



ANNUAL REPORT 2023-2024

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



Wimmera CMA



VICTORIA
State
Government

Report profile

Wimmera Catchment Management Authority (Wimmera CMA) was established under the *Catchment and Land Protection Act 1994* (VIC) (*CaLP Act*). The responsible Minister for the period from 1 July 2023 to 30 June 2024 was the Hon Harriet Shing MP, Minister for Water.

The 2023-24 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 Energy, Environment and Climate Action (DEECA) 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: Barrnggi Gadyin (Wimmera River)

Abbreviations

| | |
|-----------------|--|
| AMAF | Asset Management Accountability Framework |
| BGLC | Barengi Gadjin Land Council |
| <i>CaLP Act</i> | <i>Catchment and Land Protection Act 1994</i> |
| CMA | Catchment Management Authority |
| CRC | Cooperative Research Centre |
| DEECA | Department of Energy, Environment and Climate Action |
| DELWP | Department of Environment, Land, Water and Planning |
| EMAC | Eastern Maar Aboriginal Corporation |
| EWRR | Environmental Water Reserves |
| FOI | Freedom of Information |
| FRD | Financial reporting direction |
| FTE | Full-time equivalent |
| GHCMA | Glenelg Hopkins CMA |
| HUL | Horsham Urban Landcare |
| IBAC | Independent Broad-Based Anti-Corruption Commission |
| NRM | Natural resource management |
| PDSP | Protective Data Security Plan |
| <i>PID Act</i> | <i>Public Interest Disclosure Act 2012</i> |
| RCS | Regional Catchment Strategy |
| SMS | Security Management System |
| <i>The Act</i> | <i>Freedom of Information Act 1982</i> |
| VFF | Victorian Farmers Federation |
| VPBP | Victorian Government Purchasing Board |

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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 2024.



Peter Hilbig
Chair - Wimmera CMA Board
31 August 2024



Message from the Chair

On behalf of the Board, I am pleased to present our annual report. We met all expectations as described by the Minister for Water's Letter of Expectations. Wimmera CMA successfully delivered \$6.9 million of natural resource management projects and outcomes. Financially the organisation is in a strong position, with internal and external audit results confirming sound processes and our balance sheet is in an excellent position going into 2024-25.

As a collective of CMAs, it was a highlight to enhance our national profile through Vic Catchments winning the prestigious Banksia Nature Positive category. The award recognised the outcomes that CMAs have delivered to the environment and community for over 25 years.

After an extensive application process, the board appointed:

- Lillian Hearn as our Youth Associate for 12 months. Lillian is undertaking her PhD in nitrogen cycling in Australian cropping systems.
- Danae McDonald as our Board Development Delegate for 12 months. Danae is a proud Wotjobaluk Woman who has lived in the Horsham area her whole life. Danae currently works as a First Nations Hospital Liaison Officer at Grampians Health.

Both positions commence July 1, 2024.

It is worth noting that we collaborated with GWMWater to jointly promote and select Board Development Delegates for each authority. Both boards agreed that experiences with a water authority and a catchment management authority would enhance the scope of opportunities for leadership and development and broaden the sharing of insights in the water sector.

As a Board we continued to engage with and listen to our communities about natural resource management and sustainable rural enterprises.

Significant time has been allocated to mineral sand mine proposals, renewable energy projects and transmission line infrastructure in the region. These large projects represent significant land use change, presenting risks and opportunities.

We have been working through the recommendations from the 2022 Flood inquiry and will work closely with DEECA to improve systems and processes in flood plain management and emergency response.

Our organisation continues to excel in the People Matters Survey with its diverse and high performing culture.

I would like to acknowledge the contribution of fellow board members, staff and volunteers in contributing to a successful year for the Wimmera CMA.

Message from the Chief Executive Officer

In February parts of the Wimmera catchment experienced the full impact of fire. Pomonal lost 44 homes and 100's of hectares of bush and farmland whilst the Bayindeen fire impacted the upper Wimmera River catchment. Monitoring the impact of the fires on the environment and waterways is a priority.

We continued to work closely with First Nations people to deliver meaningful, cultural, social, economic and environmental improvement. A highlight of our partnership was the construction of the Ranch Billabong pipeline project to reconnect with the Barringgi Gadyin (Wimmera River). The partnership involved the design, tendering, awarding of contract and construction. Barengi Gadjin Land Council (BGLC) staff will now lead the watering and monitoring of the site.

Australian Government National Heritage Trust funding was awarded for improvement of habitat and reduction in risks for the red-tailed black-cockatoo and malleefowl. This funding over 4 years will improve the trajectory of these important threatened species.

On the back of the 2022 floods, water storages and environmental allocations are secure enough to start significant fish translocations projects. We have worked closely with Arthur Rylah Institute, Victorian Fisheries Authority, BGLC, Native Fish Australia Wimmera branch and some private landholders to reintroduce small-bodied fish such as southern purple spotted gudgeon, southern pygmy perch, river blackfish and olive perchlet.

A Horsham Rural City Council tourism project gave the Wimmera CMA a national platform to promote the importance of catchment and river health through the Australian Fishing Network (AFN).

Our Catchments, Our Communities Program continued to deliver highly valued community projects. Our most high-profile project has been working with the Horsham Rural City Council, Wimmera River Improvement Committee, BGLC and landholders on completing a long-term project riparian walking track that links the Horsham weir and the old Dooen weir.

As a member of the Soils CRC, in partnership with Federation University Australia we co-supervised two PhD students whose research is digitally mapping soil organic carbon. This exciting project uses machine learning and artificial intelligence to quantify and account for changes in soil carbon levels. This project has widespread application to the agriculture industry.



As Chair of the Integrated Water Management (IWM) forum, the Agricultural Victoria and GWMWater Smart Water project is nearing completion. The IWM project will transform watering recycling, securing the Wimmera as one of Australia's leaders in crop research trials and essentially drought proof highly valued green infrastructure in Horsham.

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 2024.

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 Minister

Wimmera CMA is established under the *Catchment and Land Protection Act 1994* (VIC) (*CaLP Act*). The responsible Minister for the period from 1 July 2023 to 30 June 2024 was the Hon Harriet Shing, Minister for Water.

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 seven 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 an outcome, 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 Ngalpakatia/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.

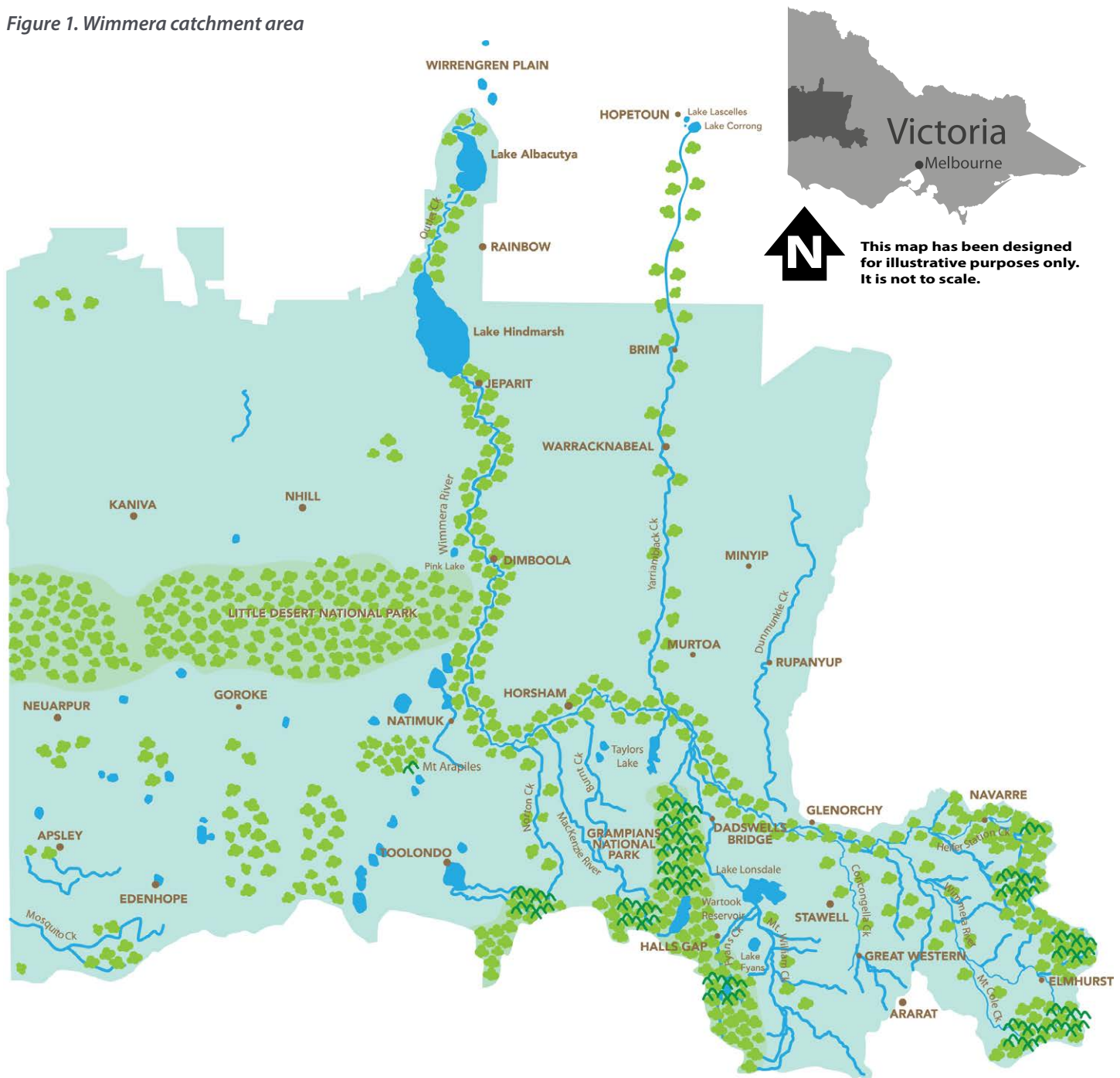
Natural Wimmera features include more than 3,000, or 25% of Victoria's wetlands, Gariwerd (Grampians) and Little Desert

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 Energy, Environment and Climate Action, 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 Southern Mallee Development, Wimmera Southern Mallee Regional Partnerships, Dimboola Boat and Water Ski Club. | 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, Partners in Ag, Greening Australia, Birdlife Australia, Trust for Nature, Conservation Volunteers Australia and Soils CRC. | Contractors and partners |
| First Nations community groups | Barengi Gadjin Land Council, Eastern Maar Aboriginal Corporation, Murray Lower Darling Rivers Indigenous Nations and Goolum Goolum Aboriginal Co-operative. | Partner and advice |
| 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, Wimmera Southern Mallee Local Learning and Employment Network. | Education partner and capacity building |
| Consultants and contractors | Are used when internal expertise gaps exist. | Service providers |

Operational performance

Performance targets and measures

Wimmera CMA's performance indicators and targets in Table 2 are based on our commitment to deliver on legislative compliance requirements. These include the *CaLP Act* Statement of Obligations and the *Water Act* Statement of Obligations, as well as our business objectives identified in the Corporate Plan and Wimmera Regional Catchment Strategy (RCS).

Operational performance is provided against each RCS theme and is reported in the Catchment Condition and Management Report and Initiatives and Key Achievements sections of this report.

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 |
|--|---|--------|--|
| Improved performance and demonstrating outcomes | <ul style="list-style-type: none"> Wimmera CMA is a high performing, well governed and managed organisation. Innovation is embraced to improve effectiveness of outcomes and service delivery. Health, safety and wellbeing is a priority. Demonstrate outcomes of government investment into waterways and catchment health. | ✓ | <ul style="list-style-type: none"> Complied fully with standing directions of the Minister for Finance – the <i>Financial Management Act 1994</i>. Clean internal and external audit results. Implementation of Wide Area Network. Reduction in carbon emissions throughout the year. Maintained ISO 2015 Quality Assurance certification. No lost days due to staff injuries. |
| Climate change Provide services that mitigate and adapt to climate change and climate variability. | <ul style="list-style-type: none"> Wimmera CMA becomes carbon neutral. Explore opportunities to strengthen adaptation and mitigation strategies with regional partners. CMA recognised as a leader in pragmatic climate change solutions and outcomes. | ✓ | <ul style="list-style-type: none"> Wimmera CMA has been a leading partner in the Grampians Regional Climate Action Group. Wimmera CMA in partnership with Wimmera Southern Mallee Development has advocated for the formations of a Wimmera Southern Mallee Climate Action group aimed at delivering local action. Continued to implement actions through a sustainability committee towards carbon neutral. |
| Waterway and catchment health Provide leadership in delivery of programs to improve the health of priority waterways and catchments. | <ul style="list-style-type: none"> Wimmera community acting to protect their environment (Protecting Victoria's Environment – Biodiversity 2037). Improve the condition and trend of the Wimmera's waterways. Implement the region's waterway strategy. Improve community's water literacy. | ✓ | <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. Supported landholders and community groups to protect and enhance the regions waterways. Assisted local government to establish new planning schemes. Implemented Integrated Water Management Strategic Directions Statement. Developed a set of information resources to help improve water literacy. Partnered with the Geography Teachers Association of Victoria to develop teaching resources. |

| Strategic domain | Outcome (1-5 year ambitions) | Result | Comments |
|--|---|--------|--|
| Water for agriculture Support a productive and profitable irrigation sector and vibrant and resilient regional communities. | <ul style="list-style-type: none"> Agricultural sector is adapting to climate change. Landholders building capacity to implement actions to maintain or enhance soil resilience. | ✓ | <ul style="list-style-type: none"> Implemented Future Drought Fund project activities. Continued to develop partnerships to support water for agriculture including Smart Water project with Agriculture Victoria and GWMWater. Continued to support farmer-driven trials and demonstrations focused on soil moisture. Continued to support 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. |
| Community engagement and partnerships All aspects of service delivery will be customer and community centred. | <ul style="list-style-type: none"> Strengthen community engagement in regional planning and implementation. | ✓ | <ul style="list-style-type: none"> Delivered the latest iteration of Australia's longest running natural resource management (NRM) and landholders longitudinal survey. Supported consultation with Wimmera Landcare community in relation to challenges and opportunities in the Victorian Landcare Facilitator Program. Supported local NRM practitioners to undertake professional development, including cross-regional training with GHCA and Mallee CMA. Established various formal working groups. |
| Recognise and support Aboriginal cultural values and economic inclusion Recognise and support Aboriginal cultural values and economic inclusion in the water sector. | <ul style="list-style-type: none"> Recognising and managing Aboriginal values in water management and planning (Water for Victoria). Support Victoria's Traditional Owners participation in biodiversity management (Protecting Victoria's Environment—Biodiversity 2037). | ✓ | <ul style="list-style-type: none"> 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 Barengi Gadjin Land Council's (BGLC) Country Plan. Engaged with BGLC's nursery enterprise. Supported BGLC and DEECA to establish a Landcare for Country Officer position in the region. Supported BGLC and Landcare groups to test and build partnerships focused on cultural burning activities. |
| Recognise recreational values Support the wellbeing of communities by considering recreational values of waterways. | <ul style="list-style-type: none"> Recognising recreational values in water management and planning (Water for Victoria). Increase opportunities for all Victorians to have daily connections with nature (Protecting Victoria's Environment—Biodiversity 2037). | ✓ | <ul style="list-style-type: none"> Constructed visitor facilities including seating, boardwalks, trails and car parks to enhance the visitor experience around out waterways. Continued to work with HRCC to link over 20km of walking/cycling tracks along the Barraggi Gadyin (Wimmera River). Continued to partner to assess the socio-economic value of waterways. |
| Resilient and liveable cities and towns Contribute to healthy communities and support resilient, liveable environments. | <ul style="list-style-type: none"> Improved waterway health of the Wimmera waterways (Water for Victoria). Increase opportunities for all Victorians to have daily connections with nature (Protecting Victoria's Environment—Biodiversity 2037). | ✓ | <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. |
| Leadership, diversity and culture Reflect the diverse needs of the community. | <ul style="list-style-type: none"> Support gender equality (Water for Victoria). Champion Aboriginal inclusion in the water sector (Water for Victoria) (Barring Djinang). Promote the use of social procurement organisations. Maintain a diverse leadership team. | ✓ | <ul style="list-style-type: none"> Maintained 10% of people who identify as Aboriginal people in the organisation. Provide opportunity to act in leadership roles as and when opportunities arose. Implemented 'Leading the Way' and used disability service providers when applicable. |

Wimmera Regional Catchment Strategy

Wimmera CMA worked with regional stakeholders and the community to implement the Wimmera Regional Catchment Strategy (RCS) 2021-27, which was approved by the Victorian Minister for Water in 2021. The strategy is published on the statewide RCS website (rcs.vic.gov.au).

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

Horsham Rural City Council (HRCC) planning scheme amendment

Wimmera CMA supported HRCC with their planning scheme amendment which was approved by the Planning Minister. This amendment incorporates six flood studies into Flood Overlay and Land Subject to Inundation Overlays which ensures that new development is appropriately planned and developed to minimise risk from flooding. Given the population in Horsham it is one of the most significant updates for our region.

Ranch reconnection

In partnership with Barengi Gadjin Land Council we successfully constructed 'The Ranch Billabong Pipeline'. This 163m directionally bored pipeline reconnects the Ranch Billabong to the Barringi Gadyin (Wimmera River) allowing water to be supplied to the billabong as required and removes the need for pumping. The permanent connection to the Barringi Gadyin (Wimmera River) allows Barengi Gadjin Land Council and the local Traditional Owner community to manage the watering regime at the Billabong

to provide the best social, cultural and environmental outcomes for their community.

Through the partnership BGLC staff were involved in all phases of project delivery including tendering, contracting, occupational health and safety and project management improving their skills and competencies in these areas.

National Banksia Sustainability Award

Wimmera CMA via Vic Catchments was delighted to receive the Nature Positive Award at the 35th National Banksia Sustainability awards together with the nine other CMAs. The Awards celebrate trailblazers in environmental and social sustainability, with winners across 14 categories spanning travel, agriculture, conservation and more announced at the gala event – all recognised as true champions of sustainability and social impact. Vic Catchments was able to showcase what CMAs, including Wimmera CMA, have achieved over 25 years.

Environmental Water Reserve forum with fisheries

Wimmera CMA in partnership with the Victorian Fisheries Authority held the largest Victorian VFA fishing forum in Horsham. Around 50 anglers from across the region attended to improve their understanding of water for the environment, water availability in the Wimmera and VFA angling initiatives and rules.

Green space

Wimmera CMA on behalf of Wimmera Southern Mallee Development is leading a green spaces project which aims to identify and implement green spaces to enjoy in each of the region's 24 towns during future droughts. The project is examining existing green spaces and prioritising those deemed most likely to be sustained in severe drought. It will analyse gaps and assess funding and infrastructure requirements needed to ensure all communities across the region can access an 'oasis' in time of drought.

West Wimmera Landcare position

Wimmera CMA supported West Wimmera Shire Council to engage with DEECA's Landcare team and local Landcare representatives and secure a solution for the West Wimmera area Landcare Facilitator position. This position was previously hosted by a local group and had been vacant for an extended period due to volunteer group capacity issues, leaving a significant gap in the Victorian Landcare Facilitator Program and impacting the local Landcare community. The new arrangement represents an increased level of commitment to Landcare engagement by the Council.

Supporting Traditional Owner capacity and capability to meet water-related aspirations

Wimmera CMA continued to promote and support opportunities for Traditional Owners to build capacity and capability to meet water-related aspirations. The Aboriginal Water Officer employed at Wimmera CMA, for example, completed a range of formal training, flexible, on-ground experiential learning and professional exchanges. This included completion of a Certificate IV in Aboriginal Cultural Heritage Management through La Trobe University and a placement with Healthy Land and Water to gain insights and exposure to other perspectives across the water sector.

Social media engagement

Wimmera CMA online communications are reaching a good audience that is continuing to build. Our biggest audience reach is still through our website (Figure 2) with our main pages of attraction being the Wimmera region (most people visiting) and then Staff and Careers, Funds for Farmers tender, River Flows Map and Flood Advice.

Our Facebook page has our biggest social media audience, which continues to grow. We use our online presence to share and educate the public about our region, our local plants and animals and projects we are involved in.

Victorian CMAs collaborating on climate change

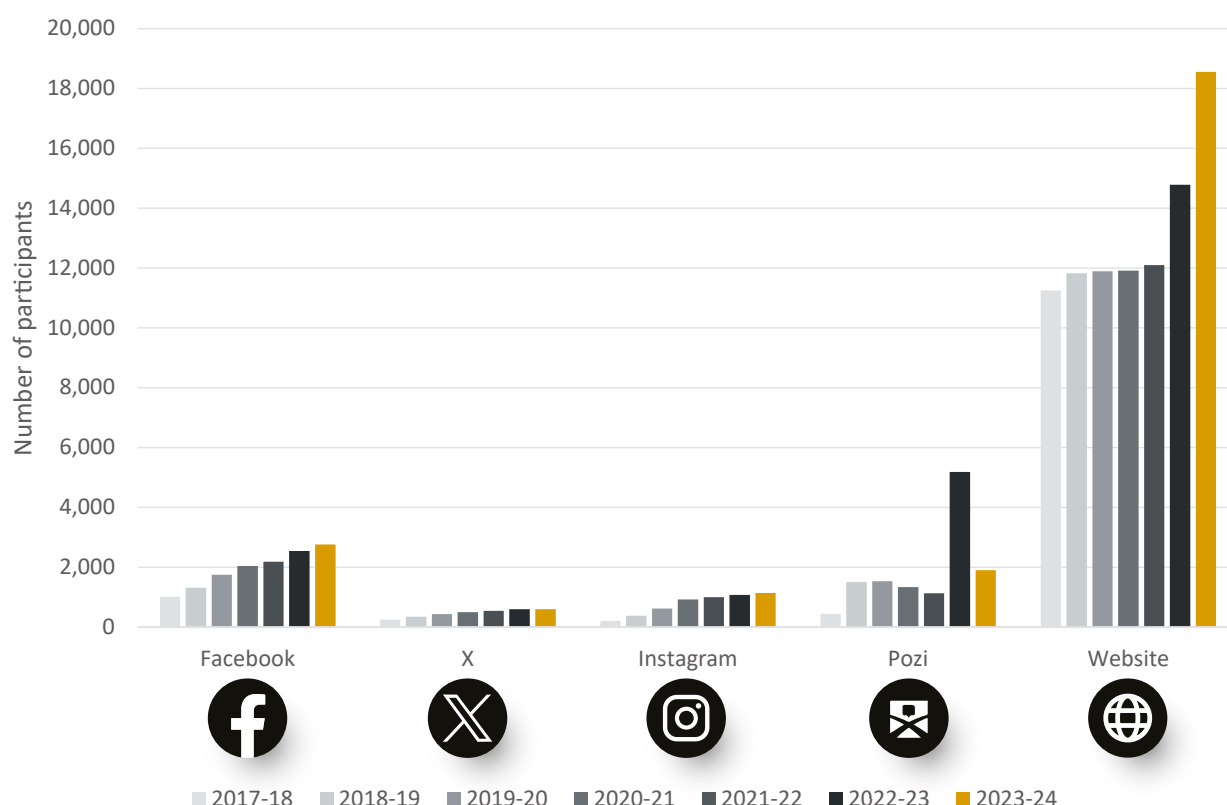
Victorian CMAs continued to collectively fund a Climate Change Coordinator to facilitate joint projects, enhance knowledge exchange and provide coordinated input into policy and program design at state and federal government levels. Together the CMAs appointed this coordinator for the two and a half year program. Wimmera CMA participated in the quarterly Victorian CMA Climate Change Forum.

DEECA provided \$1.8 million for a Victorian CMA Water Cycle Adaptation Action Program. Priority projects resulted in:

- A brochure titled "Blue and Teal carbon investment opportunities in Victoria, working with Victorian Catchment Management Authorities to protect and restore blue and teal carbon."
- A report titled "Review of NRM Climate Change Adaptation Plans and perceived challenges of climate adaptation for Victorian CMAs."

The program began to explore the role and opportunities for CMAs regarding natural capital and nature markets to support preparedness and a more unified approach to future possibilities.

Figure 2. Number of participants accessing Wimmera CMA's website and social media pages annually



Corporate initiatives

CMA joint procurement

The initiative to enter into a joint procurement agreement with a collective of CMA's to deliver Internal Audit Services has now just ticked over twelve months. This procurement is for an initial three years and as part of this we have been able to negotiate an optimal price for the period of the contract. Going forward we hope to further develop our partnerships to identify ongoing risks and share plans and scopes to gain efficiencies.

Protective Data Security Plan (PDSP) Platform

Wimmera CMA has worked with Secure Arc to implement Cybersecurity Office, an Information Security Management System (ISMS). This simplifies the creation and maintenance of the PDSP by automating risk assessments and generating necessary security measures recommendations and populating the PDSP ready for submission.

This process can then be managed internally; providing real time maturity and risk metrics that enable simplified live reporting and streamline future PDSP updates and generation.

