



GASCOYNE DEVELOPMENT COMMISSION ANNUAL REPORT 2015 –2016



Cover Photo: One Mile Jetty, Carnarvon

Statement of Compliance

Honourable Terry Redman MLA

Minister for Regional Development; Lands; Minister Assisting the Minister for State Development

In accordance with Section 63 of the Financial Management Act 2006, we hereby submit for your information and presentation to Parliament, the Annual Report of the Gascoyne Development Commission for the financial year ended 30 June 2016.

The Annual Report has been prepared in accordance with the provisions of the Financial Management Act (2006).



Mr Anthony Beard
Chairman
29 August 2016



Mr Gavin Robins
Chief Executive Officer
29 August 2016

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Overview

Chairman's Report

A major achievement for the Gascoyne Development Commission (the Commission) during 2015-16 was the finalisation and launch of the *Gascoyne Regional Investment Blueprint* (the Blueprint) by the Honourable Terry Redman, Minister for Regional Development.

The Blueprint outlines the vision for the Gascoyne through to 2050, and establishes a strategic framework for development across the region in all facets of life. It seeks to transform the way the different levels of government coordinate infrastructure development and service delivery, while attracting an increasing level of investment from the private and not-for-profit sector to build human capacity, drive economic growth, stimulate job creation and develop community sustainability. The Blueprint was launched at the Gascoyne Economic Forum CEDA event, which was sponsored by the Commission in November 2015.

Following on from the very successful Gascoyne Economic Forum was the Gascoyne Aboriginal Business Development Forum. This was a two day event that attracted a lot of interest from the Aboriginal community, and has seen many positive outcomes arise from it that will help to decrease socio-economic disadvantage to the Aboriginal population of the Gascoyne.

The Commission Board approved 23 grants under the Gascoyne Community Chest Fund in 2015-16. This funding will see the implementation of some great local community infrastructure and service projects in Gascoyne communities.

The Commission has been proactive in implementing key strategies from the Blueprint, such as the development of a Multi Food Processing Plant Feasibility Study. This is a key project for the Commission going forward and is a vital piece of infrastructure that will ensure economic development and sustainability across the region.

High Water and Hope, a book commissioned by the GDC about the 2010 floods, was published and released for sale in November 2015. The books sold out in Carnarvon and Gascoyne Junction prior to Christmas, which is a great result.

The Gascoyne Aboriginal Cultural and Recreational Needs Study has also been published. This document will prove to be important in the future social and economic development of the Aboriginal community of the Gascoyne. The Commission is already taking action to fulfil recommendations made in the Needs Study, initiating a collaborative consultation process for the development of an Aboriginal Land and Sea Management Strategy, and Aboriginal Ranger program for the Gascoyne. There has also been a strong focus on Aboriginal business and economic development, which should see far reaching benefits in the community.

The Commission led the development of the *Gascoyne Regional Tourism Strategy* (GRTS) in 2014 and made significant progress in implementing this Strategy during 2015/16. The Commission established the Gascoyne Tourism Board (GTB), with a Gascoyne Tourism Development Officer appointed in June 2016. With the support of the Commission, the GTB will continue implementation of the GRTS over the next two years.

The Commission continues to work with key agencies in addressing land development issues through the Carnarvon and Exmouth Land Groups with emphasis on the potential of the old Justice and Police Complex, and on progressing ageing in place and independent living units infrastructure in Carnarvon.

Maintaining quality, affordable and regular aviation services throughout the region has been a priority for the Commission, and this will continue to be a focus with the development of the Gascoyne Regional Aviation Strategy into 2016-17.

The Commission has welcomed two new Board Members in 2015-16 with Eddie Smith from Carnarvon and Bob Todd from Exmouth joining the team. We farewelled Max March and Ross Winzer, and thank them very much for their service to the Commission and the region.

I would finally like to thank the Commission staff for their professionalism and hard work in 2015-16. The Commission has achieved some key milestones in 2015-16 and I acknowledge the collaboration and cooperation with our many partners in government, industry, business and the community in this endeavour, and look forward to continuing these partnerships into 2016-17.



Tony Beard
Chairman
Gascoyne Development Commission

Economic and Social Profile

Introduction

The Gascoyne region is located in the North West of Western Australia and is rich in resource and investment potential. The Gascoyne extends along 600km of the Indian Ocean coastline and around 500km inland, for a total area of approximately 138,000 km². It comprises the Shires of Carnarvon, Exmouth, Shark Bay and Upper Gascoyne with total population of approximately 10,300 people. It is known to have the lowest population density of any region in Australia.

The five Aboriginal language groups of the Gascoyne, the Yinggarda, Baiyungu, Malgana, Thadgari and Thalanyji have occupied the region for thousands of years and are custodians of its rich heritage as well as very significant contributors to its current economic and social environment.

The Gascoyne accounts for about 5.3% of the State's total land area yet only 0.4% of Western Australia's population. It is an established region with an economy founded on quality horticulture, pastoral and fishery production, resources and tourism. The region is renowned for a mild subtropical climate and enjoys a reputation as the 'sun's winter home' with around 320 days of sunshine each year.

The vast coastal area incorporates internationally recognised features such as the Ningaloo Coast World Heritage Area, Cape Range National Park, Shark Bay World Heritage Area, Monkey Mia, and Coral Bay. The hinterland includes the amazing wonders of Kennedy Range and Mt Augustus National Parks.

The semi-arid, sub-tropical climate of the Gascoyne is apt for the production of various fruits and vegetables. Originally founded on livestock, irrigation from the Gascoyne River has seen the region, particularly Carnarvon, transform into a major horticultural producer, supplying a large portion of Western Australia's fruit and vegetable crops. The coastal orientation of the region also supports extensive wild capture and an emerging aquaculture-based seafood production. The pleasant climate is also a key attractor for residents and tourists alike.

The major industries are tourism, mining, horticulture, retail, fishing, and pastoralism. There are many positives, particularly its strong tourism appeal, sound environmental management, relatively good water resources, broad economic base and climate.

The Commission has developed the *Gascoyne Regional Investment Blueprint* (the Blueprint) which establishes the evidence and framework for achieving an aspirational regional vision by 2050. It includes consideration of global and national mega trends that will influence the Gascoyne's development; the unique characteristics of the Gascoyne population, economy and industry; competitiveness and comparative advantages of the region; and the regional imperatives that will drive growth.

