

# ANNUAL REPORT 2018

# CONTENTS

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<b>CHAIRMAN'S REPORT</b>	<b>3</b>
<b>EXECUTIVE DIRECTOR REPORT</b>	<b>4-5</b>
<b>REMPAN</b>	<b>6-8</b>
<b>LEADERSHIP WIMMERA</b>	<b>9-10</b>
<b>WIMMERA SETTLEMENT PROGRAM</b>	<b>11-13</b>
<b>REGIONAL CERTIFYING BODY</b>	<b>14</b>
<b>GRAMPIANS CYCLING MASTERPLAN</b>	<b>15</b>
<b>WSM REC WATER VALUES SUMMARY</b>	<b>16-17</b>
<b>BUSINESS AWARDS</b>	<b>18</b>
<b>WDA MAYORS CEO TRIP</b>	<b>19</b>
<b>AUDITED FINANCIAL STATEMENT 2017/2018</b>	<b>20</b>
<b>BOARD MEMBERS 2017/2018</b>	<b>INSIDE BACK COVER</b>
<b>SPONSORS</b>	<b>BACK COVER</b>

# CHAIRMAN'S REPORT

## ON BEHALF OF THE WIMMERA DEVELOPMENT ASSOCIATION BOARD OF MANAGEMENT I AM PLEASED TO PRESENT THE 2017-2018 ANNUAL REPORT.

The Wimmera Development Association Board of Management acknowledges the efforts of the WDA staff, local governments and partnering organisations that contribute to the ongoing economic development of the Wimmera Southern Mallee.

With the continuing development of the Wimmera Southern Mallee Regional Partnership as a key representative body for the region WDA has adjusted to providing representation within this group. As well WDA is providing project management and representation on a number of regional priority projects. These include development of the Business Case for the Networked Grains Centre of Excellence and AgTIDE agricultural projects, Tourism Governance and Destination Management Planning, Alternative Energy and the formation of GNET (Grampians New Energy Taskforce), Wimmera Southern Mallee Regional Digital Planning, and workforce planning and development.

WDA continues to assist with representations and background information in the areas of improved transport infrastructure, return of passenger rail, local government sustainability and integrated regional planning.

The completion of the Grampians Region 10 Year Cycling and Trails Business and Masterplan Project has been a major achievement with WDA project managing on behalf of 11 Councils, Regional Development Victoria and Transport for Victoria. Business cases completed for this project include the Wimmera River Discovery Trail in Hindmarsh Shire as one of three top priority projects to come from this Master Plan.

I am pleased to report that the second Wimmera Southern Mallee Socio-Economic Value of Recreational and Environmental Water was also completed during the year reporting more than \$30m in economic contribution and around \$4m in health benefits. This study will continue for another 2 years to form a very solid foundation of the importance of this water to the region.

WDA remains financially viable thank you to base funding from the 5 Wimmera Councils, sponsorship contributions and input from project funding. We are however, still awaiting advice on the funding for Settlement Services which was extended from June to December 2018. Announcements of a successful application for the next round of three year funding are expected in October. Leadership Wimmera is contracted until January 2020 with ongoing reliant on funding commitments by both government and opposition parties leading in to the 2018 State Elections.

I am pleased to report that WDA has again achieved a clean independent Audit and I would like to thank the accounting team at Horsham Rural City for their diligence and support of



our administration.

I would like to take the opportunity to thank the Board of Management members for all they have contributed into our organisation during the year. The key to our success is due, in part, to the range of skills and experience of all those involved, drawing on information and resources from Councils and regional groups as needed.

Our close working relationships with the Wimmera Southern Mallee Regional Partnership, GWMWater, Wimmera Uniting, Wimmera CMA, Federation University and regionally based government agencies such as DEDJTR, DELWP and RDV share our vision for the region, acting as advocates and working collaboratively to build the social, economic and environmental assets we need for a sustainable future.

I would also like to extend many thanks to Rowly and Judy Paterson as well as the management and staff of ACE Radio and The Weekly Advertiser who continue to provide us with sponsorship for Leadership Wimmera, WDA operations and their ongoing support for many regional activities.

A final thankyou to the Executive Director, Ralph Kenyon, and staff; Mark Fletcher, Sue Boddi, Bonnie Severin, Emily Telfer and Sara Barron who have contributed to another successful year for the Wimmera Development Association.

**CR KEVIN ERWIN**  
**CHAIRMAN**

# EXECUTIVE DIRECTOR REPORT

## I AM PLEASED TO PROVIDE THIS SNAPSHOT OF OUR ACTIVITIES FOR THE WIMMERA DEVELOPMENT ASSOCIATION FOR THE 2017-18 ANNUAL REPORT.

During the year WDA made significant progress on a number of projects that have been on our agenda for some time.

1. The Wimmera Weather Radar Project, (\$5m Victorian Government and \$3.5m Commonwealth Government). A site has been identified within the WSM, equipment has been ordered, engineering consultants have been engaged by the Bureau of Meteorology and lease negotiations have commenced with the land owner. The Dual Polarised Doppler Radar should be in operation by mid-2020 – if not sooner providing a much needed boost to the availability of weather information to the region.
2. The Grampians Region Cycling & Trails Infrastructure Master Plan Project (\$305k). A 10 year Master Plan has been developed with Business Cases prepared for the 3 top priority projects, one of which includes the development of the Wimmera River Discovery Trail over two stages between Horsham and Hindmarsh LGA's.
3. Year 2 of the 4 year WSM Socio-Economic Value of Recreational and Environmental Water Study. This study continues to demonstrate the importance of our water based assets to both the local economy as well community health and wellbeing.
4. Progress on the value adding manufacture of Pulse Protein Powder with an impending development of a manufacturing and distribution centre to be established in Horsham during 2018-19. Australian Plant Proteins has undertaken extensive market testing of the protein powder technology and concept developed by WDA in conjunction with the agricultural sector and will commence production towards the end of 2019. This project will add up to 20 new jobs and provide pulse growers with an alternative market opportunity. As the primary developer of the pulse powder concept WDA is in a position to secure a Royalty payment once production and sales commence providing an additional income stream for WDA into the future.

There has also been a shift from WDA initiated projects to undertaking and managing projects identified by the Wimmera Southern Mallee Regional Partnership (WSMRP). These projects reflect more encompassing Regional Priorities identified by the community driven Regional Assembly. As a member of the WSMRP, my role has been to facilitate the distribution of funding with WDA taking on the role of project managing Regional Partnership Projects. These include;

- Networked Grains Centre of Excellence (\$250k) - preparation of Feasibility Study and Business Case.
- Tourism Collaboration and Destination Management Plan (\$500k) - preparation of Tourism Governance Structure and Destination Management Plan.

WDA has also been directly involved as member of WSMRP Priority Working Groups;

- Integrated Regional Planning
- Economic Diversification (Ag and Tourism) including;
  - » AgTech Innovation, Development and Education (AgTIDE) project steering group which has seen a \$578k allocation to Longerenong College and work to progress a Digital Business Case.
  - » Tourism
  - » Grampians Region Cycling Trail Strategy (\$500k)
- Energy
  - » Grampians New Energy Task Force (GNET)
- Telecommunications
  - » WSM Regional Digital Plan / Black Spots
- Connectivity Public transport and Roads
- Workforce
  - » Application for Region Skills funding for a WSM Workforce Development & Retention Strategy (\$800k)

WDA's involvement in Regional Settlement Services continues through a broader regional perspective and engagement with external providers from Ballarat in the Evolve Project which has produced a comprehensive commentary of all the agencies assisting in settlement issues across the WSM. This project culminated in a regional forum where each agency was able to explain their respective roles and responsibilities, providing



a useful baseline for future activities. Funding for Settlement Services will expire at the end of 2018 after a six month extension. New funding commences in January 2019 subject to a favourable outcome of the WDA grant application.

WDA re-appointed Leading Teams as the provider of the Leadership Wimmera programs after a successful tender was accepted. Our program continues to attract candidates from across the WSM and we are proud of the outcomes being achieved by all participants.

At a state level Leadership programs were assessed by Regional Development Victoria as being successful in supporting the development of emerging leaders across a variety of sectors.

”Participants consistently reported positive outcomes in the areas of increased leadership skills and confidence, self-awareness, community knowledge, and networks, all of which are core elements of successful leadership development.”

WDA welcomed Emily Telfer to fill the maternity leave position occupied by Sara Barron who took time off to introduce twins to her family. Emily will continue with WDA to coordinate

Leadership Wimmera after Sue Boddi chose to retire. Sue’s contribution over the past 7 or so years has helped to ensure that this region has continued to grow its leadership base and I thank Sue sincerely for her efforts. Bonnie Severin also joined WDA this year as project officer and has been instrumental in preparing for the 2018 Wimmera Business Awards sponsored by Ace Radio Broadcasters. Mark Fletcher has continued to provide strong and effective support to WDA in his role, particularly supporting the economic development staff from across our local governments.

WDA would not exist without the strong and continuing support of our 5 regional Councils, major sponsors and the contributions of our Board Members. I thank each of them for their personal and organisational support. In particular I would also like to thank WDA Chairman Cr Kevin Erwin who has always provided strong support and encouragement to all of us at WDA.

# REMPLAN

## WIMMERA DEVELOPMENT ASSOCIATION UTILISES REMPLAN ECONOMY, AN ECONOMIC MODELLING AND PLANNING PROGRAM, TO ANALYSE OUTCOMES OF POTENTIAL CHANGES IN EMPLOYMENT OR INVESTMENT IN THE REGION.

The REMPLAN Economy system combines regional and state information to forecast impacts from investment and employment projections. The Wimmera Southern Mallee dataset is compiled from;

- ABS 2016 Census Place of Work Employment
- ABS 2014 / 2015 National Input Output Tables
- ABS June 2017 Gross State Product
- 2016 ABS, Census of Population and Housing
- 2016-17, Australian Bureau of Statistics (ABS), Tourism Satellite Account
- Tourism Research Australia (TRA), Regional Tourism Profiles 2015. Domestic day & International visitors: Central Highlands & Western Grampians - weighted averages. Domestic overnight visitors: Central Highlands, Western Grampians & Wimmera - weighted averages.

## OUTPUT REPORT

This report shows the gross revenue in prices generated by businesses and organisations in Wimmera - Southern Mallee (exc. Buloke).

Output data represents the gross revenue generated by businesses/organisations in each of the industry sectors in a defined region. Gross revenue is also referred to as total sales or total income.

The total output estimate for Wimmera - Southern Mallee (exc. Buloke) is \$5,458.637 million.

The selected sectors contribute \$3,514.262 million (64.4%) of total output.

Wimmera Development Association datasets include Wimmera Southern Mallee Grampians regions, Victoria and member municipalities. Access to this data is available to councils and businesses looking to forecast economic benefits to the region delivered by specific projects.