Catchment condition & management report

This section of the annual report provides an assessment of the condition and management of the region's environment and a reflection on the likely impact of annual scale actions, events and observed change within the 2023-24 financial year and two years prior. A key purpose of monitoring changes in the operating context is to help identify opportunities for adapting and changing the way we manage the environment.

The report is structured in line with a state-wide outcome framework that links regional outcomes sought by catchment communities, to the policy outcomes of the Victorian and Australian Governments. These are outlined in each Regional Catchment Strategy (rca.vic.gov.au).

Reporting in 2023-24 focuses on assessing Wimmera CMA's contribution to the management of land and water resources. Reporting on condition indicators will be undertaken as part of the mid-term and final reviews of the Wimmera Regional Catchment Strategy.

Introduction

Wimmera CMA monitors catchment condition and management to help identify opportunities for improving the way we manage the region's water, land and biodiversity and engage with regional communities and stakeholder organisations.

This Catchment Condition and Management Report is based around five themes:

1. Water
2. Land
3. Biodiversity
4. Community
5. Integrated catchment management

It provides:

- A brief description of each theme in the Wimmera.
- An assessment of the condition and management of each theme during 2023-24.
- Evidence of changes to catchment condition brought about by actions and events during 2023-24.
- A summary of catchment and natural resource management actions achieved by Wimmera CMA, partner organisations and groups during 2023-24.

How to interpret this report

The assessment is based on a set of state-wide indicators outlined in the Regional Catchment Strategy outcomes framework, augmented with regionally specific indicators

that have been selected based on criteria including availability and quality of data and the linkages back to regional and policy outcomes.

Three types of indicators make up catchment condition and management reporting:

1. **Contextual indicators** help to identify how external environmental factors may have influenced program delivery.
2. **Management indicators** assess the delivery of Wimmera CMA's programs and activities. Where appropriate, this report provides a rating (Table 3) based on delivery of planned activities and targets relevant to the catchment theme.
3. **Condition indicators**. Where appropriate, this report provides a condition rating (Table 4) based on the state of the catchment theme during 2023-24. Assessments are based on available science and expert advice, as well as evidence gained during the preceding year. The 2023-24 annual report includes a summary rating for catchment condition building on previous years' assessments.

Reporting on management and contextual indicators is undertaken annually. Reporting on condition indicators is undertaken less frequently, reflecting the timeframes to observe changes in the natural environment and the availability of supporting data.

As much as possible the reporting format attempts to provide a transparent path between the evidence and the assessment. It is not a definitive assessment but an assessment at a point in time, based on the best available evidence.

Table 3. Management indicator ratings




| Management rating | Description |
|---------------------------|--|
| Above expectations | The delivery of activities and programs associated with an indicator was above expectations during 2023-24. This applies where most planned activities were delivered or targets were met or exceeded. |
| Satisfactory | The delivery of activities and programs associated with an indicator was satisfactory during 2023-24. This applies where targets for some activities were not achieved or most were almost achieved. |
| Below expectations | The delivery of activities and programs associated with an indicator was below expectations during 2023-24. This applies where some critical activities or targets were not delivered, or most activities or targets were not delivered. |
| Not applicable | A management rating is not applicable for an indicator. |
| Unknown | The rating for an indicator is not known or not assessable. |

Table 4. Condition indicator ratings

| 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. |

The condition trend reflects change in the condition of catchment themes over the short to medium term. The condition trend rating in Table 5 describes the observed change in the environmental asset during 2023-24. A 'positive' assessment indicates a level of optimism about the future direction of condition and a 'concerned' assessment indicates a more pessimistic view of the direction of change in condition.

Table 5. Condition trend rating



| Condition rating | Assessment criteria |
|---|---|
| Positive  | The condition is moving in a positive direction over the short to medium term pending ongoing management and environmental impacts. |
| Neutral  | The condition is in a neutral state over the short to medium term and is considered stable pending ongoing management and environmental impacts. |
| Concerned  | The condition is cause for concern over the short to medium term and will continue to decline pending ongoing management and environmental impacts. |




Wimmera catchment condition and management summary 2023-24

Climatic conditions strongly influence annual catchment condition. A wet end to 2023 had a positive influence on catchment condition during 2023-24, benefiting waterways, native vegetation, agricultural land and many plant and animal species.

Table 6 provides a summary of catchment condition during 2023-24, trend in condition over the past 6 years and a management rating for 2023-24.

Table 6. Summary catchment condition assessment for 2023-24

| Theme | Management rating | Condition rating | 6-year trend in condition | Summary comment |
|--------------|--------------------|------------------|--|---|
| Water | Above expectations | Moderate |  Neutral | Waterway condition in 2023-24 was moderate. The trend during the year was positive as many of the region's waterways continued to benefit from 2022-23's high rainfall. Natural flows occurred in the Barringgi Gadyin (Wimmera River) until October 2023 and many large lakes such as Gurru (Lake Hindmarsh) continued to hold water, benefiting aquatic biota including waterbirds. High environmental flow allocations enabled base-flows and 'freshes' that improved water quality, benefiting lower reaches of the Barringgi Gadyin (Wimmera River). Fish surveys observed that native fish populations appeared strong in target reaches, although exotic carp numbers were also high. Platypus monitoring indicated that the Wimmera's remnant population has slowly grown in distribution and abundance. Bird surveys recorded large numbers of wetland birds at recently filled lakes including Gurru (Lake Hindmarsh) and Natimuk Lake. An annual assessment of Wimmera and Southern Mallee waterways observed a rebound in participation and economic contribution during 2023-24 in-line with levels achieved in 2018-19. |
| Land | Above expectations | Moderate |  Neutral | Analysis of satellite imagery and Wimmera CMA's transect surveys indicated high levels of ground cover in autumn, minimising the risk of soil erosion by wind and water. A Wimmera-wide sample of 30 paddocks found variable soil organic carbon. The 2023 growing season began with very high soil moisture levels following a high rainfall period. November and December rain delayed harvest across the Wimmera, with farmers concerned about lowered crop quality and sprouted grain. Wimmera farmers generally reported average to above average quality and quantity over harvest, accompanied by high stubble biomass. |

| Theme | Management rating | Condition rating | 6-year trend in condition | Summary comment |
|--|--------------------|------------------|--|---|
| Biodiversity | Above expectations | Moderate |  Neutral | Biodiversity values monitored in the Wimmera appeared to have a neutral overall trend, with both values and threats benefiting from high rainfall prior to 2023-24. Wimmera CMA and stakeholder organisation staff observed boosted native vegetation growth, biota benefiting from river and streamflow and filled lakes and breeding conditions for some species. Monitoring results and stakeholder observations suggested encouraging signs for endangered species like south-eastern red-tailed black cockatoos, platypuses and waterbirds. Fox, cat and deer abundance and distribution remained of concern. Native vegetation and weeds both benefited from high rainfall periods in previous years. Weed control works were effective, but there remained large areas untreated. Habitat removal and loss of paddock trees continued to be concerning in the Wimmera's highly fragmented natural landscapes. |
| Community | Satisfactory | Moderate |  Neutral | <p>Wimmera CMA observed good participation in events during 2023-24, with more than 3,000 people participating in around 190 events including waterway wildlife education, Perennial Pasture Systems' annual conference, Landcare native vegetation planting events, River Detectives, the Wimmera Biodiversity Seminar and nature-connection field activities with local schools.</p> <p>There were many positives for Wimmera Landcare, with capacity building events, facilitator positions filled, new Landcare Network collaborations and new youth engagement programs. Participation in Landcare groups remained variable across the catchment.</p> <p>Wimmera CMA and Barengi Gadjin Land Council (BGLC) continued their well established and strong relationship, working cooperatively to achieve mutual outcomes. A highlight was collaborating to achieve an efficient and sustainable solution for BGLC to water the Ranch Billabong Special Place via a new pipeline from the Barringgi Gadyin (Wimmera River).</p> <p>An annual assessment of Wimmera and Southern Mallee waterways observed a rebound in participation and economic contribution during 2023-24 in-line with levels achieved in 2018-19. Events also increased.</p> |
| Integrated Catchment Management | Satisfactory | Good |  Neutral | Wimmera CMA's partnerships provided opportunities to work collaboratively with industry, the community and government agencies to achieve integrated catchment management outcomes. Wimmera CMA has well established partnerships with a range of organisations and groups. Collective forums, individual meetings and agreements provided opportunities to collaborate and progress joint outcomes. |

Contextual information

Contextual indicators help to identify how environmental factors such as rainfall, river flows, soil moisture, exposed soil and natural extreme events may have influenced program delivery.

Annual rainfall

This indicator looks at the Wimmera's annual rainfall. The amount and timing of rainfall has a big influence on the catchment's land, water and biodiversity. For example, it impacts on agricultural production, water flows and quality, environmental flows, habitat availability and plant and animal breeding and growth.

The Wimmera's annual rainfall during the 2023 calendar year was moderate (Figure 3).

Wimmera rainfall saw a swing from high rainfall and flooding during the 2022-23 financial year to drier conditions during

2023-24 (Bureau of Meteorology, 2024). Rainfall across 2023-24 was 'average' in the north-eastern Wimmera, to 'below' and 'very much below average' across the southern and western parts of the region (Figure 4). Barringi Gadyin (Wimmera River) headwaters and water storage catchments were in the drier parts of the region.

Following a wet start to winter in June 2023, conditions turned dry with the region experiencing a 'below average' to 'very much below average' winter right across the region. Spring rainfall was mixed with an 'average' to 'below average' September and October. November saw rainfall conditions improve with the region experiencing 'above average' to 'very much above average' monthly rainfall continue through until late January 2024.

Runoff into waterways and storages was reduced due to the dry conditions during winter and early spring. This rainfall pattern was not ideal for agricultural production. February until June 2024 saw a return of 'below average' rainfall conditions.

Figure 3. Total annual Wimmera rainfall by calendar year (Australian National University, 2024)

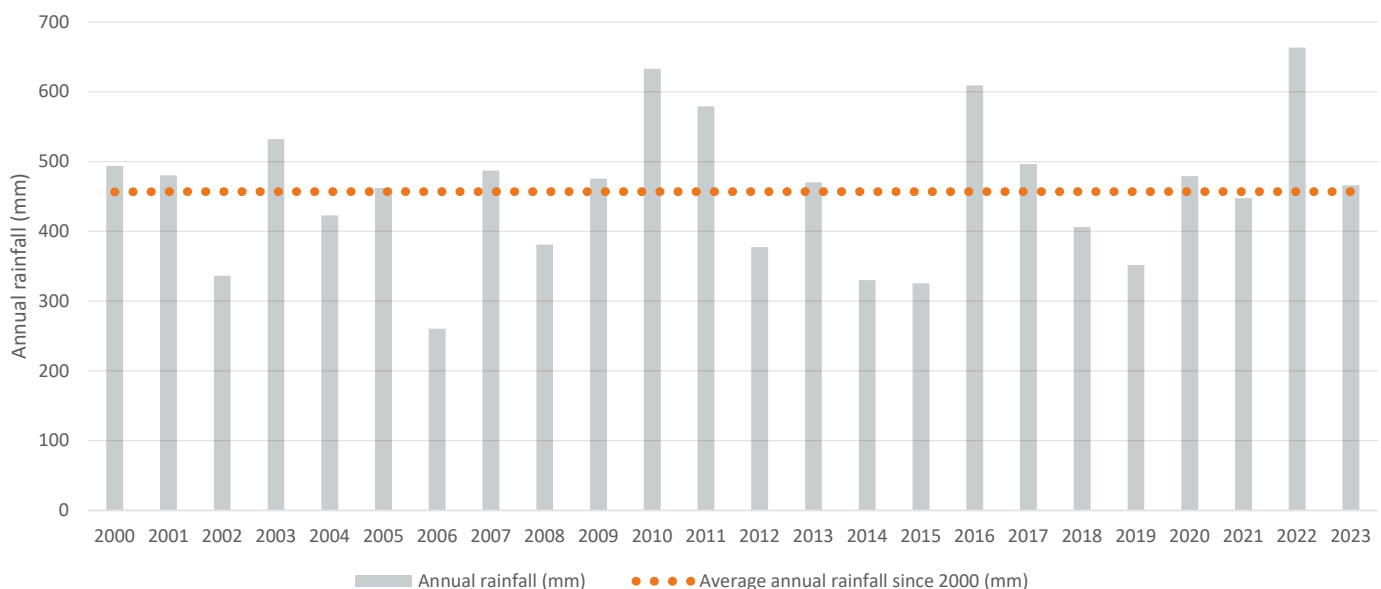
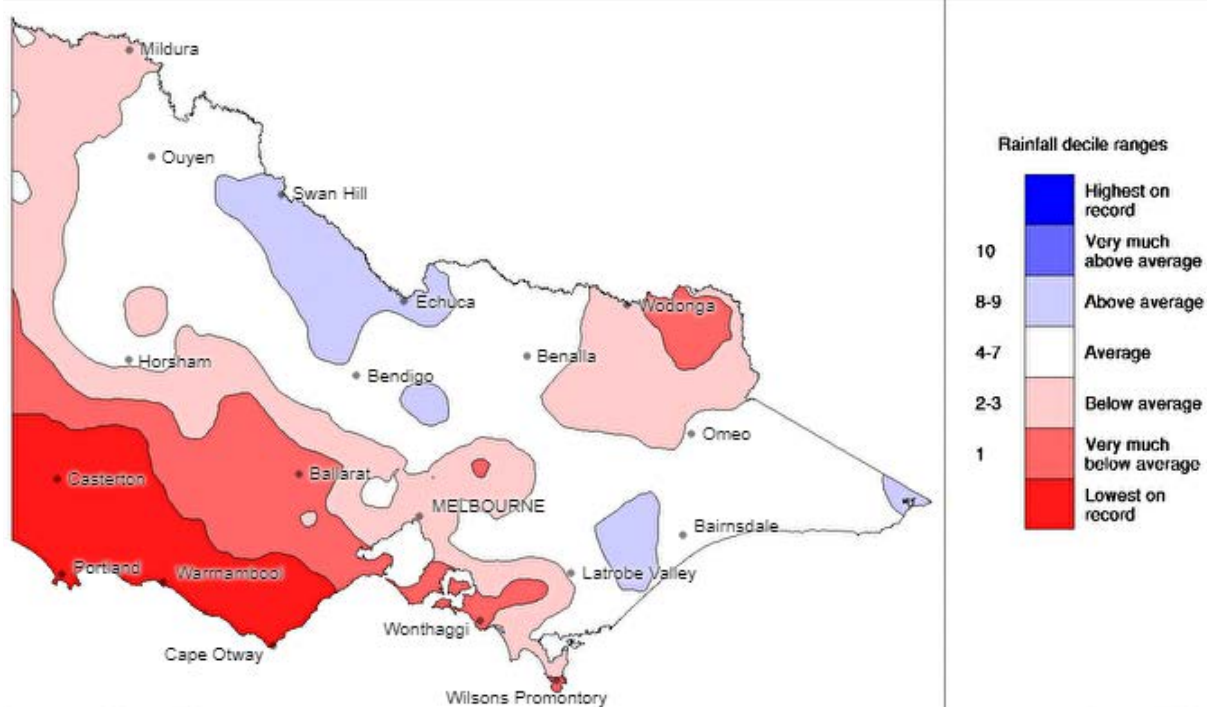


Figure 4. Victorian rainfall deciles from 1 July 2023 to 30 June 2024 (Bureau of Meteorology, 2024)

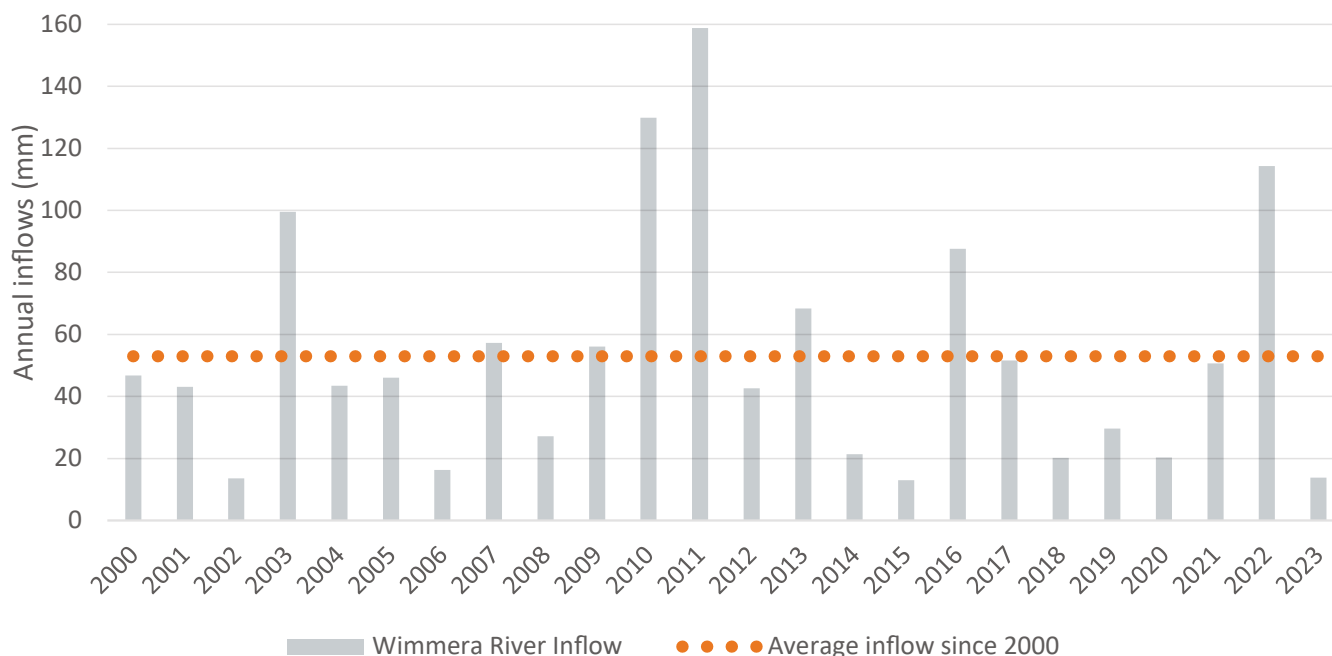


River inflows

This indicator provides estimates of annual Barringgi Gadyin (Wimmera River) inflows for the 2023 calendar year.

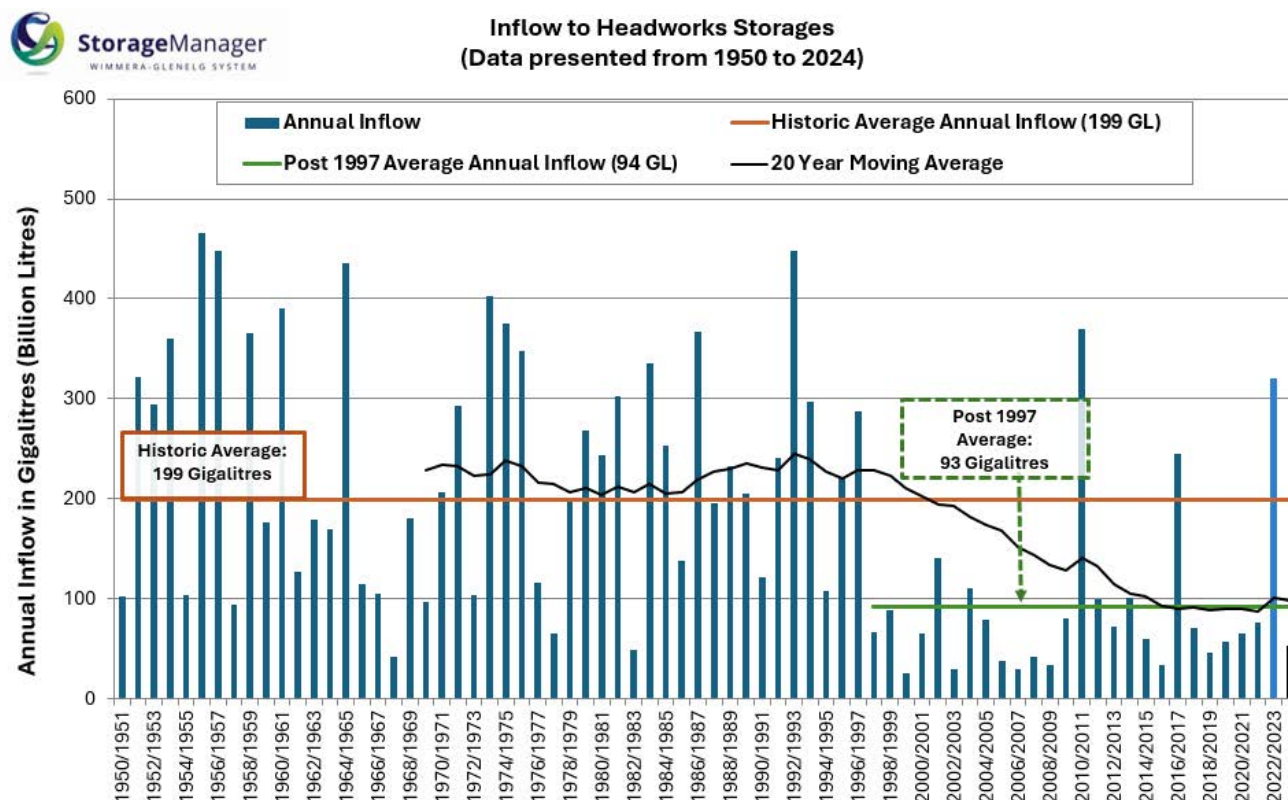
Annual inflows were extremely low, representing the third lowest inflow year since 2000 (Figure 5). This can be attributed to dry conditions through many months of the year contributing to low runoff into waterways. The Barringgi Gadyin's (Wimmera River) headwaters in the upper catchment and contributing streams in the Gariwerd (Grampians) region received below average rainfall.

Figure 5. Barringgi Gadyin (Wimmera River) inflow. Total annual surface and subsurface runoff into the river, estimated by the OzWALD model-data fusion system (Australian National University, 2024)



Annual inflows into headworks storages were also low (Figure 6).

Figure 6. Annual inflows to headworks storages (GWMWater, 2024)



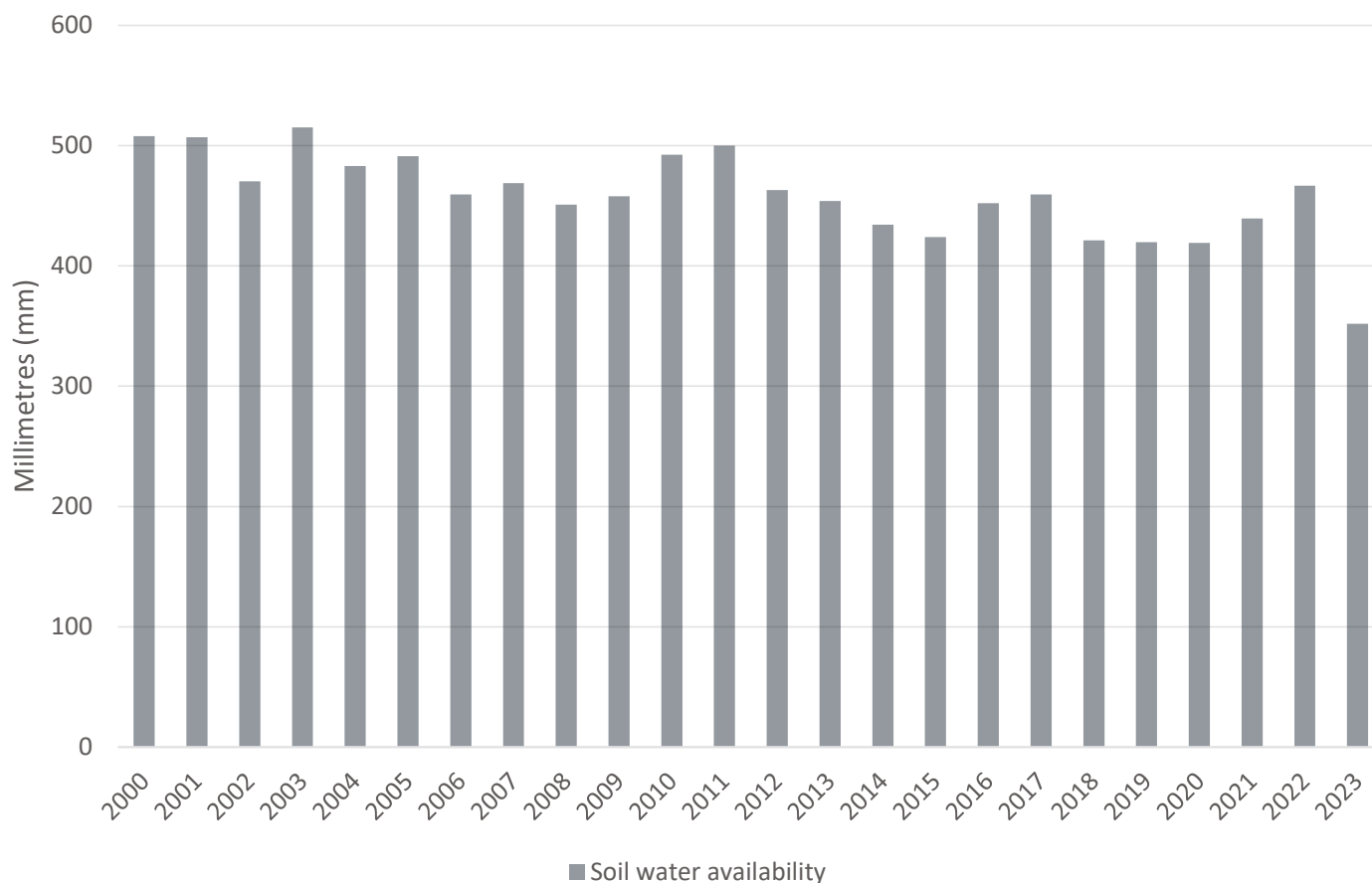
Note: Inflow data excludes Taylors Lake and Toolondo Reservoir.

