



GOVERNMENT OF
WESTERN AUSTRALIA



Wheatbelt
Development
Commission



WHEATBELT DEVELOPMENT COMMISSION ANNUAL REPORT



Hon Minister MacTiernan MLC visiting the Bilya Koort Boodja Centre for Nyoongar Culture and Environmental Knowledge (BKB) in Northam, partly funded by the Wheatbelt Regional Grants Scheme.

STATEMENT OF COMPLIANCE

Hon Alannah MacTiernan MLC
Minister for Regional Development

In accordance with Section 66 of the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament, the Annual Report of the Wheatbelt Development Commission for the financial year ended 30 June 2019.



Rebecca Tomkinson
Chair of the Board
23 August 2019



Gavin Robins
Acting Chief Executive Officer
23 August 2019

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WHEATBELT FAST FACTS



OUR ECONOMY



\$6.71 billion in 2018¹

Wheatbelt GRP

The Wheatbelt has **low unemployment** and **steady jobs growth**

2017/18 Unemployment rate of 3.7% - second lowest Region in WA after the Pilbara, and well below WA's 6.1%²



Largest employing sector:
agricultural, forestry and fishing at
27.6%⁴

Good things come
in small packages

The Wheatbelt economy is driven predominantly by small business

There were 9,500 businesses in the Wheatbelt in 2018 and almost 90% of these businesses have 4 or less employees

18% growth in small business over the last five years³

¹Department of Primary Industries and Regional Development 2019, Western Australian Gross Regional Product. ²ABS Stat, ERP by LGA (ASGS 2017), Age and Sex, 2001 to 2017, (<http://stat.data.abs.gov.au/>). ³Australian Bureau of Statistics Businesses 2013 & 2018 release, Counts of Australian Businesses – Businesses by Industry Division by Statistical Area Level 2 by Employment Range Sizes, Cat No. 8165. ⁴Department of Primary Industries and Regional Development 2019, Western Australian Gross Regional Product

WHEATBELT FAST FACTS



OUR ECONOMY

Where does our food come from? (Hint: probably the Wheatbelt)

Contribution to WA agriculture commodities (gross value)⁵:



Lentils
97.2%



Oranges
82.7%



Lemons
79.6%



Cereal for Hay
71.7%



Oats for Grain
68.5%



All other Nuts
67.5%



Triticale for Grain
67%



Lettuces
60%



Broadacre Crops
58.8%



Wheat for Grain
54.7%



Eggs
53.5%



Wool
52.7%



30,000
employment opportunities

The Wheatbelt had approximately 30,000 jobs¹ in 2016, a 6.3% increase from the amount in 2006 (~28,000)⁶

⁵Australian Bureau of Statistics 2017, Value of Agricultural Commodities Produced, Australia, 2015 – 2016, cat. no. 7503.0 ⁶Australian Bureau of Statistics 2017, Working Population Profile, cat. no. 2001.0, Census of Population and Housing.

WHEATBELT FAST FACTS



OUR ECONOMY



**Private
investment
is on the
rise**

Tilt Renewables Waddi Wind Farm - **\$500M**
APA Group Badgingarra Wind Farm - **\$315M**
Kondinin Wind and Solar Farm - **\$250M**
Emu Downs Wind and Solar Energy Farms - **\$185M**
Ingham's Chicken Feed Mill investment - **\$70M**
Image Resources Mineral Sands - **\$52M**
Northern Gateway Industrial Estate - **\$48M**
Covalent Lithium Pty Ltd: Mount Holland Lithium Mine - **\$1.03B**
Risen Energy: Merredin Solar Farm - **\$160M**
Westpork - **\$21M**
Riverlands Poultry - **\$34M**
Koojan Free Range Cattle Feedlot - **\$50M**
Yandin Wind Farm - **\$400M**
Warradarge Wind Farm - **\$72M**
Dome - **\$6M**



2,750

**new dwellings have been
approved across the Wheatbelt
since 2011⁷**

The total value of these
dwellings is over
\$725 million⁷

⁷Australian Bureau of Statistics 2013-2019 releases, Building Approvals, Australia - WA, SA2 Excel datacube, cat. no. 8731.0

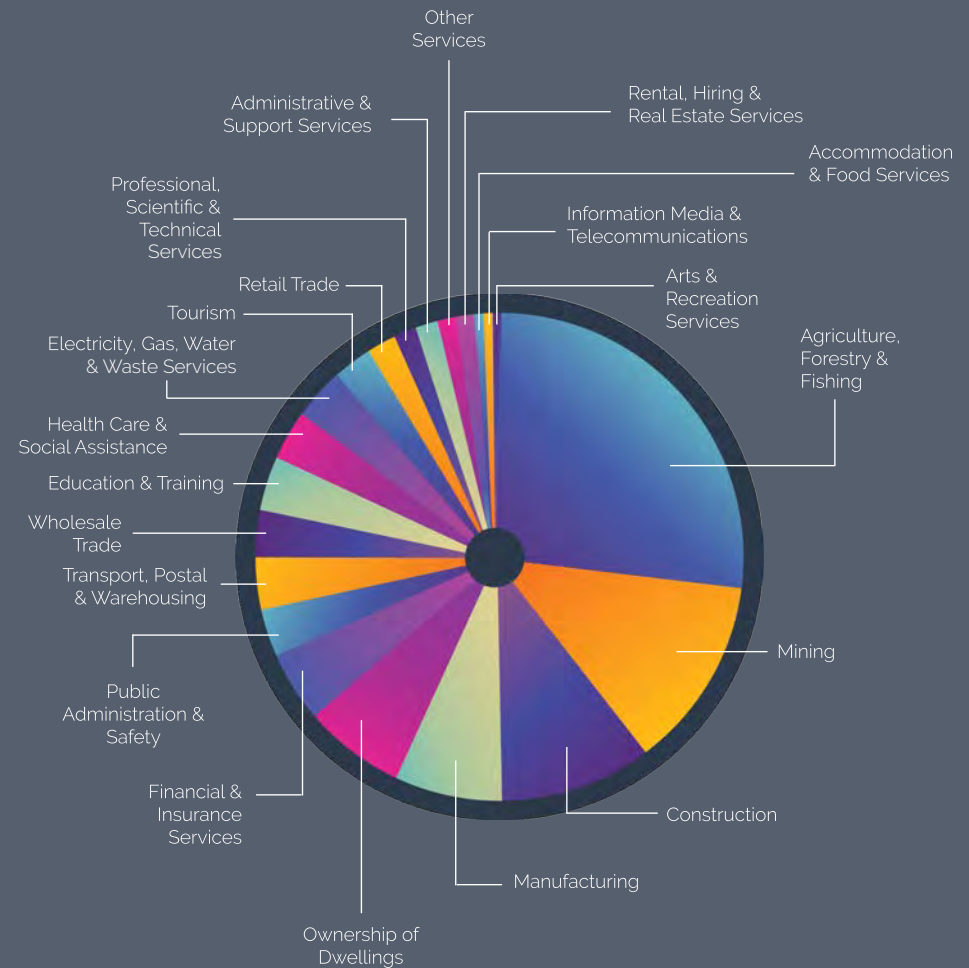
WHEATBELT FAST FACTS



OUR ECONOMY

A diverse economy

Output across all industry sectors⁸:



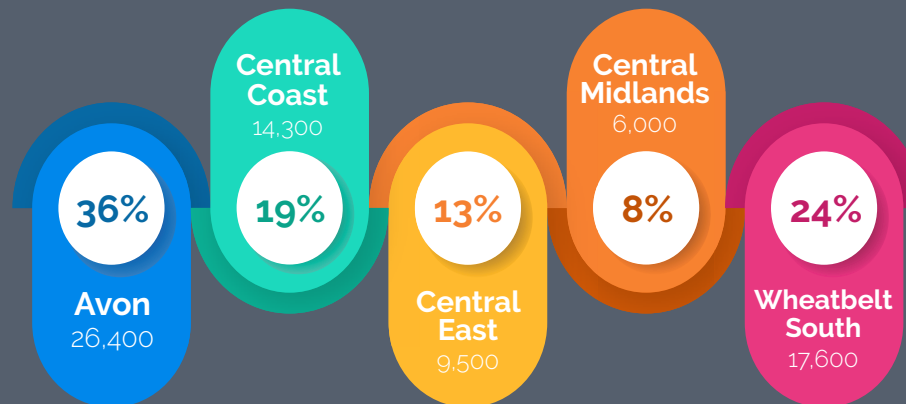
⁸REMPLAN Economy 2019, Output - Wheatbelt Region (2018 Release 1), www.remplan.com.au.

WHEATBELT FAST FACTS



OUR COMMUNITIES

The 2018 Estimated Resident Population is 73, 829⁹



10 Year Growth Rate
3.3% from 2008 - 2018

Older & Wiser

In 2017, 20% of the Wheatbelt population was over the age of 65¹⁰ with the 70+ age cohort forecasted to increase by almost 5,800 people by 2031¹¹

Predicted growing youth population

There is a predicted increase in those aged 15-24 from 2016 to 2031¹² with a forecasted increase of 1100 people in this cohort (almost entirely female) over the period.

⁹ABS.Stat, ERP by LGA (ASGS 2018), 2001 to 2018, [http://stat.data.abs.gov.au/]. ¹⁰ABS.Stat, ERP by LGA (ASGS 2017), Age and Sex, 2001 to 2017, [http://stat.data.abs.gov.au/]. ¹¹Western Australia Planning Commission 2019, WA Tomorrow - Population Report No. 11 - Local Government Area, Government of Western Australia. ¹²Western Australia Planning Commission 2019, WA Tomorrow - Population Report No. 11 - Local Government Area, Government of Western Australia.



Photograph courtesy of Western Stabilisers, Corrigin.



Rebecca Tomkinson - Chair

Over the past year, Wheatbelt Development Commission Board and Staff have remained committed to delivering priorities of job creation, economic diversification and service reform, dedicating ourselves to ensuring that our strong regional community is a continued asset to Western Australia.

Efforts of the Commission have focused on delivering initiatives that:

- expand and diversify the economy;
- attract private investment;
- increase jobs and employment opportunities;
- grow the population, particularly workforce aged people;
- enhance liveability; and
- drive collaboration and innovation.

The benefits of such efforts are being witnessed across the Region through the fostering of strategic partnerships and collaboration, strengthened metropolitan engagement, promotion of growth and investment prospects, as well as a host of other key achievements which are detailed within this Annual Report.

The Commission is pleased to oversee the process that has seen nearly \$700,000 of Regional Economic Development (RED) grant funding delivered to support initiatives that contribute to population and economic growth prospects, driven by the community.

The Commission has remained supportive of the sustainable economic development of regional Western Australia through its participation in the Harvard Atlas of Economic Complexity project (led by the WA Regional Development Trust). The Atlas, developed at the Centre for International Development at Harvard University, provides a prediction for future growth opportunities and emphasises the importance of a diversified economy for future growth prospects.

In January of this year, the Commission bid farewell to CEO Wendy Newman at the Friends of the Wheatbelt Forum held in York. Joined by over 60 stakeholders, the event showcased key opportunities and investments occurring in the Region. Attended by Minister MacTiernan, Wendy was recognised and thanked for her passion and continued advocacy for the Wheatbelt over many years.

The Commission farewelled one Board Member in 2018-19, Heidi Cowcher who served the Commission for five years as a Community member. I would sincerely like to thank Heidi for her service and passion displayed during her time with us.

I would also like to thank the Commission's Board and Staff for their continued professionalism and dedication to the Region. The work they do to maximise the Wheatbelt's growth potential is key to ensuring the region continues to contribute to broader regional WA and to the State's prosperity.

