



Wimmera CMA

WIMMERA CATCHMENT MANAGEMENT AUTHORITY

Annual Report 2021-2022

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

VICTORIA
State
Government

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 2021 to 30 June 2022 were the Hon Lisa Neville MP, Minister for Water, Hon Richard Wynne MP, Minister for Planning and the Hon Lily D'Ambrosio MP, Minister for Energy, Environment and Climate Change and Minister for Solar Homes.

The 2021-22 Annual Report of Wimmera CMA is prepared in accordance with all relevant Victorian legislation. This index has been prepared to facilitate identification of the Department of Environment, Land, Water and Planning's (DELWP) compliance with statutory disclosure requirements.

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

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

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Front cover photo: Barringi Gadyin (Wimmera River).

Acronyms

BGLC	Barengi Gadjin Land Council
CaLP Act	<i>Catchment and Land Protection Act 1994</i>
CMA	Catchment Management Authority
DELWP	Department of Environment, Land, Water and Planning
FOI	Freedom of Information
FRD	Financial reporting direction
FTE	Full-time equivalent
PID Act	<i>Public Interest Disclosure Act 2012</i>
RCS	Regional Catchment Strategy
The Act	<i>Freedom of Information Act 1982</i>

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YEAR IN REVIEW

Report of operations

Responsible body declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present Wimmera CMA's Annual Report for the year ending 30 June 2022.



Peter Hilbig
Chair - Wimmera CMA Board
31 August 2022



Message from the Chair

After 18 months of analysis and community consultation in December 2021 our new Regional Catchment Strategy was approved. We now turn our attention to implementation, monitoring and reporting. Pleasingly the accompanying vision of 'a healthy Wimmera catchment where a resilient landscape supports a sustainable and profitable community' continues to resonate with our community and remains unchanged.

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

Wimmera CMA successfully delivered \$5.3 million of natural resource management projects.

We are also pleased that we meet all expectations as described by the Minister for Water's Letter of Expectations.

Financially the organisation is in a sound position, with internal and external audit results confirming sound processes and our balance sheet is in an excellent position going into 2022-23.

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

On a personal note, as Chair of Vic Catchments, I thoroughly enjoy the strong cohesion of working with CMA Chairs and key partners in the spirit of collaboration.

Message from the Chief Executive Officer

Pleasingly the Wimmera landscape has been a picture of health for the past 12 months. Whilst rainfall hasn't resulted in any significant run off, farmers have enjoyed good yields and growth rates and anecdotally much of the vegetation has started to fully recover from the millennium drought.

We commenced delivery of an Australian government Drought Fund project that will see the establishment of close to 70 soil moisture probes throughout the region. This project will work with a range of farmers to create a network that shares knowledge and data on soil moisture.

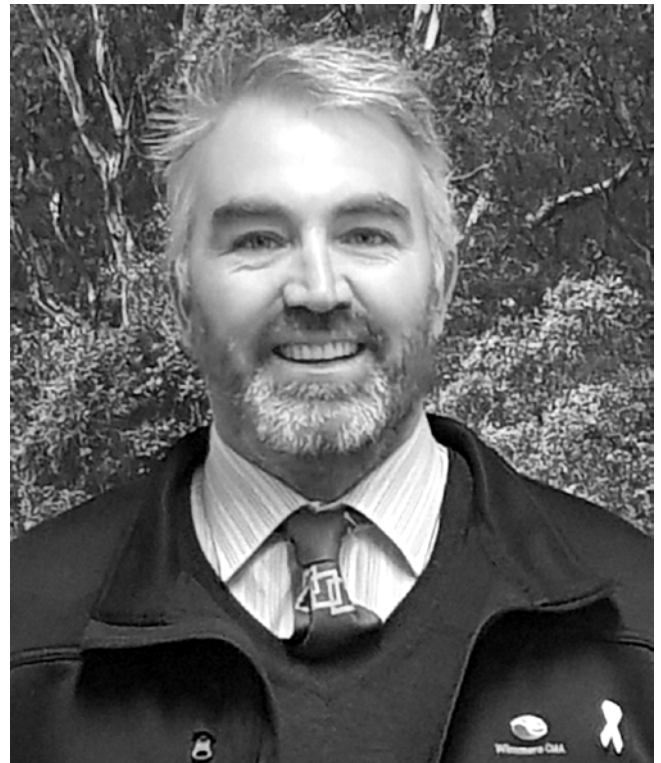
As a member of the Soils CRC, in partnership with Federation University Australia we are hosting and co-supervising a PhD student whose research proposal is digitally mapping soil organic carbon sequestration potential at the farm scale. This exciting project using machine learning and artificial intelligence has the potential to quantify and account for changes in soil carbon levels. This project has widespread application to the agriculture industry.

Parts of the Wimmera have experienced population growth for the first time in a number of decades combined with an overall housing shortage, created a record number of new proposed housing developments. Our proactive approach of working closely with developers at the concept/initial design phase has resulted in some really productive outcomes for the region's liveability, floodplain management and integrated water management perspectives.

Mineral sand mine developments continue to build momentum, pleasingly Environmental, Social and Governance (ESG) expectations are influencing proposed methods of extraction, processing and rehabilitation.

Sadly, Paul Fennell lost his battle with cancer in early 2022. Paul was the Wimmera CMA's longest serving employee, led our statutory flood enquiries and was highly respected in the industry. Paul has left a legacy of excellence across all aspect of floodplain management.

As Chair of the integrated water management forum, it was pleasing that a number of projects have commenced or been completed during the last 12 months. As part of the Agricultural Victoria and GWMWater Horsham smart water project we continue to support and pursue additional funding to support integrated water management outcomes in the rural city of Horsham. This exciting project will transform watering recycling, secure Horsham as one of Australia's leaders in crop research trials and essentially drought proof highly valued green infrastructure.



The Our Catchments, Our Communities Program continued to deliver highly valued community projects. Our most high-profile project has been working with the Horsham Rural City Council, Wimmera River Improvement Committee, Barengi Gadjin Land Council (BGLC), regional Department of Environment, Land, Water and Planning (DELWP) and landholders on the commencement of a riparian walking track at Riverside.

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

Finally, I would like to acknowledge the commitment and dedication of staff during the past 12 months, support and leadership from the Board and various community members and partners that have offered advice, assistance and expertise. I look forward to working to delivering more environmental outcomes in 2022.

David Brennan

Chief Executive Officer

Manner of establishment

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

Responsible Ministers

Wimmera CMA is established under the *Catchment and Land Protection Act 1994* (VIC) (CaLP Act). The responsible Ministers for the period from 1 July 2021 to 27 June 2022 were the Hon Lisa Neville MP, Minister for Water, Hon Richard Wynne MP, Minister for Planning and the Hon Lily D'Ambrosio MP, Minister for Energy, Environment and Climate Change.

The responsible Minister (Acting) for Water for the period from 1 July 2021 to 22 August 2021 was Hon Richard Wynne MP.

The responsible Ministers for the period 27 June 2022 to 30 June 2022 were the Hon Harriet Shing MP, Minister for Water; the Hon Lizzie Blandthorn MP, Minister for Planning; the Hon Lily D'Ambrosio MP, Minister for Environment and Climate Action; and Hon Lily D'Ambrosio MP, Minister for Energy.

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:

Each Authority has the following functions in respect of the region for which it has been appointed, to —

- Prepare a Regional Catchment Strategy (RCS) for the region and to coordinate and monitor its implementation.

- Prepare special area plans for areas in the region and to coordinate and monitor their implementation.
- 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.
- Advise the Minister, and, if requested by any other Minister, that other Minister on —
 - Regional priorities for activities by, and resource allocation to, bodies involved in the management of land and water resources in the region; and
 - Guidelines for integrated management of land and water resources in the region; and
 - Matters relating to catchment management and land protection; and
 - The condition of land and water resources in the region.
- Promote community awareness and understanding of the importance of land and water resources, their sustainable use, conservation and rehabilitation.
- Make recommendations to the Minister about the funding of the implementation of the RCS and any special area plan.
- Make recommendations to the Minister and the Secretary about actions to be taken on Crown Land managed by the Secretary to prevent land degradation.
- Advise the Minister and provide information to the Minister on any matter referred to it by the Minister.
- Carry out any other functions conferred on the Authority by or under this Act or any other Act.

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.

Subsection (2) is not to be taken to be limited by any other provision of this Act that confers a power on the Authority.

Each Authority has the duties conferred on it by or under this or any other Act.

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

Nature and range of services provided

Our vision

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

Our philosophy

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

Our mission

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

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

Our approach

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

Our role

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

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

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

Who we are

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

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

Our values and behaviours

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

Wimmera CMA staff value:

Commitment to the organisation, demonstrated by

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

Integrity, by

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

Respect, by

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

Teamwork, by

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

Our region

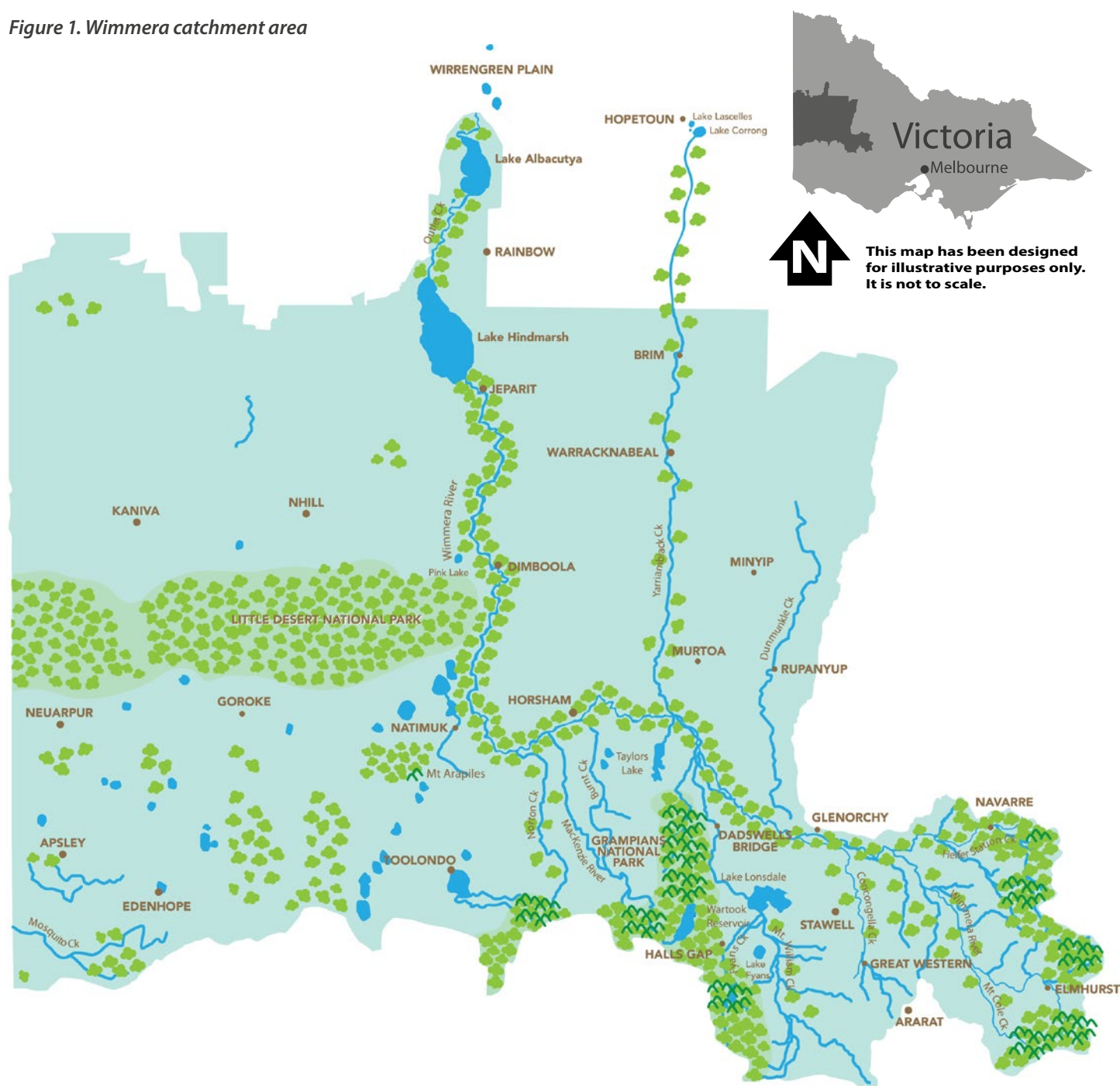
The Wimmera is in western Victoria and extends from the Pyrenees ranges to the east to Ngalpaktia/Ngelpagutya (Lake Albacutya) and the Big Desert National Park to the north and the South Australian border to the west (Figure 1). The region has a population of approximately 50,000 and around one-quarter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

Natural Wimmera features include more than 3,000, or 25% of Victoria's wetlands, Gariwerd (Grampians) and Little Desert National Parks and the Barringgi Gadyin (Wimmera River) system, which all support a diverse range of plants and animals. The region also has productive agricultural soils and valuable groundwater.

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

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

Figure 1. Wimmera catchment area



Our stakeholders

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

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

Table 1. Wimmera CMA's stakeholders and their characteristics

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

Operational performance

Performance targets and measures

The Wimmera CMA's performance indicators and targets which follow are based on our commitment to deliver on legislative compliance requirements. These include the CaLP Act Statement of Obligations (commenced on 1 July 2007), and the *Water Act* Statement of Obligations (commenced on 19 October 2006), as well as our business objectives identified in the 2020-25 Corporate Plan and Wimmera Regional Catchment Strategy 2021-27.

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

Key to performance results:

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

Table 2. Corporate Plan - Business Objectives and Outcomes

Strategic domain	Outcome (1-5 year ambitions)	Result	Comments
COVID-19 Ability to Respond – organisational and community support	Maintain a safe workplace (Work Safe)		
	Managing as an ongoing concern (<i>Financial Management Act 1994</i>)		
	Support local economy to rebound	✓	<ul style="list-style-type: none"> Supported the local economy through the purchasing of goods and services locally Continued to deliver a range of projects to support the social, recreational and cultural values of the region
Involving Aboriginal people in integrated catchment management and contributing towards self-determination	Delivery of social, economic and environmental outcomes for the region		
	Recognising and managing Aboriginal values in water management and planning (Water for Victoria)		
	Help Victoria's Traditional Owners participate in biodiversity management (Protecting Victoria's Environment Biodiversity 2037)	✓	<ul style="list-style-type: none"> BGLC and Eastern Maar Aboriginal Corporation involved in strategic planning including the Regional Catchment Strategy Continued employment of an Aboriginal Water Officer position and support of the statewide Aboriginal Water Officer Network Continued partnership-based activities to rehabilitate and improve access to a culturally significant billabong in Dimboola in line with BGLC's Country Plan Engaged BGLC's ranger crew to deliver threat abatement and monitoring works.
Supporting recreational values	Recognising recreational values in water management and planning (Water for Victoria)		
	Increase opportunities for all Victorians to have daily connections with nature	✓	<ul style="list-style-type: none"> Improved public access across 26 ha of public land through the opening up and rehabilitation of Crown water frontages Commissioned the construction of 2 pedestrian bridges linking over 20 km of walking/cycling tracks. Developed more than 9 km of walking/cycling trails along the Barringi Gadyin (Wimmera River).
	(Protecting Victoria's Environment - Biodiversity 2037)		
Improving the health of our natural environment	Wimmera Community acting to protect their environment (Protecting Victoria's Environment - Biodiversity 2037)	✓	<ul style="list-style-type: none"> Supported landholders to protect and enhance more than 320 ha of high-quality native vegetation on private property.

Strategic domain	Outcome (1-5 year ambitions)	Result	Comments
Building climate resilient agriculture	<p>Agricultural sector is adapting to climate change (Climate Change Adaptation Plan)</p> <p>Landholders building capacity to implement actions to maintain or enhance soil resilience despite a changing environment</p>	✓	<ul style="list-style-type: none"> • Implemented Future Drought Fund project activities • Continued to develop partnerships to deliver educational and capacity building events with organisations including Agriculture Victoria and industry groups • Continued to support farmer-driven trials and demonstrations • Continued to support statewide Dryland Managers Forum and other forums aimed at improving support for the agricultural sector • Continued to partner on Soils CRC activities including Visualising Australasian Soils led by the Centre for eResearch and Digital Innovation at Federation University Australia
Improving the health of priority waterways	Improved waterway health of the Wimmera waterways (Water for Victoria)	✓	<ul style="list-style-type: none"> • Constructed 10 km of riparian fencing to manage stock access • Carried out 2,400 ha of threat abatement works including pest plant and animal control • Planted 15 ha of riparian vegetation • Supported 9 landholders to protect and enhance 16 priority sites
Preparing communities for floods and delivering Integrated Water Management	<p>Communities, businesses, government agencies and Traditional Owners are aware of flooding and are actively taking measures to manage their risk</p> <p>(Victorian Floodplain Management Strategy and Wimmera Floodplain Management Strategy)</p> <p>Integrated Water Management delivery (Water for Victoria)</p>	✓	<ul style="list-style-type: none"> • Regional Floodplain Management Strategy steering group met regularly to provide effective governance • Continued to provide flood advice, approvals and referral responses • Assisted local government to establish new planning schemes • Implemented Integrated Water Management Strategic Directions Statement
Supporting diversity and inclusion	<p>Support gender equality (Water for Victoria)</p> <p>Champion Aboriginal inclusion in the water sector (Water for Victoria) (Barring Djinang)</p> <p>Promote the use of social procurement organisations</p>	✓	<ul style="list-style-type: none"> • Maintained 10% of people who identify as Aboriginal people in the organisation • Females provided the opportunity to act in leadership roles as and when opportunities arose • Implemented "Leading the Way" • Used disability service providers when applicable
Strengthening community involvement	Strengthen community engagement in regional planning and implementation (Our Catchments Our Communities)	✓	<ul style="list-style-type: none"> • Continued to support partnerships targeted at increasing community participation in regional NRM including Centre for Participation, Wimmera Development Association and Landcare • Supported consultation with Wimmera Landcare community in relation to the Victorian Landcare Facilitator Program • Supported local NRM practitioners to undertake Leadership Wimmera Program • Established various formal working groups

Strategic domain	Outcome (1-5 year ambitions)	Result	Comments
Organisational priorities	<p>Wimmera CMA is a high performing, well governed and managed organisation</p> <p>Innovation is embraced to improve the effectiveness</p> <p>Reduce greenhouse gas emissions from CMA operations</p> <p>Health, safety and wellbeing of staff is a priority</p>	✓	<ul style="list-style-type: none"> Complied fully with standing directions of the Minister for Finance – the Financial Management Act 1994 Clean internal and external audit results Implementation of Wide Area Network Substantial reduction in carbon emissions throughout the year Maintained ISO 2015 Quality Assurance certification No lost days due to staff injuries

Wimmera Regional Catchment Strategy

Wimmera CMA worked with regional stakeholders and the community to develop a new Wimmera Regional Catchment Strategy (RCS). The Victorian Minister for Water approved the RCS in 2021, Wimmera CMA then published the strategy on a statewide RCS website.

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

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

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

Addendums were developed for the RCS to explain the regional priorities relating to the Australian Government's programs and the Victorian Government's Biodiversity Strategy.

Initiatives and key achievements

The socio-economic value of environmental water in the Wimmera

Consultants completed a study of the social and economic value of individual Barringgi Gadyin (Wimmera River) events at Horsham, Dimboola and Jeparit where water for the environment is delivered.

The report found that Horsham Fishing Competition attracted 1,031 entries and a total of 1,753 attendees, generating \$542,116 for the regional economy, Dimboola barefoot ski event attracted an estimated 2,200 visitors and spectators over three days and contributed \$185,000 to the regional community. Jeparit fishing competition attracted 370 entries and an estimated 648 attendees and generated \$105,600 for the regional economy. Water for the environment and environmental and recreational improvements underpin these values.