Soil moisture

This indicator provides an estimate of soil moisture or the amount of water present in Wimmera soils. Soil moisture plays an important role in supporting agricultural productivity, rainfall runoff into waterways, ecological function and condition.

The average amount of water stored in the soil profile during the 2023 calendar year was the lowest since 2000 (Figure 7).

Figure 7. Wimmera soil water availability. Average amount of water stored in the soil profile during the year, estimated by the OzWALD model-data fusion system (Australian National University, 2024)



In 2023, Wimmera CMA added to a network of soil moisture probes and weather stations across the Wimmera. Data collected from these probes shows that the 2023 Wimmera growing season kicked off with good soil moisture stores due to summer rainfall. Winter rain began in June, resulting in full soil moisture profiles across most of the catchment. As the growing season progressed, crops were able to draw down on stored soil moisture at depth to reach their growth potential.

The region experienced increased rainfall as harvest approached in November and December. Continued rainfall over the summer months allowed for good soil moisture storage for the 2024 growing season, although not enough to fill the soil profile. Catchment-wide low rainfall resulted in dry sowing of crops and slow germination. Winter and spring rainfall will be needed to boost soil moisture levels and ensure crops and pastures reach their full potential moving into the second half of 2024.

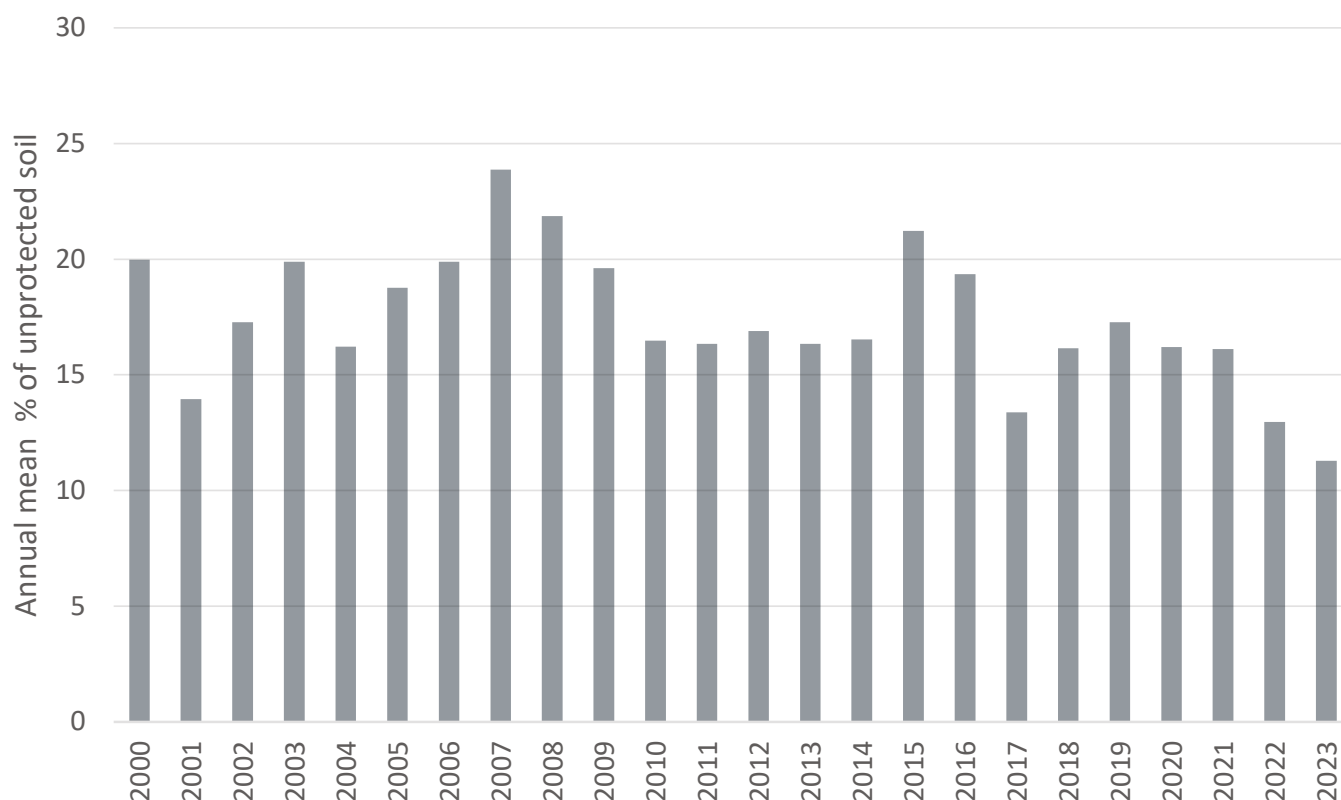
Exposed soil

This indicator looks at the percentage of unprotected soil. Ground cover provided by plants and organic matter protects soil, making it a good indicator of the risk of soil erosion by wind and water. Ground cover also contributes to carbon sequestration, water infiltration, agricultural production and healthy native vegetation.

National ground cover thresholds for preventing erosion on agricultural land recommend 50% cover to control soil loss by wind erosion and 70% cover or greater for water erosion (Leys, et al., 2020).

The annual mean percentage of soil unprotected by living vegetation or litter was around 11%, the lowest recorded since 2000 (Figure 8). This means that 89% of soil was protected, exceeding the thresholds recommended for controlling soil loss by wind and water erosion.

Figure 8. Annual mean percentage of soil unprotected by living vegetation or litter, derived from MODIS imagery and CSIRO mapping by the OzWALD model-data fusion system (Australian National University, 2024)



Remotely sensed mapping indicates 99% of Wimmera agricultural land was protected from wind erosion and 89% from water erosion in May 2024, the highest risk period for low ground cover (GeoGlam RaPP, 2024).

Natural or extreme events

This section reports on notable natural or extreme events that have taken place in the region.

Significant bushfires occurred in Gariwerd (Grampians National Park) on 13 February 2024, with fire affecting northern sections of the park and the township of Dadswells Bridge. A second fire impacted the Bellfield area inside the National Park and the neighbouring area to the east including the township of Pomonal. The Mount Stapylton fire burnt 4,400 hectares and the Bellfield fire about 2,200 hectares (ABC News, 2024).

The Bayindeen fires that started on 22 February 2024 burnt for more than two weeks, impacting 22,000 hectares across the Wimmera, North Central and Glenelg Hopkins CMA regions. The bushfire burnt across almost 6,800 hectares of private property and 14,900 hectares of public land. Wimmera townships and areas impacted include Bayindeen, Elmhurst, Eversley, Glenpatrick, Nowhere Creek, Glenlofty, Mount Cole and Mount Lonarch/Berumgower State Forests and Mount Buangor State Park.

The bushfires affected waterways, native habitat and wildlife. Impacted waterways include the headwaters of the Barringgi Gadyin (Wimmera River) and Mount Cole Creek, the Barringgi Gadyin (Wimmera River) and Mount William Creek at Dadswells Bridge and Fyans Creek and Millers Creek near Pomonal. The fire significantly impacted farmland causing losses to fences, infrastructure, stock, crops and fodder (Pyrenees Shire Council, 2024).

Following the bushfire, Wimmera CMA monitored water quality in affected rivers and streams as loss of riparian vegetation increases the risk of sediment moving into waterways. Wimmera CMA observed no major impacts on water quality during 2023-24, largely due to a lack of large rainfall and runoff events since the fires occurred.

There was no riverine flooding during 2023-24.

Water

Wimmera rivers, streams and wetlands provide valuable recreation and tourism opportunities, water supply for towns and farms, are a base for rich cultural history and habitat for a variety of wildlife and plants.

Many factors influence the environmental condition of the region's waterways. These include water regimes, water quality, pest plants and animals, habitat connectivity, land management practices, recreation, developments and natural events such as drought, floods and bushfires. Climate change poses a major risk due to declines in rainfall and reduced flows. Climate change is also predicted to increase the intensity of rainfall events and floods. Land management practices can also influence localised runoff.

Waterway condition assessment 2023-24

| Condition rating for 2023-24 | 6-year Trend in condition |
|------------------------------|---------------------------|
| Moderate | Neutral |

Waterway condition in 2023-24 was moderate. The trend during the year was positive as many of the region's waterways continued to benefit from 2022-23's high rainfall. Natural flows occurred in the Barringgi Gadyin (Wimmera River) until October 2023 and many large lakes such as Gurru (Lake Hindmarsh) continued to hold water, benefiting aquatic biota including waterbirds. High environmental flow allocations enabled base-flows and 'freshes' that improved water quality, benefiting lower reaches of the Barringgi Gadyin (Wimmera River). Fish surveys observed that native fish populations appeared strong in target reaches, although exotic carp numbers were also high. Platypus monitoring indicated that the Wimmera's remnant population has slowly grown in distribution and abundance. Bird surveys recorded large numbers of wetland birds at recently filled lakes including Gurru (Lake Hindmarsh) and Natimuk Lake. An annual assessment of Wimmera and Southern Mallee waterways observed a rebound in participation and economic contribution during 2023-24 in-line with levels achieved in 2018-19.

River flows and wetland filling

High rainfall and runoff from the wet catchment occurred until the middle of 2023. The Barringgi Gadyin (Wimmera River) flowed naturally until October despite below average rainfall occurring from July to October. Environmental flow releases provided base-flow and 'freshes' to improve water quality, benefiting lower reaches of the Barringgi Gadyin (Wimmera River) after natural flows ceased.

Barringgi Gadyin (Wimmera River) environmental flows ceased in December to lower turbidity levels and allow for aquatic vegetation to establish. Flows continued until late June with flows observed at Jeparit Weir entering Gurru (Lake Hindmarsh).

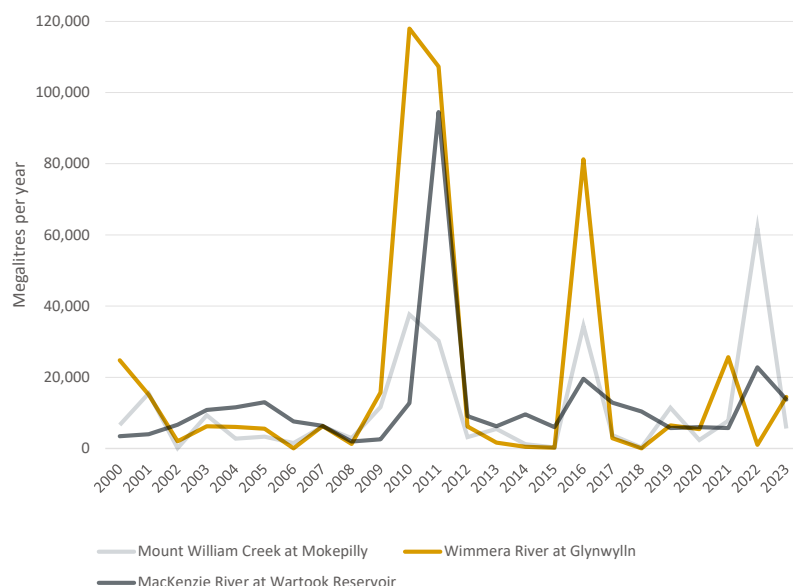
Gurru (Lake Hindmarsh) and Dock Lake continued to hold water from 2022 floods. Flows entered both sites during 2023-24, with Dock Lake benefiting from storage transfers in 2023. Gurru (Lake Hindmarsh) benefited from lower Barringgi Gadyin (Wimmera River) environmental flows.

Seasonal wetlands largely remained dry during winter and early spring 2023. Larger more permanent lakes that partially filled during prior wet seasons, such as Gurru (Lake Hindmarsh) and Dock Lake, continued to hold water.

Wimmera CMA and Barengi Gadjin Land Council managed water levels at the Ranch Billabong beside the Barringgi Gadyin (Wimmera River) at Dimboola to allow installation of a pipeline to reconnect the site to the river. Work on the pipeline commenced in June 2024. Water retained at the billabong stimulated local improvements in birdlife and wetland vegetation, particularly canopy condition (Wimmera CMA, 2024).

Annual Barringgi Gadyin (Wimmera River) flows at Glynwylln in the upper catchment, Mount William Creek at Mokepilly and MacKenzie River at Wartook are shown in Figure 9.

Figure 9. Annual river flow in megalitres per year at three river and stream locations (Department of Environment, Energy and Climate Action, 2023)



Environmental water

The 2023-24 season began in a strong water resource position, with 388,200 ML (69.3% of storage capacity) held in GWMWater storages. The water year allocation for the Barringgi Gadyin (Wimmera River) commenced at 61% (24,742 ML) and wetland allocation at 4% (40 ML). These allocations were the highest amount at the start of a year since commencement of the entitlement process and allowed confidence for new-year watering actions.

Further inflows into the headworks storages from August until November increased the Barringgi Gadyin's (Wimmera River's) allocation to 81% (32,853 ML) and the wetland allocation to 26% (250 ML). Storages remained above 90% until January 2024.

Above average November, December and January monthly rainfall totals occurred, although previous months' dry conditions limited runoff between rain events. Evaporation losses from storages were less than expected due to the rainfall. The conditions benefited the Barringgi Gadyin (Wimmera River) allocation which increased to 87% (35,287 ML) and the wetland allocation to 49% (490 ML).

Wetlands supplied with water for the environment by the Wimmera Mallee pipeline continue to provide areas of refuge habitat for local flora and fauna. Twelve of thirteen wetlands received environmental water during 2023-24. Most of these small wetlands maintained ongoing improvements in condition with increased coverage of wetland flora. Environmental watering in March and June allowed the sites to have high water levels for the commencement of the 2024-25 watering year.

Water quality

Wimmera CMA's monthly field sampling of water quality at 23 sites in the Barringgi Gadyin (Wimmera River) and tributaries found low compliance of salinity (26%) and dissolved oxygen (26%) parameters with water quality objectives set out in Victoria's Environment Reference Standard for Water. Wimmera CMA attributes this to the low rainfall and runoff conditions that occurred during 2023-24. CMA monitors observed good compliance with the standard for pH (78%) and all sites met water quality objectives for total nitrogen and total phosphorus. No sites met objectives

for turbidity (Wimmera CMA, 2024). Water management authorities detected blue-green algae in some recreational lakes and water storages, including Taylors Lake, Lake Wallace, Green Lake and Lake Toolondo (GWMWater, 2024).

Native fish

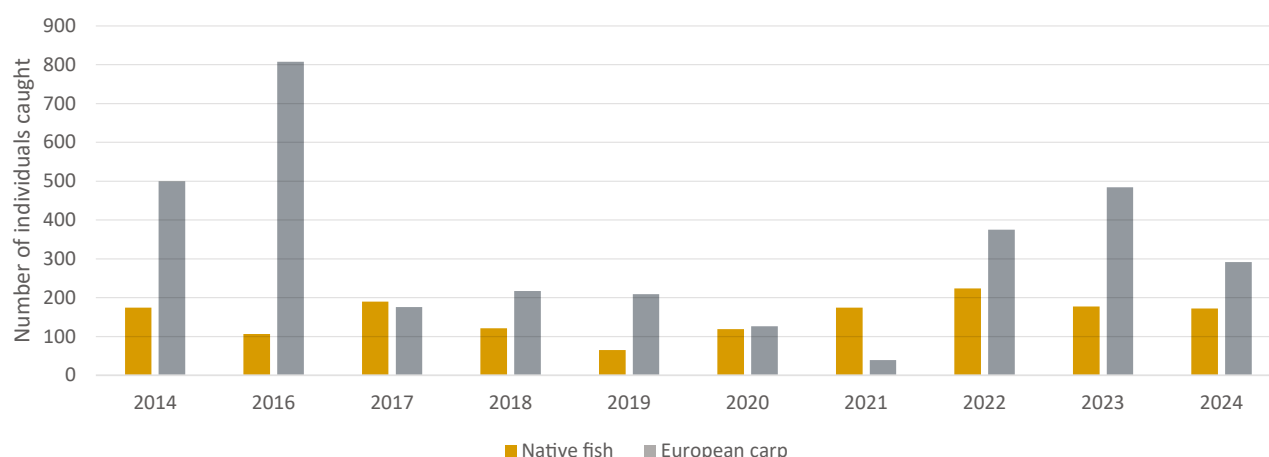
Wimmera CMA worked with the storage manager, GWMWater, to increase flows in November 2023 when water temperature increased to levels known to provide the right settings for Yellowbelly and Silver Perch spawning. Wimmera CMA staff monitored various sites but did not observe evidence of spawning occurring. Victorian Fisheries Authority staff reported seeing spawning in the river during this time.

January 2024 fish surveys observed that water quality and flows have maintained fish numbers since 2023 (Wimmera CMA, 2024). Key findings include:

- Ninety-nine golden perch caught, representing a large increase on the 50 caught in 2023.
- Seven freshwater catfish caught in four different locations. This is the highest number caught in recent surveys. Catfish have never been caught in large numbers in Barringgi Gadyin (Wimmera River) fish surveys due to their physiological characteristics.
- A notable reduction in redfin.
- Increased carp numbers, indicating the river remains highly productive for this species, likely impacting on small-bodied native fish populations. Results indicate that carp recruitment occurred at all monitoring sites in the Barringgi Gadyin (Wimmera River). The 2022 floods and subsequent high flows are likely to have enhanced the survival and growth rates of juvenile carp.

Anglers caught more than 170 native fish and 290 carp in the annual Horsham Fishing Competition in March 2024. Fish captures totalled 466, well below 2023 figures of 602 fish caught. The extreme hot weather on the day of the event may have reduced participation. The number of native fish caught remained relatively steady while the number of carp dropped below the high numbers caught in 2022 and 2023 (Figure 10). The competition also played a role in environmental conservation efforts, with more than 292 carp caught and eradicated from the river.

Figure 10. Horsham Fishing Competition results (Horsham Fishing Competition Committee, 2024)



Wimmera CMA and Arthur Rylah Institute for Environmental Research team members translocated 60 river blackfish from the Mount Zero Channel to MacKenzie River in October 2023, aiming to re-establish the species.

Platypus

The MacKenzie River supports the Wimmera catchment's last known platypus population. Wimmera CMA has monitored the population since 2001.

April 2024 surveys captured one previously undetected female platypus in great condition. Fifteen eDNA samples collected revealed 2-6 positive results and two 'possible' results downstream of where monitoring has detected platypuses previously. This could indicate some movement through or near lower catchment areas.

Survey contractors reported that the capture of several new individuals, including juveniles and subadults, across 2022-2024 is encouraging and indicates that the population continues to grow. However, the population remains highly vulnerable due to its isolation, small population size and lack of genetic diversity (Webster & Griffiths, 2024).

Riparian vegetation

The Victorian Environmental Flows Monitoring and Assessment Program completed a fifth round of vegetation and tree health monitoring during September and October 2023 on the MacKenzie River and Barringgi Gadyin (Wimmera River).

Survey contractors generally found vegetation in a highly degraded state, mainly due to high exotic grass cover and flora species. They observed a substantial increase in native woody species recruitment since the last monitoring period, likely attributable to the preceding high rainfall and flood events. They reported finding seven threatened flora species, including two which have not previously been recorded at the survey sites.

Thirty percent of 281 river red gum trees assessed were deemed to be in good health. Survey staff found 47% of these trees were dead, with most recorded as long-dead, presumably from the Millennium Drought. They only found two trees that had died since the previous survey in 2014 (Wimmera CMA, 2024).

Wetland vegetation

Arthur Rylah Institute for Environmental Research's Wetland Monitoring and Assessment Program team surveyed vegetation at Crow and Carapugna wetlands in August 2023 and January 2024. Highlights include finding several threatened species including western bitter-cress (*Cardamine lineariloba*), ridged water-milfoil (*Myriophyllum porcatum*) and spiny lignum (*Duma horrida subsp. horrida*) (Wimmera CMA, 2024).

Surveyors heard five different species of frogs at Carapugna and three at Crow Swamp.

Wimmera CMA staff completed Index for Wetland condition assessments for the 13 north-eastern Wimmera wetlands that receive environmental water. The results were then compared against 2012 results that were used in the 2012 Environmental Management Plan for the wetlands. Five sites showed improvement since 2012 surveys, with six remaining stable (Wimmera CMA, 2024).

Wetland birds and frogs

Gurru (Lake Hindmarsh) and Dock Lake bird surveys occurred in October and December 2023 and February 2024. The surveys recorded seventy-six wetland bird species at Gurru (Lake Hindmarsh), including:

- Five threatened species under the *Victorian Flora and Fauna Guarantee Act 1988*, including Australasian bittern, great egret, Australasian shoveler, musk duck, gull-billed tern.
- Two migratory shorebirds, red-necked stint and sharp-tailed sandpiper, listed on the Japan-Australia Migratory Birds Agreement, China-Australia Migratory Birds Agreement and Republic of Korea Migratory Bird Agreement.
- Large roosts observed in February 2024, with count estimates of more than 15,000 great cormorants, 10,000 Australian shelducks and 800 Australian pelicans. The Australian shelduck numbers recorded were nearly four times the total counted across the whole of the 2023 Eastern Australian Waterbird Survey, one of the largest wildlife surveys in Australia surveying major wetland sites in the Murray-Darling Basin (Starks, 2024).

Dock Lake bird surveys recorded 19 different wetland bird species. Fish-eating species including pelicans and cormorants were the most numerous group (Starks, 2024).

Arthur Rylah Institute water bird surveys at seven wetlands during March 2024 found large numbers of waterbirds in Lakes Natimuk and Wallace and relatively low numbers at Lakes Bringalbert and Ratzcastle. Reported highlights included threatened species including Australasian shoveler and eastern great egret present across multiple wetlands. Lake Wallace contained the highest diversity of threatened species, including thirty magpie geese which are a rare occurrence in the Wimmera. Surveyors noted evidence of breeding for grey teal and pacific black duck (Arthur Rylah Institute for Environmental Research, 2024).

Other notable observations included more than 16,700 waterbirds from 26 species at Lake Natimuk; 9,900 waterbirds from 22 species at Lake Wallace and 2,700 waterbirds from 16 species at Dock Lake (Arthur Rylah Institute for Environmental Research, 2024).

Groundwater

Groundwater levels reflect differences between the amount of water flowing into and out of an aquifer. They are influenced by the amount of water extracted for consumptive purposes such as irrigation and stock and domestic uses and the amount of recharge from rainfall.

GWMWater's groundwater monitoring indicates that the rate of direct recharge from rainfall in the West Wimmera Groundwater Management Area is very low except where the water table is relatively shallow. During 2023-24, groundwater levels were stable in four out of five of the management area's zones. The Neuarpur Zone experienced a decline in levels. The Yanipy subzone is classed as stable, however there is some localised decline in the central east of the sub-zone

where groundwater use is most intensive. Wimmera Groundwater Catchment aquifers were relatively stable.

Management of Wimmera waterways

Management rating for Wimmera waterways

The overall management rating for water is above expectations as most planned activities were delivered or targets were met or exceeded.