We will continue to promote the Wheatbelt and advocate for its diverse attributes, ensuring it is duly recognised as a region of significant opportunity to invest, live, work and visit.



Hon Alannah MacTiernan MLC

Minister for Regional Development; Agriculture and Food; Minister Assisting the Minister for State Development, Jobs and Trade

Enabling Legislation

The Wheatbelt Development Commission, a Western Australian Statutory Authority was established in 1993 under the Regional Development Commissions Act 1993. It is one of nine Commissions governed by the same legislation.

Objects and Functions

Under the Regional Development Commission Act 1993, the objects and functions of the Commission are to:

- maximise job creation and improve career opportunities in the Region;
- develop and broaden the economic base of the Region;
- identify infrastructure services to promote business development within the Region;
- provide information and advice to promote business development within the Region;
- seek to ensure that the general standard of government services and access to those services in the Region is comparable to that which applies in the metropolitan area; and
- generally take steps to encourage, promote, facilitate and monitor the economic development of the Region.

For the purpose of achieving these objectives, the Commission is to:

- promote the Region;
- facilitate co-ordination between relevant statutory bodies and state government agencies;
- co-operate with representatives of industry and commerce, employer and employee organisations, education and training institutions and other sections of the community within the Region;
- identify opportunities for investment in the Region and encourage that investment;
- identify infrastructure needs of the Region and encourage the provision of that infrastructure in the Region; and
- co-operate with departments of the Public Service of the State and the Commonwealth and other agencies, instrumentalities and statutory bodies of the State and Commonwealth and local government authorities, in order to promote equitable delivery of services within the Region.

OUR BOARD

The Wheatbelt Development Commission Board consists of seven members: two local government, two community, two ministerial representatives and the CEO as an Ex-officio. Members come from diverse backgrounds and locations.



Rebecca Tomkinson – Chair - June 2020

Rebecca brings a highly strategic and broad sector lens to her role as Chair. Rebecca's professional experience includes government relations, strategic policy development, social advocacy and stakeholder engagement. She has extensive experience in the delivery of transformative organisational and community development initiatives across private, public and not-for-profit sectors.



David Lantzke – Deputy Chair - June 2019

David Lantzke is the CEO of the Ardross Group and has been intricately involved in land and property development in Jurien Bay, Bunbury, Manjimup and Albany over many years. David is Board Chair of Community Housing Provider Access Housing Australia Ltd, Secretary of the Jurien Bay Chamber of Commerce, Secretary of the Indian Ocean Festival organising committee, and Deputy Chair of the Regional Chambers of Commerce and Industry WA.



Ross Ainsworth – Board Member - June 2019

Ross Ainsworth has a background in Agriculture and lives in York. He was the Chair of the Farmer's Federation Grains Council and held the Seat of Roe for the Nationals WA. He served on the Parliamentary Standing Committee for Health and Education for 16 years and chaired the Select Committee on Road Safety. His interests include regional development, education and training, health and tourism.



Leslee Holmes – Board Member - June 2020

Leslee is Shire President of Dandaragan and is a member of the Joint Chambers Alliance Cervantes/Jurien Bay as Tourism Leader. Leslee has held leadership roles at a State level and received the Margaret Court Award for Outstanding Service to Tennis in Western Australia. Leslee has a particular interest in small business development, tourism and marketing.

Amanda Walker – Board Member - June 2020



Amanda is currently the Managing Director at Yerecoin Traders, a General Store, Cafe and Rural Merchandise store in the Wheatbelt; and Director at The Farm Co, an online agricultural supply specialist. Amanda has over 15 years' experience working in regional small business, using strategic business development to grow and diversify her business. Amanda is Chair of the Wheatbelt Business Network, a leading business membership, advisory, networking and economic development service in the Wheatbelt.

Heidi Cowcher – Board Member - Dec 2019



Heidi's Board term finished in December last year. Heidi has predominantly worked in local government for the last 20 years, with a short stint in State government. Heidi has a passion for regional economic development, with a particular interest in the sustainability of small, regional local governments and how they can adapt to a changing environment and make them more effective and efficient.

Julie Flockart – Board Member - June 2020



Julie has an agricultural, community and small business development background and has been actively involved in a range of small businesses in the retail and hospitality industries. Julie has worked in many roles across the Eastern Wheatbelt and is currently a Shire of Merredin Councillor, Chairperson of the Merredin School Board, Board member on the Merrittville Aged Care Village and involved with the local Historical Museum and tourism working group.

Wendy Newman – CEO - Retired January 2019



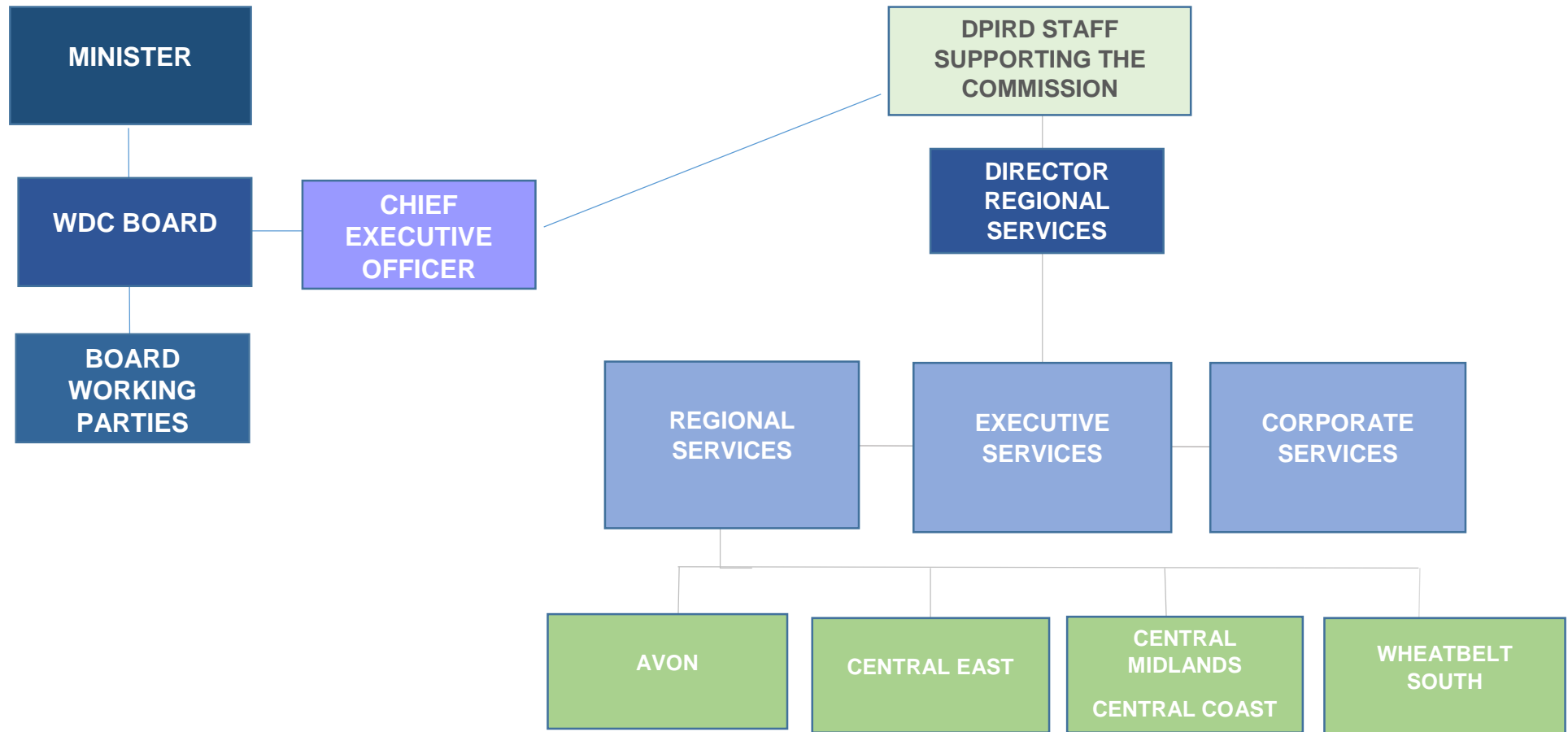
Wendy retired from the Commission in January 2019. She still holds many advisory positions including Deputy Chair of the WA Country Health Services Board, Board member of the Regional Development Australia Wheatbelt and Deputy Chair Directions Workforce Solutions (Inc), General Councillor HBF (Inc) and Adjunct Research Fellow at the University of Western Australia.

Gavin Robins – Chief Executive Officer (Ex Officio)



Gavin comes to the Wheatbelt from his role as Chief Executive Officer of the Gascoyne Development Commission. He brings professional experience in government business, strategic policy development, Aboriginal affairs, remote health service delivery, aviation, accident compensation and disability services.

ORGANISATIONAL STRUCTURE



PARTNERING TO DELIVER RESULTS

STRUCTURE AND STAFF

To meet the needs of a highly dispersed Region, the Commission delivers its services through offices located in Northam, Moora, Merredin and Narrogin. The following units exist to deliver the Commission's priorities.

Regional Services – This unit facilitates development in and across five sub-regions – Avon, Central Coast, Central Midlands, Central East and Wheatbelt South. As well as local stakeholder engagement and geographically relevant development, this unit has responsibilities for the full range of portfolio areas, including key infrastructure (land, power, water, sewerage and telecommunications), economic development and service delivery reform (health, aged care, education).

Corporate Services Unit – This unit provides financial, human resources, purchasing and information technology services to the Board and staff.

Executive Services Unit – Developed to provide executive support to the Board, CEO and other organisational units, this unit undertakes Board and stakeholder liaison and marketing.



PERFORMANCE MANAGEMENT FRAMEWORK

Who We Are

The Wheatbelt Development Commission is a statutory authority of the WA Government. Its Objects and Functions are outlined in Section 23 of the Regional Development Act 1993.

What We Do

The Wheatbelt Development Commission creates strategic partnerships to deliver jobs and maximise leverage and impact from private and government investment.

Job growth occurs in the Region because we partner with industry to solve problems so that they can invest and grow.

Budget repair occurs and cost effective services are delivered by government because we:

- Partner with agencies to design, prioritise and deliver infrastructure and integrated services that meet the needs of the Region;
- Leverage non-government and government investment for maximum regional benefit; and
- Collaborate cross-regionally to deliver state-wide solutions.

Our Capacity

- Regional knowledge, networks and innovation
 - Using this knowledge to promote opportunities to invest, live, work and visit
- Collaboration and integration from effective partnerships
 - Using these partnerships to drive evidence led decisions, prioritisation and alignment of action
- Program, strategy and project management
 - Using this discipline to build capacity, leverage and impact
 - Aligning resources to strategic priorities and outcome delivery

Delivering on Government Priorities

In fulfilling its Statutory Objectives and Functions, the Commission is committed to a 'whole of government' approach to regional development to enhance its contribution towards meeting the Government's goals:

- Sustainable Finances: Responsible financial management and better service delivery;
- Future Jobs and Skills: Grow and diversify the economy, create jobs and support skills development;
- Strong Communities: Safe communities and support families; and
- Better Places: A quality environment with liveable and affordable communities and vibrant regions.

The State Government has committed to a number of initiatives that will deliver on these priorities and those programs where the Commission is involved include:

- The Regional Economic Development (RED) Grants Program is part of the State Government's commitment to stimulate job creation and economic growth of the Region. The \$28.8 million (over five years) program is to be delivered locally by each Regional Development Commission, with almost \$700,000 provided for each region in the program's first year.
- The Regional New Industries Fund, comprising of two allocations, a Regional Stream and a State Network stream. Totalling \$4.5 million over four years. The Fund aims to build regional economies that are entrepreneurial, creative and technology driven to create sustainable job opportunities for regional people.
- A DPIRD Local Content Advisor (LCA) is located in the Commission to take a lead role in maximising local content opportunities, including goods, services and jobs, for State Government funded projects. The LCA will also support local businesses to focus on local content to create job opportunities in regional WA.