BGLC and Wimmera CMA have developed a project plan which outlines activities to explore opportunities for improving the understanding and management of cultural values with environmental water.

Internal Aboriginal recognition and capacity building

Wimmera CMA continued to coordinate a range of professional development opportunities as part of our contribution to statewide efforts to support Aboriginal Victorians as future leaders in integrated catchment management. This included support for additional staff members to undertake Our Catchments Our Communities Aboriginal Leadership Grant activities and support for secondments by local Traditional Owners aligned with their professional development goals. Staff participated in upskilling and mentoring activities with senior CMA colleagues, experienced regional partners, and key experts from across the sector broadly. Wimmera CMA again supported Traditional Owner representation in the Leadership Wimmera program led by Wimmera Development Association. Capacity building activities were informed by consultation with BGLC, DELWP and other partner organisations.

Regional leadership

Wimmera CMA continued to support Leadership Wimmera by sponsoring two NRM practitioners to strengthen and further develop their leadership potential. Wimmera CMA CEO was a panel member for a Cynthia Mahoney rural leadership workshop.

Future drought fund

The Australian Government's Future Drought Fund aims to help Australian farmers and communities prepare for the impacts of drought. Wimmera CMA continued our work with partners throughout 2021-22 to develop and contribute to the implementation of project activities under most Future Drought Fund investment streams. This included support for farmers to install a Wimmera wide network of soil moisture probes and weather stations, involving sensors at 72 sites across a range of soil types and farm businesses. Wimmera CMA established data warehousing and probe network hosting service arrangements and commenced the process of rolling out a publicly accessible web based platform to allow community use of a range of network data.

Platypus discoveries

In February 2022 three new juvenile platypuses (*Ornithorhynchus anatinus*) and one sub-adult were discovered in a stretch of the MacKenzie River, in the Gariwerd (Grampians) National Park. All were born in the last two years. This section of the river can only sustain limited platypus numbers and in late autumn competition for food and interactions with older platypuses will most likely force these younger individuals to move away. Water for the environment will allow them to disperse by providing habitat in other sections of the river and other streams like Burnt Creek.

Working with landholders to protect the region's natural resources

During the past 12 months, Wimmera CMA has partnered with 21 landholders to protect and enhance over 500 ha of native vegetation, wetlands and waterways. The works have included the construction of 10.3 km of fencing to manage stock access along more than 5 km of high priority waterways and the revegetation of 15 ha of riparian frontage.

Wimmera CMA has protected more than 320 ha of high-quality native vegetation across 8 sites, providing valuable habitat for a range of threatened species including the red-tailed black cockatoo (*Calyptorhynchus banksia*) and malleefowl (*Leipoa ocellata*).

Landholders have protected and enhanced 96 ha of wetlands by undertaking a range of on-ground works including grazing management, fencing, weed control and pest animal control.

Repurposing trees to support local waterways

Wimmera CMA has partnered with the Department of Transport and Horsham Rural City Council to repurpose timber removed as part of infrastructure works, for environmental purposes.

The timber will be used as part of our riparian protection and enhancement program to limit vehicle access in strategic locations and provide additional habitat in these areas. Wimmera CMA are also investigating options to install some of the timber in the Barringgi Gadyin (Wimmera River) to create a fish habitat to support populations.

Protecting Lake Albacutya's Ramsar site values

In partnership with Parks Victoria and BGLC, Wimmera CMA has delivered more than 4,500 ha of threat abatement work to maintain and improve the ecological character of Ngalpakatia/Ngelpagutya (Lake Albacutya).

The works delivered by Traditional Owner works crews and contractors included 2,300 ha of rabbit control. This was designed to minimise the damage to environmentally and culturally significant areas by reducing grazing pressure, allowing for the regeneration of the Eucalypt woodlands and other native vegetation. Crews undertook 2,300 ha of weed control to prevent the degradation of Eucalypt woodlands and improve habitat quality for birds, including the vulnerable regent parrot (*Polytelis anthopeplus*).

Catchment condition and management

This section of the report includes an assessment of Wimmera's environmental conditions, a reflection on observed change, and annual actions.

A key purpose of monitoring catchment condition is to help identify opportunities for adapting and changing, when needed, the way we manage the environment.

The report is structured in line with the statewide outcomes framework that links regional outcomes sought by catchment communities, to high-level policy outcomes of the Victorian and Australian governments. These are outlined in our Regional Catchment Strategy (rcs.vic.gov.au).

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

- A description of regional context
- Benchmark conditions or background levels of condition
- A regional annual condition assessment
- Reasons in support of the assessment
- A summary of management actions implemented by Wimmera CMA and partner organisations and groups to improve and maintain catchment condition during 2021-22

The catchment condition assessment for each theme describes the level of confidence or concern that catchment managers have in the future of the regional environment. The assessment uses available science, expert advice and evidence gained during 2021-22 to determine catchment condition based on the criteria detailed in Table 3 and Table 4.

A positive assessment indicates a level of optimism about future direction and a 'concerned' or 'highly concerned' assessment indicates a more pessimistic view of the direction of environmental change.

Table 3 and Table 4 show the established state-wide standard which provides a consistent approach to annual reporting on catchment conditions and trends by Victorian Catchment Management Authorities.

Table 3. Assessment criteria for annual catchment trend reporting












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

Table 4. Assessment criteria for annual catchment condition reporting.

Condition rating	Assessment criteria
Good	The condition is classified as good
Moderate	The condition is classified as moderate
Poor	The condition is classified as poor
Not applicable	A condition rating is not applicable for this indicator
Unknown	The condition for this indicator is not known and or assessable

Table 5. Summary catchment condition assessment

Theme	Trend		Condition	Summary comment
	2021-2022	Over last 5 years		
Water	 Concerned	 Concerned	Moderate	Despite the boost in conditions triggered by the wet 2016-17, waterways quickly returned to dry conditions. A blackwater event in early 2021 was a concern despite water for the environment being used successfully to manage any impact on fish. Natural flows, inflows into storages and environmental water availability have declined in recent years. The small volumes of environmental water have resulted in positive outcomes, such as the extension of platypus range in the Mackenzie River and the maintenance of refuge pools.
Land	 Neutral	 Neutral	Good	There have been no extreme or unusual events during 2021-22 that might impact long term land management on public or private land. We observed relatively low levels of exposed soils vulnerable to erosion. Groundcover management practices such as stubble retention, no-till cropping and rotational grazing, continued to be practised by most Wimmera land managers. Industry groups adapted and continued to address soil health issues and support farmers to build capacity and implement practices that improve resilience in agricultural land.
Biodiversity	 Neutral	 Neutral	Moderate	Persistent and unmitigated threats continue to negatively impact Wimmera's biodiversity with little evidence that the region's management interventions are having any impact on biodiversity outcomes. Anecdotally, the condition and trend of the region's biodiversity appears to be stable or has improved marginally during 2021-22. This is most likely due to the favourable climatic conditions during the past 18-36 months. Feral cat control trials in Gariverd (Grampians) National Park and the Little Desert region were ineffective, hampered by legislative and regulatory barriers, and ineffective management tools. Inconsistent funding and implementation negate any benefits gained from many management actions, such as herbivore control and weed control. Revegetation, habitat restoration and protection work on private land was again well supported across the region and might help offset some of the habitat loss that occurred in the past year. While positive, it is likely insufficient to address the impacts of historical and ongoing habitat loss, degradation, and fragmentation issues across the catchment. Many significant regional biodiversity assets are not monitored or actively managed, placing them at serious risk. For example, the Fat-tailed dunnart (<i>Sminthopsis crassicaudata</i>) thought to be common and widespread in the Wimmera and Victoria, is under consideration for threatened species listing after recent survey efforts captured relatively few individuals and failed to locate individuals at sites with historically robust populations.
Community	 Concerned	 Neutral	Moderate	As in previous years, we observed the ongoing impacts of the COVID-19 pandemic on community participation within the natural resource management sector. Public health restrictions and uncertainty around their duration hit hardest in the first half of the year. This was reflected, for example, in significantly lower visitation rates in the parks estate compared with previous years. Even as we moved into a phase of eased public health restrictions in the second half of the year, there was continued uncertainty around face-to-face engagement opportunities due to high infection rates across the region. High profile events such as the Wimmera Machinery Field Days were again cancelled. However, there was a trajectory of increasing community group activity towards the end of the year, which is expected to continue during the next 12 months. The Victorian Landcare Grants process was oversubscribed, reflecting strong interest among active groups in re-engagement projects.

Water

Wimmera rivers, streams and wetlands provide valuable recreational and tourism opportunities for regional communities, water supply for towns and farms, are a base for rich cultural history, and a habitat for a variety of wildlife including native fish, platypus (*Ornithorhynchus anatinus*), yabbies, birds and plants. The region's waterways provide a variety of social and economic benefits.

A range of factors influence the environmental condition of the region's waterways. These include water regimes, water quality, habitat, vegetation, connectivity, land management practices, and natural events such as drought, floods, bushfires, recreation and development. Climate change poses a major risk to Wimmera waterways due to declines in rain and subsequently reduced flows. Land use change also has a major influence on localised runoff.

Extent of protected or improved riparian land

2021-22 trend assessment – Neutral
Rolling five-year trend assessment – Neutral

The indicator reflects efforts to protect or improve the condition of Wimmera riparian land. This includes fencing, weed and pest control, and revegetation.

Wimmera CMA worked with the community and agencies to contribute to habitat improvement and long term improvements in the condition of waterways. Activities such as fencing, weed and pest control, all support improved riparian and aquatic habitat and waterway conditions.

Table 6 provides a summary of the waterway and habitat improvement activities in riparian areas and waterways between 2017-18 to 2021-22 that had Wimmera CMA support in partnership with the community and other stakeholders.

Fencing outputs have decreased in 2021-22 due to the Regional Riparian Action Plan Project finishing in 2019-20. In conjunction, on-ground work funds were only received in December 2021.

Table 6. Reporting of key outputs that contribute to waterway protection or improvement in the Wimmera.

Outputs/Year	Category	2017-18	2018-19	2019-20	2020-21	2021-22
Structural works	Fence (km)	59.9	6.7	64.6	53.4	11.8
	Water Storage – trough (no.)	0	0	0	0	0
	Waterway structure (no.)	0	0	13	8	3
Environmental works	Vegetation (ha)	61.2	36.0	66.2	219.6	19.7
	Weed control (ha)	396.6	99.0	2,147.2	2,996.8	2,737.03
Planning and regulation	Management agreement (no.)	49	16	40	35	13

River Inflows

2021-22 trend assessment – Concerned
Rolling five-year trend assessment – Concerned

This indicator provides estimates of river inflows in the Wimmera region.

Rainfall conditions in 2021-22 were close to average. Rain from late autumn through to spring was reasonably regular and occasionally quite intense, although July and September were drier than average so areas that were primed for runoff started to dry out and generated limited runoff (Figure 2).

There was also a spatial discrepancy in rainfall with the upper and eastern Wimmera catchment experiencing much better rainfall proportionally than catchments in the west, resulting in good flows for the upper Barringgi Gadyin (Wimmera River) (Figure 3).

Figure 2. Total surface and subsurface runoff in the Wimmera, estimated by the OzWALD model-data fusion system (The Australian National University, 2022).

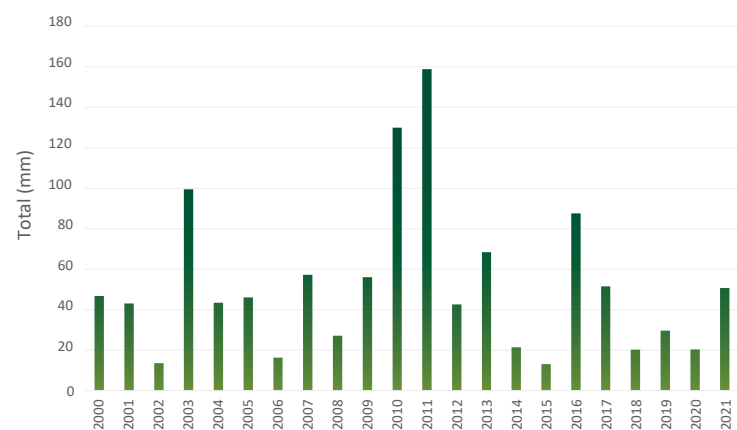
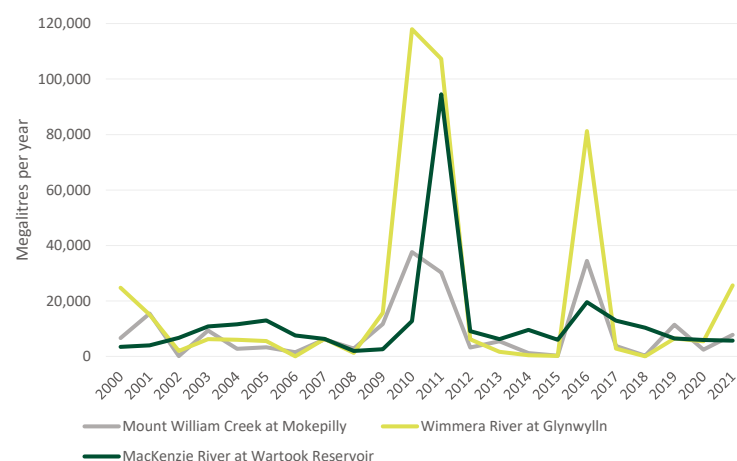
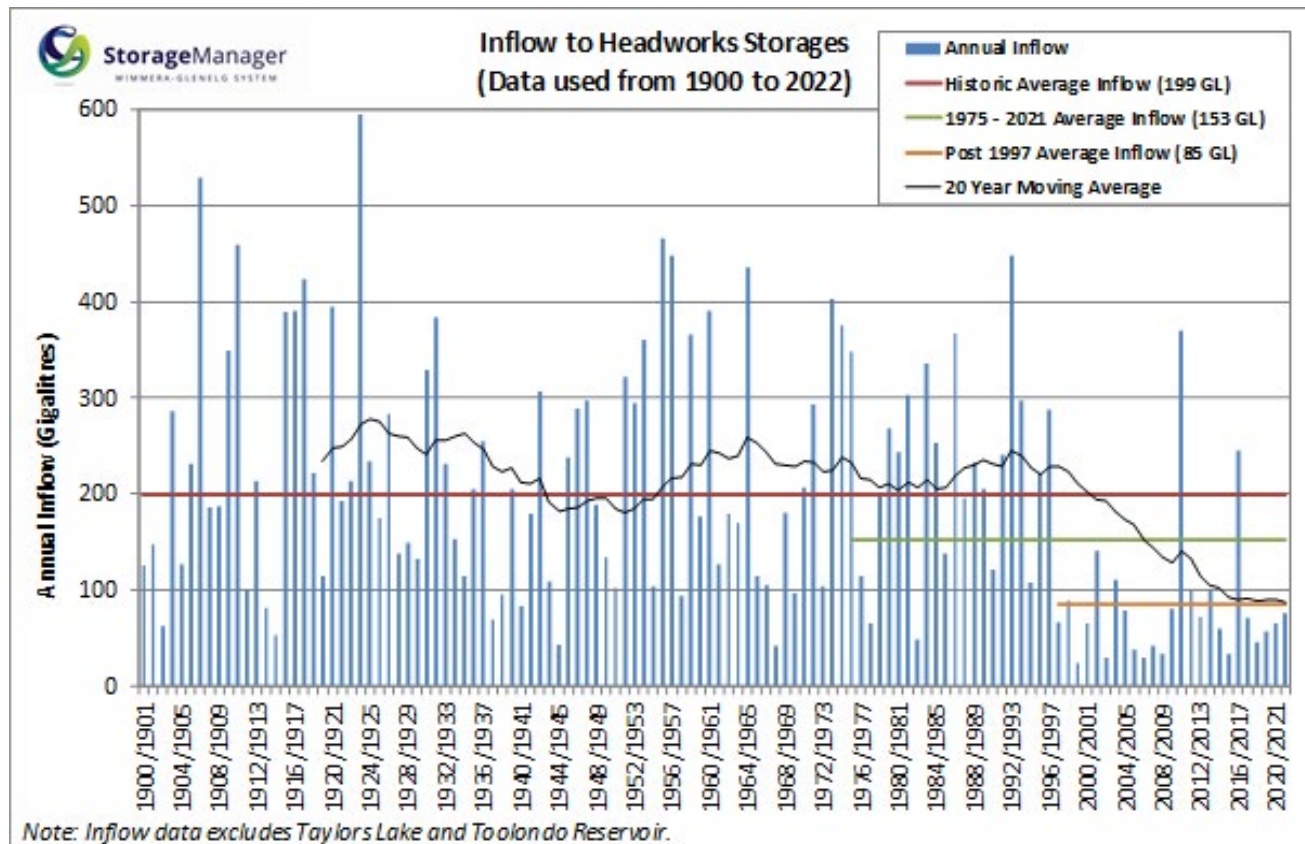


Figure 3. Annual streamflow's from 2000 to 2021 at gauges in unregulated reaches (Mount William Creek and Barringgi Gadyin (Wimmera River) and regulated reach (MacKenzie River) (Wimmera CMA, 2022).



Flows, while reasonably continuous across the catchment, were not substantial and so inflows into storages were again around the bottom 10% of inflow years (Figure 4). This, combined with the ability to save water based on not needing to release flows for the Barringgi Gadyin (Wimmera River) until early 2022 meant environmental water availability essentially remained in a holding pattern.

Figure 4. Ranked inflow in Grampians Headworks Storages 1900 to 30 June 2022 (GWMWater, 2022).



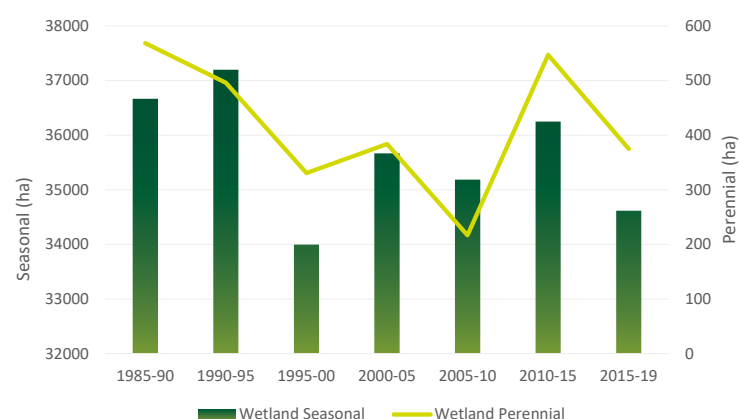
Extent of wetlands

2021-22 trend assessment – Concerned
Rolling five-year trend assessment – Concerned

This indicator provides estimates of the extent (ha) of wetlands in the Wimmera.

Seasonal wetlands cover a significantly larger area in the Wimmera than perennial wetlands (Figure 5). The fluctuation in area can largely be explained by changes in seasonal conditions. For example, long dry periods will lead to a reduction in wetland area. Significant rainfall occurred in 2010-11 and water remained in some wetlands for many years. This explains the increase in extent in the 2010-15 period. During these dry periods some wetlands may be lost due to land use change. Future analysis of the trends will be required to understand the extent of loss.

Figure 5. Extent (ha) of wetland cover classes in the Wimmera between 1985 and 2019 (Department of Environment, Land, Water and Planning, 2020).



Groundwater resources

2021-22 trend assessment – Neutral
Rolling five-year trend assessment – Neutral

This indicator provides information on groundwater resources in the Wimmera.

Long term trends in groundwater levels reflect differences between the amount of water flowing into (recharge) and out of (discharge) an aquifer, and they are affected by how much is used for consumptive purposes. The following tables summarise the general trends in groundwater levels in the Wimmera.

Table 7 demonstrates the rate of direct recharge from rainfall in much of the West Wimmera Groundwater Management Area is very low except where the groundwater is relatively shallow, or the limestone aquifer forms the water table aquifer and recharge can be both diffuse and via point sources.

Table 7. Groundwater trends across 5 years in the West Wimmera groundwater catchment (GWMWater, 2022).