Waterway indicators used in the assessment

The indicator reflects efforts to protect or improve the condition of riparian lands, including fencing, weed control and revegetation and pest control including rabbits and foxes.

| Indicator | Management rating | Comment |
|--|--------------------|---|
| Extent of protected or improved riparian land | Above expectations | Wimmera CMA, partner organisations and private landholders worked together to protect or improve almost 4,160 hectares of riparian land. |
| Fence | Above expectations | Wimmera CMA supported private landholders to construct 21 kilometres of fence to manage stock access to waterways and riparian areas. |
| Waterway Structure | Above expectations | Thirteen erosion control structures protected waterways from eroding and impacting downstream areas through turbidity and sedimentation. Three additional structures benefited recreational areas, including floating wetlands at Dimboola that protect stream banks from being eroded by water skiing boat wake. |
| Vegetation | Satisfactory | Almost 9 hectares of riparian area were planted with native vegetation. Many waterway protection sites had existing remnant vegetation that did not require supplementary planting. |
| Weed Control | Above expectations | Private landholders and partner organisations including Parks Victoria and Project Platypus controlled weeds across almost 3,260 hectares. Areas treated included priority areas along the lower Barringgi Gadyin (Wimmera River) and in the upper catchment and at priority wetland areas. |
| Management Agreement | Above expectations | Wimmera CMA established 17 management agreements with landholders covering close to 247 hectares of riparian area. |
| Water Act permits | Above expectations | Wimmera CMA assessed and issued 40 works on waterway permits. |
| Statutory advice | Above expectations | Wimmera CMA provided advice relating to 129 planning referrals and 114 flood advice requests. |

Table 7. Management activities for rivers and streams and wetlands carried out in the Wimmera during 2023-24

| Wimmera CMA project | Achievements | Funder |
|---|---|---|
| <p>Wimmera CMA continued to manage environmental water in the region. Actions included:</p> <ul style="list-style-type: none"> • Delivering environmental water to river and stream reaches and wetlands in the Wimmera Mallee Pipeline's footprint. • Surveying waterways for native fish, platypuses, waterbirds and vegetation to assess responses to management and inform future actions. • Completing Index of Wetland Condition assessments at the 13 wetlands receiving environmental water. • Developing and submitting Seasonal Watering Proposals for the Barringgi Gadyin (Wimmera River) system and wetlands to the Victorian Environmental Water Holder. • Reviewing the Environmental Water Management Plan for the Barringgi Gadyin (Wimmera River), Yarriambiack Creek and their terminal lakes. • Informing the community via an annual forum, quarterly newspaper updates and social media updates. • Supporting Wimmera Development Association's annual socio-economic assessment of environmental and recreational water in the Wimmera Southern Mallee. • Maintaining partnerships with the Victorian Environmental Water Holder, Commonwealth Environmental Water Holder, GWMWater, DEECA and Parks Victoria. | <p>Delivered almost 9,317 ML of water to 9 reaches and 59 ML to 12 wetlands. This was in addition to 6,646 ML of passing flows.</p> <p>Surveyed 10 river and stream sites for native fish.</p> <p>Surveyed 15 river and stream sites for vegetation.</p> <p>Completed 2 surveys for platypuses.</p> <p>Surveyed 2 lakes for waterbirds.</p> <p>Completed 13 Index of Wetland Condition assessments.</p> <p>Monitored vegetation and frogs at 2 wetlands.</p> <p>Developed 3 plans.</p> <p>Engaged 50 participants in 1 forum.</p> <p>Published 4 media updates.</p> | <p>Victorian Government's Waterways Investment Framework.</p> |
| <p>Wimmera CMA delivered 3 projects seeking to ensure Wimmera rivers, streams and wetlands continued to provide substantial economic, social, cultural, recreational and environmental values to Wimmera and Victorian communities. Actions to improve the health and condition of wetland and riparian areas and increase the cover of native vegetation, included:</p> <ul style="list-style-type: none"> • Establishing management agreements with private landholders. • Revegetating areas with native species. • Controlling weeds, rabbits and foxes. • Installing fences to control stock access. • Installing rock chutes to mitigate erosion. • Assessing sites to prioritise future erosion control works. | <p>Established 28 management agreements covering 242 ha.</p> <p>Revegetated 9 ha.</p> <p>Controlled weeds over 860 ha.</p> <p>Controlled rabbits and foxes over 62 ha.</p> <p>Installed almost 20 km of fencing.</p> <p>Installed 13 erosion control structures at 10 sites.</p> | <p>Victorian Government's Waterways Investment Framework.</p> |
| <p>Wimmera CMA, Barengi Gadjin Land Council and Parks Victoria partnered to maintain and improve the ecological character of Ngalpakatia/Ngelpagutya (Lake Albacutya), an internationally significant Ramsar Wetland. Actions included:</p> <ul style="list-style-type: none"> • Controlling weeds and rabbits to maintain and improve regeneration and recruitment opportunities for eucalypt woodlands. • Developing the 2023-24 Lake Albacutya Ramsar Site Management Plan. • Surveying tree health and the threatened Regent Parrot population. • Monitoring seedling abundance and regeneration. | <p>Controlled weeds and rabbits over 2,450 ha.</p> <p>Developed 1 management plan.</p> <p>Maintained 2 partnerships.</p> <p>Completed 2 monitoring surveys and reports.</p> | <p>Victorian Government's Waterways Investment Framework.</p> |

| Wimmera CMA project | Achievements | Funder |
|---|---|---|
| <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 and wetland related planning scheme referrals. • Issuing works on waterways permits. • Undertaking water quality assessments. • Engaging with the Wimmera community, including Blake Snake Productions Wildlife Show at Horsham's annual fishing competition and a joint Water for the Environment Management Forum and Fishing and Boating Forum held in partnership with the Victorian Fisheries Authority. • Media campaigns promoting how Wimmera CMA could help the community meet legal obligations when undertaking works on waterways and developments on floodplains. • Maintaining partnerships with DEECA and Victorian CMAs to deliver government policy. • Contributing advice to regional developments and partnerships such as planning for Horsham South Precinct, the Grampians Regional Climate Adaptation Group, Wimmera Southern Mallee Drought Resilience meeting, water supply pipelines, the Western Victorian transmission line, renewable energy projects, potential mineral sand mines, Stawell gold mine and leading the Wimmera's Integrated Water Management Forum. • Completing planning to guide the development of the next iteration of the Wimmera Waterway Strategy. • Progressing implementation of the Wimmera Native Fish Management Plan, including surveying Mount Zero channel and the Upper MacKenzie River regarding translocating river blackfish. • Renewing By-law No. 3 Waterways Protection 2024, enabling waterway protection and management under the <i>Water Act 1989</i>. | <p>Responded to 114 requests for floodplain advice and 129 floodplain referrals, completing 99% of responses on time.</p> <p>Issued 40 works on waterways permits, completing 100% of responses on time.</p> <p>Monitored water quality at 23 locations.</p> <p>Engaged 150 participants in CMA events.</p> <p>Maintained at least 7 partnerships.</p> <p>Renewed 1 by-law.</p> | <p>Victorian Government's Waterways Investment Framework.</p> |
| <p>The Delivering Our Catchments, Our Communities Project included strategic and on-ground activities seeking to ensure that healthy, sustainable, resilient and productive land, water, biodiversity and community values in the Wimmera are maintained. The project delivered strategic integrated catchment management priorities that were collaborative and community based. Actions included collaborating with local government and other agencies to:</p> <ul style="list-style-type: none"> • Remove exotic carp from Lake Lonsdale and Lake Toolondo to promote native fish species. • Develop a Waterway Action Plan for Green Lake. • Improve visitor access and minimise impacts on waterways by installing a carpark and picnic tables and a boardwalk for Barringi Gadyin (Wimmera River) locations upstream of Horsham, a track at Green Lake and culvert crossings at Dock Lake. • Maintain floating wetlands at Dimboola, designed to prevent bank erosion from boat wake during water skiing. • Improve flow infrastructure at Dock Lake, Green Lake and Nhill Lake. • Carry out weed control at wetlands, particularly bridal creeper and horehound. | <p>Maintained 5 partnerships.</p> <p>Removed carp from 2 lakes.</p> <p>Controlled weeds across 397 ha.</p> <p>Developed one waterway action plan.</p> <p>Improved 4 visitor facilities.</p> <p>Improved flow infrastructure at 3 lakes.</p> | <p>Victorian Government's Waterways Investment Framework.</p> |
| <p>Wimmera CMA coordinated implementation of the Wimmera Regional Floodplain Management Strategy by partner organisations and relevant actions set out in the Victorian Floodplain Management Strategy. Actions included:</p> <ul style="list-style-type: none"> • Facilitating the Wimmera Strategic Water Management Working Group partnership. • Coordinating implementation of the Wimmera Floodplain Management Strategy's workplan. | <p>Maintained 1 partnership group.</p> <p>Held 2 partnership meetings.</p> <p>Progressed workplan implementation.</p> | <p>Victorian Government's Waterways Investment Framework.</p> |
| <p>Wimmera CMA collaborated with DEECA and West Wimmera and Northern Grampians shire councils to commence flood studies for Apsley and Edenhope townships in West Wimmera and Great Western in Northern Grampians. The studies seek to understand the affect and impact of flooding in the townships and guide flood mitigation and response actions.</p> | <p>Established 3 partnerships.</p> | <p>Victorian Government's Flood Study Program 2023-27.</p> |

Land

The land theme reports on how government agencies 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 include water infiltration and storage, soil stability, nutrient cycling and availability for plant growth.

Land condition assessment 2023-24

Condition rating
for 2023-24

6-year Trend
in condition

Moderate



Neutral

Analysis of satellite imagery and Wimmera CMA's transect surveys indicated high levels of ground cover in autumn, minimising the risk of soil erosion by wind and water. A Wimmera-wide sample of 30 paddocks found variable soil organic carbon. The 2023 growing season began with very high soil moisture levels following a high rainfall period. November and December rain delayed harvest across the Wimmera, with farmers concerned about lowered crop quality and sprouted grain. Wimmera farmers generally reported average to above average quality and quantity over harvest, accompanied by high stubble biomass.

The 2023 growing season

Farmers were optimistically cautious at the beginning of the Wimmera 2023 growing season given the projected El Niño forecast and good soil moisture stores provided by a wet summer. Winter rain began in June establishing good soil moisture stores for growing crops. Pests and disease associated with wet conditions required management throughout the season.

The region experienced mild frosts during September with minimal impacts to crops. As the season continued, crops were able to draw down on stored soil moisture at depth to reach their growth potential.

November and December rain delayed harvest across the Wimmera, with farmers concerned about lowered crop quality and sprouted grain. Despite this, Wimmera farmers generally reported average to above average quality and quantity over harvest, accompanied by high stubble biomass.

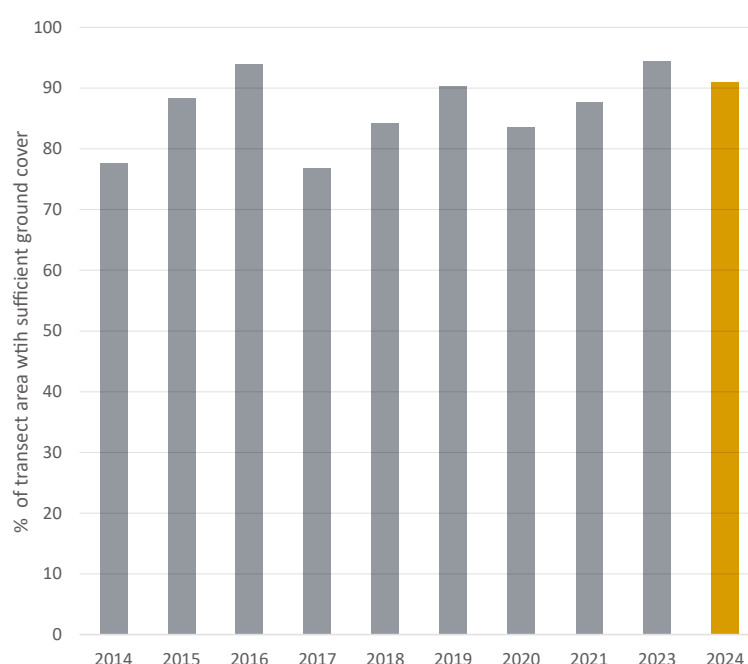
Summer rainfall contributed to good soil moisture storage for the 2024 growing season. This same rain kept farmers

busy controlling weeds over summer to ensure soil moisture reserves were minimally disrupted. Wet conditions pre-sowing were likely to have hindered plans to burn stubble in some areas during autumn.

Ground cover and land management

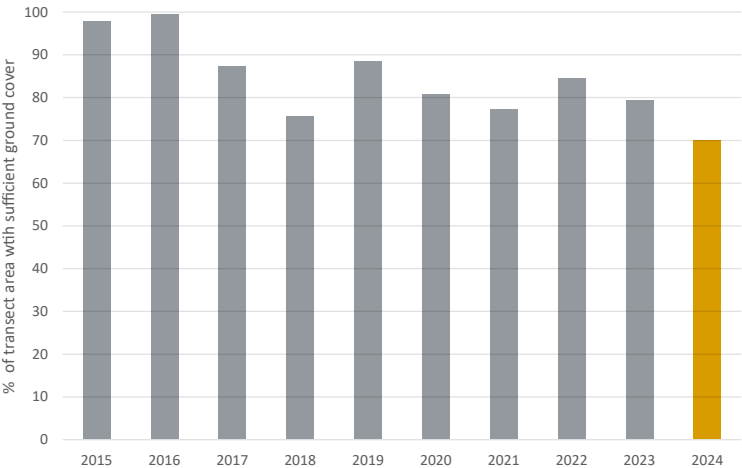
Wimmera CMA's biannual land use and management survey samples more than 1,000 paddocks or an estimated 76,000 hectares across southern and northern Wimmera transects. Monitoring staff observed agricultural land along a northern Wimmera transect in April 2024 recorded sufficient ground cover to reduce the likelihood of wind erosion occurring over 91% of the area, a slight increase on 2023 (Figure 11). Stubble retention continued to be the major stubble management practice, accounting for 79% of the northern transect survey area. Land managers burnt stubble across almost 3% of the transect area, representing a 1% decrease from 2023. Reasons for burning include snail and slug management, herbicide resistant weeds and high stubble loads.

Figure 11. The percentage of the northern Wimmera transect survey area where ground cover was sufficient to reduce the risk of erosion (Wimmera CMA, 2024)



Monitors reported almost 70% of the southern Wimmera transect area contained adequate ground cover, reducing vulnerability to wind and water erosion. This was an almost 9% decrease from autumn 2023 (Figure 12). Survey staff recorded 25% of the transect area as cultivated, a 15% increase from 2023, in response to seasonal conditions. Five percent of the area was burnt stubble or prepared for burning, a 13% decrease from 2023. Stubble retention was reported for 20% of the southern transect, compared to 42% recorded in autumn 2023. High levels of biomass and an increase in the distribution and abundance of slugs are likely causes for increased stubble burning and cultivation practices (Wimmera CMA, 2024).

Figure 12. The percentage of the southern Wimmera transect survey area where ground cover was sufficient to reduce the risk of erosion (Wimmera CMA, 2024)



Soil organic carbon

Soil organic carbon is a measure of the amount of carbon in soils derived from organic matter from living organisms. It includes undecomposed plant litter, soil organisms and humus. Soil organic carbon stores important nutrients, stabilises soil structure and feeds soil microbes. Total organic carbon in Australian soils under rainfed farming is typically 0.7 to 4% (Hoyle, et al., 2011). Soil organic carbon levels below 1% can constrain soil health and yield potential (depending on rainfall) (Kay & Angers, 1999). Soil testing by Wimmera CMA of 30 paddocks spread across the region found levels ranging from 0.5% to 2.2%, similar results to 2023. The average across the sites was 1.2%.

Land indicators used in the assessment

| Indicator | Management rating | Comment |
|---|--------------------|---|
| Area of improved agricultural practices | Satisfactory | Management of biodiversity and waterways was improved on 246 hectares of private farmland, with Wimmera CMA supporting private landholders to carry out fencing to manage stock access, weed and pest animal control and revegetation. |
| Number of agricultural assessments | Above expectations | Surveys of land use and land management were completed along northern and southern Wimmera transects in spring and autumn respectively, continuing an annual longitudinal survey. Soil moisture probe monitoring was carried out at 72 sites and soil sampling at 30 sites, including soil organic carbon. |

Table 8. Management activities led by partner organisations and groups during 2023-24 to benefit Wimmera agricultural land and soils and support farmers

| Management activities led by partner organisations | Achievements |
|--|---|
| Perennial Pasture Systems continued to conduct perennial pasture research and provide information on productive pasture management to its members in the upper Wimmera catchment. Actions included managing demonstration paddocks and disseminating information to member farmers via workshops, paddock walks, annual conference, Girls and Grass Group, case studies, quarterly newsletter and reports. | Implemented projects to trial and demonstrate methods of growing perennial pastures for production, soil health and sustainability outcomes. Engaged people via events, newsletters, research reports and newsletters. |

Additional activities such as Landcare support are included under the Community Theme.

Management of Wimmera land

Government agencies, conservation groups, industry groups and community groups worked together to protect the region’s land and soils while also supporting a sustainable and profitable community. Industry groups continued to build knowledge and support farmers to build capacity and implement practices that improve resilience in agricultural land. Management activities led by Wimmera CMA during 2023-24 to benefit Wimmera agricultural land and soils and support farmers are summarised under the Community Theme of this report. This includes activities to support Landcare groups and networks.

Management rating for Wimmera land

The overall management rating for land is above expectations as targets were met or exceeded. The completion of the Australian Government’s National Landcare Program in June 2023 and ongoing uncertainty around its successor program meant no funding was available to continue projects that supported partner organisations and farmers to capture and retain soil carbon and implement sustainable agricultural practices. Wimmera CMA continued to promote awareness of the region’s soil moisture probe network and monitor land use and management practices via annual transect surveys.

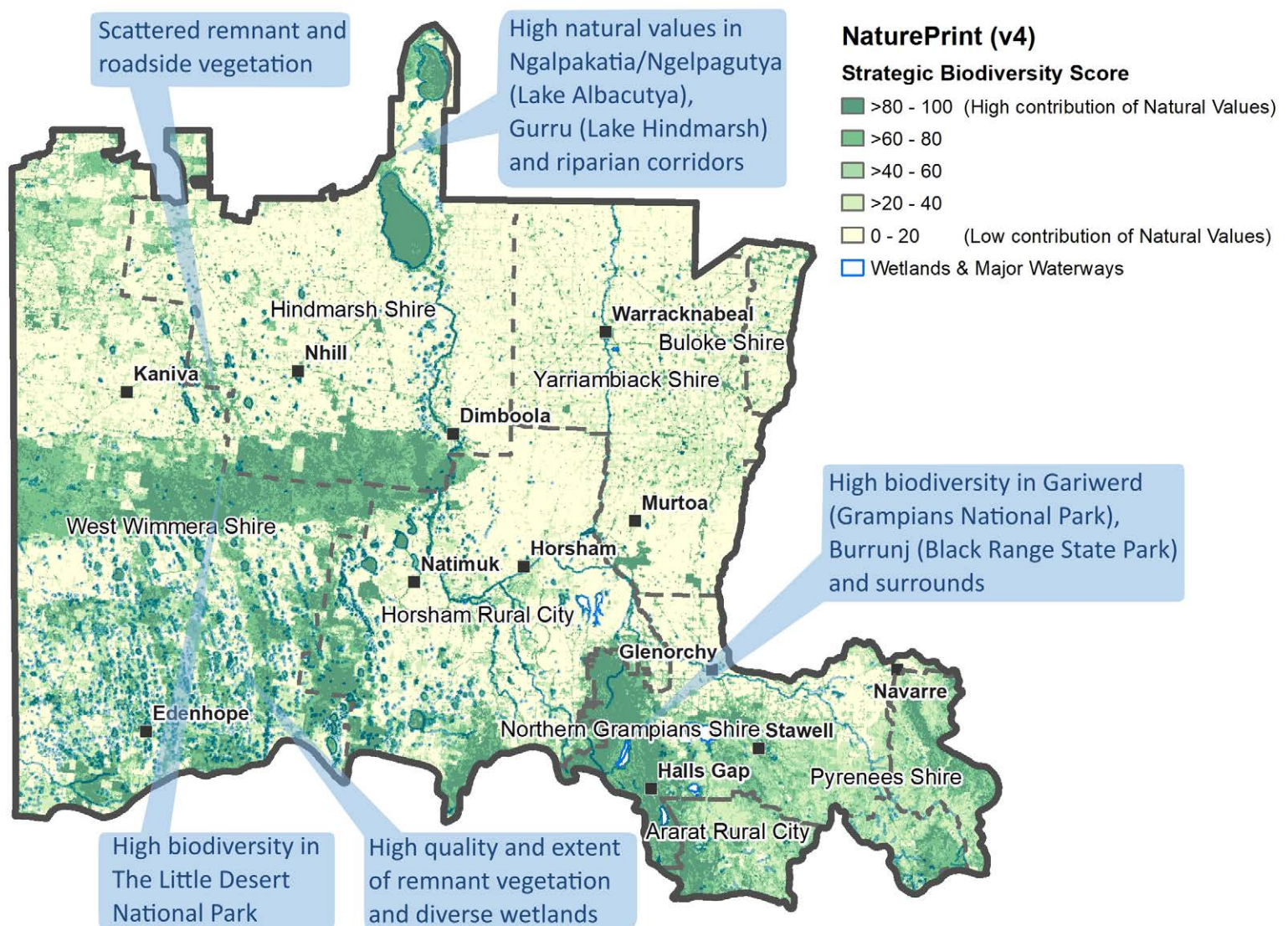
Wimmera CMA secured Australian Government funding for a Sustainable Agriculture Facilitator position in April 2024 to engage farmers, industry groups and community groups in collaborative efforts to protect the region’s land and soils over the next four years.

Biodiversity

The Wimmera supports large areas of high biodiversity value, especially northern Gariwerd (Grampians National Park) and Burrunj (Black Range State Park), Little Desert National Park, upper Wimmera catchment area, Gurru (Lake Hindmarsh) and scattered woodland and wetland reserves. The Wimmera is home to Ngalpakatia/Ngelpagutya (Lake Albacutya), recognised as an internationally important wetland under the Ramsar Convention. Riparian corridors along the Barringi Gadyin (Wimmera River), MacKenzie River, Yarriambiack Creek and upper catchment streams provide narrow but important connections through the landscape. The south-west Wimmera retains many patches of native vegetation and wetlands, supporting a diverse array of plants and animals (Figure 13).

Threatened species include the malleefowl, south-eastern red-tailed black cockatoo, growling grass frog and the Wimmera's remnant platypus population.

Figure 13. Strategic biodiversity values in the Wimmera based on NaturePrint v4.0 (DEECA, 2024)



Biodiversity condition assessment 2023-24

The biodiversity condition assessment reports on the health of native species and native vegetation, for the areas where it is monitored and assessed. This assessment also reports on the status of threats to biodiversity, relying on available data as well as the observations of staff from various natural resource management organisations working in the region.

| Condition rating for 2023-24 | 6-year Trend in condition |
|------------------------------|---|
| Moderate |  Neutral |

Biodiversity values monitored in the Wimmera appeared to have a neutral overall trend, with both values and threats benefiting from high rainfall prior to 2023-24. Wimmera CMA and stakeholder organisation staff observed boosted native vegetation growth, biota benefiting from river and streamflow and filled lakes and breeding conditions for some species. Monitoring results and stakeholder observations suggested encouraging signs for endangered species like south-eastern red-tailed black cockatoos, platypuses and waterbirds. Fox, cat and deer abundance and distribution remained of concern. Native vegetation and weeds both benefited from high rainfall periods in previous years. Weed control works were effective, but there remained large areas untreated. Habitat removal and loss of paddock trees continued to be concerning in the Wimmera's highly fragmented natural landscapes.

The evidence that follows is derived from areas where we have funding and resources to monitor aspects of biodiversity condition.

Biodiversity indicators

South-eastern red-tailed black cockatoo

The 2024 annual count recorded 1,303 birds across the cockatoo's Victorian and South Australian range. This was 99 birds more than 2023's total of 1,204 and the highest recorded since 2015. Nine large flocks, ranging from 60 to 150 birds were located, comprising 65% of the total number of birds counted.

Observers found the largest concentrations of birds north to north-east of Edenhope in the Wimmera, with 605 birds recorded. This is likely due to availability of good food sources, including desert stringybark seed capsules and an "exceptional" buloke seed crop (Perryman, 2024).

Platypus

Wimmera CMA's monitoring program indicated that the MacKenzie River platypus population was slowly growing

in distribution and abundance. However, the population remained highly vulnerable due to its isolation, small population size and lack of genetic diversity (Bloink, 2022; EnviroDNA, 2023).

Waterbirds

Wet conditions boosted habitat for some species, with an influx of waterbirds including endangered and migratory species to recently filled lakes. Surveys recorded seventy-six wetland bird species at Gurru (Lake Hindmarsh), including five threatened species, two migratory shorebirds protected under international agreements and large roosts observed in February 2024, with count estimates of more than 15,000 great cormorants, 10,000 Australian shelducks and 800 Australian pelicans (Starks, 2024).

Arthur Rylah Institute water bird surveys at seven wetlands during March 2024 found large numbers of waterbirds in Lakes Natimuk and Wallace, threatened species including Australasian shoveler and eastern great egret present across multiple wetlands and thirty magpie geese at Lake Wallace which are a rare occurrence in the Wimmera (Arthur Rylah Institute for Environmental Research, 2024).

Ngalpakatia/Ngelpagutya (Lake Albacutya)

An assessment of river red gum health at the Ngalpakatia/Ngelpagutya (Lake Albacutya) Ramsar Site found that 23 of the 101 stands assessed were healthy, 13 displayed signs of slight dieback, 13 displayed signs of moderate dieback, 25 displayed signs of severe dieback and 27 were burnt but regenerating. The survey showed that 12 sites have improved since the previous survey in 2019 with the rest seeing no change. No sites exhibited a decline in condition since 2019 (Damien Cook, 2024).

Assessors observed fifty-eight species of birds including the threatened regent parrot. Twelve regent parrots were observed scattered along both the eastern and western fringes of the lake (Damien Cook, 2024).