To deliver these State and Regional priorities, the Commission uses analysis of the Region's comparative advantages and global opportunity to focus on activities that will maximise economic and social impact from private and public investment.

The Commission has been focused on delivering initiatives identified through independent economic analysis and prioritised by the Board according to their ability to deliver:

- Jobs and economic growth;
- Private Investment;
- Population Attraction (workforce);
- Vibrant Communities (cross community solutions); and
- Innovative solutions.

Maximising Wheatbelt Opportunity

In this reporting period, the Commission has focused on delivering the following outcomes:

Strategic Partnerships to drive delivery of priorities through:

- Regional intelligence, facilitating information sharing and advocacy;
- Collaboration and innovation across diverse stakeholder groups including local government alliances, industry sectors and government agencies.

Industry Development:

- Developing job intensive emerging industry - intensive agriculture/processing (horticulture, aquaculture, livestock), tourism and personal services industries (aged care, education, childcare); and
- Driving local business and jobs growth through maximising Local Content and Aboriginal enterprise development.

Economic Infrastructure:

- Land Assembly that attracts new business/industry in areas of growth and includes innovative power and water solutions;
- Building digital capacity; and
- Strategic Freight Networks.

Service Reform:

- Maximising impact of DPIRD integration and Commission capability; and
- Service model reform in aged care and education.

Regional Promotion:

- Targeted promotion of investment and development opportunities (industry sectors, geographic 'hot spots').

Monitoring and Delivery Outcomes through the Business Planning Process

The mechanism for setting and monitoring outcome targets and the initiatives that will best deliver them is through the annual development of the Wheatbelt Development Commission Business Plan.

The Business Plan is reviewed and endorsed by the Board annually.

Wheatbelt Sub-Regional Economic Opportunities

Central Coast

Aquaculture, Horticulture & Food Processing
Renewable Energy
Retirement & Lifestyle
Mining, Construction & Light Industry
Tourism

Avon

Broadacre Agriculture
Transport & Industry
Retail & Lifestyle
Health & Aged Care
Tourism

Central East

Agricultural Production
Mining Support Services
Population Services

Central Midlands

Agriculture, Horticulture & Food Processing
Peri-Urban & Rural Land
Health & Ageing
Mining, Manufacturing & Support
Tourism

Wheatbelt South

Agriculture, Livestock & Food Supply Chains
Lifestyle Amenity & Retirement
Health & Education
Tourism





Lancelin Ocean Classic held every January

CASE STUDY: Northern Growth Alliance



ACHIEVEMENTS

Perth's Northern Growth Corridor: Jobs and Economic Outlook 2050 developed in consultation with local government, State government agencies, industry and other stakeholders.

NGA Investment Prospectus launched in January 2019.

Collaboration between peri-urban metropolitan councils and the regional hinterland was formalised in a Memorandum of Understanding with the City of Wanneroo.

NGA Tourism Strategy will be a united approach for tourism development in the Region.

STRENGTHS OF THE NGA

Process of collaboration for mutually beneficial outcomes.

Proactive effort to maximise investment opportunities.

Continued advocacy for shared priorities and recognition of the region's potential by key decision makers.

Strategic development of infrastructure and services that avoids duplication.

The high-growth area north of metropolitan Perth continues to be recognised as a region of major opportunity. Over the past decade, the Central Coast of the Wheatbelt has experienced tremendous population growth, industry expansion and increasing investment. This peri-urban, coastal and agricultural region is one of significant potential. Though there are many opportunities that accompany this accelerating growth, the region is facing challenges associated with land use planning, water, power, transport and services.

To maximise growth opportunities and enable the development of collective solutions in the region, the Commission led the formation of the Northern Growth Alliance (NGA), comprised of the Shires of Chittering, Dandaragan and Gingin. Established to govern the shared economic, environmental and social issues across its Region, the NGA takes a coordinated approach to shared issues.

With a recognised need for appropriate management of future growth, the Commission set out to produce a Outlook to guide the development and planning of the NGA region over the next 30 years. The priority initiatives devised from Perth's Northern Growth Corridor: Jobs and Economic Outlook 2050 are designed to maximise jobs and economic growth activity and to manage this growth in a sustainable manner. The Commission is in the process of finalising the Outlook, with the document nearing publication.

This growth planning process has resulted in a stronger relationship between the Commission and the City of Wanneroo which lies at the southern border of the NGA. Collaboration has resulted in the establishment of the North of Perth Food Zone, a sub-region with a collective agricultural output of nearly \$1 billion. A formal Memorandum of Understanding between the Commission and the City of Wanneroo will consolidate the working relationship and facilitate ongoing connection in planning for growth North of Perth, especially as it relates to food production.

The Commission has also facilitated a joint planning exercise between the Shire of Gingin and City of Wanneroo to help both LGA's better plan for the future and to update their local planning strategies within a regional framework. Initial conversations have also taken place with the Shire of Chittering and the City of Swan which share a large boundary and a range of services.

To capture broader opportunities and advocate the potential of the NGA area, the Commission has supported the publication of the Northern Growth Alliance Investment Prospectus. Launched by Hon Alannah MacTiernan MLC at an event attended by approximately 45 representatives from local and State Government, industry, local business and community representatives, the Investment Prospectus highlights the \$2.9 billion public and private investment that is occurring in the NGA region.

The NGA, with support from the Commission, remains committed to its united approach and will continue to create recognition for the region's potential, work to facilitate growth and maximise investment opportunities.

CASE STUDY: Strategic Freight

PROJECT POTENTIAL

Optimisation of the transport component of the agricultural supply chain, reflective of both current and future needs of the industry.

Prioritisation of measures to enhance road safety and freight transport productivity.

Support Wheatbelt tourism opportunities through increased road safety.

Reduced financial burden on local governments to maintain secondary freight routes.

Exemplar of Local Government collaboration.

Project highlights the benefits of a strategic approach to a common issue.

The Wheatbelt's extensive road network, totalling over 45,000 kilometres, services local, tourist and freight traffic. The safe and efficient transport of grain and other agricultural commodities between the region and State ports is critical to maximising the contribution of the Wheatbelt to the Western Australian economy. With the Wheatbelt producing 41% of the State's total gross value of agriculture production, an efficient Wheatbelt road network is vital to the continued efficiency of the region's and State's economies. Regional Road Groups have identified roads in the Wheatbelt as "Secondary Freight Routes".

Transport route inefficiencies have threatened the strength of the Wheatbelt and State economies. As the amount of grain related heavy traffic on local road rises, this is of increasing concern. In 2016, the Wheatbelt Secondary Freight Route (WSFR) was formed in response to a changing freight task in the Wheatbelt. Covering all 42 Wheatbelt Local Government Authorities. The Project encompasses 80 connecting routes with over 4,400 kilometres of Local Government managed roads. The Project consists of representatives from the Wheatbelt Development Commission, Wheatbelt North and South Regional Road Groups, Regional Development Australia Wheatbelt, WA Local Government Association and Main Roads WA (Wheatbelt Region). To deliver a more effective road network, the WSFR Project advocates for the identification and prioritisation of strategic freight routes.

The Commission has supported the WSFR Project, working to ensure that the ongoing work is considered as a key part of the Revitalising Agricultural Regional Freight (RARF) Strategy. In March 2019, the Deputy Prime Minister Michael McCormack announced \$70 million funding from the Australian Government's Roads of Strategic Importance initiative to the Wheatbelt Secondary Freight Routes Project. The WA State Budget 2019-20 has allocated \$16 million to the Wheatbelt Secondary Freight Routes. In April 2019, the Shire of Koorda was named a recipient of \$100,000 of RED Grants Funding which will be used to provide support to the WSFR Project Management Team. The WSFR Group's long-term goal is to secure funding support of approximately \$500 million for staged capital works over a 10 to 20 year time frame.

The WSFR Project will improve road safety, freight efficiency, connectivity and travel time and ensure consistent Restricted Access Vehicles (RAV) ratings across the network. There is increasing competitiveness in the global grains market as regions such as the Black Sea and some South American countries grow their production. Failure to maintain and improve productivity of the secondary freight network will reduce the international competitiveness of the Wheatbelt agricultural sector, which underpins employment and economic activity in the region. In recognition of the Wheatbelt Regional Investment Blueprint's Road Map for Growth, the Commission supports the investments in key infrastructure, effective partnerships and local government collaboration of the WSFR project.



WHEATBELT REGIONAL GRANTS SCHEME

2018-2019 COMPLETED PROJECTS

Bilya Koort Boodja Centre for Nyoongar Culture and Environmental Knowledge

In 2016, the Shire of Northam received \$300,000 from the Wheatbelt Regional Grant Scheme to develop the Bilya Koort Boodja (BKB) Centre with additional support given from Federal funding and Lotterywest. Construction of the Aboriginal and Environmental Interpretive Centre is now complete with the Centre opened on 10th August 2018.

The BKB Centre offers an interactive educational experience that recognises the rich culture of the Ballardong region. Located on the Avon River in the heart of Northam, it is a regional tourist attraction offering local Aboriginal art and crafts as well as providing a space for ceremony, meeting, teaching, learning and an opportunity for developing skills and businesses. Facilities include a yarnning circle, a sorry space, art and craft and interactive displays. Named Bilya Koort Boodja in the Nyoongar language, it translates to River Heart Lands in English. In its first year of operation, the BKB Centre aims to attract 10,000 visitors including schools and tour buses.

Beverley Cornerstone Centre

The Beverley Cornerstone Centre, an impressive multi-purpose and multi-user facility, opened on 28th February 2019. Shire of Beverley President Dee Ridgway welcomed attendees from across the Avon and dignitaries Hon Christian Porter MP, Member for Pearce; Hon Mia Davies MLA, Member for Central Wheatbelt; Hon Colin de Grussa MLC, Member for the Agricultural Region; and Hon Laurie Graham MLC, Member for the Agricultural Region.

The Beverley Cornerstone Centre includes the Beverley Community Resource Centre; visitor services and museum displays; crèche; library; and new office tenancies to support the small business sector. The office spaces have allowed several new businesses to set up in Beverley including a chiropractor, IT specialists and an agri-business consultant. The art deco architectural style of the Beverley Town Hall has been mirrored in the design of the building.

Development of the Centre was supported by the Wheatbelt Regional Grants Scheme 2016 Funding of \$195,000 in addition to investments from Lotterywest, Building Better Regions Fund, Beverley Community Resource Centre and the Shire of Beverley.

REGIONAL ECONOMIC DEVELOPMENT GRANTS PROGRAM

REGIONAL PRIORITIES ARE:

1. *Jobs and economic growth;*
2. *Private investment;*
3. *Population attraction (workforce);*
4. *Vibrant Communities (cross-community solutions); and*
5. *Innovative solutions.*

The Regional Economic Development (RED) Grants Program was administered by the Commission as part of the State Government's commitment to stimulate job creation and economic growth of the regions. The \$28.8 million (over five years) program is to be delivered locally by each Regional Development Commission, with almost \$700,000 provided for each region in the program's first year. In April 2019, Minister MacTiernan announced eight successful Wheatbelt projects sharing in RED Grants funding. The Commission is excited to continue its work with the successful applicants over the coming year.

