Below is a list of key performance indicators which measure success in achieving the organisation's objectives.

Key to result:

✓ = performance target achieved or exceeded or expected to be achieved

○ = performance target not achieved — within 5% variance.

■ = performance target not achieved — exceeds 5% variance.

(Note this is a significant variance that requires an explanation)¹

Table 2. Corporate Plan—Business Objectives and Outcomes.

Objective	Driver	Outcomes (1-5 year ambitions)	Result	Comments
Involving Aboriginal people	Water for Victoria Protecting Victoria's Environment – Biodiversity 2037	Recognising and managing Aboriginal values in water management and planning. Victoria's Traditional Owners participate in biodiversity management.	✓	<ul style="list-style-type: none"> Greater aboriginal involvement and participation in RCS through community events and planning; BGLC involved in stakeholder roundtables continually; Environmental water was delivered to a culturally significant billabong in Dimboola in line with BGLC's Country Plan. Continued employment of Aboriginal Water Officer and support of the statewide Aboriginal Water Officer network.
Supporting recreational values	Water for Victoria Protecting Victoria's Environment – Biodiversity 2037	Recognising recreational values in water management and planning. Increase opportunities for all Victorians to have daily connections with nature.	✓	<ul style="list-style-type: none"> Successfully managed the development of new boat ramps, shelters, walking tracks and pontoons to increase recreational opportunities. Annual monitoring results show native fish numbers are lower than carp in major fishing competitions; Socio-economic study reveals the waterway users have increased.
Improving the health of our natural environment	Protecting Victoria's Environment – Biodiversity 2037	Wimmera community acting to protect their environment.	✓	<ul style="list-style-type: none"> Supported landholders to protect and enhance high quality native vegetation on private property. Partnered with Parks Victoria to deliver large scale fox and cat control to protect a range of threatened species including the iconic Malleefowl. Greater involvement of community members for establishing management agreements; Greater no. of schools involved in environmental and cultural educational programs such as Nature Connection.

¹ The criteria applicable to departments when explaining significant or material variances are explained in FRD 8B and in the 2018 MRO on pages 23-24.

Objective	Driver	Outcomes (1-5 year ambitions)	Result	Comments
Building climate resilient agriculture	Climate Change Adaptation Plan	<p>The agricultural sector is adapting to climate change.</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"> Continued to develop partnerships to deliver educational and capacity building events with organisations including Agriculture Victoria and industry groups; Conducted farm trials. Continued to support statewide Dryland Managers Forum and other forums aimed at improving support for the agricultural sector. Partnered on Soils CRC activities including Visualising Australasian Soils led by the Centre for eResearch and Digital Innovation at Federation University Australia.
Improve the health of priority waterways	Water for Victoria	Improved health of Wimmera waterways.	✓	<ul style="list-style-type: none"> 11 erosion control structures built on priority waterways; Platypus have improved their range in the MacKenzie River; Delivery of environmental flows aids in increasing the species distribution and maintain the health of river.
Preparing communities for floods	Victorian Floodplain Management Strategy	Communities, businesses, government agencies and Traditional Owners are aware of flooding and are actively taking measures to manage their risks.	✓	<ul style="list-style-type: none"> Regional Floodplain Management Strategy steering group meets regularly to provide effective governance; Continue to provide flood advice, approvals and referral responses Assist local government establish new planning schemes.
Supporting diversity and inclusion	Water for Victoria	<p>Promote gender equality.</p> <p>Increased Aboriginal inclusion in the water sector.</p>	✓	<ul style="list-style-type: none"> Females get the opportunity to act in leadership roles as and when opportunities arise; Maintained 10% of people who identify as Aboriginals in the organisation.
Strengthened community involvement	Our Catchments Our Communities	Strengthen community engagement in regional planning and implementation.	✓	<ul style="list-style-type: none"> Continued to support partnerships targeted at increasing community participation in regional NRM including HeartLand Horsham with the 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. Various formal working groups established; Ran 112 events inform, consult with the community
Organisational priorities	<p>Water for Victoria;</p> <p>Climate change adaptation plan;</p> <p>Our Catchments Our Communities;</p> <p>Statement of Obligations;</p> <p>Ministers letter of expectations;</p> <p>Standing Directions of the Minister for Finance;</p> <p>Demonstrate effective and efficient governance</p>	<p>Wimmera CMA is a high performing, well governed and managed organisation.</p> <p>Innovation is embraced to improve effectiveness and environmental impact of our work.</p>	✓	<ul style="list-style-type: none"> Full compliance with standing directions of the Minister for Finance-<i>The Financial Management Act 1994</i>; Clean internal and external audit results. Implementation of Wide Area Network; Substantial reduction in Carbon emissions throughout the year; Implemented sustainable and environmentally efficient fleet options. Installed PV solar systems; Maintained ISO 2015 Quality Assurance certification.

Wimmera Regional Catchment Strategy Implementation

Wimmera CMA and partner organisations and groups implemented a wide range of management actions in 2019-20 to protect and improve the condition of the region's natural assets. The Wimmera Regional Catchment Strategy 2013-19 (RCS) describes the Wimmera's natural assets as its native vegetation, rivers and streams, soils, threatened plants and animals and wetlands. The RCS sets out long-term (20-year) objectives and medium term (6-year) management measures for achieving the region's aspirations for each natural asset. Management actions implemented by Wimmera CMA seek to achieve these management measures and objectives. A number of sub-strategies have been developed to support RCS implementation including the Wimmera Waterway Strategy (2014-22) and The Carbon Ready Plan. These sub-strategies play an important role in guiding regional works programs and supporting the implementation of RCS actions. Regional NRM organisations, groups and individuals also contribute to achieving management measures.

The RCS is scheduled to be renewed by June 2021 if funding is made available. We will continue to implement and monitor the existing RCS until the new strategy is completed.

The RCS contains fifty-nine management measures to be implemented over six years from 2013 to 2019. Of these:

- 52 have been achieved
- 6 have been partially achieved
- 1 is no longer relevant

The 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 NRM organisations and groups in implementing management measures for each natural asset since the strategy commenced in 2013.

Figure 2. Progress made implementing management measures from the RCS from 2013 to 2020.

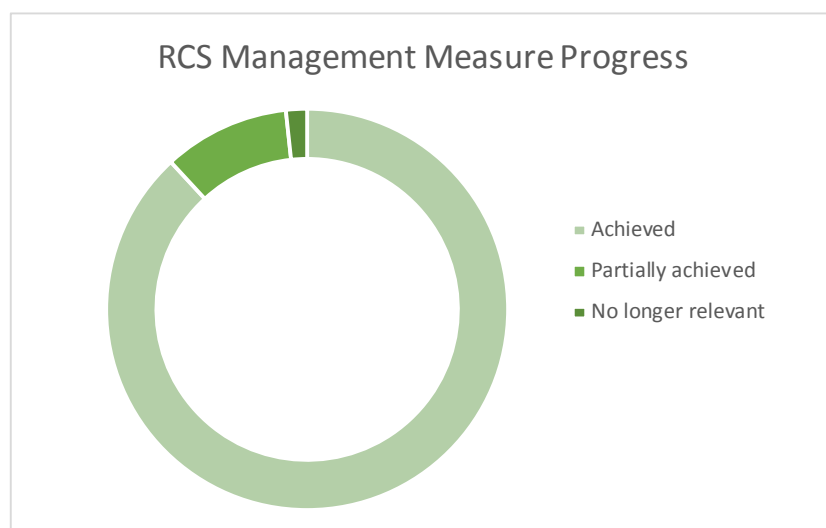


Table 3. Summary of management measures progressed during 2019-20 and the main activities, projects and programs that contributed to their implementation. Detail about each of these activities is provided in the Catchment Condition and Management section of this report.

RCS asset	Management measures progressed	Main activities contributing to implementation
Native vegetation	5 of 5	Wetland protection incentives Native vegetation protection incentives Rabbit and weed control Riparian management programs Landcare initiatives and grants Regional planning and prioritisation workshops
Rivers and streams	21 of 21	Environmental water delivery Erosion control works Riparian management incentives and grants for Landcare groups Angler riparian partnerships program 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 Annual monitoring of Wimmera Waterway Strategy implementation
Soils	8 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	7 of 8	Threatened animal recovery projects Habitat protection Monitoring population characteristics Pest plant and animal monitoring and control Regional planning and prioritisation workshops
Wetlands	7 of 7	Environmental water delivery Wetland protection incentives Pest plant and animal control at Lake Albacutya Ramsar Site Annual monitoring of Wimmera Waterway Strategy implementation
Other (fire and emergency management, emerging opportunities and challenges)	5 of 6	Floodplain management initiatives, including finalising and implementing the Wimmera Floodplain Management Strategy Disseminating information via events, local press and social media Involvement in regional cross-industry partnership forums Traditional burning program progressed

Initiatives and key achievements

Development strategic development strategy

Our Strategic Water Group continued to collaborate on the development of the Strategic Directions Statement for Integrated Water Management (IWM) including reaching agreement on priority IWM projects for the region.

Regional Floodplain social benchmarking

Wimmera CMA ran a social research project to determine baseline community floodplain knowledge. The information gathered supports the Monitoring, Evaluation and Reporting Plan for the Wimmera Floodplain Management Strategy. The process is repeatable to enable future assessment of the effectiveness of the strategy's delivery - "to build a flood resilient community".

Socio- Economic survey

Research into the economic benefits generated by waterways in the Wimmera Southern Mallee entered its fourth and final year.

The 2019-20 research was published this year which found that the total estimated regional economic contribution from the 27 selected recreational water facilities in the Wimmera Southern Mallee is \$33.683 million in 2018-19 (an 11.61% increase on the contribution measured in 2017-18), or a 4.72% increase if Rocklands Reservoir is excluded as it is outside our catchment boundary. The estimated total health benefits for participants at Wimmera Southern Mallee recreational water facilities was estimated to be around \$5.3 million.

Wimmera CMA is currently working with stakeholders about what the future might look like for the survey.

ISO 9001:2015 Quality Management System certification

Wimmera CMA retained certification of its Quality Management System under the new ISO9001:2015 standard. This system ensures Wimmera CMA has an ongoing commitment to quality assurance and continuous improvement.

Environmental Contribution Tranche 4 (EC4)

The last four years of EC4 funded projects are almost complete with 98% of funding spent and only two project outputs to be completed.

Highlights from the last four years include:

- 10,000 ha of pest animal control
- 7,000 ha of weed control
- 173 km of fencing
- Around 4,500 participants and CMA led events
- 1,000 statutory responses made on time

Platypus expand

Our fragile platypus population on the MacKenzie River has continued to expand. Years of environmental watering is starting to pay significant dividends.

Internal Aboriginal recognition and capacity building

Wimmera CMA continued to support Traditional Owner staff to undertake professional development and training and build the capacity of our organisation and the local Aboriginal community. For example, we supported our Catchment Officer's successful application under the Aboriginal Leadership category of the 2020 Our Catchments Our Communities Leadership Development Grants. The next step will be to embark on a range of activities to develop their leadership in integrated catchment management, building their personal capacity and that of our organisation. We supported our Water Officer to continue their professional development and tackle new challenges including co-chairing the state-wide Aboriginal Water Officers network and CMA Indigenous facilitators network.

Support for regional partner recognition and capacity building

Wimmera CMA continued to support opportunities for recognition of our key community partners and celebrate volunteer efforts in the region. It was pleasing to be able support John Pye's win in the Individual Land carer Award at the 2019 Victorian Landcare Awards at Government House in Melbourne on 30 August 2019. John progresses to represent Victoria at the 2020 National Landcare Awards. Jallukar Landcare Group also received recognition as winners of the Environment Volunteer Award.

Continued development of business systems in collaboration with CMA's

Seven CMA's continue to work as a consortium to replace our current ERP system Microsoft AX 2009 with a new cloud based solution, Microsoft D365FO.

Drought planning

Wimmera CMA continues to advocate and supply evidence for funding to supply water via the Wimmera Mallee Pipeline for drought refuges in the lower Wimmera River.

Integrated Water Management (IWM)

We continue to provide leadership and championing of IWM across a large area of north west Victoria by hosting the regional practitioners group and chairing the IWM forum. Outcomes achieved that support resilient cities and towns include identifying potable water substitution opportunities to be replaced with pipeline water, and decommissioning of the Rupanyup water storages creating a public recreation area that reduces flooding impacts.

Wimmera Clearwater Revival

11 rock chutes were constructed across 2 sites in the Upper Wimmera Catchment to mitigate erosion, reduce sediment movement and deliver on the outcomes of the Wimmera Flagship Waterways program.

Photo with 2019 Victorian Landcare Award winners from the Wimmera at Government House. (Photo taken prior to COVID-19 restrictions)



Catchment condition and management

This section of the report provides an assessment of the condition of the region's environment and a reflection on the likely impact of annual scale actions, events and observed changes. It also describes the management actions taken by Wimmera CMA and partner organisations and groups to improve and maintain catchment condition as described in the management activity tables.

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 is based on available science and expert advice as well as evidence gained during the preceding year and uses 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. Further information on projects can be obtained by contacting Wimmera CMA.

Table 4 shows the established state-wide standard which provides a consistent approach to annual reporting by CMAs on catchment condition. This standard was developed by CMAs in response to Victorian Auditor-General Office's findings in its audit of the effectiveness of CMAs.

Summary of catchment condition in 2019-20

Table 5. Summary catchment condition assessment for 2019-20.





Theme	Annual Assessment	Annual Assessment
Waterways	Concerned 	The Wimmera faced challenging conditions with its third consecutive year of well below average streamflow. This led to reduced volumes in storages for water for the environment. Water quality was poor in terms of salinity and nutrient levels in many rivers and streams across the region because of low flows. Wetlands in the west continued to dry or remain steady. Wetlands in the east remained dry except the few that received water for the environment. There were several lakes and water storages impacted by blue-green algae.
Biodiversity	Neutral 	Biodiversity values within the Wimmera catchment appear to have remained stable across 2019-20. This is in spite of threat management activities providing no evidence that the abatement works have reduced the extent or potential of the threats to biodiversity values: fox and cat abundance and distribution appear unaffected by extensive control measures; sambar deer have established in the Grampians National Park; fallow and red deer continue to expand their distribution across the catchment; weed and rabbit control works may have had impacts in small disparate locations but not at a catchment scale; pigs are becoming established in the catchment, and; illegal habitat removal continues to be a significant issue.
Land	Neutral 	No major soil erosion events were reported. Industry groups continued to proactively tackle soil health issues and support farmers to change practices to improve resilience in agricultural land. Wimmera Land Management Transect results reflect trends in land use across the region and were broadly similar to 2018-19. There were continued concerns about increases in paddock stubble burning. The region's growers in general recorded strong harvest results.
Community	Neutral 	Community participation rates in natural resource management activities were similar to 2018-19 until COVID-19 restrictions on gatherings began in March and April. The region continues to face challenges associated with population decline and an aging population. High profile events continued to be well-supported. After COVID-19 restrictions forced the cancellation of many events, webinars proved an effective way to connect people in agriculture and Landcare and give them access to information and ideas that they would normally seek out at a paddock event, field day or farming conference.

Table 4. Assessment criteria for annual catchment condition reporting.

















Assessment Criteria		
1. Positive		An optimistic future with evidence that events during the year will have a positive impact in the longer term.
2. 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.
3. Concerned		A level of concern that significant events during the year may have an adverse impact in the longer term.
4. Highly concerned		A high level of concern that significant events during the year are likely to have an adverse impact in the longer term.

Table 6. Summary catchment condition assessment for 2016-17, 2017-18 and 2018-19.

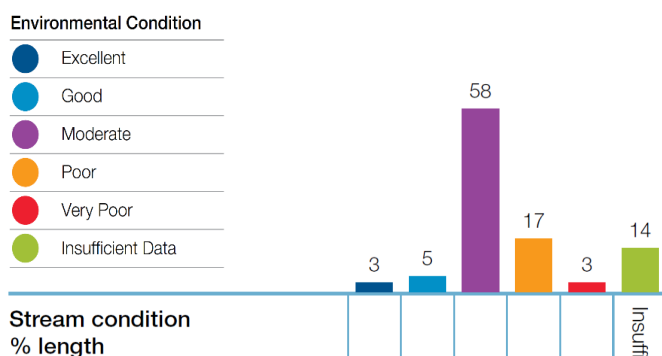
Theme	2016-17	2017-18	2018-19	Summary Condition Assessment
Waterways	Positive 	Neutral 	Concerned 	Despite the boost in conditions brought about by the wet year in 2016-17, waterways quickly returned to dry conditions. Natural flows have petered out and inflows into storages have declined resulting in reduced volumes of water for the environment. The small volumes of water for the environment have resulted in positive outcomes. For example, the platypus's range has extended down the MacKenzie River. Most wetlands have either reduced in levels or dried out completely except where water for the environment has been provided via the Wimmera Mallee Pipeline.
Biodiversity	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 	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 	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. In terms of individual events across the community we continued to observe inconsistent levels of participation and volunteer support, which was one of the factors behind the community assessment changing from positive to neutral in 2018-19.

Condition of the Wimmera's waterways

Rivers, streams and wetlands in the Wimmera provide valuable recreation 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 various 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 waterways due to declines in rainfall and reduced flows.

