

ANNUAL REPORT

1 July 2015 to 30 June 2016

Alinytjara Wilurara Natural Resources Management Board



Government
of South Australia



Alinytjara Wilurara Natural Resources Management Board
Annual Report 2015-16

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September 2016

TABLE OF CONTENTS

Letter of Transmittal	4
Plans and Objectives	5
Links Between the Board and the SA Strategic Plan.....	5
Links Between the Board and the Seven Strategic Priorities of Government	6
Links Between the Board and the State NRM Plan.....	7
Operations and Initiatives	8
The Year in Review	8
Role, Legislation and Structure (Corporate)	9
Object of the Natural Resources Management Act.....	9
Role of The AW NRM Board	9
Functions of the AW NRM Board.....	10
Membership.....	11
Meetings: General and Special	12
Governance Arrangements	12
Management of Human Resources	12
Employee Numbers, Gender and Status.....	12
Account Payment Performance	13
Contractual Arrangements	13
Fraud	13
Consultants	13
Overseas Travel	13
Asbestos Management in Government Buildings	13
Urban Design Charter	14
Freedom of Information – Information Statements	14
Whistleblowers Protection Act 1993	14
Regional Impact Assessment Statements	14
Reconciliation Statement	14
Acknowledgements	14
Appendices	15
Appendix 1 – DEWNR NR AW Organisational Structure	15
Appendix 2 - Publications Released or Updated During 2015-2016.....	16
Appendix 3 – Financial Statements 2015-16.....	17



LETTER OF TRANSMITTAL

Hon Ian Hunter MLC
Minister for Sustainability Environment and Conservation
Parliament House
North Terrace
ADELAIDE SA 5000

Dear Minister,

In accordance with the requirements of the *Public Sector Act 2009* and *Natural Resources Management Act 2004*, I have pleasure in presenting the annual report of the Alinytjara Wilurara Natural Resources Management Board for the year ended 30 June 2016.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Parry Agius'.

Parry Agius
Presiding Member
Alinytjara Wilurara Natural Resources Management Board
29/11/2016

PLANS AND OBJECTIVES

The Alinytjara Wilurara Natural Resources Management (AW NRM) Board (the Board) provides expert advice to the Minister for Sustainability, Environment and Conservation (the Minister) on management of natural resources within its region. The Board set the following strategic priorities for 2015-16.

LINKS BETWEEN THE BOARD AND THE SA STRATEGIC PLAN

Table 1 below, illustrates where each theme area in the Regional NRM Plan contributed to achieving the visions and goals of the SA Strategic Plan.

Table 1: Links between Alinytjara Wilurara NRM Board Theme Areas and the SA Strategic Plan

Regional NRM Plan	SA Strategic Plan					
Theme Areas	Visions					
	<i>Our Community</i>	<i>Our prosperity</i>	<i>Our environment</i>	<i>Our health</i>	<i>Our education</i>	<i>Our ideas</i>
People						
Country						
Water						

Key

	Primary Alignment
	Secondary Alignment

LINKS BETWEEN THE BOARD AND THE SEVEN STRATEGIC PRIORITIES OF GOVERNMENT

Table 2 below, illustrates where each theme area in the Regional NRM Plan contributed to achieving the seven strategic priorities of Government.

Table 2: Links between AW NRM Board Theme Areas and the seven strategic priorities of Government

Regional NRM Plan	SA Strategic Plan						
Theme Areas	Visions						
	<i>Creating a vibrant city</i>	<i>Safe communities healthy neighbourhoods</i>	<i>Premium food and wine from our clean environment</i>	<i>An affordable place to live</i>	<i>Every chance for every child</i>	<i>Growing advanced manufacturing</i>	<i>Realising the benefits of the mining boom for all South Australians</i>
People		✓	✓		✓		
Country			✓		✓		✓
Water							✓

LINKS BETWEEN THE BOARD AND THE STATE NRM PLAN

Table 3 below, illustrates the links between the State NRM Plan and the Alinytjara Wilurara Regional NRM Plan theme strategic priorities/targets (program areas).

Table 3: Links between the State NRM Plan and the AW Regional NRM Plan

State NRM Plan Guiding Targets	Regional NRM Board Strategic Priorities (or program areas)		
Guiding Targets	People	Country	Water
1. Ensure people are better informed and improve capacity in NRM decision making	Strong Contribution		
2. Involve more people in the sustainable management of natural resources	Strong Contribution	Strong Contribution	
3. Improve institutional and organisational capacity to support people to manage natural resources	Strong Contribution	Strong Contribution	
4. Improve capacity of individuals and community to respond to climate change	Contribution	Contribution	Contribution
5. All NRM planning and investment decisions take into account ecological, social and production considerations	Strong Contribution	Strong Contribution	Contribution
6. Maintain the productive capacity of our natural resources	Contribution	Strong Contribution	Contribution
7. Improve soil and land condition		Strong Contribution	Strong Contribution
8. Increase extent and improve condition of native vegetation		Strong Contribution	
9. Improve condition of terrestrial aquatic ecosystems			Contribution
10. Improve condition of coastal and marine ecosystems	Contribution	Strong Contribution	Contribution
11. Increase understanding of the condition of landscapes (geological and culturally important features)	Strong Contribution	Strong Contribution	Contribution
12. Improve the conservation status of species and ecological communities	Contribution	Contribution	Contribution
13. Limit the establishment of pests and diseases and reduce the impacts of existing pests	Contribution	Contribution	Contribution

OPERATIONS AND INITIATIVES

THE YEAR IN REVIEW

It has been a challenging but highly productive year for the Alinytjara Wilurara Natural Resources Management (AW NRM) Board and staff of the Department of Environment, Water and Natural Resources (DEWNR) with the appointment of new Board members and a number of new staff members. Through strong collaboration between the Board, DEWNR Natural Resources AW staff and the communities of the AW Region many successful projects have been undertaken and important and effective relationships built with the region's current and newly established co-management boards and advisory committees.