The Gascoyne possesses a number of competitive advantages including a growing population; strategic horticulture, livestock and aquaculture production capacity within an ideal sub-tropical environment; concentration of diverse tourist activities and amenities with increasing exposure to international markets; increasingly diversified economy; coastal orientation; and proximity to major energy and mineral resources projects with opportunities to tap into project supply chains.

Population

Long-term population decline across the entire region has been reversed since 2007 with positive net migration into Exmouth and strong local fertility rates and household formation supporting growth. Carnarvon has the highest town population and is the regional centre of the Gascoyne.

The Gascoyne's population is projected to increase to 11,500 by 2026. However, an acceleration of this growth is required in order for the region to achieve a critical mass necessary to support and sustain the delivery of higher order services and facilities. An aspirational population target of 23,000 residents by 2050 has been identified by the Commission, in partnership with Gascoyne local governments. Such a level is regarded as aspirational but achievable and important for the future sustainability of the regional economy.

The Australian Bureau of Statistics (ABS) 2011 Census population statistics for the Gascoyne region were mostly positive with a rise in population from the 2006 Census Usual Resident Population (URP) of 8,674 up to 9,288 in 2011. Each local government area recorded the following URP statistics in the 2011 Census:

- Carnarvon's URP in 2006 was 5,682, which has risen to 5,787;
- Exmouth's URP in 2006 was 1844, which has risen to 2,393;
- Shark Bay's URP in 2006 was 863, which had a slight decrease to 857; and
- Upper Gascoyne's URP in 2006 was 285, which has fallen to 251.

The next Australian Census will be held in August 2016 and updated population statistics should be available by early 2017. The URP figures released by the ABS do not include transient workers, other long term visitors to the region, or those people who did not complete a Census form or submitted it after the due date. These are included in the Estimated Resident Population (ERP) figures which are released every six months.

The Enumeration population on Census day for the Gascoyne region, which includes overseas workers and tourists and all other visitors from within Australia was 16,040 people. This demonstrates the almost doubling of the region's population during the tourist season, with an additional 6,752 people recorded in the region above the URP on Census day.

Although there has been population growth over the past nine years the decrease in population over previous years was possibly reflective on a number of economic factors. These factors include a contraction in the pastoral industry, efficiencies and changes in operations in the fishing industry and the impact of social factors such as education and aged care as well as reduced Government services to the region with regional offices closing in Carnarvon.

The latest ERP figures for 2015 were released in March 2016 by the ABS. The figures are a summary of regional population growth throughout Western Australia including the Gascoyne region. Table 1 shows the population figures from 2007 to 2015.

The Gascoyne's overall population was steady from 9,921 in 2014 to 9904 in 2015 which is a growth rate of 1.0% over the five year period. The majority of the population's residents are concentrated in the regional administrative centre of Carnarvon with 6,098 people. Carnarvon's population dropped slightly by 27 people from 2014 to 2015. This was due to mining staff redundancies and the conclusion to some major infrastructure projects. Growth in the tourism and horticulture industries is expected to create population increases into the future.

Tourism, salt mining, horticulture and fishing industries (including prawns and scallops) form the basis of Carnarvon's economy. The Gascoyne was severely impacted by Severe Tropical Cyclone (TC) Olwyn on 13 March 2015 which caused extensive infrastructure and crop damage to plantations, as well as damage to town infrastructure, local businesses and residential housing. The banana and other fruit growers in Carnarvon have now recovered and produce is once again being sold to the market.

The Shire of Exmouth had an ERP of 2,591 in 2015. This number can swell to over 7,000 during the tourist season from May to September. Tourism based around the Ningaloo Reef is the main industry of the Shire. However, support services for the growing off-shore oil and gas and cruise shipping sectors involve many local businesses.

There was a resident population of 951 in 2015 at Shire of Shark Bay which is mostly based in the town of Denham. Tourism, focused on the Shark Bay World Heritage Area and the Monkey Mia dolphin experience, is the main industry. Projects are underway or have been completed through the Royalties for Regions (RFR) Gascoyne Revitalisation Plan that are expected to deliver enhanced economic development and improved visual amenity to promote and attract additional tourism into the area, increasing employment and investment opportunities. Significant works have been undertaken during 2015/16 in and around Denham in preparation for the celebrations to be held in October 2016 to mark the 400th Anniversary of the Dirk Hartog landing.

The Shire of Upper Gascoyne had an ERP of 264 people in 2015. Gascoyne Junction is the administrative centre of the Shire with many Aboriginal residents at Burringurrah Aboriginal Community near Mt Augustus. Pastoral operations are the mainstay of the inland Gascoyne. The Shire has been affected by the ongoing closure of the Gascoyne River crossing at Gascoyne Junction due to a river flow caused by TC Olwyn and continued rain events and river flows. The crossing closed in early March 2015 and did not reopen until September 2015. With assistance from the GDC, the Shire has commenced work on a new low level bridge to be built across the river which will increase accessibility by around 92% and reduce it as a barrier to further industry growth.

The 2011 Census showed the Gascoyne has a number of significant minority populations with Aboriginal residents making up around 14.7% and Vietnamese residents working in the horticulture sector a further 3.3%. Carnarvon's large Aboriginal population is 21.4% and it has a European born population of 9.4%.