Year	Neuarpur Zone	Southern Zone	Gymbowen	Northern zone	Northern Zone Yanipy Subzone
2017-18	Declining	Stable	Stable	Stable	Stable
2018-19	Declining	Stable	Stable	Stable	Stable
2019-20	Declining	Stable	Stable	Stable	Stable
2020-21	Declining	Stable	Stable	Stable	Declining
2021-22	Declining	Stable	Stable	Stable	Declining

Table 8 shows stable long term trends for the Wimmera groundwater catchment aquifers. Aquifer recharge throughout this area is directly from rainfall and runoff, groundwater trends are very much influenced by rainfall patterns.

Table 8. Groundwater trends across 5 years in the Wimmera groundwater catchment (GWMWater, 2022).

Year	East Grampians	West Grampians	Upper Wimmera	Wimmera Mallee Sedimentary Plains
2017-18	Stable	Stable	Stable	Stable
2018-19	Stable	Stable	Stable	Stable
2019-20	Stable	Stable	Stable	Stable
2020-21	Stable	Stable	Stable	Stable
2021-22	Stable	Stable	Stable	Stable

Management of the Wimmera's waterways

Table 9. Management activities for rivers and streams and wetlands carried out in the Wimmera during 2021-22.

Project	Achievements	Funder
<p>Wimmera CMA continued to manage environmental water in the region. Actions included:</p> <ul style="list-style-type: none"> • Delivering 14,734 megalitres (including 4,481 ML of passing flows from Lake Lonsdale) of water to Wimmera rivers and streams and 47 ML to wetlands. • Monitoring fish, platypus (<i>Ornithorhynchus anatinus</i>) and crayfish populations in MacKenzie River and Burnt Creek refuge pools. • Developing and submitting seasonal watering plans for the Barringgi Gadyin (Wimmera River) system and wetlands to the Victorian Environmental Water Holder, and • Informing the local community about environmental watering via quarterly newspaper, social media updates, face-to-face material with schools and letters to stakeholder groups. 	<p>Delivered environmental water to 7 reaches and 11 wetlands.</p> <p>Monitored 6 sites.</p> <p>Developed 2 plans.</p> <p>Published 4 media updates.</p>	<p>Victorian Government's Waterways Investment Framework</p>
<p>Wimmera CMA continues to deliver a range of on-ground works to support landholders and community groups to protect and enhance our rivers and streams. Actions included:</p> <ul style="list-style-type: none"> • Threat abatement works across 1,255 ha of riparian land along high priority waterways. • The construction of 10 km of fencing to manage stock access. • The construction of 3 rock chutes to stabilise erosion of prevent sediment moving downstream. • 1,000 ha of pest plant and animal control at Ngalpakatia/Ngelpagutya (Lake Albacutya) to protect the Lakes Ramsar Site Values. • Protected 96 ha of high quality wetlands of private property. 	<p>Constructed 3 rock chutes.</p> <p>Revegetated 15 ha.</p> <p>Conducted 2,351 ha of pest plant and animal control.</p> <p>Installed 10 km of fencing.</p>	<p>Victorian Government's Waterways Investment Framework</p>
<p>Wimmera CMA delivered its statutory and regulatory obligations under Victorian Government legislation by:</p> <ul style="list-style-type: none"> • Providing floodplain advice and responding to floodplain related planning scheme referrals. • Responding to wetland related planning scheme referrals. • Issuing works on waterways permits. • Undertaking monthly water-quality assessments at 23 locations. • Working with DELWP to deliver government policy. • Engaging with the community to improve community capacity to manage waterways. 	<p>Responded to 135 requests for floodplain advice.</p> <p>Responded to 192 floodplain referrals.</p> <p>Responded to 1 request for wetland advice.</p> <p>Issued 26 works on waterways permits.</p> <p>Completed 98.5% of responses on time.</p> <p>2,479 participants were engaged in CMA events.</p>	<p>Victorian Government's Waterways Investment Framework</p>
<p>Wimmera CMA's 'Our Catchments Our Communities' program delivered a range of strategic and on-ground activities to ensure our water, biodiversity and community values remained healthy, sustainable and resilient. Actions included:</p> <ul style="list-style-type: none"> • Supporting landholders and community groups to improve their stewardship across 374 ha. • Taking a lead role in a range of high level forums to maintain and strengthen existing partnerships. 	<p>Maintained 5 partnerships.</p> <p>Catchment stewardship improved across 374 ha.</p>	<p>Victorian Government's Waterways Investment Framework</p>

Biodiversity

2021-22 trend assessment – Neutral
Rolling five-year trend assessment – Neutral

The biodiversity theme reports on the overall condition of native habitat as a proxy for the health of native species.

Biodiversity management aims to improve and maintain native vegetation and stabilise populations of native plants and animals while connecting people with nature.

Extent of native vegetation

This indicator provides estimates of the overall rate of change in the extent and spatial distribution of native vegetation on Wimmera public and private land.

Wimmera native grass/herb and shrub ecosystems continue to reduce in area (Figure 6). This is generally a result of land use change. The extent of scattered native trees appears to be holding steady or slightly improving. This is likely to be the result of significant revegetation activities and reduced grazing by livestock and rabbits in the Wimmera. Natural low cover experienced a significant positive change in 2015-19. It is expected that favourable climatic conditions have improved the health of these ecosystems.

Figure 7 shows the coverage of all the different land use cover classes in the Wimmera. This demonstrates a comparison between native and non-native land use cover classes.

Figure 6. Percentage change in land cover of native vegetation classes across the Wimmera over time compared with the 1985-90 baseline data (Department of Environment, Land, Water and Planning, 2020).

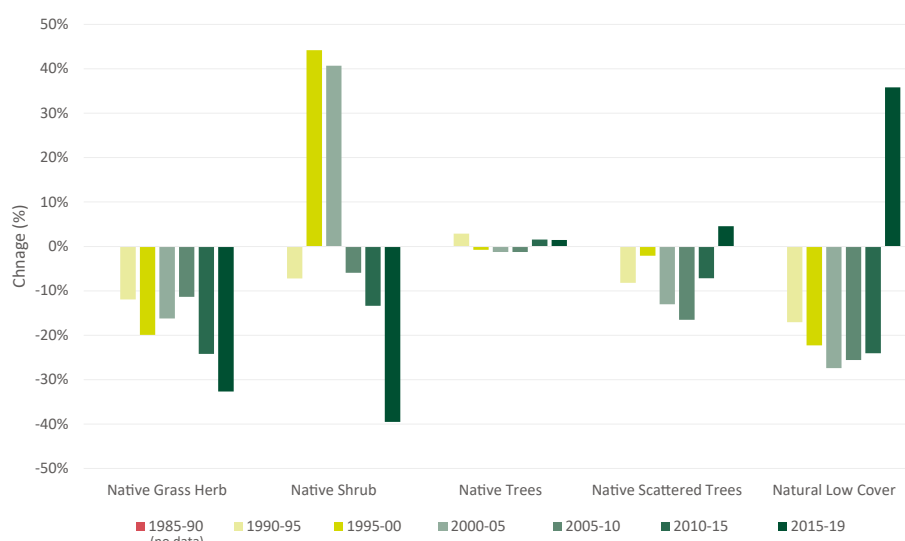
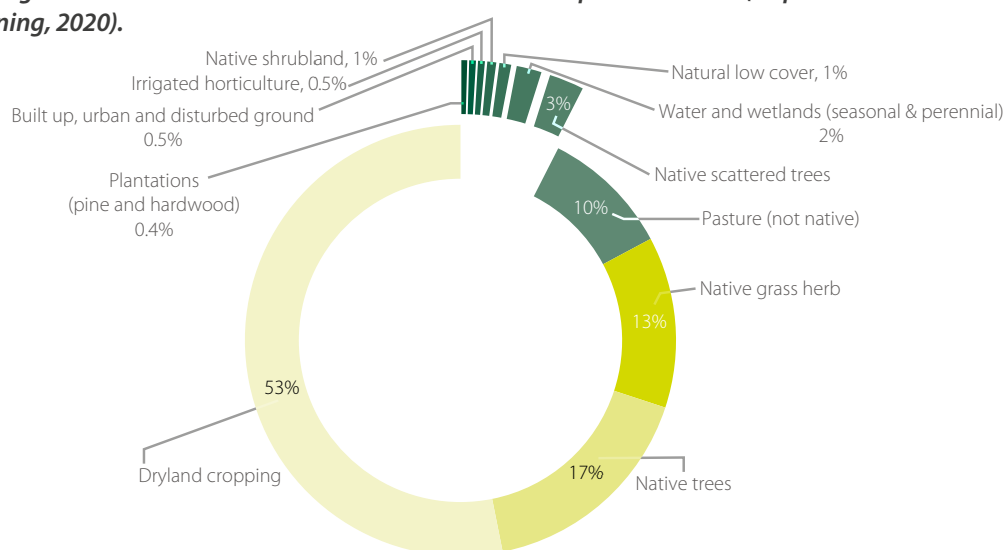


Figure 7. Percentage of land use cover classes in the Wimmera for the period 2015-19 (Department of Environment, Land, Water and Planning, 2020).



Area (ha) of pest herbivore and predator control

2021-22 trend assessment – Neutral
Rolling five-year trend assessment – Neutral

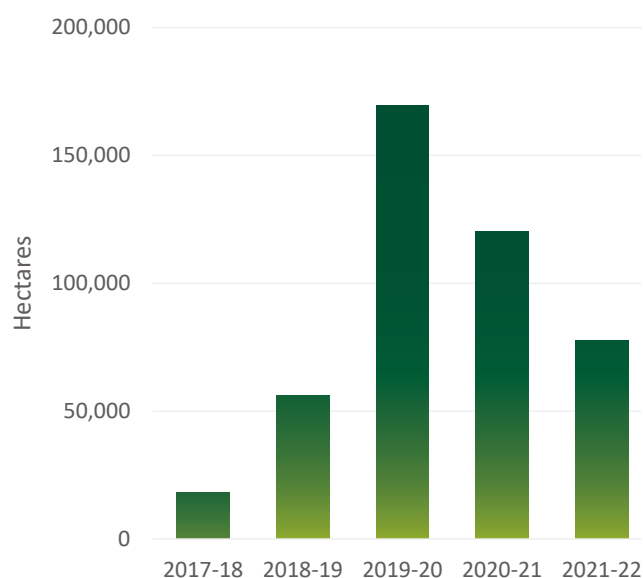
This indicator provides information on the area treated for pest control, including herbivores and predators under CMA initiatives in the Wimmera.

Invasive pest animals are one of the main threats to biodiversity, impacting environmental and socio-economic systems. There are increasing populations of invasive animals such as European carp (*Cyprinus carpio*), deer, cats, rabbits, and foxes across the Wimmera.

Figure 8 shows in 2021-22, Wimmera CMA initiatives resulted in 77,537 ha of pest control.

The high number of initiatives in 2019-20 include fox control conducted by Parks Victoria and 2020-21 include Working for Victoria initiatives. The Working for Victoria initiative was a COVID-19 response and was only funded for 2020-21.

Figure 8. Area (ha) of pest control undertaken by Wimmera CMA initiatives.



Area (ha) of weed control

2021-22 trend assessment – Neutral
Rolling five-year trend assessment – Neutral

This indicator provides information on the area treated for weeds under CMA initiatives in the Wimmera.

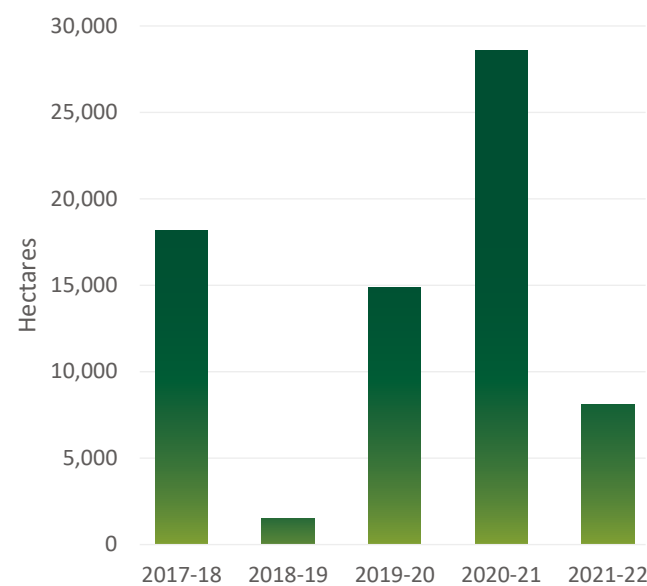
Environmental weeds significantly impact the quality of remnant native vegetation and habitat for fauna. Weeds also decrease agricultural land productivity, impact recreational opportunities, and pose challenges to the management of pest animals.

The increased distribution of weeds across the landscape in the past decade is a rising concern among the community and land managers in the region.

Figure 9 shows in 2021-22, Wimmera CMA initiatives resulted in 8,134 ha of weed control across the Wimmera.

The high number of hectares recorded in 2017-18 included Wetland Protection project figures. The 2019-20 data includes the Regional Riparian Action Plan Project figures, this project finished in 2019-20. And in 2020-21 Working for Victoria initiatives were undertaken, increasing the number of hectares of weed control.

Figure 9. Area (ha) of weed control undertaken by Wimmera CMA initiatives.



Area (ha) of permanent protection

2021-22 trend assessment – Neutral
Rolling five-year trend assessment – Neutral

This indicator provides information on the number, extent, and distribution of government and privately protected areas in the Wimmera.

Table 10 shows that at least 313,307.73 hectares of the Wimmera's 2.3 million hectares are managed for conservation

(Table 10). The collection of public reserves covers over 99% of the total protected areas in the region.

Private land is protected by conservation covenants and private nature reserves (0.37%). In 2021-22 Trust for Nature secured an additional 404.29 ha to be permanently protected with conservation covenants, comprising 5 individual areas being registered on title. This underestimates the contribution of private land managers in conserving Wimmera land – we are unable to accurately quantify the amount of volunteer effort that occurs outside covenants and management agreements within Wimmera CMA, consequently, they are not included in the figures.

Table 10. Areas of permanent protection in the Wimmera derived from the Collaborative Australian Protected Area Database, 2020 and Trust for Nature records.

Protection Type	Total area (ha)	Number of protected areas	Proportion of total protected areas in the region (%)
Heritage River	27,412.65	1	8.29%
National Park	192,064.74	4	58.10%
National Parks Act Schedule 4 park or reserve	1,168.62	1	0.35%
Natural Features Reserve*	38,646.35	389	11.69%
Nature Conservation Reserve**	8,338.61	40	2.52%
Private Nature Reserve	1,116.11	3	0.34%
Reference Area***	7,683.98	7	2.32%
Remote and Natural Area - Schedule 6, National Parks Act	21,201.81	4	6.41%
State Park	15,270.57	5	4.62%
Trust for Nature covenants	17,651.29	n/a	5.34%
Total	330,554.72	454	100.00%

Natural Features Reserve includes Bushland Reserve, Wildlife Reserve, Scenic Reserve and Nature Conservation Reserve.*

*Nature Conservation Reserve** includes Flora Reserve, Flora and Fauna Reserve and Wildlife Reserve.*

*Reference Area*** includes Tooan, Grasstree Creek, Jilpanger, Little Desert (East), Little Desert (West), Mount Separation and Bunagor.*

Management of the Wimmera's biodiversity

Table 11. Management activities for biodiversity carried out by Wimmera CMA in 2021-22.

Project	Achievements	Funder
The Wild-to-Wild Translocation Project aims to develop and test low cost, low risk, cost effective methods for undertaking wild-to-wild translocations of dispersal limited mammal species. In the first phase of this project, the Mitchell's hopping mouse (<i>Notomys mitchellii</i>) has been selected and animal research ethics and permits have been obtained to undertake translocations trials in the coming year.	Developed 1 plan. Obtained 2 permits.	DELWP

Project	Achievements	Funder
The Food for Future project delivered in partnership with BirdLife Australia and Trust for Nature aims to improve the South-eastern red-tailed black cockatoo's (<i>Calyptorhynchus banksii graptogyne</i>) habitat. The integrated tenure blind project aimed to improve the trajectory of the recruitment of the species by supporting land managers and the community to protect and enhance existing, and create new nesting and feeding habitat to achieve an increase in overall extent.	<p>Engaged 37 volunteers in the Wimmera (118 total).</p> <p>Protected a further 59 ha of habitat and treated 442 ha for pest plants and animals on private land.</p> <p>Installed 4 structures to help improve breeding success.</p> <p>Completed 3 surveys targeting South-eastern red-tailed black cockatoo (<i>Calyptorhynchus banksii graptogyne</i>) populations and breeding.</p>	Australian Government's National Landcare Program
The Protecting Our Malleefowl project is a large scale, tenure blind project delivered in partnership with a range of stakeholders including Parks Victoria, Trust for Nature and the National Malleefowl Recovery Team. It aims to improve the trajectory of this iconic species.	<p>Protected a further 153 ha of habitat on private land and controlled pest plants and animals across 280 ha.</p> <p>Conducted over 100,000 ha of fox and feral cat control works.</p>	Australian Government's National Landcare Program
The Western Victorian Woodlands project is a large scale threat abatement project aimed at 'improving the biodiversity conservation outcomes for several key flora and fauna species by undertaking priority threat abatement works on private property that are strategic and provide multi-species benefits that are valued by the community'.	Protected 123 ha of high-quality native vegetation.	Victorian Governments Biodiversity Response Planning Program

Table 12. Management activities led by partner organisations for biodiversity during 2021-22.

Management activities led by partner organisations	Achievements
<p>Agriculture Victoria's Invasive Program worked in partnership with industry and the community to protect agriculture, the environment, the economy and community health and lifestyle by eradicating pests and invasive species within the Wimmera catchment. This included:</p> <ul style="list-style-type: none"> Controlling regionally prohibited weeds targeting serrated tussock (<i>Nassella trichotoma</i>), buffalo burr (<i>Solanum rostratum</i>), English broom (<i>Cytisus scoparius</i>), noogoora burr (<i>Xanthium strumarium</i>) and spiny emex (<i>Emex australis</i>). Continuing to support the Weed Spotters program. 	<p>Inspected 58 properties over 10,593 ha for regionally prohibited weeds.</p> <p>Inspected 7 properties for the State prohibited weed, mesquite (<i>Prosopis species</i>).</p> <p>Investigated 8 public complaints about invasive species.</p> <p>Collected 11,981 fox scalps at Horsham and St Arnaud collection centres.</p> <p>Collected 58 wild dog skins at Rainbow collection centre, since 2011.</p>
<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 ongoing advice on Environmental Effects Statements for various mineral sand projects. Reviewed large scale developments, including the East Grampians Pipeline and Wombelano Wind Energy Facility proposals. Noted unpermitted native vegetation removal in the Grampians region (18), West Wimmera Shire (2), Horsham Rural City (4) and Northern Grampians Shire (5). Planned and delivered an appropriate burning regime for red-tailed black cockatoo (<i>Calyptorhynchus banksia</i>) habitat. 	<p>Responded to 151 statutory planning referrals.</p> <p>Issued 18 permits under the Flora and Fauna Guarantee Act 1985 in the Grampians Region.</p> <p>Followed up on 18 reports of unpermitted native vegetation removal, totalling 23 ha and 130 large trees.</p> <p>Supported the 2021 Biodiversity Seminar online, engaging 300 people across 5 sessions.</p> <p>Ran 5 community online forums, engaging over 100 people per forum.</p>

Management activities led by partner organisations

Achievements

Trust for Nature continued to deliver projects to protect and enhance biodiversity values throughout the Wimmera and continued to work with private landowners to protect habitat and wildlife on private land in perpetuity. Some of these projects included:

- The Iconic Estates Project aimed to achieve permanent protection of 250 ha of priority habitat.
- Established management agreements protecting riparian habitat along a heritage section of the Barringgi Gadyin (Wimmera River) and pine/yellow gum and grey box woodlands.
- Protection of wild population of endangered floodplain rusty-hood orchid (*Pterostylis cheraphila*) via bridal creeper (*Asparagus asparagoides*) control.
- Continued to develop grazing management regimes to encourage natural recruitment of cover, and to protect areas of revegetation along the Barringgi Gadyin (Wimmera River).
- Leaving a Land Legacy project, which aims to support and resource the protection of up to 8 covenants and 800 ha of habitat in the Wimmera over 4 years.
- Continued maintenance and improvement of Wimmera Reserves with Mt Elgin Swamp Committee of Management and Snape Reserve Committee of Management.
- Partnered with BGLC to improve management and protection of the rich cultural heritage at Snape Reserve.
- Conducted multiple planning workshops including key fire agencies and traditional owners - Country Fire Authority, Forest Fire Management Victoria, Parks Victoria and BGLC to plan and coordinate the reintroduction of cultural burning at Snape Reserve.