Wimmera CMA engaged Pinion Advisory to monitor quadrant seedling abundance and regeneration at five sites to assess threatened pine-buloke woodland regeneration in response to rabbit control efforts. The sites have been monitored since 2017. Results showed that four of the sites are doing well with most seedlings in good condition. The fifth site had a 23% reduction in the number of seedlings compared to 2023. Some seedlings are above one metre in height and no longer included in the count. Others were lost and impacted by wind erosion and kangaroo grazing. There was no evidence of rabbit activity at any of the sites (Nathon Floramo, 2024).

Malleefowl

Lidar surveys of 50,000 ha of malleefowl habitat during 2023-24 to identify malleefowl mounds will be assessed during 2024-25, providing data for reporting.

Threat indicators

Invasive weeds

Wimmera CMA staff and partner organisations reported observations of increased weed growth across the catchment following high rainfall in the first half of 2023. Organisations such as Landcare groups, Parks Victoria, DEECA, Greening Australia, Trust for Nature and local municipal councils continued to target and manage weeds across the region.

Foxes and feral cats

A 2022-23 monitoring program in the Little Desert National Park and Tooan State Park indicated stable numbers of foxes and feral cats following baiting activities, while fox numbers were higher than usual at a Nurcouning unbaited reserve. Researchers found fox activity was lower where baiting was present (Lefoe & Ritchie, 2023). Parks Victoria's fox control works continued in the Little Desert National Park and Gariwerd region during 2023-24.

Rabbits

Rabbit numbers appeared to be low to moderate across the region. Stakeholder and community groups continued to conduct rabbit control in their areas of responsibility or interest.

Parks Victoria reported that long-term rabbit control works at Ngapakatia/Ngelpagutya (Lake Albacutya) were successful in maintaining low rabbit numbers. Annual spotlight transect survey monitoring measured 0.04 rabbits per spotlight kilometre, meeting the target of less than one rabbit per spotlight kilometre. Monitors sighted only one rabbit compared to four in 2022-23, demonstrating that pest animal control works are effective in reducing and maintaining low rabbit numbers in the park.

Deer and goats

Parks Victoria continued to control deer and goats across Gariwerd (Grampians National Park) and Burrunj (Black Range State Park). Deer and goats continued to impact native

vegetation in other parts of the catchment where control efforts have not occurred.

Over-abundant native herbivores

Kangaroos and wallabies were in large numbers in parts of the catchment, impacting on native vegetation. This was particularly evident at the interface between public reserves and agricultural land where pasture and artificial water sources can sustain higher than natural populations.

Paddock trees

Wimmera CMA staff carrying out an annual autumn 2024 Wimmera Land Use and Land Management transect survey observed that fire breaks are generally not prepared around the perimeter of isolated paddock trees. Because of this, trees with heat and fire damage were frequently observed. This is of concern as repeated burns will likely result in further tree loss from the landscape, significantly reducing biodiversity and productivity (Wimmera CMA, 2024).

Fire

Wildfires can be highly destructive and cover large areas, often occurring in extreme weather conditions. Three significant bushfires occurred in February 2024, affecting northern sections of Gariwerd (Grampians National Park) and Dadswells Bridge, the Bellfield area of Gariwerd and neighbouring areas to the east including Pomonal and the headwaters of the Barringgi Gadyin (Wimmera River) and Mount Cole Creek and surrounding public and private land.

Management of Wimmera biodiversity

Biodiversity management aims to maintain and improve habitat, restore ecosystems, stabilise populations of native plants and animals and connect people with nature. Wimmera CMA worked with a range of partner organisations to deliver biodiversity outcomes.

Management rating for Wimmera biodiversity

The overall management rating for biodiversity is above expectations. Most targets were met or exceeded.

Biodiversity indicators used in the assessment

| Indicator | Management rating | Comment |
|--|--------------------|--|
| Vegetation | Satisfactory | Wimmera CMA supported Landcare groups to revegetate 29 hectares of terrestrial biodiversity with native vegetation under the Victorian Landcare Grants program. An additional 9 hectares was revegetated in riparian areas beside waterways. |
| Pest herbivore and predator control | Above expectations | Wimmera CMA supported partner organisations to carry out 110,060 hectares of rabbit and pest predator control. Areas treated included the Little Desert National Park to benefit malleefowl and other species and in south-eastern red-tailed black-cockatoo habitat in the southwest Wimmera. An additional 2,500 hectares was treated in and beside waterways, including rabbit control at Ngapakatia/Ngelpagutya (Lake Albacutya) and riparian areas on private land. |
| Weed control | Above expectations | Wimmera CMA supported Landcare groups to control weeds across 1,063 hectares under the Victorian Landcare Grants program. An additional 3,260 hectares of weed control occurred in riparian areas beside waterways. |

Table 9. Management activities for biodiversity carried out by Wimmera CMA in 2023-24

| Wimmera CMA project | Achievements | Funder |
|---|---|--|
| The Wild-to-Wild Translocation Project aimed to develop and test low-risk and cost-effective methods for undertaking wild-to-wild translocations of dispersal limited mammal species in fragmented landscapes. During 2023-24 Wimmera CMA translocated Mitchell's hopping mouse (<i>Notomys mitchellii</i>) to sites at Little Desert Nature Lodge and Wyperfeld National Park and undertook subsequent monitoring surveys. | Translocated Mitchell's hopping mouse. Surveyed sites following translocations. | Victorian Government, DEECA Biodiversity Funding. |
| The Securing Girran (south-eastern red-tailed black cockatoo) Habitat Now and for the Future Project delivered in partnership with BirdLife Australia and Trust for Nature aimed to improve the south-eastern red-tailed black cockatoo's (<i>Calyptorhynchus banksia graptogyne</i>) habitat and trajectory of recruitment. The project supported land managers and the community to protect and enhance existing habitat and create new nesting and feeding habitat. The project also monitored the population's estimated size and trajectory by engaging the community in an annual count across about 400,000 ha of feeding habitat and undertaking a flock count to estimate age structure. | Maintained nest boxes at 25 sites. Undertook acoustic monitoring at 15 sites. Treated more than 10,000 ha for pest animals. Monitored population size, age structure and food availability. Engaged more than 65 Wimmera volunteers in an annual flock count. Produced 2 monitoring and research reports and 1 newsletter. | Australian Government's National Landcare Program. |
| The Building Resilient Wimmera Mallee malleefowl Communities Project is a large-scale, tenure-blind project delivered in partnership with stakeholders including Parks Victoria, Trust for Nature and the National Malleefowl Recovery Team. The project aimed to conserve malleefowl (<i>Leipoa ocellata</i>) in the Wimmera and improve the trajectory of this iconic species by protecting and improving habitat and reducing the impact of predators. | Protected 40 ha of habitat via a management agreement. Controlled foxes over more than 100,000 ha. Surveyed over 50,000 ha for malleefowl mounds using Lidar. | Australian Government's National Landcare Program. |
| Wimmera CMA worked with natural resource management and emergency services stakeholders to prepare an Emergency Preparedness and Response Plan for Biodiversity and Agricultural Natural Capital Assets in the Wimmera region. The Plan seeks to enhance the resilience of nationally significant biodiversity and agricultural natural-capital assets by recognising the risks and threats posed by natural disasters and undertaking planning to improve outcomes through actions and management before, during and post-event to support recovery. | Developed 1 plan. | Australian Government. |

Table 10. Management activities led by partner organisations for biodiversity during 2023-24

| Management activities led by partner organisations | Achievements |
|--|--|
| <p>Agriculture Victoria's Invasives Program worked in partnership with industry and the community to protect agriculture, the environment, the economy, health and the lifestyle of the community by stopping pests and diseases from entering, establishing and spreading within the Wimmera Catchment. This included:</p> <ul style="list-style-type: none"> Inspecting and treating Regionally Prohibited Weeds on 9,444 ha of private land, including serrated tussock at Landsborough, Stawell and Glenorchy, English broom at Stawell, Noogoora burr at Apsley, spiny emex at Dimboola and buffalo burr at Dooen and Haven. Monitoring and treating areas for 9 State Prohibited Weeds across the Wimmera, including water hyacinth at Crymelon and Mexican feather grass and mesquite at Murtoa. Conducting biannual surveillance for Tramp Ant incursions including Red Imported Fire Ants at 6 high risk sites to ensure early detection. Sites were at Serviceton, Horsham, Dooen and Nhill. Collecting over 9,200 fox scalps submitted to the Horsham bounty collections. | <p>Treated sites to eradicate State prohibited weeds, water hyacinth, Mexican feather grass and mesquite.</p> <p>Inspected 64 properties for weeds and 50 for animals across the Wimmera, ensuring infestations were treated by land managers.</p> <p>Collected over 9,200 fox scalps.</p> <p>Surveyed 6 high risk sites for Tramp Ant infestations.</p> |

Management activities led by partner organisations Achievements

Trust for Nature continued to work with private landowners to protect habitat and wildlife on private land in perpetuity. Trust for Nature delivered a range of projects to protect and enhance the Wimmera's biodiversity values, including:

- The Iconic Estates Project and Leaving a Land Legacy Project, permanently protecting priority Wimmera habitat through conservation covenants.
- The Stewardship Program, providing support to existing Wimmera covenant holders. This included augmenting this program, providing additional support to Gariwerd and Greater Grampians covenants to respond to increased demand.
- Ongoing maintenance and improvement of Wimmera Reserves with the Mt Elgin Swamp and Snape Reserve Committees of Management, protecting and enhancing biodiversity and enabling local community-based participation and involvement.
- First Nations Peoples engagement – planning and building relationships towards key initiatives on Country, including working towards improving access to reserves for activities like planned burning.
- Improving Trust for Nature staff's capacity using fire in Wimmera protected areas and planning for and implementing planned cool season burning in key locations.

Permanently protected 205.3 ha of habitat on 2 properties with a conservation covenant.

Progressed 145 ha of habitat on 5 properties to a permanent conservation covenant (pending registration in 2023-24).

Presented to a Black Range Landcare event involving 49 participants.

Developed, reviewed or updated an additional 50 management plans.

Supported landholders via 16 site visits and assessments, including 8 visits to covenanted areas affected by the Pomonal and Dadswells Bridge bushfires.

Exchanged knowledge, collected data and provided advice to 24 Greater Grampians covenants (of which 21 were Wimmera).

Protected and managed biodiversity over 1,100 ha at Snape Reserve and Mt Elgin Swamp. Achievements included:

- Revegetating 5-6 ha with native vegetation in strategic areas.
- Fencing 800 m to maintain boundary fencing.
- Managing native vegetation and controlling pest animals and weeds over more than 300 ha.
- Holding multiple engagement events including school visits, volunteer meetings, revegetation days and monitoring surveys.
- Supported 2 monitoring visits by Zoos Victoria for Golden blue-rayed butterfly with a view to identifying locations to establish creeping boobialla habitat during 2024-25.
- Established photo points and collected data for a future prescribed burn in partnership with Barengi Gadjin Land Council.
- Monitoring native vegetation and fauna, including installing wildlife cameras and inspecting nest boxes with a new arborcam. Lesser long-eared bats (*Nyctophilus geoffroyi*) were recorded.
- Improving signage and educational materials for visitors at the entrance.
- Planning and actioning reconciliation activities in relation to land access and management opportunities.
- Upskilling two teams with accredited training in fireground and prescribed burning and purchasing equipment and a trailer.

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 included:

- Continued management of the Bank Australia Conservation Reserve's 2,130 ha of native remnant and restored vegetation to improve condition and protect and enhance threatened species. The management partnership with Trust for Nature, Barengi Gadjin Land Council and Country Fire Authority continued, providing meaningful opportunities for Indigenous co-management.
- Management of the Nurcoung Biodiverse Carbon Demonstration Property, a demonstration site for a biodiverse carbon project while also improving habitat connectivity for endangered malleefowl.
- Great Southern Landscapes—25 Million Trees Project to establish biodiverse plantings across southern Australia to increase available habitat and habitat connectivity.
- Planting for the planet project to establish 1 million trees in Australia and Morocco.
- Being the industry partner for a PhD student to investigate direct seeding efficacy in low rainfall poor nutrient soils.
- Completed 2 journal articles titled "Linking ex-situ germination to in-situ direct seeding for landscape scale restoration efforts in the semi-arid Mallee region of Victoria, Australia" and "A global review on arid zone restoration: approaches and challenges."

Conducted 1,000 ha of weed control.

Conducted 2,130 ha of rabbit, feral cat and fox control.

Assessed 2,130 ha for progress toward a 10-year conservation reserve goal.

Engaged 25 Bank Australia staff through field-based presentations at the reserve.

Revegetated 116 ha with native species.

Collaborated with Barengi Gadjin Land Council to undertake a 5 ha cultural burn, involving 25 Wotjobaluk women.

Installed nest boxes for south-eastern red-tailed black-cockatoo.

Maintained at least 5 partnerships.

Hosted 60 La Trobe University botany students.

Conducted an 8 ha fuel reduction and weed control burn.

Replaced a 1 km section of boundary fence to protect habitat from stock.

Conducted rabbit control across 19 ha.

Hindmarsh Shire Council aimed to:

- Achieve an overall reduction in the quantity and type of roadside weeds and rabbits across the municipal area.
- Support rural landholders to plant native species to improve habitat for native wildlife and birds through an annual rural revegetation program.
- Revegetate parts of the municipality with native trees planted by parks and gardens staff.

Eradicated 516 rabbit warrens with contractors and local Landcare groups.

Treated 47 km of roadsides for priority weed species.

Planted 200 native trees in the Dimboola, Rainbow, Jeparit and Nhill townships.

Management activities led by partner organisations Achievements

Horsham Rural City Council aimed to:

- Achieve an overall reduction in the quantity and type of roadside weeds and rabbits across the municipal area.
- Support rural landholders to plant native species to improve habitat for native wildlife and birds through council's annual rural revegetation program.
- Revegetate parts of the municipality with native trees planted by parks and gardens staff.

Eradicated 500 rabbit warrens.

Treated 80 km of roadside for priority weed species.

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

Planted 1,000 native trees in the municipal area.

Buloke Shire Council aimed to achieve an overall reduction in the quantity and type of roadside weeds and rabbits across the municipal area.

Treated 2.8 km of roadsides for priority weed species.

Community

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

Many Wimmera community members and groups such as Landcare are active catchment stewards and participants in environmental activities and events, helping improve the condition of the region's biodiversity, waterways and land.

People derive health and wellbeing benefits from participating in environmental activities and recreation associated with waterways, parks, reserves and other natural areas. The Wimmera's parks, reserves, waterways and lakes attract many visitors to the region annually.

Community assessment 2023-24

| Condition rating for 2023-24 | 6-year Trend in condition |
|------------------------------|--|
| Moderate |  Neutral |

Wimmera CMA observed good participation in events during 2023-24, with more than 3,000 people participating in around 190 events including waterway wildlife education, Perennial Pasture Systems' annual conference, Landcare native vegetation planting events, River Detectives, the Wimmera Biodiversity Seminar and nature-connection field activities with local schools.

There were many positives for Wimmera Landcare, with capacity building events, facilitator positions filled, new Landcare Network collaborations and new youth engagement programs. Participation in Landcare groups remained variable across the catchment.

Wimmera CMA and Barengi Gadjin Land Council (BGLC) continued their well-established and strong relationship, working cooperatively to achieve mutual outcomes. A highlight was collaborating to achieve an efficient and sustainable solution for BGLC to water the Ranch Billabong Special Place via a new pipeline from the Baringgi Gadyin (Wimmera River).

An annual assessment of Wimmera and Southern Mallee waterways observed a rebound in participation and economic contribution during 2023-24 in-line with levels achieved in 2018-19. Events also increased.

Community participation in events

Wimmera CMA observed good participation in events during 2023-24, with more than 3,000 people participating in around 190 events.

Wimmera CMA and partner organisations continued to support and engage the community with annual events. This included Black Snake Productions Wildlife Show presenting at the Horsham Fishing Competition, Perennial Pasture Systems' annual conference, Landcare native vegetation planting events, River Detectives, the Wimmera Biodiversity Seminar and nature-connection field activities with local schools.

Participation numbers were less than those experienced in 2022-23, in part due to reduced funding to deliver events after the National Landcare Program phase 2 ended in June 2023. Australian Government funding was unclear for most of 2023-24. Wimmera CMA received Australian Government funding for a Sustainable Agriculture Facilitator position in April 2024, whose role includes supporting groups to deliver engagement activities for sustainable agriculture outcomes.

Wimmera CMA continued to use online engagement materials such as webinars and podcasts after experiencing the benefits during COVID-19 restrictions on gatherings in 2020 and 2021. Benefits included reduced travel, ease for people to access materials in their own time and longevity with materials available on Wimmera CMA's website.

Landcare, community groups and community volunteering

Wimmera CMA staff and local Landcare facilitators observed participation in Landcare groups was variable across the catchment, with levels below where they were before the COVID-19 pandemic.

There were many positive Landcare outcomes during 2023-24:

- Capacity building and support events benefited Landcare facilitators and, by extension, Landcare groups. Events included the Best of the West Forum supporting the Wimmera, Mallee and Glenelg Hopkins CMA regions, Landcare Victoria Incorporated Forum and Victorian Landcare awards process.
- All five Landcare facilitator positions were filled during 2023-24 with skilled and experienced staff following significant change in personnel over previous years and some positions experiencing vacancies.
- Wimmera CMA's annual Victorian Landcare Grant process received more applications from more Landcare groups than previous years. This is likely to be due to having Landcare facilitator positions filled and able to support groups.
- A new Youth Nature Crew commenced through Horsham District Landcare Network, Horsham Rural City Council and Wimmera CMA, engaging young people in local environment activities.

- The new Partnerships Against Pests Project was established, led by Project Platypus involving a collaboration of Wimmera Landcare Networks. This project will be implemented during 2024 and 2025 involving Landcare Networks working together to build capacity for community-led pest plant and animal management through planning and training.
- A new program led by the Wimmera Southern Mallee Local Learning and Employment Network supported by Wimmera CMA and Yarrilinks Landcare Facilitator commenced, providing hands-on work experience in natural resource management organisations for interested young people in the Yarriambiack Shire area.

Some groups and networks faced challenges with ongoing viability due to issues related to governance, resourcing, volunteer burnout and engaging new volunteers. While some groups struggled with membership and motivation, new individuals joined the committees of some groups, re-energising activities and causing groups to revisit their focus and take time to get new activities happening.

All Landcare groups in Victoria began reviewing their income tax and charity status to meet new Australian Government Tax Office reporting requirements. This placed a significant burden on groups, requiring busy volunteers to divert energy to time-consuming administration.

Landcare and environmental community groups involved community members in native vegetation planting events, including Project Hindmarsh and Project Platypus's annual events. These events had funding support from Wimmera CMA through DEECA's Victorian Landcare Program.

Wimmera projects funded under the Victorian Government's Landcare Grants Program engaged 340 volunteers and landholders in a range of projects such as weed and pest animal management and revegetation.

First Nations People

Wimmera CMA and Barengi Gadjin Land Council (BGLC) have a trusting and respectful relationship established over many years of working together to achieve outcomes including on-ground works, environmental watering to maximise cultural benefits, cultural surveys, education and training. We focus on creating tangible change that people value by working together on long-term planning, co-designing projects and taking a flexible approach to training, employment and on-ground action.

For example, Wimmera CMA and BGLC maintain a Water Officer Roles Partnership Statement. This statement sets out a coordinated approach to Aboriginal Water Officer positions hosted by each organisation and funded by DEECA's Water, Country and Community Program. Aboriginal Water Officers continued a long-running partnership, collaborating on high-priority actions at the Ranch Billabong near Dimboola to improve access to and the condition of this Special Place for First Nations People.

Ranch Billabong is a flood-runner/anabranch wetland adjacent to the Barringgi Gadyin (Wimmera River) at Dimboola and receives water from environmental flows to help Traditional Owners achieve objectives. Actions during 2023-24 included installing a pipeline enabling BGLC to efficiently and sustainably water the Billabong from the Barringgi Gadyin (Wimmera River), BGLC purchasing a water quality probe to enable them to manage water quality monitoring for the site and eDNA sampling to identify aquatic species present at the site.

Wimmera CMA partnered with BGLC on native fish recovery efforts, with BGLC's Aboriginal Water Officers joining Wimmera CMA staff and Native Fish Australia Wimmera branch members in efforts to translocate threatened river blackfish and southern pygmy perch.

Wimmera CMA staff continued to support BGLC to engage with DEECA's Landcare for Country Officer statewide pilot program.

Wimmera CMA has supported Goolum Goolum Aboriginal Cooperative to deliver community events for many years. This included the 'Try-a-Trade' event during 2023-24.

Eastern Maar Aboriginal Corporation (EMAC) is the registered Aboriginal party for the south-eastern corner of the Wimmera's upper catchment. Wimmera CMA's relationship with EMAC staff is building, particularly through joint activities of the Victorian Aboriginal Water Officer Network and the respective water officer positions. During 2023-24, with the support of EMAC a new culturally significant site was registered on the Aboriginal Heritage Register and measures were put in place to protect the area before progressing waterway works at the site.

Documentation that demonstrates Wimmera CMA's partnerships with BGLC and EMAC includes Country Plans, project plans, the Wimmera CMA and BGLC Water Officer Roles Partnership Statement, Aboriginal Water Officer

Network terms of reference, email correspondence, meeting records and agreements and the Wimmera Regional Catchment Strategy.

Recreation in nature

An annual assessment of Wimmera and Southern Mallee waterways observed a rebound in participation and economic contribution during 2023-24 in-line with levels achieved in 2018-19. Events also increased during 2023-24, boosted by the 'activation program' at the Barringgi Gadyin (Wimmera River) in Horsham and the Peter Taylor memorial skiing event in Dimboola.

Above average rainfall during November 2023 to January 2024 helped to maintain high water storage levels, with many wetlands also retaining water. The Barringgi Gadyin (Wimmera River) benefitted from both natural flows and environmental releases during the year.

Delayed crop harvesting due to wet conditions saw many growers still harvesting crops in February. This delayed or cancelled farming family and farm worker recreational time at local waterways.

Climatic events did not influence participation in any substantial form, although northern Gariwerd (Grampians) fires deterred some broader tourism patterns over the summer months (Street Ryan, 2024).

Actions supporting the Wimmera community

Wimmera CMA informs, consults, partners with and empowers the community and supports the region's natural resource management organisations and community groups.

Management rating for Wimmera community engagement and participation

The overall management rating is Satisfactory. Targets for most activities were achieved.

Community indicators used in the assessment

| Indicator | Management rating | Comment |
|---|--------------------|---|
| Formal partnership agreements with Traditional Owners and First Nations People | Satisfactory | Barengi Gadjin Land Council (BGLC) and Wimmera CMA continued to partner to achieve cultural outcomes. A highlight of 2023-24 was collaborating to achieve an efficient and sustainable solution for BGLC to water the Ranch Billabong Special Place via a new pipeline from the Barringgi Gadyin (Wimmera River). |
| Participants in engagement events | Satisfactory | More than 3,000 people participated in 190 Wimmera CMA events (Wimmera CMA, 2024). This was less than 2022-23, in part due to reduced funding availability after the National Landcare Program phase 2 ended in June 2023. |
| Number of volunteers in Wimmera CMA's programs | Satisfactory | Landcare and other groups reported 340 volunteers worked on Victorian Landcare Grant projects, contributing 2,988 volunteer hours. Twenty-two private landholders participated in Wimmera CMA's incentive programs, contributing labour and funding to conservation activities on their properties. Almost 90 volunteers contributed to running events led and supported by Wimmera CMA. |
| Total quantum of grants awarded | Above expectations | Wimmera CMA allocated all available grant funding during 2023-24. This included: <ul style="list-style-type: none"> • Victorian Landcare Grant Program funding. • Private landholder incentive programs including habitat protection for threatened species and riparian and wetland protection and enhancement programs. |

Table 11 describes the actions and achievements for 2023-24.