Applicant and Project	Project Description	Grant
Avon Valley Beef Lamb Value Add Chain	Avon Valley Beef will install an automated lamb supply chain at its Northam abattoir to increase its lamb processing, with a view to expansion into future export markets.	\$190,000
Gravity Discovery Centre, Yokalaring, Mia Mia Accommodation	The Gravity Discovery Centre will use the funding to build Mia Mia accommodation for visitors to the observatory, offering a unique experience linked to Aboriginal culture.	\$190,000
Shire of Koorda Lead Consultant Project Coordinator Wheatbelt Secondary Freight Route	The Shire of Koorda will provide support to the Wheatbelt Secondary Freight Route (WSFR) Project Management Team, to coordinate key information and activity across a diverse stakeholder group.	\$100,000
Wheatbelt Business Network, Supporting The Wheatbelt Innovation Ecosystem – Innovation Gardening Program	The Wheatbelt Business Network will deliver its Innovation Gardening program across the Wheatbelt, helping small businesses grow and diversify and assisting in the start-up of new businesses.	\$60,000
Murdoch University, Skills Development In Regional WA Through The FIRST Robotic Competition	Murdoch University will establish three FIRST Robotic Competition teams from Wheatbelt communities over a 3-year period.	\$53,000
Misty Ridge Plant Farm, Inland Desalination For Sustainable Water Reuse	Misty Ridge Plant Farm will deliver an inland desalination trial project which utilises an innovative waste product disposal system. If proven effective, it will enable more widespread development of desalination technology across the Wheatbelt.	\$42,990
Regional Development Australia Wheatbelt, Online Booking, Sales and Database Platform For Noongar Enterprises	RDA Wheatbelt will use the funding to develop an online booking, sale and database platform for Noongar Enterprises, initially working with the Bilya Koort Boodja Centre for Noongar Culture and Environmental Knowledge in Northam.	\$28,000
Northern Valleys Locavore, Northern Valleys Locavore Store Online Platform	The Northern Valleys Locavore Store will develop an online platform to provide alternative options for small to medium food producers in the Northern Valleys Region to sell their produce direct to retail and wholesale customers.	\$25,000

SIGNIFICANT ISSUES IMPACTING THE AGENCY

No issues to report for the year 2018/2019.





Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

WHEATBELT DEVELOPMENT COMMISSION

Report on the Financial Statements

Opinion

I have audited the financial statements of the Wheatbelt Development Commission which comprise the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Wheatbelt Development Commission for the year ended 30 June 2019 and the financial position at the end of that period. They are in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for Opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Commission in accordance with the *Auditor General Act 2006* and the relevant 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 statements. I have also fulfilled my 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.

Responsibility of the Board for the Financial Statements

The Board is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions, and for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for assessing the agency'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 the Western Australian Government has made policy or funding decisions affecting the continued existence of the Commission.

Auditor's Responsibility for the Audit of the Financial Statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are 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 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 the financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, 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 agency's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the agency'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 statements 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Wheatbelt Development Commission. The controls exercised by the Commission are those policies and procedures established by the Board to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, the controls exercised by the Wheatbelt Development Commission are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2019.

The Board's Responsibilities

The Board is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's Responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and the controls, necessary to achieve the overall control objectives, were implemented as designed.

An assurance engagement to report on the design and implementation of controls involves performing procedures to obtain evidence about the suitability of the design of controls to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including the assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

Limitations of Controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and implemented as designed, once the controls are in operation, the overall control objectives may not be achieved so that fraud, error, or noncompliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the Key Performance Indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Wheatbelt Development Commission for the year ended 30 June 2019. The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Wheatbelt Development Commission are relevant and appropriate to assist users to assess the Commission's performance and fairly represent indicated performance for the year ended 30 June 2019.

The Board's Responsibility for the Key Performance Indicators

The Board is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal control as the Board determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Board is responsible for identifying key performance indicators that are relevant and appropriate having regard to their purpose in accordance with Treasurer's Instruction 904 *Key Performance Indicators*.

Auditor General's Responsibility

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the agency's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My Independence and Quality Control Relating to the Reports on Controls and Key Performance Indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters Relating to the Electronic Publication of the Audited Financial Statements and Key Performance Indicators

This auditor's report relates to the financial statements and key performance indicators of the Wheatbelt Development Commission for the year ended 30 June 2019 included on the Commission's website. The Commission's management is responsible for the integrity of the Commission's website. This audit does not provide assurance on the integrity of the Commission's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.



DON CUNNINGHAME
ASSISTANT AUDITOR GENERAL FINANCIAL AUDIT
Delegate of the Auditor General for Western Australia
Perth, Western Australia

29 August 2019

Disclosures and Legal Compliance

Financial Statements

Certification of Financial Statements

For the year ended 30 June 2019

The accompanying financial statements of the Wheatbelt Development Commission have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2019 and the financial position as at 30 June 2019.

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



Cameron Patterson
Chief Finance Officer
23 August 2019



Gavin Robins
Acting Chief Executive Officer
23 August 2019



Rebecca Tomkinson
Chair
23 August 2019



Statement of Comprehensive Income

For the year ended 30 June 2019

	Notes	2019	2018
		\$	\$
COST OF SERVICES			
Expenses			
Employee benefits expense	2.1	218,299	204,696
Supplies and services	2.3	1,316,818	1,479,326
Depreciation and amortisation expense	4.1	86,525	88,432
Accommodation expenses	2.3	-	34,214
Grants and subsidies	2.2	108,140	2,148,735
Loss on disposal of non-current assets	3.3	-	1,716
Other expenditure	2.3	185,819	590
Total cost of services		1,915,601	3,957,709
Income			
<i>Revenue</i>			
Other revenue	3.2	19,670	84,427
		19,670	84,427
Total income other than income from State Government		19,670	84,427
NET COST OF SERVICES		1,895,931	3,873,282
Income from State Government			
Service Appropriation	3.1	227,000	227,000
Services received free of charge	3.1	1,079,111	1,195,196
Royalties for Regions Fund	3.1	-	3,027,611
Grants received from Other State Agencies	3.1	247,394	-
Total income from State Government		1,553,505	4,449,807
SURPLUS/(DEFICIT) FOR THE PERIOD		(342,426)	576,525
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(342,426)	576,525

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.



Statement of Financial Position

As at 30 June 2019

	Notes	2019 \$	2018 \$
ASSETS			
Current Assets			
Cash and cash equivalents	6.1	48,911	48,911
Restricted cash and cash equivalents	6.1	176,881	448,175
Receivables	5.1	3,399	17,455
Total Current Assets		229,191	514,541
Non-Current Assets			
Amounts receivable for services	5.2	99,000	99,000
Property, plant and equipment	4.1	54,044	140,569
Total Non-Current Assets		153,044	239,569
TOTAL ASSETS		382,235	754,110
LIABILITIES			
Current Liabilities			
Payables	5.3	23,994	7,904
Employee related provisions	2.1	-	45,539
Total Current Liabilities		23,994	53,443
Non-Current Liabilities			
Employee related provisions	2.1	-	-
Total Non-Current Liabilities		-	-
TOTAL LIABILITIES		23,994	53,443
NET ASSETS			
		358,241	700,667
EQUITY			
Contributed equity	8.9	75,000	75,000
Accumulated surplus	8.9	283,241	625,667
TOTAL EQUITY		358,241	700,667

The Statement of Financial Position should be read in conjunction with the accompanying notes.

Statement of Changes in Equity
For the year ended 30 June 2019

	Notes	Contributed equity \$	Accumulated surplus / (deficit) \$	Total equity \$
Balance at 1 July 2017		75,000	49,143	124,143
Surplus		-	576,525	576,525
Other comprehensive income		-	-	-
Total comprehensive income for the period	8.9	-	576,525	576,525
Balance at 30 June 2018		75,000	625,667	700,667
Balance at 1 July 2018		75,000	625,667	700,667
Surplus/(deficit)		-	(342,426)	(342,426)
Other comprehensive income		-	-	-
Total comprehensive income for the period	8.9	-	(342,426)	(342,426)
Balance at 30 June 2019		75,000	283,241	358,241

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Notes to the Financial Statements For the year ended 30 June 2019

Note 1. Basis of preparation

The Commission is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The Commission is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units.

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Commission on 30 August 2019.

Statement of compliance

These general purpose financial statements have been prepared in accordance with:

- 1) The *Financial Management Act 2006 (FMA)*
- 2) The Treasurer's Instructions (**the Instructions or TI**)
- 3) Australian Accounting Standards (AASs) - Reduced Disclosure Requirements
- 4) Where appropriate, those **AAS** paragraphs applicable for not-for-profit entities have been applied.

The *Financial Management Act 2006* and the Treasurer's Instructions (the Instructions) take precedence over AAS. Several AAS are modified by the Instructions to vary application, disclosure format and wording. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest dollar.

Judgements and estimates

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

Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated by the Government (the owner) as contributions by owners (at the time of, or prior, to transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed Equity.

The transfers of net assets to/from other agencies, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal.

Note 2. Use of our funding**Expenses incurred in the delivery of services**

This section provides additional information about how the Commission's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Commission in achieving its objectives and the relevant notes are:

	Notes	2019	2018
		\$	\$
Employee benefits expenses	2.1(a)	218,299	204,696
Employee benefits provisions	2.1(b)	-	45,539
Grants and subsidies	2.2	108,140	2,148,735
Other expenses	2.3	1,502,637	1,514,130

2.1(a) Employee benefits expenses**Wages and Salaries**

Superannuation - defined contribution plans ^(a)
Other related expenses

Total employee benefits expenses

^(a) Defined contribution plans include West State Superannuation Scheme (WSS), Gold State Superannuation Scheme (GSS), Government Employees Superannuation Board Schemes (GESBs) and other eligible funds.

	2019	2018
	\$	\$
186,758	186,758	161,726
26,516	26,516	27,786
5,025	5,025	15,184
218,299	218,299	204,696

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

Superannuation: The amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, the GESBs, or other superannuation funds. The employer contribution paid to the Government Employees Superannuation Board (GESB) in respect of the GSS is paid back into the Consolidated Account by the GESB.

GSS (concurrent contributions) is a defined benefit scheme for the purposes of employees and whole-of-government reporting. It is however a defined contribution plan for Commission purposes because the concurrent contributions (defined contributions) made by the Commission to GESB extinguishes the Commission's obligations to the related superannuation liability.

The Commission does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. The Liabilities for the unfunded Pension Scheme and the unfunded GSS transfer benefits attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS obligations are funded by concurrent contributions made by the Commission to the GESB.

The GESB and other fund providers administer public sector superannuation arrangements in Western Australia in accordance with legislative requirements. Eligibility criteria for membership in particular schemes for public sector employees vary according to commencement and implementation dates.

2.1(b) Employee benefits provisions

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

	2019	2018
	\$	\$
Current		
<u>Employee benefits provisions</u>		
Annual leave ^(a)	-	21,958
Long service leave ^(b)	-	18,639
Deferred salary scheme ^(c)	-	(9)
	-	40,588
Other provisions		
<u>Employment on-costs ^(d)</u>	-	4,951
Total current employee benefits provisions	-	45,539
Non-current		
<u>Employee benefits provisions</u>		
Long service leave ^(b)	-	-
<u>Other provisions</u>		
Employment on-costs ^(d)	-	-
Total non-current employee benefits provisions	-	-
Total employee benefits provisions	-	45,539

^(a) **Annual leave liabilities:** Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

^(b) **Long service leave liabilities:** Unconditional long service leave provisions are classified as **current** liabilities as the Commission does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

Pre-conditional and conditional long service leave provisions are classified as **non-current** liabilities because the Commission has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave is calculated at present value as the Commission does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

^(c) **Deferred salary scheme liabilities:** Classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

^(d) **Employment on-costs:** The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses, Note 2.3 (apart from the unwinding of the discount (finance cost))' and are not included as part of the Commission's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2019	2018
	\$	\$
Employment on-cost provision		
Carrying amount at start of period	4,951	41,077
Additional/(reversals of) provisions recognised	(4,951)	(34,941)
Payments/other sacrifices of economic benefits	-	(1,185)
Carrying amount at end of period	4,951	4,951

Employment on-cost provision

Carrying amount at start of period

Additional/(reversals of) provisions recognised

Payments/other sacrifices of economic benefits

Carrying amount at end of period

Key sources of estimation uncertainty – long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating the Commission's long service leave provision. These include:

- Expected future salary rates
- Discount rates
- Employee retention rates; and
- Expected future payments

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

2.2 Grants and subsidies

Recurrent

Royalties for Regions Fund

Total grants and subsidies

	2019	2018
	\$	\$
Royalties for Regions Fund	108,140	2,148,735
Total grants and subsidies	108,140	2,148,735

Transactions in which the Commission provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant expenses'. Grants can either be operating or capital in nature.