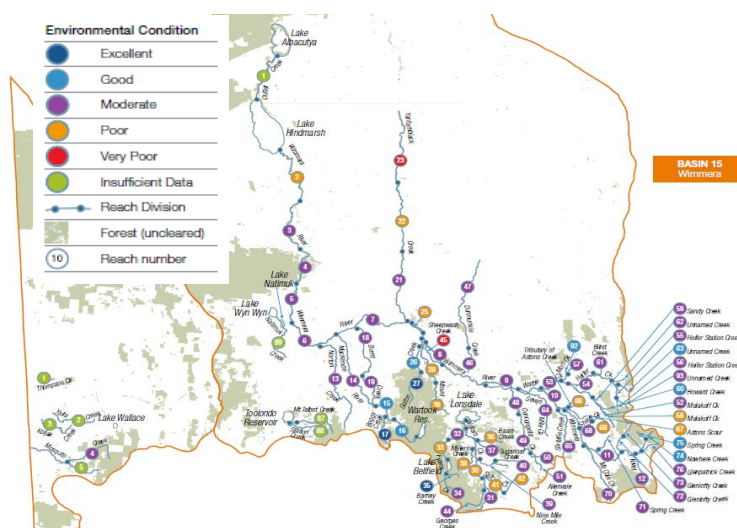
Figure 3. Index of Stream Condition for the Wimmera 2010 (Department of Environment and Primary Industries, 2013).



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 kilometres 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 and Figure 4).

Figure 4. Index of Stream Condition for the Wimmera (Department of Environment and Primary Industries, 2013).



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. The wetlands were assessed with, 14% 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 have evolved with and are resilient to variable climate conditions. However, the wetlands assessed only represent a small percentage of the region's more than 2,600 wetlands and may not be indicative of the overall condition of wetlands in the Wimmera.

Figure 5. Victorian rainfall deciles from 1 July 2019 to 30 June 2020 (Bureau of Meteorology, 2020).

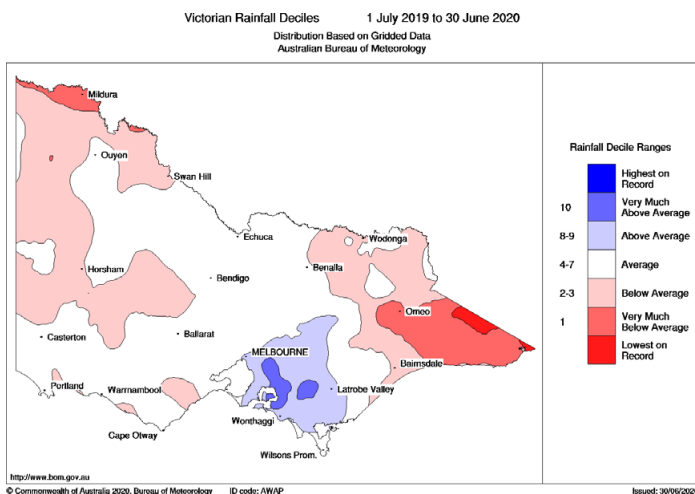


Figure 7. Ranked inflow in Grampians Headworks Storages 1900 to 30 June 2019 (GWMWater, 2020).

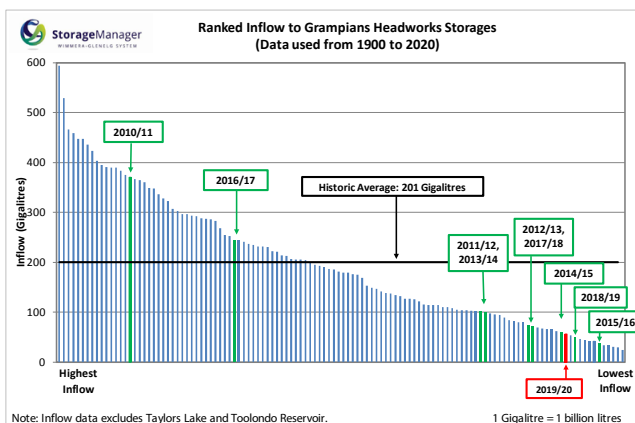


Table 7. Annual streamflows from 2016 to 2019 at gauges in unregulated reaches (Mt William Creek and Wimmera River) and regulated reach (MacKenzie River) (Wimmera CMA, 2020).

Location	Flow 2016 (ML)	Flow 2017 (ML)	Flow 2018 (ML)	Flow 2019 (ML)
Mt William Creek at Mokepilly	35,022	3,614	264	11,472
Wimmera River at Glenorchy	116,737	3,824	0	11,708
MacKenzie River at Wartook	19,572	13,003	8,956	5,752

Annual rainfall and streamflow

Whilst better than 2018, conditions in 2019 were very dry (Figure 5 and Figure 6). This has continued a sequence of three years of well below average inflows since 2016 (Figure 5, Figure 7 and Figure 8). Conditions started off in a promising fashion with very good rainfall in May and June 2019 and July and early August experiencing just below average rainfall. In early to mid-August this led to reasonable volumes of runoff from the upper Wimmera River which did not flow at all at Glenorchy in 2018 (Table 7). Unfortunately, rainfall was very limited from mid-August 2019 onwards and inflows steadily dropped away through early to mid-spring and ceased in late spring. Many reaches in the upper catchment remained dry or had low flow throughout autumn 2020.

Figure 6. Mean rainfall in the Wimmera region from 2000 to 2019 (Australian National University – Fenner School of the Environment, 2020).

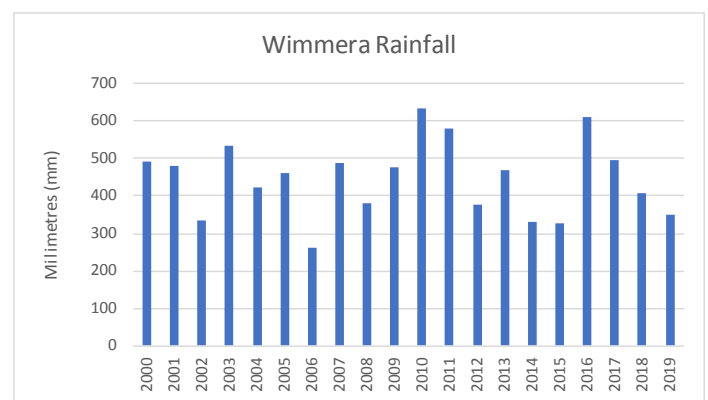
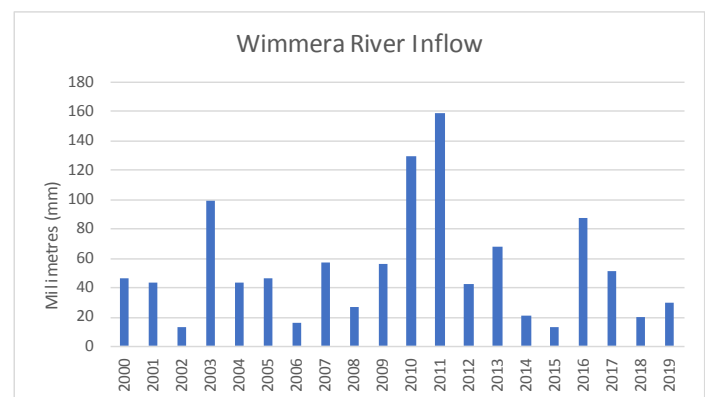



Figure 8. Wimmera River inflows from 2000 to 2019 (Australian National University – Fenner School of the Environment, 2020).



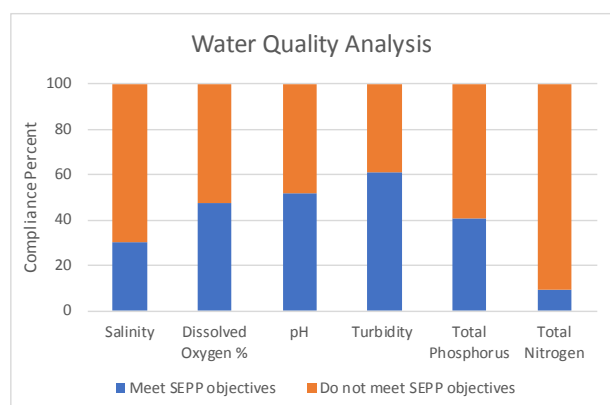
Waterways assessment 2019-20

<p>Concerned</p> 	<p>The Wimmera faced challenging conditions with its third consecutive year of well below average streamflow. This led to reduced volumes in storages for water for the environment. Water quality was poor in terms of salinity and nutrient levels in many rivers and streams across the region because of low flows.</p> <p>Wetlands in the west continued to dry or remain steady. Wetlands in the east remained dry except the few that received water for the environment. There were several lakes and water storages impacted by blue-green algae.</p>
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Reasons for assessment

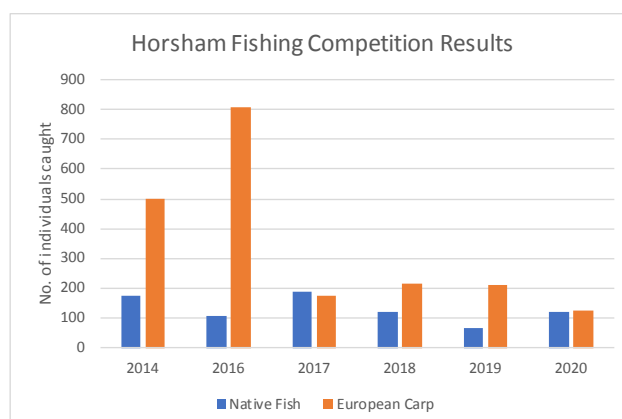
- Modest rainfall in a relatively dry catchment led to the first natural flows in the upper catchment's rivers and streams since 2017 with small but vital flows continuing along the Wimmera River from late autumn to mid-spring in 2019. Storage levels declined. Very low volumes of environmental water were available coming into 2019-20 resulting in compromised watering actions. No releases took place for the environment until November 2019. Passing flows have been very limited due to the dry conditions however they were very important for providing winter and spring flows for the Wimmera River.
- Total inflow into storages was 64,810 ML, equivalent to 28% of the historic average inflow (Figure 7).
- Modest environmental flows managed salinity and dissolved oxygen levels so that no fish deaths or blue-green algae outbreaks were recorded in the Wimmera River. Wimmera CMA water quality data confirms this (Figure 9) as nearly half of sites sampled for dissolved oxygen and 30% for salinity met with the State Environment Protection Policy (Waters) objectives (Wimmera CMA, 2020).
- Salinity levels in the Wimmera River at Tarranyurk reached over 40,000 $\mu\text{S}/\text{cm}$ after 15 months without flow.
- In the Wimmera River three juvenile freshwater catfish were captured which was a better result than the two collected in 2017 and 2018. Pleasingly, the spike in golden perch numbers continued with 38 caught in 2019, comparable with the 41 in 2018 and much higher than 11 in 2017. Silver perch numbers are also steadily increasing with 10 collected this year compared to two and three trapped in 2018 and 2017 respectively.
- European carp numbers remained static, with no large breeding events observed and few young caught in trapping projects.
- Anglers caught 126 European carp compared to 119 native fish (Figure 10) in the Horsham Fishing Competition in March 2020 (Wimmera CMA, 2020).
- Lake Wartook reached its lowest level since the Millennium Drought, so for the MacKenzie River and Burnt Creek the focus became drought refuge management for large periods of the year.

Figure 8: Wimmera River and stream reaches water quality parameters assessed against SEPP (Waters) guidelines (Wimmera CMA, 2019).



- Platypus monitoring for the MacKenzie River in September 2019 located three platypuses, including two that have not been caught before. All three of the platypuses were caught downstream of Dad and Dave Weir which indicates the increasing repopulation of this reach following the loss of platypuses during the Millennium Drought. Indications from environmental DNA sampling are that the entire reach from Dad and Dave Weir to Distribution Heads is now colonised (cesar, 2019).
- As in past years, salinity levels were very low when unregulated natural flows were happening but rose very steeply when passing flows and regulated releases commenced for the Wimmera River via the Mount William Creek. Unfortunately, water quality in Lake Lonsdale is much poorer than in streams flowing from the Grampians. Salinity incrementally increased both during and following environmental water releases from Lake Lonsdale.
- European carp removal works at Roses Gap in March 2020 indicated that local fish populations have been impacted by dry conditions. Whilst pool habitat has been reasonable the massive annual fluctuations in water quality, with salinity levels changing in levels of magnitude, is an ongoing challenge given the need to refill pools and provide flows for the Wimmera River from Lake Lonsdale.
- Given the low allocation of water for the environment no releases were able to be provided to Bungalally Creek and a very infrequent flow was provided for the lower Burnt Creek. Minimal flows in the lower Burnt Creek meant no fish populations could establish although anecdotally frog activity was abundant.
- Numerous lakes and water storages were impacted by blue green algae outbreaks including important recreational waterways such as Lake Lonsdale, Lake Wallace and Lake Charlegrark.
- Given the dry conditions since 2016, the supply of water to wetlands for the environment via the Wimmera Mallee Pipeline has been vital in providing refuges.
- Observations from field staff are that seasonally herbaceous wetlands are drying and even wetlands where drainage would normally enhance their inflows is drying. It has also been observed that as wetlands are drying there are more weeds due to a lack of prolonged inundation.

Figure 9: Horsham fishing comparison results of native and European carp numbers from 2014 to 2019 (Wimmera CMA, 2019).



Management of the Wimmera's waterways

Table 8. Management activities for rivers and streams and wetlands carried out in the Wimmera during 2019-20.

Management activities led by Wimmera CMA	Achievements	Funder	Partner Organisation
<p>Wimmera CMA implemented the Victorian Government's priority riparian works outlined in the Regional Riparian Action Plan by:</p> <ul style="list-style-type: none"> • Providing landholders with advice and financial assistance to help them protect waterways on their properties. • Developing the Dunmunkle Creek Waterway Action Plan. • Promoting wetland and riparian activities at Wimmera Machinery Field Days and through Landcare and community groups. • Using a marketing campaign to promote the legacy landholders can leave for future generations. 	<p>Landholders submitted 49 expressions of interest</p> <p>2 community workshops engaged 26 people</p> <p>1 agency workshop engaged 8 people</p> <p>Revegetated 65 ha</p> <p>Installed 60 km of fence</p> <p>Permanently protected 110 ha of wetland by conservation covenant</p> <p>Conducted pest plant and animal control across 2,500 ha</p> <p>Established 39 new management agreements</p> <p>Produced 1 publication</p>	<p>Victorian Government, Regional Riparian Action Plan Implementation</p>	<p>Landcare groups, Parks Victoria, Regional DELWP, Project Platypus, GWMWater</p>
<p>Wimmera CMA and partner organisations worked together to deliver the Victorian Government's Our Catchments, Our Communities initiative for improved integrated catchment management. The project seeks to protect, enhance, and restore valued river reaches, improve the region's livability, improve coordination and build knowledge. The project:</p> <ul style="list-style-type: none"> • Delivered a range of on-ground works to enhance health, environment and livability of waterways, including willow removal, rehabilitating recreational areas, reinstating and constructing walking tracks along the Wimmera River. • A series of stakeholder roundtable meetings focused on onground works along with site visits and meetings. • Further developed the Wimmera Spatial Hub tool to standardise data collection, mapping and reporting. • Constructed two regulated culverts in Langlands Anabranh within the Horsham Weir Pool. 	<p>Completed works at 10 sites</p> <p>Protected 7 cultural heritage sites</p> <p>Established 8 management agreements</p> <p>Held a series of roundtable meetings with stakeholders</p> <p>Installed 2 regulated culverts</p>	<p>Victorian Government, Our Catchments, Our Communities</p>	<p>Horsham Rural City Council, DELWP, Parks Victoria, Hindmarsh Shire Council, Barengi Gadjin Land Council, Wimmera River Improvement Committee, Wimmera Anglers Association, Horsham Angling Club, Dimboola Boat and Water Ski Club, Horsham Fishing Competition Committee, Horsham Apex Club</p>
<p>Wimmera CMA and partner organisations worked together to deliver the Victorian Governments Flagship Waterways program through the delivery of our Thriving Community Rivers project. The project sought to protect, enhance and restore high value river reaches and ensure that the Wimmera River continues to provide economic, social, cultural and environmental benefits to communities. The project achieved this by:</p> <ul style="list-style-type: none"> • Mitigating erosion in the upper Wimmera River system by installing and maintaining rock chutes on priority reaches. • Reducing impacts of European carp in waterways by monitoring carp and developing a Wimmera Carp Management Plan. • Investigating the distribution of platypus in the MacKenzie River using environmental DNA (eDNA) sampling and trapping. 	<p>Constructed 11 rock chutes at 2 sites</p> <p>Conducted carp control at 9 sites</p> <p>Conducted eDNA platypus monitoring totaling 32 samples</p> <p>Conducted live platypus trapping surveys over 50 trap nights, finding 3 platypuses</p> <p>Conducted 12 site assessments</p> <p>Produced 8 erosion control designs for 7 landholders</p> <p>Produced 1 publication</p> <p>Produced 2 reports</p>	<p>Victorian Government, Flagship Waterways</p>	<p>Landholders</p>