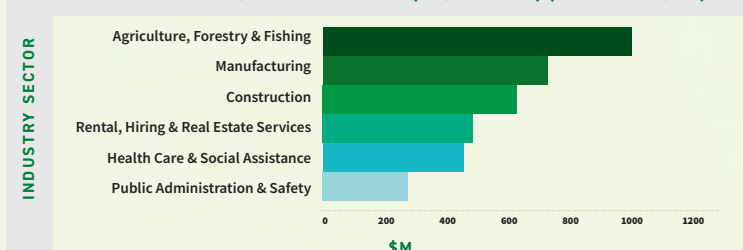
## WIMMERA SOUTHERN MALLEE OVERVIEW

ABS 2017 Estimated Residential Population:	47,548
ABS 2016 Census Place of Usual Residence Population:	47,382
Land Area (ha):	3,395,482.900
Census Population Density (persons / ha):	0.014
Gross Regional Product (\$M):	\$2,797.873
Per Hectare Gross Regional Product (\$):	\$824
Per Capita Gross Regional Product (\$'000):	\$59.049
Per Worker Gross Regional Product (\$'000):	\$134.081

## WIMMERA - SOUTHERN MALLEE (EXC. BULOKE) (2017 RELEASE 2)

Industry Sector	\$M	%
Agriculture, Forestry & Fishing	\$1,017.930	18.6%
Manufacturing	\$719.029	13.2%
Construction	\$614.572	11.3%
Rental, Hiring & Real Estate Services	\$490.861	9.0%
Health Care & Social Assistance	\$433.181	7.9%
Public Administration & Safety	\$238.689	4.4%
<b>Sub-Total</b>	<b>\$3,514.262</b>	<b>64.4%</b>

### OUTPUT - WIMMERA SOUTHERN MALLEE (EXC. BULOKE) (2017 RELEASE 2)



## EMPLOYMENT REPORT

This report shows the number of employees whose place of work is located within Wimmera - Southern Mallee (exc. Buloke).

The total employment estimate for Wimmera - Southern Mallee (exc. Buloke) is 20,867 jobs.

The selected sectors contribute 13,970 jobs (66.9%) to total employment.

## VALUE ADDED REPORT

This report shows the value in prices that is added by industry sectors in Wimmera - Southern Mallee (exc. Buloke) to intermediate inputs.

Value-Added data represents the marginal economic value that is added by each industry sector in a defined region. Value-Added can be calculated by subtracting local expenditure and expenditure on regional imports from the output generated by an industry sector, or alternatively, by adding the Wages & Salaries paid to local employees, the gross operating surplus and taxes on products and production. Value-Added by industry sector is the major element in the calculation of Gross Regional Product / Gross State Product / Gross Domestic Product.

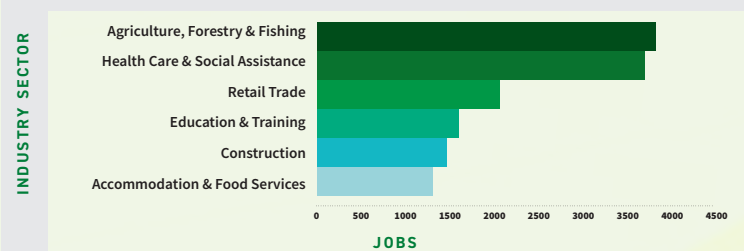
The total value-added estimate for Wimmera - Southern Mallee (exc. Buloke) is \$2,579.857 million.

The selected sectors contribute \$1,555.487 million (60.3%) of total value-added.

## WIMMERA - SOUTHERN MALLEE (EXC. BULOKE) (2017 RELEASE 2)

Industry Sector	Jobs	%
Agriculture, Forestry & Fishing	3,847	18.4%
Health Care & Social Assistance	3,765	18.0%
Retail Trade	2,081	10.0%
Education & Training	1,534	7.4%
Construction	1,435	6.9%
Accommodation & Food Services	1,308	6.3%
<b>Sub-Total</b>	<b>13,970</b>	<b>66.9%</b>

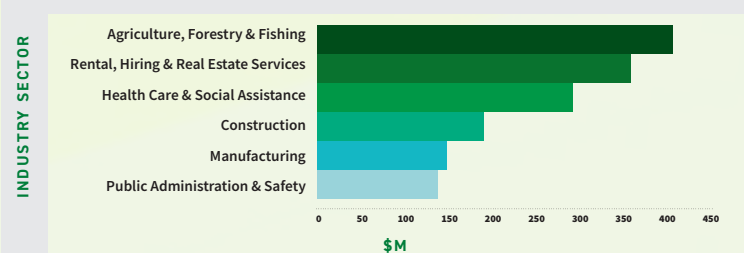
### EMPLOYMENT - WIMMERA SOUTHERN MALLEE (EXC. BULOKE) (2017 RELEASE 2)



## WIMMERA - SOUTHERN MALLEE (EXC. BULOKE) (2017 RELEASE 2)

Industry Sector	\$M	%
Agriculture, Forestry & Fishing	\$406.797	15.8%
Rental, Hiring & Real Estate Services	\$360.363	14.0%
Health Care & Social Assistance	\$312.523	12.1%
Construction	\$192.872	7.5%
Manufacturing	\$146.002	5.7%
Public Administration & Safety	\$136.931	5.3%
<b>Sub-Total</b>	<b>\$1,555.487</b>	<b>60.3%</b>

### VALUE ADDED - WIMMERA SOUTHERN MALLEE (EXC. BULOKE) (2017 RELEASE 2)





**GRP EXPENDITURE REPORT**

The Gross Regional Product for Wimmera - Southern Mallee (exc. Buloke) was calculated using the Expenditure method and is estimated at \$2,797.873 billion

GRP is the total value of final goods and services produced in the region over the period of one year. As can be seen from the table, this includes exports but subtracts imports.

GRP can be measured by adding up all forms of final expenditure;

- consumption by households
- consumption by governments
- additions or increases to assets (minus disposals)
- exports (minus imports)

Definition: GRP is the net measure of wealth generated by the region. GRP can be measured by using the incomes approach, where all incomes earned by individuals (wages and salaries), firms (gross operating surplus) and governments (taxes on products or services) are added. Alternatively an expenditure approach can be taken where all forms of final expenditure, including consumption by households, consumption by governments, additions or increases to assets (minus disposals) and exports (minus imports), are added. The expenditure approach does not include intermediate expenditure, as this would lead to double counting. eg. the wheat and flour in a loaf of bread. These methodological approaches are the same as those used to calculate Gross State Product (GSP) at a state level and Gross Domestic Product (GDP) at a national level.

**WIMMERA SOUTHERN MALLEE OVERVIEW**

GRP Expenditure Method	\$M
Household Consumption	\$2,076.776
Government Consumption	\$654.071
Private Gross Fixed Capital Expenditure	\$829.868
Public Gross Fixed Capital Expenditure	\$160.274
Gross Regional Expenses	\$3,720.989
plus Regional Exports	\$1,846.704
minus Domestic Imports	-\$2,489.592
minus Overseas Imports	-\$280.228
Gross Regional Product	\$2,797.873
Population	47,382
Per Capita GRP (\$'000)	\$59.049
Per Worker GRP (\$'000)	\$134.081

Disclaimer

All figures, data and commentary presented in this software are based on data sourced from the Australia Bureau of Statistics (ABS), most of which relates to the 2016, 2011, 2006 and 2001 Censuses.

Using ABS datasets and an input / output methodology industrial economic data estimates for defined geographic regions are generated.

This software is provided in good faith with every effort made to provide accurate data and apply comprehensive knowledge. However, REMPLAN does not guarantee the accuracy of data nor the conclusions drawn from this information. A decision to pursue any action in any way related to the figures, data and commentary presented in this software is wholly the responsibility of the party concerned. REMPLAN advises any party to conduct detailed feasibility studies and seek professional advice before proceeding with any such action and accept no responsibility for the consequences of pursuing any such action.



# LEADERSHIP WIMMERA 2018

## IN 2018 LEADERSHIP WIMMERA DELIVERED TWO PROGRAMS TO 29 PARTICIPANTS DRAWN FROM THE WIMMERA, GRAMPIANS AND MALLEE COMMUNITIES WITH SUPPORT FROM THE VICTORIAN STATE GOVERNMENT THROUGH REGIONAL DEVELOPMENT VICTORIA'S STRONGER REGIONAL COMMUNITIES PLAN.

Our Business Leaders Program (BLG) and Regional Leadership Skills Program (RLS) program days were facilitated by Leading Teams Australia who specialise in team building and leadership programs for elite sporting and corporate organisations across Australia. The Business Leaders Program participants have each developed an individual enterprise improvement plan through which they will continue to deliver positive outcomes for future employment growth for their business and the region. The Regional Leadership Skills Program participants have selected four community projects to work on this year. Projects this year were Live Well, Be Well, Mental Health Awareness

& Community Connections, The River Project And The Boss Wimmera. This year we continued the Lunchtime Speaker Series where we invited LW graduates to share their leadership journey story with the 2018 groups at workshops 2 and 5. The Regional Leadership Skills group heard from former WDA Executive Director, and current LW Committee Member, Jo Bourke and former LW Committee Chair and 2002 Community Leadership Year Graduate, Simone Dalton. Member for Lowan, Emma Kealy MP and Business Leaders Group 2015 Graduate Brett Wheaton spoke to the Business Leaders Group. To introduce the members of the 2018 Business Leaders Group to the members of the 2018 Regional Leadership Skills Group we hosted a Combined programs Dinner in April at Bonnie & Clyde's Restaurant in Horsham. 24 of our 29 participants attended the evening and all had a wonderful time getting to know each other. The participants of both 2018 leadership programs made their presentations to the Leadership Wimmera Committee, sponsors, employers and invited guests at 'Leadership Day' on Friday 5th October. Graduation Dinner and Ceremony was held that evening where 90 guests celebrated with our graduates at Horsham Town Hall. Our guest speaker was Ali Uren of Kiikstart, a larger-than-life character, who left the audience feeling energised, and equipped with the practical tactics they need to motivate action and catalyse change in their business or organisation. Our LW Graduate Network speaker was Amy Rhodes who graduated from the 2009 Leadership Skills Initiative program. The Graduate Network Committee presented a number of interesting and informative events to graduates and interested members of the public. These events and workshops make it possible for people in the Wimmera to continue their personal development without the need to travel outside the Wimmera. To mark the sixth anniversary of the establishment of the LW Network a Graduate Network Dinner