Table 11. Management activities carried out to support the Wimmera community during 2023-24

| Wimmera CMA project | Achievements | Funder |
|--|---|---|
| <p>Wimmera CMA's Landcare Support Project aims to support Landcare and environmental volunteering groups to build capacity, promote and celebrate natural resource management activities. Achievements in 2023-24:</p> <ul style="list-style-type: none"> • Provided regional support for Wimmera Landcare facilitators employed under the Victorian Landcare Facilitator Program. • Supported strategic actions of the Victorian Landcare Team. • Supported Landcare and community group leadership and governance activities. • Hosted the 'Best of the West' cross-regional Landcare facilitator professional development event in Nhill, attended by 24 participants. • Educated school children and youths, providing opportunities to connect to nature. • Contributed to the annual Wimmera Biodiversity Seminar's organising committee, educating the community about the Wimmera's biodiversity. • Supported implementation of annual land use and land management transect surveys. • Presented at the Western Victorian Careers Expo, encouraging students to consider a career in natural resource management. <p>Partners included Landcare, Barengi Gadjin Land Council, DEECA and Agriculture Victoria.</p> | <p>Supported 50 groups.</p> <p>Engaged almost 1,000 participants in community events.</p> <p>Engaged 24 participants in education and training events.</p> <p>Completed 4 land use and land management surveys.</p> <p>Engaged 628 youths and school children via:</p> <ul style="list-style-type: none"> • 3 excursions. • 3 native vegetation planting events. • 2 careers expos. • 3 Youth Nature Crew events. | <p>Victorian Government's Victorian Landcare Program.</p> |
| <p>Wimmera CMA delivered the Victorian Landcare Grants Program in the Wimmera region. This devolved grants program aimed to provide opportunities for Landcare and environmental volunteering groups to address local priorities through on-ground works, education and community capacity building.</p> | <p>Supported 20 Landcare groups to achieve:</p> <ul style="list-style-type: none"> • 29 ha of revegetation. • 10.9 km of fencing. • 44 events engaging 671 people. • 1,063 ha of weed control. • 60 ha of rabbit control. • 5 assessments. | <p>Victorian Government's Victorian Landcare Program.</p> |
| <p>Wimmera CMA employed an Aboriginal Water Officer in partnership with Barengi Gadjin Land Council to build First Nations community capacity and promote Aboriginal values and participation in water management. Partners included Barengi Gadjin Land Council, Goolum Goolum Aboriginal Cooperative and DEECA. The Aboriginal Water Officer:</p> <ul style="list-style-type: none"> • Facilitated opportunities to align environmental watering and cultural objectives through on-ground works. • Undertook professional development and training. • Supported rehabilitation works at the Ranch Billabong. • Supported the statewide Aboriginal Water Officer Network. • Engaged Gulgurn Manja Youth in environmental DNA monitoring in partnership with Goolum Goolum Aboriginal Cooperative. • Supported a mini careers expo run by Goolum Goolum Aboriginal Cooperative called 'Try-A-Trade' for Wimmera Aboriginal and Torres Strait Islander school students. • Supported water quality monitoring and upskilling of Barengi Gadjin Land Council staff regarding monitoring tools and techniques. • Helped explore opportunities for First Nations Community representation on Wimmera CMA's Board. | <p>Engaged more than 162 young people in environmental monitoring and a careers expo event.</p> <p>Supported First Nations Groups to achieve desired outcomes.</p> | <p>Victorian Government's Water, Country and Community Program.</p> |

| Wimmera CMA project | Achievements | Funder |
|--|---|---|
| <p>The Yarriambiack Landcare Facilitator supported Landcare groups, landholders and the wider community to participate in natural resource management activities. During 2023-24 the facilitator:</p> <ul style="list-style-type: none">• Supported the Yarrilinks Committee and four Landcare groups.• Reviewed and renewed the Yarrilinks Strategic Plan in consultation with Landcare groups.• Engaged with the community through events, a newly established newsletter, website and social media posts to promote Yarrilinks Landcare and encourage new volunteer involvement.• Engaged with local schools to promote environmental stewardship and volunteerism.• Held a community planting event to revegetate 3 ha of woodland linking the Dunmunkle Creek with a covenanted woodland block.• Prepared a disused reservoir at Rupanyup for revegetation in 2024-25 by conducting weed control.• Coordinated invasive species management and community engagement efforts across the eastern and southeastern Wimmera catchment through collaboration with two neighbouring Landcare networks.• Controlled weeds at Lake Marma. <p>The facilitator is hosted by Wimmera CMA.</p> | <p>Renewed a strategic plan, engaging 1 Landcare Network and 4 groups.</p> <p>Produced 4 newsletters and almost 60 social media and website posts.</p> <p>Engaged more than 300 people in more than 13 events.</p> <p>Engaged more than 250 students in 7 events.</p> <p>Controlled weeds over 11 ha.</p> | <p>Victorian Government's Victorian Landcare Program.</p> |
| <p>The River Detectives program is an education initiative of Victorian Catchment Management Authorities to inspire teachers and students to understand, appreciate and care for local waterways through citizen science activities.</p> | <p>Engaged 6 schools.</p> | <p>Philanthropic sponsorship. North Central CMA.</p> |

Integrated catchment management

Integrated catchment management is the coordinated management of land, water and biodiversity based on catchment areas. It involves Wimmera CMA, the regional community and other organisations partnering to ensure the long-term viability of natural resource systems and human needs across current and future generations.

Integrated catchment management means working together to look after waterways and water resources, prevent or reverse land degradation, build the resilience of natural ecosystems, minimise damage from flooding and erosion and decrease the impacts of pest plants and animals.

Integrated catchment management assessment 2023-24



Wimmera CMA's partnerships provided opportunities to work collaboratively with industry, the community and government agencies to achieve integrated catchment management outcomes. Wimmera CMA has well-established partnerships with a range of organisations and groups. Collective forums, individual meetings and agreements provided opportunities to collaborate and progress joint outcomes.

Partnerships for integrated catchment management

Wimmera CMA's partnerships provide opportunities to work collaboratively with industry, community groups and government agencies to achieve integrated catchment management outcomes. Wimmera CMA has well-established partnerships with a range of organisations and groups, including First Nations groups, Landcare networks and groups, farmer-led agricultural groups, biodiversity-focused organisations, local government, nature-based recreation groups and government agencies.

Wimmera CMA maintained strong working relationships with partner organisations and groups by leading and participating in collective meetings and forums, one-on-one

discussions and service level or other written agreements for joint projects.

Wimmera CMA-led forums provided opportunities to develop and implement strategies, progress joint projects, collaborate and value-add. Regular forums and meetings included:

- Wimmera Partnerships Forum involving Landcare facilitators, BGLC, government agriculture agencies and farmer-led groups.
- Regular collaboration meetings with Barengi Gadjin Land Council.
- Wimmera Strategic Water Management Working Group involving DEECA, VICSES, GWMWater, BGLC and local councils.
- Individual meetings with delivery partners and stakeholders to discuss project proposals.

Wimmera CMA staff also contributed to stakeholder-led forums related to environmental water management, regional development and major infrastructure projects like mining, water pipelines and wind farms.

Wimmera CMA was a primary instigator in pushing for the formation of a Wimmera Southern Mallee Climate Adaptation and Community Resilience Group during 2023-24. The group's primary function is to consider and prepare for the impact of climate change at governance, service, industry and community level. This group involves a partnership between municipal, government agency, First Nations and community-sector representatives.

Wimmera CMA partnered with stakeholders to facilitate contributions of local knowledge and expertise into the development of an Emergency Preparedness, Response and Recovery Plan for Wimmera biodiversity and natural capital assets.

Wimmera CMA's strong partnerships leveraged significant investment through cash and in-kind contributions from the organisations and community groups we work with. For example, Horsham Rural City Council's City to River Project continued to improve access to waterways and enabled sustainable recreation with contributions and collaborative effort from council, Wimmera CMA, community groups, the Australian Government and Victorian Government.

Management rating for integrated catchment management in the Wimmera

The overall management rating for Integrated Catchment Management is Satisfactory. Targets for most activities were achieved.

Integrated catchment management indicators used in the assessment

| Indicator | Management rating | Comment |
|--------------|-------------------|---|
| Partnerships | Satisfactory | Wimmera CMA has well-established partnerships with a range of organisations and groups, including First Nations groups, Landcare networks and groups, farmer-led agricultural groups, biodiversity-focused organisations, local government, nature-based recreation groups and government agencies. Funding uncertainty affected our ability to partner with some organisations on projects and to plan for the long-term with existing partners. |

Summary of the financial results for 2023-24

Five-year financial summary ('000)

| | 2023-24 \$'000 | 2022-23 \$'000 | 2021-22 \$'000 | 2020-21 \$'000 | 2019-20 \$'000 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Government Contributions | 6,977 | 6,934 | 7,172 | 9,571 | 7,143 |
| Other Revenue | 540 | 361 | 99 | 43 | 132 |
| Total Revenue | 7,517 | 7,295 | 7,271 | 9,614 | 7,275 |
| Expenses | 6,906 | 6,842 | 5,294 | 7,720 | 8,546 |
| Net Operating Result | 611 | 453 | 1,977 | 1,894 | (1,271) |
| Net Gain/(loss) on Non-financial Assets | (1) | 0 | 17 | 34 | 17 |
| Comprehensive Result | 610 | 453 | 1,994 | 1,928 | (1,254) |
| Net Increase (Decrease) in Cash & Deposits Held | 805 | 617 | 2,174 | 1,801 | (1,069) |
| Total Assets | 12,307 | 11,656 | 11,191 | 9,507 | 7,788 |
| Total Liabilities | 1,656 | 1,614 | 1,602 | 1,913 | 2,122 |
| Total Equity | 10,651 | 10,042 | 9,589 | 7,594 | 5,666 |

Overview

Significant changes in financial position during the year

The Authority was able to secure \$1.151 million of funding in advance which will be carried over to the 2024-25 financial year. This has increased assets and the net operating result for this period. We also have additional carry forward funds due to some delays in delivering on-ground works and the Australian Government funding negotiations.

Significant changes or factors affecting performance

There were no significant changes or factors affecting our performance during the reporting period.

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.

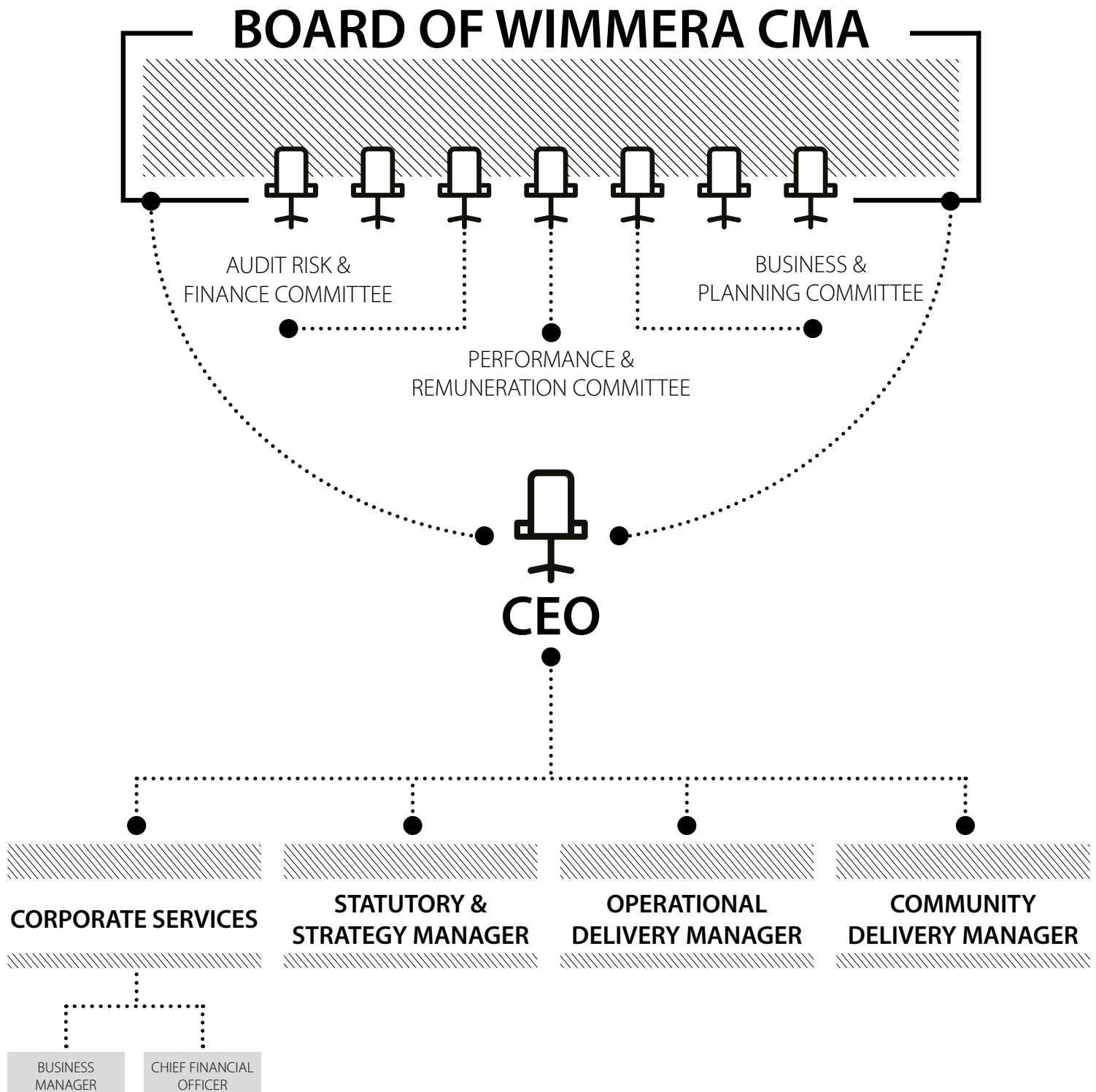
Victorian Landcare Grants 2023-24 successful recipients

| Recipient | Project title | Grant amount \$ |
|---------------------------------|---|-----------------|
| Jallukar Landcare Group | Pomonal Bushfire Habitat Recovery Project | 18,490 |
| Crowlands Warrak Landcare Group | Community Weedbusting for our Waterways | 14,300 |
| Kaniva District Landcare | Revegetation on farms | 11,200 |
| Rainbow District Landcare Group | Restoring the Rainbow Rises | 11,250 |
| Yarrilinks Inc | Revitalising Landcare in Yarriambiack: Reviving the Yarrilinks plantout and a new Landcare group in Warracknabeal | 14,768 |
| Lah Landcare Group | Environmental water refugia, revegetation and propagation of a threatened endemic eucalypt | 7,596 |
| Minyip Landcare Group | Local action and Landcare knowledge exchange linking the Wimmera and the Corangamite Lakes | 8,593 |
| Rupanyup VFF Landcare Group | Nature connection for the residents of Rupanyup | 6,966 |

| Recipient | Project title | Grant amount \$ |
|--|---|-----------------|
| Moyston Landcare Group | Trash Talk | 8,175 |
| Northern Grampians Landcare Group | Restoring wetlands on farm in the Northern Grampians | 11,250 |
| Project Platypus | Boosting Biodiversity on Farms in the Upper Wimmera Catchment | 11,010 |
| Stawell Urban Landcare Group | Stawell urban Landcare works | 10,236 |
| Black Range Land Management Group | Consolidating private landholder partnership with Traditional Owners through cool Cultural burning | 15,600 |
| Project Platypus | A future for Landcare: Collaboration, community and evaluating impacts | 16,021 |
| Horsham Urban Landcare Group (HUL) | Building HUL's brand and strategic vision for greater community engagement | 7,000 |
| Perennial Pasture Systems | Who's bugging the soil? | 10,000 |
| Yanac Broughton VFF Landcare Group | Roadside Rabbit Pest Animal Management | 10,000 |
| Horsham District Landcare Network | Promoting and monitoring threatened species and supporting Junior Landcare | 14,500 |
| Horsham District Landcare Network | Revegetation for wildlife corridors | 9,000 |
| Horsham East Landcare Ag Group | Supporting farmers and threatened species | 4,200 |
| Concongella Landcare Group | Regenerating the Concongella Region | 11,200 |
| Halls Gap Landcare Group under the auspice of Community Association of Halls Gap | Halls Gap habitat protection, community awareness and engagement | 16,070 |
| Wonwondah Landcare Group | Wonwondah weather stations maintenance | 2,000 |
| Project Platypus | Project Platypus Restored Landscapes Community Engagement | 6,500 |
| Elmhurst Landcare Group | Chemical user certification training courses for Landcare | 4,170 |
| Laharum Landcare Group | Northwest Grampians Threatened Species Support Program | 15,100 |
| Urimbirra Co-operative Society | Partnerships for sharing land management knowledge and skills for maintaining critical biodiversity in the Wimmera | 10,350 |
| Black Range Land Management Group | Improving biodiversity and resilience of the Black Range through consistent and comprehensive volunteer land management | 15,480 |
| Natimuk Urban Landcare Group | Support grant awarded | 500 |
| Arapiles South Ag Group | Support grant awarded | 500 |
| Wallup Ag Group | Support grant awarded | 500 |
| Kadnook Landcare Group | Support grant awarded | 500 |
| Telopea Downs Agricultural and Landcare Group | Support grant awarded | 500 |
| TOTAL AMOUNT | | 303,525 |

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 by December 2024.

Governance and organisational structure



Board

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 Appointed Deputy Chair 1 October 2023 |
| 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 Appointment Deputy Chair – 09 December 2022 – 30 September 2023 |
| Julie Slater | 1 October 2019 – 30 September 2023 |
| Angela Enbom | 1 October 2019 – 30 September 2023 1 October 2023 – 30 September 2027 |
| Duncan Ashby | 1 October 2023 – 30 September 2027 |
| Andrew Barton | 1 October 2023 – 30 September 2027 |



Peter Hilbig - Chair

Peter Hilbig was 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 a former 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.



David Drage

David Drage was appointed to the Board in October 2013 and reappointed for a third term in 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 and Lah Landcare Group.



Andrew Barton

Andrew Barton was appointed to the Wimmera CMA Board in October 2023. As a Professor of Water Resource Engineering at Federation University Australia, Andrew brings considerable national and international experience and knowledge across strategic water

resource planning, impacts of climate change to water supply, streamflow and water quality monitoring, entitlement and allocation frameworks and direct operational experience of managing water resources through the extremes of droughts and floods.

Andrew also has extensive executive leadership, strategy and organisational management experience having worked and consulted across a spectrum of industry and university roles.

Andrew is currently employed as the Deputy Dean of the Graduate Research School where he strives to develop research strengths and enhance the provision of research training for the University's research students.

Andrew is a Chartered Professional Engineer, an Executive Engineer, a Fellow of the Institution of Engineers Australia and a graduate of the Australian Institute of Company Directors.



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 provides community bee and sustainable bee practices education to a range of community groups regularly.

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.



Duncan Ashby

Duncan Ashby was appointed to the Board in September 2023. He is currently a lecturer at Marcus Oldham College and has also had extensive experience in the agricultural sector as a farm business adviser and CPA. As a consultant he specialised in family farm businesses

where he engaged with financial management, structuring and succession planning. This work involved a particular focus on land leasing, share-farming and contract farming and he undertook a Churchill Fellowship in 2014 to study these issues in the USA, UK and Canada.

Duncan has also undertaken corporate governance work with selected companies and has co-authored an AgriFutures Australia (RIRDC) publication on land leasing (Successful Land Leasing in Australia). Other previous experience includes working for the Department of Defence where he held several roles, including working on Indigenous Land Use Agreements (ILUAs). He holds a Bachelor of Commerce from The University of Melbourne with majors in economics, management and business law; a Graduate Diploma of Arts (Political Science) – also from The University of Melbourne; post graduate qualifications in accounting (CPA) and certification from the Judge Business School at Cambridge University in 'Circular Economy and Sustainability Business Strategies' (2023).

Duncan has a long association with the Wimmera ranging from farm business consulting throughout the region, regular visits to the northern Grampians and Mount Arapiles and outings on the Wimmera River for the Dimboola regatta.



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.



Michelle Graymore

Michelle Graymore was appointed to the Board in October 2017. Michelle is a non-indigenous environmental sociologist focused on the social dimensions of water system transformation, particularly in rural and regional areas. She has expertise in understanding the

relationship rural and regional communities have with water, particularly how they are connected to and manage, water from households and farms to businesses and resource managers. Michelle is interested in place-based, community-led solutions and ways we can work with Indigenous people so we can be good stewards and ensure the Wimmera thrives and continues to nourish us and future generations.

Michelle's is passionate about the Wimmera having spent four years leading the Wimmera Research Group at Federation University in Horsham. Michelle brings her expertise in water, sustainability, climate change adaption and social change processes to the board to contribute to the resilience and liveability of the region.

Board attendance

| Board member | Meetings attended |
|--|-------------------|
| 1 July 2023 - 30 September 2023 | |
| Peter Hilbig | 2 |
| Angela Enbom | 2 |
| David Drage | 2 |
| Emelia Sudholz | 2 |
| Julie Slater | 1 |
| La Vergne Lehmann | 2 |
| Michael Porter | 2 |
| Michelle Graymore | 2 |
| Total meetings | 2 |

| Board member | Meetings attended |
|--------------------------------------|-------------------|
| 1 October 2023 - 30 June 2024 | |
| Peter Hilbig | 4 |
| Angela Enbom | 4 |
| David Drage | 4 |
| La Vergne Lehmann | 4 |
| Michelle Graymore | 4 |
| Andrew Barton | 4 |
| Duncan Ashby | 4 |
| Total meetings | 4 |

As part of increasing the Board's understanding and knowledge of Integrated Catchment Management and Wimmera CMA projects, they 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.

Business and Planning Committee

This committee meets as required to meet statutory reporting requirements.

The committee's role is to monitor, review and recommend to the Board regarding:

- Oversight of the development and review of the RCS and the Authority's Annual Report.
- Investment Proposals and Annual Corporate Planning including monitoring, evaluation, governance, compliance requirements and strategic alignment to organisational objectives.
- Oversight of the Authority's major communications, community capacity building and engagement activities and strategies.
- Relevant policies that fall within the purpose of the Committee are current.

Committee members

1 July 2023 – 30 September 2023

- **Julie Slater – Committee Chair**
- Michelle Graymore
- Michael Porter
- Peter Hilbig – Ex Officio

1 October 2023 – 31 December 2023

- **Michelle Graymore – Committee Chair**
- Duncan Ashby
- Peter Hilbig – Ex Officio

1 January 2024 – 30 June 2024

- **Michelle Graymore – Committee Chair**
- Angela Enbom
- Duncan Ashby
- Peter Hilbig – Ex Officio

Audit, Risk and Finance Committee

This committee meets at least four times a year.

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

- All financial matters affecting Wimmera CMA.
- Oversight and management of financial and organisational risks.
- Appropriate investment management arrangements and delegations are in place.
- Relevant policies that fall within the purpose of the Committee are current.
- Financial reporting, compliance with relevant laws and regulations and maintenance of an efficient and effective audit function.

Committee members

1 July 2023 – 30 June 2024

- **La Vergne Lehmann – Committee Chair**
- Angela Enbom
- David Drage
- Peter Hilbig (Ex Officio)
- * Bernard Young

**Independent Member*

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.
- Succession planning.

Committee members

1 July 2023 – 30 September 2023

- **Peter Hilbig – Committee Chair**
- Emelia Sudholz
- Michelle Graymore

1 October 2023 – 30 June 2024

- **Peter Hilbig – Committee Chair**
- Andrew Barton
- 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 dress 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 and 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.

This year has also seen the inclusion of cyber security training and Privacy in the Victorian Public Sector.

All staff had the opportunity to participate in Effective Business Writing training with Anne Lane. This included writing reports and proposal writing, the basics of writing and planning and presentations.

Employment support program

We have renewed our shared contract with three other CMAs with Lifeworks by Morneau Shepell who are now branded as Tellus Health One. 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 Committee (OH&S) which is charged with oversight of the organisation's health, safety and wellbeing policies and procedures.

Ensuring compliance with government obligations and a local risk based approach. We continue to ensure staff needs are supported and considered in the process. We continue to have all staff working from the office; with flexibility maintained to allow for staff to work from home or take leave in consultation with their manager if unwell.

Staff working remotely, have undertaken an annual self-assessment 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 and record them for those unable to attend.

Staff have been supported with regards to their health and wellbeing, with annual vaccinations offered to all staff on site including both flu and COVID-19 vaccinations.

We have 13 staff accredited in level 2 first aid and enrolled in the continuous learning program.

Incident management

We had two incidents and five hazards reported in 2023-24. Two were related to motor vehicles; with one involving hitting a kangaroo. One office based with a kitchen appliance; four in the field with two snake sightings and one involving a slip along a waterway. No injuries were reported. This was compared with the previous year when there was three hazards reported and one incident requiring medical treatment.

Table 12. Incident report summary

| Measure | Key performance indicators | 2023-24 | 2022-23 | 2021-22 |
|-----------------------------|---|---------|---------|---------|
| Full-time equivalent | | 17.49 | 19.22 | 19.18 |
| Hazards | Hazards identified | 5 | 3 | 1 |
| | Rate per 100 FTE | 28.58 | 15.61 | 5.21 |
| Incidents | Total no. of incidents — staff | 2 | 1 | 0 |
| | No. of reportable incidents requiring medical treatment — staff | 0 | 1 | 0 |
| | Incident rate per 100 FTE staff | 11.43 | 5.20 | 0 |
| | No incidents — Employment Programs | 0 | 0 | 0 |
| | No. of reportable incidents requiring medical treatment — Employment Programs | 0 | 0 | 0 |
| | Incident rate per 100 FTE — Employment Programs | 0 | 0 | 0 |
| Claims | No. of standard claims | 0 | 1 | 0 |
| | Rate per 100 FTE | 0 | 5.20 | 0 |
| | No. of lost time claims | 0 | 1 | 0 |
| | Rate per 100 FTE | 0 | 5.20 | 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 | \$763 | 0 |
| Return to work (RTW) | Percentage of claims with RTW plan <30 days. | 0% | 100% | 0% |
| OH&S Meetings | Meetings held | 10 | 10 | 10 |

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 2023

All employees, with the exception of the CEO, are covered by the Wimmera CMA Enterprise Agreement 2020-24.

We have had an overall decrease of 1.33 FTE, with a reduction of two staff. This has been brought about by the resignation of one staff member in June that is yet to be replaced; and the amalgamation of two administrative positions into the one role.