Management activities led by Wimmera CMA	Achievements	Funder	Partner Organisation
<p>The Thriving Community Wetlands project aims to protect, enhance and restore wetlands that are highly valued by the community and provide ecosystem services for a wide range of species. The project achieved this by:</p> <ul style="list-style-type: none"> • Securing high priority wetlands on private property through an incentive-based program to landholders and providing site visits as part of the expression of interest process. • Providing continuing support to the Wetlands Intervention Monitoring Program and establishing new sites. • Undertake wetland hydrology assessments, analysing hydrologic regimes. 	<p>Protected wetlands across 217 ha</p> <p>Engaged 11 landholders</p> <p>Established 11 management agreements</p>	Victorian Government	Parks Victoria, DELWP
<p>Socio-economic research into the value of environmental and recreational water was conducted. Some highlights include:</p> <ul style="list-style-type: none"> • An information session for stakeholders at an Environmental Water information meeting. • A third survey round covered 2,710 participants. • Information gathered through the Aboriginal Water Program was collated and assessed. • The fourth-year survey began. This was impacted by COVID-19 restrictions however the surveyors were able to move to phone interviews to complete the assessment. • Early data reports on the fourth year indicate that visitation is down due to COVID-19, bushfires and poor water levels and quality. 	<p>1 workshop engaged 5 people</p> <p>Established 1 partnership</p> <p>Produced 1 report</p> <p>Conducted 1 assessment</p>	Victorian Government	Wimmera Development Association, GWMWater, Local councils, Barengi Gadjin Land Council, Federation University
<p>Wimmera CMA fulfilled its management responsibilities by delivering environmental water for the Victorian Environmental Water Holder and the Commonwealth Environmental Water Office. This included several waterways such as the Wimmera River, MacKenzie River, Burnt Creek, and Mount William Creek along with 9 wetlands. Some highlights include:</p> <ul style="list-style-type: none"> • 11,570 ML were delivered through regulated releases to the Wimmera River, Mount William Creek, Burnt Creek and MacKenzie River. An additional 690 ML has been delivered to the Mount William Creek and 263 ML to the Wimmera River from passing flows for the year. • Supplied 42.8 ML of environmental water to 9 pipeline wetlands. • Delivered 13.7 ML to the Ranch Billabong. • Seasonal watering proposals were developed for the Wimmera River system and Wimmera Mallee Pipeline wetlands. • Staff members assisted DELWP on a range of projects such as sustainable water strategy implementation. • Engagement events occurred in Dimboola and Warrak. A third event was cancelled due to COVID-19 restrictions. • Staff members participated in the Western Rivers Advisory group which informs water sharing between the Wimmera and Glenelg River. • GWMWater completed upgrades to Lake Lonsdale outlet. 	<p>Delivered environmental and cultural water:</p> <ul style="list-style-type: none"> • 11,570 ML to waterways • 42.8 ML to wetlands • 13.7 ML to Ranch Billabong <p>Completed 2 watering proposals</p> <p>2 events</p> <p>GWMWater completed 1 outlet</p>	Victorian Government	GWMWater, Victorian Environmental Water Holder, Commonwealth Environmental Water Office

Management activities led by Wimmera CMA	Achievements	Funder	Partner Organisation
<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. • Collaborating with community groups and regional agencies to improve waterway outcomes. 	<p>Responded to:</p> <ul style="list-style-type: none"> • 165 floodplain referrals • 80 floodplain management advice applications • 3 Wetland - Environmental Significance Overlay referrals • 22 Works on Waterways Permit applications 	Victorian Government	DELWP, CMAs, Victorian Environmental Water Holder
<p>Wimmera CMA continued to meet Ramsar obligations to protect Lake Albacutya by improving the coordination of management activities and monitoring its ecological character. Wimmera CMA fulfilled this by:</p> <ul style="list-style-type: none"> • Holding site coordination meetings in consultation with stakeholders. • Undertaking flora and fauna surveys to monitor changes in critical ecosystem services. • Undertaking pest plant and animal control in partnership with Parks Victoria. 	Conducted pest plant and animal control across 3,300 ha	Victorian Government, Improving Ramsar site management	DELWP, Barengi Gadjin Land Council, Parks Victoria
<p>Wimmera CMA delivered its floodplain management program, promoting strategic planning for floodplain management activities and delivering statutory functions. This included:</p> <ul style="list-style-type: none"> • Planned the delivery of a Planning Scheme Amendment for Horsham Rural City Council. • Worked with municipal emergency management planning committees to enhance and update Emergency Flood Plans for Hindmarsh Shire Council, Yarriambiack Shire Council and Horsham Rural City Council. • Sent letters to property owners to inform them about the implications of the Horsham and Wartook Flood Investigation for their land. Wimmera CMA staff met with interested landowners to discuss implications for their properties. • Provided information and advice regarding the expansion and development of the Bulgana Wind Farm, major mineral sands mining operations at Dooen and Toolondo, planning for the Nectar Farms development and Horsham City to River and Horsham South precinct planning. 	<p>Developed 3 plans</p> <p>1,600 letters informed property owners</p> <p>36 meetings with landholders discussed flood information</p>	Victorian Government	Victorian State Emergency Services, GWMWater, local government
<p>Wimmera CMA investigated opportunities to develop a new drainage system through Dunmunkle Creek incorporating Crown and private land and some wetlands in the north. This project paves the way for future development of drainage schemes to improve agricultural productivity and provide additional watering opportunities to wetland systems.</p>	<p>2 community consultation sessions engaged 20 landholders</p> <p>Developed 1 plan</p>	Victorian Government	DELWP
<p>Conducted a social research project to establish the level of floodplain knowledge of at-risk and flood affected landholders in the Wimmera region.</p>	<p>Surveyed 162 community members</p> <p>Developed 1 report</p>	Victorian Government	

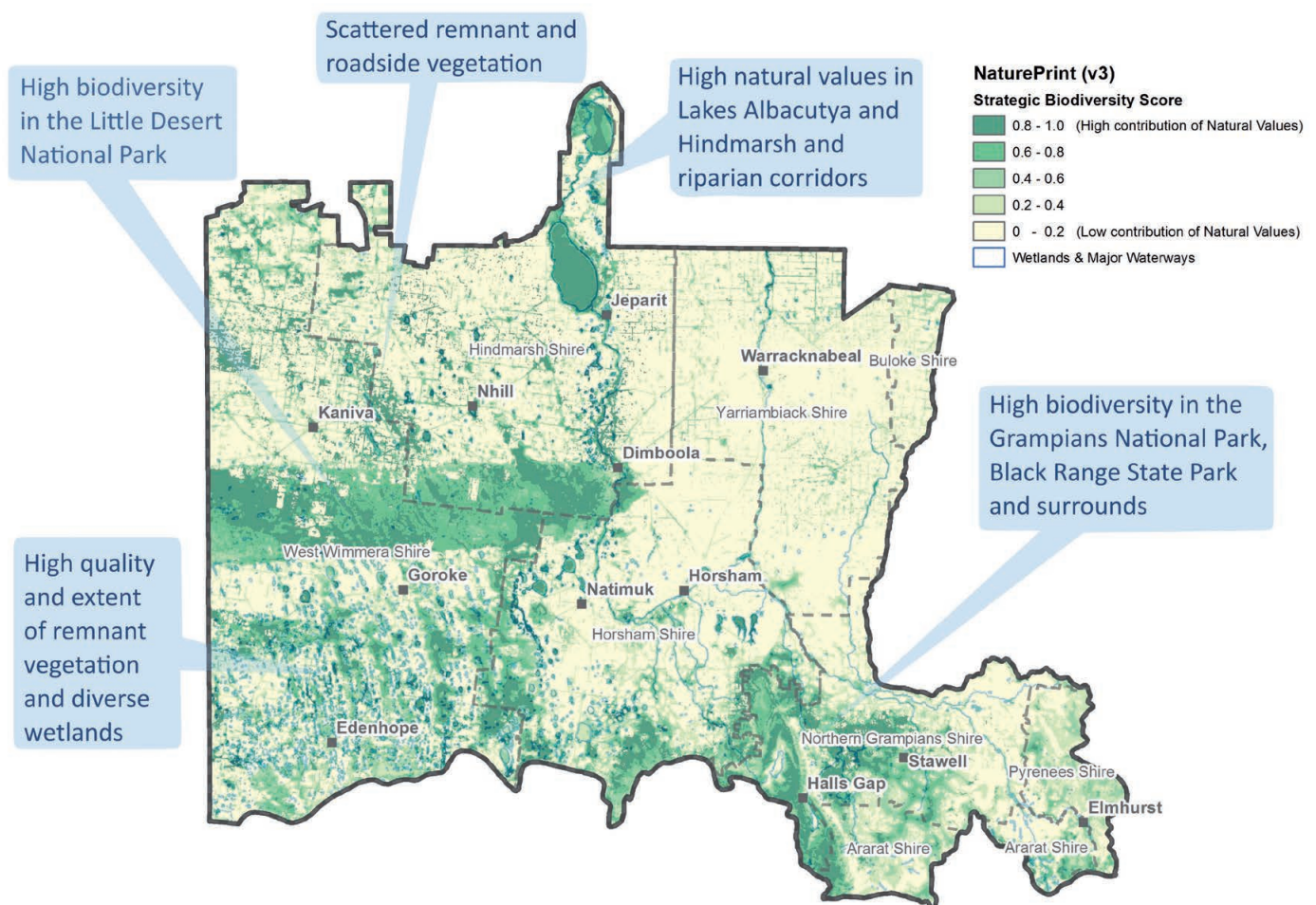
Condition of the Wimmera's biodiversity

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

Strategic biodiversity values are calculated by DELWP's decision support tool, Strategic Management Prospects. The Wimmera supports large areas of high strategic biodiversity value (Figure 11), in particular Grampians National Park and upper Wimmera catchment, Little Desert National Park, and Lake Hindmarsh. The Wimmera is also home to Lake Albacutya which is recognised as internationally important under the Ramsar Convention on Wetlands. Riparian corridors along the 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 11. Strategic biodiversity values in the Wimmera based on NatureKit 2.0 and Strategic Management Prospects (Department of Environment and Primary Industries, 2014).



Biodiversity assessment 2019-20

<p>Neutral</p> 	<p>Biodiversity values within the Wimmera catchment appear to have remained stable across 2019-20. This is in spite of threat management activities providing no evidence that the abatement works have reduced the extent or potential of the threats to biodiversity values: fox and cat abundance and distribution appear uneffaced by extensive control measures; samba deer have established in the Grampians National Park; fallow and red deer continue to expand their distribution across the catchment; weed and rabbit control works may have had impacts in small disparate locations but not at a catchment scale; pigs are becoming established in the catchment, and; illegal habitat removal continues to be a significant issue.</p>
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Reasons for assessment

Biodiversity indicators

- **Malleefowl mound activity:** 34 Malleefowl mounds were active up from 27 in 2018 (National Malleefowl Recovery Group, 2020).
- **South-eastern red-tailed black cockatoo:** Numbers from the annual count are similar to last year but the number of juveniles continues to decline (BirdLife Australia, 2020).
- **Little Desert National Park fauna surveys:** The number of animal's captured decreased considerably from 2019 but this is not clear evidence of a decline in catchment health.
- **Platypus surveys:** Although the population distribution has expanded, the genetic diversity and viability remains low (cesar, 2019).
- **Grampians National Park fauna surveys:** Species richness has increased however this is more a return to 'normal' after previous dry years. There were long-nosed potoroo detections (White, et al., 2020). Smoky mouse numbers appear to be stable (Rowe, 2019).

Threat indicators

- **Foxes and cats:** Monitoring programs across the Grampians and Little Desert National Parks indicate that cats and foxes are established and stable despite considerable investment in control efforts (Geyle, et al., 2020) (Thorpe, 2020).
- **Weeds:** Considerable works have been conducted by Landcare groups, councils and public land managers. Most of the work appears to be containment focused.
- **Rabbits:** Significant works have been conducted across the catchment and numbers remain relatively low and stable. Interestingly, James Rowe (Agriculture Victoria) reported an increased naivete emerging in younger land managers regarding rabbit management.
- **Habitat removal and fragmentation:** Revegetation works were conducted across 393 ha including at Salvana Reserve and via Hindmarsh Landcare Network plantings. However, an estimated 18 ha and 187 large trees were lost to illegal clearing. DELWP noted that these figures would be an underrepresentation. Furthermore, illegal firewood removal around the Grampians region appears to be highly organised and coordinated with the felling and removal of large old habitat trees.
- **Inappropriate fire regimes:** The Little Desert National Park continues to have a suboptimal composition of vegetation age classes. In contrast, the Grampians National Park is beginning to recover from the extensive fires that occurred over the previous decade.

- **Overabundant native fauna:** Eastern grey kangaroo numbers are at unsustainable levels in and adjoining the Grampians National Park (Stevens, 2020). Macropod numbers across the catchment continue to remain high.
- **Deer and goats:** Parks Victoria conducted successful deer and goat control in the Grampians National Park however the presence of samba deer on the edge of the Grampians National Park has been confirmed and fallow deer are dispersing out of the park (Stevens, 2020). Red deer and fallow deer numbers also appear to be on the rise in the Little Desert region (Ben Holmes pers comms).
- **Pigs:** Pigs have been highlighted as an emerging threat in the upper catchment (Rowe, 2020).

Management of the Wimmera's biodiversity

Table 9. Management activities for biodiversity carried out by Wimmera CMA in 2019-20.

Management activities led by Wimmera CMA	Achievements	Funder	Partner Organisation
Wimmera CMA helped design and implement an integrated pest management program for the Little Desert region to help protect biodiversity including the Malleefowl and threatened ecological vegetation classes.	Conducted fox control across 100,000 ha Engaged over 50 people Conducted rabbit control across 10,118 ha Conducted weed control across 10,867 ha	Victorian Government's Biodiversity Response Planning Program	Parks Victoria, Hindmarsh Landcare Network, Kaniva Landcare Group
Wimmera CMA partnered with Deakin University and FAUNA Research Alliance to conduct native fauna surveys in and adjoining to the Little Desert National Park.	Completed surveys for native fauna Captured 29 species and 251 individual animals	Wimmera CMA, Deakin University	Deakin University, FAUNA Research Alliance
Wimmera CMA delivered two projects as part of the National Landcare Program's Regional Land Partnerships: <ul style="list-style-type: none"> The 'Food for Future' project aims to improve the south-eastern red-tailed black cockatoo's (SERTBC) habitat. The project aimed to improve recruitment of SERTBC by supporting land managers and community members to protect and enhance existing and create new nesting and feeding habitat. The 'Protecting Our Malleefowl' project is a large-scale tenure blind project delivered in partnership with a range of stakeholders and designed to improve the trajectory of this iconic species. 	2 landholders protected 122 ha of high-quality habitat Conducted fox control across 61,644 ha Conducted cat control across 6,200 ha 20 volunteers conducted 2 threatened species population surveys Produced and disseminated 4 communication materials	Australian Government's National Landcare Program (Phase 2)	Birdlife Australia, Parks Victoria, Greening Australia, Trust for Nature, National Malleefowl Recovery Group, Victorian Malleefowl Recovery Group
Wimmera CMA worked with Greening Australia and Conservation Volunteers Australia to help revegetate cleared sections of Salvana Conservation Reserve to improve biodiversity values and resilience for threatened species such as south-eastern red-tailed black cockatoos and Malleefowl.	Controlled deer across 1,200 ha Planted 5,200 trees and shrubs	Conservation Volunteers Australia	Greening Australia
Wimmera CMA delivered a large-scale threat abatement project to improve biodiversity conservation outcomes for various flora and fauna species by assisting landholders to undertake on-ground works on private property.	Completed 362 ha threat abatement works engaging 5 landholders	Victorian Government	

Table 10. Management activities led by partner organisations for biodiversity during 2019-20.