Combined Programs Day and visited Parliament House in Melbourne. The group toured Parliament House, met with the Clerk and President of the Legislative Council and speaker of the Legislative Assembly, sat in on Question Time, enjoyed Lunch in the Sessions Café where they were joined by Emma Kealy, Member for Lowan,

at Horsham Golf Club was held in May which was attended by 58 Graduates, partners, LW Committee members, WDA Board members and staff. Guest speakers Kraig Grime and Ray McLean from Leading Teams were very entertaining and kept the audience enthralled as they shared stories and anecdotes while exploring 'how to maintain a leadership focus post-program'. In 2018 the Leadership Wimmera Graduate Network Committee hosted a Breakfast with Damien Tomlinson, Ex-commando, Actor, Aspiring Paralympian & Inspiring Keynote Speaker. Damien's triumph against adversity, positive attitude and ambition for the future continues to resonate with people from all walks of life. The Graduate Network Committee also hosted a Leading Mindfully Breakfast Workshop in August with Professor Amanda Sinclair. As a yoga and meditation teacher Amanda seeks to support people to find enjoyable and sustainable ways of being in leadership. The Victorian Regional Community Leadership Programs (VRCLP) is a collaboration of programs currently delivering leadership development initiatives in Victoria. Leadership Wimmera is a member of this group. 'Thriving Leadership for Thriving Communities' was the theme of the 2018 VRCLP Summit at Ballarat's Sovereign Hill in May, bringing together some of the best minds in community and stakeholder engagement from across the country, and involving an exciting program of information exchange, networking and celebration. The Executive Director and LW Program Coordinator attended the two day conference. In September a group of 13 current participants attended the VRCLP

and then met with a representative of the Parliamentary Committee. Leadership Wimmera acknowledges the valued support from founding sponsors ACERadio Broadcasters and the State Government of Victoria through Regional Development Victoria. ACE Radio has directly sponsored one staff member to participate in Business Leaders Group and two staff members to participate in Regional Leadership Skills, as well as assisting five more people to participate. Wimmera Development Association, Wimmera Uniting Care, Leading Teams Australia and the Wimmera Business Centre proudly also sponsored Leadership Wimmera in 2018. Murtoa Progress Association has sponsored one Regional Leadership Skills participant. Past Chair of the Leadership Wimmera Committee, Robyn Lardner, together with her husband Des, have co-sponsored one Business Leaders Group participant. The Rotary Club of Horsham has sponsored one Business Leaders Group participant. Philanthropic organisation, The Hugh Williamson Foundation has directly contributed to program fees for two 2018 participants, and has generously funded one of the Regional Leadership Skills Projects- Mental Health and Community Connections Project.



## WIMMERA SETTLEMENT SERVICES COMES TO THE END OF THEIR THREE YEAR CONTRACT WITH AN EXTENSION GRANTED UNTIL 31ST DECEMBER 2018 TO CONTINUE RUNNING UNDER THE SETTLEMENT GRANTS PROGRAM.

The program continues to provide vital links to other main stream activities in the region for many migrating families.

### AFTER SCHOOL ACTIVITIES - NHILL AND HORSHAM

Both homework clubs, in Nhill and Horsham continue to offer support to school aged children and parents by assisting with reading, homework tasks and assignments. Children then participate in a range of activities including craft, cooking, music and games.

Over the past year homework club Horsham has enjoyed visits from Bunnings Horsham and worked as part of the Art Is Festival to create flowers made from recycled milk bottles. A huge thank you to Bunnings Horsham and the Art Is Festival for their ongoing support.

Alice Moo Maw Roe has just taken over the coordinator role of Nhill Homework Club coordinator. Tha Blay, Tha Hser and volunteers continue to offer support to students with reading and homework tasks, now on a Tuesday night between 3:30- 5pm.

Funding has been secured by the Australian Communities Foundation to fund the Horsham and Nhill homework clubs until December 2018.

### BUTTERFLY PLAYGROUP NHILL

Butterfly Playgroup have enjoyed the move into the new Early Years Learning Centre now meeting on a Friday between 10am- 12pm. Eh Tha Dah Paw has taken over the coordinator role providing a place for parents to meet and socialise each week.

### HORSHAM JELLYBEANS PLAYGROUP

Anubha Jalla has now taken over the coordinator role for Jellybeans Playgroup. In February, the playgroup made the move to their new home at the Horsham Uniting Church Crèche Room. They now meet every Tuesday between 10am- 12pm. Anubha provides families with an inviting space where the children enjoy singing and craft activities weekly.

Other support services in the Wimmera such as English Language Classes are remaining strong with the introduction of another Beginners class at the Centre for Participation on a Monday night between 4:30-

WANT TO  
KNOW MORE  
ABOUT

employing  
skilled migrants



### BRIDGING THE GAP INFORMATION SESSION

Reception Room: 2:30pm - 4pm  
Horsham Rural City Council: RSVP Wednesday 7th February  
Monday 12th February, 2018: Emily Taylor - [emil@wda.org.au](mailto:emil@wda.org.au) / 5382 6504

**blue door**  
Facilitated by Blue Door Migration Services  
(Migration Agent Registration Number: 1694800)

**wda Settlement Services**  
Wimmera Development Association  
67 Dorset Street, Horsham Vic 3400  
t: 03 5381 6500 e: [info@wda.org.au](mailto:info@wda.org.au)  
[www.wda.org.au](http://www.wda.org.au)

WDA is hosting a free information session for both employers and employees attending:

- The difference between migrants and refugees.
- Different Visas.
- Visa application processes for employees and employers.
- The processes in employing migrants, including when to start and how to meet workers rights.
- Employee requirements and working conditions.
- PLUS your chance to ask any questions.



6:30pm. The groups continue to engage in activities such as 'bring a plate' share lunches, singing at Kurrajong lodge and making crafts for the Art Is Festival.

Migration of Karen moving to Nhill remains high with over 200 Karen now calling Nhill home. This has boosted the growth of Nhill, in particular, their property market with Karen purchasing twenty-three homes in Nhill. The new Karen Community Plan has been published by the Hindmarsh Shire Council to assist in supporting and empowering the Karen Nhill Community.

Another large milestone was the completion of the 'Wimmera Southern Mallee Collaborative Approaches to Settlement' publication. Funded through the Evolve Partnership, funded by the Victorian Government, the report provides recommendations to strengthen the settlement services over the coming years.

Overall, it has been a year full of success and adventure reliant on the supportive Settlement Committee and the undeniable experience of a strong group of volunteers. Thank you to everyone for your commitment to the program and to the migrant and refugee families who have settled in the region.

## EVENTS OVER THE PAST YEAR!

### KANAMAROO 2017

As part of the 2017 Kanamaroo festival the Wimmera Settlement Services assisted in organising a range of cultural performances. The event allowed different cultures in the Wimmera to showcase their talent, performing in a range of dancing and singing along the streets of Horsham.

### KAREN NEW YEAR 2017

Each year the Karen Community in Nhill host a Karen New Year celebration. This year the celebration was on 6th January 2018 celebrated with a formal ceremony followed by soccer and a cane ball tournament. The community enjoyed Karen cuisine and traditional Karen costumes before participating in a large community game of soccer. The Karen New Year is just one of the many festivals that the Karen Community host throughout the year.

### FAMILY BOWLS DAY

On Sunday 18th February 2018 the Wimmera Settlement Services Partnered with Oasis to present a Family Bowls Day. Eleven participated in the afternoon enjoying playing lawn bowls for the first time.

### INFORMATION SESSIONS-

During the year we ran a range of information sessions to not only assist newly arrived migrants but those



working directly with migrants. 12th February 2018 we ran the first information session “Bridging the Gap” targeted at employers looking to employ skilled migrants. Twenty-two organisations and community members from across the region participated in an information session around the requirements of employing skilled migrants in the region.

In collaboration with Foundation House, we facilitated “Working with People from a Refugee Background” on the 10th May 2018. The session covered the torture and trauma that refugees may have experienced through their migration journey. Giving those working directly with refugees a greater understanding of the settlement journey to Australia.

**NEXUS YOUTH CENTRE**

During the September school holidays 2017, ten Nexus Young G students completed their Food handling certificate, assisting them to become job ready. Recently, Nexus Young G Students and Nhill Karen students completed a two-day workshop covering the essentials to becoming job ready. This included resume writing, practice interviews and how to present to an interview. The students thoroughly enjoyed collaborating together and will be something we plan to do again in the future.

**CULTURAL DIVERSITY DAY- 24TH MARCH 2018**

Cultural Diversity Day was another success held on the 24th March 2018 at the Horsham Town Hall. Enjoyed by over 300 community members of the Wimmera, offering cultural displays and stalls, arts and crafts and cultural taste testing.

A Fashion Parade displayed the many different cultural dresses of the world before the Diversity Concert. The Diversity Concert showcased traditional dancing and singing from local Thai, Filipino, Karen and Indian performers. Headline act “Natya Entertainment” entertained the audience with Bollywood Dancing



**WORKING WITH PEOPLE FROM A REFUGEE BACKGROUND**

*Wimmera Development Association Settlement Services & Foundation House invite you to this informative workshop*

**Thursday 10th May, 2018**

Wimmera Business Centre  
62 Darlot St, Horsham

9:00am – 12pm

RSVP Friday, May 4  
Emily Teller  
etefer@wda.org.au  
or 5382 6504

This session will address:

- The global, Australian and local picture regarding refugee settlement.
- Some experiences faced by refugee clients prior to arrival in Australia
- Trauma and the refugee experience- the psychosocial impact.
- Health consequences and implications for referral and challenges.
- Strategies to support recovery





# REGIONAL CERTIFYING BODY

## REGIONAL SPONSORED MIGRATION SCHEME (SUBCLASS 187)

**THE REGIONAL SPONSORED MIGRATION SCHEME (RSMS) ALLOWS AUSTRALIAN EMPLOYERS IN REGIONAL AND LOW POPULATION GROWTH AREAS OF AUSTRALIA TO NOMINATE SKILLED WORKERS FROM OVERSEAS IN ORDER TO FILL SKILLED VACANCIES IN THEIR BUSINESS.**

This visa gives the skilled migrant permanent residency in Australia.

The Wimmera Development Association has been gazetted by the Federal Department of Home Affairs as a Regional Certifying Body (RCB) for the Wimmera Southern Mallee region and covers the Local Government Areas of West Wimmera, Hindmarsh, Horsham, Yarriambiack, Northern Grampians, Buloke and Ararat. (See Department Of Home Affairs)

Our role as a RCB is to assess migration applications for the RSMS Direct Entry stream through knowledge of the local skills shortages, actively operating businesses in the region and assessing positions under the legislative requirements of the scheme.

A Regional Certifying Body is required to provide advice to Department of Home Affairs on the following:

- There is a genuine need for the nominator to employ a paid employee to work in the position under the nominator's direct control;
- The position cannot be filled by an Australian citizen or an Australian permanent resident who is living in the same local area where the nominated position exists;
- The terms and conditions of employment applicable to the position will be no less favorable than the terms and conditions that are provided to, or would be provided to, an Australian citizen or Australian permanent resident for performing work in the person's workplace at the same location.

Wimmera Development Association aims to process applications within 10 working days from receipt of full documentation and will return the application to the employer/nominee for lodgement with Department of Home Affairs. Certification by Wimmera Development Association does not guarantee that the nomination will be approved by the department. A number of changes were introduced by Home Affairs in mid 2018 giving RCB's additional input into the application process. Due to the increase in processing time for these applications, WDA introduced a fee for this service commencing 1 May. WDA was the last non government RCB to introduce this fee in Victoria.