A summary of achievements and operations of the Board during 2015-16:

- Celebrated the Board's 50th Board meeting and ten years of service to the people and lands of the Alinytjara Wilurara Region.
- Undertook a comprehensive review and refinement of the Board's policy statements.
- Achieved a 20% increase in Aboriginal employment in NRM - a 40% increase since 2012-2013.
- Captured international attention to the threat that marine debris presents to marine life on our shores through a whale sculpture, created by Far West Coast Aboriginal artists using marine debris that now hangs proudly in Monaco's Oceanographic Museum as part of the Indigenous Art TABA NABA Australia, Oceania Arts exhibition. The debris was collected during marine debris surveys undertaken as part of the AW NRM Board's coastal program (funded through an Australian Government grant).
- Worked in close partnership with APY to develop sub-regional fire management plans.
- Developed and strengthened the APY Pastoral working group to advance strategic and sound land and environment management of the pastoral activities in the APY Lands.
- Initiated and delivered an important track rationalisation project across the Nullarbor Regional Reserve in consultation with Traditional Owners and in partnership with local Aboriginal businesses to protect the fragile cliff region and improve traveller safety.
- Built important and effective relationships with the AW region's newly established co-management boards and advisory committee to deliver Healthy Country Plans in region.
- Hosted a very informative and successful regional field visit by the Natural Resources Committee of State Parliament (photographed below).
- Developed the first school-based traineeship program based in Ceduna. Trainee started in Year 11 and is continuing this year in Year 12 – works in NRC.
- Successfully supported a second year in training a young Aboriginal person through the Jobs for Youth program, led by DEWNR.
- Hosted a Reconciliation gathering in Ceduna in June 2016 with over 200 attendees, with the majority being Aboriginal people from remote Communities as well as locals from around Ceduna.
- Welcomed two new members to the Board (Ms Kristy Richards and Mr Peter Miller)



ROLE, LEGISLATION AND STRUCTURE (CORPORATE)

The AW NRM Board was established on 9 December 2004 under the auspices of the *Natural Resources Management Act 2004* (NRM Act). This report for the 2015-16 financial year fulfils the requirements of Section 38 of the NRM Act.

OBJECT OF THE NATURAL RESOURCES MANAGEMENT ACT

The objects of the NRM Act include to assist in the achievement of ecologically sustainable development in the State by establishing an integrated scheme to promote the use and management of natural resources in a manner that –

- (a) recognises and protects the intrinsic values of natural resources; and
- (b) seeks to protect biological diversity and, insofar as is reasonably practicable, to support and encourage the restoration or rehabilitation of ecological systems and processes that have been lost or degraded; and
- (c) provides for the protection and management of catchments and the sustainable use of land and water resources and, insofar as is reasonably practicable, seeks to enhance and restore or rehabilitate land and water resources that have been degraded; and
- (d) seeks to support sustainable primary and other economic production systems with particular reference to the value of agriculture and mining activities to the economy of the State; and
- (e) provides for the prevention or control of impacts caused by pest species of animals and plants that may have an adverse effect on the environment, primary production or the community; and
- (f) promotes educational initiatives and provides support mechanisms to increase the capacity of people to be involved in the management of natural resources.

ROLE OF THE AW NRM BOARD

Legislatively, the most important role for the Board is to develop a comprehensive natural resources management plan under Section S75(11) of the NRM Act. The Board undertakes an active role with respect to the management of natural resources within its region, to prepare and implement a Regional Natural Resources Management Plan and review that Plan to ensure that the objectives of the NRM Act are being achieved.



FUNCTIONS OF THE AW NRM BOARD

Section 29 of the NRM Act describes the functions of the AW NRM Board.

- 1) The functions of a regional NRM board are—
 - (a) to undertake an active role with respect to the management of natural resources within its region; and
 - (b) -
 - (i) to prepare a regional NRM plan in accordance with this Act; and
 - (ii) to implement that plan; and
 - (iii) to keep the plan under review to ensure that the objects of this Act are being achieved; and
 - (c) to promote public awareness and understanding of the importance of integrated and sustainable natural resources management within its region, to undertake or support educational initiatives with respect to natural resources management, and to provide mechanisms to increase the capacity of people to implement programs or to take other steps to improve the management of natural resources; and
 - (d) to provide advice with respect to the assessment of various activities or proposals referred to the board under this or any other Act; and
 - (e) to resolve any issues that may arise between any NRM groups that are relevant to the management of natural resources within its region; and
 - (f) to undertake an active role in ensuring-
 - (i) that any Development Plan under the Development Act 1993 that applies within its region promotes the objects of this Act; and
 - (ii) insofar as is reasonably practicable, that those Development Plans and the board's regional NRM plan form a coherent set of policies and, in so doing, when a Development Plan amendment under the Development Act 1993 that is relevant to the activities of the board is under consideration under that Act, to work with-
 - (iii) in the case of a Development Plan amendment proposed by a council-the council, or
 - (iv) in the case of a Development Plan amendment proposed by a Minister-that Minister's department; and
 - (g) at the request of the Minister or the NRM Council, or on its own initiative, to provide advice on any matter relevant to the condition of natural resources within its region, or on the management of those resources, to conduct any inquiry or audit, or to provide any other advice or report that may be appropriate in the circumstances; and
 - (h) such other functions assigned to the board by the Minister or by or under this or any other Act.
- (2) To avoid doubt, a regional NRM board may act with respect to a particular matter despite the fact that the matter may not fall within the scope of its regional NRM plan.
- (3) However, if a regional NRM board acts with respect to a particular matter in the circumstances described in subsection (2), the board must furnish a report on the matter to the Natural Resources Committee of the Parliament (unless the matter is not, in the opinion of the board, significant).
- (4) In performing its functions, a regional NRM board should (as far as is reasonably practicable) seek to work collaboratively with—
 - (a) the other regional NRM boards whose regions adjoin the region of the board; and

- (b) other State agencies, agencies of the Commonwealth, and agencies of the other States and Territories, that have functions that are relevant to those of the board; and
 - (c) NRM groups with areas that fall (wholly or partially) within the region of the board; and
 - (d) the constituent councils for the region, and other councils as may be relevant; and
 - (e) relevant industry, environment and community groups and organisations; and
 - (f) persons who own or occupy land within the region of the board (insofar as may be relevant).
- (5) A regional NRM board will, with respect to the performance of its functions, report to the Minister.
- (6) If the Minister assigns a function to a regional NRM board under subsection (1)—
- (a) the Minister must furnish a report on the matter to the Natural Resources Committee of the Parliament; and
 - (b) the regional NRM board must cause a statement of the fact of the assignment to be published in its next annual report.

MEMBERSHIP

The AW NRM Board consists of 8 members. Members are appointed in accordance with section 25(4) of the NRM Act.

As at 30 June 2016 the AW NRM Board membership was as follows:

Members

- Mr Parry Agius (Re-appointed 17 July 2015)
- Ms Maureen (Mima) Smart (Retired 16 July 2016)
- Ms Rosemary (Rose) Lester (Retired 13 April 2016)
- Mr Brian Queama (Retired 13 April 2016)
- Michael Haynes (Re-appointed 14 April 2016)
- Gary Lewis (Re-appointed 14 April 2016)
- Debbie Hansen (Appointed 14 April 2015)
- Ian Crombie(*) (Appointed 14 April 2015)
- Peter Miller (Appointed 14 April 2016)
- Kristy Richards (Appointed 14 April 2016)

(*) Government employee

During the reporting period two members' terms expired. The Board wishes to thank the retiring Board members Brian Queama and Rose Lester for their many contributions to the strategic development of its policies and plans as well as for their support on a range of successful on-ground NRM outcomes.