Table 13. Details of employment levels in 2023 and 2024

| | 2023-24 | | 2022-23 | |
|----------------------|--------------------|--------------|--------------------|--------------|
| Classification | Number (headcount) | FTE | Number (headcount) | FTE |
| Executive officers | 1 | 1 | 1 | 1 |
| Senior managers | 5 | 4.8 | 5 | 4.8 |
| Administration staff | 2 | 1.2 | 3 | 2 |
| Field staff | 13 | 10.89 | 14 | 11.42 |
| Total | 21 | 17.89 | 23 | 19.22 |

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 (ATSI) at 10%.

Table 14. Workforce inclusion details

| Workforce inclusion policy initiative | Target | Actual progress in 2023-24 | Actual progress in 2022-23 | Actual progress in 2021-22 |
|--|--|---|---|--|
| Maintain employees who identify as Aboriginal and/or Torres Strait Islander at 10% | Maintain employees who identify as being ATSI at an average of 10% | Employees who identify as being ATSI 14% | Employees who identify as being ATSI 13% | Employees who identify as being ATSI 12 % |

Other disclosures

Local Jobs First Act 2003

The Victorian Local Jobs First Policy applies to tenders of over \$1 million in regional Victoria. During the 2023-24 reporting period, Wimmera CMA had no tenders of this size.

Social Procurement Framework (SPF Reporting Guidelines)

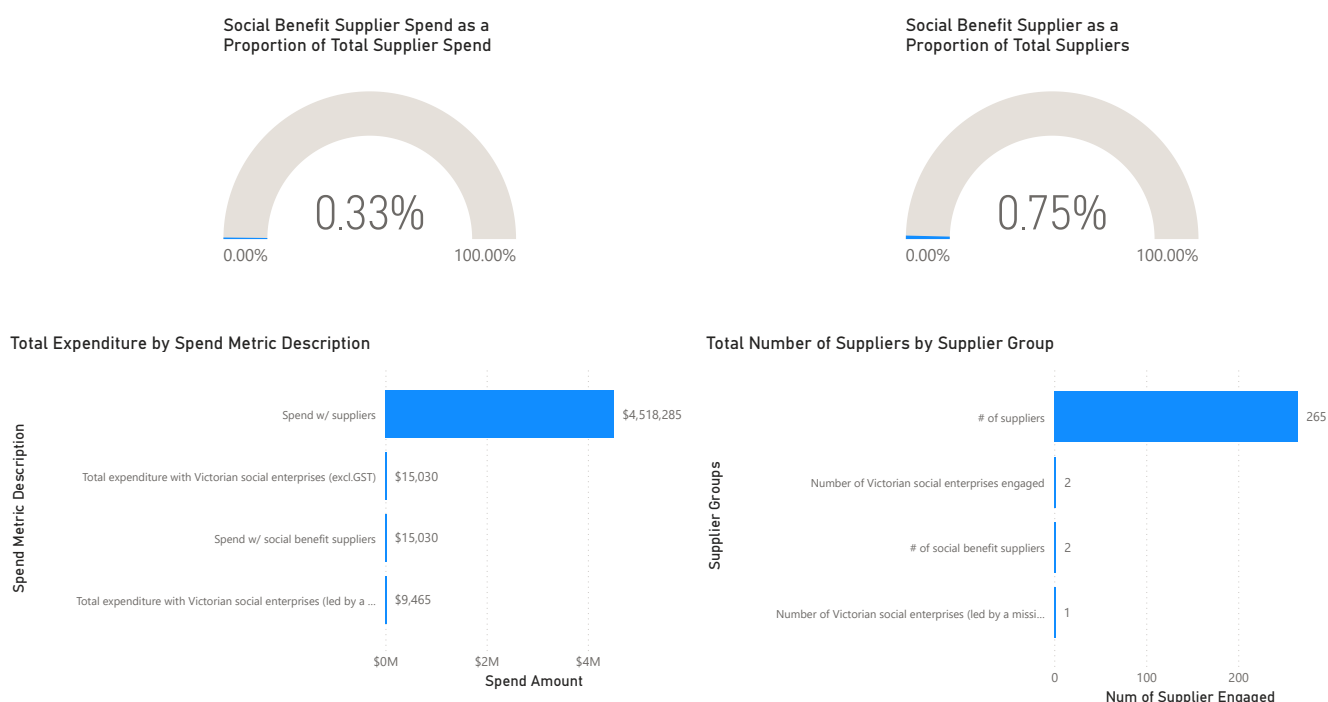
Wimmera CMA continued its commitment to social procurement in 2023-24. Social procurement practices and planning were undertaken to support a range of local organisations and generate social value consistent with Victoria's Social Procurement Framework.

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.
- Support of The Central Horsham Café with catering. The café is a transition to work program designed to support people with disabilities.

Figure 14. ABN wash results 2023-24



Government advertising expenditure

Wimmera CMA’s expenditure in the 2023-24 reporting period on government campaign expenditure did not exceed \$100,000.

Consultancies

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

- In 2023-24 there were six consultancies where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred in 2023-24 in relation to these consultancies was \$163,750 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 2023-24 there were twenty consultancies where the total fees payable to the consultants were less than \$10,000. The total expenditure incurred during 2023-24 in relation to these consultancies was \$76,503 excl. GST.

Reviews and studies expenditure

Wimmera CMA has adopted a transitional approach to reporting reviews and studies, including associated expenditure. During this transitional stage Wimmera CMA will develop a system to capture the required information to enable reporting in the 2024-25 annual report.

Information and communication technology expenditure

Table 15. Wimmera CMA ICT expenditure during 2023-24, totalling \$336,000

| All operational ICT expenditure | ICT expenditure relating to projects 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 |
| 302 | 34 | 16 | 18 |

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 2023-24.

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

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 and information that is confidential under another Act.

Under the Act, the Freedom of Information (FOI) processing time for requests received is 30 days. However, when external consultation is required under ss29, 29A, 31, 31A, 33, 34 or 35, the processing time is 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 \$32.70 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 and timeliness

During 2023-24 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.

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/2024/04/Public-Interest-Disclosure-Policy-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.

Disclosure of emergency procurement

Wimmera CMA did not activate emergency procurement in the 2023-24 financial year.

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.
- 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 to the following items have been included in the Wimmera CMA's annual report, on the pages indicated.

Details of assessments and measures undertaken to improve the occupational health and safety of employees, refer to occupational health and safety in this report in 'Occupational health and safety' on page 46.

A statement on industrial relations within the Wimmera CMA and details of time lost through industrial accidents and disputes, refer to employment and conduct principles in this report in 'Employment and conduct principles' on page 45.

A list of Wimmera CMA major committees, the purposes of each committee and the extent to which the purposes have been achieved, refer to Board governance committees in this report in 'Board governance committees' on page 44;

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)

Procurement complaints

Under the Governance Policy of the Victorian Government Purchasing Board (VPBP) Wimmera CMA must disclose any formal complaints relating to the procurement of goods and services received through its procurement complaints management system.

Wimmera CMA did not receive any formal complaints through its procurement complaints management system in 2023-24.

Environmental reporting

Reporting of environmental data by government entities

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.

Table 16. Results of the annual waste audit conducted at Wimmera CMA. Full-time equivalent (FTE) based indicators are adopted for monitoring and evaluation purposes

| Per full-time equivalent | 2023-24 | 2022-23 | 2021-22 |
|--|-------------------------|------------------------|------------------------|
| Electricity consumption kWh (associated with electricity consumption) | 1803.43 (6492.35 MJ) | 738.36 (2658.09 MJ) | 857.10 (3085.56 MJ) |
| Estimated greenhouse emissions tonnes | 0.49 | 0.85 | 1.00 |
| Water consumption kL | 20.07 | 16.24 | 17.61 |
| Total waste production kg | 34.13 | 32.37 | 50.76 |
| General waste production kg | 7.22 | 16.29 | 22.21 |
| Recycling rate % | 78.8 | 49.7 | 56.2 |
| Estimated greenhouse emissions | 0.19 | 0.38 | 0.77 |

Wimmera CMA continues to follow recommendations of Sustainability Victoria as part of our commitment to contribute to Victoria's target of net zero greenhouse gas emissions by 2050.

Asset Management Accountability Framework (AMAF) maturity assessment

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

Leadership and accountability (requirements 1 to 19)

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

Planning (requirements 20-23)

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

Acquisition (requirements 24 and 25)

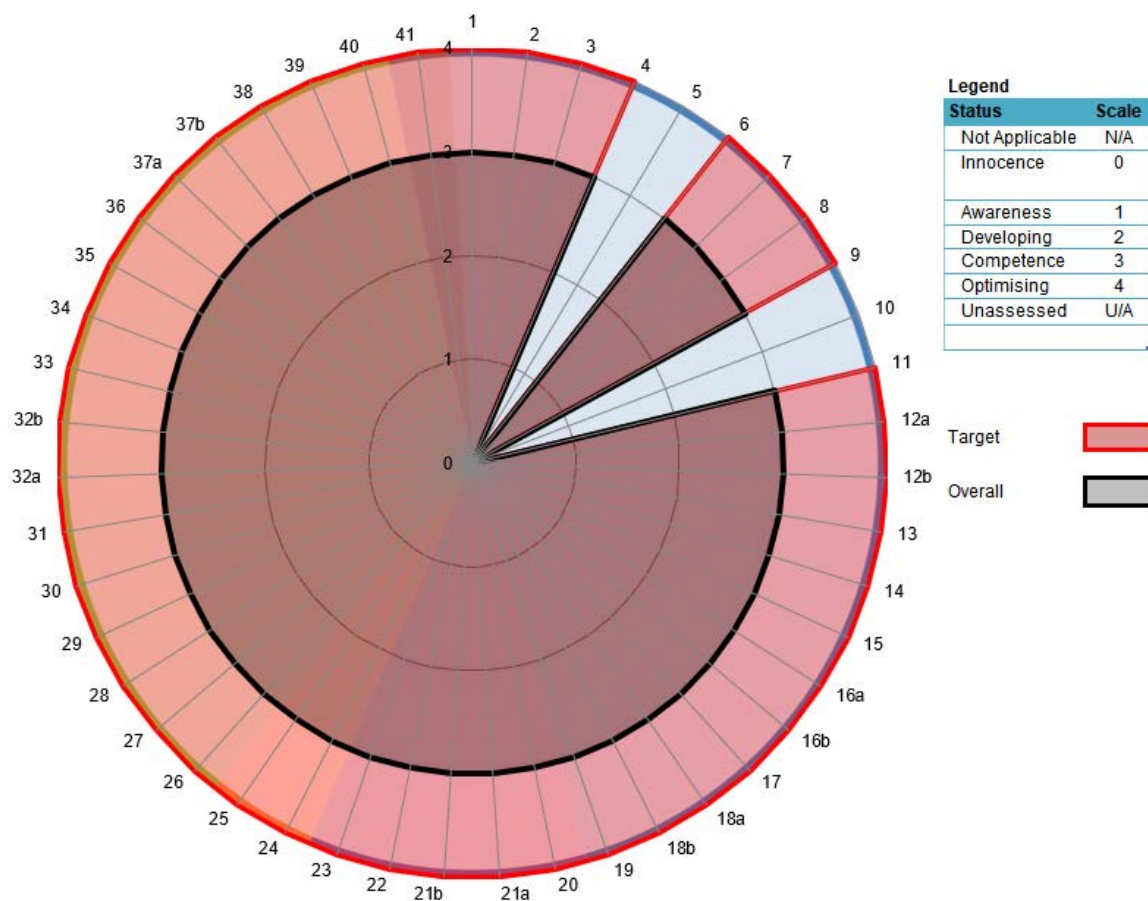
The Authority has met its target maturity level under all requirements in this category.

Operation (requirements 26-40)

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


Disposal (requirement 41)

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



Financial management compliance attestation statement

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



Peter Hilbig
Chairman Wimmera CMA Board

Financial statements

How this report is structured

The Wimmera Catchment Management Authority has presented its audited general purpose financial statements for the financial year ended 30 June 2024 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 Subsequent events
- 8.8 Economic dependency
- 8.9 Australian accounting standards issue that are not yet effective

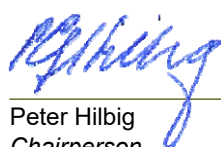
Declaration in the Financial Statements

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 2024 and financial position of the Authority at 30 June 2024.

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.

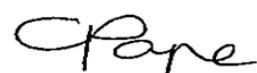
We authorise the attached financial statements for issue on 4th October, 2024.



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 2024

| | Notes | 2024 \$ | 2023 \$ |
|---|-------|------------------|------------------|
| Income from transactions | | | |
| Government/partnership contributions | 2.2.1 | 6,976,465 | 6,934,236 |
| Interest | 2.2.2 | 475,726 | 313,161 |
| Other income | 2.2.3 | 64,450 | 47,655 |
| Total income from transactions | | 7,516,641 | 7,295,052 |
| Expenses from transactions | | | |
| Employee expenses | 3.1.1 | 2,437,018 | 2,402,570 |
| Depreciation | 4.1.1 | 173,548 | 192,983 |
| Interest expense | 6.3 | 18,231 | 17,382 |
| Program delivery expenses | 3.2 | 1,404,743 | 1,326,404 |
| Contractors | 3.2 | 2,306,734 | 2,339,826 |
| Other operating expenses | 3.3 | 565,739 | 562,667 |
| Total expenses from transactions | | 6,906,013 | 6,841,832 |
| Net result from transactions (net operating balance) | | 610,628 | 453,220 |
| Other economic flows included in net result | | | |
| Net loss on non-financial assets (b) | 4.1.3 | (1,143) | (109) |
| Net result | | 609,485 | 453,111 |
| Comprehensive result | | 609,485 | 453,111 |

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 2024

| | Notes | 2024 \$ | 2023 \$ |
|-------------------------------------|-------|-------------------|-------------------|
| Assets | | | |
| Financial assets | | | |
| Cash and deposits | 6.1 | 10,816,313 | 10,011,742 |
| Receivables | 5.1 | 547,070 | 672,708 |
| Total financial assets | | 11,363,383 | 10,684,450 |
| Non-financial assets | | | |
| Property, plant and equipment | 4.1 | 287,304 | 207,033 |
| Property, plant and equipment (ROU) | 4.1 | 607,622 | 726,100 |
| Other non-financial assets | 5.3 | 48,686 | 38,386 |
| Total non-financial assets | | 943,612 | 971,519 |
| Total assets | | 12,306,995 | 11,655,969 |
| Liabilities | | | |
| Payables | 5.2 | 393,536 | 254,712 |
| Employee related provisions | 3.1.2 | 627,464 | 609,508 |
| Leases | 6.3 | 634,972 | 750,211 |
| Total liabilities | | 1,655,972 | 1,614,431 |
| Net assets | | 10,651,023 | 10,041,538 |
| Equity | | | |
| Accumulated surplus | | 8,612,452 | 7,889,673 |
| Committed funds reserve | 8.2 | 314,872 | 428,166 |
| Contributed capital | | 1,723,699 | 1,723,699 |
| Net worth | | 10,651,023 | 10,041,538 |

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 2024

| | Notes | 2024 \$ | 2023 \$ |
|--|-------|--------------------|--------------------|
| Cash flows from operating activities | | | |
| Receipts | | | |
| Receipts from government | | 7,102,102 | 6,974,300 |
| Interest received | | 475,726 | 313,161 |
| Goods and services net amount from the ATO (b) | | 135,605 | 95,804 |
| Other receipts | | 64,450 | 47,655 |
| Total receipts | | 7,777,883 | 7,430,920 |
| Payments | | | |
| Payments to suppliers and employees | | (6,703,358) | (6,567,690) |
| Interest and other costs of finance paid | | (18,231) | (17,382) |
| Total payments | | (6,721,589) | (6,585,072) |
| Net cash flows provided/(used in) by operating activities | 6.1.1 | 1,056,294 | 845,848 |
| Cash flows from investing activities | | | |
| Purchases of non-financial assets | | (161,210) | (102,582) |
| Proceeds from the sale of non-financial assets | | - | - |
| Net cash flows (used in)/provided by investing activities | | (161,210) | (102,582) |
| Cashflows from financing activities | | | |
| Repayment of borrowings and principal portion of lease liabilities | | (90,513) | (125,898) |
| Net cash flows used in financing activities | | (90,513) | (125,898) |
| Net increase/(decrease) in cash and cash equivalents | | 804,571 | 617,368 |
| Cash and cash equivalents at the beginning of the financial year | | 10,011,742 | 9,394,374 |
| Cash and cash equivalents at end of financial year | 6.1 | 10,816,313 | 10,011,742 |

*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 2024

| | Accumulated surplus | Committed funds reserve | Contributed capital | Total |
|----------------------------------|------------------------|-------------------------------|------------------------|-------------------|
| | \$ | \$ | \$ | \$ |
| Balance at 1 July 2022 | 7,545,107 | 319,621 | 1,723,699 | 9,588,427 |
| Net result for the year | 453,111 | - | - | 453,111 |
| Transfers (from)/to reserves (b) | (108,545) | 108,545 | - | - |
| Balance at 30 June 2023 | 7,889,673 | 428,166 | 1,723,699 | 10,041,538 |
| Net result for the year | 609,485 | | | 609,485 |
| Transfers to/(from) reserves (b) | 113,294 | (113,294) | - | - |
| Balance at 30 June 2024 | 8,612,452 | 314,872 | 1,723,699 | 10,651,023 |

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 to accumulated surplus from committed funds reserve is the reduced amount 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 2024

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.

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 | 2024 \$ | 2023 \$ |
|---------------------------------------|-------|------------------|------------------|
| Government/Partnership contributions | 2.2.1 | 6,976,464 | 6,934,236 |
| Interest | 2.2.2 | 475,726 | 313,161 |
| Other income | 2.2.3 | 64,450 | 47,655 |
| Total income from transactions | | 7,516,640 | 7,295,052 |

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

| | 2024 \$ | 2023 \$ |
|---|------------------|------------------|
| State Government | 5,946,373 | 5,723,759 |
| Commonwealth Government/Partnerships | 1,030,091 | 1,210,477 |
| Total Government/Partnership contributions | 6,976,464 | 6,934,236 |

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:

2.2.1 Government/Partnership contributions (cont'd)

- * 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

| | 2024 | 2023 |
|---------------------------|----------------|----------------|
| | \$ | \$ |
| Interest on bank deposits | <u>475,726</u> | <u>313,161</u> |

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

2.2.3 Other income

| | 2024 | 2023 |
|---------------------------|----------------------|----------------------|
| | \$ | \$ |
| Other income | 64,450 | 47,655 |
| Total other income | <u>64,450</u> | <u>47,655</u> |

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 | 2024 | 2023 |
|--|-------|------------------|------------------|
| | | \$ | \$ |
| Employee expenses | 3.1.1 | 2,437,018 | 2,402,570 |
| Program delivery expenses | 3.2 | 3,711,477 | 3,666,230 |
| Other operating expenses | 3.3 | 565,738 | 562,667 |
| Total expenses incurred in the delivery of services | | 6,714,233 | 6,631,467 |

3.1.1 Employee benefit expenses in the comprehensive operating statement

| | 2024 | 2023 |
|--|------------------|------------------|
| | \$ | \$ |
| Salaries & wages | 1,709,603 | 1,707,744 |
| Annual leave | 215,599 | 211,569 |
| Long service leave | 51,016 | 51,784 |
| Other leave | 145,155 | 134,848 |
| Superannuation | 232,237 | 219,977 |
| Other | 83,408 | 76,648 |
| Total employee benefit expenses | 2,437,018 | 2,402,570 |

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.

| | 2024 \$ | 2023 \$ |
|---|-----------------------|-----------------------|
| Current provisions | | |
| Annual leave: | | |
| Unconditional and expected to be settled within 12 months | 143,247 | 136,654 |
| Unconditional and expected to be settled after 12 months | 34,110 | 33,004 |
| Long service leave: | | |
| Unconditional and expected to be settled within 12 months | 61,330 | 49,761 |
| Unconditional and expected to be settled after 12 months | 294,750 | 310,964 |
| | <u>533,437</u> | <u>530,383</u> |
| Provisions for on-costs | | |
| Unconditional and expected to be settled within 12 months | 8,858 | 6,932 |
| Unconditional and expected to be settled after 12 months | 42,572 | 43,319 |
| Total current provisions for employee benefits | <u>584,867</u> | <u>580,634</u> |
| Non-current provisions | | |
| Long service leave: | | |
| Employee benefits | 37,219 | 25,344 |
| Provisions for on-costs | | |
| On-costs | 5,376 | 3,530 |
| Total non-current provisions for employee benefits | <u>42,595</u> | <u>28,874</u> |
| Total provisions for employee benefits | <u>627,462</u> | <u>609,508</u> |
| | 2024 | 2023 |
| | \$ | \$ |
| Reconciliation of movement in on-cost provision | | |
| Opening balance | 80,676 | 68,353 |
| Additional provisions recognised | 17,954 | 12,323 |
| Closing balance | <u>98,630</u> | <u>80,676</u> |
| Current | 83,214 | 78,981 |
| Non-current | 15,416 | 1,695 |
| | <u>98,630</u> | <u>80,676</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:

| | 2024 | 2023 |
|-----------------------------|----------------|----------------|
| | \$ | \$ |
| Contribution plans: | | |
| Vision super | 35,840 | 34,800 |
| Other funds/private schemes | 196,397 | 185,177 |
| | <u>232,237</u> | <u>219,977</u> |

There was \$0 in contributions outstanding to the above schemes as at 30 June 2024 (2023: \$0).

3.2 Program delivery expenses

| | 2024 | 2023 |
|--|------------------|------------------|
| | \$ | \$ |
| Materials | 446,688 | 307,548 |
| Repairs and maintenance | 16,368 | 22,654 |
| Grants paid | 701,434 | 715,774 |
| Contractors | 2,306,734 | 2,339,826 |
| Consultants | 240,253 | 280,428 |
| Total program delivery expenses (i) | <u>3,711,477</u> | <u>3,666,230</u> |

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

3.3 Other operating expenses

| | 2024 | 2023 |
|---------------------------------------|----------------|----------------|
| | \$ | \$ |
| Promotions and marketing | 94,734 | 116,789 |
| Business and project administration | 356,639 | 348,089 |
| Travel and vehicle expenses | 72,454 | 56,822 |
| Audit, finance and bank expenses | 41,912 | 40,967 |
| Total other operating expenses | 565,739 | 562,667 |

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:

•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 | |
|--------------------------------------|-----------------------|------------------|--------------------------|--------------------|---------------------|----------------|
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Leasehold improvements at fair value | 805,725 | 805,725 | (769,144) | (760,846) | 36,581 | 44,879 |
| ROU building at fair value | 1,072,968 | 1,097,502 | (465,346) | (429,925) | 607,622 | 667,577 |
| Plant and equipment at fair value | 271,169 | 264,137 | (252,488) | (247,297) | 18,681 | 16,840 |
| Motor vehicles at fair value | 448,395 | 295,358 | (216,352) | (150,044) | 232,043 | 145,314 |
| ROU motor vehicles at fair value | - | 118,238 | - | (59,715) | - | 58,523 |
| Net carrying amount | 2,598,257 | 2,580,960 | (1,703,330) | (1,647,827) | 894,927 | 933,133 |

Initial recognition:

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

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

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

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

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

Refer Section 7.3.2 for measurement of fair value.