For further information with lodging an employer nomination to the Regional Certifying Body please contact Wimmera Development Association RCB Officer on (03) 5381 6500 or email [info@wda.org.au](mailto:info@wda.org.au)

## SKILLSELECT

SkillSelect is an online service that helps Australia manage its skilled migration program. It helps to ensure that the skilled migration program is based on Australia's economic needs. It supports the government in managing who can apply for skilled migration, when they can apply and in what numbers. As a result, the time taken to process a visa application is significantly reduced.

SkillSelect also helps address regional skill shortages. SkillSelect allows intending migrants to indicate if they are willing to live and work in regional Australia. This is of particular benefit to employers experiencing regional skill shortages and state and territory governments attempting to settle migrants in regional Australia. (See Department of Home Affairs SkillSelect)

Please Note:

Regional Certifying Bodies (RCBs) only provide advice to the Department of Home Affairs. RCBs make no final decisions and neither approve nor refuse RSMS employer nominations. Obtaining positive RCB advice does not automatically guarantee that the RSMS employer nomination will also be approved by the Department of Home Affairs. If the RSMS employer nomination is not approved by the Department, contacting the RCB is not the appropriate pathway to seek a review of the Department's decision. In case of a refusal decision by the Department of Home Affairs, the Department will provide the nominating employer or their agent with advice in relation to any appeal rights they may have.

The Administration/Processing fee is non-refundable regardless of whether certification is granted or not. Department of Home Affairs does not charge a fee to the employer for nominating a position however the visa application does attract a fee.

# GRAMPIANS CYCLING MASTERPLAN



## GRAMPIANS REGION 10 YEAR CYCLING AND TRAILS BUSINESS AND MASTERPLAN PROJECT

A 10-year cycling master plan has set up the Grampians region to benefit from future government investment and an influx of tourism opportunities from an estimated 50,000 visitors that could be drawn to the region through cycling.

Funded through a partnership between State Government (Regional Development Victoria) and 11 Local Government

councils, the project has been delivered by Wimmera Development Association and covers an area from Bacchus Marsh through to the South Australian border.

The master plan has created a decade-long pipeline of future projects in the region, covering cycling segments such as mountain biking, road cycling, bike touring and recreational riders, and not only stands to benefit local residents with better cycling infrastructure, but will also provide an added tourism opportunity for the region.

The master plan was launched in September and includes a full economic business case for three key projects:

- Wimmera River Discovery Trail, stretching from Dimboola to Lake Hindmarsh;
- Ararat Hills Mountain Bike Park; and
- Further investment in cycling infrastructure on the existing Goldfields Track between Ballarat and Bendigo.

The economic modelling contained in the business cases makes the projects shovel ready for Government investment, and the master plan is expected to trigger an additional \$10 million investment in business services to accommodate the growth in tourists.

Wimmera Development Association Executive Director, Ralph Kenyon said the development of the master plan has been a fantastic collaborative effort of the councils in the Grampians RDV region and shows what can be achieved when organisations work together looking at the bigger picture.

“This project gives the Grampians Region a 10-year plan to guide a more strategic approach to the opportunities for cycling tourism across the region.”

“We’ve seen what cycle tourism can do in reviving towns like Forrest in the Otway ranges, and Derby in Tasmania, where riders from all over Australia flock to ride the incredible mountain bike trails.”

“Our project has created a road map to attract the investment that is needed to grow a new tourism product in our region,” Mr Kenyon said.

In addition to the master plan, work has been undertaken to develop a regional brand to support promotion of the projects and the entire region as an emerging cycling destination as product takes shape.

Following on from the launch, each participating council will have a summary document and well as a comprehensive project breakdown to assist with further product development, grant applications and/or training opportunities. It is expected individual Councils will engage with their local cycling groups and committees to plan and implement many facets of the regional report.

The full report, summary document and project listing can be found at [www.wda.org.au](http://www.wda.org.au)

# WSM REC WATER VALUES SUMMARY



**WIMMERA DEVELOPMENT ASSOCIATION (WDA) IN CONJUNCTION WITH PROJECT PARTNERS, WIMMERA CATCHMENT MANAGEMENT AUTHORITY, GWMWATER AND THE WIMMERA SOUTHERN MALLEE COUNCILS HAS COMPLETED THE SECOND OF A FOUR YEAR STUDY FOCUSING ON THE SOCIO-ECONOMIC VALUES OF RECREATIONAL AND ENVIRONMENTAL WATER TO THE REGION.**

The study collates and analyses data collected from across the region at locations where individuals and groups enjoy our lakes, rivers and weir-pools for recreational activity and events and this year shows a two year comparison.

The methodology in this years' study has been enhanced to more accurately represent the allocation of the financial contribution from suppliers across the region and also includes additional

information from Fisheries Victoria.

Key findings from the report have estimated that in 2018 in excess of 300,000 people visited the 25 waterways that were surveyed, which included over 208,000 visitor nights and a high rate of both active and passive local participation. Visitation to the surveyed sites was made up of 35.6% Wimmera Southern Mallee residents, 36.7% other Victorian Country, 14.6% Melbourne and 8.6% from South Australia. The total regional economic contribution was estimated at \$30.2 million.

This study has been a cooperative effort with local government and local community groups to catalogue and quantify the various social and economic benefits recreational and environmental water at 25 locations including rivers, pools and lakes across the region.

The report has also highlighted the important contribution to the region's towns by providing enhanced amenity and a critical outlet for physical and mental relaxation, improving the overall





health and wellbeing of residents and visitors.

An example of the substantial financial benefits of visitors coming from around Victoria was evident during the Horsham & Jeparit Fishing competition, with significant expenditure surveyed, increased visitation to small businesses and reports of increased sales by many businesses. These two events are two of many that attract visitors to the region on an annual basis.

Various campgrounds adjoining lakes also bring and attract campers and fishers to the region, from both within and outside the state.

One of the aims of the study is to establish a base line data set and consistent measurement methods that will allow for longer term studies to identify seasonal patterns in coming years.

Once collected and analysed the information will provide a better understanding of the economic impact of environmental and recreational water as well as the social benefits that these resources provide to the community.

This longitudinal study gives a better understanding of how to measure these values so that we can plan for future tourism, recreational and infrastructure facilities. Study outputs will also help to demonstrate the local and regional impacts to both State and Commonwealth Governments in order to attract support and funding for further development of infrastructure and services associated with recreational water and many of the stakeholder groups involved in the first round of data collection have already seen the advantage of using this information for grants and project planning.

Street Ryan Pty Ltd was appointed as project consultant to develop a series of questionnaires that will be shared with local Committees of Management, sporting clubs and others likely to have an involvement in recreational water activity. The majority of the funding for the project has been made available by the Victorian Government's Water for Victoria program via the Wimmera CMA.

The complete report for 2018 can be found at [www.wda.org.au](http://www.wda.org.au)

# BUSINESS AWARDS SUMMARY

THE 2018 MIXX FM, 3WM AND THE WEEKLY ADVERTISER WIMMERA BUSINESS AWARDS APPLICATION PROCESS HAS BEEN MAJOR SUCCESS WITH OVER 70 ENTRANTS FROM ACROSS THE FIVE SHIRES, HINDMARSH, HORSHAM, NORTHERN GRAMPIANS, WEST WIMMERA AND YARRIAMBIACK.

45 finalists have been selected across the 15 categories with winners to be announced at the black-tie Gala Presentation Evening, Friday 12 October at the Wimmera Events Centre, Longerenong.

Bonnie Severin, Project Officer at the Wimmera Development Association (WDA) and organiser of the awards noted that the judges have had a hard time narrowing down category winners this year as the standard of applications was so high. Several judges commented that they were very impressed with the range of products and services being produced by our local businesses in all categories. The dedication and commitment of the owners and operators of all businesses was also applauded.

Record numbers in the Best New Business category demonstrate the drive and enthusiasm of this community to provide new services and opportunities for the region in all industry sectors.

The 2018 MIXX FM, 3WM and The Weekly Advertiser Wimmera Business Awards are held by the Wimmera Development Association, every two years to promote regional business excellence and showcase the diversity of businesses across the Wimmera Southern Mallee.



FINALISTS

	<b>BEST NEW BUSINESS</b> Paw Po   Golton in the Gap   The Time Gallery   Grampians Wine Tours
	<b>BEST COMMUNITY SERVICE</b> Nhill Neighbourhood House Learning Centre   Just Better Care Stawell Neighbourhood House   Grampians Community Health
	<b>BEST RETAIL BUSINESS</b> Rupanyup Living   Dimboola Pharmacy   Des Lardner's Organic
	<b>EXCELLENCE IN HOSPITALITY / FOOD AND BEVERAGE</b> The Capital Bar & Bistro   Great Western Hotel   Thai Basil
	<b>APPRENTICE / TRAINEE OF THE YEAR</b> Priscilla George   Corey Mann   Lauren Kerber
	<b>EMPLOYEE OF THE YEAR</b> Briana Bowater   Matthew Harfield   Rebecca Sedgley
	<b>YOUNG LEADER IN BUSINESS</b> Ashlee Roll   Klynton Krause   Corey Tucker
	<b>EXCELLENCE IN SCIENCE AND INNOVATION</b> Smallaire   Plant Phenomics   Roses Gap Recreation Centre
	<b>EXCELLENCE IN AGRICULTURE</b> Nuseed   Smallaire   Wimmera Machinery Field Days inc
	<b>BEST TOURISM ATTRACTION OR SERVICE</b> Golton in the Gap   Harrow Discovery Centre   Grampians Helicopters
	<b>EXCELLENCE IN TRADE AND SERVICE</b> Laser Plumbing & Electrical   Your Family Vet   Bug R Off
	<b>EXCELLENCE IN MANUFACTURING OR EXPORT</b> Rupanyup Living Brownies   Smallaire   Krause Bricks
	<b>BEST IN HEALTH AND FITNESS</b> C.Taylor Personal Training   Salon Mode   Dimboola Pharmacy   Des Lardner's Org



## IN LATE FEBRUARY 2018, THE WSM CEO'S AND MAYORS VISITED CANBERRA TO SHOWCASE REGIONAL PRIORITIES AND PROJECTS TO MEMBERS OF FEDERAL GOVERNMENT.

Delegates stayed close to Parliament House and the visit commenced with a briefing dinner on Monday evening.

While in Canberra, the Delegation was based in Andrew Broad's office, with delegates escorted to meetings in Parliament House. Thirteen meetings were arranged, 12 with Government Ministers or advisors, 1 with Opposition MP (Senate Estimates prevented others) and there was 1 cancellation.

The Delegation attended Question Time and Andrew Broad hosted a dinner at the Parliament House dining room on Tuesday.

Using learnings from past delegations, a small group was assigned to each deputation, CEO/Mayor from 2 Councils/WDA that spoke on behalf of the Region. Meetings were tightly scripted with strong regional messages with clear next steps. Andrew Broad MP joined meetings dependant on his schedule. Meetings outlined why are we visiting and stated the case for investment and then summarised the ask and outlining the next steps. Copies of the Regional Investment Plan & Regional Partnership Priorities & other collateral are left with the ministers and advisors.