MEETINGS: GENERAL AND SPECIAL

A total of four (4) general AW NRM Board meetings were held during the 2015-16 financial year.

Attendance by appointed members at meetings:

Member	Meeting attendance	Comments
Parry Agius	4	
Michael Haynes	4	
Rosemary (Rose) Lester	3	Membership term ended April 2016
Brian Queama	3	Membership term ended April 2016
Debbie Hansen	4	
Maureen (Mima) Smart	4	
Gary Lewis	3	Had other commitments
Ian Crombie	1	Had other commitments
Peter Miller	0	Newly appointed in April 2016 Had other commitments
Kristy Richards	1	Newly appointed in April 2016

GOVERNANCE ARRANGEMENTS

DEWNR provides support to the AW NRM Board by providing an Executive Officer for administration and governance. Reporting on this matter is contained in the DEWNR Annual Report 2015-16.

MANAGEMENT OF HUMAN RESOURCES

AW NRM Board members (other than government employees) received the following remuneration as determined by the Minister:

- Chair: \$64.50
- Member: \$51.50

EMPLOYEE NUMBERS, GENDER AND STATUS

The AW NRM Board has no staff of its own and utilises the services of DEWNR. Reporting on this matter is contained in the DEWNR Annual Report 2015-16.

Executive, administrative and project support were provided to the AW NRM Board from existing DEWNR resources.

The gender balance of the AW NRM Board is taken into consideration when members are appointed. During this reporting period, membership of AW NRM Board was made up of five (5) males and three (3) females.

The following matters are contained in the DEWNR Annual Report 2015-16:

- Workforce Diversity
- Workplace Adaptation
- Executives
- Leave Management
- Performance Development
- Leadership and Management Development
- Employment Opportunity Programs
- Work Health and Safety and Injury Management
- Reporting Against the *Carers Recognition Act 2005*
- Disability Access and Inclusion Plans
- Government Buildings Energy Strategy
- Public Complaints
- Sustainability Reporting
- Financial Performance
- Account Payment Performance.

ACCOUNT PAYMENT PERFORMANCE

The AW NRM Board is a corporate entity and is responsible for the administration of its Board funds.

The AW NRM Board's financial reports and audited Financial Statements for 2014-15 are included in Appendix 3.

CONTRACTUAL ARRANGEMENTS

The AW NRM Board did not enter into any contractual arrangements during this reporting period.

FRAUD

It is declared that there were no instances of fraud detected in the activities undertaken by the AW NRM Board in this reporting period. Financial services are provided to the AW NRM Board by DEWNR. Strategies to detect instances of fraud are reported in the DEWNR Annual Report 2015-16.

CONSULTANTS

The AW NRM Board did not engage any consultants in this reporting period.

OVERSEAS TRAVEL

It is declared that no member of the AW NRM Board has travelled overseas on board business during this reporting period.

ASBESTOS MANAGEMENT IN GOVERNMENT BUILDINGS

The AW NRM Board does not own any buildings and is therefore not required to develop an asbestos risk reduction program.

URBAN DESIGN CHARTER

No events occurred in 2015-16 that required the AW NRM Board to consider the principles of urban design contained in the South Australian Urban Design Charter.

FREEDOM OF INFORMATION – INFORMATION STATEMENTS

As a DEWNR administered entity, the AW NRM Board participates and abides by the arrangements outlined in the DEWNR Freedom of Information regime. Reporting on this matter is available on the DEWNR internet site. Please visit <http://www.environment.sa.gov.au> to view the FOI statement.

WHISTLEBLOWERS PROTECTION ACT 1993

Reporting requirements against the *Whistleblowers Protection Act 1993* require the AW NRM Board to report on the number of occasions on which public interest information has been disclosed to a Responsible Officer of the agency. There were no disclosures made during the 2015-16 financial year.

REGIONAL IMPACT ASSESSMENT STATEMENTS

The AW NRM Board did not undertake any regional Impact Assessment Statements during the 2015-16 financial year, as the Board has no staff or premises of its own and utilises the services of DEWNR.

RECONCILIATION STATEMENT

The AW NRM Board would like to acknowledge the traditional owners of the land on which it meets. We meet in various locations throughout the state and the appropriate traditional owners are recognised. Further we respect their spiritual relationship with their country.

The AW NRM Board also acknowledges the traditional owners as the custodians of the AW region and that their cultural and heritage beliefs are still as important to the living people today. In fulfilling its functions, the AW NRM Board is cognisant of the cultural and natural heritage of traditional owners and strives to achieve positive outcomes wherever these matters are concerned.

The AW NRM Board recognise the role and responsibility of the Land Holding Authorities and the Aboriginal people contributing to fulfilment of their legal obligations and future aspirations through their respective governing bodies.