Management activities led by partner organisations	Achievements
<p>DELWP supported local governments to implement the guidelines for removal or lopping of native vegetation and in doing so:</p> <ul style="list-style-type: none"> • Provided technical advice regarding proposed new developments with the potential for native vegetation or biodiversity impacts, including Iluka's Wim 100 Mineral Sands Project. • Held state-wide Integrated Flora and Fauna Teams online seminars to connect people interested in threatened species and biodiversity conservation. • Supported the organisation and delivery of the 2019 Wimmera Biodiversity Seminar. • Issued permits for DELWP's Grampians region for the removal of listed or protected flora or fauna species. • Supported delivery of the fifth year of the Nyupun Program in partnership with Wimmera CMA and Goolum Goolum Co-operative. • Continued to support the delivery of Biodiversity Response Planning Phase 1 projects that are at the end of their second of three years of implementation. 	<p>Responded to 147 statutory planning referrals</p> <p>5 online seminars engaged over 100 people</p> <p>1 seminar engaged 97 people</p> <p>Issued 22 permits under the <i>Flora and Fauna Guarantee Act 1985</i></p> <p>1 workshop initiated a Conservation Management Network</p> <p>Followed up on 24 reports of unpermitted native vegetation removal, totaling 18 ha and 187 large trees</p>
<p>Trust for Nature continued to deliver projects to protect and enhance biodiversity values throughout the Wimmera with the help of volunteers. This included:</p> <ul style="list-style-type: none"> • Continued maintenance at Snape Reserve and Mount Elgin Swamp Reserve with support from the Snape Reserve Committee of Management, Mount Elgin Swamp Committee of Management, Greening Australia and Hindmarsh Landcare Network. • Carried out strategic recovery actions for the south-eastern red-tailed black-cockatoo at Snape Reserve, increasing the cover of food plants such as the regionally rare <i>Acacia salicina</i> and <i>Acacia cupularis</i>. • Ongoing weed control targeted species including horehound, bridal creeper, Paterson's curse, saffron thistle, stemless thistle, Malta thistle, skeleton weed, Amsinckia, evening primrose, perennial veldt grass and wild oats. This led to less to no new weed threats in the reserves. • Conducted annual pulse grazing at Mount Elgin Swamp to reduce biomass, control the growth of exotic annual grasses, reduce cover for pest animals and enable natural recruitment of woody species. • Continued the Iconic Estates Project to protect native vegetation in the Wimmera. • Established management agreements permanently protecting remnant vegetation and habitat for key species including Malleefowl and rare Victorian species, paper flower. 	<p>Completed 1 management plan</p> <p>Installed 0.45 km of kangaroo-proof fence to protect 1.2 ha</p> <p>Planted 1.2 ha of <i>Acacia salicina</i>, 0.5 ha of <i>Bursaria spinosa</i>, 0.5 ha of <i>Acacia cupularis</i>, 0.2 ha of red gum and 250 ha of stringybark at Snape Reserve</p> <p>Conducted weed control across 535 ha</p> <p>Conducted fox monitoring across 1,048 ha eradicating 4 foxes</p> <p>Conducted rabbit control across 1,048 ha eradicating 33 rabbit warrens</p> <p>Held 1 planting day for the protection and expansion of <i>Acacia salicina</i> at Snape Reserve engaging 40 participants</p> <p>Obtained a wildlife control permit to manage western grey kangaroo populations, engaging 10 people at Mt Elgin Swamp</p> <p>2,228 volunteer hours conducted at Snape Reserve</p> <p>175 hours registered for guided and self-guided visitors participating in recreational or education activities</p> <p>Established 2 management agreements covering 260.4 ha engaging 4 landholders</p> <p>Registered 2 covenants protecting 156.3 ha</p>

Management activities led by partner organisations	Achievements
<p>Agriculture Victoria's Invasive Program aimed to work in partnership with industry and the community to protect agriculture and biodiversity values by stopping pests and invasive species from entering, establishing and spreading within the Wimmera catchment. This included:</p> <ul style="list-style-type: none"> Controlling Regionally Prohibited Weeds targeting serrated tussock, buffalo burr, English broom, Noogoora burr, spiny emex, African feather grass and Prairie ground cherry. Held a feral pig and fox management information session with the Elmhurst Landcare Group to improve the knowledge and skills of members. Continued to conduct long term rabbit monitoring at Telopea Downs. Telopea Downs recorded an average of 8.2 warrens entrances per hectare where ripping had previously occurred. This is a 90.5% reduction in active warren entrances per hectare. 	<p>Inspected 43 properties over 8,296 ha for Regionally Prohibited Weeds</p> <p>Inspected 5 properties for the State Prohibited Weed, mesquite</p> <p>Followed up on 20 invasive species complaints from the public</p> <p>Recorded a 90.5% reduction in active warren entrances per hectare in Telopea Downs</p> <p>1 information session engaged 100 people</p> <p>Collected 9,545 fox scalps at the Horsham and St Arnaud collection centres</p>
<p>Hindmarsh Shire Council delivered its annual weed and pest control program to restrict the spread and introduction of invasive plant and animal species on roadsides. This included rabbit ripping, snail baiting, fox baiting, boxthorn control and roadside spraying.</p>	<p>Conducted rabbit control over 124 km of roadside</p>
<p>Horsham Rural City Council delivered multiple projects to enhance the municipal area, including:</p> <ul style="list-style-type: none"> Roadside weeds and pest program to achieve an overall reduction in invasive species. Tree Planting Program to encourage landholders to revegetate rural properties with native species. 	<p>Eradicated 1,499 rabbit warrens</p> <p>Sold 27,000 native plants to 171 landholders</p> <p>Planted 6,000 trees</p>
<p>The Landcare facilitator for Kaniva District and Telopea Downs delivered multiple projects including:</p> <ul style="list-style-type: none"> Roadside weed control to eradicate invasive weeds. Rabbit control with landholders undertaking rabbit baiting throughout Telopea Downs. 	<p>Conducted noxious weed control over 100 km of roadside</p> <p>Conducted rabbit baiting over 30 km of private property</p>
<p>Parks Victoria contributed to a variety of natural resource management activities throughout the Grampians National Park, Little Desert National Park and many state parks and reserves across the Wimmera and Glenelg Hopkins CMA areas. This included:</p> <ul style="list-style-type: none"> Conducted red deer, fallow deer and goat control. Targeted sallow wattle via mechanical mulching. Targeted weed control across key reserves. Controlled rabbits using calicivirus in high value reserves. Targeted foxes by leghold trapping near known valued small mammal habitats. Conducted landscape-scale fox control using 1080 baiting stations. Various biodiversity and pest animal monitoring programs. 	<p>Conducted deer control eradicating 298 deer</p> <p>Conducted goat control eradicating 325 goats</p> <p>Conducted weed control across 10,895 ha</p> <p>Reintroduced 2 male brush-tailed rock-wallabies into the Grampians National Park.</p> <p>Conducted fox control across more than 300,000 ha</p> <p>Conducted 10,118 ha of rabbit control</p> <p>Conducted native fauna surveys across the Grampians National Park, Little Desert National Park, and Arapiles-Tooon State Park</p>
<p>The Hindmarsh Landcare facilitator delivered Project Hindmarsh 2020 which revegetated and aimed to restore 100 hectares of buloke and grey-box grassy woodland on private land along the Wimmera River. This will enhance the riparian corridor as a biolink between the Little Desert and Big Desert. Other activities included:</p> <ul style="list-style-type: none"> Co-ordinated with Parks Victoria to undertake weed and pest control on crown land adjoining the private land project sites through the Biodiversity Response Planning Project. Conducted rabbit control through the spread of calicivirus. Revegetated remnant woodland habitat to support the <i>Flora and Fauna Guarantee Act</i>-listed Victorian Temperate Woodland Bird Community. 	<p>Installed 3.6 km of fence</p> <p>Established 4 management agreements (10-year) with landholders, covering 102.8 ha</p> <p>Conducted weed control across 102.8 ha</p> <p>Planted 1,000 buloke seedlings</p> <p>Planted 12,500 native species</p>

Management activities led by partner organisations	Achievements
<p>Greening Australia in partnership with Trust for Nature, Barengi Gadjin Land Council (BGLC) and the Country Fire Authority (CFA) undertook actions to improve and maintain habitat quality at the Bank Australia Conservation Reserve. This included:</p> <ul style="list-style-type: none"> • Conducting weed and pest animal control at Minimay, Boorooopki and Ozenkadnook. • Developing a Fire Plan with the support of the CFA, DELWP and BGLC. • Continuing support to one indigenous traineeship. 	<p>Conducted weed and pest animal control across 950 ha</p> <p>Developed 1 plan engaging 20 people</p> <p>Supported 1 cultural burn at Minimay</p> <p>Maintained 180 ha of biodiverse carbon conservation at Nurcoun</p>
<p>The Horsham Landcare Facilitator supported the Laharum Landcare Group in pest and weed control across private property and the Wartook area. This was achieved by maintaining bait stations and chemical spraying.</p>	<p>Conducted rabbit control across 189 ha of private property and 285 ha of roadside</p> <p>Conducted fox control across 72 ha of private property and 130 ha of roadside</p> <p>Conducted weed control across 148 ha of private property and 14 km of roadside</p> <p>Conducted deer control across 567 ha</p> <p>Held 3 Landcare Group meetings</p> <p>Planted 300 native plants engaging 15 primary students</p> <p>1 rabbit fumigation demonstration engaged 13 participants</p>
<p>Kowree Farm Tree Group delivered educational community events to assist with the revegetation and protection of native flora and fauna. The Kowree Farm Tree Group Landcare facilitator has seen a dramatic increase in people using the Edenhope Flora and Fauna Reserve during the COVID-19 stage 3 restriction period. In addition, both St Malachy's School and Edenhope Assisted Playgroup have expressed interest in bush education sessions at the reserve. Activities included:</p> <ul style="list-style-type: none"> • Held a field day on a private conservation block to increase farmer and local knowledge of fire and weed management. • Held a "fungimap" workshop focusing on the essential role of fungi in biodiversity. 	<p>1 field day engaged 20 people</p> <p>1 fungus workshop</p> <p>1 bush excursion engaged 20 students</p>

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 11. Land managed for conservation.

Protection type	Area covered (ha)	Additional area in 2019-20 (ha)
National parks*	192,000	0
State parks and forests*	80,300	0
Trust for Nature covenants	16,330	156.3
Landholder agreements (CMA)	18,257	1,159

* Data from Public Lands Management spatial dataset July 2020.

Land assessment 2019-20

Neutral		No major soil erosion events were reported. Industry groups continued to proactively tackle soil health issues and support farmers to change practices to improve resilience in agricultural land. Wimmera Land Management Transect results reflecting trends in land use across the region were broadly similar to 2018-19. There were continued concerns about increases in stubble burning. The region's growers in general recorded strong harvest results.
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Reasons for assessment

- Australian National University's 'Australia's Environment in 2019' report indicates that the mean percentage of annual exposed soils in 2019 was at a moderate level relative to records since 2000. It has increased over the past two years to 17% up from a low of 13% experienced in 2017 (Figure 12).
- Low rainfall led to a slight decrease in soil water availability to an average amount of 419 millimetres in 2019 (Figure 13).

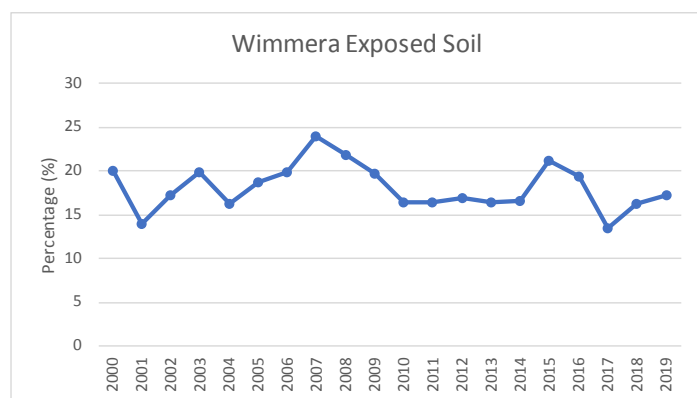


Figure 12. The mean percentage of soil that was unprotected by living vegetation or litter, or exposed, was 17% in the Wimmera in 2019 (Australian National University – Fenner School of the Environment, 2020).

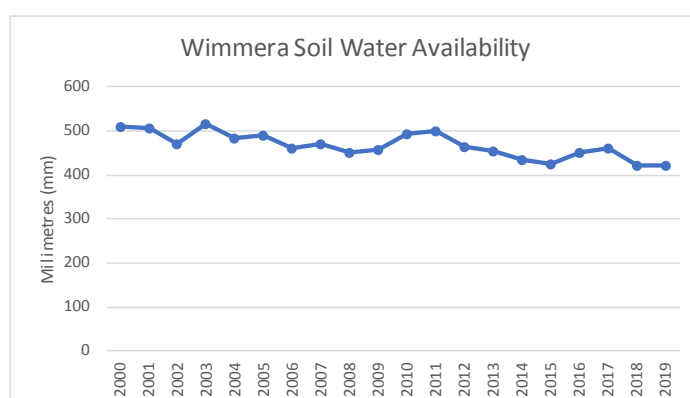


Figure 13. The average amount of water stored in the soil profile declined to 419 mm in 2019 (Australian National University – Fenner School of the Environment, 2020).

Spring and autumn on-ground land management transects are undertaken each year in the northern and southern Wimmera in partnership with Agriculture Victoria. 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 for monitoring, evaluation and continuous improvement. The northern Wimmera transect was first conducted in autumn 1996 and the route covers 500 kilometres through West Wimmera Shire, Hindmarsh Shire, Yarriambiack Shire, Buloke Shire and Horsham Rural City. The southern Wimmera transect was first conducted in 2015 and the route covers 451 kilometres through Horsham Rural City, Northern Grampians Shire, Ararat Rural City and West Wimmera Shire.

Observations for the Spring 2019 northern Wimmera transect include:

- Land use in recent years has been relatively stable in the northern Wimmera, with around 60% of paddocks containing cereal, 15% pulse, 15% canola and vetch, and 8% pasture. By comparison, crop type varies significantly, as farmers swap between wheat and barley or plant vetch rather than a grain crop.
- Seventy-four percent of the transect area was recorded as crop to harvest in spring 2019, compared to 55% in spring 2018. The area of failed crops decreased from 13% in spring 2018 to less than 1% in spring 2019.
- The survey team observed many paddocks with crops sown into retained stubble from previous years. Many farmers now use interrow sowing to aid straw flow and reduce the incidence of seeder blockages in heavy stubbles.
- The area of pasture remained steady and has not changed significantly in the last five years.

Observations for the Autumn 2020 northern transect include:

- Seventeen percent of all paddocks were observed with management practices that may lead to bare earth, an increase of 2% from 2019.
- Stubble retention practices were measured at 79% similar to last year's recording of 81% of paddocks retaining stubble.
- A slight increase in the removal of stubble through burning and cultivation was observed, with 15% of paddocks managed in this way in 2020, and just 9% in 2019.
- Low ground cover (less than 50%) was recorded for 42% of the paddocks surveyed. This is an increase from the 2019 recording of just 14%.
- Seven percent of paddocks surveyed were cultivated, similar to last year's 6%.

The sample size of the Autumn 2020 northern transect was reduced by approximately 43% due to COVID-19 restrictions.

Observations for the Spring 2019 southern Wimmera transect include:

- Sixty-five percent of paddocks was sown to a crop, an increase from 58% in 2018. Thirty-three percent of transect paddocks was in pasture, compared with 39% in spring 2018.
- A total of 94% of the cropped area included harvestable crops (for grain), an increase from 90% in 2018. Six percent of the cropped area had been cut for hay, down from 9% in 2018.
- Ninety-one percent of the pasture area was standing pasture and 9% was cut for hay, the same as 2018.

- Overall, the percentage of paddocks with livestock has changed little in the past three years, although there was variation across particular segments of the transect and some evidence of a decrease in livestock paddock numbers driven by a move from pastures to cropping.

Observations for the Autumn 2020 southern transect include:

- Nineteen percent of paddocks were observed with management practices that may lead to bare earth, an increase from 2019.
- Fifty-two percent of transect paddocks contained retained stubble, similar to last year's findings.
- Approximately one quarter of transect paddocks were surveyed as pasture, a decrease from 2019.
- Native vegetation was not recorded in the 2020 survey due to the reduction of paddocks surveyed due to COVID-19 disruptions and accounted for 2% of survey area in 2019.

The sample size of the Autumn 2020 southern transect was reduced by approximately 24% due to COVID-19 restrictions.

The survey team observed some changes to management practices for the 2020 sowing season which could be attributed to a wetter than average summer, leading to increased weed growth. Combined with a shortage of chemical supplies due to COVID-19, some farmers turned to cultivation to suppress weeds.

Groups including Perennial Pasture Systems reported groundcover was being maintained in most paddocks in the upper catchment during spring and summer, partly due to increased use of stock containment areas. The group's annual pasture establishment survey showed that people were continuing to establish improved pastures at a much higher rate than the average in the high rainfall zone.

Management of the Wimmera's land

Table 12. Management activities for soils carried out by Wimmera CMA during 2019-20.

Management activities led by Wimmera CMA	Achievements	Funder	Partner Organisation
<p>Wimmera CMA's Building Carbon Capacity project supported farmers and linked diverse partners to capture and retain soil carbon. The project delivered:</p> <p>Field days, training workshops and on-ground trial demonstrations.</p> <p>Complimentary communication materials.</p> <p>Farm management surveys to collect spatial and temporal data of land cover and land practices.</p>	<p>16 events engaged 881 people</p> <p>4 publications</p> <p>2 assessments</p> <p>8 on-ground trials</p>	Australian Government's National Landcare Program	Agriculture Victoria, Birchip Cropping Group, Perennial Pasture Systems, Wimmera Farming Network, Barengi Gadjin Land Council, Vic No-Till, Landcare
Wimmera CMA delivered Regional Agriculture Landcare Facilitator services as part of the National Landcare Program's Regional Land Partnerships.	Supported more than 28 events engaging 627 people	Australian Government's National Landcare Program	Agriculture Victoria, Birchip Cropping Group, Perennial Pasture Systems, Wimmera Farming Network, Barengi Gadjin Land Council, Vic No-Till, Landcare
Wimmera CMA worked with partner organisations to lift Wimmera drought capability through technology.	4 events engaged 59 participants	Agriculture Victoria's Farming and Community Group Drought Funding Program	Perennial Pasture Systems, Beanstalk AgTech, Landcare

Table 13. Management activities led by partner agencies during 2019-20.