Delegation Packages included revised and updated WSM Regional Investment Plan, issue sheets, WSMRP Priority Lists,

bio/Photos of each member and a USB with electronic copies. This years' information packs also included information on the Indigenous Cricket 150 years celebration, and Horsham Motocross events.

## OUTCOMES

- All meetings used the time available-few were cut short
- Meetings reinforced the value of Regional Delegations
- While no guarantees were given we had a good hearing
- This year there seemed to be better reception than last year-more appreciation of regional issues, better background briefing
- Action to push ahead the signing off of Weather Radar project (Minister Frydenberg)
- Advice on program funding for various projects and timing for applications
- Sports Plan in May Budget
- Socio economic value of Recreational Water Report sent to Minister Frydenberg
- Mobile Black Spots- suggested that LGAs go directly to providers with local plans/needs
- Health Minister Hunt flagged the Wimmera as "District of Workforce Shortage"
- Minister Cormann requested copy of NWMA Report
- Local Govt funding remains an issue to be pursued

**WIMMERA DEVELOPMENT ASSOCIATION  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

**CONTENTS**

	Page No.
Certification of the Financial Statements	2
Table of Contents	3
Comprehensive Income Statement	4
Balance Sheet	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Statement of Capital Works	8
Notes to the Financial Statements	9

**CERTIFICATION OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2018**

In my opinion, the accompanying financial statements have been prepared in accordance with applicable Accounting Standards and other mandatory professional reporting requirements.



Principal Accounting Officer  
Ms Angela Murphy  
Wimmera Development Association

20 September, 2018

In our opinion the accompanying financial statements present fairly the financial transactions of the Wimmera Development Association for the year ended 30 June 2018 and the financial position of the Association as at that date.

As at the date of signing, we are not aware of any circumstance which would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by the Wimmera Development Association Board to certify the financial statements in their final form.



Deputy Chair  
Cr Debra Nelson  
Wimmera Development Association



Board Member  
Mr Sunil Bhatta  
Wimmera Development Association

20 September, 2018

20 September, 2018



Executive Director  
Mr Ralph Kenyon  
Wimmera Development Association

20 September, 2018

**FINANCIAL REPORT  
TABLE OF CONTENTS**

<b>FINANCIAL REPORT</b>	<b>Page No.</b>
<b>Financial Statements</b>	
Comprehensive Income Statement	4
Balance Sheet	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Statement of Capital Works	8
<b>Overview</b>	<b>9</b>
<b>Notes to Financial Statements</b>	
<b>Note 1</b> Performance against budget	<b>10</b>
1.1 Income and expenditure	10
1.2 Capital works	11
<b>Note 2</b> Funding for the delivery of our services	<b>12</b>
2.1 Council contributions	12
2.2 Funding from other levels of government	12
2.3 Other income	13
<b>Note 3</b> The cost of delivering services	<b>13</b>
3.1 Employee costs	13
3.2 Materials and services	14
3.3 Depreciation	15
3.4 Other expenses	15
<b>Note 4</b> Our financial position	<b>16</b>
4.1 Financial assets	16
4.2 Non-financial assets	16
4.3 Payables	17
4.4 Provisions	17
4.5 Commitments	18
<b>Note 5</b> Assets we manage	<b>19</b>
5.1 Plant and equipment, furniture and fittings	19
<b>Note 6</b> People and relationships	<b>21</b>
6.1 Council and key management remuneration	21
6.2 Related party disclosure	22
<b>Note 7</b> Managing uncertainties	<b>23</b>
7.1 Contingent asset and liabilities	23
7.2 Change in accounting standards	23
7.3 Financial instruments	24
7.4 Fair value measurement	25
7.5 Events occurring after balance date	26
<b>Note 8</b> Other matters	<b>26</b>
8.1 Reserves	26
8.2 Reconciliation of cash flows from operating activities to surplus	27

**COMPREHENSIVE INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2018**

	Notes	2018 \$	2017 \$
	-----	-----	-----
<b>INCOME</b>			
Council contributions	2.1	415,332	409,194
Grants - operating	2.2	994,450	451,500
Other income	2.3	213,850	340,962
<b>Total income</b>		<b>1,623,632</b>	<b>1,201,656</b>
		=====	=====
<b>EXPENSES</b>			
Employee costs	3.1	432,983	456,961
Materials and services	3.2	730,745	496,425
Depreciation	3.3	10,861	10,786
Other expenditure	3.4	80,817	81,025
<b>Total expenses</b>		<b>1,255,406</b>	<b>1,045,197</b>
		=====	=====
<b>Surplus for the year</b>		<b>368,226</b>	<b>156,459</b>
		=====	=====
<b>Total comprehensive result</b>		<b>368,226</b>	<b>156,459</b>
		=====	=====

The above comprehensive income statement should be read in conjunction with the accompanying notes

**BALANCE SHEET  
AS AT 30 JUNE 2018**

	Notes	2018 \$	2017 \$
	-----	-----	-----
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	4.1	1,013,488	679,732
Trade and other receivables	4.1	50,521	3,487
Other assets	4.2	915	1,867
		-----	-----
<b>Total current assets</b>		<b>1,064,924</b>	<b>685,086</b>
		=====	=====
<b>Non-current assets</b>			
Plant and equipment, furniture and fittings	5.1	23,648	31,968
		-----	-----
<b>Total non-current assets</b>		<b>23,648</b>	<b>31,968</b>
		=====	=====
<b>TOTAL ASSETS</b>		<b>1,088,572</b>	<b>717,054</b>
		=====	=====
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	4.3	49,688	55,117
Provisions	4.4	40,256	34,368
		-----	-----
<b>Total current liabilities</b>		<b>89,944</b>	<b>89,485</b>
		=====	=====
<b>Non-current liabilities</b>			
Provisions	4.4	16,312	13,479
		-----	-----
<b>Total non-current liabilities</b>		<b>16,312</b>	<b>13,479</b>
		=====	=====
<b>TOTAL LIABILITIES</b>		<b>106,256</b>	<b>102,964</b>
		=====	=====
<b>NET ASSETS</b>		<b>982,316</b>	<b>614,090</b>
		=====	=====
<b>EQUITY</b>			
Accumulated surplus		693,436	397,223
Reserves	8.1	288,880	216,867
		-----	-----
<b>TOTAL EQUITY</b>		<b>982,316</b>	<b>614,090</b>
		=====	=====

The above balance sheet should be read in conjunction with the accompanying notes



**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2018**

<b>2018</b>	<b>Notes</b>	<b>TOTAL \$</b>	<b>Accumulated Surplus (Deficit) \$</b>	<b>Asset Replacement Reserves \$</b>
		-----	-----	-----
Balance at beginning of the financial year		614,090	397,223	216,867
Surplus for the year		368,226	368,226	-
Transfers to other reserves	8.1	-	(79,600)	79,600
Transfers from other reserves	8.1	-	7,587	(7,587)
		-----	-----	-----
<b>Balance at end of the financial year</b>		<b>982,316</b>	<b>693,436</b>	<b>288,880</b>
		=====	=====	=====
<b>2017</b>	<b>Notes</b>	<b>TOTAL \$</b>	<b>Accumulated Surplus (Deficit) \$</b>	<b>Asset Replacement Reserves \$</b>
		-----	-----	-----
Balance at beginning of the financial year		457,631	313,162	144,469
Surplus for the year		156,459	156,459	-
Transfers to reserves	8.1	-	(101,564)	101,564
Transfers from reserves	8.1	-	29,166	(29,166)
		-----	-----	-----
<b>Balance at end of the financial year</b>		<b>614,090</b>	<b>397,223</b>	<b>216,867</b>
		=====	=====	=====

The above statement of changes in equity should be read in conjunction with the accompanying notes

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2018**

	Notes	2018 Inflows/ (Outflows) \$	2017 Inflows/ (Outflows) \$
		-----	-----
<b>Cash flows from operating activities</b>			
Council contributions		456,865	450,113
Grants - operating		1,080,145	496,650
Interest received		12,896	11,766
Other receipts		183,603	353,487
Employee costs		(421,998)	(448,651)
Materials & services & other		(896,538)	(667,724)
Net GST payment		(78,676)	(58,413)
<b>Net cash provided by operating activities</b>	8.2	336,297	137,228
		=====	=====
<b>Cash flows from investing activities</b>			
Payments for plant and equipment, furniture and fittings	5.1	(2,541)	(3,425)
<b>Net cash used in investing activities</b>		(2,541)	(3,425)
		=====	=====
<b>Net increase/(decrease) in cash and cash equivalents</b>		333,756	133,803
<b>Cash and cash equivalents at the beginning of the financial year</b>		679,732	545,929
		-----	-----
<b>Cash and cash equivalents at the end of the financial year</b>	4.1	1,013,488	679,732
		=====	=====

The above statement of cash flows should be read in conjunction with the accompanying notes

**STATEMENT OF CAPITAL WORKS  
FOR THE YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
	-----	-----
<b>Plant and equipment, furniture and fittings</b>		
Furniture and fittings and information technology	2,541	3,425
	-----	-----
<b>Total plant and equipment, furniture and fittings</b>	2,541	3,425
	=====	=====
	-----	-----
<b>Total capital works expenditure</b>	2,541	3,425
	=====	=====
<b>Represented by:</b>		
Renewal	2,541	3,425
	-----	-----
<b>Total capital works expenditure</b>	2,541	3,425
	=====	=====

The above statement of capital works should be read in conjunction with the accompanying notes

**NOTES TO FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

**OVERVIEW**

**Introduction**

The Wimmera Development Association is an incorporated body under the *Associations Incorporation Reform Act 2012*.

The Association is administered and auspiced by the Horsham Rural City Council on behalf of the member councils. The association is funded by conditional grants from the state government, for developing Industry and Commerce, and contributions from each of the member councils based on population.

The association was established in 1990 with the aim of promoting the development of industry and commerce within the Wimmera Southern-Mallee Region.

**Statement of Compliance**

These financial statements of the Wimmera Development Association are general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, and other authoritative pronouncements of the Australian Accounting Standards Board.