ACKNOWLEDGEMENTS

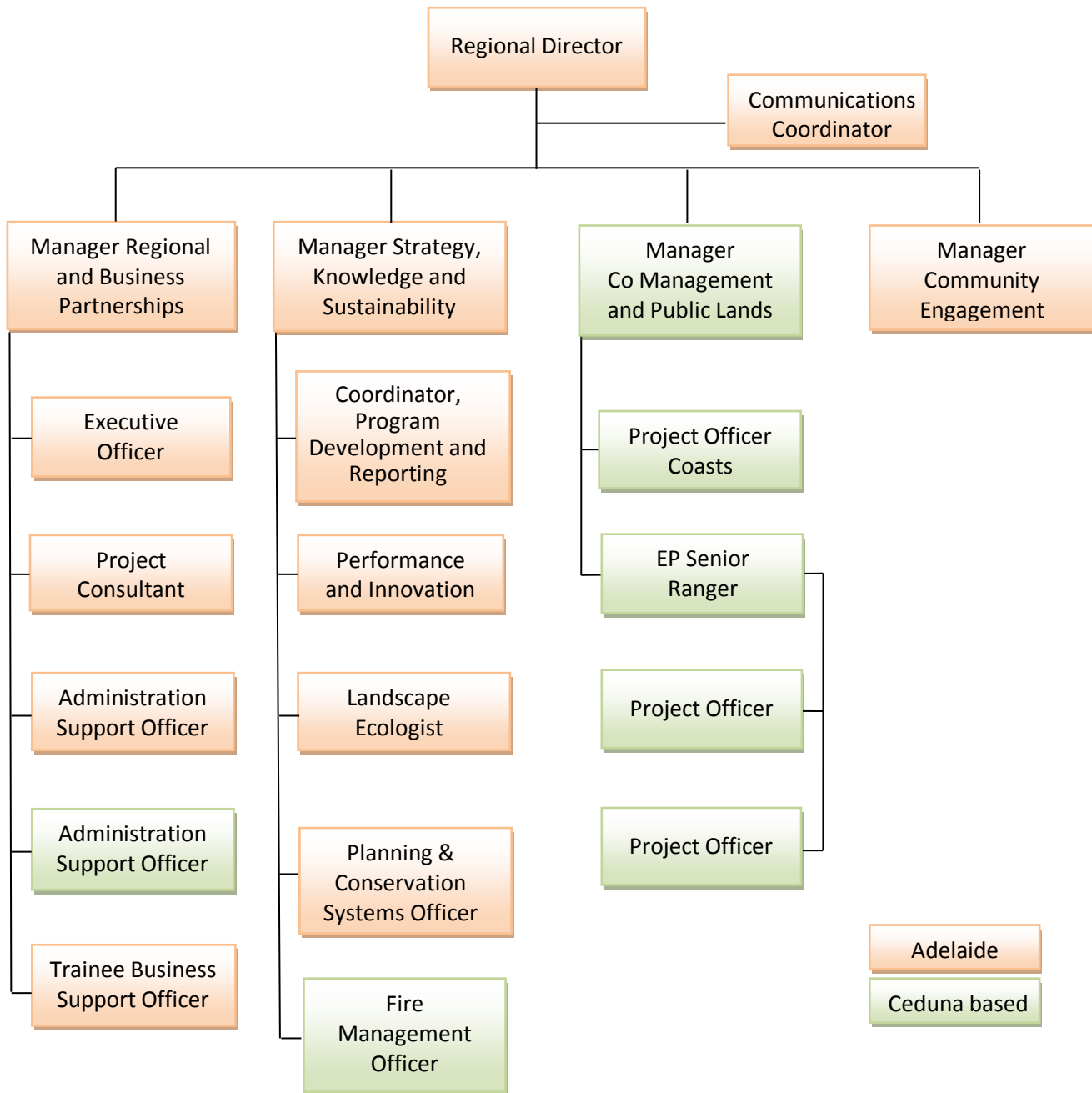
The AW NRM Board acknowledges the financial assistance given to it from the Australian Government, without which there would be very limited ability to deliver natural resource management in the region.

The AW NRM Board would like to thank the Minister and staff of DEWNR for the support and encouragement that it has received over the year.

APPENDICES

APPENDIX 1 – DEWNR NR AW ORGANISATIONAL STRUCTURE

Natural Resources Alinytjara Wilurara Organisational Chart 2015-16



APPENDIX 2 - PUBLICATIONS RELEASED OR UPDATED DURING 2015-2016

Alinytjara Wilurara NRM Board Publications

1. Palya, Strong Country, Strong People Newsletters (Name changed from *Caring for Country*)
2. Palya, Strong Country, Strong People E-News
3. Reconciliation AW NRM Board Brochure

APPENDIX 3 – FINANCIAL STATEMENTS 2015-16

INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Auditor-General's Department

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State Administration Centre
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Adelaide SA 5000
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To the Presiding Member Alinyjara Wilurara Natural Resources Management Board

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 37(2) of the *Natural Resources Management Act 2004*, I have audited the accompanying financial report of the Alinyjara Wilurara Natural Resource Management Board for the financial year ended 30 June 2016. The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2016
- a Statement of Financial Position as at 30 June 2016
- a Statement of Changes in Equity for the year ended 30 June 2016
- a Statement of Cash Flows for the year ended 30 June 2016
- Disaggregated Disclosures - Expenses and Income for the year ended 30 June 2016
- notes, comprising a summary of significant accounting policies and other explanatory information
- a Certificate from the Presiding Member, the Acting Regional Manager and the Chief Financial Officer of the Department of Environment, Water and Natural Resources.

The Board's responsibility for the financial report

The members of the Board are responsible for the preparation of the financial report that gives a true and fair view in accordance with the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards, and for such internal control as members of the Board determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the requirements of the *Public Finance and Audit Act 1987* and Australian Auditing Standards. The auditing standards require that the auditor comply with relevant ethical requirements and that the auditor plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

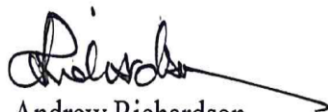
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the members of the Board, as well as evaluating the overall presentation of the financial report.

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

My report refers only to the financial statements described above and does not provide assurance over the integrity of publication of the financial report on the Alinyjara Wilurara Natural Resource Management Board website nor does it provide an opinion on any other information which may have been hyperlinked to/from these statements.

Opinion

In my opinion, the financial report gives a true and fair view of the financial position of the Alinyjara Wilurara Natural Resource Management Board as at 30 June 2016, its financial performance and its cash flows for the year then ended in accordance with the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

A handwritten signature in black ink, appearing to read 'Andrew Richardson', with a long horizontal line extending to the right.

Andrew Richardson

Auditor-General

25 November 2016

Alinytjara Wilurara Natural Resources Management Board

Financial Statements

For the year ended 30 June 2016

Alinytjara Wilurara Natural Resources Management Board Certification of the Financial Statements


We certify that the attached general purpose financial statements for the Alinytjara Wilurara Natural Resources Management Board:

- comply with relevant Treasurer's Instructions issued under Section 41 of the *Public Finance and Audit Act 1987*, and relevant Australian Accounting Standards;
- are in accordance with the accounts and records of the Board; and
- present a true and fair view of the financial position of the Board as at 30 June 2016 and the results of its operations and cash flows for the financial year.

We certify that the internal controls employed by the Board for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period.


P Agius
Presiding Member
Alinytjara Wilurara Natural Resources
Management Board
18/11/2016


F Gill
A/Regional Director
Alinytjara Wilurara Natural Resources
Management Board
18/11/2016


M Griffiths
Chief Financial Officer
Department of Environment,
Water and Natural Resources
23/11/2016

Alinytjara Wilurara Natural Resources Management Board
Statement of Comprehensive Income
for the year ended 30 June 2016

		2016	2015
	Note	\$'000	\$'000
Expenses			
Supplies and services	5	2 195	3 510
Other	6	45	51
Grants and subsidies	7	40	282
Depreciation	8	14	15
Board, group and committee	18	76	90
Total expenses		2 370	3 948
Income			
Grants	9	2 740	4 075
Interest	10	65	64
Other	11	54	60
Total income		2 859	4 199
Net result		489	251
Total comprehensive result		489	251

The net result and total comprehensive result are attributable to the SA Government as owner

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

Alinytjara Wilurara Natural Resources Management Board
Statement of Financial Position
as at 30 June 2016