A total of 404.29 ha of habitat was permanently protected with conservation covenants, equating to 5 registered on title.

Established 3 Management Agreements protecting 30.4 ha over 3 conservation covenants.

Conducted 5 ha of bridal creeper control at one covenant.

Developed 3 management plans with landholders.

Achieved stock exclusion for 3 to 5 years at one covenant, equalling 19.05 ha.

Developed 1 management plan covering 267.38 ha involving 6 people.

Replaced 1.08 km boundary fence at Mt Elgin Swamp Reserve.

Repaired 3 km boundary fence at Snape Reserve.

Revegetated 10 ha and planted 500 stringybark at Snape Reserve.

Conducted 520 ha of weed control at Snape Reserve.

Conducted 300 ha of fox, rabbit and cat control at Mt Elgin Swamp.

Conducted 800 ha of rabbit control at Snape Reserve.

Completed 800 ha of cultural heritage surveys by BGLC at Snape Reserve.

Lodged 2,346 volunteer hours at Snape Reserve.

Conducted 2 fungi workshops and 3 species surveys engaging more than 60 people at Snape Reserve.

Engaged 20 volunteers at Mt Elgin Swamp.

Conducted pulse grazing of 300 ha at Mt Elgin Swamp.

Discovered a new orchid the rush-leaf sun orchid (*Thelymitra juncifolia*) at Snape Reserve.

Horsham Rural City Council aimed to achieve an overall reduction in the number of roadside weeds and pests across the municipality by developing priority actions for priority areas.

Eradicated 590 rabbit warrens.

Supported landholders to plant 22,000 trees on private property.

Planted 2,300 native trees in the municipal area.

Parks Victoria (Wimmera) continued large scale weed and rabbit control, while assisting with fire management.

- Contracted DELWP to undertake rabbit and weed control targeting African boxthorn (*Lycium ferocissimum*), horehound (*Marrubium vulgare*), olive (*Olea europaea*) and bridal creeper (*Asparagus asparagoides*).
- Responded to several small and large fires throughout the Wimmera. This included several small fires in the Little Desert National Park (273 ha, 42 ha and 13 ha respectively), Langkoop (7,510 ha) and Booroopki Swamp (123 ha).

Conducted 3,750 ha of weed control at Tallageira, 554 ha at Glenlee and 767 ha at Tooan block of Mt Arapiles-Tooan State Park.

Conducted 377 ha of rabbit control on Mitre Dam, Lake Clarke, St Mary's Lake and Jacka Lakes.

Conducted rabbit control across Tooan block of Mt Arapiles-Tooan State Park.

Contracted BGLC to conduct 327 ha of weed control along the lower Barringgi Gadyin (Wimmera River).

Completed 1,287 ha of weed control along the lower Barringgi Gadyin (Wimmera River) targeting bridal creeper and cactus.

Published 1 media release.

Assisted Hindmarsh Landcare Network to undertake 100 ha of revegetation watering on 4 private properties.

Parks Victoria (Rainbow) led, pest plant and animal control on the boundary of Ngalpaktia/Ngelpagutya (Lake Albacutya) and Outlet Creek.

Conducted approximately 1,000 ha of weed surrounding Lake Albacutya.

Conducted 6,000 ha of weed and rabbit control surrounding Lake Albacutya and Outlet Creek.

Management activities led by partner organisations

Achievements

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

- Conducted sallow wattle (*Acacia longifolia*) control by mulching (393 ha), chemical treatment (10 ha), manual removal (93 ha) and miscellaneous weeds treated (10 ha).
- Continued rabbit and goat and control.
- Conducted deer control to reduce the abundance of deer to improve ground vegetation in priority herb-rich woodlands.
- Continued landscape scale program to reduce feral cat populations.
- Developed the citizen science survey; the Great Gariwerd Bird Survey to understand the presence, absence, and abundance of birds over time.
- Grampians Ark Program, 226,000 ha of fox control to support the recovery of the reintroduced colony of brush-tailed rock wallaby (*Petrogale penicillate*) and the preservation of other Flora and Fauna Guarantee threatened species.

Captured and released 6 Judas goats, which then controlled 48 goats equating to 5,897 ha.

Removed 48 deer.

Conducted 2,362 ha of feral cat control, resulting in 1 cat removed.

Established 1 survey, conducted by 62 volunteers, 4 times per annum, covering 36 sites totalling 858 volunteer hours.

Chemically treated 204 m² of spiny rush (*Juncus acutus*) in Rocky Point Bushland Reserve.

Treated 30 warrens equating to 46 ha at Bryans Swamp Reserve.

Targeted foxes with 800 bait stations.

Conducted 978 fox trap nights, catching 20 foxes and by-catch of 16 cats.

Monitored 36 small mammal sites.

Detected long-nosed potoroos (*Potorous tridactylus*).

Successful recruitment in the brush-tailed rock wallaby (*Petrogale penicillate*) colony.

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

- Continued management of the Bank Australia Conservation Reserve, 2,130 ha of native remnant and restored vegetation to improve the condition and protect and enhance threatened species.
- The reserve continues its management partnership with Trust for Nature, BGLC and the Country Fire Authority, which provides meaningful opportunities for Indigenous co-management.
- Wimmera stringybark enhancement project aimed to address the lack of canopy recruitment in degraded remnant heathy woodland to ensure a future food supply for the critically endangered South-eastern red-tailed black cockatoo (*Calyptorhynchus banksii graptogyne*).
- Management of the Nurcoun Biodiverse Carbon Demonstration Property intended to improve habitat connectivity for the endangered local malleefowl (*Leipoa ocellata*) population.

Conducted 100 ha of weed control.

Conducted 2,130 ha of rabbit and fox control.

Hosted 40 Country Fire Authority members at Minimay Reserve.

Conducted 30 ha of a controlled burn.

Planted 15,100 stringybark seedlings across 151 ha.

Conducted 130 ha of weed control.

Conducted rabbit fumigation across 130 ha.

BirdNerd Enterprises partnered with Project Platypus, Concongella Landcare group and Landmate to deliver Astons Scour Restoration Project.

Developed 1 draft management plan.

Revegetated 4.5 ha via direct seeding and planting, engaging 5 volunteers.

Conducted 4.5 ha of weed control.

Held 1 information session and planting day.

Land

The land theme reports on how the government and the community are working together to protect the state's natural capital while also maintaining long term agricultural productivity, access and opportunities for recreation and protection of important cultural values.

Wimmera land and soils support the region's economy, agricultural productivity and the biodiversity and vitality of native plants and animals.

Ecosystem services provided by land includes water infiltration and storage, soil stability, 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.

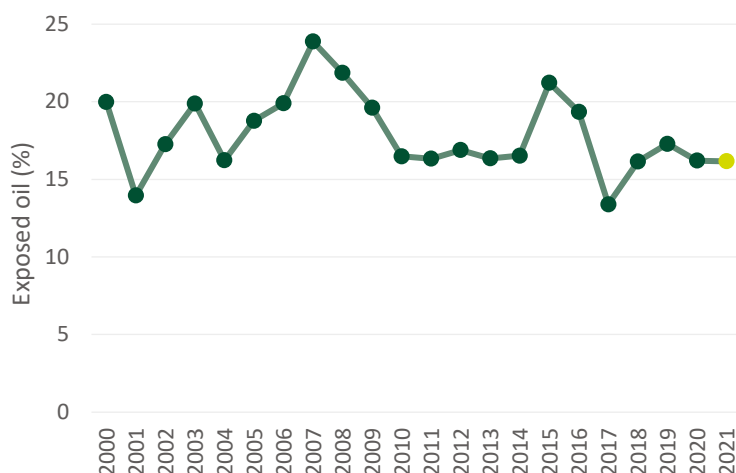
Percentage of exposed soils

2021-22 trend assessment – Positive
Rolling five-year trend assessment – Positive

This indicator enables the reporting of percentages of exposed soil on public and private land.

Groundcover or vegetation cover is an indicator of good land management practices. Groundcover reduces the risk of soil erosion, contributes to carbon sequestration, increases water infiltration, and contributes to agricultural production or healthy native vegetation. Figure 10 indicates that the annual percentage of soil that was exposed or unprotected in the Wimmera stayed consistent with previous years at 16%.

Figure 10. Annual mean percentage of soil unprotected by living vegetation or litter in the Wimmera. The data is derived from MODIS imagery and CSIRO mapping by OzWALD model-data fusion system (The Australian National University, 2022).



The annual mean percentage of Wimmera's exposed soils broadly corresponds with results from the Wimmera Land Use and Land Management transect survey. Figure 11 shows that adequate ground cover was recorded for 94% of the northern transect area in autumn 2022.

Observations from the southern transect area in autumn 2022 show an increase of approximately 4% in stubble retention compared with the previous year (Figure 12). These surveys suggested the extent of exposed soils across the region vulnerable to erosion was relatively low, and field observations and feedback from groups indicated most Wimmera landholders applied groundcover management practices such as stubble retention, no-till cropping and rotational grazing were applied by most Wimmera landholders.

Perennial Pasture Systems reported observations of groundcover being maintained in most paddocks during spring and summer, partly due to increased use of stock containment areas.

Perennial Pasture Systems' 10th annual pasture establishment surveyed 40 members covering an area of 50,193 ha. The results showed members were continuing to establish improved pastures at a much higher rate than the average.

Figure 11. Autumn land-management trends for the northern Wimmera transect from 2015 to 2022. The navy trend line shows the percentage of area surveyed where groundcover was considered adequate to reduce the risk of erosion (Wimmera CMA, 2022).

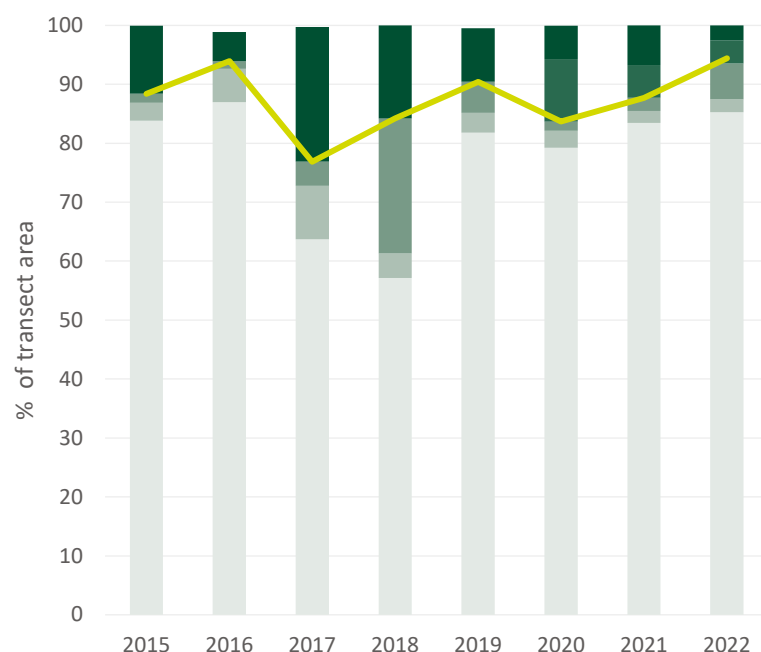
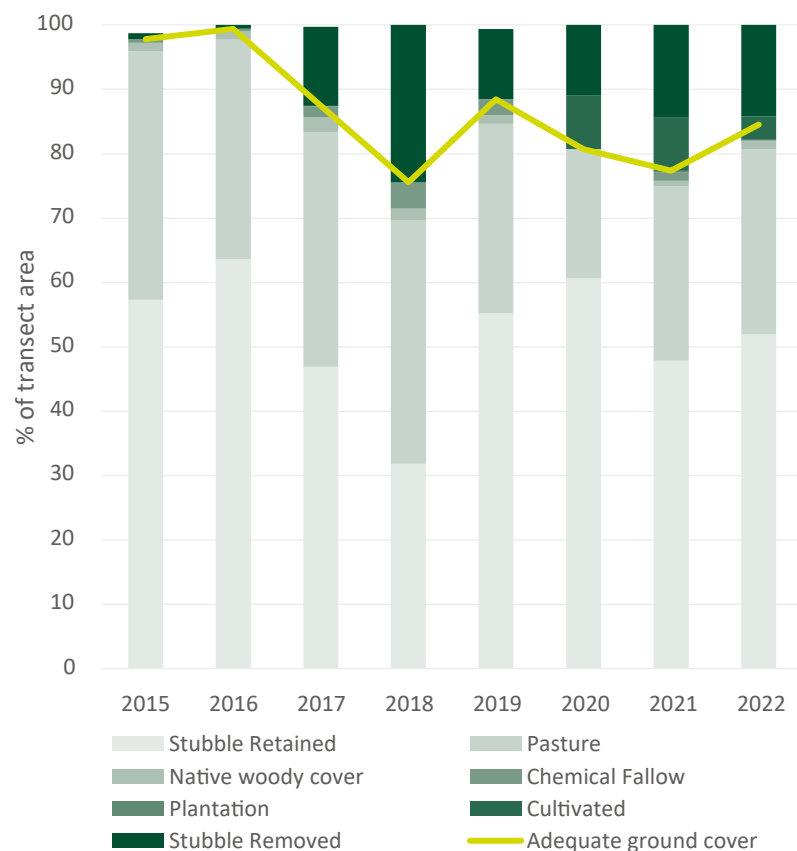


Figure 12. Autumn land management trends for the southern Wimmera transect from 2015 to 2022. The navy trend line shows the percentage of area surveyed where ground cover was considered adequate to reduce the risk of erosion (Wimmera CMA, 2022).



Agricultural commodities

2021-22 trend assessment – Positive
Rolling five-year trend assessment – Positive

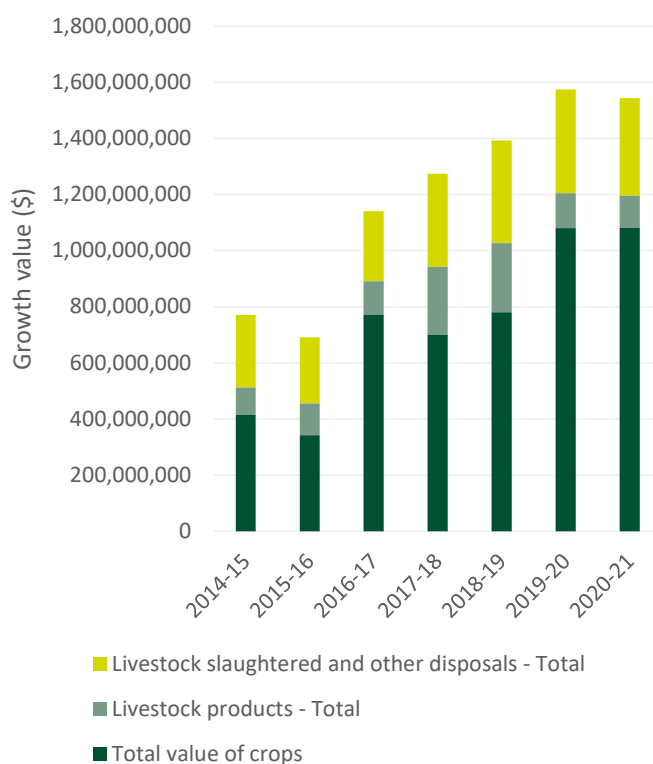
This indicator aims to provide estimates of the type and gross value of agriculture commodities in Victoria.

The contribution of agriculture to the regional economy has increased in recent years, with a notable increase in livestock production (Figure 13). The most recent data is from 2020-21:

- Total gross value of agricultural commodities in the Wimmera was more than \$1.5 billion.
- Gross value of crops was slightly more than \$1 billion.
- Total gross value of livestock products was more than \$113 million.
- Livestock slaughtered (meat production) and other disposals was more than \$348 million.

It is with a high degree of certainty that the 2021-22 agricultural total gross value would be similar to 2020-21 or greater, due to good yields and favourable prices.

Figure 13. The total gross value of agriculture in the Wimmera (Australian Bureau of Statistics, 2021).



Amount and change over time of land use

2021-22 trend assessment – Neutral
Rolling five-year trend assessment – Neutral

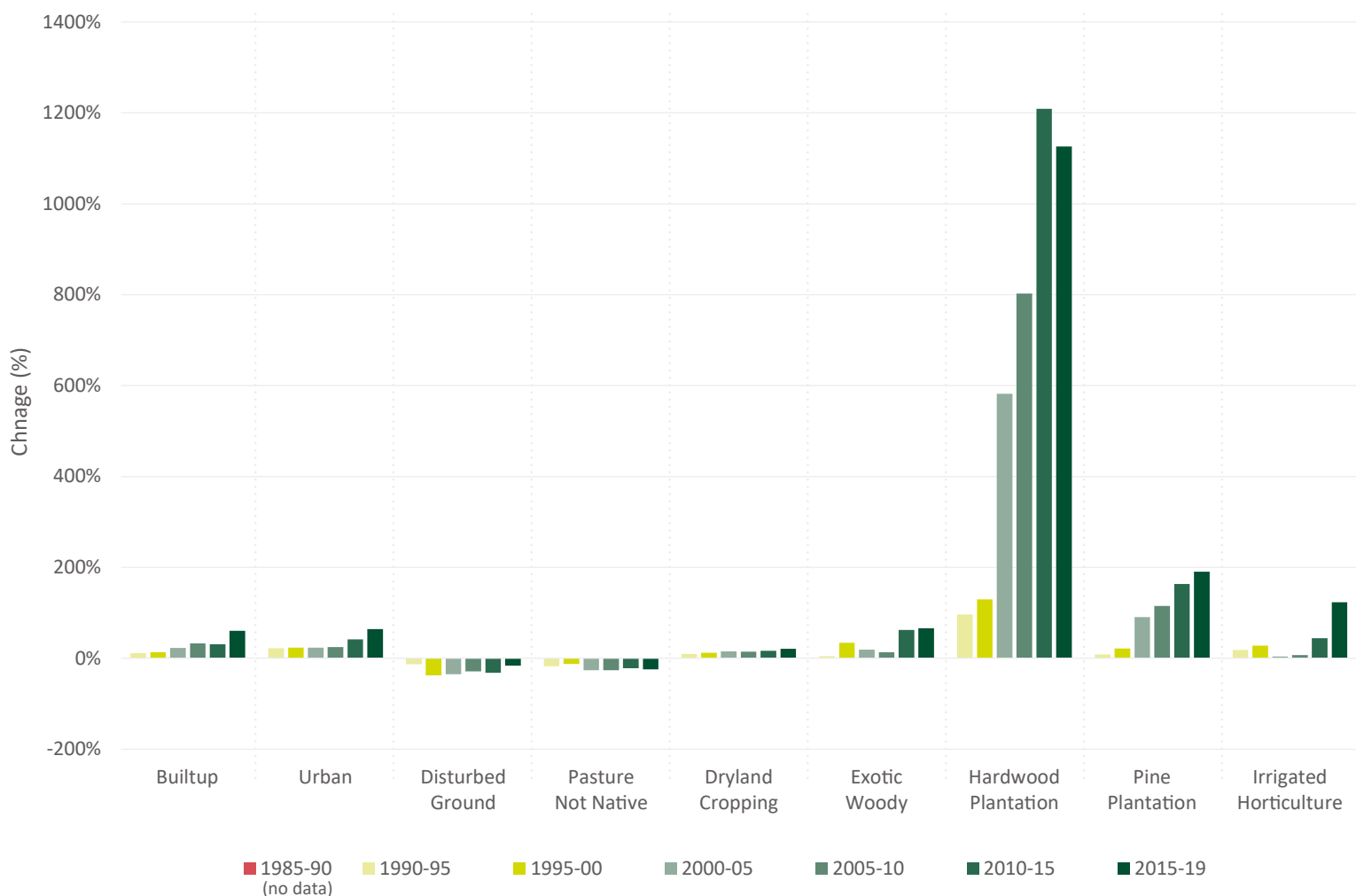
This indicator provides estimates of the current and overall rate of change in the extent and spatial distribution of land use classes on public and private land in Victoria.