GASCOYNE POPULATION

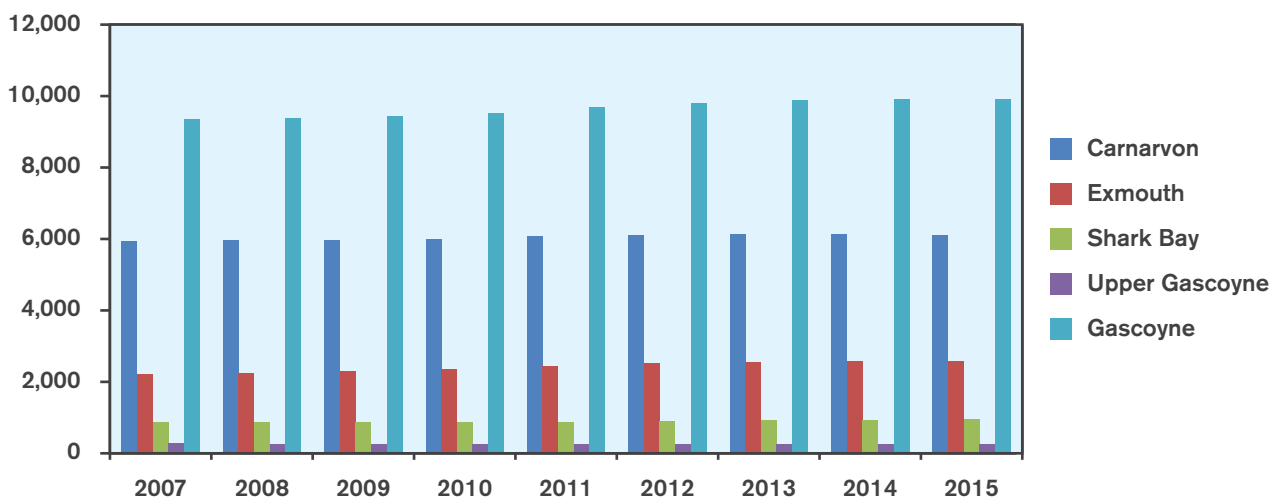


Table 1: Estimated Resident Population 2007 – 2015, Gascoyne Regional Summary. Source ABS

Regional Economic Activity

The Gascoyne is well known for its unique marine and terrestrial natural attractions that have seen tourism become the leading industry by value. Estimated average annual visitor numbers to the region were 332,575 for the year ending 2014. Tourist expenditure in the Gascoyne was valued at \$222.7 million in 2014, up in value from \$208 million for 2013.

The main commodity mined in the Gascoyne is salt, bound for the chemical industries in Asia. Salt is mined at Rio Tinto Dampier Salt which recently reduced staffing levels at their Lake MacLeod operations. Salt is also mined at Useless Loop by the Mitsui Group Company Shark Bay Salt, which produces around 1.3 million tonnes of salt per year. Department of Mines and Petroleum statistics show that the value of mineral production in the Gascoyne was \$116.6 million for 2012/13; \$138.9 million for 2013/14; and is currently \$132.6 million for 2014/15.

Retail turnover was estimated at \$108.7 million for the 2012/13 financial year. This increased to \$109 million in 2013/14. In 2014/15 retail turnover has increased to \$110 million. A range of national retailers are found in the towns of Carnarvon and Exmouth, both of which are supported by a Chamber of Commerce. The effect of the 2010/11 flood event; a complete rebuild of the main street commencing in February 2012 and mostly completed by December 2013 and TC Olwyn in March 2015 all impacted on businesses in Carnarvon. Funding was allocated from Royalties for Regions to further enhance the main street and Fascine areas, the beautification of which is now benefiting local businesses.

Horticulture, based along the Gascoyne River in Carnarvon is a strong contributor to the economy of the region. In 2014 the Department of Agriculture and Food WA (DAFWA) estimated the Carnarvon horticulture industry to be valued at \$88.23 million. On 13 March 2015, TC Olwyn impacted the Carnarvon horticultural precinct as a Category 3 system, destroying 100% of the banana crops and newly planted vegetable crops, uprooting avocado and mango trees and causing massive infrastructure damage. As a result of TC Olwyn's impact, DAFWA's estimated

value for 2015 decreased to \$71.68 million. Production has now returned to pre-cyclone levels and there is expected to be strong growth in the future.

Commercial fishing is a very significant industry in the Gascoyne, with three of the State's more valuable fisheries operating in the region. These are the Shark Bay Prawn, Exmouth Gulf Prawn and Shark Bay Scallop fisheries. Department of Fisheries WA states that the combined catch of prawns, scallops, crabs and fish was \$41.6 million in 2013/14 which grew to \$42.7 million for 2014/15.

The region also hosts a small pearling industry. Aquaculture ventures in prawns, tropical rock lobster, squid and live coral are in development stages. The aquaculture value was \$6.2 million in 2013/14 and has increased to \$6.9 million in 2014/15. This makes a combined fisheries value for the Gascoyne of \$49.6 million.

DAFWA and ABS statistics state the disposal of sheep and cattle for meat was \$30.9 million and wool production was \$5 million for the financial year ending 30 June 2012. For the financial year ending 30 June 2013/14 disposal of sheep and cattle for meat was \$25.9 million and wool production was \$4 million which was a total value of \$29.9 million. In March 2015, TC Olwyn resulted in large rainfall throughout the Gascoyne. This was followed by consistent rains and high stock prices, which has contributed to strong recent industry values and demand for pastoral leases.

Social

Communities of the Gascoyne are characterised by their geographic isolation with all considered either remote or very remote on the Accessibility Remoteness Index of Australia. Although isolated, Gascoyne communities have access to a range of goods, services, education, medical and recreational facilities. The coastal location and temperate weather conditions provide the basis for a recreational lifestyle focused around the ocean and outback experiences. The Gascoyne has a strong sporting culture with over 140 different sporting clubs and recreational facilities.

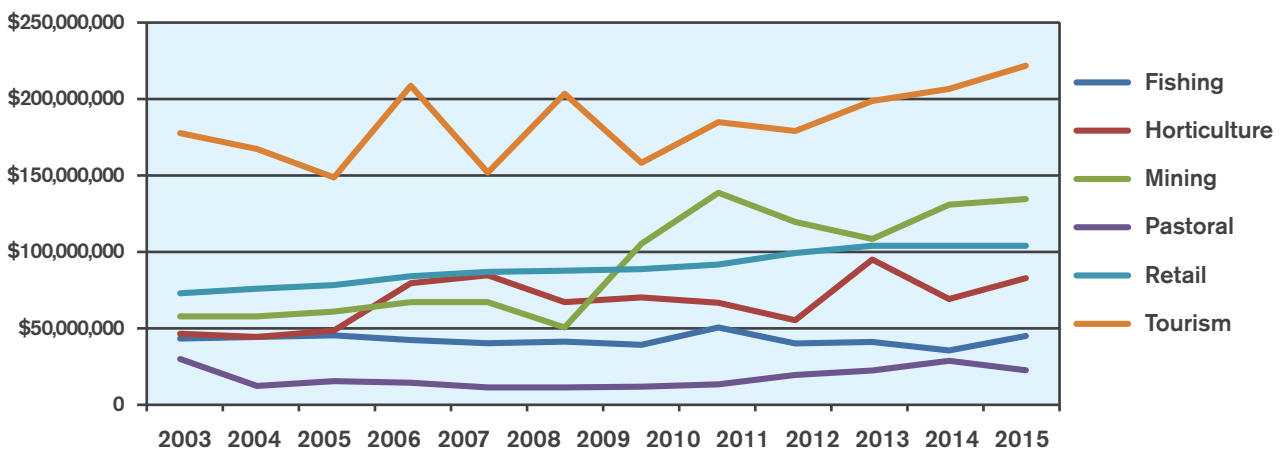


Table 2: Value Trends of Major Gascoyne Industries. Sources: ABS, Dept of Fisheries WA, Dept Agriculture and Food WA, Tourism WA and Dept of Regional Development.