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. • Continuing the Healthy Soils Program for Meat and Livestock Australia. • Continuing the Annual Grass Control Project to reduce annual weeds in pastures. • Completing the third year of demonstration for its High Production Annual Forage in Perennial Systems Project. • Encouraging and educating members on farmer health through its Girls 'n' Grass Advisory Group. 	<p>9 events engaged over 350 people</p> <p>11th annual conference engaged 100 people</p> <p>1 study tour engaged 50 students</p> <p>6 workshops engaged 30 producers on soil health</p>
<p>Birchip Cropping Group continued to involve industry, leading farm businesses, agricultural technology, agricultural data and corporate partners to develop a diverse range of projects, including:</p> <ul style="list-style-type: none"> • Increasing the Weather Station and Soil Probe Network to upskill BCG staff and farmers in data sharing and agricultural technology in the Wimmera and Mallee. • Managing early sown wheat with La Trobe University at Kalkee to develop crop management packages. 	<p>6 soil projects delivered with partner agencies</p> <p>Supported the Bureau of Meteorology and CSIRO to develop 57 climate guides for natural resource management regions</p> <p>Installed 50 weather stations and 40 soil moisture probes</p> <p>Conducted 130 trials in the Wimmera and Mallee</p>
Agriculture Victoria delivered grains program activities which focused on improving farmer knowledge, skills and decision-making to achieve the long-term outcome of "productive, resilient and sustainable Victorian dryland farming systems integrated with regional landscapes."	<p>29 grains activities engaged 506 participants</p> <p>18 meat and wool related activities engaged 322 participants</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 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 NRM organisations and groups.

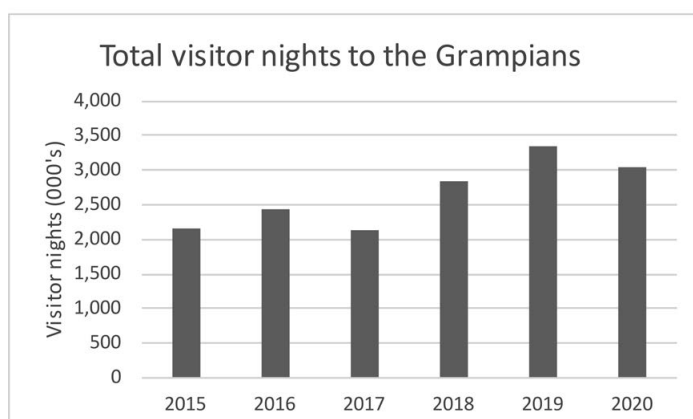
Community benchmark – community participation

The table below summarises the level of participation in environment related activities.

Table 14. Community participation in projects led by Wimmera CMA.

Activity	Participants in 2017-18	Participants in 2018-19	Participants in 2019-20	Approximate participant hours 2019-20
Contributing to on-ground works (CMA sponsored activities, and partner events)	1,352	1,470	1,087	3,493
Attending skills and training events (CMA sponsored activities, Trust for Nature and Landcare)	214	195	171	748
Taking part in awareness raising activities (CMA sponsored activities and Landcare)	4,137	5,986	3,965	26,633
Working as collaborators in planning and decision making (CMA sponsored activities)	684	1,633	1,154	4,602
Being consulted to help determine appropriate action (CMA sponsored activities)	412	483	373	994
Visiting Grampians National Park (Domestic overnight visitors only) (Department of Jobs, Precincts and Regions, 2020)	915,000	980,000	1,117,000	-

Figure 14. Total annual overnight domestic and international visitors to the Grampians in the year ending in March (Department of Jobs, Precincts and Regions, 2020).



Community assessment 2019-20

Neutral



Community participation in natural resource and catchment management activities in the Wimmera was similar to 2018-19 before COVID-19 restrictions forced the cancellation of many events. We continued to face challenges associated with population decline and an aging population. Even after COVID-19 restrictions forced the cancellation of many events, webinars proved an effective way to connect people in agriculture and Landcare and give them access to information and ideas that they would normally seek out at a paddock event, field day or farming conference. Staff and partners have observed that when a community event is taken out of the regional calendar one year, it is very difficult to get people back to it.

Reasons for assessment

- The Grampians region received approximately 3 million domestic and international overnight visitors combined, who spent an estimated \$592 million in the year ending March 2020 (Figure 14) (Department of Jobs, Precincts and Regions, 2020).
- Wimmera CMA established 19 funding agreements with local Landcare groups through the Victorian Landcare Grants process, however declining rural populations have put stress on membership bases.
- Wimmera CMA supported 22 events through the Regional Landcare Coordinator that engaged more than 1,215 people, similar to 2018-19.
- High profile events were again well supported. For example, 750 people participated in Chris Humfrey Junior Landcare presentations at the 2020 Horsham Fishing Competition, and 150 people participated in Project Hindmarsh's annual native vegetation planting event.
- Enthusiastic responses to workshops and extension by farmers in previously inactive Landcare areas such as Clear Lake and Goroke led to moves to form new farmer groups.
- We continued to observe increasing interest from local school groups in opportunities for natural resource management participation prior to COVID-19 restrictions.
- Even after COVID-19 restrictions forced the cancellation of many events, webinars proved an effective way to connect people in agriculture and Landcare and give them access to information and ideas that they would normally seek out at a paddock event, field day or farming conference. For example, a Vic No-Till webinar with Nicole Masters, Grant Sims and Tom Briggs had almost 300 participants.
- At least 20 of our Landcare engagement events were cancelled due to COVID-19. Ten further workshops and field days with farmer groups were instead delivered as webinars.
- The relationship between Wimmera CMA and Barengi Gadjin Land Council has continued to grow over several years. There continues to be a strong relationship between the local Aboriginal community and Wimmera CMA's Aboriginal Water Officer as this role is highly valued by local Traditional Owners.
- Community engagement with Wimmera CMA's "Pozi" web mapping platform slightly increased. This was facilitated by Wimmera CMA in partnership with the Horsham Fishing Competition delivering an interactive map to assist visitors throughout the competition (Figure 15).
- There was a steady increase in social media interaction via all platforms. Footage of a platypus release caught in the MacKenzie River was viewed more than 4,800 times on Facebook (Figure 15).
- There was also a slight increase in visitors to Wimmera CMA's website with 11,892 users in 2019-20, up from 11,820 the previous year (Figure 16). Most (87.5%) were new visitors to the site, indicating that different people are engaging with the website.

Figure 15. Social media statistics show a steady incline in followers/users from 2017-18 to 2019-20.

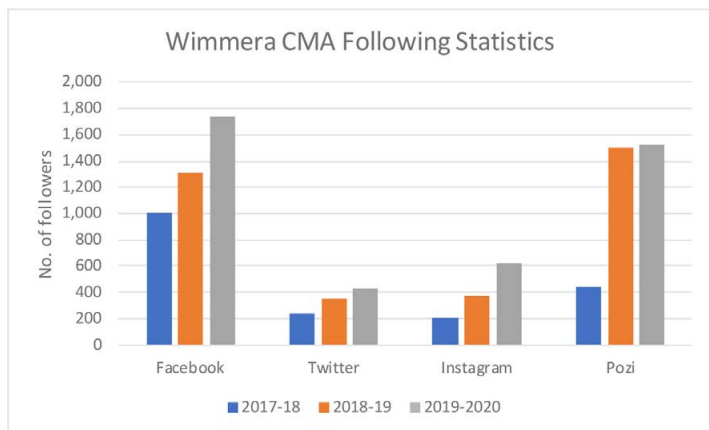
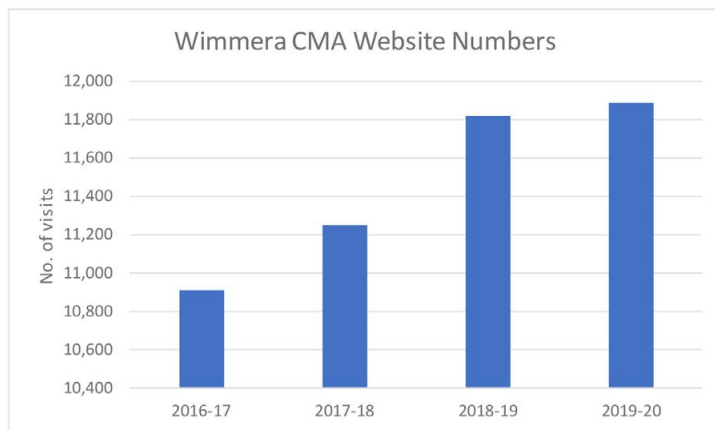


Figure 16. Wimmera CMA website visitor numbers have continued to increase from 2016-17 to 2019-20.



Management supporting the Wimmera community

Table 15. Management activities carried out to support the Wimmera community during 2019-20.

Management activities led by Wimmera CMA	Achievements	Funder	Partner Organisation
Wimmera CMA and partner organisations sought to enhance sustainable recreational access to the Wimmera River by complimenting, building and improving visitor facilities.	1 rowing pontoon installed in Dimboola 2 kayak/canoe launching facilities installed in Horsham 2 shelters and seating installed along the Wimmera River	Victorian Government, Boosting recreational water use initiatives	Horsham Rural City Council, Hindmarsh Shire Council
Wimmera CMA supported leadership development opportunities for local communities by: <ul style="list-style-type: none"> Supporting one Wimmera woman to complete the Leadership Wimmera Program in partnership with the Wimmera Development Association. Supporting preparations for 15 community members to participate in a "Transforming Community Engagement: Skills Masterclass" in collaboration with the Centre for Participation. The masterclass will assist community members to engage in challenging conversations about climate change, water management and native vegetation. 	2 events engaged 16 participants	Victorian Government, Our Catchments Our Communities	DELWP, Wimmera Development Association, Centre for Participation
Wimmera CMA delivered the Victorian Landcare Grants project to assist Landcare groups to address local environmental priorities through onground works.	Agreements established with 19 groups Revegetation across 19 ha Installed 8.5 km of fence 35 events engaging 945 people Weed control across 1,203 ha Rabbit control across 222 ha	Victorian Government	Landcare, DELWP, Agriculture Victoria
Wimmera CMA led the River Detectives program, supporting educators to explore local waterways with students through engaging, cross-curricular and citizen science activities.	4 events engaging 100 people	North Central CMA	North Central CMA, Corangamite CMA, North East CMA, Melbourne Water, Project Platypus
Wimmera CMA employed an Aboriginal Water Officer in partnership with Barengi Gadjin Land Council (BGLC). The Aboriginal Water Officer: <ul style="list-style-type: none"> Facilitated increased awareness of opportunities to align environmental watering and cultural objectives through on-ground works. Collaborated with BGLC to increase the capacity of Traditional Owners in regional water. This included supporting a BGLC-based Water Officer position and GWMWater's Indigenous Facilitator position. Supported development of Wimmera CMA's Aboriginal Participation Plan, endorsed by BGLC. 	Various events engaged 386 participants including 265 Indigenous people	Victorian Government	Barengi Gadjin Land Council

Management activities led by Wimmera CMA	Achievements	Funder	Partner Organisation
<p>Wimmera CMA staff supported 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"> • Supporting the Victorian Landcare Facilitator Program. • Grasses of the Wimmera ID training workshop. • Plants of the Wimmera ID training workshop. • Engaging students at several native vegetation planting events. • Supporting the 2019 Wimmera Biodiversity Seminar. • Supporting the 2019 Victorian State Landcare Awards. • Supporting the 2019 Chicks in the Sticks event for women in agriculture. 	Supported 22 events and award programs engaging 1,215 people	Victorian Government	Landcare groups, Agriculture Victoria
Wimmera CMA organised several events to enable broader and more effective dissemination of information regarding the management of environmental water.	<p>Environmental Water Reserve forum engaged 25 people</p> <p>1 event engaged 20 people</p> <p>1 short film</p> <p>4 media publications</p>	Victorian Government	Landcare, Project Platypus
A waterway engagement event was held to coincide with the Horsham Fishing Competition. Television personality Chris Humfrey conducted short visits along the competition reach, gave a presentation on the link between river health and wildlife, and supported a Wild Wimmera Kids social media competition.	1 event attended by 750 people	Victorian Government	Horsham Fishing Competition Committee

Table 16. Management activities led by partner agencies to support the Wimmera community during 2019-20.

Management activities led by partner organisations	Achievements
<p>Barengi Gadjin Land Council supported works at the Ranch Billabong and continued its engagement with Traditional Owners in the Wimmera region to achieve cultural benefits. Activities included:</p> <ul style="list-style-type: none"> • Continued to deliver water into the Ranch Billabong through an environmental allocation from the Victorian Environmental Water Holder with support from Wimmera CMA. • Continued site rehabilitation and weed control at the Ranch Billabong engaging Traditional Owners. • Undertook planning assessments for the MacKenzie River system to reconnect and understand cultural values with Traditional Owners. • Cultural burns were undertaken at Brynirron State Forest and Dyurrite at Mt Arapiles. 	<p>2 cultural burns</p> <p>13.7 ML delivered to the Ranch Billabong</p>
DELWP continued to develop a Climate Change Adaption Strategy for the Grampians region to better understand and respond to climate change in partnership with the community.	<p>6 events engaged over 195 participants</p> <p>1 stakeholder workshop engaged 80 people</p> <p>2 public workshops engaged 95 people</p> <p>1 Climate Change Adaptation State-wide forum engaged 60 people</p> <p>1 Regional Climate Adaptation Group meeting engaged 188 people</p> <p>1 update engaged 25 people</p> <p>Produced 1 draft report</p> <p>Established a 13-member Regional Climate Adaptation Group</p>

Management activities led by partner organisations	Achievements
The Horsham Landcare Facilitator engaged the community in the Horsham Rural City Council municipal area, providing support to Horsham Urban Landcare and the Horsham Community Garden.	<p>1 presentation engaged 15 participants</p> <p>1 Healing Gardens workshop engaged 18 people</p> <p>1 workshop for bee hotel making engaged 20 participants</p> <p>1 Veggie Swap at The Horsham Community Garden involved 120 people</p>
<p>Project Platypus focused on the importance of empowering rural women to have a voice in agriculture and men's mental health, while continuing to conduct native vegetation planting days, weed and pest control activities:</p> <ul style="list-style-type: none"> • Hosted the "Save Your Bacon" dinner for men's mental health. • Continued to support the FARMher Program. • Conducted weed control through the Good Neighbour Program. 	<p>A screening of the documentary 2040 engaged 100 people</p> <p>1 dinner engaged 20 participants</p> <p>Reached 300 subscribers for the monthly newsletter</p> <p>A Flora Walk and Talk engaged 30 people</p>

Summary of the financial results for 2019-20

Five-year financial summary ('000)

	2019-20	2018-19	2017-18	2016-17	2015-16
	\$'000	\$'000	\$'000	\$'000	\$'000
Government Contributions	7,143	6,942	9,482	8,179	8,490
Other Revenue	132	248	205	336	346
Total Revenue	7,275	7,190	9,687	8,515	8,836
Expenses	8,546	8,809	7,614	8,697	8,486
Net Operating Result	(1,271)	(1,619)	2,073	(182)	350
Net Gain/(loss) on Non-financial Assets	17	34	(5)	80	74
Comprehensive Result	(1,254)	(1,585)	2,068	(102)	424
Net Increase (Decrease) in Cash & Deposits Held	(1,069)	1,160	1,974	304	641
Total Assets	7,788	8,081	9,397	7,584	7,579
Total Liabilities	2,122	1,160	892	1,147	1,040
Total Equity	5,666	6,921	8,505	6,437	6,539

Overview

Significant changes in financial position during the year

The Authority was able to successfully reduce its carry forward project funding by \$1.3M during the reporting period. The negative comprehensive result was planned and in line with the Authorities longer term plans to minimise project carry forwards to future periods where possible. The completion of the EC4 four-year project funding cycle has meant these projects were mostly completed as per funding agreements, hence leaving less operational carry forward.

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 responses to government 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. The state of emergency in Victoria was extended on 16 August 2020 until 13 September 2020 and the state of disaster is still in place.

Capital projects

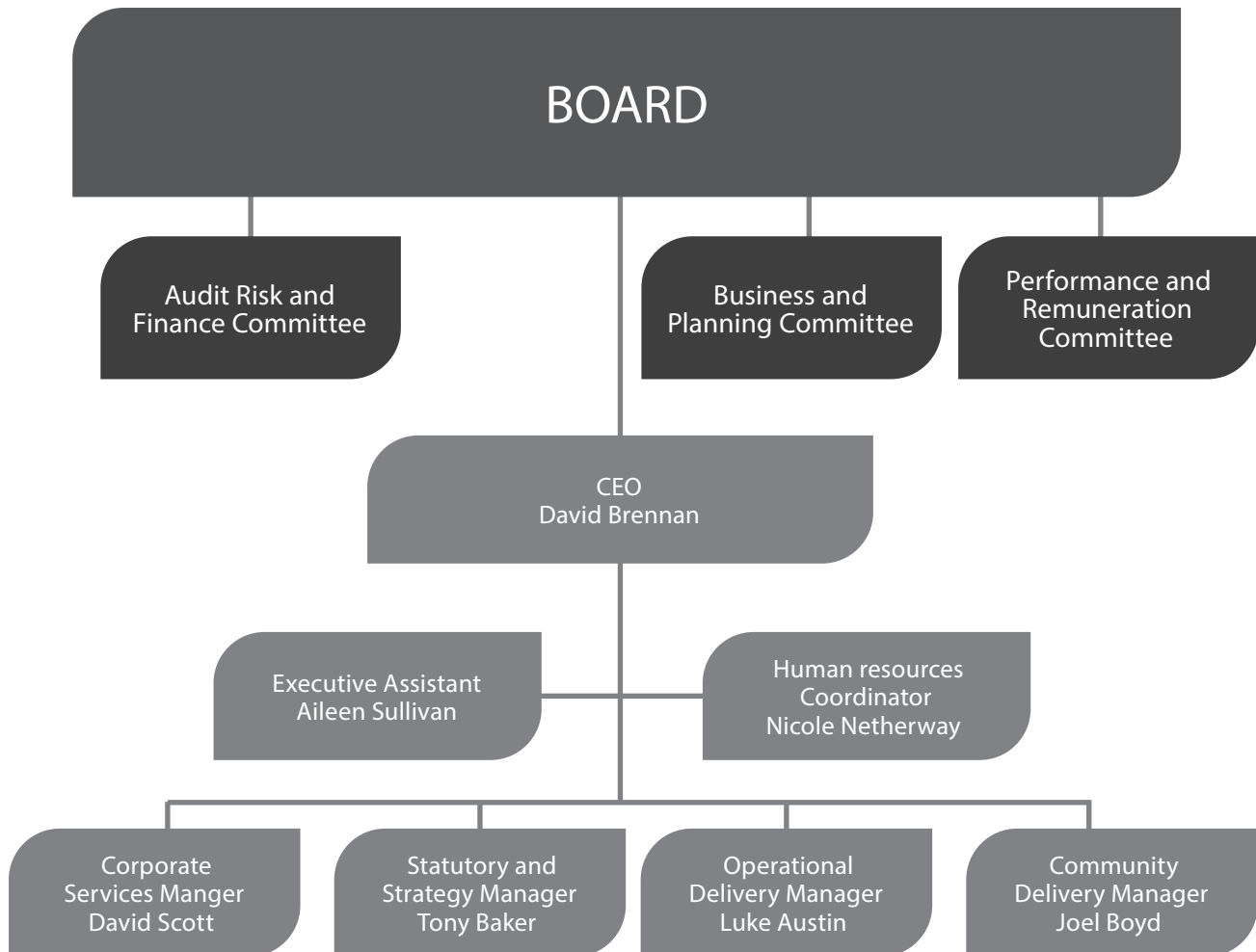
Wimmera CMA does not manage any capital projects.