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

Grants and other transfers to third parties (other than contribution to owners) are recognised as an expense in the reporting period in which they are paid or payable. They include transactions such as: grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, non-government schools, and community groups.

2.3 Other expenses

	2019	2018
	\$	\$
Supplies and services		
Board Fees	74,556	80,088
Communications	1,433	7,481
Consultants and contractors	106,992	142,783
Consumables	15,841	10,887
Equipment repairs and maintenance	3,058	2,576
Operating leases - vehicles	10,695	15,380
Travel	19,136	12,054
Other	5,996	12,881
Support Services provided by DPIRD ^(a)	1,079,111	1,195,196
Total supplies and services expenses	1,316,818	1,479,326
Accommodation expenses		
Lease rentals	-	22,520
Utilities	-	5,229
Repairs and maintenance	-	3,116
Cleaning	-	3,349
Total accommodation expenses	-	34,214
Other expenditure		
Audit fees	-	590
Refund of revenue	185,819	-
Total other expenditure	185,819	590
Total other expenses	1,502,637	1,514,130

^(a) Support Services provided by DPIRD to support the Commission's in the fulfillment of its statutory functions and obligations under the Regional Development Commission Act 1993. See note 3.1 Income from State Government.

Supplies and services:

Supplies and services are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Accommodation expenses:

Operating lease payments are recognised on a straight line basis over the lease term, except where another systematic basis is more representative of the time pattern of the benefits derived from the use of the leased asset.

Repairs, maintenance and cleaning costs are recognised as expenses as incurred.

Other expenditure:

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

Employee on-cost includes workers' compensation insurance and other employment on-costs. The on costs liability associated with the recognition of annual and long service leave liabilities is included at Note 2.1(b) Employee benefit provision. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

3. Our funding sources

How we obtain our funding

This section provides additional information about how the Commission obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Commission and the relevant notes are:

	Notes	2019	2018
		\$	\$
Income from State Government	3.1	1,553,505	4,449,807
Other revenue	3.2	19,670	84,427
Gains	3.3	0	(1,716)

3.1 Income from State Government

Appropriation received during the period:

	2019	2018
	\$	\$
Service appropriation ^(a)	227,000	227,000
	227,000	227,000

Services received free of charge ^(b)

Determined on the basis of the following estimates provided by agencies:
Support Services provided by DPIRD

	1,079,111	1,195,196
	1,079,111	1,195,196

Grants received from Other State Agencies

	247,394	-
	247,394	-

Royalties for Regions Fund:

Regional Infrastructure and Headwork Account ^(c)

Regional Community Services Account ^(c)

Regional & Statewide Initiative ^(a)

	-	-
	-	2,541,111
	-	486,500
	-	3,027,611
	1,553,505	4,449,807

^(a) **Service appropriations, and, Regional and Statewide Initiative** received from the Department of Treasury fund the net cost of services delivered. Appropriation revenue comprises a cash component only.

^(b) **Assets or services** received free of charge or for nominal cost are recognised as revenue at fair value of the assets and/or services that can be reliably measured and which would have been purchased if they were not donated. Contributions of assets or services in the nature of contributions by owners are recognised direct to equity. The Commission received support services from Department of Primary Industries and Regional Development.

^(c) **The Regional Infrastructure and Headworks Account, and, Regional Community Services Accounts** are sub-funds within the over-arching 'Royalties for Regions Fund'. The recurrent fund are committed to projects and programs in WA regional areas and are recognised as revenue when the Commission gains control on receipt of the funds.

3.2 Other revenue

	2019	2018
	\$	\$
Other revenue	19,670	84,427
	<u>19,670</u>	<u>84,427</u>

3.3 Gains

	2019	2018
<u>Net proceeds from disposal of non-current assets</u>	\$	\$
Computer hardware	-	-
<u>Carrying amount of non-current assets disposed</u>	-	(1,716)
Computer hardware	-	<u>(1,716)</u>
Total gains	-	<u>(1,716)</u>

Realised and unrealised gains are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets.

Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised in profit or loss in the statement of comprehensive income (from the proceeds of sale).

Selling expenses (e.g. sales commissions netted from agency receipts) are ordinarily immaterial. Where the amounts are material, additional disclosure is warranted.

Insured non-current assets written-off as a result of an insurable event should be treated as other expenses (write-off of assets destroyed by fire/storm/earthquake etc.). The subsequent insurance recovery is to be treated as other income when it is received or receivable.

4. Key assets

Assets the Commission utilises for economic benefit or service potential

This section includes information regarding the key assets the Commission utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes	2019	2018
Property, plant and equipment		\$	\$
Total key assets	4.1	<u>54,044</u>	<u>140,569</u>
		<u>54,044</u>	<u>140,569</u>

4.1 Property, plant and equipment

	Year ended 30 June 2019		Office equipment	Communication	Computer hardware	Furniture fixture and fittings	Plant and machinery	Total
	\$	\$						
1 July 2018								
Gross carrying amount	41,044	20,434	187,585	235,936	8,696	493,695		
Accumulated depreciation	(36,868)	(11,135)	(89,449)	(206,978)	(8,696)	(353,126)		
Accumulated impairment loss	-	-	-	-	-	-		
Carrying amount at start of period	4,176	9,299	98,136	28,958	-	140,569		
Additions	-	-	-	-	-	-		
Disposals (written down value)	-	-	-	-	-	-		
Revaluation increments/(decrements)	-	-	-	-	-	-		
Depreciation	(2,651)	(4,087)	(60,643)	(19,144)	-	(86,525)		
Impairment loss	-	-	-	-	-	-		
Carrying amount at 30 June 2019	1,525	5,212	37,493	9,814	-	54,044		
Gross carrying amount	41,044	20,434	187,585	235,936	8,696	493,695		
Accumulated depreciation	(39,519)	(15,222)	(150,092)	(226,122)	(8,696)	(439,651)		

Initial recognition

Items of property, plant and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment and infrastructure costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total).

Subsequent measurement

Subsequent to initial recognition of an asset, the cost model is used for property, plant and equipment. All other items of property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

4.1.1 Depreciation and impairment

Change for the period

	2019	2018
	\$	\$
Depreciation		
Office equipment	2,651	3,004
Communications equipment	4,087	4,087
Computer hardware	60,643	58,145
Furniture fixture and fittings	19,144	23,196
Total depreciation for the period	86,525	88,432

As at 30 June 2019 there were no indications of impairment to property, plant and equipment or infrastructure.

Finite useful lives

All infrastructure, property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exceptions to this rule include items under operating leases, assets held for sale, land and investment properties.

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life: years
Office equipment	5 years
Communications equipment	5 years
Computer hardware	3 years
Furniture fixture and fittings	5-10 years
Plant and equipment	10 to 15 years
Software ^(a)	3 to 5 years

^(a) Software that is integral to the operation of related hardware.

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

Impairment

Non-financial assets, including items of property, plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

As the Commission is a not-for-profit entity, unless a specialised asset has been identified as a surplus asset, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

5. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Commission's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes	2019	2018
		\$	\$
Receivables			
Amounts receivable for services	5.1	3,399	17,455
Payables			
	5.2	99,000	99,000
	5.3	23,994	7,904
5.1 Receivables		2019	2018
		\$	\$
Current		3,399	17,455
GST Receivable		3,399	17,455
Total current		17,455	17,455

The Commission does not hold any collateral or other credit enhancements as security for receivables.

Receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment).

The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

5.2 Amounts receivable for services (Holding Account)

	2019	2018
	\$	\$
Current	-	-
Non-Current	99,000	99,000
	99,000	99,000

Amounts receivable for services represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

Amounts receivable for services are considered not impaired (i.e. there is no expected credit loss of the Holding Account

5.3 Payables

	2019	2018
	\$	\$
Current		
Accrued salaries	808	777
Accrued expenses	9,051	74
Trade payables	14,135	7,053
Total current	23,994	7,904
Balance at end of period	23,994	7,904

Payables are recognised at the amounts payable when the Commission becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 30 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight after the reporting period. The Commission considers the carrying amount of accrued salaries to be equivalent to its fair value.

6. Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of the Commission.

	Notes
Cash and cash equivalents	6.1
Commitments	6.2
Non-cancellable operating lease commitments	6.2.1

6.1 Cash and cash equivalents

	2019	2018
	\$	\$
Cash and cash equivalents	48,911	48,911
Restricted cash and cash equivalents		
- Royalties for Regions Fund	176,487	447,781
- Wheatbelt Regional Development Scheme - Non contestable	394	394
Balance at end of period	225,792	497,086

For the purpose of the statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand.

6.2 Commitments

6.2.1 Non-cancellable operating lease commitments

Commitments for minimum lease payments are payable as follows:

	2019	2018
	\$	\$
Within 1 year	10,862	2,937
Later than 1 year and not later than 5 years	9,956	-
Total	20,818	2,937

Operating leases are expensed on a straight line basis over the lease term as this represents the pattern of benefits derived from the leased properties.

7. Financial instruments and Contingencies

	Notes
Financial instruments	7.1
Contingent assets	7.2.1
Contingent liabilities	7.2.2

7.1 Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2019	2018
	\$	\$
Financial Assets		
Cash and cash equivalents	48,911	48,911
Restricted cash and cash equivalents	176,881	448,175
Loans and receivables ^(a)	99,000	99,000
Total financial assets	324,792	596,086
Financial Liabilities		
Financial liabilities measured at amortised cost	23,994	7,904
Total financial liability	23,994	7,904

^(a) The amount of receivables excludes GST recoverable from the ATO (statutory receivable).

7.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at nominal value.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

7.2.1 Contingent assets

There are no contingent assets to disclose.

Loss on disposal of non-current assets

There are no contingent liabilities to disclose.

8. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Events occurring after the end of the reporting period	8.1
Initial application of Australian Accounting standards	8.2
Key management personnel	8.3
Related party transactions	8.4
Related bodies	8.5
Affiliated bodies	8.6
Special purpose accounts	8.7
Remuneration of auditors	8.8
Equity	8.9
Supplementar financial information	8.10
Explanatory statement	8.11

8.1 Events occurring after the end of the reporting period

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

8.2 Initial application of Australian Accounting standards

AASB 9 Financial Instruments

AASB 9 Financial instruments replaces AASB 139 Financial instruments: Recognition and Measurement for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The Commission applied AASB 9 prospectively, with an initial application date of 1 July 2018. Although the adoption of AASB 9 has resulted in changes in accounting policies, there are no adjustments to the amounts recognised in the financial statements. The transition to AASB 9 has therefore no impact on the opening balance of retained earnings. In accordance with AASB 9.7.2.15, the Commission has not restated the comparative information which continues to be reported under AASB 139.

Classification and measurement

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the Commission's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the Commission's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

The classification and measurement requirements of AASB 9 did not have any impact to the Commission.