Operational Structure

Minister Responsible

The Hon. Terry Redman MLA, Minister for Regional Development; Lands; Minister Assisting the Minister for State Development

Enabling Legislation

Proclamation of the *Regional Development Commissions Act 1993* on 7 April 1994 established the Gascoyne Development Commission as a statutory authority. The Commission had previously operated as a government department in accordance with Section 21 of the *Public Service Act 1978* from its inception in January 1993.

The *Regional Development Commissions Act 1993*, which created nine Commissions including the Gascoyne Development Commission, states that the objects and functions of each Commission are to:

- a) Maximise job creation and improve career opportunities in the region.
- b) Develop and broaden the economic base of the region.
- c) Identify infrastructure services to promote business development within the region.
- d) Provide information and advice to promote business development within the region.
- e) 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.
- f) Generally take steps to encourage, promote, facilitate and monitor the economic development in the region.

By identifying and coordinating the responsibilities of a wide range of government agencies with regional development charters, the Commission performs an important role in addressing needs and ensuring appropriate application of Government resources in its region.

The Gascoyne Development Commission performs its functions in respect of the region comprising the Shires of Carnarvon, Exmouth, Shark Bay and Upper Gascoyne.

Gascoyne Development Commission Board

The Commission has a Board of Management comprising 9 members who are appointed by the Minister, and the Chief Executive Officer, by virtue of office. The Minister appoints the Chairman and the Deputy Chairman.

The Act prescribes that appointed members are to be selected, as far as possible, on the following basis:

- One third will be nominated by local councils in the region.
- One third may be appointed at the Minister's discretion.
- One third is to be persons who are resident in the region and nominated by the community.

The Board is the governing body with authority to perform the functions of the Commission and has delegated to the Chief Executive Officer the day to day management. The Board meets regularly to consider matters of economic and social importance to the region, to formulate advice to the Minister on appropriate matters, to set policy directions for the Commission and to formulate budget priorities.

Board Profiles

Members 2015-2016

Chairman Mr Anthony Beard

Deputy Chairman Mr Turk Shales

Mr Paul Kelly, Mr James Caunt, Cr Cheryl Cowell, Cr Robert Todd, Cr Eddie Smith, Mr Don Hammarquist, Mr Laurence Bellottie, Mr Geoff Strickland (Ex-officio)

Mr Anthony (Tony) Beard (Chairman, Community Appointment, Carnarvon)

Mr Beard is the owner of the Port Hotel Fish & Whistle Backpackers in Carnarvon. Tony has a strong background in Small Business and Financial Planning including being principal of his own real estate practice in Perth and Carnarvon. He has been a member of several boards including past president of the Carnarvon Chamber Of Commerce and Industry and a past Chairman of the St Mary's Star of the Sea School Board.

Tony was a Ministerial appointment to the Commission in 2011 as Chairman.

Cr Turk Shales (Deputy Chairman, Ministerial Appointment, Exmouth)

Mr Shales is a long term business owner with over 28 years experience. Turk is the current owner of the Exmouth Post Office. He is also the President of the Shire of Exmouth and has a keen interest in local sport and recreational activities with representation on several committees in Exmouth.

Turk joined the Commission Board in 2011 and was elected Deputy Chair in 2014.

Cr Laurence (Ben) Bellottie (Ministerial Appointment, Shark Bay)

Mr Bellottie is a Councillor for the Shire of Shark Bay. He is a local Mulgana man who has lived in Shark Bay all his life and was a professional net fisherman for 23 years.

Ben is a member of the Shark Bay World Heritage Advisory Committee. Ben has served on the Commission Board since 2014 as a Ministerial appointment.

Mr Paul Kelly (Community Appointment, Carnarvon)

Paul is the Commercial and Agri Business Manager for the ANZ Bank's Carnarvon branch and a graduate of Australian Institute of Company Directors. He has more than 10 years experience driving major events (sport and food) and tourism related strategies for Gascoyne non profit organisations including the Carnarvon Chamber of Commerce and Gascoyne Off Road Racing Club Inc. Paul is also a board member of the Gascoyne Food Council.

Paul was a Community appointment to the Commission Board in 2012.

Cr Donald Hammarquist (Ministerial Appointment, Upper Gascoyne)

Mr Hammarquist is the Proprietor/Operator of Mt Augustus Station, Dooley Downs Station and the Mt Augustus Tourist Park. Don is a Councillor for the Shire of Upper Gascoyne, a member of the Eastern Gascoyne Race Club and a member on numerous committees in the Gascoyne region.

Don joined the Commission Board as a Ministerial appointment in 2014.

Cr James Caunt (Community Appointment, Upper Gascoyne)

Mr Caunt is a pastoralist with 13 years experience as the owner of Mooloo Downs Station in the Upper Gascoyne. He also has approximately 15 years experience running a plantation in Carnarvon and is currently a Councillor with the Shire of Upper Gascoyne.

Jim was appointed to the Commission Board as a Community appointment in 2014.

Cr Cheryl Cowell (Local Government Appointment, Shark Bay)

Ms Cowell is President of the Shire of Shark Bay and has also been the Project Officer for the Shark Bay World Heritage Area with the Department of Parks and Wildlife for 16 years. Cheryl is an active community member involved with local organisations and clubs as well as a volunteer St John ambulance officer and member of the Volunteer Marine Rescue service.

Cheryl was a Local Government appointment to the Commission Board in 2011.

Cr Robert Todd (Local Government Appointment, Exmouth)

Mr Todd is a Councillor for the Shire of Exmouth. Bob retired three years ago after working for the Harold E. Holt Naval Communications Base on and off for 28 years. Bob is an active member of the Exmouth community with involvement in various clubs and organisations.

Bob was a Local Government appointment to the Commission Board in 2016.

Cr Eddie Smith (Local Government Appointment, Carnarvon)

Mr Smith is a Councillor for the Shire of Carnarvon. Eddie is self-employed, successfully managing transport and horticulture businesses for the past 30 years. Eddie is a member of the Carnarvon Community College Council and the Carnarvon Speedway Club.