Victorian Landcare Grants 2019-2020 successful recipients

Wimmera CMA has provided grant payments to certain organisations as part of the Victorian Landcare Grants program.

Group	Amount paid in 19-20 (\$)	Project supported by the payment
Yarrilinks	14,792	Linking Locals to the Land
Kaniva District Landcare Group	9,600	Ensuring a resilient community
Stawell Urban Landcare Group	12,930	Seeds and weeds
Perennial Pasture Systems	13,000	Improved soil nutrient management through the amalgamation and sharing of farm soil test data
Telopea Downs Landcare Group	10,480	Ensuring a resilient community
Hindmarsh Landcare Network	7,280	Nest Boxes for Biodiversity in Revegetation Sites
Jallukar Landcare Group	19,842	Jallukar Native Grasslands Revegetation and Plantout
Horsham Urban Landcare Group	4,600	Healing Gardens for health and wellbeing through biodiversity
Rainbow and District Landcare Group	2,800	Rainbow Rises Revegetation Trial
Black Range Land Management Group	6,306	Reinstate the Range - Rabbits, Weeds and Bandicoots
Crowlands Warrak Landcare Group	8,440	Planting Trees and Killing Weeds a Community Working Together to Succeed
Laharum Landcare Group	10,920	Laharum community works
Moyston Landcare Group	10,000	Every Nook and Cranny
Concongella Landcare Group	12,936	Protecting remnant bush and revegetating the Concongella area.
Project Platypus	15,842	Upper Wimmera revegetation review-trial-on ground works
Yanac Broughton	5,600	Community-based rabbit control works
ANOS	17,295	Saving the Endangered Wimmera Spider-orchid and Elegant Spider-orchid from extinction
Upper Hopkins Land Management Group	5,288	Waterway protection across the top of the Upper Hopkins Land Management Group area
Horsham East Landcare Group	500	Maintenance grant
Wimmera River Improvement Committee (HRCC)	500	Maintenance grant
Natimuk Urban Landcare Group	315	Maintenance grant
Rupanyup VFF Landcare Group	500	Maintenance grant
Friends of Wyperfeld	500	Maintenance grant
TOTAL VLG payments in 19-20 financial year	190,266	

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 Reappointed 1 October 2017 – 30 September 2021
John Goldsmith	14 October 2013 – 30 September 2017 Reappointed 1 October 2017 – 30 September 2021
Michelle Graymore	Appointed 1 October 2017 – 30 September 2021
La Vergne Lehmann	Appointed 1 October 2017 – 30 September 2021
Jessica Adler	1 October 2011 - 30 September 2015 Reappointed 27 October 2015 – 30 September 2019 (retired)
Emelia Sudholz	1 October 2011 - 30 September 2015 Reappointed 27 October 2015 – 30 September 2019. Reappointed 30 September 2023
Amanda Cornwall	Appointed 27 October 2015 – 30 September 2019
Michael Porter	Appointed 27 October .2015 – 30 September .2019 Reappointed to 30 September 2023
Julie Slater	Appointed October 2019 – 30 September 2023 (Previously NCCMA board member for 2 terms)
Angela Enbom	Appointed October 2019 – 30 September 2023

Left to Right : Angela Enbom, John Goldsmith, LaVergne Lehmann, Michelle Graymore, Peter Hilbig (Chair), Emelia Sudholz, David Drage, Julie Slater, Michael Porter (Photo taken prior to COVID-19 restrictions)





Peter Hilbig - Chair

Peter Hilbig (Chair) 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 continues as a leadership coach, school reviewer and governance training facilitator. Peter's

interest in the Wimmera and passion for sustainable catchment management was 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 Deputy 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 on a regular basis.



Jessica Adler

01 October 2011 – 30 September 2019
(Deputy Chair),

Jessica is an accountant holding a CPA designation and a Bachelor of Commerce with majors in accounting and finance. Undertaking the position of Deputy Chair in February 2019, Jess has worked throughout the Wimmera in public practice and currently

works with Donald Mineral Sands, which is a subsidiary of the ASX listed Astron group. She also sits as an independent member on the Audit Committees of Buloke and West Wimmera Shire Councils. She was appointed to the Board in October 2011 after enjoying 15 months as the external member on the Authority's Audit & Risk Management Committee.

Jessica and her husband Wayne farm in the Coromby area near Murtoa with their family, utilising No-Till methods of farming. Soil health and increasing resilience in the agricultural sector are high on her consciousness.



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.



Emelia Sudholz

Emelia Sudholz was appointed to the Wimmera CMA Board since 27 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 the Wimmera

Southern Mallee Regional Partnerships Committee.

Emelia brings experience in Natural Resource Management, stakeholder engagement, governance, and a strong farming background and involvement to the Board.

She 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 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/ Southern Mallee. John is keen, through his role with the Board, to contribute to long-term sustainability of the Wimmera region.

For the past 28 years John has worked at Longerenong College and has been General Manager for the past 11 years. In his current role, John deals with farmers and farming issues on a daily basis, through the college's 1070-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.



Amanda Cornwall

27 October 2015 – 30 September 2019.

Amanda is a Policy and Management Consultant who brings over 20 years of senior management experience in Government and not-for-profit organisations in the Water, Environment, Land Use Planning and Health Care sectors. Amanda started her career as a lawyer and brings considerable experience

in corporate governance and stakeholder engagement to the Board. Amanda is a sessional member of Planning Panels Victoria, conducting public hearings on controversial development proposals. Amanda lives in Melbourne but is a frequent visitor to the Wimmera for bush walking and camping trips and to visit friends in the Wimmera farming community.



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 was previously

the Executive Officer for the Grampians Central West Waste & Resource Recovery Group where she led the development of the inaugural Regional Implementation Plan and Regional Litter Plan. She is currently focussed on developing sustainable tourism product, climate change engagement projects and relocalisation projects.

La Vergne is passionate about sustainability and environmental issues in the region along with building a greater understanding of traditional owners through her role as an independent director with the Barengi Gadjin Land Council.



Michael Porter

Michael Porter was appointed to the Board in November 2015 and is the current Chair of the Audit Risk and Finance 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 SQP Co-operative for almost four years. He has particular interest

in soil re-generation and making the best use of our limited resources, such as water. 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 also holds additional Board Positions, including a Director of ASX listed Angel Seafood Holdings Ltd and Murray River Organics Ltd.

Michael is a past member of the Audit Advisory Committee for the City of Ballarat. Outside of farming and these roles, he 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 passionate about helping rural and regional communities be sustainable and resilient. She is an Honorary Senior Research Fellow at Federation University Australia where she

works with Environmental Scientists, Natural Resource Managers and the community to enable local knowledge, community needs and values, and best available science are considered in planning, policy and decision making. As well as a family connection to the Wimmera, she spent four years leading the Wimmera Research Group (formerly known as Horsham Campus Research Precinct) at Federation University in Horsham. She brings to the board expertise in sustainability, water management, climate change adaption, 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 meeting attendance

Board Member	Meetings Attended 1 July 2019- 30 September 2019	Meetings Attended 1 October 2019 - 30 June 2020
Jess Adler	2 of 2	n/a
Peter Hilbig	2 of 2	6 of 6
David Drage	2 of 2	6 of 6
John Goldsmith	2 of 2	6 of 6
Emelia Sudholz	1 of 2	6 of 6
Amanda Cornwall	2 of 2	n/a
Michael Porter	2 of 2	6 of 6
Michelle Graymore	2 of 2	6 of 6
La Vergne Lehmann	1 of 2	6 of 6
Angela Enbom	n/a	6 of 6
Julie Slater	n/a	5 of 6
Total Meetings	2	6

Board appreciation of Operational processes

As part of increasing the Boards understanding and knowledge of Integrated Catchment Management and WCMA 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, 1 Board Strategic Workshop was held during the year.

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 2019 – 30 September 2019	1 December 2019 – 30 June 2020
Jess Adler – Committee Chair	Michael Porter – Committee Chair
Amanda Cornwall	Angela Enbom
David Drage	David Drage
La Vergne Lehmann	La Vergne Lehmann
Peter Hilbig (<i>Ex Officio</i>)	Peter Hilbig (<i>Ex Officio</i>)
Simon Coutts * (<i>independent member</i>)	Simon Coutts * (<i>Independent member</i>)

*Denotes independent member of the Audit, Risk and Finance Committee

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 2019 – 30 September 2019	14 December 2019 – 30 June 2020
Emelia Sudholz – Committee Chair	David Drage – Committee Chair
David Drage	Michelle Graymore
Michelle Graymore	Julie Slater
Jess Adler	Peter Hilbig – Ex Officio
Peter Hilbig – Ex Officio	

Performance and Remuneration Committee

This committees 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 2019 – 30 December 2019	14 December 2019 – 30 June 2020
Peter Hilbig - Board Chair	Peter Hilbig - Board Chair
Amanda Cornwall	Emelia Sudholz
John Goldsmith	John Goldsmith

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:

- We have expanded the use of an online training tool in collaboration with five other CMA's focusing on 3 topics per annum. This year the focus is OH&S, Fraud and Human Rights Charter. This year we also included an additional course on Infection Control – COVID-19.
- Office 365, Windows 10 & Teams training

Employment support program

A professional, confidential counselling service was made available to employees during the year. The employment support program provides counselling and support to employees to manage challenges both within the workplace and outside of it. We have entered a new shared contract with three other CMA's with Lifeworks by Morneau Shepell.

We have 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.

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 been a major focus of the committee this year. Ensuring compliance with government obligations, but also looking at our local requirements and staff needs to ensure staff are supported and considered in the process.

Staff were offered CPR fresher training (with 9 accredited) and 4WD training, which was deferred due organisational restrictions put in place with regards to non-essential travel prior to the increase in government restrictions.

Staff have been supported with regards 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 9 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.

Wimmera CMA OH&S Performance	2020	2019
Equivalent Full time Employees (FTE)	20	23
OHS incidents/ hazards	3	6
OHS meetings	9	12
Claims under <i>Equal Opportunity Act 1995</i>	0	0
WorkCover claims	0	0
Average cost per claim	0	0
Lost time to injury (days)	0	0

Workforce data

The following table discloses the head count and full-time staff 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 (2020) and the previous reporting period (2019).

This excludes employees on LWOP and on secondment with other organisations. (1.2 FTE).

Employees are classified in accordance with Wimmera CMA Enterprise Agreement 2019 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 reduction of 3.2 FTE; with 2.0 FTE due to the variation of hours for 5 staff, one vacant position two positions with a variation to full time hours equating to 2.0 FTE.

	June 2020							June 2019						
	All Employees		Ongoing			Fixed Term & Casual		All Employees		Ongoing			Fixed Term & Casual	
	Number (Headcount)	FTE	Full-time (Headcount)	Part-time (Headcount)	FTE	Number (Headcount)	FTE	Number (Headcount)	FTE	Full-time (Headcount)	Part-time (Headcount)	FTE	Number (Headcount)	FTE
Demographic data														
Gender														
Men	13	11.6	7	2	7.8	4	3.8	14	13.6	10	1	10.6	3	3
Women	12	8.27	1	7	5.47	4	2.8	13	9.47	4	6	7.47	3	2
Age														
15-24	1	1				1	1	1	1				1	1
25-34	3	2.2		2	1.2	1	1	5	4.6	4	1	4.6		
35-44	9	6.18	2	3	3.18	4	3	10	7.78	3	3	4.38	4	3.4
45-54	7	6.29	3	2	4.69	2	1.6	6	5.29	3	2	4.69	1	0.6
55-64	2	2	2		2			5	4.4	3	2	4.4		
65+	3	2.2	1	2	2.2									
Classification data														
Classification (v i)														
Band 1														
Band 2	6	4.8		2	1.2	4	3.6	5	4.2	1	1	1.6	3	2.6
Band 3	5	4.4	3	1	3.6	1	0.8	6	5.6	5	1	5.6		
Band 4	3	1.8		1	0.6	2	1.2	4	2.6		2	1.2	2	1.4
Band 5	6	3.87	1	5	3.87			7	5.67	3	4	5.67		
Managers	4	4	4		4			4	4	4		4		
Executives (v ii)														
Executives (PEERS)	1	1				1	1	1	1				1	1
Other (v iii)														
Total employees	25	19.87	8	9	13.27	8	6.6	27	23.07	14	7	18.07	6	5

Workforce Inclusion Policy

The Wimmera CMA is working towards creating 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 by 2021 at a minimum of 10%.

The following table outlines Wimmera CMA's actual progress against this target in 2019-20 and 2018-19

Workforce inclusion policy initiative	Target	Actual progress in 2018-19	Actual progress in 2019-20
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	Employees who identify as being ATSI
		12 %	13 %

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 2019-20 reporting period, Wimmera CMA had no tenders of this size.

Government advertising expenditure

Wimmera CMA's expenditure in the 2019-20 reporting period on government campaign expenditure did not exceed \$100 000.

Consultancies

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

2019-20 There were fourteen consultancies where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred 2019-20 in relation to these consultancies is \$400,391 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:

-20There were six consultancies where the total fees payable to the consultants were less than \$10,000. The total expenditure incurred -20 in relation to these consultancies is \$30,899 excl. GST.

Information and communication technology expenditure

For the 2019-20 reporting period Wimmera CMA had a total ICT expenditure of \$527,000, with the details shown below:

All Operational ICT Expenditure	ICT expenditure relating to project to create ICT capabilities		
	Non-BAU ICT Expenditure (\$000)	Operational Expenditure (\$000)	Capital Expenditure (\$000)
All ICT operational Expenditure (\$000)			
Total	Total A+B	A	B
361	166	113	53

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 2019-20.

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: [https://wcma.vic.gov.au/docs/default-source/corporatedocs/protected-disclosure-procedure-\(ibac\).pdf](https://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

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 Wimmera CMA, under section 49A of the Act, they have the right to seek a review by the Office of the Victorian Information Commissioner (OVIC) 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 **\$29.60** 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 2019-2020 Wimmera CMA received one application 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 43;
- 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 43;
- 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 42.

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 in Wimmera CMA's).
 - 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 2018, 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.

Greenhouse gas, energy and waste audits were unable to be conducted by service providers for this financial year due to Covid-19 restrictions and the latest data for organisational energy, water and paper use, transportation, waste production and general recycling from the previous year is therefore highlighted below. Full-time equivalent (FTE) based indicators are adopted for monitoring and evaluation purposes. Please note issues with a burst pipe at the CMA office building affected water consumption comparisons with the previous year.*

Per full time equivalent	2019/20	2017/18 benchmark	Change
Electricity consumption kWh (associated with electricity consumption)	2263.00	5140.00	-56%
Estimated Greenhouse emissions tonnes	3.13	6.01	-48%
Water consumption kL*	12.04	7.01	72%
Total waste production kg	41.63	36.90	13%
General waste production kg	16.90	23.26	-27%
Recycling rate %	59.40	37.00	61%
Estimated Greenhouse emissions (associated with waste to landfill)	.85	.95	-11%

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.

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 2020 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 Borrowings and other liabilities from financing activities

6.5 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 Change in accounting policies
- 8.4 Responsible persons
- 8.5 Remuneration of executive officers
- 8.6 Related parties
- 8.7 Remuneration of auditors
- 8.8 COVID-19 impact
- 8.9 Subsequent events
- 8.10 Economic dependency
- 8.11 Australian accounting standards not yet effective

Financial statements

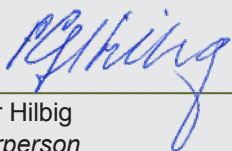
Declaration in the Financial Statements

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 2020 and financial position of the Authority at 30 June 2020.