	Note	2016 \$'000	2015 \$'000
Current assets			
Cash and cash equivalents	12	3 302	2 846
Receivables	13	21	28
Total current assets		3 323	2 874
Non-current assets			
Property, plant and equipment	14	23	19
Total non-current assets		23	19
Total assets		3 346	2 893
Current liabilities			
Payables	15	312	348
Total current liabilities		312	348
Total liabilities		312	348
Net assets		3 034	2 545
Equity			
Retained earnings		3 034	2 545
Total equity		3 034	2 545

The total equity is attributable to the SA Government as owner

Unrecognised contractual commitments	16
Contingent liabilities	17

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

Alinytjara Wilurara Natural Resources Management Board
Statement of Changes in Equity
for the year ended 30 June 2016

	Note	Retained Earnings \$'000	Total \$'000
Balance at 30 June 2014		2 294	2 294
Net result for 2014-15		251	251
Total comprehensive result for 2014-15		251	251
Balance at 30 June 2015		2 545	2 545
Net result for 2015-16		489	489
Total comprehensive result for 2015-16		489	489
Balance at 30 June 2016		3 034	3 034

All changes in equity are attributable to the SA Government as owner

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

Alinytjara Wilurara Natural Resources Management Board
Statement of Cash Flows
for the year ended 30 June 2016

	Note	2016 \$'000	2015 \$'000
Cash flows from operating activities			
Cash outflows			
Board, group and committee member payments		(76)	(90)
Payments for supplies and services		(2 231)	(3 812)
Payments of grants and subsidies		(40)	(282)
Other payments		(45)	(51)
Cash used in operations		(2 392)	(4 235)
Cash inflows			
Receipts from grants		2 740	4 075
Interest received		64	65
Other receipts		62	108
Cash generated from operations		2 866	4 248
Net cash provided by operating activities		474	13
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant and equipment		(18)	-
Cash used in investing activities		(18)	-
Net cash used in investing activities		(18)	-
Net increase in cash and cash equivalents		456	13
Cash and cash equivalents at the beginning of the period		2 846	2 833
Cash and cash equivalents at the end of the period	12	3 302	2 846

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

Alinytjara Wilurara Natural Resources Management Board
Disaggregated Disclosures – Expenses and Income
for the year ended 30 June 2016

	People Asset		Country Asset		Water Asset		TOTAL	
	2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000
Expenses								
Supplies and services	1 090	1 893	1 089	1 566	16	51	2 195	3 510
Other	45	51	-	-	-	-	45	51
Grants and subsidies	40	97	-	170	-	15	40	282
Depreciation	14	15	-	-	-	-	14	15
Board, group and committee	76	14	-	(14)	-	90	76	90
Total expenses	1 265	2 070	1 089	1 722	16	156	2 370	3 948
Income								
Grants	1 599	2 786	1 141	1 289	-	-	2 740	4 075
Interest	65	64	-	-	-	-	65	64
Other	49	48	5	12	-	-	54	60
Total income	1 713	2 898	1 146	1 301	-	-	2 859	4 199
Net result	448	828	57	(421)	(16)	(156)	489	251

The Board has determined that assets and liabilities cannot be reliably attributed to individual activities.

Alinytjara Wilurara Natural Resources Management Board
Notes to and forming part of the financial statements
for the period ended 30 June 2016

1 Board objectives

(a) Establishment of the Board

The Alinytjara Wilurara Natural Resources Management Board (the Board) was established on 9 December 2004 pursuant to section 23(1) of the *Natural Resources Management Act 2004* (the NRM Act).

(b) Board objectives

The Board serves the Government and the people of South Australia by achieving excellence in the provision of Natural Resources Management.

The Board has been operating under a 3-year business plan (2014-2017), approved by the Minister for Sustainability, Environment and Conservation in February 2014.

Legislatively, the most important role for the Board is to develop a comprehensive natural resources management plan under Section 75(1) of the NRM Act. The Board undertakes an active role with respect to the management of natural resources within its region, to prepare and implement a Regional Natural Resources Management Plan and review that Plan to ensure that the objectives of the NRM Act are being achieved.

The Board's role also includes building awareness about NRM programs and projects in the Region, and increasing understanding about the regional challenges and opportunities for NRM within state and federal agencies, non-government organisations, communities and individuals.

The Board sees effective and long-term communication with communities as a high priority task. Engagement is essential to encourage community members to work together in partnerships to lessen the Region's environmental problems and care for the Country.

2 Summary of significant accounting policies

(a) Statement of compliance

These financial statements have been prepared in compliance with Section 23 of the *Public Finance and Audit Act 1987*.

The financial statements are general purpose financial statements. The accounts have been prepared in accordance with relevant Australian Accounting Standards (Reduced Disclosure Requirements) and comply with Treasurer's Instructions and Accounting Policy Statements promulgated under the provisions of the *Public Finance and Audit Act 1987*.

The Board has applied Australian Accounting Standards that are applicable to not-for-profit entities, as the Board is a not for profit entity.

(b) Basis of preparation

The preparation of the financial statements requires:

- The use of certain accounting estimates and requires management to exercise its judgement in the process of applying the Board's accounting policies. The areas involving a higher degree of judgement or where assumptions and estimates are significant to the financial statements are outlined in the applicable notes.
- The selection and application of accounting policies in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events are reported.

Alinytjara Wilurara Natural Resources Management Board
Notes to and forming part of the financial statements
for the period ended 30 June 2016

2 (b) Basis of preparation (continued)

- Compliance with accounting policy statements issued pursuant to Section 41 of the *Public Finance and Audit Act 1987*. In the interest of public accountability and transparency the accounting policy statements require the following note disclosure, that has been included in this financial report:
 - (a) board/committee member and remuneration information, where a board/committee member is entitled to receive income from membership other than a direct out-of-pocket reimbursement.

The Board's Statement of Comprehensive Income, Statement of Financial Position and Statement of Changes in Equity have been prepared on an accrual basis and are in accordance with historical cost convention.

The Statement of Cash Flows has been prepared on a cash basis.

The financial statements have been prepared based on a 12 month period and presented in Australian currency.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2016 and the comparative information presented.

(c) Reporting entity

The Board was established on 9 December 2004 pursuant to the *Natural Resources Management Act 2004* (the NRM Act).

The Board's financial statements include the use of income, expenses, assets and liabilities controlled or incurred by the Board in its own right.

The financial statements include all the controlled activities of the Board. The Board has not established any NRM groups.

On 16 April 2012, the Minister for Sustainability, Environment and Conservation, pursuant to sub-section 24(3) of the NRM Act, directed the Board to:

- use the Department of Environment, Water and Natural Resources to provide the Board's business support and NRM services to the region;
- enter into an agreement for these services
- fund the services and projects set out in the agreement.