Eddie joined the Commission Board as a Local Government appointment in 2016.

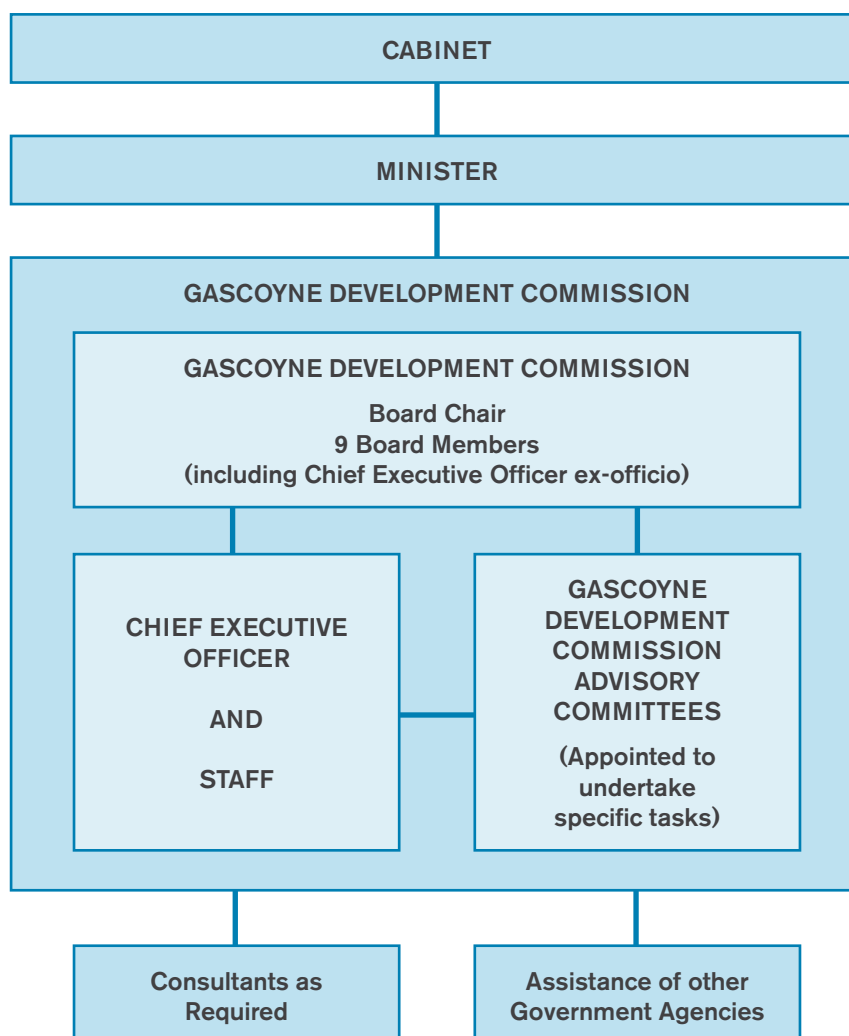
Mr Geoff Strickland (Ex-Officio)

Mr Strickland served as the Acting Chief Executive Officer for the Gascoyne Development Commission from October 2015 to July 2016.

Board movements during the year:

Mr Stephen Webster	Retired
Mr Ross Winzer	Resigned
Mr Max March	Resigned

Organisational Flow Chart



Staff

Staff positions at 30 June 2016:

Geoff Strickland, Acting Chief Executive Officer
Anne Sinclair, Acting Manager Regional Development
Paul Hannah, Senior Project Officer
Jill Dwyer, Project Officer
Melanie Foxley, Project Officer
Odile May, Project Officer
Kylie Pears, Acting Finance and Project Research Officer
Rachelle Davies, Acting Executive Assistant
Carleen Ryder, Finance and Administration Officer
Cornelia Tolksdorf, Reception & Administration Assistant
Tracy Pears, Reception & Administration Assistant

Staff movements from the Commission during the year:

Stephen Webster	Retired
Linda Gray	Resigned
Toni Hibbert	Resigned
Ivy Klassen-Glanzer	Contract Completed

Outcome Based Management

Operational Purpose

This annual report is presented in terms of the Commission's targeted service of Regional Development. Resources and project effort are directed to the Government's goal of a stronger focus on the regions.

Government Goal

A Stronger Focus on the Regions:

Greater focus on service delivery, infrastructure investment and economic development to improve the overall quality of life in remote and regional areas.

Desired Outcome

An environment conducive to the balanced economic and social development of the Gascoyne region.

Gascoyne Development Commission Service

Regional Development.

Our vision

The Gascoyne will be recognised as providing a great lifestyle and visitor experience through its diversity, employment and investment opportunities, unique natural environment and climate.

Our mission

To achieve sustainable economic and social development of the Gascoyne region – A better place to live.

Our values and principles

The Gascoyne Development Commission is committed to:

- Sustainability
- Current and future generations
- Respect and diversity
- Partnerships
- Community consultation and involvement
- Fair and transparent processes
- Fiscal responsibility and accountability
- Innovation

Priority Areas

- Developing Industries and Markets
- Improving Regional Accessibility and Connectivity
- Advancing Human Capacity and Knowledge
- Encouraging Innovation
- Developing Aboriginal and Small Business Economic Capacity
- Enhancing Health and Lifestyle

Gascoyne Regional Investment Blueprint

The Blueprint was released in November 2015 and is available on the Commission's website.

Our Projects

The Commission's programs and activities are based against the objects and functions according to the Regional Development Commissions Act 1993. Accordingly, programs and activities are reported at 2.1 under the following categories:

- 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.
- Generally take steps to encourage, promote, facilitate and monitor the economic development in the region.

Agency Performance

Report On Activities

The activities of the Commission are focused on achieving a regional environment conducive to the balanced economic and social development of the Gascoyne region.

The Commission regularly reviews its corporate strategy and planned activities in order to assess outcomes against the Commission's objectives and functions.

Projects undertaken during the financial year are described on the following pages.

These projects emanate from the Gascoyne and contribute to the State Government's strategic framework.

Maximise regional job creation and improve career opportunities in the region

This program area is based on recognition that promoting job creation and improving career opportunities will have economic and social benefits for the Gascoyne region.

Capacity Building

In 2015-16 the Commission focused on capacity building training for its staff and Board members. Opportunities to extend training activities to other organisations are always considered.