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 October 5th 2020



Peter Hilbig
Chairperson



David Brennan
CEO and Accountable Officer



David Scott
Chief Finance Officer

COMPREHENSIVE OPERATING STATEMENT

for the financial year ended 30 June 2020

	Notes	2020 \$	2019 \$
Income from transactions			
Government contributions	2.2.1	7,143,486	6,942,342
Interest	2.2.2	77,629	153,348
Other income	2.2.3	53,496	94,481
Total income from transactions		7,274,611	7,190,171
Expenses from transactions			
Employee expenses	3.1.1	2,443,381	2,516,699
Depreciation	4.1.1	213,099	171,874
Interest expense	6.4	21,478	-
Program delivery expenses	3.2	5,300,647	5,352,581
Lease expenses	3.3	-	120,562
Other operating expenses	3.3	567,307	647,074
Total expenses from transactions		8,545,912	8,808,790
Net result from transactions		(1,271,301)	(1,618,619)
Other economic flows included in net result			
Net gain on non-financial assets (i)	4.1.3	17,039	34,210
Net result		(1,254,262)	(1,584,409)
Comprehensive result		(1,254,262)	(1,584,409)

The accompanying notes form part of these financial statements.

Note:

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

BALANCE SHEET

as at 30 June 2020

	Notes	2020 \$	2019 \$
Assets			
Financial assets			
Cash and deposits	6.1	5,419,403	6,488,866
Receivables	5.1	925,122	1,206,194
Total financial assets		6,344,525	7,695,060
Non-financial assets			
Property, plant and equipment	4.1	243,830	356,269
Property, plant and equipment (ROU)	4.1	1,145,171	-
Other non-financial assets	5.3	54,873	29,840
Total non-financial assets		1,443,874	386,109
Total assets		7,788,399	8,081,169
Liabilities			
Payables	5.2	240,773	439,668
Employee related provisions	3.1.2	735,936	720,720
Borrowings and other liabilities from financing activities	6.4	1,145,171	-
Total liabilities		2,121,880	1,160,388
Net assets		5,666,519	6,920,781
Equity			
Accumulated surplus		3,402,223	3,485,806
Committed funds reserve	8.2	540,597	1,711,276
Contributed capital		1,723,699	1,723,699
Net worth		5,666,519	6,920,781

The accompanying notes form part of these financial statements.

CASH FLOW STATEMENT

for the financial year ended 30 June 2020

	Notes	2020 \$	2019 \$
Cash flows from operating activities			
Receipts			
Receipts from government		7,381,520	5,832,259
Interest received		77,629	180,095
Goods and services tax received from the ATO (i)		287,232	263,724
Other receipts		53,496	94,481
Total receipts		7,799,877	6,370,559
Payments			
Payments to suppliers and employees		9,076,579	9,001,477
Goods and services tax paid to the ATO		(312,338)	(439,243)
Interest and other costs of finance paid		21,478	-
Total payments		8,785,719	8,562,234
Net cash flows used in operating activities	6.1.1	(985,842)	(2,191,675)
Cash flows from investing activities			
Purchases of non-financial assets		(41,405)	(222,613)
Proceeds from the sale of non-financial assets		85,149	67,287
Proceeds of financial assets		-	3,507,471
Net cash flows from investing activities		43,744	3,352,145
Cashflows from financing activities			
Repayment of borrowings and principal portion of lease liabilities		(127,365)	-
Net cash flows used in financing activities		(127,365)	-
Net (decrease)/increase in cash and cash equivalents		(1,069,463)	1,160,470
Cash and cash equivalents at the beginning of the financial year		6,488,866	5,328,396
Cash and cash equivalents at end of financial year	6.1	5,419,403	6,488,866

The accompanying notes form part of these financial statements.

Note:

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

STATEMENT OF CHANGES IN EQUITY

for the financial year ended 30 June 2020

	Accumulated surplus	Committed funds reserve	Contributed capital	Total
	\$	\$	\$	\$
Balance at 1 July 2018	5,650,408	1,131,083	1,723,699	8,505,190
Net result for the year	(1,584,409)	-	-	(1,584,409)
Transfers (from)/to reserves (i)	(580,193)	580,193	-	-
Balance at 30 June 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 to/(from) reserves (i)	1,170,679	(1,170,679)	-	-
Balance at 30 June 2020	3,402,223	540,597	1,723,699	5,666,519

The accompanying notes form part of these financial statements.

Note:

(i) 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 2020

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. The AASB 9 simplified approach is taken to measure the expected credit losses using a lifetime expected credit loss allowance (Note 7.1).

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;	6.4
•fair value measurements of assets and liabilities;	7.3

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 101 *Presentation of Financial Statements*.

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.

All accounting policies are consistent with prior year except for AASB 15/1058 and AASB16. Refer note 2.2.1 and 6.3 for initial application.

1. ABOUT THIS REPORT (cont'd)

A state of emergency was declared in Victoria on 16 March 2020 due to the global coronavirus pandemic, known as COVID-19. A state of disaster was subsequently declared on 2 August 2020. To contain the spread of the virus and to prioritise the health and safety of our communities various restrictions have been announced and implemented by the state government, which in turn has impacted the manner in which businesses operate, including the Authority.

In response the Authority placed restrictions on non-essential visitors and implemented work from home arrangements where appropriate.

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	2020 \$	2019 \$
Government/Partnership contributions	2.2.1	7,143,486	6,942,342
Interest	2.2.2	77,629	153,348
Other income	2.2.3	53,496	94,481
Total income from transactions		7,274,611	7,190,171

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

	2020 \$	2019 \$
State Government	5,667,617	5,129,936
Commonwealth Government/Partnerships	1,475,869	1,812,406
Total Government/Partnership contributions	7,143,486	6,942,342

2.2.1 Government/Partnership contributions (cont'd)

The Authority has determined that all grant income is recognised as income of not-for-profit entities in accordance with AASB 1058. There were no grants that are enforceable and with sufficiently specific performance obligations and accounted for as revenue from contracts with customers in accordance with AASB 15.

The impact of initially applying AASB 1058 on the Authority's grant revenue is described in Note 8.3. Due to the modified retrospective transition method chosen in applying AASB 1058, comparative information has not been restated to reflect the new requirements. The adoption of AASB 1058 did not have an impact on Other Comprehensive Income and the Statement of Cash Flows for the financial year.

The Authority received \$324,581 this financial year to implement a work crew for on ground works under the Working for Victoria COVID-19 funding stream.

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

- (a) contributions by owners, in accordance with AASB 1004;
- (b) revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15;
- (c) a lease liability in accordance with AASB 16;
- (d) a financial instrument, in accordance with AASB 9; or
- (e) a provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

Previous accounting policy for 30 June 2019

Grant income arises from transactions in which a party provides goods or assets (or extinguishes a liability) to the Authority without receiving approximately equal value in return. While grants may result in the provision of some goods or services to the transferring party, they do not provide a claim to receive benefits directly of approximately equal value (and are termed 'non-reciprocal' transfers). Receipt and sacrifice of approximately equal value may occur, but only by coincidence.

Some grants are reciprocal in nature (i.e. equal value is given back by the recipient of the grant to the provider). The Authority recognises income when it has satisfied its performance obligations under the terms of the grant.

For non-reciprocal grants, the Authority recognises revenue when the grant is received.

Grants can be received as general-purpose grants, which refers to grants which are not subject to conditions regarding their use. Alternatively, they may be received as specific-purpose grants, which are paid for a particular purpose and/or have conditions attached regarding their use.

Grants for on passing are grants paid to one institutional sector (e.g. a state based general government entity) to be passed on to another institutional sector (e.g. local government or a private non-profit institution).

2.2.2 Interest

	2020 \$	2019 \$
Interest on bank deposits	<u>77,629</u>	<u>153,348</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

	2020 \$	2019 \$
Other income	<u>53,496</u>	<u>94,481</u>
Total other income	<u>53,496</u>	<u>94,481</u>

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	2020 \$	2019 \$
Employee expenses	3.1.1	2,443,381	2,516,699
Program delivery expenses	3.2	5,300,647	5,352,581
Other operating expenses	3.3	567,307	767,636
Total expenses incurred in the delivery of services		8,311,335	8,636,916

3.1.1 Employee benefit expenses in the comprehensive operating statement

	2020 \$	2019 \$
Salaries & wages	1,680,387	1,761,286
Annual leave	263,474	191,796
Long service leave	73,582	101,188
Other leave	137,225	159,923
Superannuation	201,488	207,048
Other	87,225	95,458
Total employee benefit expenses	2,443,381	2,516,699

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

The amount recognised in the comprehensive operating statement in relation to superannuation is employer contributions for members defined contribution superannuation plans that are paid or payable during the reporting period. The Authority does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead, the Department of Treasury and Finance (DTF) discloses in its annual financial statements the net defined benefit cost related to the members of these plans as an administered liability.

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.

	2020 \$	2019 \$
Current provisions		
Annual leave:		
Unconditional and expected to be settled within 12 months	164,280	142,607
Unconditional and expected to be settled after 12 months	40,941	35,064
Long service leave:		
Unconditional and expected to be settled within 12 months	40,170	60,118
Unconditional and expected to be settled after 12 months	413,880	383,613
	<u>659,271</u>	<u>621,402</u>
Provisions for on-costs		
Unconditional and expected to be settled within 12 months	4,657	23,968
Unconditional and expected to be settled after 12 months	47,975	50,048
Total current provisions for employee benefits	<u>711,903</u>	<u>695,418</u>
Non-current provisions		
Long service leave:		
Employee benefits	21,537	22,597
Provisions for on-costs		
On-costs	2,496	2,705
Total non-current provisions for employee benefits	<u>24,033</u>	<u>25,302</u>
Total provisions for employee benefits	<u>735,936</u>	<u>720,720</u>
	2020	2019
	\$	\$
Reconciliation of movement in on-cost provision		
Opening balance	720,720	663,355
Additional provisions recognised	15,216	57,365
Closing balance	<u>735,936</u>	<u>720,720</u>
Current	711,903	695,418
Non-current	24,033	25,302
	<u>735,936</u>	<u>720,720</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 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:

	2020	2019
	\$	\$
Contribution plans:		
Vision super	51,387	57,960
Other private schemes	150,101	149,088
	201,488	207,048

There was \$0 in contributions outstanding to the above schemes as at 30 June 2020 (2019: \$0).

3.2 Program delivery expenses

	2020	2019
	\$	\$
Materials	262,952	359,792
Repairs and maintenance	33,970	45,663
Grants paid	2,135,893	1,777,218
Contractors	2,436,542	2,598,815
Consultants	431,290	571,093
Total program delivery expenses	5,300,647	5,352,581

Program delivery expenses are recognised as an expense in the reporting period in which they are paid or payable.

3.3 Other operating expenses

	2020	2019
	\$	\$
Promotions and marketing	124,262	158,104
Business and project administration	343,412	367,587
Travel and vehicle expenses	63,466	70,672
Operating lease payments	-	120,562
Short term lease payments	5,880	-
Audit, finance and bank expenses	30,287	50,711
Total other operating expenses	567,307	767,636

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 paid or payable.

Operating lease payments up until 30 June 2019 (including contingent rentals) are recognised on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern of the benefits derived from the use of the leased asset.

From 1 July 2019, 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.

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	
	2020	2019	2020	2019	2020	2019
	\$	\$	\$	\$	\$	\$
Leasehold improvements at fair value	805,725	805,725	(735,952)	(727,655)	69,773	78,070
ROU building at fair value	1,044,944	-	(80,207)	-	964,737	-
Plant and equipment at fair value	249,367	207,951	(213,548)	(198,170)	35,819	9,781
Motor vehicles at fair value	255,301	410,044	(117,063)	(141,626)	138,238	268,418
ROU motor vehicles at fair value	205,676	-	(25,242)	-	180,434	-
Net carrying amount	2,561,013	1,423,720	(1,172,012)	(1,067,451)	1,389,001	356,269

	Buildings at fair value	Plant and equipment at fair value	Motor Vehicles at fair value
Opening balance - 1 July 2019	78,070	9,781	268,418
Recognition of right-of-use assets	896,602	-	-
Adjusted opening balance at 1 July 2019	974,672	9,781	268,418
Additions	217,360	41,416	205,675
Disposals	(47,101)	-	(68,121)
Depreciation	(110,421)	(15,378)	(87,300)
Closing balance - 30 June 2020	1,034,510	35,819	318,672

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 of their estimated useful lives.

The initial cost for non-financial assets under a finance lease (under AASB 117 until 30 June 2019) is measured at amounts equal to the fair value of the leased asset or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease.

4.1 Property, plant and equipment (cont'd)

Right-of-use asset acquired by lessees (under AASB 16 Leases from 1 July 2019) - 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.

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

	2020	2019
Charge for the period	\$	\$
ROU buildings	102,124	-
Leasehold improvements	8,297	77,184
Plant and equipment	15,378	12,961
Motor vehicles	62,058	81,729
ROU motor vehicles	25,242	-
Total depreciation and amortisation	213,099	171,874

The table incorporates depreciation of right-of-use assets as AASB 16 Leases has been applied for the first time from 1 July 2019.

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 \$
2020						
Opening balance	78,070	-	9,781	268,418	-	356,269
Recognition of right-of-use assets	-	896,602	-	-	-	
Adjusted opening balance at 1 July 2019	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
2019						
Opening balance	72,275	-	22,742	243,590	-	388,607
Additions	82,979	-	-	139,634	-	222,613
Disposals	-	-	-	(33,077)	-	(33,077)
Depreciation	(77,184)	-	(12,961)	(81,729)	-	(171,874)
Closing balance	78,070	-	9,781	268,418	-	356,269

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.

	2020 \$	2019 \$
Net gain on disposal of non-financial assets		
Proceeds from sale of non-financial assets	85,159	67,287
Less written down value	(68,120)	(33,077)
Total net gain on disposal of non-financial assets	17,039	34,210

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

2020

\$

877,823

877,823

2019

\$

1,115,857

1,115,857

Statutory

GST input tax credits recoverable

47,299

90,337

Total current receivables

925,122

1,206,194

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.

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.

The Authority has no contract assets as at 30 June, 2020.

5.2 Payables

	2020	2019
Current Payables		
Contractual	\$	\$
Trade payables	99,825	276,136
Accrued expenses	112,049	113,159
	<u>211,874</u>	<u>389,295</u>
Statutory		
FBT payable	10,381	10,381
Group tax	18,518	39,992
	<u>28,899</u>	<u>50,373</u>
Total current payables	<u>240,773</u>	<u>439,668</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.

The Authority has no contract liabilities as at 30 June 2020.

5.3 Other non-financial assets

	2020	2019
Current other non-financial assets	\$	\$
Prepayments	54,873	29,840
Total current other non-financial assets	<u>54,873</u>	<u>29,840</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 Borrowings and other liabilities from financing activities
- 6.5 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.

	2020	2019
	\$	\$
Cash and deposits disclosed in the balance sheet:		
Cash on hand	500	500
Cash at bank	5,418,903	6,488,366
Balance as per cash flow statement	5,419,403	6,488,866

6.1.1 Reconciliation of net result to cash flow from operating activities

	2020	2019
	\$	\$
Net result for the period	(1,254,262)	(1,584,409)
Non-cash movements:		
Gain on disposal of non-current assets	(17,039)	(34,210)
Depreciation of non-current assets	213,099	171,874
	196,060	137,664
Movements in assets and liabilities:		
Decrease/(increase) in receivables	281,072	(1,025,186)
(Increase)/decrease in other non-financial assets	(25,033)	11,397
Decrease/(increase) in payables	(198,895)	211,494
Increase in employee related provisions	15,216	57,365
Net cash flows from operating activities	(985,842)	(2,191,675)

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 2020, the Authority was committed to both short term and low value leases and the total commitment at that date was \$14,763.

6.3 (a) Right-of-use assets

Right-of-use assets are presented in note 4.1

6.3 (b) Amount recognised in the Statement of Comprehensive Statement

The following amounts are recognised in the Statement of Comprehensive Operating Statement relating to leases:

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

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

	2020 \$
Payments for principal	127,365
Interest expense on lease liabilities	21,478
Total cash outflows for leases	148,843

For any new contracts entered into on or after 1 July 2019, 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 an 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 (under AASB 16 from 1 July 2019)

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.

Recognition and measurement of leases (under AASB 117 until 30 June 2019)

In the comparative period, leases of property, plant and equipment were classified as either finance lease or operating leases.

The Authority determined whether an arrangement was or contained a lease based on the substance of the arrangement and required an assessment of whether fulfilment of the arrangement is dependent on the user of the specific asset(s); and the arrangement conveyed aright to use the asset(s).

6.3 Leases (cont'd)

Leases of property, plant and equipment where the Authority as a lessee had substantially all of the risks and rewards of ownership were classified as finance leases. Finance leases were initially recognised as assets and liabilities at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payment, each determined at the inception of the lease. The leased asset is accounted for as a non-financial physical asset and depreciated over the shorter of the estimated useful life of the asset or the term of the lease. Minimum finance lease payments were apportioned between the reduction of the outstanding lease liability and the periodic finance expense, which is calculated using the interest rate implicit in the lease and charged directly to the consolidated comprehensive operating statement.

Contingent rentals associated with finance leases were recognised as an expense in the period in which they are incurred.

Assets held under other leases were classified as operating leases and were not recognised in the Authorities balance sheet. Operating lease payments were recognised as an operating expense in the Statement of Comprehensive Income on a straight-line basis over the lease term.