**Significant accounting policies**

**(a) Basis of accounting**

The accrual basis of accounting has been used in the preparation of 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.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement 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 AAS's that have significant effects on the financial statements and estimates relate to:

- the fair value of plant and equipment (refer to note 5.1 )
- the determination of depreciation for plant and equipment (refer to note 5.1 )
- the determination of employee provisions (refer to note 4.4 )
- other areas requiring judgements

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

**NOTES TO FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

**Note 1 Performance against budget**

The performance against budget comparison notes compare the Association's annual budget, expressed through its actual performance. *The Local Government (Planning and Reporting) Regulations 2014* requires explanation of any material variances. The Association has adopted a materiality threshold of the lower of 10 percent or \$10,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by the Association on the 13 June 2017. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. The Association sets guidelines and parameters for income and expense targets in this budget in order to meet the Association's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

These notes are prepared to meet the requirements of the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

	Ref	Budget 2018 \$	Actual 2018 \$	Variances 2018	
				\$	%
<b>1.1 Income and expenditure</b>					
<b>Income</b>					
Council contributions		415,332	415,332	-	-
Grants - Operating	1	409,500	994,450	584,950	142.8
Other income	2	301,500	213,850	(87,650)	(29.1)
<b>Total income</b>		<b>1,126,332</b>	<b>1,623,632</b>	<b>497,300</b>	<b>113.7</b>
<b>Expenses</b>					
Employee costs	3	493,849	432,983	(60,866)	(12.3)
Materials and services		745,383	730,745	(14,638)	(2.0)
Depreciation		11,550	10,861	(689)	(6.0)
Other expenditure	4	102,884	80,817	(21,867)	(21.3)
<b>Total expenses</b>		<b>1,353,466</b>	<b>1,255,406</b>	<b>(98,060)</b>	<b>(41.6)</b>
<b>Surplus/(deficit) for the year</b>		<b>(227,134)</b>	<b>368,226</b>	<b>595,360</b>	<b>155.3</b>

**(i) Explanation of material variations**

**1. Grants - operating**

New projects saw additional grant funding received during 2017-18 for the Wimmera Southern Mallee Networked Grains Centre of Excellence and Wimmera Southern Mallee Partnerships Tourism projects.

**2. Other income**

Over estimate of contributions to be received during 2017-18 towards ongoing projects.

**3. Employee Costs**

Reduced effective full time staff has reduced the employee costs from the estimated amount for 2017-18.

**4. Other expenditure**

Various minor savings over a number of accounts were achieved reducing operating costs.

**NOTES TO FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

**Note 1 Performance against budget (Cont.)**

	Ref	Budget 2018 \$	Actual 2018 \$	Variances 2018	
				\$	%
<b>1.2 Capital works</b>					
<b>Plant and equipment, furniture and fittings</b>					
Furniture and fittings and information technology	5	-	2,541	2,541	100.0
<b>Total plant and equipment, furniture and fittings</b>		-	2,541	2,541	100.0
<b>Total capital works expenditure</b>		-	2,541	2,541	100.0
<b>Represented by:</b>					
Renewal		-	2,541	2,541	100.0
<b>Total capital works expenditure</b>		-	2,541	2,541	100.0

**(i) Explanation of material variations**

5. Furniture and equipment

Renewal of photocopier was required during 2017-18.

**NOTES TO FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

**Note 2 Funding for the delivery of our services**

<b>2.1 Council contributions</b>	2018	2017
	\$	\$
Contributions were received from the following Councils:	-----	-----
Horsham Rural City Council	199,949	196,994
Hindmarsh Shire Council	42,955	42,320
Yarriambiack Shire Council	56,415	55,581
West Wimmera Shire Council	32,231	31,755
Northern Grampians Shire Council	83,782	82,544
	-----	-----
Total contributions	415,332	409,194
	=====	=====

Council contributions are recognised when the Association obtains control of the contribution. This is normally obtained upon their receipt.

**2.2 Funding from other levels of government**

Grants were received in respect of the following:

**Summary of Grants**

Commonwealth Funded Grants	50,000	50,000
State Funded Grants	944,450	401,500
	-----	-----
Total grants received	994,450	451,500
	=====	=====

**(a) Operating Grants**

*Non-recurrent - Commonwealth Government*

Wimmera Settlement Program	50,000	50,000
----------------------------	--------	--------

*Non-recurrent - State Government*

Leadership Wimmera	178,500	178,500
Victorian Multicultural Commission	16,100	10,000
Wimmera Development Association Strategic Plan	-	23,000
Wimmera Indigenous Tourism Feasibility Project	-	65,000
Grampians Region Cycling & Trails Infrastructure Master Plan	65,000	80,000
Wimmera Southern Mallee Recreational Water Values Project	47,850	45,000
Evolve Partnership	12,000	-
Wimmera Southern Mallee Networked Grains Centre of Excellence	250,000	-
Wimmera Southern Mallee Partnerships Tourism Project	375,000	-
	-----	-----

Total non-recurrent operating grants	994,450	451,500
	=====	=====

Total grants	994,450	451,500
	=====	=====

**Unspent grants received on condition that they be spent in a specific manner**

Balance at start of year	134,551	114,551
Received during the financial year and remained unspent at balance date	489,225	128,209
Received in prior years and spent during the financial year	(130,448)	(108,209)
	-----	-----
Balance at year end	493,328	134,551
	=====	=====

Grant income is recognised when the Association obtains control of the contribution. Control is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured.

**NOTES TO FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

<b>2.3 Other income</b>	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Interest	13,260	11,775
Miscellaneous	-	640
Regional Certifying Body Income	1,000	-
Wimmera Business Achievement Awards	19,400	31,227
GWMWater Affiliation	20,000	20,000
Palron Handbury family	-	25,000
Project management fees	23,990	13,597
Vehicle reimbursements	3,600	-
Leadership Wimmera Contributions	42,064	45,241
Leadership Wimmera sponsorships	14,545	30,698
Wimmera Settlement Program contributions	32	29
Victorian Multicultural Commission	3,681	2,000
FRRR Homework Club	7,261	397
Victorian Adaptation and Sustainability Partnership	-	20,000
Grampians Region Cycling & Trails Infrastructure Master Plan	17,500	97,500
West Wimmera Shire Council Economic Development Officer	9,517	19,858
Wimmera Southern Mallee Recreational Water Values Project	38,000	23,000
<b>Total other income</b>	<b>213,850</b>	<b>340,962</b>
 <b>Unspent other income received on condition that they be spent in a specific manner</b>		
Balance at start of year	138,663	70,354
Received during the financial year and remained unspent at balance date	75,153	127,782
Received in prior years and spent during the financial year	(129,959)	(59,473)
<b>Balance at year end</b>	<b>83,857</b>	<b>138,663</b>

Interest is recognised as it is earned.

Other income is measured at the fair value of the consideration received or receivable and is recognised when the Association gains control over the right to receive the income.

**Note 3 The cost of delivering services**

**3.1 Employee costs**

Wages, salaries and oncosts	355,761	361,193
Workcover	1,070	929
Annual leave and long service leave	32,021	47,050
Superannuation	36,693	39,676
Fringe benefits tax	7,438	8,113
<b>Total employee costs</b>	<b>432,983</b>	<b>456,961</b>



**NOTES TO FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

**3.1 Employee costs (Cont.)****(b) Superannuation**

The Association made contributions to the following funds	2018 \$	2017 \$
<b>Accumulation funds</b>	-----	-----
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	18,877	24,377
Employer contributions - other funds	17,813	15,299
	-----	-----
	36,690	39,676
	=====	=====
Employer contributions payable to reporting date	2,805	3,176

Wimmera Development Association makes all of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. The Association make contributions to the Fund's accumulation category only. Obligations for contributions to the Fund are recognised as an expense in the Comprehensive Income Statement when they are made or due.

**Accumulation**

The Fund's accumulation category, Vision My Super/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings, for the year ended 30 June 2018, this was 9.5% required under Superannuation Guarantee Legislation.

**3.2 Materials and services**

Wimmera Business Achievement Awards	5,414	58,710
Leadership Wimmera	177,133	179,349
Settlement Program	13,499	30,254
Wimmera Grains Cluster Protein Extraction Project	-	240
Wimmera Internship Pilot Project	3,338	3,809
Victorian Multicultural Commission	13,254	6,792
Wimmera Streetlife	-	1,136
FRRR Homework Club	6,242	3,753
Victorian Adaptation and Sustainability Partnership	-	161
Careers Expo	-	223
Wimmera Development Association Strategic Plan	-	21,900
Wimmera Indigenous Tourism Feasibility Project	-	71,494
Grampians Region Cycling & Trails Infrastructure Master Plan	152,311	87,980
West Wimmera Shire Council Economic Development Officer	1,696	3,847
Wimmera Southern Mallee Recreational Water Values Project	77,700	26,575
Evolve Partnership	10,800	202
Agricultural Projects	4,288	-
Wimmera Southern Mallee Networked Grains Centre of Excellence	189,530	-
Wimmera Southern Mallee Partnerships Tourism Project	75,540	-
	-----	-----
Total materials and services	730,745	496,425
	=====	=====

**NOTES TO FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

<b>3.3 Depreciation</b>	2018	2017
	\$	\$
Plant and equipment	8,544	8,544
Furniture and fittings	2,317	2,242
	<u>10,861</u>	<u>10,786</u>
Total depreciation	<u><u>10,861</u></u>	<u><u>10,786</u></u>

Refer to note 5.1 for a more detailed breakdown of depreciation charges.

**3.4 Other expenses**

Auditor's remuneration - VAGO - audit of the financial statements	5,900	5,800
Training	90	18
Office rent	13,967	13,697
Finance administration HRCC	8,500	8,400
Trainee	6,845	8,304
Office furniture & equipment maintenance	191	175
Postage	53	158
Computer operation & maintenance	2,866	1,245
Telephone	5,345	6,849
Insurance	1,255	1,211
Travel	471	30
Car expenses	5,993	5,444
Accommodation	292	773
Cleaning	-	1,980
Electricity	646	852
Bank charges	638	847
Board operation	2,423	2,623
Advertising	2,733	5,137
Printing & stationery	3,908	4,168
Subscriptions	197	370
Committee meetings & functions	1,199	743
Promotions	6,735	2,109
Web Licence Fees	1,853	1,217
Remplan	7,900	7,900
Miscellaneous	1,017	965
	<u>80,817</u>	<u>81,025</u>
Total other expenses	<u><u>80,817</u></u>	<u><u>81,025</u></u>

**NOTES TO FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

**Note 4 Our financial position****4.1 Financial assets**

<b>(a) Cash and cash equivalents</b>	2018 \$	2017 \$
Cash at bank	3,088	5,832
Cash on hand	400	400
Overnight cash at 11am call	30,000	88,500
Short term deposits	980,000	585,000
	<u>1,013,488</u>	<u>679,732</u>
	=====	=====

The Association's cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use. These include:

- Unexpended grants (Note 2.2)	493,328	134,551
- Unexpended other income (Note 2.3)	83,857	138,663
	<u>577,185</u>	<u>273,214</u>
	=====	=====

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 3 months or less, net of outstanding bank overdrafts.

**(b) Trade and other receivables**

<b>Current</b>		
Other debtors	50,521	3,487
	<u>50,521</u>	<u>3,487</u>
	=====	=====

Short term receivables are carried at invoice amount. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred. Long term receivables are carried at amortised cost using the effective interest rate method.