Outcomes

- A number of training opportunities were identified and attended by staff and Board members during the financial year. These included:
 - o Recordkeeping
 - o Workplace Law
 - o Organisational Design and Change
 - o Leadership Essentials
 - o Writing Business Cases
 - o International Marketing Workshop
 - o Budgeting and Business Planning
 - o Certificate III in Accounting
 - o Certificate III in Business
 - o Certificate III in Business Administration
 - o Certificate III in Accounts Administration
 - o Certificate IV in Bookkeeping
 - o Supporting High Level Boards

- The Commission delivered a series of Grant Writing Workshops to towns across the region including: Carnarvon, Exmouth, Denham and Gascoyne Junction. Over 50 people attended the workshops which included information on where to look for funding, completing applications and managing and submitting funding acquittals. The success of these workshops was reflected in the record number of grant applications received with 44 Gascoyne Community Chest Fund applications and 19 Gascoyne Regional Grants Scheme applications.

Education and Training Provision

The Commission played a lead role with the Department of Training and Workforce Development in the development of the *Gascoyne Workforce Development Plan 2015-2018*. Its overall aim is to build, attract and retain a skilled workforce to meet the economic needs of the Gascoyne region. The Plan has been designed as an important reference point for all stakeholders as it identifies the challenges, agreed solutions and organisations that have a key stake in its implementation. A series of priority actions have been developed and are identified in the Plan. The Commission is the lead agency for a number of these priority actions and continues to play an active role in the implementation of this Plan.

Develop and broaden the economic base of the region

This program area seeks to broaden and diversify the economic base of the region, based on regional imperatives including food production, tourism, mining and energy, and population services.

Gascoyne Regional Investment Blueprint

The Gascoyne Regional Investment Blueprint (Blueprint) was produced to establish the evidence, framework and strategies for the Gascoyne to develop through informed investment decisions; and contribute more in a national and global environment.

Following extensive consultation regional priorities were established, including boosting agriculture, tourism and developing small businesses, to help create jobs and drive economic growth.

Projects highlighted in the Blueprint are aimed at helping to facilitate economic development and place the region in a strong position to seize opportunities for long term, sustainable growth.

Outcomes

- The Blueprint outlines the region's vision to 2050 and the strategic framework for development across the region in all facets of life.
- The Blueprint was launched by the Minister for Regional Development in November 2015.

Food Industry

Horticulture, pastoralism and wild capture seafood are key industries in the Gascoyne, with horticulture, as the third largest employer, centred along the Gascoyne River near Carnarvon. There is considerable planning and development opportunities for Gascoyne food producers to capitalise on national and international food demand through the \$300 million Seizing the Opportunity Agriculture initiative made possible by Royalties for Regions (RFR).

The Gascoyne Foodbowl initiative will see 400 hectares of additional land available for horticulture in 2016, and potentially a further 800 hectares released at a later date.

The implementation of Water for Food program in the Gascoyne, being led by the Department of Water, will underpin the development of additional land for horticulture and be an enabler for the diversification of the pastoral industry, potentially through irrigation.

Enormous potential for growth exists, given the global demand for quality food and the strategic position of the Gascoyne to Asian markets.

Outcome

- The Gascoyne Food Council is considered to be a driving and coordinating force to partner with the Commission to assist in the delivery of the Food Production Regional Imperative identified in the draft *Gascoyne Regional Investment Blueprint*.
- The Commission has provided financial support for the Gascoyne Food Council for a number of initiatives aimed at raising the profile and marketability of Gascoyne produce.
- The Gascoyne Foodbowl Initiative has delivered additional water resources for the expansion of the Carnarvon Horticultural Area. The Commission continues to support the Gascoyne Foodbowl Initiative and other programs aimed at the expansion and diversification of the Gascoyne food industry.

Tourism in the Gascoyne

The tourism sector is the largest revenue earner in the Gascoyne region. The Commission plays an important leadership and co-ordination role on a regional basis. The Commission led the development of the *Gascoyne Regional Tourism Strategy* (GRTS) in 2014 and made significant progress in implementing this Strategy during 2015/16. The Commission established the Gascoyne Tourism Board (GTB), with a Gascoyne Tourism Development Officer appointed in June 2016. With the support of the Commission, the GTB will continue implementation of the GRTS over the next two years.

Outcomes

- Successfully secured \$250,000 through the Gascoyne Regional Grant Scheme for the implementation of the *Gascoyne Regional Tourism Strategy* over the next two years.
- Formation of the Gascoyne Tourism Board, and employment of a Gascoyne Tourism Development Officer, to implement the Gascoyne Regional Tourism Strategy.

Identify infrastructure services to promote business development

Infrastructure is an enabler of regional growth. It involves construction, upgrading and maintenance of transport routes, facilities, communications, power and water services. The Commission is mindful that distance and isolation must not give cause to unsatisfactory supply and service levels.

Mobile Phone Coverage

Communities in the Gascoyne are geographically isolated, considered remote or very remote on the Accessibility Remoteness Index. The Commission has continued to push for additional mobile telecommunication towers to cover known mobile black spots across the region.

Outcome

- It was recently announced that the Gascoyne will receive additional mobile telecommunication towers across the region through the Federal Blackspot program and Royalties for Regions Regional Telecommunications Project.

Infrastructure Planning Studies

Energy and Aboriginal cultural and recreational needs are the subjects of two separate studies undertaken by the Commission.

The cultural needs study identifies the cultural and recreational needs of the Gascoyne Aboriginal people, with the recommendations used to inform planning and development, including facilities and associated services/events.

The *Gascoyne Regional Energy Strategy* enables stakeholders to better understand the current regional energy infrastructure and supply needs, current and future demand, and informs the co-ordination of land-use and infrastructure planning.

Outcomes

- The completion of the *Gascoyne Regional Energy Strategy* and the *Gascoyne Aboriginal Cultural and Recreational Needs Study*. Both reports have been shared with local government authorities, State government, investors and planners.
- Better co-ordinated and prioritised infrastructure planning and investment.
- Adds relevance to a number of the regional imperatives from the Blueprint, and justifies investment in these.

Gascoyne Junction Low Level Bridge

The Commission has been working with the Shire of Upper Gascoyne and other key stakeholders to progress the construction of a low level bridge for the Gascoyne River at Gascoyne Junction.

The completed project will provide essential infrastructure for the remote town of Gascoyne Junction and reduce road closure times down by over 90%. The new crossing will improve accessibility for the mining industry, access to the Dampier to Bunbury Gas Pipeline, pastoralists, residents and tourists visiting the town, Shire and inland region.