Dryland cropping is the predominant land use in the Wimmera, comprising 53% of the total area of the Wimmera. The category with the greatest increase during the past years is hardwood plantation, which has increased in area by 1,125% compared with 1985-90 (Figure 14).

Forestry plantations have become more extensive in the Wimmera since the early 2000s, generally at the expense of pasture. It is important to note that they made up only 0.4% of the Wimmera area in 2015-19.

All land cover classes, except disturbed ground and non-native pasture, have increased in cover since 1985. Pine plantation is the second most significant increase in the Wimmera since 1985. The percentage change of built-up cover (60%) and urban cover (64%) has steadily been increasing since 1985.

Figure 14. Percentage change in land cover classes across the Wimmera over time compared with 1985-90 baseline data (Department of Environment, Land, Water and Planning, 2020).



Management of Wimmera's land

Table 13. Management activities for soils carried out by Wimmera CMA during 2021-22.

Project	Achievements	Funder
Wimmera CMA's Building Carbon and Capacity Project runs from 2018 to 2023. In 2021-22, the project continued to support farmers and link diverse partners to capture and retain soil carbon. This was achieved through the delivery of events, research trials, communication materials and farm management surveys. Project Partners included Agriculture Victoria, Birchip Cropping Group, Perennial Pasture Systems, BGLC, Victorian No-Till Farmers Association and Landcare.	<p>Held 30 events, including field days, training, and workshops.</p> <p>Produced 4 communication materials.</p> <p>Completed 2 farm management surveys.</p>	Australian Government's National Landcare Program
Wimmera CMA delivered Regional Agriculture Landcare Facilitator services to the region. This project runs from 2018 to 2023. It involved establishing and building partnerships and supporting farmers, industry and community groups with a range of issues and activities related to sustainable agriculture. The facilitator also supported effective delivery of a range of events and activities associated with Wimmera's National Landcare Program and Future Drought Fund projects.	<p>Supported 6 stakeholder planning meetings and survey activities</p> <p>Supported 2 partnership-based funding applications</p> <p>Attended 1 National RALF conference</p>	Australian Government's National Landcare Program
Wimmera CMA secured funding to deliver the Data-Driven Drought Resilience Project, designed to increase the agriculture sector's resilience to climate variability. The project did this by providing a networked, catchment wide soil moisture probe network. Project Partners included Agriculture Victoria, Birchip Cropping Group, Perennial Pasture Systems, Wimmera Development Association, Victorian No-Till Farmers Association and Longerenong College.	<p>Produced 9 communication materials.</p> <p>Held 6 events, including field days, training and workshops.</p> <p>Established 72 landholder agreements.</p> <p>Established 1 monitoring regime.</p> <p>Completed 54 one-on-one technical advice interactions</p>	Australian Government's Future Drought Fund

Table 14. Management activities led by partner organisations for land during 2021-22.

Management activities led by partner organisations	Achievements
<p>Perennial Pasture Systems continued to conduct perennial pasture research and provide information on productive pasture management to its members in the upper Wimmera catchment by:</p> <ul style="list-style-type: none"> Continuing the Healthy Soils Sessions Supporting the Girls & Grass Advisory Group to host social, health and safety awareness events to support networks within the Perennial Pasture Systems community. Hosting farm visits from Better Beef Group from Northeast Victoria and southern New South Wales. Commenced Problem Paddock Project to trial solutions to severe constraints of perennial pasture, located in Pomonal. 	<p>Engaged more than 350 people via events, newsletters, research reports and social media.</p> <p>Hosted 1 workshop engaging 30 members.</p> <p>New memberships total 200 farm memberships.</p>
<p>Agriculture Victoria Research Soil Sciences continued to conduct various research projects. These included:</p> <ul style="list-style-type: none"> Soil and crop sensing procedures to better identify the location on a 3D basis of soil physicochemical constraints and their relationship with crop response. The knowledge developed is used to better target soil management and soil amelioration to mitigate these constraints and improve crop productivity. Assessed the potential to improve phosphorus fertiliser use efficiency in cropping systems by deep placement of fertilisers. Continued to improve understanding of how soil amelioration using organic and inorganic amendments could be used to overcome soil physicochemical constraints on clay soils. Used simulation modelling to better understand how rainfall interacts with soil type to influence the effectiveness of soil amelioration. Conducted field trials to understand the effect of tillage practice and rotation on the long term productivity and sustainability of cropping systems in the Wimmera. 	<p>Undertook detailed soil, crop and climate monitoring in 3 paddocks.</p> <p>Conducted 3 field trials that examined the potential of deep placement of phosphorus fertilisers.</p> <p>Continued 2 long term crop rotation and tillage trials (105 and 24 years old respectively).</p>

Management activities led by partner organisations

Agriculture Victoria Services is a commercial arm of the State Government Department of Jobs, Precincts and Regions. Agricultural Victoria Services maximises the commercial impact and value of Agriculture Victoria's research and innovation so Victorian agriculture and related industries are innovative and sustainable to contribute to better economic and societal outcomes. They contributed to this through various projects:

- Smarter Safer Farms and Land Health project explored various issues, including risk management, climate influence and yield targets.
- The Farm Business Resilience project encouraged landholders to understand various on-ground farm risks.

Achievements

Held 1 pre-sowing soil moisture conservation workshop attended by 17 landholders totalling 20,450 ha of practical change.

Held 1 masterclass in Safer Smarter Farms attended by 12 landholders, totalling 16,727 ha of practical change.

Farm Business Resilience Program – Module 5 was attended by 4 landholders totalling 6,800 ha of practical change and Module 3 was attended by 4 landholders totalling 5,550 ha of practical change.

Held 1 webinar engaging 24 people.

Published 2 fact sheets.

Communities and integrated catchment management

The community theme reports on the community's level of contribution to and participation in environmental management and environment based recreational activities.

The Victorian and Wimmera community's health and wellbeing benefit 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 improve the condition of the region's biodiversity and waterways as well as the way land is managed.

The Wimmera's parks, reserves, waterways and lakes attract many visitors to the region annually. Wimmera CMA informs, consults, partners with and empowers the community, and supports the region's natural resource management organisations and community groups.

Community volunteering

2021-22 trend assessment – Neutral
Rolling five-year trend assessment – Neutral

This indicator provides estimates of Landcare volunteering contributions and commitment to environmental conservation and sustainable development in the Wimmera.

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

Engagement and training events that were able to go ahead attracted significant interest. This included sustainable practices workshops hosted in partnership with Perennial

Pasture Systems and other leading farmer groups, and a range of activities promoting natural resource management career pathways for students including river visits, documentary film screenings, and career expos.

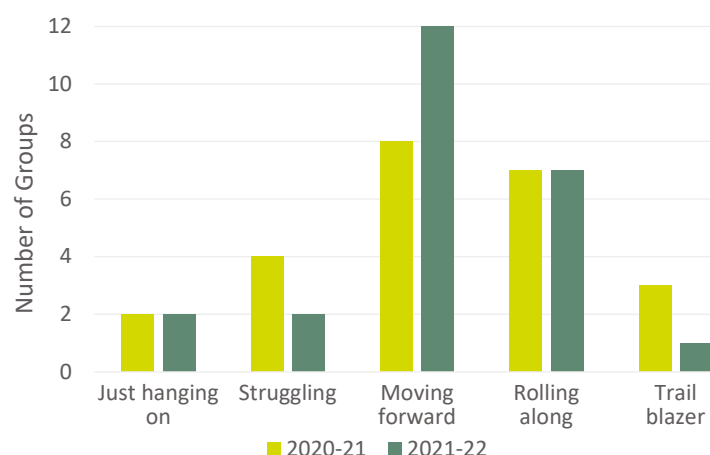
While some groups struggled to re-engage and find traction with the challenges of the pandemic, there were also examples of new groups emerging with a younger membership base such as Mundarra Landcare Group in the west Wimmera.

The pandemic continued to provide impetus for an increase in online engagement materials. As with last year, partners were able to successfully move some events, including the Wimmera Biodiversity Seminar, online.

The latest group health scores (Figure 15) reflected the continuation of a challenging operating environment for community groups. Public health restrictions and continued uncertainty involving face-to-face engagement opportunities due to the high COVID-19 infection rates across the region were factors impacting group capacity and function.

Local Landcare facilitator positions continued to have a significant influence on group health and scores. While some groups struggled with membership and motivation, there were also positive examples of new groups emerging and other groups reactivating after periods of inactivity.

Figure 15. Landcare group health score derived from the 2020-21 and 2021-22 survey.



Number of formal partnership agreements for planning and management between Traditional Owners and key NRM agencies

2021-22 trend assessment – Positive
Rolling five-year trend assessment – Positive

This indicator provides information on the number of formal partnerships established, modified, or maintained between organisations and individuals, under CMA initiatives.

Wimmera CMA and Barengi Gadijin Land Council have a trusting and respectful relationship built on many years of working together to deliver outcomes including on-ground works, cultural watering, cultural surveys and education and training. At an operational level, for example, the Wimmera CMA BGLC water officer roles partnership statement is maintained to outline our coordinated approach to the Water, Country and Community program funded Aboriginal water officer positions.

Wimmera CMA has partnered with Goolum Goolum Aboriginal Cooperative on many occasions to deliver community events. Unfortunately, due to COVID-19, this was not possible in 2021-22. However, planning is underway for a 2022-23 event.

Eastern Maar Aboriginal Corporation is the registered Aboriginal party for a small part of the Wimmera's upper catchment. Our relationship is building and significantly progressed through the development of Wimmera's Regional Catchment Management Strategy and will continue to do so through implementation.

Because of these relationships are productive, we have not pursued written formal partnerships with First Nations communities or any other NRM groups. These partnerships are outlined in the stakeholder list in Table 1. These relationships are reflected in our strategic documents and project delivery plans.

Many engagement activities planned with BGLC were unable to go ahead due to the pandemic. Despite this, much time and energy continued to be invested in the partnership between Wimmera CMA and BGLC. Ongoing works identified as high priority at the Ranch Billabong were successfully undertaken to improve access to this Special Place for First Nations people.

We have combined a focus on long term planning and co-design of projects with a flexible approach to training and employment and on-ground action to create tangible change that people value. As we continue our efforts to deliver on Victorian Government priorities it will be important to maintain a balanced approach to ensure we are playing a positive role in supporting Traditional Owner capability and resourcing that is most appropriate to our local context.

Management supporting the Wimmera community

Table 15. Management activities carried out to support the Wimmera community during 2021-22.

Project	Achievements	Funder
The River Detectives program is an education initiative of Victorian Catchment Management Authorities that aims to inspire teachers and students to understand, appreciate and care for their local waterways through citizen science activities. There were five partners in the program from 2021-22: North Central CMA, Corangamite CMA, North East CMA, Wimmera CMA and Melbourne Water.	Engaged 6 schools.	Victorian Government, North Central CMA
Wimmera CMA's Landcare Support Project aims to support Landcare and other community based groups to build capacity, promote and celebrate natural resource management activities. This included: <ul style="list-style-type: none"> • Coordinated regional support for the Victorian Landcare Facilitator Program positions • Supporting the Victorian Landcare Team • Supporting group leadership and governance activities • Delivering fungi identification training for local Landcare volunteers • Installing nest box cameras and other technology to improve opportunities for school groups to connect to nature. • Supported presentations and participation at the 2021 Wimmera Biodiversity Seminar Partners included Landcare, BGLC and Agriculture Victoria.	Supported 50 groups. Engaged 233 participants in events.	Victorian Government's Victorian Landcare Program

Project	Achievements	Funder
Wimmera CMA delivered the Victorian Landcare Grants process in the Wimmera region. This devolved grants process aims to support opportunities for Landcare and environmental volunteering groups to address local environmental priorities through on-ground works, education and community capacity building.	<p>21 project grant agreements were established.</p> <p>24 ha revegetation supported.</p> <p>3.2 km fencing supported.</p> <p>6 events engaged 165 people.</p> <p>198 ha weed control supported.</p> <p>245 ha rabbit control supported.</p> <p>1 assessment.</p> <p>3 group support grants.</p>	<p>Victorian Government's Victorian Landcare Program</p>
<p>Wimmera CMA employed an Aboriginal Water Officer in partnership with Barengi Gadjin Land Council. The Aboriginal Water Officer:</p> <ul style="list-style-type: none"> Facilitated increased awareness of opportunities to align environmental watering and cultural objectives through on-ground works Undertook professional development and training to build capacity to participate and lead waterway management activities Supported rehabilitation works at the Ranch Billabong, and Supported the statewide Aboriginal Water Officer Network. <p>Partners included Barengi Gadjin Land Council, Murray Lower Darling Rivers Indigenous Nations and DELWP.</p>	<p>Engaged 39 participants.</p>	<p>Victorian Government's Aboriginal Water Program</p>

Table 16. Management activities led by partner organisations for community during 2021-22.

Management activities led by partner organisations	Achievements
<p>Department of Environment, Land, Water and Planning led the Adapt Grampians Project, which aimed to facilitate community development of the Grampians Region Climate Adaptation Strategy. The strategy development was overseen by the Grampians Region Climate Adaptation Group and was released in December 2021. Other activities included:</p> <ul style="list-style-type: none"> Support for Deakin University's project; Landscape Genomics analyses of Grampians Region Biodiversity Management Framework. Expanded the Risk, Profitability and Resilience in a changing climate Project to reach a wider audience. Continued support for the Grampians Region Climate Adaptation Groups. Developed a Community and Engagement Strategy to correlate to the Grampians Region Climate Adaptation Strategy. Contributed to the Greenlink Project in Dimboola, by increasing green space. Supported the Climate Eyes Project which involved the collection and documentation of the lived experiences of communities exposed to previous drought events. 	<p>Published 2 strategies.</p> <p>Held 12 Regional Climate Adaptation Group meetings involving 27 members.</p> <p>Held 3 forums engaging 216 people.</p> <p>Increased subscriptions to Adapt Grampians Newsletters by 100. Totalling 500 current subscriptions.</p> <p>Transformed 1,000 m² of car park into green space.</p> <p>Produced 1 video.</p> <p>Published 3 case studies.</p>
<p>Barengi Gadjin Land Council supported works across Wotjobaluk Country and continued its engagement with its community, Traditional Owners, and members to achieve cultural benefits. Activities included:</p> <ul style="list-style-type: none"> Planning for water delivery into the Ranch Billabong through an environmental allocation from the Victorian Environmental Water Holder with support from Wimmera CMA. Continued site rehabilitation by lopping trees, wood collection, track maintenance and weed control at the Ranch Billabong. 	<p>Constructed 2 jetties for the Ranch Billabong.</p> <p>Conducted 4 cultural burns in 2022, totalling to 18.7 ha.</p> <p>Upgraded interpretive signage.</p> <p>Planned a sacred area within the Ranch Billabong.</p>

Management activities led by partner organisations

Achievements

Kowree Farm Tree Group delivered multiple projects to assist with the revegetation and protection of native flora and fauna in West Wimmera. These included:

- Increasing habitat connectivity in West Wimmera by creating farmland habitat through community participation.
- A red-tailed black cockatoo (*Calyptorhynchus banksia*) recovery education theme throughout the Science Technology Engineering and Mathematics (STEM) activities with school groups.
- Undertaking a widespread doorknock of landowners in the Powers Creek, Langkoop and Apsley regions to develop individual Landcare goals. This achieved two new Landcare groups forming and an increase in farm revegetation projects.
- A project that aims to increase community involvement in two reserves located in Edenhope and Apsley. The Edenhope Flora and Fauna Reserve Committee of Management and Friends of Newlands Reserve Committee of Management are taking a lead role in the management of the reserves.

Revegetated 8 ha.

Installed 3 km of fencing.

Hosted St Malachy's School tree planting day attended by 55 people who planted 450 trees.

Hosted St. Malachy's School earth seed day engaging 50 people.

Held a STEM Landcare training engaging 12 students from Apsley Primary School.

Planted 1,610 buloke and 1,960 stringybark trees.

A total of 70 landowners engaged through tree-planting activities.

A total of 62 school children and 10 staff from 2 schools were engaged in educational activities.

Established 2 new Landcare groups.

Increased tree orders from 6,754 to 10,740 in 2022.

Conducted 2 ha of weed control at the reserves.

Filmed 1 promotional video.

Facilitated 1 and consulted 1 school group visit engaging a total of 40 people.

Committee of Management members (20) have engaged over 50 students.

Horsham Urban Landcare Group continued to promote and encourage community participation and build capacity in the protection and enhancement of environmental assets within the Horsham Rural City Boundary.

Revegetated 5 ha.

Conducted weed control across 10 ha and pest control across 25 ha.

Held 17 events engaging 400 people.

Agriculture Victoria Biosecurity and Agriculture Services department delivered grains-program activities for improved farmer knowledge, skills and decision-making to protect and improve soil quality, manage farm risks and support natural disaster preparation and recovery.

Held 14 grain related activities engaging 285 people.

Held 17 meat and wool related activities engaging 199 people.

Summary of the financial results for 2021-22

Five-year financial summary ('000)

	2021-22 \$'000	2020-21 \$'000	2019-20 \$'000	2018-19 \$'000	2017-18 \$'000
Government Contributions	7,172	9,571	7,143	6,942	9,482
Other Revenue	99	43	132	248	205
Total Revenue	7,271	9,614	7,275	7,190	9,687
Expenses	5,294	7,720	8,546	8,809	7,614
Net Operating Result	1,977	1,894	(1,271)	(1,619)	2,073
Net Gain/(loss) on Non-financial Assets	17	34	17	34	(5)
Comprehensive Result	1,994	1,928	(1,254)	(1,585)	2,068
Net Increase (Decrease) in Cash & Deposits Held	2,174	1,801	(1,069)	1,160	1,974
Total Assets	11,191	9,507	7,788	8,081	9,397
Total Liabilities	1,602	1,913	2,122	1,160	892
Total Equity	9,589	7,594	5,666	6,921	8,505

Overview

Significant changes in financial position during the year

The Authority was able to secure over \$1.2 million of funding in advance which will be carried over to the 2022/23 financial year. This has increased assets and the net operating result for this period. We also have additional carry forward funds due to the delay in receipt of the on-ground works funding.

Significant changes or factors affecting performance

The delay in receiving funding for on-ground works in December, rather than July has increased our carry-over for the 2022-23 financial year and delayed some projects for completion dates.

Subsequent events

There were no events occurring after balance date which significantly affect Wimmera CMA's operations in subsequent reporting periods.