The Board entered into an annual Service Level Agreement during 2015-16 which includes the delivery of support services to the Board to ensure it is able to meet its statutory requirements under the NRM Act and an annual work plan for the delivery of the Board's Business Plan. This agreement details the services, projects and funds to deliver the annual work plan. This SLA is reviewed and updated on an annual basis.

In accordance with notice published in the Government Gazette on 21 June 2012, all Board staff were transferred from employment under the NRM Act to the *Public Sector Act 2009*. This was effective from 1 July 2012 at which date staff were brought into the administrative unit of DEWNR. As a consequence,

- DEWNR assumed responsibility for the staff previously employed under the *NRM Act* by the Board.
- All staff are now employed by the Chief Executive, DEWNR under the *Public Sector Act 2009*.
- DEWNR is responsible for the management, supervision, liability, Work Health and Safety and human resources management of the staff that will undertake services under the Service Level Agreement (SLA)
- Staff undertaking services on behalf of the Board will be assigned to the Board under the *NRM Act*.
- The payment for staff salaries will be recharged to the Board under a Fee for Service Arrangement.

Alinytjara Wilurara Natural Resources Management Board
Notes to and forming part of the financial statements
for the period ended 30 June 2016

2 (c) Reporting entity (continued)

(d) Comparative information

The presentation and classification of items in the financial statements are consistent with prior periods except where specific accounting standards and/or accounting policy statements have required a change.

Where presentation or classification of items in the financial statements have been amended, comparative amounts have been adjusted to conform to changes in presentation or classification in these financial statements unless impracticable.

The restated comparative amounts do not replace the original financial statements for the preceding period.

(e) Rounding

All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000).

(f) Taxation

The Board is not subject to income tax. The Board is liable for fringe benefits tax and emergency services levy.

DEWNR prepares a Business Activity Statement on behalf of the Board under the grouping provisions of the GST legislation. Under these provisions, DEWNR is liable for the payments and entitled to the receipts associated with GST.

Unrecognised contractual commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the Australian Taxation Office. If GST is not payable to, or recoverable from, the Australian Taxation Office, the commitments and contingencies are disclosed on a gross basis.

(g) Events after the end of the reporting period

Adjustments are made to amounts recognised in the financial statements, where an event occurs after 30 June and before the date the financial statements are authorised for issue, where those events provide information about conditions that existed at 30 June.

Note disclosure is made about events between 30 June and the date the financial statements are authorised for issue where the events relate to a condition which arose after 30 June and which may have a material impact on the results of subsequent years.

(h) Income

Income is recognised to the extent that it is probable that the flow of economic benefits to the Board will occur and can be reliably measured.

Income has been aggregated according to its nature and has not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

The following are specific recognition criteria:

Grants received

Grants received includes contributions from the State toward Board operations and governance.

Grants are recognised as an asset and income when the Board obtains control of the grants or obtains the right to receive the grants and the income recognition criteria are met (i.e. the amount can be reliably measured and the flow of resources is probable).

Generally, the Board has obtained control or the right to receive for:

- grants with unconditional stipulations - this will be when the agreement becomes enforceable; that is the earlier of when the receiving entity has formally been advised that the grant (e.g. grant application) has been approved; agreement/contract is executed; and/or the grants is received.

Alinytjara Wilurara Natural Resources Management Board
Notes to and forming part of the financial statements
for the period ended 30 June 2016

2 (h) Income (continued)

- grants with conditional stipulations - this will be when the enforceable stipulations specified in the agreement occur or are satisfied; that is income would be recognised for grants received or receivable under the agreement.

The Board receives operating grant funding from the Department of Environment, Water and Natural Resources. The continued existence of the Board in its present form is dependent on government funding.

Commonwealth Funding - Caring for Our Country/National Landcare Program

On 13 September 2013, the Board entered into an agreement with the State, for the continued implementation of the Caring for Our Country program. This funding spans five financial years - 1 July 2013 to 30 June 2018, and covers two broad areas: Sustainable Environment and Agriculture.

The goal of Caring for Our Country is an environment that is healthy, better protected, well managed, resilient and provides essential ecosystem services in a changing climate. Caring for Our Country has six National Priority Areas for Investment.

Under the Agreement to reflect the intent of the Commonwealth, the State and the Board work together as partners with the community and other stakeholders, in natural resource management for the Region. Pursuant to that commitment the Commonwealth agreed to fund programs undertaken by the Board.

During 2014-15 the Caring for our Country funding stream ceased and was replaced by the National Landcare Program (NLP). On 18 May 2015, the Board entered into an agreement for the implementation of the NLP, which continues the work commenced under the Caring for our Country program. This funding spans the period - 1 January 2015 to 30 June 2018.

Other Commonwealth Funding

The Board receives funding from the Department of Agriculture and the Department of the Environment for:

- a Regional NRM Planning for Climate Change to build resilience and maintaining the productive capacity of the Country's landscapes and natural ecosystems
- the CFOC Targeted Area Grants: conserving Alinytjara Wilurara's coastline through enhanced indigenous capacity.

Interest revenues

Interest income is recognised when earned.

Other income

Other income includes reimbursement income related to the operating activities of the Board and sales of professional services. Other income is recognised when the service has been performed.

Alinytjara Wilurara Natural Resources Management Board
Notes to and forming part of the financial statements
for the period ended 30 June 2016

2 Summary of significant accounting policies (continued)

(i) Expenses

Expenses are recognised to the extent that it is probable that the flow of economic benefits from the Board will occur and can be reliably measured.

Expenses have been aggregated according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

The following are specific recognition criteria:

Depreciation of non-current assets

All non-current assets, having a limited useful life, are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential.

Assets' residual values, useful lives and depreciation methods are reviewed and adjusted if appropriate, on an annual basis.

Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate, which is a change in accounting estimate.

Depreciation is calculated on a straight line basis over the estimated useful life of the following classes of assets as follows:

Class of asset	Useful life (years)
Vehicles	3 - 5
Plant and equipment	5

Grants and subsidies

Grants are recognised as a liability and expense when the Board has a present obligation to pay the contribution and the expense recognition criteria are met.

The Board provided financial assistance to the Anangu Pitjantjatjara Yankunytjatjara (APY) Land Management during the year. Funds are paid by way of grants and all recipients are required to comply with conditions relevant to each grant. The details of amounts provided, organisations receiving grants and the purpose for each grant are shown in the Annual Report, as required under section 42 of the NRM Act.

(j) Current and non-current classification

Assets and liabilities are characterised as either current or non-current in nature. Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle even when they are not expected to be realised within 12 months after the reporting date have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

(k) Assets

Assets have been classified according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

Alinytjara Wilurara Natural Resources Management Board
Notes to and forming part of the financial statements
for the period ended 30 June 2016

2 (k) Assets (continued)

Cash and cash equivalents

Cash and cash equivalents in the Statement of Financial Position includes cash at bank and on hand and in other short-term, highly liquid investments with maturities of three months or less that are readily converted to cash and which are subject to insignificant risk of changes in value.