**(a) Ageing of receivables**

The ageing of the Association's trade & other receivables (excluding statutory receivables) that are not impaired was:

Current (not yet overdue)	30,070	287
Past due by up to 30 days	1,072	-
Past due between 31 and 180 days	19,379	3,200
	<u>50,521</u>	<u>3,487</u>
	=====	=====

**4.2 Non-financial assets****(a) Other assets**

Accrued Income	915	551
Prepayments	-	1,316
	<u>915</u>	<u>1,867</u>
	=====	=====

**NOTES TO FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

**4.3 Payables**

<b>(a) Trade and other payables</b>	2018	2017
	\$	\$
Trade Payables	40,096	42,489
PAYG creditor	6,792	9,026
Net GST payable/(receivable)	2,800	3,602
	-----	-----
Total trade and other payables	49,688	55,117
	=====	=====

**4.4 Provisions****(a) Employee provisions**

<b>Current provisions expected to be wholly settled within 12 months</b>		
Annual leave	26,000	26,000
	-----	-----
	26,000	26,000
	=====	=====
<b>Current provisions expected to be wholly settled after 12 months</b>		
Annual leave	14,256	8,368
	-----	-----
	14,256	8,368
	=====	=====
Total current employee provisions	40,256	34,368
	=====	=====
<b>Non-current</b>		
Long service leave	16,312	13,479
	-----	-----
Total non-current employee provisions	16,312	13,479
	=====	=====
<b>Aggregate carrying amount of employee provisions:</b>		
Current	40,256	34,368
Non-current	16,312	13,479
	-----	-----
Total aggregate carrying amount of employee provisions	56,568	47,847
	=====	=====

The calculation of employee benefits includes all relevant on-costs and are calculated as follows at reporting date.

*Wages and salaries, and annual leave*

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulated sick leave expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits in respect of the employee services up to the reporting date, classified as current liabilities and measured at their nominal values.

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for the employee benefits as current liabilities, measured at present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

NOTES TO FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018

#### 4.4 Provisions (Cont.)

##### *Long Service Leave*

Liability for long service leave (LSL) is recognised in the provision for employee benefits. LSL is measured at present value. Unconditional LSL is disclosed as a current liability. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment is disclosed as a non-current liability.

Key assumptions:	2018	2017
- inflation rate	3.875%	3.813%

Discount rates depend on years of service and are based on the rates released by the Department of Treasury and Finance. Probabilities of staff meeting their entitlement periods are based on history over the last four years.

#### 4.5 Commitments

The Association did not have any commitments at 30 June 2018 (2016/17, nil).

**NOTES TO FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

**Note 5 Assets we manage****5.1 Plant and equipment, furniture and fittings****Summary of plant and equipment, furniture and fittings**

	At Fair Value 30 June 2017	Acquisitions	Depreciation	At Fair Value 30 June 2018
	\$	\$	\$	\$
Plant and equipment	24,606	-	(8,544)	16,062
Furniture and fittings	7,362	2,541	(2,317)	7,586
	<u>31,968</u>	<u>2,541</u>	<u>(10,861)</u>	<u>23,648</u>

*Asset recognition thresholds and depreciation periods*

	Depreciation Period	Threshold Limit \$
Plant and equipment	3 years	5,000
Furniture and fittings	3 - 10 years	1,000

	Plant and Equipment	Furniture and Fittings	Total plant and equipment, furniture and fittings
	\$	\$	\$
<b>2018</b>			
At fair value 1 July 2017	37,632	20,327	57,959
Accumulated depreciation at 1 July 2017	(13,026)	(12,965)	(25,991)
	<u>24,606</u>	<u>7,362</u>	<u>31,968</u>
<b>Movements in fair value</b>			
Acquisition of assets	-	2,541	2,541
Assets disposed	-	(2,832)	(2,832)
	<u>-</u>	<u>(291)</u>	<u>(291)</u>
<b>Movements in accumulated depreciation</b>			
Depreciation	(8,544)	(2,317)	(10,861)
Accumulated depreciation on disposals	-	2,832	2,832
	<u>(8,544)</u>	<u>515</u>	<u>(8,029)</u>
At fair value 30 June 2018	37,632	20,036	57,668
Accumulated depreciation at 30 June 2018	(21,570)	(12,450)	(34,020)
	<u>16,062</u>	<u>7,586</u>	<u>23,648</u>

**NOTES TO FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

**5.1 Plant and equipment, furniture and fittings (Cont.)**

	Plant and Equipment	Furniture and Fittings	Total plant and equipment, furniture and fittings
<b>2017</b>	\$	\$	\$
At fair value 1 July 2016	37,632	21,711	59,343
Accumulated depreciation at 1 July 2016	(4,482)	(15,532)	(20,014)
	<u>33,150</u>	<u>6,179</u>	<u>39,329</u>
	=====	=====	=====
<b>Movements in fair value</b>			
Acquisition of assets	-	3,425	3,425
Assets disposed	-	(4,809)	(4,809)
	<u>-</u>	<u>(1,384)</u>	<u>(1,384)</u>
	=====	=====	=====
<b>Movements in accumulated depreciation</b>			
Depreciation	(8,544)	(2,242)	(10,786)
Accumulated depreciation on disposals	-	4,809	4,809
	<u>(8,544)</u>	<u>2,567</u>	<u>(5,977)</u>
	=====	=====	=====
At fair value 1 July 2017	37,632	20,327	57,959
Accumulated depreciation at 1 July 2017	(13,026)	(12,965)	(25,991)
	<u>24,606</u>	<u>7,362</u>	<u>31,968</u>
	=====	=====	=====

*Acquisition*

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date.

Where assets are constructed by the Association, cost includes all materials used in construction, direct labour on the project and an appropriate share of directly attributable variable and fixed overheads.

In accordance with the Association's policy, the threshold limits have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year:

*Depreciation*

All assets having a limited useful life are systematically depreciated over their useful lives to the Association in a manner which reflects the consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

*Repairs and maintenance*

Routine maintenance, repair costs and minor renewal costs are expensed as incurred. When the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

**NOTES TO FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

**Note 6 People and relationships**

**6.1 Council and key management remuneration**

**(a) Related Parties**

Parent Entity

Wimmera Development Association is the parent entity.

Subsidiaries and associates

Nil.

**(b) Key management personnel**

Names of persons holding the position of key management personnel at any time during the year are:

Executive Director	R. Kenyon	Executive Director 23/11/15 to current
Board Members		
Treasurer	A. Murphy	Member 9/2/16 to current
Council Positions		
Hindmarsh Shire Council	Cr R. Gersch Cr D. Nelson	Member 1/7/05 to current Member 10/11/15 to current
Horsham Rural City Council	Cr J. Koenig	Member 15/16/16 to current
West Wimmera Shire Council	H. Mulraney-Roll Cr T. Domaschenz Cr J. Pretlove	Member 9/08/16 to current Member 15/11/16 to current Member 15/11/16 to current
Yarriambiack Shire Council	Cr G. Massey Cr H. Ballentine	Member 15/11/16 to current Member 15/11/16 to current
Northern Grampians Shire Council	Cr K. Erwin Cr M. Emmerson	Member 13/11/12 to current Member 15/11/16 to current
Co Opt Positions	R. Campling P. Brown M. Williams G. Lord R. Bales M. Bailey R. Gulline D. Leahy G. Wood C. Kemp S. Bhalla J. Magee	Member 10/12/05 to 5/4/18 Member 1/11/10 to 15/12/17 Member 14/2/12 to current Member 17/4/12 to current Member 13/11/13 to 14/11/17 Member 14/6/15 to current Member 10/11/15 to current Member 9/02/16 to current Member 13/9/16 to current Member 14/11/17 to current Member 3/4/18 to current Member 5/4/18 to current
Sectional Interest Group Positions	S. Price A. Saunders D. Webster E. Sudholz B. Ryan H. Phillips S. Dalton B. George	Member 21/3/07 to current Member 10/11/09 to current Member 13/11/12 to current Member 13/11/13 to current Member 10/11/15 to 14/11/17 Member 9/08/16 to current Member 14/11/17 to current Member 14/11/17 to current

No remuneration was paid for the reporting period to the board members listed above.



**NOTES TO FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

**6.1 Council and key management remuneration (Cont.)**

**(c) Remuneration of Key Management Personnel**

	2018	2017
	\$	\$
Total remuneration of key management personnel was as follows:		
Short-term benefits	151,968	149,564
Post-employment benefits	13,724	13,442
	<u>165,692</u>	<u>163,006</u>

The number of key management personnel, whose total remuneration from the Association and any related entities, falls within the following bands:

	No.	No.
\$160,000 - \$189,999	1	1

**(d) Senior officer remuneration**

A Senior Officer is an officer of the Association, other than Key Management Personnel, who:

- a) has management responsibilities and reports directly to the Executive Director;
- b) whose total annual remuneration exceeds \$145,000

There were no other senior officers whose remuneration exceeded \$145,000 in 2017/18 (2016/17, nil).

**6.2 Related Party Disclosure**

**(a) Transactions with related parties**

The Association received the following amounts during the year from other related parties to fund its operations.

	2018	2017
	\$	\$
Hindmarsh Shire Council	42,955	42,320
Horsham Rural City Council	199,949	196,994
West Wimmera Shire Council	32,231	31,755
Yarriambiack Shire Council	56,415	55,581
Northern Grampians Shire Council	83,782	82,544

The Association paid \$8,500 to Horsham Rural City Council during the year for administrative services provided to the Association by Horsham Rural City Council. The amount paid by the Association is based on the cost to Horsham Rural City Council of the services provided to the Association. (2016/17, \$8,400)

There were no other transactions with other related parties during the year.

**(b) Outstanding balances with related parties**

No balances are outstanding at the end of the reporting period in relation to transactions with related parties (2016/17, nil).

**(c) Loans to/from related parties**

No loans were in existence at balance date that had been made, guaranteed or secured by the Association to a related party (2016/17, nil).

**(d) Commitments to/from related parties**

No Commitments were in existence at balance date that had been made, guaranteed or secured by the Association to a related party (2016/17, nil).

**NOTES TO FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

**Note 7 Managing uncertainties**

**7.1 Contingent assets and liabilities**

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

The Association is not aware of any contingencies at the reporting date.

**7.2 Change in accounting standards**

Certain new AAS's have been issued that are not mandatory for the 30 June 2018 reporting period. The Association has assessed these standards and has identified the following potential impacts will flow from the application of these standards in future reporting periods.

*Financial Instruments - Disclosure (AASB 7) (applies 2018/19)*

The standard requires entities to provide disclosures in their financial statement that enable users to evaluate.

(a) the significance of financial instruments for the entity's financial position and performance; and (b) the nature and extent of risks arising from financial instruments to which the entity is exposed.

*Financial Instruments - Disclosure (AASB 9) (applies 2018/19)*

The key changes include the simplified requirements for the classification and measurement of financial assets, a new hedging accounting model and a revised impairment loss model to recognise impairment losses earlier, as opposed to the current approach that recognises impairment only when incurred.

*Revenue from contracts with customers (AASB15) (applies 2019/20)*

The standard shifts the focus from the transaction-level to a contract-based approach. Recognition is determined based on what the customer expects to be entitled to (rights and obligations), while measurement encompasses estimation by the entity of the amount expected to be entitled for performing under the contract. The full impact of the standard is not known however it is most likely to impact where contracts extend over time, where there are rights and obligations that may vary the timing or amount of the consideration, or where there are multiple performance elements. This has the potential on impact on the recognition of certain grant income.