Capital projects

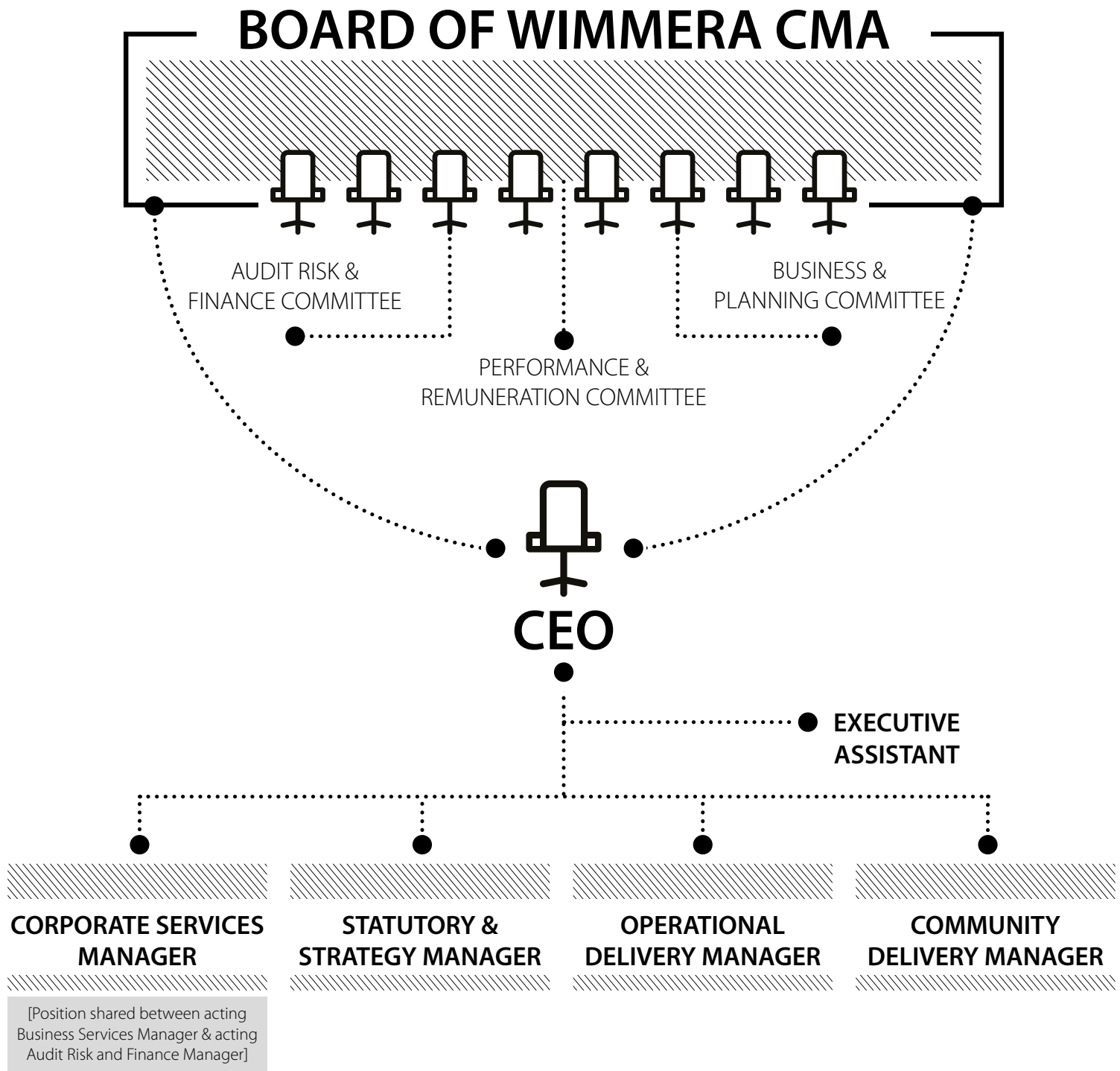
Wimmera CMA does not manage any capital projects.

Victorian Landcare Grants 2021-22 successful recipients

Recipient	Project title	Grant amount \$
Kaniva District Landcare	Revegetation and health	17,600
Concongella Landcare Group	Invasive pest control in the Concongella area	13,527
Concongella Landcare Group	Astons Scour Restoration	15,100
Project Platypus	Project Platypus Landcare action 2021	26,902
Black Range Land Management Group	Revegetation of our landscape; Reinvigoration of our community; Reducing invasive weeds and animals.	28,407
Crowlands Warrak Landcare Group	Gorse/Blackberry Spraying in Mount Cole Waterways - Shepherds Creek, Spring Creek, Mount Cole Creek	15,564
Crowlands Warrak Landcare Group	Wildlife Corridors/Shelter Belts	14,035
Stawell Urban Landcare Group	Stawell ironbarks enhancement	9,840
Moyston Landcare Group	Let's Give Native Grasses A Go	12,996
Hindmarsh Landcare Network	Project Hindmarsh: community revegetation for threatened species	26,150
Laharum Landcare Group	Native Grasses and Ground Covers, optimising diversity in Laharum Landcare's past revegetation sites.	20,900
Yanac Broughton VFF Landcare Group	Rabbit vermin management	8,000
Landsborough Landcare Group	Landsborough Landcare noxious weeds and rabbit control	10,000
Jallukar Landcare Group	Jallukar Grasslands, Weeds and Trees 2021-22	26,950
Elmhurst Landcare Group	Rounding up the Rabbit campaign	9,600
Kowree Farm Tree Group	Increasing habitat connectivity in the west Wimmera	27,920
Kowree Farm Tree Group	Apsley Primary school STEM project for the South-eastern red-tail black cockatoo	26,110
Wonwondah Landcare Group	Wonwondah Rabbit Warren Removal	5,800
Yarrilinks	Diversifying Landcare in the Southern Yarriambiack	18,000
Natimuk Urban Landcare Group	Natimuk Urban Landcare Public Workshop Program	3,095
Perennial Pasture Systems	Sustainable pasture grazing management through feed quality measurement	15,880
Rupanyup VFF Landcare Group	Support grant awarded	500
Wallup Ag Group	Support grant awarded	500
Horsham Urban Landcare	Support grant awarded	500
TOTAL AMOUNT		\$353,876

Projects funded through the Victorian Landcare Grants process are delivered by Landcare and environmental volunteering groups over a timeframe of up to 18 months in line with Victorian Landcare Program guidelines. Eighty percent of payments have been made with the remaining 20% to be made on completion of projects in December 2022.

Governance and organisational structure



Board of Wimmera CMA

The Wimmera CMA Board is appointed by the Victorian Government's 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 Reappointed 1 October 2021 – 30 September 2025
David Drage	14 October 2013 – 30 September 2021 Reappointed 1 October 2021 – 30 September 2025
John Goldsmith	14 October 2013 – 30 September 2021 Retired 30 September 2021
Michelle Graymore	1 October 2017 – 30 September 2021 Reappointed 1 October 2021 – 30 September 2025
La Vergne Lehmann	1 October 2017 – 30 September 2021 Reappointed 1 October 2021 – 30 September 2025
Emelia Sudholz	1 October 2011 – 30 September 2019 Reappointed 1 October 2019 – 30 September 2023
Michael Porter	27 October 2015 – 30 September 2019 Reappointed 1 October 2019 – 30 September 2023
Julie Slater	1 October 2019 – 30 September 2023 Deputy chair – 13 December 2019 - current
Angela Enbom	1 October 2019 – 30 September 2023



Julie Slater - Deputy Chair

Julie Slater was appointed to the Wimmera CMA Board in October 2019, having previously been a Board member at 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 Buloke Women's Network.



Peter Hilbig - Chair

Peter Hilbig was initially appointed Chair in October 2017 and reappointed in October 2021. He has lived at Halls Gap for more than thirty years, employed as a teacher, education consultant and principal. He has worked in Malaysia and Northern Territory as a teacher and school leader, and locally as a teaching and leadership adviser and coach. He currently facilitates organisational reviews and strategic planning.

Peter's interest in the Wimmera and passion for sustainable catchment management developed through six years as manager of Project Platypus - Upper Wimmera Landcare, where he was inspired by the commitment of a diverse range of stakeholders using science to monitor and inform improvement in land and water quality, agriculture and biodiversity.

Peter is currently Chair of Vic Catchments, the peak body for Catchment Management Authorities in Victoria. He is a volunteer firefighter and a Justice of the Peace.

Peter is keen for 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 running her own business and a sustainable small-scale food-producer.

As an apiarist, Angela has experience with a vast array of natural resources and landscapes. Angela is an executive on the Central Victorian Apiary Association and regularly provides community bee and sustainable bee-practices education to a range of community groups.

Angela is a permaculture professional who has developed a sustainable organic integrated plant and animal system. One of the tenets of permaculture is to value the marginal and this includes our remote and regional communities. Angela is passionate about planning for the future of our rural communities and ensuring their sustainability now and into the future.

Angela brings to the board a holistic, macro perspective and her experience in teaching, primary production, small business and the apiculture industry.



Emelia Sudholz

Emelia Sudholz was appointed to the Wimmera CMA Board in October 2011. Emelia is an agricultural scientist, teacher, and partner with her husband in a cropping and sheep farm business at Rupanyup South.

Emelia has a strong background in water management, a member of the Wimmera Southern Mallee Regional Partnerships Committee, and on the Murray Darling Basin Authority Community Committee.

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

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



David Drage

David Drage was appointed to the Board in October 2013 and reappointed for a third term, October 2021. 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 Rotary Club, Lah Landcare Group and Co-Chair of Grampians Regional Climate Adaption Group.



La Vergne Lehmann

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

La Vergne is now working at Yarriambiack Shire Council, coordinating the waste and sustainability functions of the council.

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



Michael Porter

Michael Porter owns farming land in Victoria's Western District, near Ballarat. He has had extensive experience in the agricultural sector where he was Chief Executive Officer of Southern Quality Produce Co-operative for almost four years.

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

Michael holds a Bachelor of Business Studies with a major in Enterprise Development, a Post Graduate qualification in Change Management and is a Graduate of the Australian Institute of Company Directors. He holds additional Board Positions including Directorships with ASX Listed Angel Seafood Holdings Ltd.

He is a past Member and Chairman of the Audit Advisory Committee for the City of Ballarat. He also has extensive experience in the Defence sector where he held the rank of Commander in the Royal Australian Navy.



Michelle Graymore

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

Michelle works with environmental scientists, natural resource managers and the community. This enables Michelle to encourage local knowledge, community needs and values, and the best available science to be considered in planning, policy and decision making.

As well as a family connection to the Wimmera, Michelle spent four years leading the Wimmera Research Group (formerly known as Horsham Campus Research Precinct) at Federation University in Horsham.

Michelle brings to the board expertise in sustainability, water management, climate change 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.



John Goldsmith

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

For the past 30 years, John worked at Longerenong College and was General Manager for 12. In his role, John dealt with farmers and farming issues daily, through the college's 1,070 hectare cropping, sheep and beef cattle enterprise. He was also surrounded by young people, who are starting their agricultural careers, and their contribution to the Australian agricultural industry. After 30 years at the agricultural institution, John resigned his position with Longerenong on 2 July 2021.

John resigned his position on the Board effective 30/09/2021 following his retirement and a move interstate.

Board Attendance

Board member	Meetings Attended	
	1 July 2021 - 30 September 2021	1 October 2021 - 30 June 2022
Peter Hilbig	3	4
Angela Enbom	3	4
David Drage	3	3
Emelia Sudholz	3	3
Julie Slater	3	4
La Vergne Lehmann	3	4
Michael Porter	3	4
Michelle Graymore	3	4
John Goldsmith	3	NA
Total Meetings	3	4

As part of increasing the Board's understanding and knowledge of Integrated Catchment Management and Wimmera CMA projects, it took part in a field tour/information day. As part of the ongoing strategic planning process, the Board conducts a strategic planning workshop each year.

Board Governance Committees

The Board has three governance committees; Audit, Risk and Finance; Business and Planning and Performance and Remuneration.

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 2021 - 21 December 2021	22 December 2021 - 30 June 2022
Michael Porter – Committee Chair	La Vergne Lehmann – Committee Chair
Angela Enbom	Angela Enbom
David Drage	David Drage
La Vergne Lehmann	Peter Hilbig (Ex Officio)
Peter Hilbig (Ex Officio)	Simon Coutts * (Independent member)
Simon Coutts * (Independent member)	

Business and Planning Committee

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

1 July 2021 - 21 December 2021	21 December 2021 - 30 June 2022
David Drage – Committee Chair	Julie Slater – Committee Chair
Michelle Graymore	Michelle Graymore
Julie Slater	Michael Porter
Peter Hilbig – Ex Officio	Peter Hilbig – Ex Officio

Performance and Remuneration Committee

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

- Recruitment and appointment of the Chief Executive Officer;
- Performance appraisals of the CEO;
- Performance and development of the board; and;
- Succession planning

1 July 2021 - 21 December 2021	21 December 2021 - 30 June 2022
Peter Hilbig – Committee Chair	Peter Hilbig – Committee Chair
Emelia Sudholz	Emelia Sudholz
John Goldsmith	Michelle Graymore

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 continues to undertake recruitment to our organisation based upon public sector employment principles where:

- employment decisions are based on merit
- public sector employees are treated fairly and reasonably
- equal employment opportunity is provided
- Human Rights as set out in the Charter of Human Rights and Responsibilities are upheld
- Public sector employees have a reasonable avenue of redress against unfair or unreasonable treatment, 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 workplan 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.

New employees are inducted into the organisation, with the content including public sector Code of Conduct; organisational values and behaviours; organisational policies including conflict of interest, outside employment; conflict resolution and training and development opportunities.

Whole of organisation training provided:

We have continued to make online training accessible for all staff through our online training portal. We have also maintained a focus on our training to align with the public sector values; undertaken our Workplace Obligations training covering the key areas including fraud, conflict of interest, code of conduct, gifts and hospitality, OH&S, bullying and harassment, sexual harassment, misconduct, fraud, and human rights charter.

Employment support program

We have renewed our shared contract with three other CMAs with Lifeworks by Morneau Shepell. This includes professional, confidential counselling services. The employment support program provides counselling and support to employees and managers to manage challenges both within and outside the workplace.

This contract includes access to a shared platform that 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 conduct principles mean the public sector values in section 7 of the PAA which are Responsiveness, Integrity, Impartiality, Accountability, Respect, Leadership and Human Rights.

Occupational health and safety disclosure

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

The safety of our staff through the COVID-19 pandemic has continued to be a major focus of the committee this year. Ensuring compliance with government obligations and a local risk based approach. We continue to ensure staff needs are supported and considered in the process.

Staff were guided in undertaking self assessments for home offices and online ergonomic training to ensure their home office space was set up as per guidelines. We continue to make staff meetings available online, with a morning quiz shared online at morning tea.

Staff have been supported with regards to their health and wellbeing, with annual flu vaccinations offered to all staff along with time to attend appointments for both flu and COVID-19 vaccinations.

All staff were offered First Aid (8 accredited), CPR refresher (with 11 accredited) along with driver and 4WD training.

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

A complete review and consolidation of our OH&S policies and procedures started in 2020-21; with continued work undertaken to finalise the policies at the conclusion of this program.

Incident management

We had zero incidents among staff, a decrease of 9.96% from the previous year. This was compared with the previous year when there were two incidents.

There were no Workcover claims across the organisation.

Table 17. Incident report summary

Measure	KPI	2021-22	2020-21	2019-20
Full-time equivalent		19.18	20.09	19.87
Hazards	Hazards identified	1	0	2
	Rate per 100 FTE	5.21	0.00	10.07
Incidents	Total no. of incidents - staff	0	2	1
	No. of reportable incidents requiring medical treatment - staff	0	0	0
	Incident rate per 100 FTE staff	0	9.96	5.03
	No incidents - Employment Programs	0	7	1
	No. of reportable incidents requiring medical treatment - Employment Programs	0	3	0
	Incident rate per 100 FTE - Employment Programs	0	34.84	5.03
Claims	No. of standard claims	0	0	0
	Rate per 100 FTE	0	0	0
	No. of lost time claims	0	0	0
	Rate per 100 FTE	0	0	0
	No. of claims exceeding 13 weeks	0	0	0
	Rate per 100 FTE	0	0	0
Fatalities	Fatality claims	0	0	0
Claim costs	Average cost per standard claim	0	0	0
Return to work	Percentage of claims with RTW plan <30 days.	0%	0%	0%
OH&S Meetings	Meetings held	10	11	8

Workforce data

The following table discloses the head count and full-time equivalent (FTE) of all active employees of Wimmera CMA employed in the last full pay period in June of the current reporting period, and in the last full pay period in June 2022 and the previous reporting period (2021).

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

We have had an overall decrease of 0.9 FTE, with no change in staff numbers. This has been brought about by minor adjustments in staff hours to meet worklife balance requests.

Table 18. Details of employment levels in 2021 and 2022.

	2021-22		2020-21	
Classification	Number (Head count)	FTE	Number (Head count)	FTE
Executive officers	1	1	1	1
Senior managers	5	5	4	4
Administration staff	6	5.2	6	5.49
Field staff	17	13.98	17	14.6
Total	23	19.18	23	20.09

Workforce Inclusion Policy

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

Table 19. Workforce inclusion details.

Workforce inclusion policy initiative	Target	Actual progress in 2021-22	Actual progress in 2020-21	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 12%	Employees who identify as being ATSI 12%	Employees who identify as being ATSI 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 2021-22 reporting period, Wimmera CMA had no tenders of this size.

Social Procurement Framework (SPF Reporting Guidelines)

Wimmera CMA continued its commitment to social procurement in 2021-22. Social procurement practices and planning were undertaken to support a range of local organisations and generate social value consistent with Victoria's Social Procurement Framework.

In addition to seeking opportunities for direct purchasing of goods and services from social enterprises, Aboriginal enterprises and other social benefit suppliers including disability enterprises, Wimmera CMA also continued to support capability development. Examples include:

- Governance and leadership development support for Centre for Participation, SENVIC Local Lead working to enhance the social enterprise sector across the Grampians region
- Continuation of a partnership project with Barengi Gadjin Land Council to rehabilitate and improve access to the Ranch Billabong which intends to build skills and capability within BGLC to better position the organisation to provide related services to other organisations in future years.
- Ongoing engagement of AXIS Worx in Natural Resource Management project delivery including tree guard services. AXIS Worx is a social enterprise providing supported employment for people with disabilities who are unable to work in the open employment sector.

Government advertising expenditure

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

Consultancies

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

- In 2021-22 there were eight consultancies where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred in 2021-22 in relation to these consultancies was \$235,569 excl. GST.

Details of individual consultancies are outlined on Wimmera CMA's website, at www.wcma.vic.gov.au.

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

- In 2021-22 there were six consultancies where the total fees payable to the consultants were less than \$10,000. The total expenditure incurred during 2021-22 in relation to these consultancies was \$25,421 excl. GST.

Information and communication technology expenditure

Table 20. Wimmera CMA ICT expenditure during 2021-22, totalling to \$349,000.

All Operational ICT Expenditure	ICT expenditure relating to project to create ICT capabilities		
All ICT operational Expenditure (\$000)	Non-BAU ICT Expenditure (\$000)	Operational Expenditure (\$000)	Capital Expenditure (\$000)
Total	Total A+B	A	B
325	24	14	10

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 2021-22.

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: www.wcma.vic.gov.au/wp-content/uploads/2022/07/Wimmera-CMA-Protected-Disclosure-Procedure-IBAC.pdf

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

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

Mail: IBAC, GPO Box 24234, Melbourne Victoria 3001

Internet: www.ibac.vic.gov.au

Phone: 1300 735 135

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

Compliance with the Freedom of Information Act 1982

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

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

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

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

If an applicant is not satisfied with 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 within 28 days of receiving a decision letter.

Making a request

FOI requests can be lodged online at www.foi.vic.gov.au. An application fee of **\$30.60** 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 2021-22 Wimmera CMA received no applications from the general public.

Further information

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

Additional information available on request

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

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

The information is available from:

The CEO

Wimmera Catchment Management Authority

Phone: 03 5382 1544

Email: wcma@wcma.vic.gov.au

Additional information included in the annual report

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

- Details of assessments and measures undertaken to improve the occupational health and safety of employees. Also refer to occupational health and safety in this report in 'Occupational health and safety' on page 39;
- 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 38.
- A list of Wimmera CMA major committees, the purposes of each committee and the extent to which the purposes have been achieved. Also refer to Board governance committees in this report in 'Board governance committees' on page 37;

Information that is not applicable to Wimmera CMA

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

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

Office based environmental impacts

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

Table 21. Demonstrates results of the annual waste audit conducted at Wimmera CMA. Full-time equivalent (FTE) based indicators are adopted for monitoring and evaluation purposes.