Cash is measured at nominal value.

Receivables

Receivables include amounts receivable from goods and services, prepayments and other accruals.

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are generally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Collectability of receivables is reviewed on an ongoing basis. An allowance for doubtful debts is raised when there is objective evidence that the Board will not be able to collect the debt. Bad debts are written off when identified.

Accrued revenue arises when goods and services have been provided but no invoice has been raised by the Board at the reporting date.

Non-current assets

Acquisition and recognition

Non-current assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Non-current assets are subsequently measured at fair value after allowing for accumulated depreciation.

Where assets are acquired at no value, or minimal purchase value, they are recorded at their fair value in the Statement of Financial Position.

All non-current tangible assets with a value of \$10 000 or greater are capitalised.

Revaluation of non-current assets

All non-current tangible assets are valued at fair value and revaluation of a non-current asset, or group of assets, is only performed when its fair value at the time of acquisition is greater than \$1 million and estimated useful life is greater than 3 years.

As the Board does not hold assets that meet this criteria assets have not been revalued.

Impairment

All non-current tangible and non-tangible assets are tested for indication of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. An amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Fair value measurement - Non-financial assets

In determining fair value, the Board has taken into account the characteristic of the asset (e.g. condition and location of the asset and any restrictions on the sale or use of the asset); and the asset's highest and best use (i.e. physically possible, legally permissible, financially feasible).

The Board's current use is the highest and best use of the assets unless other factors suggest an alternative use is feasible. As the Board did not identify any factors to suggest an alternative use, fair value measurement was based on current use.

The carrying amount of non-financial assets with a fair value at the time of acquisition that was less than \$1 million or had an estimated useful life that was less than three years is deemed to approximate fair value.

Alinytjara Wilurara Natural Resources Management Board
Notes to and forming part of the financial statements
for the period ended 30 June 2016

2 Summary of significant accounting policies (continued)

(l) Liabilities

Liabilities have been classified according to their nature and have not been offset unless required or permitted by a specific accounting standard, or where offsetting reflects the substance of the transaction or other event.

Payables

Payables include creditors, accrued expenses, and Board member remuneration on-costs.

Creditors represent the amounts owing for goods and services received prior to the end of the reporting period that are unpaid at the end of the reporting period. Creditors include all unpaid invoices received relating to the normal operations of the Board.

Accrued expenses represent goods and services provided by other parties during the period that are unpaid at the end of the reporting period and where an invoice has not been received.

All payables are measured at their nominal amount and are normally settled within 30 days from the date of the invoice or the date the invoice is first received.

(m) Leases

The determination of whether an arrangement is or contains a lease is based on the substance of the arrangement.

The Board has only entered into an operating lease agreement in relation to office premises where the lessor effectively retain all of the risks and benefits incidental to ownership of the property held under the operating lease.

Operating leases

Operating lease payments are recognised as an expense in the Statement of Comprehensive Income on a straight-line basis over the lease term. The straight-line basis is representative of the pattern of benefits derived from the leased assets.

(n) Staff benefits

Services to the Board are provided by personnel employed by DEWNR, hence no employee benefits or related provisions are included in the Board's financial statements. Employee benefits relating to relevant employees are reflected in the financial statements of DEWNR.

(o) Insurance

The Board has arranged, through SA Government Captive Insurance Corporation (SAICORP), to insure all of its major risks. The excess payable under this arrangement is \$20 000 per claim.

(p) Unrecognised contractual commitments and contingent assets and liabilities

Commitments include operating, capital and outsourcing commitments arising from contractual or statutory sources and are disclosed at their nominal value.

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

3 New and revised accounting standards and policies

The Board did not voluntarily changes any of its accounting policies during 2015-16.

Alinytjara Wilurara Natural Resources Management Board
Notes to and forming part of the financial statements
for the period ended 30 June 2016

4 Activities of the Board

The Board operates solely in the portfolio area of natural resource management policy and planning. The Alinytjara Wilurara Natural Resources Management Board Plan was endorsed by the Minister for Sustainability, Environment and Conservation. The plan will guide the structure and how the activities are aggregated and as such the Board provides a range of services classified into the following activities:

Activity 1: People Asset

This theme is to continue to build regional capacity in NRM with a focus on partnerships and 'working together' to manage country and water in the region. Capacity building activities can include awareness raising, knowledge sharing, increasing skills through training, and facilitation and support. It can also include education.

Activity 2: Country Asset

This theme is to have a strong and healthy country, looking after itself with a helping hand. The strategic directions for the country asset have been influenced by a number of other plans and strategies relating to pest management, fire management, threatened species management, coast and marine planning biodiversity.

Activity 3: Water Asset

The water asset goal reflects the importance of water being used sustainably and with care to meet the needs of people and country into the future.

The disaggregated disclosures schedule present expenses and income information attributable to each of the activities as reflected in the Board's NRM Plan for the year ended 30 June 2016 and year ended 30 June 2015.

5 Supplies and services

	2016	2015
	\$'000	\$'000
Accommodation and property management	59	69
Fee for service	1 680	2 600
General administration	23	51
Information technology and communication	40	54
Minor works, maintenance and equipment	27	38
Motor vehicles	138	182
Staff development	17	37
Travel and accommodation	113	267
Other	98	212
Total supplies and services	2 195	3 510

6 Other expenses

	2016	2015
	\$'000	\$'000
Audit fees paid/payable to the Auditor-General's Department	45	51
Total other expenses	45	51

No other services were provided by the Auditor-General's Department.

Alinytjara Wilurara Natural Resources Management Board
Notes to and forming part of the financial statements
for the period ended 30 June 2016

7 Grants and subsidies

	2016	2015
	\$'000	\$'000
Sundry grants	40	282
Total grants provided	40	282

8 Depreciation expense

	2016	2015
	\$'000	\$'000
Depreciation		
Plant and equipment	14	15
Total depreciation expense	14	15

9 Grant revenues

	2016	2015
	\$'000	\$'000
Commonwealth Funding		
Biodiversity Fund - Central Corridor	-	900
Targeted Area Grants - Conserving AW's Coastline	288	389
Regional NRM Planning for Climate Change	22	21
West Mallee Protection Group (WPMG) - Inla Rock-Waters Protection	-	20
Total Commonwealth funding	310	1 330
Grant revenues from SA Government		
National Landcare Program received through DEWNR *	1 401	1 751
State Government recurrent funding	1 029	994
Total grant revenues from SA Government	2 430	2 745
Total grant revenues	2 740	4 075