*Amendments to Australian Accounting Standards - Deferral of AASB 15 for Not-for-Profit Entities (AASB 2016-17) (applies 2019/20)*

This standard defers the mandatory effective date of AASB 15 for not-for-profit entities from 1 January 2018 to 1 January 2019.

*Leases (AASB 16) (applies 2019/20)*

The classification of leases as either finance leases or operating leases is eliminated for lessees.

Leases will be recognised in the Balance Sheet by capitalising the present value of the minimum lease payments and showing a 'right-of-use' asset while future lease payment will be recognised as a financial liability. The nature of the expense recognised in the profit and loss will change. Rather than being shown as rent, or as leasing costs, it will be recognised as depreciation on the 'right-of-use' asset, and an interest charge on the lease liability. The interest charge will be calculated using the effective interest method, which will result in a gradual reduction of interest expense over the lease term.

The Association does not currently have any leases.

*Income for Not-for-Profit Entities (AASB 1058) (applies 2019/20)*

This standard replaces AASB 1004 Contributions and establishes revenue recognition principles for transactions where the consideration to acquire an asset is significantly less than fair value to enable not-for-profit entity to further its objectives.

NOTES TO FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018

### 7.3 Financial instruments

#### (a) Objectives and policies

The Association's principal financial instruments comprise cash assets, term deposits, receivables, and payables. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement of the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements. Risk management is carried out by senior management under policies approved by the Association. These policies include identification and analysis of the risk exposure to the Association and appropriate procedures, controls and risk minimisation.

#### (b) Market risk

Market risk is the risk that the fair value or future cash flows of the Association's financial instruments will fluctuate because of changes in market prices. The Association's exposures to market risk are primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk. Components of market risk to which we are exposed are discussed below.

##### **Interest rate risk**

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. The Association does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate 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 Association has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1989*. The Association manage interest rate risk by ensuring:

- diversification of investment product,
- monitoring of return on investment,
- benchmarking of returns and comparison with budget.

There has been no significant change in the Association's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Association's year end result.

#### (c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause the Association to make a financial loss. The Association have exposure to credit risk on some financial assets included in the balance sheet. To help manage this risk:

- the Association may require collateral where appropriate; and
- the Association only invest surplus funds with financial institutions that conform with State and Federal regulations and standards.

Trade and other receivables consist of a small number of customers, spread across consumer and government sectors. Credit risk associated with the Association's financial assets is minimal because the main debtor is Local Government. Apart from Local Government the Association does not have any significant credit risk exposure to a single customer or groups of customers. Ongoing credit evaluation is performed on the financial condition of our customers.

There are no material financial assets which are individually determined to be impaired.

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. The Association does not hold any collateral.

**NOTES TO FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

**7.3 Financial instruments (Cont.)**

**(d) Liquidity risk**

Liquidity risk includes the risk that, as a result of the Association's operational liquidity requirements it will not have sufficient funds to settle a transaction when required, or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks the Association:

- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments; and
- monitor budget to actual performance on a regular basis.

The Association's maximum exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in the Association's exposure, to its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

All financial liabilities are expected to be settled within normal terms of trade.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

**(e) Sensitivity disclosure analysis**

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, the Association believes the following movements are reasonably possible' over the next 12 months (Base rates are sourced from Reserve Bank of Australia):

- A parallel shift of +1% and -1% in market interest rates (AUD) from year end rates of 1.67%.

These movements will not have a material impact on the valuation of the Association's financial assets and liabilities, nor will they have a material impact on the results of Association's operations.

**7.4 Fair value measurement**

*Fair value hierarchy*

The Association's financial assets and liabilities are not valued in accordance with the fair value hierarchy, the Association's financial assets and liabilities are measured at amortised cost.

The Association measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 Fair value measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value under AASB 13 is an exit price regardless of whether that price is directly observable or estimated using another valuation technique.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole.

**NOTES TO FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

**7.4 Fair value measurement (Cont.)**

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 - Quoted (unadjusted) market prices in active markets for identical assets and 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.

For the purpose of fair value disclosures, the Association has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, the Association determines whether transfers have occurred between levels in the hierarchy by re-assessing 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.

**7.5 Events occurring after balance date**

No matters have occurred after balance date that require disclosure in the financial report.

**Note 8 Other matters**

**8.1 Reserves**

(a) Asset Replacement Reserves	Balance at beginning of reporting period	Transfer from accumulated surplus	Transfer to accumulated surplus	Balance at end of reporting period
<b>2018</b>	\$	\$	\$	\$
Special projects reserve	213,867	7,587	76,000	282,280
Vehicle replacement reserve	3,000	-	3,600	6,600
<b>Total asset replacement reserves</b>	<b>216,867</b>	<b>7,587</b>	<b>79,600</b>	<b>288,880</b>
<b>2017</b>	\$	\$	\$	\$
Special projects reserve	144,469	29,166	98,564	213,867
Vehicle replacement reserve	-	-	3,000	3,000
<b>Total asset replacement reserves</b>	<b>144,469</b>	<b>29,166</b>	<b>101,564</b>	<b>216,867</b>

The above transfers represent an appropriation of funds for the future replacement of assets.

**NOTES TO FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2018**

<b>8.2 Reconciliation of cash flows from operating activities to surplus</b>	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
	<u>-----</u>	<u>-----</u>
Surplus for the year	368,226	156,459
Depreciation expense	10,861	10,786
<b>Change in assets and liabilities</b>		
Decrease/(Increase) in trade and other receivables	(47,034)	(3,487)
Decrease/(Increase) in accrued income	(384)	(9)
(Decrease)/Increase in prepayments	1,316	(1,316)
Increase/(Decrease) in trade and other payables	(5,429)	(31,757)
Increase/(Decrease) in employee provisions	8,721	6,552
	<u>-----</u>	<u>-----</u>
Net cash provided by operating activities	<u>336,297</u>	<u>137,228</u>
	<u>=====</u>	<u>=====</u>

# Independent Auditor's Report

## *To the Members of Wimmera Development Association*

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**Opinion** I have audited the financial report of Wimmera Development Association (the association) which comprises the:

- balance sheet as at 30 June 2018
- comprehensive income statement for the year then ended
- statement of changes in equity for the year then ended
- statement of cash flows for the year then ended
- notes to the financial statements, including significant accounting policies
- Statement by Board members and Principal Accounting Officer.

In my opinion the financial report presents fairly, in all material respects, the financial position of the association as at 30 June 2018 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of applicable Australian Accounting Standards.

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**Basis for Opinion** I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

My independence is established by the *Constitution Act 1975*. My staff and I are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (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.

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

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**Board Members' responsibilities for the financial report** The Board Members of the association are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the , and for such internal control as the Board Members determine 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.

In preparing the financial report, the Board Members are responsible for assessing the association'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.

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**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 association's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board Members
- conclude on the appropriateness of the Board Members' 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 association'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 association 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 Members 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.

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MELBOURNE  
25 September 2018



Tim Loughnan  
*as delegate for the Auditor-General of Victoria*



# BOARD MEMBERS 2017/2018

BOARD MEMBERS 2017-18	NAME	POSSIBLE MEETINGS	MEETINGS ATTENDED	MEMBERSHIP
Chief Executive Officer	Mr Peter Brown	6	5	Member 1/11/10 to 15/12/17
Chief Executive Officer	Mr Sunil Bhalla	3	0	Member 11/4/18 to current
Wimmera Development Association Executive Director	Mr Ralph Kenyon	11	10	Member 8/12/15 to current
Treasurer	Ms Angela Murphy	11	6	Member 9/2/2016 to current
Hindmarsh Shire Council	Cr Rob Gersch	11	9	Member 1/7/05 to current
Hindmarsh Shire Council	Cr Deb Nelson	11	10	Member 10/11/15 to current
Horsham Rural City Council	Cr Josh. Koenig	11	3	Member 15/11/16 to current
Northern Grampians Shire Council	Cr Kevin Erwin	11	10	Member 13/11/12 to current
Northern Grampians Shire Council	Cr M Emmerson	11	10	Member 15/11/16 to current
West Wimmera Shire Council	Cr Trevor Domaschenz	11	8	Member 15/11/16 to current
West Wimmera Shire Council	Ms Helen Mulraney-Roll	11	9	Member 9/08/16 to current
Yarriambiack Shire Council	Cr Graeme Massey	11	9	Member 15/11/16 to current
Yarriambiack Shire Council	Cr Helen Ballentine	11	6	Member 15/11/16 to current
Co Opt Positions - Hindmarsh Shire Council	Mr Greg Wood	11	9	Member 13/9/16 to current
Co Opt Positions - Horsham Rural City Council	Ms Robyn Gulline	11	9	Member 10/11/15 to current
Co Opt Positions - Northern Grampians Shire Council	Mr Michael Bailey	11	5	Member 9/8/16 to current
Co Opt Positions - West Wimmera Shire Council	Mr David Leahy	11	9	Member 6/2/16 to current
Co Opt Positions - Yarriambiack Shire Council	Mr Ray Campling	11	6	Member 10/12/09 to 5/4/18
Co Opt Positions - Yarriambiack Shire Council	Mr James Magee	3	3	Member 5/4/18 to current
Co Opt Positions - GWMWater	Mr Mark Williams	11	5	Member 14/2/12 to current
Proxy	Mr Steve Briggs		3	
Co Opt Positions - Federation University	Mr Geoff Lord	11	7	Member 17/4/12 to current
Co Opt Positions - Regional Development Victoria	Mr Richard Bales	5	0	Member 13/11/13 to 14/11/17
Co Opt Positions - Regional Development Victoria	Mr Colin Kemp	6	6	Member 14/11/17 to current
Sectional Interest - Health & Wellbeing	Ms Simone Dalton	6	5	Member 14/11/17 to current
Sectional Interest - Sustainable Agriculture	Mr David Drage	11	5	Member 20/11/16 to current
Sectional Interest - Tourism & Recreation	Mr Steve Price	11	11	Member 21/3/07 to current
Sectional Interest - Manufacturing	Mr Andrew Saunders	11	7	Member 10/11/09 to current
Sectional Interest - Commerce & Industry Development	Mr Darren Webster	11	7	Member 13/11/12 to current
Sectional Interest - Conservation & Environment	Ms Emelia Sudholz	11	5	Member 13/11/13 to current
Sectional Interest - Education & Training	Mr Brendan Ryan	5	0	Member 10/11/15 to 14/11/17
Sectional Interest - Education & Training	Ms Biny George	7	3	Member 14/11/17 to current
Sectional Interest - Wimmera Mallee Sustainability Alliance	Ms Heather Phillips	11	10	Member 9/8/16 to current

**MEMBER MUNICIPALITIES**



**PATRON: ACE RADIO BROADCASTERS PTY LTD**



**SPONSORS**



**SUPPORTERS**

Murtoa Progress Association

Leading Teams

Wimmera Business Centre



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