Table 21. 2021-22 Office-based Environmental Impact assessment results

Per full-time equivalent	2021-22	2017-18 benchmark	Change
Electricity consumption kWh (associated with electricity consumption)	857.10	5140.00	-84%
Estimated Greenhouse emissions tonnes	1.00	6.01	-84%
Water consumption kl*	17.61	7.01	151%
Total waste production kg	50.76	36.90	-37%
General waste production kg	22.21	23.26	-5%
Recycling rate %	56.2	37.00	52%
Estimated Greenhouse emissions (tonnes CO2 equivalent associated with waste to landfill)	0.77	.95	-19%

*Water consumption measure was impacted by a damaged water system.

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

Financial statements

The Wimmera Catchment Management Authority has presented its audited general purpose financial statements for the financial year ended 30 June 2022 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

Income recognised in respect of Government contributions and other income sources

2.1 Summary of income that funds the delivery of our services

2.2 Income from transactions

3. The cost of delivering services

Operating expenses of the Authority

3.1 Expenses incurred in delivery of services

3.2 Program delivery expenses

3.3 Other operating expenses

4. Key assets available to support output delivery

Leasehold improvements, plant and equipment, and motor vehicles

4.1 Property, plant and equipment

5. Other assets and liabilities

Working capital balances, and other key assets and liabilities

5.1 Receivables

5.2 Payables

5.3 Other non-financial assets

6. How we financed our operations

Borrowings, cash flow information, leases and commitments for expenditure

6.1 Cash flow information and balances

6.2 Carry forward project funding

6.3 Leases

6.4 Commitments for expenditure

7. Risks, contingencies and valuation judgements

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

7.1 Financial instruments specific disclosures

7.2 Contingent assets and contingent liabilities

7.3 Fair value determination

8. Other disclosures

8.1 Ex-gratia expenses

8.2 Reserves

8.3 Responsible persons

8.4 Remuneration of executive officers

8.5 Related parties

8.6 Remuneration of auditors

8.7 COVID-19 impact

8.8 Subsequent events

8.9 Economic dependency

8.10 Australian accounting standards issue that are not yet effective

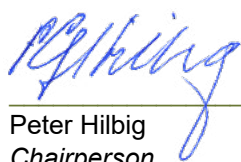
Declaration in the Financial Statements

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 2022 and financial position of the Authority at 30 June 2022.

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.

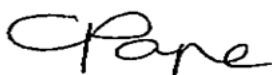
We authorise the attached financial statements for issue on 7th October 2022



Peter Hilbig
Chairperson



David Brennan
CEO and Accountable Officer



Camille Pope
Chief Finance Officer

COMPREHENSIVE OPERATING STATEMENT (a)

for the financial year ended 30 June 2022

	Notes	2022 \$	2021 \$
Income from transactions			
Government/partnership contributions	2.2.1	7,171,568	9,571,762
Interest	2.2.2	32,880	24,251
Other income	2.2.3	66,427	18,767
Total income from transactions		7,270,875	9,614,780
Expenses from transactions			
Employee expenses	3.1.1	2,286,303	2,274,964
Depreciation	4.1.1	193,269	207,640
Interest expense	6.3	19,599	23,037
Program delivery expenses	3.2	2,353,017	4,494,780
Other operating expenses	3.3	441,292	719,920
Total expenses from transactions		5,293,480	7,720,341
Net result from transactions (net operating balance)		1,977,395	1,894,439
Other economic flows included in net result			
Net gain on non-financial assets (b)	4.1.3	16,506	33,568
Net result		1,993,901	1,928,007
Comprehensive result		1,993,901	1,928,007

The accompanying notes form part of these financial statements.

Notes:

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

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

BALANCE SHEET (a)

as at 30 June 2022

	Notes	2022 \$	2021 \$
Assets			
Financial assets			
Cash and deposits	6.1	9,394,374	7,220,644
Receivables	5.1	712,772	1,009,448
Total financial assets		10,107,146	8,230,092
Non-financial assets			
Property, plant and equipment	4.1	169,375	244,304
Property, plant and equipment (ROU)	4.1	861,681	977,411
Other non-financial assets	5.3	52,725	55,614
Total non-financial assets		1,083,781	1,277,329
Total assets		11,190,927	9,507,421
Liabilities			
Payables	5.2	121,793	280,398
Employee related provisions	3.1.2	597,185	639,923
Leases	6.3	883,522	992,574
Total liabilities		1,602,500	1,912,895
Net assets		9,588,427	7,594,526
Equity			
Accumulated surplus		7,545,107	5,638,123
Committed funds reserve	8.2	319,621	232,704
Contributed capital		1,723,699	1,723,699
Net worth		9,588,427	7,594,526

The accompanying notes form part of these financial statements.

Note:

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

CASH FLOW STATEMENT (a)

for the financial year ended 30 June 2022

	Notes	2022 \$	2021 \$
Cash flows from operating activities			
Receipts			
Receipts from government		7,468,245	9,440,137
Interest received		32,880	24,251
Goods and services net amount from the ATO (b)		67,366	328,642
Other receipts		66,427	18,767
Total receipts		7,634,918	9,811,797
Payments			
Payments to suppliers and employees		(5,545,916)	(8,063,418)
Interest and other costs of finance paid		(19,599)	(23,037)
Total payments		(5,565,515)	(8,086,455)
Net cash flows provided/(used in) by operating activities	6.1.1	2,268,887	1,960,624
Cash flows from investing activities			
Purchases of non-financial assets		-	(94,417)
Proceeds from the sale of non-financial assets		26,661	64,535
Net cash flows (used in)/provided by investing activities		26,661	(29,882)
Cashflows from financing activities			
Repayment of borrowings and principal portion of lease liabilities		(121,818)	(129,501)
Net cash flows used in financing activities		(121,818)	(129,501)
Net increase/(decrease) in cash and cash equivalents		2,173,730	1,801,241
Cash and cash equivalents at the beginning of the financial year		7,220,644	5,419,403
Cash and cash equivalents at end of financial year	6.1	9,394,374	7,220,644

The accompanying notes form part of these financial statements.

Notes:

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

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

STATEMENT OF CHANGES IN EQUITY (a)

for the financial year ended 30 June 2022

	Accumulated surplus	Committed funds reserve	Contributed capital	Total
	\$	\$	\$	\$
Balance at 1 July 2020	3,402,223	540,597	1,723,699	5,666,519
Net result for the year	1,928,007	-	-	1,928,007
Transfers (from)/to reserves (b)	307,893	(307,893)	-	-
Balance at 30 June 2021	5,638,123	232,704	1,723,699	7,594,526
Net result for the year	1,993,901	-	-	1,993,901
Transfers to/(from) reserves (b)	(86,917)	86,917	-	-
Balance at 30 June 2022	7,545,107	319,621	1,723,699	9,588,427

The accompanying notes form part of these financial statements.

Note:

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

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2022

1. ABOUT THIS REPORT

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

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

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

Basis of preparation

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

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

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

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

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

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

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

Rounding

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

Compliance information

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

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

1. ABOUT THIS REPORT (cont'd)

COVID-19 Health Pandemic

During the 2022 reporting period, the impact of the Coronavirus (COVID-19) continued to be pervasive, impacting across industries, both domestically and internationally.

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

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

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.

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	2022 \$	2021 \$
Government/Partnership contributions	2.2.1	7,171,568	9,571,762
Interest	2.2.2	32,880	24,251
Other income	2.2.3	66,427	18,767
Total income from transactions		7,270,875	9,614,780

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.

Significant judgement: Grants Contributions

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.

2.2 Income from transactions

2.2.1 Government/Partnership contributions

Grants recognised under AASB 1058

	2022	2021
	\$	\$
State Government	5,912,104	7,663,228
Commonwealth Government/Partnerships	1,259,464	1,908,534
Total Government/Partnership contributions	7,171,568	9,571,762

The Authority has determined that the grant income included in the table above under AASB 1058 has been earned under arrangements that are either not enforceable and/or linked to sufficiently specific performance obligations.

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

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

2.2.2 Interest

	2022	2021
	\$	\$
Interest on bank deposits	32,880	24,251

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

	2022	2021
	\$	\$
Other income	66,427	18,767
Total other income	66,427	18,767

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

3. THE COST OF DELIVERING SERVICES

Introduction

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

Significant judgement: Employee benefit provisions

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

Structure

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

3.1 Expenses incurred in delivery of services

	Notes	2022 \$	2021 \$
Employee expenses	3.1.1	2,286,303	2,274,964
Program delivery expenses	3.2	2,353,017	4,494,780
Other operating expenses	3.3	441,292	719,920
Total expenses incurred in the delivery of services		5,080,612	7,489,664

3.1.1 Employee benefit expenses in the comprehensive operating statement

	2022 \$	2021 \$
Salaries & wages	1,631,712	1,685,185
Annual leave	190,938	172,843
Long service leave	22,012	3,141
Other leave	169,720	131,966
Superannuation	205,837	198,782
Other	66,084	83,047
Total employee benefit expenses	2,286,303	2,274,964

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

3.1.2 Employee related provisions in the balance sheet

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

	2022 \$	2021 \$
Current provisions		
Annual leave:		
Unconditional and expected to be settled within 12 months	123,194	149,444
Unconditional and expected to be settled after 12 months	29,861	37,316
Long service leave:		
Unconditional and expected to be settled within 12 months	39,534	32,951
Unconditional and expected to be settled after 12 months	312,921	353,275
	<u>505,510</u>	<u>572,986</u>
Provisions for on-costs		
Unconditional and expected to be settled within 12 months	5,010	3,701
Unconditional and expected to be settled after 12 months	60,388	39,680
Total current provisions for employee benefits	<u>570,908</u>	<u>616,367</u>
Non-current provisions		
Long service leave:		
Employee benefits	23,322	21,177
Provisions for on-costs		
On-costs	2,955	2,379
Total non-current provisions for employee benefits	<u>26,277</u>	<u>23,556</u>
Total provisions for employee benefits	<u>597,185</u>	<u>639,923</u>
	2022 \$	2021 \$
Reconciliation of movement in on-cost provision		
Opening balance	45,760	55,128
Additional provisions recognised	22,593	(9,368)
Closing balance	<u>68,353</u>	<u>45,760</u>
Current	65,398	43,381
Non-current	2,955	2,379
	<u>68,353</u>	<u>45,760</u>

Wages and salaries annual leave and sick leave:

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

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

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

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

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

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

Long service leave (LSL):

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

The components of this current LSL liability are measured at:

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

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

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

3.1.3 Superannuation contributions

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

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

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

	2022	2021
	\$	\$
Contribution plans:		
Vision super	45,062	58,370
Other funds/private schemes	160,775	140,412
	205,837	198,782

There was \$0 in contributions outstanding to the above schemes as at 30 June 2022 (2021: \$0).

3.2 Program delivery expenses

	2022	2021
	\$	\$
Materials	145,304	516,484
Repairs and maintenance	17,223	19,811
Grants paid	757,321	619,925
Contractors	1,172,179	3,083,280
Consultants	260,990	255,280
Total program delivery expenses (i)	2,353,017	4,494,780

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

(i) The reduction in total expenditure on materials and contractors in 2022 is attributable to the Working for Victoria projects ceasing at 30 June 2021. The Working for Victoria were crews contracted to complete on ground works.

3.3 Other operating expenses

	2022	2021
	\$	\$
Promotions and marketing	76,941	70,383
Business and project administration	258,394	324,467
Travel and vehicle expenses	50,213	82,231
Short term lease payments	0	217,054
Audit, finance and bank expenses	55,744	25,785
Total other operating expenses	441,292	719,920

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

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

- Short-term leases - leases with a term less than 12 months used for the Working for Victoria projects (2021); 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	
	2022	2021	2022	2021	2022	2021
	\$	\$	\$	\$	\$	\$
Leasehold improvements at fair value	805,725	805,725	(752,548)	(744,250)	53,177	61,475
ROU building at fair value	1,083,868	1,071,102	(322,359)	(215,829)	761,509	855,273
Plant and equipment at fair value	249,367	249,367	(239,743)	(227,316)	9,624	22,051
Motor vehicles at fair value	207,656	233,965	(101,081)	(73,187)	106,574	160,778
ROU motor vehicles at fair value	156,169	156,169	(55,997)	(34,031)	100,172	122,138
Net carrying amount	2,502,785	2,516,328	(1,471,728)	(1,294,613)	1,031,056	1,221,715

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.

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

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

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

Refer Section 7.3.2 for measurement of fair value.

4.1 Property, plant and equipment (cont'd)

Subsequent measurement:

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

Right-of-use asset - subsequent measurement

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

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

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

Impairment of property, plant and equipment

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

4.1.1 Depreciation and amortisation

	2022	2021
Charge for the period	\$	\$
ROU buildings	106,530	113,707
Leasehold improvements	8,298	8,298
Plant and equipment	12,426	13,768
Motor vehicles	44,049	40,910
ROU motor vehicles	21,966	30,957
Total depreciation and amortisation	193,269	207,640

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 \$
2022						
Opening balance	61,474	855,273	22,051	160,778	122,138	1,221,714
Additions	-	-	-	-	-	-
Remeasurement	-	12,766	-	-	-	12,766
Disposals	-	-	-	(10,155)	-	(10,155)
Depreciation	(8,298)	(106,530)	(12,426)	(44,049)	(21,966)	(193,269)
Closing balance	53,176	761,509	9,625	106,574	100,172	1,031,056
2021						
Opening balance	69,772	964,737	35,819	138,238	180,434	1,389,000
Additions	-	-	-	94,332	-	94,332
Remeasurement	-	4,243	-	-	-	4,243
Disposals	-	-	-	(30,882)	(27,339)	(58,221)
Depreciation	(8,298)	(113,707)	(13,768)	(40,910)	(30,957)	(207,640)
Closing balance	61,474	855,273	22,051	160,778	122,138	1,221,714

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.

	2022 \$	2021 \$
Net gain on disposal of non-financial assets		
Proceeds from sale of non-financial assets	26,661	64,535
Less written down value	(10,155)	(30,967)
Total net gain on disposal of non-financial assets	16,506	33,568

5. OTHER ASSETS AND LIABILITIES

Introduction

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

Accrued expenses

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

In estimating the amount of an 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

2022	2021
\$	\$
712,772	1,009,448
<u>712,772</u>	<u>1,009,448</u>

Statutory

GST input tax credits recoverable

-	-
<u>-</u>	<u>-</u>

Total current receivables

<u><u>712,772</u></u>	<u><u>1,009,448</u></u>
-----------------------	-------------------------

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

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

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

5.2 Payables

Current Payables

Contractual

Trade payables

Accrued expenses

Statutory

FBT payable

Group tax

Total current payables

	2022	2021
	\$	\$
Trade payables	47,612	143,425
Accrued expenses	47,312	52,433
	<u>94,924</u>	<u>195,858</u>
FBT payable	8,968	11,161
Group tax	17,901	73,379
	<u>26,869</u>	<u>84,540</u>
Total current payables	<u>121,793</u>	<u>280,398</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.

Maturity analysis of contractual payables (a)

Maturity dates

2022	Carrying amount	Nominal amount	Less than 1 month	1-3 months	3 months - 1 year	1-5 years	5+ years
Supplies and services	58,602	58,602	58,602	-	-	-	-
Amounts payable to government and agencies	3,764	3,764	3,764	-	-	-	-
Other payables	32,558	32,558	32,558	-	-	-	-
Total	94,924	94,924	94,924	-	-	-	-

2021							
Supplies and services	159,891	159,891	159,891	-	-	-	-
Amounts payable to government and agencies	9,184	9,184	9,184	-	-	-	-
Other payables	26,783	26,783	26,783	-	-	-	-
Total	195,858	195,858	195,858	-	-	-	-

Note: (a) Maturity analysis is presented using the contractual undiscounted cash flows

5.3 Other non-financial assets

Current other non-financial assets

Prepayments

Total current other non-financial assets

	2022	2021
	\$	\$
Prepayments	52,725	55,614
Total current other non-financial assets	<u>52,725</u>	<u>55,614</u>

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

6. HOW WE FINANCED OUR OPERATIONS

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

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

Structure

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

6.1 Cash flow information and balances

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

	2022	2021
	\$	\$
Cash and deposits disclosed in the balance sheet:		
Cash on hand	500	500
Cash at bank	9,393,874	7,220,144
Balance as per cash flow statement	9,394,374	7,220,644

6.1.1 Reconciliation of net result to cash flow from operating activities

	2022	2021
	\$	\$
Net result for the period	1,993,901	1,928,007
Non-cash movements:		
Gain on disposal of non-current assets	(16,506)	(33,568)
Depreciation of non-current assets	193,269	207,640
	176,763	174,072
Movements in assets and liabilities:		
(Increase)/decrease in receivables	296,676	(131,625)
(Increase) in other non-financial assets	2,889	(741)
(Decrease)/increase in payables	(158,604)	86,924
(Decrease)/increase in employee related provisions	(42,738)	(96,013)
Net cash flows provided by/(used in) operating activities	2,268,887	1,960,624

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 (2021) 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 2022, the Authority was committed to low value leases and the total commitment at that date was \$3,960. See note 6.4.

6.3 (a) Right-of-use assets

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

6.3 (b) Amount recognised in the Comprehensive Operating Statement

The following amounts are recognised in the Comprehensive Operating Statement for the year ending 30 June 2022 relating to leases:

	2022 \$	2021 \$
Interest expense on lease liabilities	19,599	23,037
Expenses relating to short term leases	0	217,054
Total amount recognised in the Statement of Comprehensive Statement	19,599	240,091

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

	2022 \$	2021 \$
Payments for principal	121,818	144,664
Interest expense on lease liabilities	19,599	23,037
Total cash outflows for leases	141,417	167,701

For any new contracts entered into, the Authority considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use 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

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.

	2022 \$	2021 \$
Current borrowings		
Lease liabilities	126,403	112,092
Total current borrowings	126,403	112,092
Non-current borrowings		
Lease liabilities (a)	757,119	880,482
Total non-current borrowings	757,119	880,482
Total borrowings	883,522	992,574

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

6.3 Leases (cont'd)

Borrowings refer to interest bearing liabilities raised from lease liabilities.

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

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

Maturity analysis of leases

	Carrying amount	Nominal amount	Less than 1 month	1-3 months	3 months - 1 year	1-5 years	5+years
2022							
Lease liabilities	883,522	852,262	-	39,827	95,282	591,081	126,072
Total	883,522	852,262	-	39,827	95,282	591,081	126,072
2021							
Lease liabilities	992,574	870,350	-	29,245	87,736	584,910	168,459
Total	992,574	870,350	-	29,245	87,736	584,910	168,459

Interest expense

	2022 \$	2021 \$
Interest on leases liabilities	19,599	23,037
Total interest expense	19,599	23,037

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

6.4 Commitments for expenditure

Commitments

As at 30 June 2022, the Authority has \$3,960 (2021:\$11,000).

7. RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS

Introduction

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

Structure

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

7.1 Financial instruments specific disclosures

Introduction

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

Categories of financial assets

Financial assets at amortised cost

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

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

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

The Authority recognised the following assets in this category:

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

Categories of financial liabilities

Financial liabilities at amortised cost

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

The Authority recognises the following liabilities in this category:

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

7.1 Financial instruments specific disclosures (cont'd)

Financial instruments: Impairment of financial assets

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

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

Contractual receivables at amortised cost

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

Under this approach, the expected loss rate for the year ending 30 June 2022 has been calculated at 0%, and as such no loss allowance has been recognised.