Impairment

The adoption of AASB 9 has fundamentally changed the Commission's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the Commission to recognise an allowance for ECLs for all financial assets not held at fair value through P/L.

The Commission has determined that the application of AASB 9's impairment requirements at 1 July 2018 results in no allowance for impairment.

8.3 Key management personnel

The Commission has determined key management personnel to include the Chief Executive Officer, members of the accountable authority, senior officers of the agency and the Minister that the agency assists. The Commission does not incur expenditures to compensate Ministers and those disclosures may be found in the *Annual Report on State Finances*.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Commission for the reporting period are presented within the following bands:

	2019	2018
Compensation of Board members (\$)		
0 - 10,000	9	12
10,001 - 20,000	1	-
40,001 - 50,000	1	1
Compensation of senior officers (\$)		
80,001 - 90,000	1	-
150,001 - 160,000	1	-
190,001 - 200,000	-	1
	2019	2018
	\$	\$
Short term employee benefits	257,313	245,925
Post employment benefits	24,307	25,087
Other long term benefits	19,685	22,731
Termination benefits	10,954	-
Total compensation of key management personnel	312,269	293,743

Total compensation includes the superannuation expense incurred by the Commission in respect of senior officers and Board members.

8.4 Related party transactions

The Commission is a wholly owned and controlled entity of the State of Western Australia.

Related parties of the agency include:

- all senior officers and their close family members, and their controlled or jointly controlled entities;
- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- other departments and public sector entities, including related bodies included in the whole of government consolidated financial statements;
- associates and joint ventures, that are included in the whole of government consolidated financial statements; and
- the Government Employees Superannuation Board (GESB).

All related party transactions have been entered into on an arm's length basis.

Material transactions with other related entities

Outside of normal citizen type transactions with the Commission there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

8.5 Related bodies

The Wheatbelt Development Commission had no related bodies.

8.6 Affiliated bodies

Avon Industrial Park Advisory Board

	2019	2018
	\$ -	\$ -
		6,220

The Avon Industrial Park Advisory Board is a Ministerially appointed government affiliated body and it received administrative support and all administrative funding from the Wheatbelt Development Commission. The Avon Industrial Park Advisory Board is not subject to operational control by the Wheatbelt Development Commission. The expenses of the Board have been included in the financial statements as part of the Commission's operations.

8.7 Special purpose accounts

The Wheatbelt Development Commission has no special purpose accounts.

8.8 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2019	2018
	\$ -	\$ -
	20,000	20,511

Auditing the accounts, financial statements controls, and key performance indicators

8.9 Equity

Contributed equity

Balance at start of period

	2019	2018
	\$ -	\$ -
	75,000	75,000

Total contributions by owners

Balance at end of period

	-	-
	75,000	75,000

Accumulated surplus/(deficit)

Balance at start of period

Result for the period

Balance at end of period

	2019	2018
	\$ -	\$ -
	625,667	49,143
	(342,426)	576,525
	283,241	625,667
	358,241	700,667

Total Equity at end of period

8.10 Supplementary financial information

(a) Write-offs

There were no write-offs during the financial year.

(b) Losses through theft, defaults and other causes

There were no losses through theft, defaults and other causes during the reporting period.

(c) Gifts of public property

There were no gifts of public property provided by the Commission during the reporting period.

Note 8.11 Explanatory statement

All variances between estimates (original budget) and actual results for 2019 and between the actual results for 2019 and 2018 are shown below. Narratives are provided for key major variations, which are generally greater than:

- 5% and \$16,352 for the Statement of Comprehensive Income and Statement of Cashflows
- 5% and \$14,310 for the Statement of Financial Position

Statement of Comprehensive Income

Income Variances	Variance Note	Original Budget 2019 \$	Actual 2019 \$	Actual 2018 \$	Variance between estimate and actual \$	Variance between actual results for 2019 and 2018 \$
Expenses						
Employee benefits expense	1	251,995	218,299	204,696	(33,696)	13,603
Supplies and services	2, A	213,031	1,316,818	1,479,326	1,103,787	(162,508)
Depreciation and amortisation expense		85,811	86,525	88,432	714	(1,907)
Accommodation expenses	B	-	-	34,214	-	(34,214)
Grants and subsidies	3, C	236,000	108,140	2,148,735	(127,860)	(2,040,595)
Loss on disposal of non-current assets		-	-	1,716	-	(1,716)
Other expenses	4, D	30,750	185,819	590	155,069	185,229
Total cost of services		817,587	1,915,601	3,957,709	1,098,014	(2,042,108)
Income						
Other revenue	5, E	-	19,670	84,427	19,670	(64,757)
Total Revenue		-	19,670	84,427	19,670	(64,757)
Total income other than income from State Government		-	19,670	84,427	19,670	(64,757)
NET COST OF SERVICES		817,587	1,895,931	3,873,282	1,078,344	(1,977,351)
Income from State Government						
Service appropriation		227,000	227,000	227,000	-	-
Services received free of charge	6, F	-	1,079,111	1,195,196	1,079,111	(116,085)
Royalties for Regions Fund	7, G	504,776	-	3,027,611	(504,776)	(3,027,611)
Grants and subsidies	8, H	-	247,394	-	247,394	247,394
Total income from State Government		731,776	1,553,505	4,449,807	821,729	(2,896,302)
SURPLUS/(DEFICIT) FOR THE PERIOD		(85,811)	(342,426)	576,525	(256,615)	(918,951)
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		-	-	-	-	-
Total other comprehensive income		-	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(85,811)	(342,426)	576,525	(256,615)	(918,951)

Note 8.11 Explanatory statement (continued)

Statement of Financial Position	Variance	Original Budget	Actual	Actual	Variance between	Variance between
Variances	Note	2019	2019	2018	estimate and	actual results for
		\$	\$	\$	actual	2019 and 2018
					\$	\$
ASSETS						
Current Assets						
Cash and cash equivalents		50,320	48,911	48,911	(1,409)	-
Restricted cash and cash equivalents	9, I	513,000	176,881	448,175	(336,119)	(271,294)
Receivables		-	3,399	17,455	3,399	(14,056)
Total Current Assets		563,320	229,191	514,541	(334,129)	(285,350)
Non Current Assets						
Amounts receivable for services	10	-	99,000	99,000	99,000	-
Property, plant and equipment	11, J	152,172	54,044	140,569	(98,128)	(86,525)
Total Non-Current Assets		152,172	153,044	239,569	872	(86,525)
TOTAL ASSETS		715,492	382,235	754,110	(333,257)	(371,875)
LIABILITIES						
Current Liabilities						
Payables	12, K	-	23,994	7,904	23,994	16,090
Employee related provisions	13, L	33,681	-	45,539	(33,681)	(45,539)
Total Current Liabilities		33,681	23,994	53,443	(9,687)	(29,449)
Non-Current Liabilities						
Employee related provisions		-	-	-	-	-
Total Non-Current Liabilities		-	-	-	-	-
TOTAL LIABILITIES		33,681	23,994	53,443	(9,687)	(29,449)
NET ASSETS		681,811	358,241	700,667	(323,570)	(342,426)
EQUITY						
Contributed equity	14	-	75,000	75,000	75,000	-
Accumulated surplus		681,811	283,241	625,667	(398,570)	(342,426)
TOTAL EQUITY		681,811	358,241	700,667	(323,570)	(342,426)

Note 8.11 Explanatory statement (continued)

Statement of Cash Flows Variances	Variance Note	Original Budget 2019 \$	Actual 2019 \$	Actual 2018 \$	Variance between estimate and actual \$	Variance between actual results for 2019 and 2018 \$
<u>CASH FLOWS FROM STATE GOVERNMENT</u>						
Service appropriation		227,000	227,000	227,000	-	-
Royalties for Regions Fund	15, M	504,776	-	3,027,611	(504,776)	(3,027,611)
State Government grants and subsidies	16, N	-	247,394	-	247,394	247,394
Net cash provided by State Government		731,776	474,394	3,254,611	(257,382)	(2,780,217)
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>						
<u>Payments</u>						
Employee benefits	17, O	(251,995)	(263,807)	(646,407)	(11,812)	382,600
Supplies and services		(213,031)	(221,648)	(242,280)	(8,617)	20,632
Accommodation	P	-	-	(34,214)	-	34,214
GST payments on purchases	18, Q	-	(22,849)	(209,352)	(22,849)	186,503
GST payments to taxation authority		-	-	(10,036)	-	10,036
Grants and subsidies	19, R	(236,000)	(108,140)	(2,148,735)	127,860	2,040,595
Other payments	20, S	(30,750)	(185,819)	(41,657)	(155,069)	(144,162)
<u>Receipts</u>						
GST receipts on sales		-	1,952	9,731	1,952	(7,779)
GST receipts from taxation authority	21, T	-	34,953	246,377	34,953	(211,424)
Other receipts	22, U	-	19,670	85,527	19,670	(65,857)
Net cash used in operating activities		(731,776)	(745,688)	(2,991,046)	(13,912)	2,245,358
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>						
<u>Payments</u>						
Purchase of non-current assets		-	-	(19,655)	-	19,655
<u>Receipts</u>						
Other proceeds		-	-	500	-	(500)
Net cash used in investing activities		-	-	(19,155)	-	19,155
Net increase/(decrease) in cash and cash equivalents		-	(271,294)	244,410	(271,294)	(515,704)
Cash and cash equivalents at the beginning of the period		563,320	497,086	252,676	(66,234)	244,410
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		563,320	225,792	497,086	(337,528)	(271,294)

From the 1st of July 2017 as part of the recent Machinery of Government (MoG) changes, all Regional Development Commissions (RDCs) employees were transferred to Department of Primary Industries and Regional Development (DPIRD) except for the Chief Executive Officers (CEOs). Under this new arrangement DPIRD provides the Commission with the necessary supplies and services to support the Accountable Authority of the Commission in the fulfilment of its statutory functions and obligations under the *Regional Development Commissions Act 1993*.

For the 2018/19 the Commission's Section 40 budget was set to only reflect board related costs, CEO salaries and travel costs, legacy projects and grants. This has resulted in a budget variance by not accounting for the value of services provided free of charge by DPIRD in the Commission's original budget. This support service is recognised as expenditure incurred by the Commission representing full cost of service by the Statutory Authority.

Major Estimates and Actuals (2019) Variance Narratives

- 1 Employee benefits expenses variance of \$33,696 is due to travel budgeted for as employee benefits and actual expenses being costed to supplies and services.
- 2 Supplies and services expense variance of \$1,103,787 is a result of the Commission's 2018-19 Section 40 budget not accounting for services provided free of charge by DPIRD.
- 3 Grants and subsidies expense variance of \$127,860 is due to the timing of payments for Regional Grants Scheme (legacy) project in 2018-19 financial year.
- 4 Other expenses variance of \$155,069 is predominantly due to a return of funds for Regional Grant Scheme and Community Chest Funds projects to Treasury in 2018-19 financial year.
- 5 Other revenue exceeded estimates by \$19,670 is a result recoup relating to North of Perth Growth Planning Project received in 2018-19 financial year.
- 6 Resources received free of charge variance of \$1,079,111 is a result of the Commission's 2018-19 Section 40 budget not accounting for services provided free of charge by DPIRD.
- 7 Royalties for Regions fund variance of \$504,776 is due to the funding to support the Commission's operational activities (\$257,000) now being budgeted for and receipted to Grants and subsidies. In addition the budget of \$236,000 for Regional Grants Scheme funding project was redirected to RED grants fundings which is now under DPIRD.
- 8 Grants and subsidies variance of \$247,394 is due to fundings received from DPIRD to support the Commission's operational activities in 2018-19 financial year.
- 9 Restricted cash and cash equivalents variance of \$336,119 is due to a return of funds (\$185,819) for Regional Grant Scheme project to Treasury and lower RfR projects cash balances at the end of 2018-19 financial year.
- 10 Amounts receivable for services - non current variance of \$99,000 is a result of not accounting for this item in the 2018-19 Section 40 budget.
- 11 Property, plant and equipment variance of \$98,128 is due to Section 40 budget for 2018-19 being overstated.