***National Landcare Program - consists of the following programs:**

Community, Conservation & Culture: Building Indigenous Capacity to Deliver NRM	263	198
Culture and Conservation: Landscape Ecosystem Management in the AW NRM Region	718	538
Delivery of a Regional Landcare Facilitator in the Alinytjara Wilurara Region	150	90
Strong People, Strong Country: Balancing Culture, Caring for Country and Production	270	225
National Landcare Programme Regional Investment 2015-2018	-	700
Total National Landcare Program funding	1 401	1 751

10 Interest revenues

	2016	2015
	\$'000	\$'000
Interest revenues from entities within the SA Government	65	64
Total Interest revenues	65	64

Alinytjara Wilurara Natural Resources Management Board
Notes to and forming part of the financial statements
for the period ended 30 June 2016

11 Other revenues

	2016	2015
	\$'000	\$'000
Sale of professional services	49	45
Recoup of expenses and other recoveries	5	15
Total other revenues	54	60

12 Cash and cash equivalents

	2016	2015
	\$'000	\$'000
Deposits with the Treasurer	3 302	2 846
Total cash and cash equivalents	3 302	2 846

Deposits at call and with the Treasurer earn a floating interest rate, based on daily bank deposit rates. The carrying amount of cash and cash equivalents represents fair value.

13 Receivables

	2016	2015
	\$'000	\$'000
Current		
Receivables	8	23
Accrued revenue	6	5
Prepayments	7	-
Total current receivables	21	28

14 Property, plant and equipment

	2016	2015
	\$'000	\$'000
Computing equipment		
At cost (deemed fair value)	-	31
Less accumulated depreciation	-	(31)
Total computing equipment	-	-
Vehicles		
At cost (deemed fair value)	80	81
Less accumulated depreciation	(62)	(81)
Total vehicles	18	-
Plant and equipment		
At cost (deemed fair value)	78	78
Less accumulated depreciation	(73)	(59)
Total plant and equipment	5	19
Total property, plant and equipment	23	19

Carrying amount of property, plant and equipment

Property, plant and equipment includes \$94 000 (2015: \$112 000) of fully depreciated assets still in use.

Alinytjara Wilurara Natural Resources Management Board
Notes to and forming part of the financial statements
for the period ended 30 June 2016

14 Property, plant and equipment (continued)

Impairment

There were no indications of impairment of property, plant and equipment as at 30 June 2016.

Reconciliation of Non-Current Assets

The following table shows the movement of non-current assets during 2015-16:

	Vehicles \$'000	Plant and Equipment \$'000	Total \$'000
Carrying amount at the beginning of the period	-	19	19
Acquisitions	18	-	18
Depreciation expense	-	(14)	(14)
Carrying amount at 30 June	18	5	23

15 Payables

	2016 \$'000	2015 \$'000
Current		
Creditors	255	283
Accrued expenses	57	65
Total current payables	312	348

16 Unrecognised contractual commitments

Operating lease commitments

Commitments in relation to operating leases contracted for at the reporting date but not recognised as liabilities are payable as follows:

	2016 \$'000	2015 \$'000
Within one year	60	70
Later than one year but not later than five years	121	77
Total operating lease commitments	181	147

Expenditure commitments

The Board's expenditure contracted for at the reporting date but not recognised as liabilities are payable as follows:

	2016 \$'000	2015 \$'000
Within one year	348	312
Total other commitments	348	312

Contracts have been entered into for the completion of various projects. The value of these projects is not reflected in the Statement of Comprehensive Income and Statement of Financial Position.

Alinytjara Wilurara Natural Resources Management Board
Notes to and forming part of the financial statements
for the period ended 30 June 2016

17 Contingent assets and contingent liabilities

The Board is not aware of the existence of any contingent assets or liabilities.

18 Remuneration of board, group and committee members

The following members of the Board served during the course of the reporting period:

Board

Agius A P
 Crombie I C *
 Hansen D
 Haynes M T
 Lewis G
 Lester R H (retired 13/04/16)
 Miller P (appointed 14/04/16)
 Richards K M (appointed 14/04/16)
 Smart M J
 Queama B (retired 13/04/16)

* Denotes government employees

The number of members whose remuneration received or receivable falls within the following bands

	2016	2015
	Number of	Number of
	Members	Members
The number of members whose remuneration received or receivable falls within the following bands		
Nil	2	1
\$1 - \$9 999	7	8
\$40 000 - \$49 999	1	-
\$50 000 - \$59 999	-	1
Total number of board, group and committee members	10	10

Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits, and any fringe benefits tax paid or payable in respect of those benefits. The total remuneration received or receivable by members was \$63 000 (2015: \$75 000).

For the purposes of this table, travel allowances, other out-of-pocket expenses paid to members, and employment on-costs have not been included as remuneration as it is considered to be reimbursement of direct out-of-pocket expenses incurred by relevant members, or form other costs of employment. These expenses amount to \$13 000 (2015: \$15 000).

* In accordance with the Department of the Premier and Cabinet's Circular Number PC016 *Remuneration for Government Appointment Part Time Boards and Committees*, government employees did not receive any remuneration for board/committee duties during the financial year.

Unless otherwise disclosed, transactions between members and the Board are on conditions no more favourable than those that it is reasonable to expect the board would have adopted if dealing with the related party at arm's length in the same circumstances.

Alinytjara Wilurara Natural Resources Management Board
Notes to and forming part of the financial statements
for the period ended 30 June 2016

19 Financial risk management/financial instruments

Financial risk management

Risk management is managed by the Boards corporate services section and Board risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the Australian Standard *Risk Management Principles and Guidelines*.

The Board's exposure to financial risk (liquidity, credit and market) is insignificant based on past experience and current assessment of risk.

The Board is funded principally from contributions from Commonwealth government and State government agencies toward various activities of the Board.

There have been no changes in risk exposure since the last reporting period.

Categorisation of financial instruments

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in note 2.

The carrying amounts of each of the following categories of financial assets and liabilities: receivables and payables measured at cost are detailed below.

	Note	2016 Carrying amount / Fair value \$'000	2015 Carrying amount / Fair value \$'000
Financial assets			
Cash and cash equivalents	12	3 302	2 846
Receivables ⁽¹⁾	13	14	28
Total financial assets		3 316	2 874
Financial liabilities			
Payables ⁽¹⁾	15	267	297
Total financial liabilities		267	297

⁽¹⁾ Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (e.g. Commonwealth, State and Local Government taxes, fees and charges; Auditor-General's Department audit fees). In government, certain rights to receive or pay cash may not be contractual and therefore in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levies, tax and equivalents etc they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at cost (not materially different from amortised cost).

20 Events after the reporting period

There were no events occurring after the end of the reporting period that have material financial implications on these financial statements.