Outcome

- The Commission, in partnership with the Shire of Upper Gascoyne, successfully submitted an application for funding through the Pipeline Initiative for construction costs. \$9.045 million funding for the project was approved by Cabinet on 31 May 2016. It is anticipated the project will be complete by mid 2017.

Regional Air Services

Improving regional accessibility and connectivity has been highlighted as one of the six Transformational Pillars in the Blueprint. Quality, affordable and regular aviation services are critical to maintaining and growing domestic and international tourism, developing domestic and international opportunities for food export, as well providing adequate servicing to the residents and communities of the Gascoyne.

Outcomes

- A consultant has been engaged to produce the Gascoyne Regional Aviation Strategy, which will capture the challenges and opportunities looking forward over the next five years. The Strategy will identify specific actions that could be supported or implemented by the Commission to achieve affordable, quality and regular services. The Strategy will be produced in consultation with the local government authorities, local communities and State and Federal government agencies.
- The Commission continues to be proactive in regard to improving air services to the Gascoyne region.

Carnarvon Multi Food Processing Plant

The development of a multi-food processing facility in the Gascoyne region of Western Australia was identified as a high priority in the Blueprint with the potential to create transformational long-term change for the region.

The Commission was successful in receiving \$100,000 through the 2014-15 Royalties for Regions Capacity Fund to investigate the feasibility of developing a multi-food processing plant in Carnarvon.

Outcome

- GHD were engaged to produce a feasibility study which was presented to the Commission in early 2016.
- Recommendations indicate a multi-food processing plant is a viable opportunity for the Gascoyne region.
- GDC is now facilitating investment opportunities to progress the facility.

Provide information and advice to promote business development

This program area is designed to ensure that the Gascoyne business community is not disadvantaged due to the isolation and distance from major population centres by way of providing business development opportunities.

GascoyneConnect

GascoyneConnect is a free online directory which has been developed by the Commission to promote building, construction and associated services in the Gascoyne and to increase their exposure to contract opportunities in the Gascoyne, Pilbara and Midwest regions. Project managers within and outside of the Gascoyne can access GascoyneConnect to search for local suppliers who can provide quotations on goods and services.

Outcomes

- More than 50 Gascoyne businesses have registered online, enhancing their profile and capability and connecting tender opportunities.

Business Development

The Commission is continually seeking initiatives that will enhance business development in the region and has an information sharing and liaison role with key bodies, such as Business Local, Exmouth and Carnarvon Chamber of Commerce and Industry groups, and collaborates on initiatives to promote and support training.

Likewise the Commission participates in reference and consultation groups, which includes liaison with air service providers, oil and gas companies and Department of Defence.

Outcomes

- The Commission held an Aboriginal Business Development Forum in Carnarvon including workshops on developing Cultural Awareness Programs and Aboriginal Ranger Programs.
- The Commission arranged meetings and introduced the Business Local's officer to businesses in Shark Bay.
- The Commission has supported the Shire of Shark Bay to assist local businesses to maximise their potential from the Dirk Hartog 400th Anniversary Celebrations through a series of meetings to ensure their readiness for this event.
- The Commission and the Shire of Exmouth continue to ensure that the Department of Defence is well informed of the opportunities and benefits of expanding their operations in northern Australia into Exmouth.

- The Commission co-partnered with the Carnarvon and Exmouth Chamber of Commerce and Industry in events to promote business collaboration in the region.
- The Commission co-partnered with Tourism Western Australia to promote discussion on economic and social prosperity within the Tourism industry.
- The Commission continues to advocate for business development opportunities in the region including the development of berthing facilities for cruise ships in Exmouth and a multi-food processing plant.

Baiyungu Track

The Commission has been working with the Baiyungu Aboriginal Corporation on the planning for the Baiyungu Track. The completed Baiyungu Track is a proposed trail which will stretch 350 kilometres from Carnarvon to Exmouth and incorporate walking, mountain bike riding and kayaking. The Commission has been focusing on developing the first two stages of track near Coral Bay. The Track is an important opportunity for the Baiyungu Aboriginal people to become more involved in tourism and to increase their management role in their traditional land and waters of the Ningaloo Coast.

Outcome

- The Commission funded a consultant to develop a business, governance and marketing plan for Stages 1 and 2 of the Track. A Track Design Plan has also been completed for Stage 1 from the boat ramp to Bill's Bay Lookout.
- The Commission is currently working to incorporate Stage 1 into a broader Coral Bay Development project that includes an extension to Banksia Drive, implementation of the Coral Bay Foreshore Management Plan and changes to Robinson Street.

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

The Commission is a link in the consultation process between State Government, local government, community and special interest groups. The Commission advocates for fair and accessible services that are of a standard equivalent to those of the metropolitan area. This program area is focussed on consultation, planning and liaison.

Carnarvon Land Group and Exmouth Land Group

The Commission participates in and/or facilitates the Carnarvon and Exmouth Land Groups (CLG, ELG), each of which is a collective of local stakeholders including Shire, Mainroads, Housing, Lands, Transport, Water, Power, Chamber of Commerce and Industry and LandCorp representatives, who meet to discuss land development matters within the towns. Opportunities for collaboration and constraints are recognised and pursued as appropriate.

Old Police and Justice Site Development

Following the opening and relocation of the new Carnarvon Police and Justice Complex, the Commission has taken the lead role in overseeing the future development of the old justice precinct site. As part of this role the Commission has established the Carnarvon Old Justice Precinct Steering Group (COJPSG), with relevant stakeholder membership, to provide advice on future interim use and management of the site, identify parties responsible for land management and building maintenance costs, and investigate future available options for the old justice site through the development of a detailed site master plan.

Outcomes

- Ongoing management of the Carnarvon Old Justice Precinct Steering Group.
- Commencement of a site plan to guide future development.

Ageing in Place and Aged Care

The Commission is working with the Shire of Carnarvon, Department of Health, Department of Housing, Gascoyne Memorial Foundation, Silver Chain and other stakeholders to complete a feasibility study, detailed design report and investment prospectus to ascertain the viability, and costs involved in constructing, maintaining and servicing an “ageing in place” facility, including independent living units. All studies will be completed and the project will be “shovel ready” to seek private funding for construction of the facility.