- 12 Payables variance of \$23,994 due to higher than anticipated suppliers invoices at the end of 2018-19 financial year.
- 13 Provisions - current variance of \$33,681 is due to the current acting CEO's leave entitlements being accrued by home agency (Gascoyne Development Commission).
- 14 Contributed equity variance of \$75,000 is a result of not accounting for this item in the 2018-19 Section 40 budget.
Royalties for Regions fund variance of \$504,776 is due to the funding to support the Commission's operational activities (\$257,000) now being budgeted for and receipted to Grants and subsidies. In addition the budget of \$236,000 for Regional Grants Scheme funding project was redirected to RED grants fundings which is now under DPIRD.
- 15
- 16 State Government grants and subsidies variance of \$247,394, is due to fundings received from DPIRD to support the Commission's operational activities in 2018-19 financial year.
- 17 Employee benefits exceeded estimate by \$11,812 is predominantly due to leave paid out to former CEO in 2018-19 financial year.
- 18 GST payments on purchase exceeded estimates by \$22,849 is a result of not accounting for this item in the 2018-19 Section 40 budget.
- 19 Grants and subsidies variance of \$127,860 is due to the timing of payments for Regional Grants Scheme (legacy) project in 2018-19 financial year.
- 20 Other payments exceeded estimate \$155,069 is predominantly due to a return of funds for Regional Grant Scheme projects to Treasury in 2018-19 financial year.
- 21 GST receipts from the taxation authority exceeded estimates by \$34,953 is a result of not accounting for this item in the 2018-19 Section 40 budget.
- 22 Other receipts exceeded estimates by \$19,670 is due to recoup relating to North of Perth Growth Planning Project received in 2018-19 financial year.

Major Actuals (2019) and Comparative (2018) Variance Narratives

- A Supplies and services decrease by \$162,508 due to lower services provided free of charge from DPIRD in 2018-19 financial year.
- B Accommodation expenses decreased by \$34,214 due to funding arrangement from the MoG changes and the transfer of lease from the Commission to DPIRD in 2017-18.
- C Grants and subsidies expense decreased by \$2,040,595 due to the completion stage of legacy projects in 2017-18 financial year.
- D Other expenses increased by \$185,229 is predominantly due to a return of funds for Regional Grant Scheme projects to Treasury in 2018-19 financial year.
- E Other revenue decreased by \$64,757 due to higher recoup relating to North of Perth Growth Planning Project received in 2017-18 financial year.
- F Resources received free of charge decreased by \$116,085 due to lower services provided free of charge from DPIRD in 2018-19 financial year.
- G Royalties for Regions Fund decreased by \$3,027,611 due to the completion of fundings for legacy projects and the transfer of RfR fundings to DPIRD in 2017-18 financial year.
- H Grants and subsidies increased by \$247,394 is due to fundings received from DPIRD to support the Commission's operational activities in 2018-19 financial year.

- I Restricted cash and cash equivalents decreased by \$271,294 predominantly due to return of funds to Treasury and lower RfR project cash balances at the end of 2018-19 financial year.
- J Property, plant and equipment decreased by \$86,525 due to depreciation charges for 2018-19 financial year.
- K Payables increased by \$16,090 due to higher valued suppliers invoices at the end of 2018-19 financial year.
- L Provisions - current decreased by \$45,539 due to leave payout to the former CEO during 2018-19 financial year.
- M Royalties for Regions Fund decreased by \$3,027,611 due to the completion of funding for legacy projects and the transfer of RfR funding to DPIRD in 2017-18 financial year.
- N State grants and subsidies increased by \$247,394 is due to fundings received from DPIRD to support the Commission's operational activities in 2018-19 financial year.
- O Employee benefits decreased by \$382,600 due to transfer of leave cash balance in 2017-18 to DPIRD
- P Accommodation decreased by \$34,214 due to funding arrangement from the MoG changes and the transfer of lease in 2017-18 from the Commission to DPIRD.
- Q GST payments on purchases decreased by \$186,503 due to the MoG transition taxable invoices payment transferred from the Commission to DPIRD in 2017-18 financial year.
- R Grants and subsidies decreased by \$2,040,595 due to the completion stage of legacy projects in 2017-18 financial year.
- S Other payments increased by \$144,162 predominantly due to a return of fund for Regional Grant Scheme and Community Chest projects to Treasury in 2018-19 financial year.
- T GST receipts from taxation authority decreased by \$211,424 due to lower taxable purchases in 2018-19 financial year.
- U Other receipts decreased by \$65,857 as a result of lower trade debtors in 2018-19 financial year.

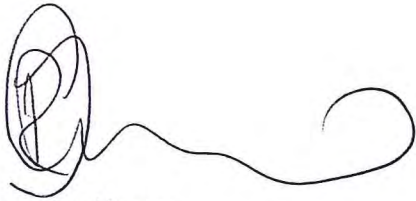
STATEMENT OF PERFORMANCE

KEY PERFORMANCE INDICATORS

CERTIFICATION OF KEY PERFORMANCE INDICATORS

For the year ended 30 June 2019

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Wheatbelt Development Commission's performance, and fairly represent the performance of the Wheatbelt Development Commission for the financial year ended 30 June 2019.



Rebecca Tomkinson
Chair of the Board
23 August 2019



Gavin Robins
Chief Executive Officer
23 August 2019

PERFORMANCE SUMMARY

Key Performance Indicators

Outcome: The benefits from sustainable development consistent with the expectations of the regional community flow to the people of the Wheatbelt.

The annual client survey is derived from all Wheatbelt Development Commission contacts through the whole month of May each year. Each year the three core questions are surveyed:

- Activities promote sustainable development in the Wheatbelt region
- Activities lead to benefits for the people of the Wheatbelt region
- Activities are appropriate to community needs

In relation to overall performance, there has been an improvement to the actual performance compared to 2017/18, with Strongly Agree and Agree both collectively sitting at 94% in 2018/19 and 88% in 2017/18.

Customer satisfaction survey	Target 2018/19	Actual 2018/19	Variation to Target	Actual 2017/18	Actual 2016/17	Actual 2015/16
Sample size	77	65		95	99	105
Strongly agree	28%	33%	←5%	28%	34%	31%
Agree	60%	61%	←1%	60%	56%	63%
Neither agree nor disagree	5%	4%	1%→	5%	4%	3%
Disagree	2%	2%	0%	2%	2%	1%
Strongly disagree	2%	0%	2%→	2%	2%	0%
Don't know/No Response	2%	0%	2%→	2%	2%	2%

From 77 Clients asked to participate in the annual client survey, 65 responded (84% response rate). The Commission has again performed well against its three performance indicators.

There has been small improvement in 'activities of the Commission;

- promotes sustainable development (up 3 percentage points)
- lead to benefits for the people of the Wheatbelt (up 2 percentage points)
- undertaking activities which are appropriate to the communities' needs (up 3 percentage point).

Key Efficiency Indicators

All of the Wheatbelt Development Commission's core activities contribute to two services:

Information and Promotion Services

The provision of timely and accurate information to meet client need in developing the Wheatbelt region through identification and promotion of the comparative advantages of the Region, the diversification of industry and businesses, and by providing a central point for information and assistance.

Facilitation Services

The provision of assistance, support and encouragement to clients, based around identified regional opportunities. Central to this service are activities that relate to the facilitation of the upgrading of infrastructure, provide encouragement and support to the development of new industries and facilitate the intensification, expansion and diversification of existing industries.

The Wheatbelt Development Commission uses cost per hour of service as its efficiency indicator, calculated separately for each service.

Service 1: Information and Promotion	Target 2018/19	Actual 2018/19	Variation to Target	Actual 2017/18	Actual 2016/17	Actual 2015/16
Average cost p/hr of regional development service	\$95.00	\$91.18	\$3.82→	\$100.83	\$132.81	\$123.51
Average cost per program of grants conveyed	\$14,400	\$29,558	←\$15,158	\$113,757	\$18,936	\$27,941

Service 2: Facilitation	Target 2018/19	Actual 2018/19	Variation to Target	Actual 2017/18	Actual 2016/17	Actual 2015/16
Average cost p/hr of regional development service	\$85.00	\$76.12	\$8.88→	\$87.73	\$119.38	\$112.68
Average cost per program of grants conveyed	\$5,565	\$2,451	\$3,114→	\$43,964	\$67,439	\$63,140

Comparison between Actual and Target for 2018/19

The decrease in cost per hour of service delivery in Service 1; Information and Promotion and Service 2; Facilitation Services is due to increased hours by project and support staff in administering the Royalties for Regions Program.

Cost per program of grants conveyed for Information and Promotion is over target due to the number grants being more orientated towards facilitating projects rather than providing information services.

Cost per program of grants conveyed for Facilitation Services is less than target, due to the number grants being more orientated towards facilitating projects rather than providing information services.

Comparison between 2018/19 and 2017/18

There was a decrease in cost per hour for Information & Promotion Services of \$9.65 per hour, and \$11.61 per hour for Facilitation Services. This was mainly due to increased hours by project and support staff in administering the Royalties for Regions Program.

The decrease in cost per program of grants conveyed in Service 1; Information & Promotion is due in part to an increase in hours by project and support staff in administering the Royalties for Regions Program, combined with the number of grants being more orientated towards facilitating projects rather than providing information services.

The decrease in cost per program of grants conveyed in Service 2; Facilitation Services is mainly due to the number of grants being more orientated towards the facilitation of projects.

BOARD AND COMMITTEE REMUNERATION

Wheatbelt Development Commission Board

Position	Name	Type of Remuneration	Period of Membership	Gross / Actual Remuneration 2018-19 Financial Year
Chair	Ms Rebecca Tomkinson	Sitting fee	12 months	\$43312.50
Deputy Chair	Mr David Lantzke	Sitting fee and Stipend	12 months	\$10778
Member	Mr Ross Ainsworth	Sitting fee	12 months	\$4503
Member	Ms Leslee Holmes	Sitting fee	12 months	\$4906
Member	Ms Heidi Cowcher	Sitting fee	6 months	\$3697
Member	Ms Julie Flockart	Sitting fee	12 months	\$5528
Member	Ms Amanda Walker	Sitting fee	7 months	\$1831

Employment and Industrial Relations

Staff Profile

Due to Machinery of Government changes, the Commission's employees excluding the Chief Executive Officer were transferred to DPIRD effective 1 July 2017. The Commission by way of 'Resources received free of charge' were provided with resources to deliver the 2018-19 Business Plan. Employees transferred to DPIRD are included in the DPIRD Annual Report for 2018-19. The Commission relocated to government owned premises in June 2018.

	2018-19	2016-17
Full-time permanent	1.0	1.0
Full-time contract	0	0
Part-time measured on an FTE basis	0	0
On secondment	0	0
	1.0	1.0

OTHER FINANCIAL DISCLOSURES

Wheatbelt Development Commission Annual Estimates 2018/2019

In accordance with Treasurer's Instruction 953 (Item 3), the annual estimates for the 2019/2020 year are hereby included in the 2018/2019 Annual Report. These estimates do not form part of the 2018/2019 financial statements and are not subject to audit.