4.1 Property, plant and equipment (cont'd)

Subsequent measurement:

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

Right-of-use asset - subsequent measurement

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

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

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

Impairment of property, plant and equipment

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

4.1.1 Depreciation and amortisation

| | 2024 | 2023 |
|--|----------------|----------------|
| Charge for the period | \$ | \$ |
| ROU buildings | 106,494 | 107,566 |
| Leasehold improvements | 8,298 | 8,297 |
| Plant and equipment | 5,191 | 7,555 |
| Motor vehicles | 66,307 | 48,963 |
| ROU motor vehicles | (12,742) | 20,602 |
| Total depreciation and amortisation | 173,548 | 192,983 |

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 \$ |
|------------------------|--|--------------------------|--|--|----------------------------------|------------------|
| 2024 | | | | | | |
| Opening balance | 44,879 | 667,577 | 16,840 | 145,314 | 58,523 | 933,133 |
| | | | | | | - |
| Additions | - | - | 7,032 | 153,036 | - | 160,068 |
| Remeasurement | - | 46,539 | - | - | - | 46,539 |
| Disposals | - | - | - | - | (71,265) | (71,265) |
| Depreciation | (8,298) | (106,494) | (5,191) | (66,307) | 12,742 | (173,548) |
| Closing balance | 36,581 | 607,622 | 18,681 | 232,043 | - | 894,927 |
| 2023 | | | | | | |
| Opening balance | 53,176 | 761,509 | 9,625 | 106,574 | 100,172 | 1,031,056 |
| Additions | - | - | 14,770 | 87,703 | - | 102,473 |
| Remeasurement | - | 13,634 | - | - | - | 13,634 |
| Disposals | - | - | - | - | (21,047) | (21,047) |
| Depreciation | (8,297) | (107,566) | (7,555) | (48,963) | (20,602) | (192,983) |
| Closing balance | 44,879 | 667,577 | 16,840 | 145,314 | 58,523 | 933,133 |

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.

| | 2024 \$ | 2023 \$ |
|---|-------------------|-------------------|
| Net gain on disposal of non-financial assets | | |
| Proceeds from sale of non-financial assets | (1,143) | (109) |
| Less written down value | - | - |
| Total net gain on disposal of non-financial assets | (1,143) | (109) |

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

Statutory

GST input tax credits recoverable

Total current receivables

| | 2024 | 2023 |
|-----------------------------------|-----------------------|-----------------------|
| | \$ | \$ |
| Trade receivables | 526,426 | 619,373 |
| | <u>526,426</u> | <u>619,373</u> |
| GST input tax credits recoverable | 19,044 | 53,335 |
| Total current receivables | <u>545,470</u> | <u>672,708</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

| | 2024 | 2023 |
|-------------------------------|-----------------------|-----------------------|
| Current Payables | | |
| Contractual | \$ | \$ |
| Trade payables | 304,693 | 160,018 |
| Accrued expenses | 76,879 | 82,925 |
| | <u>381,572</u> | <u>242,943</u> |
| Statutory | | |
| FBT payable | 9,604 | 9,463 |
| Group tax | 2,360 | 2,306 |
| | <u>11,964</u> | <u>11,769</u> |
| Total current payables | <u>393,536</u> | <u>254,712</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)

| 2024 | Carrying amount | Nominal amount | Less than 1 month | Maturity dates | | | |
|--|-----------------|----------------|-------------------|----------------|-------------------|-----------|----------|
| | | | | 1-3 months | 3 months - 1 year | 1-5 years | 5+ years |
| Supplies and services | 319,356 | 319,356 | 319,356 | | | | |
| Amounts payable to government and agencies | 33,186 | 33,186 | 33,186 | | | | |
| Other payables | 40,993 | 40,993 | 40,993 | | | | |
| Total | 393,535 | 393,535 | 393,535 | | | | |

| | | | | | | | |
|--|----------------|----------------|----------------|----------|----------|----------|----------|
| 2023 | | | | | | | |
| Supplies and services | 154,422 | 154,422 | 154,422 | - | - | - | - |
| Amounts payable to government and agencies | 46,627 | 46,627 | 46,627 | - | - | - | - |
| Other payables | 41,894 | 41,894 | 41,894 | - | - | - | - |
| Total | 242,943 | 242,943 | 242,943 | - | - | - | - |

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

5.3 Other non-financial assets

| | 2024 | 2023 |
|---|----------------------|----------------------|
| Current other non-financial assets | \$ | \$ |
| Prepayments | 48,686 | 38,386 |
| Total current other non-financial assets | <u>48,686</u> | <u>38,386</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.

| | 2024 | 2023 |
|--|-------------------|-------------------|
| | \$ | \$ |
| Cash and deposits disclosed in the balance sheet: | | |
| Cash on hand | 500 | 500 |
| Cash at bank | 10,815,813 | 10,011,242 |
| Balance as per cash flow statement | 10,816,313 | 10,011,742 |

6.1.1 Reconciliation of net result to cash flow from operating activities

| | 2024 | 2023 |
|--|------------------|----------------|
| | \$ | \$ |
| Net result for the period | 593,485 | 453,111 |
| Non-cash movements: | | |
| Gain on disposal of non-current assets | 1,143 | 109 |
| Depreciation of non-current assets | 173,548 | 192,983 |
| | 174,691 | 193,092 |
| Movements in assets and liabilities: | | |
| Decrease in receivables | 178,282 | 40,064 |
| (Increase)/decrease in other non-financial assets | (10,300) | 14,339 |
| Increase in payables | 118,180 | 132,919 |
| (Decrease)/increase in employee related provisions | 17,956 | 12,323 |
| Net cash flows provided by/(used in) operating activities | 1,072,294 | 845,848 |

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 and photocopiers. The lease contracts are typically made for fixed periods of 3-10 years with an option to renew the lease after that date. Lease payments for properties are renegotiated at the time of expiry.

Leases of 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 2024, the Authority was committed to low value leases and the total commitment at that date was \$14,832. 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 2024 relating to leases:

| | 2024 \$ | 2023 \$ |
|--|---------------|---------------|
| Interest expense on lease liabilities | 18,231 | 17,382 |
| Total amount recognised in the Statement of Comprehensive Statement | 18,231 | 17,382 |

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

| | 2024 \$ | 2023 \$ |
|---------------------------------------|----------------|----------------|
| Payments for principal | 90,513 | 125,898 |
| Interest expense on lease liabilities | 18,231 | 17,382 |
| Total cash outflows for leases | 108,744 | 143,280 |

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.

| | 2024 \$ | 2023 \$ |
|-------------------------------------|----------------|----------------|
| Current borrowings | | |
| Lease liabilities | 102,265 | 126,637 |
| Total current borrowings | 102,265 | 126,637 |
| Non-current borrowings | | |
| Lease liabilities (a) | 532,707 | 623,574 |
| Total non-current borrowings | 532,707 | 623,574 |
| Total borrowings | 634,972 | 750,211 |

(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 |
|-------------------|-----------------|----------------|-------------------|---------------|-------------------|----------------|----------------|
| 2024 | | | | | | | |
| Lease liabilities | 0 | 0 | - | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | - | 0 | 0 | 0 | 0 |
| 2023 | | | | | | | |
| Lease liabilities | 634,972 | 693,395 | - | 29,999 | 89,997 | 464,524 | 108,875 |
| Total | 634,972 | 693,395 | - | 29,999 | 89,997 | 464,524 | 108,875 |

Interest expense

| | 2024 \$ | 2023 \$ |
|--------------------------------|---------------|---------------|
| Interest on leases liabilities | 18,231 | 17,382 |
| Total interest expense | 18,231 | 17,382 |

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 2024, the Authority has \$14,832 (2023:\$18,540).

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 2024 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 \$ |
|--|--|---|-------------------|
| 2024 | | | |
| Contractual financial assets | | | |
| Cash and deposits | 10,816,313 | - | 10,816,313 |
| <i>Receivables: (i)</i> | | | |
| Trade receivables | 526,426 | - | 526,426 |
| Total contractual financial assets | 11,342,739 | - | 11,342,739 |
| Contractual financial liabilities | | | |
| <i>Payables: (i)</i> | | | |
| Trade payables | - | 304,693 | 304,693 |
| Accrued expenses | - | 88,842 | 88,842 |
| Lease liabilities | - | 634,972 | 634,972 |
| Total contractual financial liabilities | - | 1,028,507 | 1,028,507 |
| | | | |
| | Contractual financial assets at amortised cost \$ | Contractual financial liabilities at amortised cost \$ | Total \$ |
| 2023 | | | |
| Contractual financial assets | | | |
| Cash and deposits | 10,011,742 | - | 10,011,742 |
| <i>Receivables: (i)</i> | | | |
| Trade receivables | 619,373 | - | 619,373 |
| Total contractual financial assets | 10,631,115 | - | 10,631,115 |
| Contractual financial liabilities | | | |
| <i>Payables: (i)</i> | | | |
| Trade payables | - | 160,018 | 160,018 |
| Accrued expenses | - | 82,925 | 82,925 |
| Lease liabilities | - | 750,211 | 750,211 |
| Total contractual financial liabilities | - | 993,154 | 993,154 |

(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 \$ |
|---------------------|-----------------------------|-------------------------------------|---|
| 2024 | | | |
| Receivables: | | | |
| Trade receivables | 526,426 | 510,426 | - |
| Total | 526,426 | 510,426 | - |
| 2023 | | | |
| Receivables: | | | |
| Trade receivables | 619,373 | 619,373 | |
| Total | 619,373 | 619,373 | |

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. .

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 |
| | | | \$ | \$ | \$ |
| 2024 | | | | | |
| Financial assets | | | | | |
| Cash and deposits | 4.33 | 10,816,313 | - | 10,815,813 | 500 |
| Contractual receivables | | 526,426 | - | | 526,426 |
| Total financial assets | | 11,342,739 | - | 10,815,813 | 526,926 |
| Financial liabilities | | | | | |
| Contractual payables | | 393,535 | - | - | 393,535 |
| Lease liability | 2.15 | 634,972 | 634,972 | - | |
| Total financial liabilities | | 1,028,507 | 634,972 | - | 393,535 |
| 2023 | | | | | |
| Financial assets | | | | | |
| Cash and deposits | 0.42 | 10,011,742 | - | 10,011,242 | 500 |
| Contractual receivables | - | 619,373 | - | | 619,373 |
| Total financial assets | | 10,631,115 | - | 10,011,242 | 619,873 |
| Financial liabilities | | | | | |
| Contractual payables | - | 242,943 | - | - | 242,943 |
| Lease liability | 2.22 | 750,211 | 750,211 | - | |
| Total financial liabilities | | 993,154 | 750,211 | - | 242,943 |

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 |
| | | \$ | \$ | \$ | \$ |
| 2024 | | | | | |
| Cash and deposits (i) | 10,815,813 | (108,158) | (108,158) | 108,158 | 108,158 |
| 2023 | | | | | |
| Cash and deposits (i) | 10,011,242 | (100,112) | (100,112) | 100,112 | 100,112 |

(i) Cash and deposits includes \$10,815,813 (2023: \$10,011,242) that is exposed to floating rates movements.

Sensitivities to these movements are calculated as follows:

- 2024: \$10,815,813 x -0.010 = -108,158 and \$10,815,813 x +0.010 = \$108,158
- 2023: \$10,011,242 x -0.010 = -100,112; and \$10,011,242 x 0.010 = \$100,112

7.2 Contingent assets and contingent liabilities

Contingent assets

As at 30 June 2024, the Authority has no known contingent assets. (2023: nil)

Contingent liabilities

As at 30 June 2024, the Authority has no known contingent liabilities. (2023: 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 2023-24 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 2024 \$ | Fair value measurement at end of reporting period using: | | |
|--|--|---|-------------------|-------------------|
| | | Level 1 (i) \$ | Level 2 (i) \$ | Level 3 (i) \$ |
| 2024 | | | | |
| Leasehold improvement at fair value | | | | |
| Leasehold improvement | 36,581 | - | - | 36,581 |
| Total leasehold improvement at fair value | 36,581 | - | - | 36,581 |
| Building (ROU) at fair value | | | | |
| Building (ROU) | 607,622 | - | - | 607,622 |
| Total building (ROU) at fair value | 607,622 | - | - | 607,622 |
| Plant and equipment at fair value | | | | |
| Plant and equipment | 18,681 | - | - | 18,681 |
| Total plant and equipment at fair value | 18,681 | - | - | 18,681 |
| Motor vehicles at fair value | | | | |
| Motor vehicles | 232,043 | - | - | 232,043 |
| Total motor vehicles at fair value | 232,043 | - | - | 232,043 |
| Motor vehicles (ROU) at fair value | | | | |
| Motor vehicles (ROU) | - | - | - | - |
| Total motor vehicles (ROU) at fair value | - | - | - | - |
| | | | | |
| | Carrying amount as at 30 June 2023 \$ | Fair value measurement at end of reporting period using: | | |
| | | Level 1 (i) \$ | Level 2 (i) \$ | Level 3 (i) \$ |
| 2023 | | | | |
| Leasehold improvement at fair value | | | | |
| Leasehold improvement | 44,879 | - | - | 44,879 |
| Total leasehold improvement at fair value | 44,879 | - | - | 44,879 |
| Building (ROU) at fair value | | | | |
| Building (ROU) | 667,577 | - | - | 667,577 |
| Total building (ROU) at fair value | 667,577 | - | - | 667,577 |
| Plant and equipment at fair value | | | | |
| Plant and equipment | 16,840 | - | - | 16,840 |
| Total plant and equipment at fair value | 16,840 | - | - | 16,840 |
| Motor vehicles at fair value | | | | |
| Motor vehicles | 145,314 | - | - | 145,314 |
| Total motor vehicles at fair value | 145,314 | - | - | 145,314 |
| Motor vehicles (ROU) at fair value | | | | |
| Motor vehicles (ROU) | 58,523 | - | - | 58,523 |
| Total motor vehicles (ROU) at fair value | 58,523 | - | - | 58,523 |

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 2024.

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 |
|------------------------|--------------------------|----------------|---------------------------|------------------------|-------------------|
| 2024 | \$ | \$ | \$ | \$ | \$ |
| Opening balance | 58,523 | 667,577 | 44,879 | 16,840 | 145,314 |
| Purchases/(sales) | (71,265) | | | 7,032 | 153,036 |
| Remeasurement | | 46,539 | | | |
| Depreciation | 12,742 | (106,494) | (8,298) | (5,191) | (66,307) |
| Closing Balance | - | 607,622 | 36,581 | 18,681 | 232,043 |
| 2023 | | | | | |
| Opening balance | 100,172 | 761,509 | 53,176 | 9,625 | 106,574 |
| Purchases/(sales) | (21,047) | | | 14,770 | 87,703 |
| Remeasurement | | 13,634 | | | |
| Depreciation | (20,602) | (107,566) | (8,297) | (7,555) | (48,963) |
| Closing Balance | 58,523 | 667,577 | 44,879 | 16,840 | 145,314 |

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

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 |

There were no changes in valuation techniques throughout the period to 30 June 2024

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 Subsequent events
- 8.8 Economic dependency
- 8.9 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 2024 (2023: \$0).

8.2 Reserves

| | 2024 \$ | 2023 \$ |
|---|----------------|----------------|
| Committed funds reserve: (i) | | |
| Balance at beginning of financial year | 428,166 | 319,621 |
| Net transfers from accumulated funds | (113,294) | 108,545 |
| Balance at end of financial year | 314,872 | 428,166 |
| Total Reserves | 314,872 | 428,166 |

(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. Harriet Shing | Minister for Water | 01 Jul 2023 to 30 Jun 2024 |
| The Hon. Ingrid Stitt | Minister for Environment | 01 Jul 2023 to 01 Oct 2023 |
| The Hon. Steve Dimopoulos | Minister for Environment | 02 Oct 2023 to 30 Jun 2024 |
| Peter Hilbig | (Chair) | 01 Jul 2023 to 30 Jun 2024 |
| Emelia Sudholz | (Board Member) | 01 Jul 2023 to 30 Sep 2023 |
| David Brennan | (CEO) | 01 Jul 2023 to 30 Jun 2024 |
| David Drage | (Board Member & Deputy Chair) | 01 Jul 2023 to 30 Jun 2024 |
| Michael Porter | (Board Member) | 01 Jul 2023 to 30 Sep 2023 |
| Michelle Graymore | (Board Member) | 01 Jul 2023 to 30 Jun 2024 |
| Lavergne Lehmann | (Board Member) | 01 Jul 2023 to 30 Jun 2024 |
| Julie Slater | (Board Member & Deputy Chair) | 01 Jul 2023 to 30 Sep 2023 |
| Angela Enbom | (Board Member) | 01 Jul 2023 to 30 Jun 2024 |
| Andrew Barton | (Board Member) | 01 Oct 2023 to 30 Jun 2024 |
| Duncan Ashby | (Board Member) | 01 Oct 2023 to 30 Jun 2024 |

Remuneration

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

| Income band | 2024 | 2023 |
|--|----------------|----------------|
| \$0–\$9,999 | 3 | - |
| \$10,000–\$19,999 | 6 | 6 |
| \$30,000 - \$39,999 | 1 | 1 |
| \$260,000 - \$269,999 | - | 1 |
| \$270,000 - \$279,999 | 1 | - |
| Total number of responsible persons | 11 | 8 |
| Total remuneration \$ | 417,218 | 409,565 |

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.

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:

| | 2024 \$ | 2023 \$ | |
|--|------------|------------|-------------------------------|
| Entity | | | Nature |
| Dept of Energy, Environment and Climate Action | 5,607,378 | 5,386,604 | SLA Project Funding |
| Dept of Energy, Environment and Climate Action | 11,155 | - | Biodiversity Seminar |
| North Central Catchment Management Authority | 33,000 | 33,000 | Vic Catch , OCOC |
| North Central Catchment Management Authority | 15,500 | 15,500 | River Detectives |
| East Gippsland Catchment Management Authority | 33,000 | 33,000 | Vic Catch , OCOC |
| Glenelg Hopkins Catchment Management Authority | 33,000 | 33,000 | Vic Catch , OCOC |
| Glenelg Hopkins Catchment Management Authority | - | 2,640 | Landcare Facilitator Training |
| Mallee Catchment Management Authority | 33,000 | 33,000 | Vic Catch , OCOC |
| Mallee Catchment Management Authority | - | 2,640 | Landcare Facilitator Training |
| Melbourne Water | 33,000 | 33,000 | Vic Catch , OCOC, |
| Trust for Nature | 13,704 | 9,672 | Workstation Costs |
| Corangamite Catchment Management Authority | 33,000 | 33,000 | Vic Catch , OCOC |
| Goulburn-Broken Catchment Management Authority | 33,000 | 33,000 | Vic Catch , OCOC |
| North East Catchment Management Authority | 33,000 | 33,000 | Vic Catch , OCOC |
| Victorian Environmental Water Holder | - | 8,703 | Water Delivery Plan |
| West Gippsland Catchment Management Authority | 33,000 | 33,000 | Vic Catch , OCOC |
| Horsahm Rural City Council | - | 1,000 | Wimmera Biodiversity Sem. |
| Department of Treasury & Finance | 40,466 | 15,331 | Lease Motor Vehicle Residual |
| Vic Water | 1,636 | 15,331 | Training Reimbursement |

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

| | 2024 \$ | 2023 \$ | |
|--|------------|------------|-------------------------------|
| Entity | | | Nature |
| Victorian Auditor-General's Office | 17,000 | 16,500 | Audit Fee |
| East Gippsland Catchment Management Authority | - | 3,900 | Software Hosting/Application |
| Goulburn-Broken Catchment Management Authority | 78,369 | 132,362 | IT Support/Finance system/EAP |
| Goulburn-Broken Catchment Management Authority | 17,636 | 10,582 | WAN Costs |
| Goulburn-Broken Catchment Management Authority | 90,000 | - | Climate Change Co-ordinator |
| Parks Victoria | - | 86,619 | On Ground Works |
| Trust for Nature (Victoria) | 23,864 | 104,067 | On Ground Works |
| West Gippsland Catchment Management Authority | 55,000 | 55,000 | Vic Catchment Admin |
| Glenelg Hopkins Catchment Management Authority | - | 7,807 | Governance Vic Catch Chair |
| Mallee Catchment Management Authority | 4,776 | - | Training Forum Partnership |
| Vicfleet | 17,712 | 39,199 | MV Lease |
| Dept of Families, Fairness & Housing | - | - | Secondment |
| Corrangamite Cathment Management Authority | - | 272 | 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:

| | 2024 \$ | 2023 \$ | |
|--|------------|------------|-------------------------------|
| Entity | | | Nature |
| Glenelg Hopkins Catchment Management Authority | - | 2,904 | Landcare Facilitator Training |
| Dept of Energy, Environment and Climate Action | 5,000 | - | Biodiversity Seminar |

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

| | 2024 \$ | 2023 \$ |
|------------------------------|----------------|----------------|
| Short-term employee benefits | 370,671 | 369,172 |
| Post-employment benefits | 38,323 | 36,305 |
| Other long-term benefits | 8,224 | 4,088 |
| Total | 417,218 | 409,565 |

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

| | 2024 | 2023 |
|--|---------------|---------------|
| | \$ | \$ |
| Victorian Auditor-General's Office for audit of financial statements | 17,000 | 16,500 |
| Total remuneration of auditors | 17,000 | 16,500 |

8.7 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.

8.8 Economic dependency

The Authority is dependent on the Department of Energy, Environment and Climate Action 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 Energy, Environment and Climate Action will not continue to support the Authority.

8.9 Australian Accounting Standards issued that are not yet effective

Certain new and revised accounting standards have been issued but not effective for the 2023-2024 reporting period. The Authority is reviewing its existing policies and assessing the potential implications of these accounting standards which includes:

AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.

AASB-2-22-10 amends AASB 13 Fair Value Measurement by adding authoritative implementation guidance and illustrative examples for fair value measurements of non-financial assets of not-for-profit sector entities not held primarily for their ability to generate net cash inflows.

Among other things, the Standard:

- specifies that an entity needs to consider whether an asset's highest and best use differs from its current use only when it is held for sale or held for distributions to owners under AASB 5 Non-current Assets for Sale and Discontinued Operations or if it is highly probable that it will be used for an alternative purpose;
- clarifies that an asset's use is 'financially feasible' if market participants would be willing to invest in the asset's service capacity, considering both the capacity to provide needed goods or services and the resulting costs of those goods and services;
- specifies that if both market selling price and some market participant data required to fair value the asset are not observable, an entity needs to start with its own assumptions and adjust them to the extent that reasonably available information indicates that other market participants would use different data; and
- provides guidance on the application of the cost approach to fair value, including the nature of costs to be included in a reference asset and identification of economic obsolescence.

The Standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application

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.



Victorian Auditor-General's Office

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 2024 • 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 material 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 2024 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
17 October 2024



Paul Martin
as delegate for the Auditor-General of Victoria

Appendices

Appendix 1 – disclosure index

Wimmera Catchment Management Authority's Annual Report 2023-24 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.

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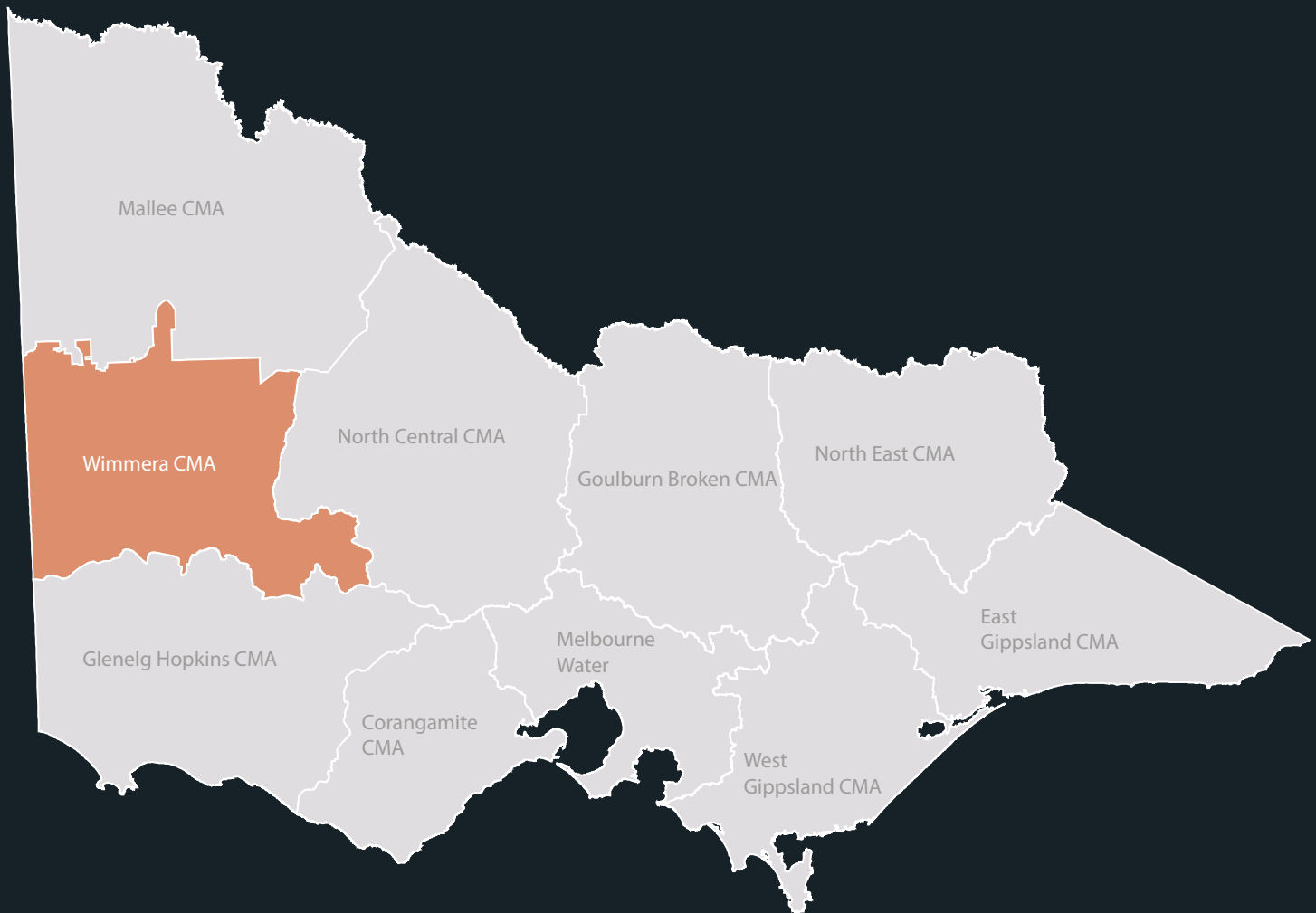
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*Wimmera CMA is one of 9 CMAs and Melbourne Water working in Victoria
under an integrated catchment management approach to achieve
sustainability across the state.*

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



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