6.4 Borrowings and other liabilities from financing activities

	2020	2019
	\$	\$
Current borrowings and other liabilities from financing activities		
Lease liabilities	142,153	-
Total current borrowings and other liabilities from financing activities	142,153	-
Non-current borrowings and other liabilities from financing activities		
Lease liabilities (a)	1,003,018	-
Total non-current borrowings and other liabilities from financing activities	1,003,018	-
Total borrowings and other liabilities from financing activities	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.

Borrowings and other liabilities from financing activities' refer to interest bearing liabilities raised from lease liabilities.

Borrowings and other liabilities from financing activities 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. 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.

6.4 Borrowings and other liabilities from financing activities (cont'd)

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 borrowings

	Carrying amount	Nominal amount	Less than 1 month	1-3 months	3 months - 1 year	1-5 years	5+years
2020							
Lease liabilities	1,145,171	1,325,605	-	44,584	132,495	804,680	343,846
Total		1,325,605	-	44,584	132,495	804,680	343,846
2019							
Finance lease liabilities	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

Interest expense

	2020 \$	2019 \$
Interest on leases liabilities	21,478	-
Total interest expense	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.

6.5 Commitments for expenditure

Commitments

As at 30 June 2020, the Authority has no known commitments for expenditure.

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
- borrowings and other liabilities from financing activities (including 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.

No loss allowance was required in applying AASB 9 on 1 July 2019. The Authority had no loss allowance at the end of the financial year.

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
	\$	\$	\$
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
	Contractual financial assets at amortised cost	Contractual financial liabilities at amortised cost	Total
	\$	\$	\$
2019			
Contractual financial assets			
Cash and deposits	6,488,866	-	6,488,866
<i>Receivables: (i)</i>			
Trade receivables	1,115,857	-	1,115,857
Total contractual financial assets	7,604,723	-	7,604,723
Contractual financial liabilities			
<i>Payables: (i)</i>			
Trade payables	-	276,136	276,136
Accrued expenses	-	113,159	113,159
Total contractual financial liabilities	-	389,295	389,295

(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
2020			
Receivables:			
Trade receivables	877,823	877,823	-
Total	877,823	877,823	-
2019			
Receivables:			
Trade receivables	1,115,857	1,115,857	-
Total	1,115,857	1,115,857	-

Trade and other receivables are due for settlement 30 days from the end of the month that they were invoiced. 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
			\$	\$	\$
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
2019					
Financial assets					
Cash and deposits	1.78	6,488,866	-	6,488,366	500
Contractual receivables	-	1,115,857	-	-	1,115,857
Total financial assets		7,604,723	-	6,488,366	1,116,357
Financial liabilities					
Contractual payables	-	389,295	-	-	389,295
Total financial liabilities		389,295	-	-	389,295

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
		\$	\$	\$	\$
2020					
Cash and deposits (i)	5,418,903	(54,189)	(54,189)	54,189	54,189
2019					
Cash and deposits (i)	6,488,366	(64,884)	(64,884)	64,884	64,884

(i) Cash and deposits includes \$5,418,903 (2019: \$6,488,366) that is exposed to floating rates movements. Sensitivities to these movements are calculated as follows:

- 2020: \$5,418,903 x -0.010 = -\$54,189; and \$5,418,903 x 0.010 = \$54,189
- 2019: \$6,488,366 x -0.010 = -\$64,884; and \$6,488,366 x 0.010 = \$64,884.

7.2 Contingent assets and contingent liabilities

Contingent assets

As at 30 June 2020, the Authority has no known contingent assets.

Contingent liabilities

As at 30 June 2020, 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 2019-20 reporting period.

These financial instruments include:

Financial assets

Cash and deposits

Other financial assets

Receivables:

- Trade receivables

Financial liabilities

Payables:

- Trade payables
- Accrued expenses
- Borrowings and other financial liabilities;

7.3.2 Fair value determination: Non-financial physical assets

Fair value measurement hierarchy

	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
	Carrying amount as at 30 June 2019 \$	Fair value measurement at end of reporting period using:		
		Level 1 (i) \$	Level 2 (i) \$	Level 3 (i) \$
2019				
Leasehold improvement at fair value				
Leasehold improvement	78,070	-	-	78,070
Total leasehold improvement at fair value	78,070	-	-	78,070
Plant and equipment at fair value				
Plant and equipment	9,781	-	-	9,781
Total plant and equipment at fair value	9,781	-	-	9,781
Motor vehicles at fair value				
Motor vehicles	268,418	-	-	268,418
Total motor vehicles at fair value	268,418	-	-	268,418

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 fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. 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. The Authority acquires new vehicles and at times disposes of them before the end of their economic life. 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 inputs in nature, these assets are classified as level 3 fair value.

Buildings

For the Authority's buildings, the depreciated replacement cost 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 2020.

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
	\$	\$	\$	\$	\$
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
2019					
Opening balance			72,275	22,742	243,590
Purchases			82,979	-	106,557
Depreciation			(77,184)	(12,961)	(81,729)
Closing balance			78,070	9,781	268,418

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	Cost per unit Useful life of motor vehicles
ROU building	Current replacement cost	Direct cost per square metre Useful life of buildings

Significant unobservable inputs have remained unchanged since June 2019.

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 Change in accounting policies
- 8.4 Responsible persons
- 8.5 Remuneration of executive officers
- 8.6 Related parties
- 8.7 Remuneration of auditors
- 8.8 COVID-19 impact
- 8.9 Subsequent events
- 8.10 Economic dependency
- 8.11 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 2020 (2019: \$0).

8.2 Reserves

	2020 \$	2019 \$
Committed funds reserve: (i)		
Balance at beginning of financial year	1,711,276	1,131,083
Net transfers from accumulated funds	<u>(1,170,679)</u>	<u>580,193</u>
Balance at end of financial year	<u>540,597</u>	<u>1,711,276</u>
Total Reserves	<u>540,597</u>	<u>1,711,276</u>

(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 Change in accounting policies

8.3.1 Leases

The Authority has applied AASB 16 with a date of initial application of 1 July 2019.

The Authority has elected to apply AASB 16 using the modified retrospective approach, as per the transitional provisions of AASB 16 for all leases for which it is a lessee. The cumulative effect of initial application is recognised in retained earnings as at 1 July 2019. Accordingly, the comparative information presented is not restated and is reported under AASB 117 and related interpretations.

Previously, the Authority determined at contract inception whether an arrangement is or contains a lease under AASB 117 and Interpretation 4 *Determining whether an arrangement contains a Lease*. Under AASB 16, the Authority assesses whether a contract is or contains a lease based on the definition of a lease as explained in note 6.3.

On transition to AASB 16, the Authority has elected to apply the practical expedient to grandfather the assessment of which transactions are leases. It applied AASB 16 only to contracts that were previously identified as leases. Contracts that were not identified as leases under AASB 117 and Interpretation 4 were not reassessed for whether there is a lease. Therefore, the definition of a lease under AASB 16 was applied to contracts entered into or changed on or after 1 July 2019.

Leases classified as operating leases under AASB 117

As a lessee, the Authority previously classified leases as operating or finance leases based on its assessment of whether the lease transferred significantly all of the risks and rewards incidental to ownership of the underlying asset to the Authority. Under AASB 16, The Authority recognises right-of-use assets and lease liabilities for all leases except where exemption is availed in respect of short-term and low-value leases.

On adoption of AASB 16, the Authority recognised lease liabilities in relation to leases which had previously been classified as operating leases under the principles of AASB 117. The liabilities were measured at the present value of the remaining lease payments, discounted using the Authorities incremental borrowing rate as of 1 July 2019. On transition, right-of-use assets are measured at the amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the balance sheet as at 30 June 2019.

The Authority has elected to apply the following practical expedients when applying AASB 16 to lease previously classified as operating leases under AASB 117:

- Applied a single discount rate to a portfolio of leases with similar characteristics;
- Adjusted the right-of-use assets by the amount of AASB 137 onerous contracts provision immediately before the date of initial application, as an alternative to an impairment review;
- Applied the exemption not to recognise right-of-use assets and liabilities for leases with less than 12 months of lease term;
- Excluded initial direct costs from measuring the right-of-use asset at the date of initial application; and
- Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

For leases that were classified as finance leases under AASB 117, the carrying amount of the right-of-use asset and lease liability at 1 July 2019 are determined as the carrying amount of the lease asset and lease liability under AASB 117 immediately before that date.

Impacts of financial statements

On transition to AASB 16, the Authority recognised \$896,602 million of right-of-use assets and \$896,602 million of lease liabilities.

When measuring lease liabilities, the Authority discounted lease payments using the incremental borrowing rate at 1 July 2019. The weighted average rate applied is 2.00 per cent.

	1-Jul-19
Total operating lease commitments disclosed at 30 June 2019	570,372
Lease options reasonably certain to exercise upon first time adoption	326,230
Total operating lease commitments	1,014,409
Discounted value	(117,807)
Lease liability recognised at 1 July 2019	896,602

8.3.2 Income of not-for-profit entities

In accordance with FRD 122 requirements, the Authority has applied the transitional provision of AASB 1058, under modified retrospective method with the cumulative effect of initially applying this standard against the opening retained earnings at 1 July 2019. Under this transition method, the Authority applied this standard retrospectively only to contracts and transactions that are not completed contracts at the date of initial application. The Authority has not applied the fair value measurement requirements for right-of-use assets arising from leases with significantly below-market terms and conditions principally to enable the entity to further its objectives as allowed under temporary option under AASB 16 and as mandated by FRD 122.

Comparative information has not been restated.

Note 2.2 Grants includes details about the transitional application of AASB 1058 and how the standard has been applied to revenue transactions.

The adoption of AASB 1058 did not have an impact on Other comprehensive income and the Statement of Cash Flows for the financial year.

8.3.3 Transition impact on financial statements

This note explains the impact of the adoption of the following new accounting standards for the first time, from 1 July 2019.

- AASB 15 *Revenue from Contracts with Customers*;
- AASB 1058 *Income of Not-for-Profit Entities* and;
- AASB 16 *Leases*

Impact on balance sheet due to the adoption of AASB 15, AASB 1058 and AASB 16 is illustrated, with the following reconciliation between the restated carrying amounts at 30 June 2019 and the balances reported under the new accounting standards at 1 July 2019.

Balance Sheet	Notes	Before new accounting standards Opening 1 July 2019	Impact of new accounting standards - AASB 16,15 and 1058	After new accounting standards Opening 1 July 2019
Total financial assets	6.1 & 5.1	7,695,060	-	7,695,060
Total non-financial assets	4.1 & 5.3	386,109	896,602	1,282,711
Total assets		8,081,169	896,602	8,977,771
Payables and contract liabilities	5.2 & 3.1.2	1,160,388	-	1,160,388
Other liabilities	6.4	-	896,602	896,602
Total liabilities		1,160,388	896,602	2,056,990
Accumulated surplus		3,485,806	-	3,485,806
Other items in equity		3,434,975	-	3,434,975
Total equity		6,920,781	-	6,920,781

8.4 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 2019 to 30 Jun 2020
The Hon. Lily D'Ambrosio	Minister for Energy, Environment and Climate Change	01 Jul 2019 to 30 Jun 2020
Peter Hilbig	(Chair)	01 Jul 2019 to 30 Jun 2020
Emelia Sudholz	(Board Member)	01 Jul 2019 to 30 Jun 2020
David Brennan	(CEO)	01 Jul 2019 to 30 Jun 2020
Jessica Alder	(Board Member & Deputy Chair)	01 Jul 2019 to 30 Sep 2019
David Drage	(Board Member)	01 Jul 2019 to 30 Jun 2020
John Goldsmith	(Board Member)	01 Jul 2019 to 30 Jun 2020
Amanda Cornwall	(Board Member)	01 Jul 2019 to 30 Sep 2019
Michael Porter	(Board Member)	01 Jul 2019 to 30 Jun 2020
Michelle Graymore	(Board Member)	01 Jul 2019 to 30 Jun 2020
Lavergne Lehmann	(Board Member)	01 Jul 2019 to 30 Jun 2020
Julie Slater	(Board Member & Deputy Chair)	01 Oct 2019 to 30 Jun 2020
Angela Enbom	(Board Member)	01 Oct 2019 to 30 Jun 2020

Remuneration

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

Income band	2020	2019
\$0–\$9,999	3	1
\$10,000–\$19,999	7	7
\$20,000–\$29,999	1	1
\$210,000–\$219,999	1	1
Total number of responsible persons	12	10
Total remuneration \$	355,802	336,154

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.

8.5 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.

8.5 Remuneration of executive officers (cont.)

Remuneration	2020	2019
	\$	\$
Short-term employee benefits	486,146	481,425
Post-employment benefits	59,803	58,932
Other long-term benefits	13,796	13,796
Total remuneration	559,745	554,153
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.

8.6 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:

	2020	2019	
Entity	\$	\$	Nature
Dept of Environment, Land, Water and Planning	4,769,318	5,037,032	SLA Project Funding
Emergency Management Victoria	-	22,436	Flood Investigations Funding
North Central Catchment Management Authority	15,623	-	Vic Catch Contr, W/Shop
North Central Catchment Management Authority	15,000	15,000	River Detectives
East Gippsland Catchment Management Authority	338,587	-	Vic Catch Funding & Contr
Glenelg Hopkins Catchment Management Authority	33,423	-	Vic Catch Cont, VEPP, W/Shop
Mallee Catchment Management Authority	15,623	36,364	Vic Catch Contr, W/Shop
Port Phillip Catchment Management Authority	18,500	15,000	Vic Catch Cont, Leader/Part
Parks Victoria	4,838	-	Site Preparation
Trust for Nature	9,672	2,604	Workstation Costs
Treasury Corporation Victoria	-	51,065	Interest
Zoos Victoria	-	1,500	Biodiversity Seminar
Corangamite Catchment Management Authority	13,000	-	Vic Catch Contribution
Dept of Jobs, Precincts & Regions	25,000	-	Comm Group/Drought
Dept of Jobs, Precincts & Regions	324,581	-	Work for Victoria Covid19
Goulburn-Broken Catchment Management Authority	13,000	-	Vic Catch Contribution
North East Catchment Management Authority	13,000	-	Vic Catch Contribution
Victorian Environmental Water Holder	6,880	-	Water Delivery Plan
Victorian Catchment Management Authority	3,500	-	Vic Catch Contribution
West Gippsland Catchment Management Auth	13,000	-	Vic Catch Contribution

8.6 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	2020 \$	2019 \$	Nature
Dept of Environment, Land, Water and Planning	77,834	44,063	On Ground Works/Workshop
Victoria Auditor Generals Office	14,500	23,100	Audit Fee
East Gippsland Catchment Management Authority	-	13,000	Vic Catchment Contribution
East Gippsland Catchment Management Authority	241	-	Vic Catchment Expense
Goulburn-Broken Catchment Management Authority	209,559	74,658	IT Support & Finance system
Goulburn-Broken Catchment Management Authority	5,879	-	WAN Costs
Parks Victoria	191,156	141,453	On Ground Works
Port Phillip Catchment Management Authority	25,000	25,000	OCOC Contribution
Trust for Nature (Victoria)	102,764	7,500	On Ground Works
West Gippsland Catchment Management Authority	-	58,556	IT Support
Dept of Jobs, Precincts and Regions	15,000	30,000	On Ground Works
Glenelg Hopkins Catchment Management Authority	3,470	470,020	VEPP Tender
Vicfleet	36,404	-	MV Lease

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

	2020 \$	2019 \$
Dept of Environment, Land, Water & Planning	-	12,000 Mackenzie Funding
Trust for Nature	10,639	2,864 Workstation Costs
Emergency Management Victoria	-	24,679 Flood Investigation Funding
Dept of Jobs, Precincts & Regions	247,500	- Working for Victoria COVID
Dept of Jobs, Precincts & Regions	27,500	- Community Group Funding

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

	2020 \$	2019 \$
Short-term employee benefits	315,181	297,321
Post-employment benefits	35,261	33,472
Other long-term benefits	5,360	5,361
Total	355,802	336,154

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

8.7 Remuneration of auditors

	2020	2019
	\$	\$
Victorian Auditor-General's Office for audit of financial statements	17,000	23,100
Total remuneration of auditors	17,000	23,100

8.8 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.

8.9 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 responses to government 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. The state of emergency in Victoria was extended on 16 August 2020 until 13 September 2020 and the state of disaster is still in place.

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

8.10 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.

8.11 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 2020 reporting period. The Authority is reviewing its existing policies and assessing the potential implications of these accounting standards which includes:

AASB 2018-7 Amendments to Australia Accounting Standards - Definition of Material

This standard principally amended AASB 101 Presentation of Financial Statements and AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors. It applies to reporting period beginning on or after 1 January 2020 with earlier application permitted. The Authority has not earlier adopted the Standard.

The amendments refine and clarify the definition of material in AASB 101 and its application by improving the wording and aligning the definition across AASB Standards and other publications. The amendments also include some supporting requirements in AASB 101 in the definition to give it more prominence and clarify the explanation accompanying the definition of material.

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

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 2019-1 *Amendments to Australian Accounting Standards - References to the Conceptual Framework*
- AASB 2019-3 *Amendments to Australian Accounting Standards - Interest Rate Benchmark Reform*
- AASB 2019-1 *Amendments to Australian Accounting Standards - Disclosure of the effect of new IFRS Standards Not Yet Issued in Australia*

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 2020 • 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 2020 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 APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
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.



Paul Martin

as delegate for the Auditor-General of Victoria

MELBOURNE
8 October 2020

Appendices

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Report of operations

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