Statutory receivables at amortised cost

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

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

7.1.1 Financial instruments: Categorisation

	Contractual financial assets at amortised cost	Contractual financial liabilities at amortised cost	Total
	\$	\$	\$
2022			
Contractual financial assets			
Cash and deposits	9,394,374	-	9,394,374
<i>Receivables: (i)</i>			
Trade receivables	712,772	-	712,772
Total contractual financial assets	10,107,146	-	10,107,146
Contractual financial liabilities			
<i>Payables: (i)</i>			
Trade payables	-	47,612	47,612
Accrued expenses	-	47,312	47,312
Lease liabilities	-	883,522	883,522
Total contractual financial liabilities	-	978,446	978,446
	Contractual financial assets at amortised cost	Contractual financial liabilities at amortised cost	Total
	\$	\$	\$
2021			
Contractual financial assets			
Cash and deposits	7,220,644	-	7,220,644
<i>Receivables: (i)</i>			
Trade receivables	1,009,448	-	1,009,448
Total contractual financial assets	8,230,092	-	8,230,092
Contractual financial liabilities			
<i>Payables: (i)</i>			
Trade payables	-	143,425	143,425
Accrued expenses	-	52,433	52,433
Lease liabilities	-	992,574	992,574
Total contractual financial liabilities	-	1,188,432	1,188,432

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

7.1.2 Financial risk management objectives and policies

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

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

Financial instruments: Credit risk

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

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

Ageing analysis of contractual receivables

	Gross carrying amount \$	Not past due and not impaired \$	Past due but not impaired - Less than 1 month \$
2021			
Receivables:			
Trade receivables	1,009,448	1,009,448	-
Total	1,009,448	1,009,448	-
2022			
Receivables:			
Trade receivables	712,772	712,772	-
Total	712,772	712,772	-

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

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

Financial instruments: Liquidity risk

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

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

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

Financial instruments: Market risk

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

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

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

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

Interest rate exposure of financial instruments

	Weighted average interest rate %	Carrying amount	Interest rate exposure		
			Fixed interest rate	Variable interest rate	Non-interest bearing
			\$	\$	\$
2022					
Financial assets					
Cash and deposits	0.42	9,394,374	-	9,393,874	500
Contractual receivables	-	712,772	-	-	712,772
Total financial assets		10,107,146	-	9,393,874	713,272
Financial liabilities					
Contractual payables	-	94,924	-	-	94,924
Lease liability	2.22	883,522	883,522	-	-
Total financial liabilities		978,446	883,522	-	94,924
2021					
Financial assets					
Cash and deposits	0.42	7,220,644	-	7,220,144	500
Contractual receivables	-	1,009,448	-	-	1,009,448
Total financial assets		8,230,092	-	7,220,144	1,009,948
Financial liabilities					
Contractual payables	-	195,858	-	-	195,858
Lease liability	2.22	992,574	992,574	-	-
Total financial liabilities		1,188,432	992,574	-	195,858

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
		\$	\$	\$	\$
2022					
Cash and deposits (i)	9,393,874	(93,939)	(93,939)	93,939	93,939
2021					
Cash and deposits (i)	7,220,144	(72,201)	(72,201)	72,201	72,201

(i) Cash and deposits includes \$9,393,874 (2021: \$7,220,144) that is exposed to floating rates movements. Sensitivities to these movements are calculated as follows:

- 2022: \$9,393,874 x -0.010 = -\$93,939; and \$9,393,874 x 0.010 = \$93,939
- 2021: \$7,220,144 x -0.010 = -\$72,201; and \$7,220,144 x 0.010 = \$72,201

7.2 Contingent assets and contingent liabilities

Contingent assets

As at 30 June 2022, the Authority has no known contingent assets. (2021: nil)

Contingent liabilities

As at 30 June 2022, the Authority has no known contingent liabilities. (2021: nil)

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 2022-23 reporting period.

These financial instruments include:

Financial assets

Cash and deposits

Receivables:

- Trade receivables

Financial liabilities

Lease liabilities

Payables:

- Trade payables
- Accrued expenses

7.3.2 Fair value determination: Non-financial physical assets

Fair value measurement hierarchy

	Carrying amount as at 30 June 2022 \$	Fair value measurement at end of reporting period using:		
		Level 1 (i) \$	Level 2 (i) \$	Level 3 (i) \$
2022				
Leasehold improvement at fair value				
Leasehold improvement	53,177	-	-	53,177
Total leasehold improvement at fair value	53,177	-	-	53,177
Building (ROU) at fair value				
Building (ROU)	761,509	-	-	761,509
Total building (ROU) at fair value	761,509	-	-	761,509
Plant and equipment at fair value				
Plant and equipment	9,625	-	-	9,625
Total plant and equipment at fair value	9,625	-	-	9,625
Motor vehicles at fair value				
Motor vehicles	106,574	-	-	106,574
Total motor vehicles at fair value	106,574	-	-	106,574
Motor vehicles (ROU) at fair value				
Motor vehicles (ROU)	100,172	-	-	100,172
Total motor vehicles (ROU) at fair value	100,172	-	-	100,172
	Carrying amount as at 30 June 2021 \$	Fair value measurement at end of reporting period using:		
		Level 1 (i) \$	Level 2 (i) \$	Level 3 (i) \$
2021				
Leasehold improvement at fair value				
Leasehold improvement	61,475	-	-	61,475
Total leasehold improvement at fair value	61,475	-	-	61,475
Building (ROU) at fair value				
Building (ROU)	855,273	-	-	855,273
Total building (ROU) at fair value	855,273	-	-	855,273
Plant and equipment at fair value				
Plant and equipment	22,051	-	-	22,051
Total plant and equipment at fair value	22,051	-	-	22,051
Motor vehicles at fair value				
Motor vehicles	160,778	-	-	160,778
Total motor vehicles at fair value	160,778	-	-	160,778
Motor vehicles (ROU) at fair value				
Motor vehicles (ROU)	122,138	-	-	122,138
Total motor vehicles (ROU) at fair value	122,138	-	-	122,138

Note:

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

There have been no transfers between levels during the period.

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

Leasehold improvements

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

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

Plant and equipment

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

Motor vehicles

Motor vehicles are valued using the current replacement cost method for owned vehicles and market rental value for leased vehicles. The Authority acquires new vehicles and at times disposes of them before the end of their economic life. Leased vehicles are disposed of on completion of the lease term. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in the Authority who set relevant depreciation rates during use to reflect the utilisation of the motor vehicles. As depreciation adjustments are considered as significant, unobservable inputs in nature, these assets are classified as level 3 fair value.

Buildings

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

There were no changes in valuation techniques throughout the period to 30 June 2022.

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
	\$	\$	\$	\$	\$
2022					
Opening balance	122,138	855,273	61,474	22,051	160,778
Purchases/(sales)	-	-	-	-	(10,155)
Remeasurement	-	12,766	-	-	-
Depreciation	(21,966)	(106,530)	(8,298)	(12,426)	(44,049)
Closing Balance	100,172	761,509	53,176	9,625	106,574
2021					
Opening balance	180,434	964,737	69,772	35,819	138,238
Purchases/(sales)	(27,339)	-	-	-	63,449
Remeasurement	-	4,243	-	-	-
Depreciation	(30,957)	(113,707)	(8,298)	(13,768)	(40,910)
Closing Balance	122,138	855,273	61,474	22,051	160,777

Description of significant unobservable inputs to Level 3 valuations

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

Significant unobservable inputs have remained unchanged since June 2021.

8. OTHER DISCLOSURES

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

Structure

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

8.1 Ex-gratia expenses

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

The Authority had no ex-gratia expenses for the year ending 30 June 2022 (2021: \$0).

8.2 Reserves

	2022 \$	2021 \$
Committed funds reserve: (i)		
Balance at beginning of financial year	232,704	540,597
Net transfers from accumulated funds	86,917	(307,893)
Balance at end of financial year	319,621	232,704
Total Reserves	319,621	232,704

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

8.3 Responsible persons

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

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

The Hon. Lisa Neville, MP	Minister for Water	01 Jul 2021 to 30 Jun 2022
The Hon. Harriet Shing, MP	Minister for Water	27 Jun 2022 to 30 Jun 2022
The Hon. Richard Wynne, MP	Acting Minister for Water	01 Jul 2021 to 22 Aug 2021
The Hon. Lily D'Ambrosio	Minister for Energy, Environment and Climate Change	01 Jul 2021 to 30 Jun 2022
Peter Hilbig	(Chair)	01 Jul 2021 to 30 Jun 2022
Emelia Sudholz	(Board Member)	01 Jul 2021 to 30 Jun 2022
David Brennan	(CEO)	01 Jul 2021 to 30 Jun 2022
David Drage	(Board Member)	01 Jul 2021 to 30 Jun 2022
John Goldsmith	(Board Member)	01 Jul 2021 to 30 Sep 2021
Michael Porter	(Board Member)	01 Jul 2021 to 30 Jun 2022
Michelle Graymore	(Board Member)	01 Jul 2021 to 30 Jun 2022
Lavergne Lehmann	(Board Member)	01 Jul 2021 to 30 Jun 2022
Julie Slater	(Board Member & Deputy Chair)	01 Jul 2021 to 30 Jun 2022
Angela Enbom	(Board Member)	01 Jul 2021 to 30 Jun 2022

Remuneration

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

Income band	2022	2021
\$0-\$9,999	1	-
\$10,000-\$19,999	7	8
\$20,000-\$29,999	-	-
\$30,000 - \$39,999	1	1
\$220,000 - \$229,999	-	1
\$230,000 - \$239,999	1	-
Total number of responsible persons	10	10
Total remuneration \$	380,151	381,001

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 State's Annual Financial Report.

8.4 Remuneration of executive officers

The Wimmera CMA did not have any executive officers, other than the CEO, to whom the Victorian Government's Public Entity Executive Remuneration (PEER) Policy applies. The CEO is an accountable officer and therefore disclosed under note 8.3 and Note 8.5.

Remuneration	2022	2021
	\$	\$
Short-term employee benefits	-	450,465
Post-employment benefits	-	60,846
Other long-term benefits	-	(15,892)
Total remuneration	-	495,419
Total number of executives	-	4
Total annualised employee equivalents (i)	-	4

Notes:

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

With the commencement of the Victorian Public Entity Executive Remuneration (PEER) contracts in the 2020 reporting year, the senior managers do not meet the PEER policy definition and are no longer reported as Executive officers in 2022.

8.5 Related parties

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

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

Significant transactions with government-related entities

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

	2022 \$	2021 \$	
Entity			Nature
Dept of Environment, Land, Water and Planning	5,544,923	5,650,394	SLA Project Funding
North Central Catchment Management Authority	33,000	53,000	Vic Catch , OCOC
North Central Catchment Management Authority	12,727	6,250	River Detectives
East Gippsland Catchment Management Authority	33,000	43,000	Vic Catch , OCOC
Glenelg Hopkins Catchment Management Authority	33,000	43,000	Vic Catch , OCOC
Mallee Catchment Management Authority	33,000	43,000	Vic Catch , OCOC
Port Phillip Catchment Management Authority	33,000	23,500	Vic Catch , OCOC,
Trust for Nature	9,672	9,672	Workstation Costs
Corangamite Catchment Management Authority	33,000	43,000	Vic Catch , OCOC
Dept. of Jobs, Precincts & Regions	-	1,605,912	Working for Victoria Covid 19
Goulburn-Broken Catchment Management Authority	33,000	53,000	Vic Catch , OCOC
North East Catchment Management Authority	33,000	43,000	Vic Catch , OCOC
Victorian Environmental Water Holder	47,782	-	Water Delivery Plan
Victorian Catchment Management Authority	-	3,500	Vic Catch Contribution
West Gippsland Catchment Management Authority	33,000	43,000	Vic Catch , OCOC
Department of Treasury & Finance	14,017	-	Lease Motor Vehicle Residual

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

	2022 \$	2021 \$	
Entity			Nature
Dept of Environment, Land, Water and Planning	13,333	13,515	On Ground Works/Monitoring
Victoria Auditor Generals Office	9,800	19,000	Audit Fee
East Gippsland Catchment Management Authority	3,833	5,940	Software Hosting/Application
Goulburn-Broken Catchment Management Authority	192,589	129,790	IT Support/Finance system/EAP
Goulburn-Broken Catchment Management Authority	17,636	15,285	WAN Costs
Parks Victoria	104,732	221,988	On Ground Works
Trust for Nature (Victoria)	6,637	-	On Ground Works
West Gippsland Catchment Management Authority	32,000	48,000	Vic Catchment Admin
Glenelg Hopkins Catchment Management Authority	7,807	-	Governance Vic Catch Chair
Vicfleet	41,040	57,049	MV Lease
Dept of Families, Fairness & Housing	54,494	19,384	Secondment
Mallee CMA	-	3,537	Vic Catchment Chair Fees

8.5 Related parties (cont'd)

Significant transactions with government-related entities (cont.)

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

	2022 \$	2021 \$	
Entity			Nature
Trust for Nature	-	10,639	Workstation Costs
Dept of Jobs, Precincts & Regions	-	114,316	Working for Victoria COVID
East Gippsland CMA	-	33,000	OCOC, Floodplain
Goulburn-Broken CMA	-	58,300	Vic Catch , OCOC, Floodplain

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

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

Compensation of KMPs

	2022 \$	2021 \$
Short-term employee benefits	339,001	333,131
Post-employment benefits	34,523	38,455
Other long-term benefits	6,627	9,415
Total	380,151	381,001

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

Remuneration is disclosed in the financial statements based on the nature of the payment in accordance with AASB 124, The disclosure categories include:

- * short-term employee benefits: wages, salaries, paid annual and sick leave, profit sharing and bonuses (if payable within 12 months of the end of the period).
- * post-employment benefits: pensions, post-employment life insurance or health care, superannuation entitlements and other retired benefits.
- * other-long term employee benefits: long service leave, sabbatical leave, jubilee or other long service benefits, long-term disability benefits, deferred compensation and profit sharing and bonuses (not payable wholly within 12 months).

8.6 Remuneration of auditors

	2022 \$	2021 \$
Victorian Auditor-General's Office for audit of financial statements	16,000	17,300
Total remuneration of auditors	16,000	17,300

8.7 Covid-19 Impact

The Covid-19 pandemic has had no significant financial impacts on the Authority. The Authority received increased revenue of \$324,581 in 2021 due to the Working for Victoria initiative relating to COVID-19.

8.8 Subsequent events

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

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

8.9 Economic dependency

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

8.10 Australian Accounting Standards issued that are not yet effective

Certain new and revised accounting standards have been issued but not effective for the 30 June 2022 reporting period. The Authority is reviewing its existing policies and assessing the potential implications of these accounting standards which includes:

AASB 17 Insurance Contracts

The operative date of this standard has been deferred by AASB 2020-5 *Amendments to Australian Accounting Standards - Insurance Contracts* to reporting periods beginning on or after 1 January 2023 and will supersede AASB 4 *Insurance Contracts*. AASB 17 seeks to eliminate inconsistencies and weakness in existing practices by providing a single principle-based framework to account for all types of insurance contracts, including reinsurance contracts that an insurer holds. The standard also provides requirements for presentation and disclosure to enhance comparability between entities.

The Australian Accounting Standards Board has currently issued an Exposure Draft (ED) 319 - *Insurance Contracts in the Public Sector*, proposing public-sector modifications to AASB 17 to facilitate the application by public sector entities. It is proposed that public sector entities would apply AASB 17 to annual periods beginning on or after 1 July 2025, with earlier application permitted.

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

AASB 2020-1 Amendments to Australian 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. A liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.

AASB 2020-6 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date* was issued in August 2020 and defers the effective date to annual reporting periods beginning on or after 1 January 2023 instead of 1 January 2022, with earlier application permitted.

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

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 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*.
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates*.
- AASB 2021-5 *Amendments to Australian Accounting Standards - Deferred Tax related to Assets and Liabilities arising from a Single Transaction*.
- AASB 2021-6 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards*.
- AASB 2021-7 *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections*.

Independent Auditor's Report

To the Board of the Wimmera Catchment Management Authority

Opinion	<p>I have audited the financial report of the Wimmera Catchment Management Authority (the authority) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2022 • 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 2022 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
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.

MELBOURNE
12 October 2022



Paul Martin
as delegate for the Auditor-General of Victoria

Appendices

Appendix 1 – disclosure index

Wimmera Catchment Management Authority's Annual Report 2021-22 is prepared in accordance with all relevant Victorian legislation and pronouncements. This index has been prepared to help identify compliance with each of the statutory disclosure

Report of operations

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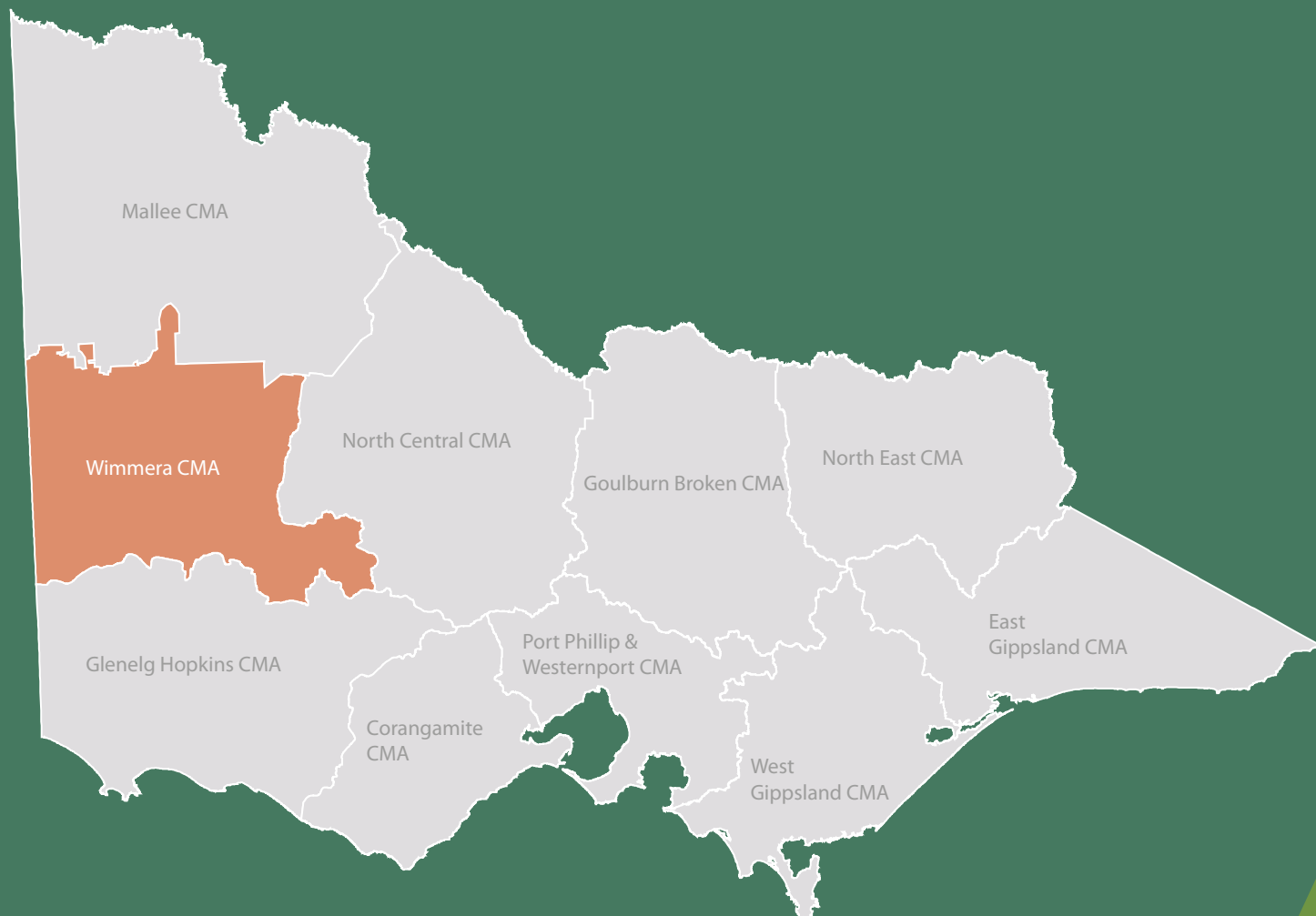
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*Wimmera CMA is one of 10 CMAs working in Victoria under
an integrated catchment management approach to achieve
sustainability across the state.*

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



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