S40 SUBMISSION

Statement of Comprehensive Income			
	FOT 2018-19 \$'000s	Budget 2018-19 \$'000s	Budget 2019-20 \$'000s
EXPENSES			
Employee benefits	227	252	267
Supplies and services	153	213	207
Services received free of charge	1,093	-	1,287
Depreciation and amortisation	88	86	53
Grants and subsidies	90	236	-
Other expenses	18	31	22
TOTAL COST OF SERVICES	1,669	818	1,836
INCOME			
Other revenue	-	-	-
TOTAL INCOME	-	-	-
NET COST OF SERVICES			
	1,669	818	1,836
INCOME FROM STATE GOVERNMENT			
Service appropriation	231	227	228
Income received from other state agencies	247	505	268
Services received free of charge	1,093	-	1,287
TOTAL INCOME FROM STATE GOVERNMENT	1,571	732	1,783
SURPLUS/(DEFICIT)	(98)	(86)	(53)

Statement of Financial Position			
	FOT 2018-19 \$'000s	Budget 2018-19 \$'000s	Budget 2019-20 \$'000s
ASSETS			
Current Assets			
Cash and cash equivalents	49	50	49
Restricted cash and cash equivalents	438	513	438
Receivables	17	17	17
Non-Current Assets			
Amounts receivable for services	99	99	99
Property, plant and equipment	53	153	(0)
Intangible assets	-	-	-
TOTAL ASSETS	656	716	603
LIABILITIES			
Current Liabilities			
Payables	8	8	8
Provisions	45	34	45
Non-Current Liabilities			
Provisions	53	34	53
TOTAL LIABILITIES	603	682	590
NET ASSETS			
Contributed equity	75	75	75
Reserves	528	682	475
Accumulated surplus/(deficiency)	-	-	-

Statement of Cash Flow			
	FOT 2018-19 \$'000s	Budget 2018-19 \$'000s	Budget 2019-20 \$'000s
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation	231	227	228
Capital appropriation	-	-	-
Income received from other state agencies	247	505	268
CASH FLOWS FROM OPERATING ACTIVITIES	(227)	(252)	(267)
Payments	(153)	(213)	(207)
Employee benefits	(90)	(86)	(53)
Supplies and services	(18)	(31)	(22)
Grants and subsidies	-	-	-
Other payments	-	-	-
Receipts	(10)	-	-
CASH FLOWS FROM INVESTING ACTIVITIES	-	-	-
Purchase of non-current assets	-	-	-
Net increase/(decrease) in cash held and cash equivalents	(10)	-	-
Cash and cash equivalents at the beginning of the period	497	563	487
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	487	563	487

In accordance with Treasurer's Instruction 953, the Annual Estimates for the 2020 year are hereby included in the 2019 Annual Report. These Estimates do not form part of the 2019 financial statements and are not subject to audit.

OTHER LEGAL REQUIREMENTS

Advertising

In compliance with section 175ZE of the Electoral Act 1907, the Commission is required to report on expenditure incurred during the financial year in relation to advertising agencies, market research organisations, polling organisations, direct mail organisations and media advertising organisations.

The following expenditures were incurred (inclusive of GST):

<i>Expenditure with Advertising Agencies</i>	
Class Total	<i>Nil</i>
<i>Expenditure with Market Research Agencies</i>	
Advantage Communications & Marketing Pty Ltd	\$3,049
Class Total	\$3,049
<i>Expenditure with Polling Agencies</i>	
<i>NIL</i>	
<i>Expenditure with Direct Mail Agencies</i>	
<i>NIL</i>	
<i>Expenditure with Media Advertising Agencies</i>	
<i>NIL</i>	
Lauren Clarke Consulting	\$7,641
Other minor publications	<i>NIL</i>
Class Total	\$7,641
TOTAL EXPENDITURE	\$10,690

Disability Access and Inclusion Plan Outcomes

The Commission has developed a Disability Access and Inclusion Plan 2017 - 2022 which has the primary focus of improving access to the Commission's services, facilities and information.

- Existing functions, facilities and services are adapted to meet the needs of people with disabilities;
- All information produced by the Commission is available in alternative formats, large print and computer CD, upon request; and
- The Commission's website and online marketing is progressing towards compliance with Public Sector Commission policy.

Access to Buildings and Facilities

The Commission holds meetings in its own offices. The Commission covers 42 local government authorities and in excess of 200 communities. Many meetings are held at shire offices and halls, which have disabled facilities.

The Commission remains adaptable in responding to barriers experienced by people with disabilities and until improvements are made to our current premises, the Commission will make arrangements to meet people with disabilities at premises that conform.

Information about functions, facilities and services is provided in a format which meets the communication needs of people with disabilities.

All functions are arranged with consideration to access for the disabled. The Commission has a policy on communicating in plain English with customers. Staff awareness of the needs of people with disabilities and skills in delivering services is improved. All staff have participated in disability awareness training.

Opportunities are provided for people with disabilities to participate in public consultations, grievance mechanisms and decision-making processes.

Human Resource Management Standards

The Commission is fully compliant with the Public Sector Standards in Human Resource Management. The standards are applied rigorously across all specified areas of human resource management where those activities are undertaken.

No instances of transfer, redeployment, discipline, termination or grievance resolution breaches were encountered during 2018/2019.

As a small agency, the Commission encounters a limited number of human resources events that require application of the Standards, and the same person manages each such event. This structure facilitates application of the Standards to each individual event.

Claims for Breaches of the Standards – Nil

Public Sector Standards and Code of Ethics

The Commission has complied fully with the 'Public Sector Standards, Code of Conduct and Code of Ethics'. The following is an overview of the Commission's activities with respect to compliance with Public Sector Standards and Ethical Codes:

- Compliance has been monitored throughout the year through a process of quality assurance decisions relating to recruitment, selection and employment.
- The Commission has developed 'Code of Conduct' policies for both staff and board members of the Commission which incorporate the Public Sector's 'Code of Ethics'.
- Guidelines and procedures to ensure compliance with the Public Sector Standards, including a code of conduct are provided to all staff on the commencement of their employment, as part of the Commission's induction package.
- The review of the Commission's 'Code of Conduct' is conducted annually.
- The Chief Executive Officer and Board have undertaken Ethical Decision Making Training.
- The Commission views the principles embodied in the 'Public Sector Standards, Code of Conduct and Code of Ethics' as paramount and as such they are reflected in the management processes practised by the agency.
- The Commission did not receive any complaints relating to its compliance with the 'Public Sector Standards, Code of Conduct and Code of Ethics' during 2018/2019.
- Development and/or review of a comprehensive range of human resource policies.
- Development of stakeholder/ customer complaint policy for the Commission.

Compliance with Public Sector Management Act Section 31(1)

1. In the administration of the Commission, I have complied with the Public Sector Standards in Human Resource Management, the Western Australian Public Sector Code of Ethics and our Code of Conduct.
2. I have put in place procedures designed to ensure such compliance and conducted appropriate internal assessments to satisfy myself that the statement made in 1 is correct.
3. The applications made for breach of standards review and the corresponding outcomes for the reporting period are:

Number Lodged:	Nil
Number of breaches found, Including details of multiple breaches per application:	Nil
Number still under review:	Nil



Gavin Robins
Chief Executive Officer

Reporting on Record Keeping Plans

The Commission is required to comply with the State Records Act 2000. In accordance with the State Records Act 2000, a Record Keeping Plan has been developed, consistent with the principles defined by the State Records Commission.

The Commission does not have a formal record keeping training program due to the small number of staff and the geographically diverse nature of the office locations. Training in record keeping practices is given to new employees at the earliest practical opportunity, with a preference for onsite training at the office that is the employee's usual base. Training for existing employees is provided as required, for example, during implementation of new technology or systems.

The effectiveness of record keeping practices is continuously monitored with site visits to offices conducted regularly. An induction program for new staff addresses the responsibilities of the Commission and its employees with regard to compliance in a number of areas, including record keeping practices and expectations. Each new employee receives an induction package containing a copy of the Commission's Document Handling Guidelines and file plan.

Policies related to record keeping and computer management are reviewed biennially and updated, if required, in line with current operational and compliance requirements. Policies are lodged on the Commission's intranet and can be accessed by all staff.

Freedom of Information

The Commission maintains a range of documents relating to its business activities in both hard copy and electronic form. Documents covering the business activities of administrative processes and procedures, corporate services, grant funding management, board functions and project work are kept in accordance with the State Records Act 2000. Publications such as reports, fact sheets and promotional material are also produced by the Commission.

The Commission does not charge for brochures and publications. No charge is levied on requests for information that are simple to service, although the Commission does reserve the right to recoup costs if a request requires significant resources to satisfy.

The Commission has a policy of providing personal information to employees and former staff when requested through the proper channels.

Applications for information not normally provided publicly or posted on the web site can be made under the provisions of the Freedom of Information Act 1992, for which the standard \$30.00 charge applies. The Commission received no Freedom of Information requests during the year. The contact details of the Freedom of Information Officer are as follows:

Finance and Corporate Services Officer
Wheatbelt Development Commission
PO Box 250, NORTHAM WA 6401

Occupational Health and Safety

The Commission is committed to the principles of Occupational Health and Safety and Injury Management.

The Commission has adopted the Code of Practice: Occupational Safety and Health in the Western Australian Public Sector (the 'Code') and has in place an Injury Management System together with a Return to Work Program.

The Code of Practice and Injury Management System forms part of the Commission's induction package for all new and existing employees. Presently, any changes to the above are communicated to all staff via the Commission's intranet.

The Commission, being a small statutory authority, communicates with its employees by way of regular meetings, phone contact, email system and intranet, if there are any changes to legislation or policy as they occur. To date there have been no reported incidents, however the mechanism is in place should one occur.

The Commission has one employee who has completed the Occupational Safety and Health training course and acts as the Commission's representative on all related matters.

Periodic reviews of the workplace are conducted to ascertain any hazards. Should any issues be identified in the interim they are quickly addressed? An incident book is located centrally for staff to identify and report any possible hazardous situations. It is planned to have an independent assessment of the Commission's occupational health and safety management system by an external accredited assessor in 2018/2019. As part of the review process, all electrical connections have been assessed by a qualified external assessor and all cords have been tagged appropriately. This process is ongoing and will be carried out annually.

Statement of Compliance

As stated above, the Commission has adopted the Code of Practice: Occupational Safety and Health in the Western Australian Public Sector (the 'Code') and has in place an Injury Management System together with a Return to Work Program. These are in accordance with the Worker's Compensation and Injury Management Act 1981.

Report of Annual Performance 2018/2019

Indicator	Target 2018'19	Actual 2018'19
Number of Fatalities	Zero (0)	Zero (0)
Lost time injury/diseases (LTI/D) incidence rate	Zero (0)	Zero (0)
Lost time injury severity rate	Zero (0)	Zero (0)
Percentage of injured workers returned to work within 28 weeks		100%
Percentage of managers trained in occupational safety, health and injury management responsibilities	Greater than or equal to 50%	33%

Flexible Working Arrangements

The Commission is committed to providing a working environment that takes into consideration the needs of employees and their families. The approach taken by the Commission is to provide flexible working arrangements that include the opportunity for employees to adjust their working hours through the use of flexi-time and to work from home.

Ministerial Directives

No Ministerial Directives were received during the financial year.

Evaluations

No formal program evaluations were undertaken during the 2018-2019 financial year.

Unauthorised Use of Credit Cards

Officers of the Commission hold corporate credit cards where their functions warrant usage of this facility.

For the year ended 30 June 2019, there were no instances of any personal use on the credit cards.

Aggregate amount of personal use expenditure for the reporting period	\$0
Aggregate amount of personal use expenditure settled by the due date (within 5 working days)	\$0
Aggregate amount of personal use expenditure settled after the period (after 5 working days)	\$0
Aggregate amount of personal use expenditure outstanding at balance date	\$0
Number of referrals for disciplinary action instigated by the Commission during the reporting period	\$0

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