Outcomes

- An allocation of \$250,000 was secured from the RFR Regional Community Services Fund program towards the feasibility and detailed design stage of the Carnarvon Ageing In Place project in partnership with the Shire of Carnarvon.

Generally take steps to encourage, promote, facilitate and monitor economic developments in the Gascoyne region

This program highlights the activities the Commission undertakes to encourage, promote, facilitate and monitor economic development in the Gascoyne region.

Regional Development Council Program

The Regional Development Council (RDCo) is the peak advisory body to the Western Australian Government on regional development issues. The Council is comprised of the nine Chairs of the Regional Development Commission Boards, two WA local government authority representatives, and the Director General of the Department of Regional Development.

The RDCo plays a decisive role in the implementation and allocation of Royalties for Regions funding across the State.

The Chair of the Gascoyne Development Commission attends RDCo meetings, provides advice, and promotes the Gascoyne region. The Chair is also a member of the Gascoyne Advisory Group which allocated funding to the region from the Gascoyne Revitalisation Plan.

Outcomes

- Gascoyne Regional Blueprint acknowledged by RDCo.
- Five projects submitted for consideration by RDCo for the 2015-16 Blueprint Initiative Fund.

Shark Bay, Exmouth, Upper Gascoyne and Carnarvon Liaison Program

The Commission's officers undertake liaison roles to assist local government authorities, small business and communities in the Gascoyne with economic, social, and cultural development. Commission officers continue to be a point of contact and undertake regular scheduled visits to the regional centres.

Outcomes

- Support is provided to the Shire of Shark Bay in preparation of Dirk Hartog 2016 400 Year Celebrations, grant funding applications and capacity building.
- Commission support for the Shire of Upper Gascoyne has focused on developing a new Gascoyne River bridge at Gascoyne Junction, a tourist park development at Mt Augustus National Park, Kennedy Range National Park Loop Road development, realignment of the Mt Augustus to Paraburdoo Road and water infrastructure.
- The Commission has an office and staff member in Exmouth who provides the Commission's services to the Exmouth community, and partners with Shire of Exmouth to exchange information that will contribute to the economic development of the region.

- Located in the Shire of Carnarvon, support is provided to Coral Bay Settlement's development through a Commission liaison officer role. Projects currently being developed in Coral Bay include the Baiyungu Track Stages 1 and 2, extension of Banksia Drive, pedestrianisation of Robinson Street and the Coral Bay Foreshore Management Plan's implementation.

Flood History

The Commission allocated \$20,000 from the Royalties for Regions Strategic Fund for the preparation of a historical account of the 2010 flood that devastated Carnarvon, Gascoyne Junction and many pastoral properties throughout these two local government areas. During 2014-15, consultant Susan Hanson collected stories from those affected and prepared a book and DVD illustrating their accounts.

Outcome

- The production of *High Water and Hope; Stories of the 2010 Gascoyne Flood* book and DVD which was launched at Gascoyne Junction in February 2016.

Perth Royal Show Gascoyne District Display

The Commission took on the lead role for coordinating the Gascoyne District Display at the Perth Royal Show in 2015. In collaboration with key regional stakeholders, including the four local government authorities, Visitor Centres, Chambers of Commerce and grower groups, the 2015 Gascoyne District Display was a great success.

Building on the success of 2015, the Gascoyne Food Council has taken on the lead coordination role, and with input from the key regional stakeholders the plan is to revitalise the Gascoyne's display and include interactive experiences, such as cooking demonstrations and taste testing, and produce based displays.

Outcome

- Regional collaboration and cooperation enabled the 2015 Gascoyne District Display to showcase the wonders from across the region. The 2015 Display won awards for Best Northern Display and Best Aquatic Products Display for the Northern Regions.
- The District Display Committee were successful in receiving Gascoyne Community Chest Funding for the development of a regional promotions/activity book for use at the 2015 and 2016 District Displays.

Exmouth Multi-Purpose Deep Water Wharf

The Blueprint identified the development of a multi-purpose deep water wharf facility in Exmouth as having the potential to create transformational long-term change for the region and address the issue for reliable berthing facilities for cruise vessels.

The project has successfully generated public and private interest and is shortlisted in the Department for Regional Development's (DRD) project pipeline. The project would complement Exmouth's advantageous geographical location and would create a vibrant new business environment for northern and Western Australia; capitalising on tourism, defence, resource and agricultural industries.

Outcomes

- The Commission will develop a Project Steering Group to provide guidance and strategic direction for the planning and development of the project.
- The Commission will continue to work on the development of a Business Case for the project.
- Early analysis and recommendations indicate a multi-purpose deep water wharf facility is a viable opportunity which will develop and broaden the economic base of the Gascoyne region.

Gascoyne Economic Forum – “Collaboration – One Team, One Goal”

Advancing Human Capacity and Knowledge is one of the Transformational Pillars of the Blueprint. On 5 and 6 November 2015, the Commission held its first Gascoyne Economic Forum – “*Collaboration – One Team, One Goal*” (GEF), which comprised of keynote speakers, networking opportunities and the launch of the Blueprint.

GEF objectives included the promotion of opportunities for regional economic development to internal and external stakeholders including investors, government, developers and business community; contributed to enhancing the capacity of government, business and industry personnel in the Gascoyne through exposure to leadership, new knowledge and networking; and promoted the competitive advantages of the Gascoyne. 315 people attended the various events over the two day period.

Following the GEF, GDC held an Aboriginal Business Development Forum in March 2016 with similar successes achieved. The forum focused on overcoming barriers that could inhibit Aboriginal business success; promoting services and programs that assist with business start-up and development; sharing knowledge and experiences of successful Aboriginal businesses; and exploring opportunities, including business partnerships and tender/business registers. 110 people attend the forum. A Ranger Program Workshop and a Cultural Awareness Program Development Workshops were also hosted by GDC with over 40 people attending each course.

Outcome

- Successful hosting of the Gascoyne Economic Forum, attracting 315 attendees over the two day period.
- Successful hosting of the Aboriginal Business Development forum with 110 attendees

Gascoyne Aboriginal Ranger Program Establishment

The Commission's investment in a consultative process to develop an Aboriginal Land and Sea Management Strategy was a direct outcome of the Gascoyne Aboriginal Business Development Forum held in March 2016.

The initiative aims to develop a living document that can be used as a framework for the implementation of a Gascoyne specific Aboriginal Ranger and Land and Sea management program. There is much recent evidence to support programs such as these that have directly resulted in a significant decrease in social disadvantage and unemployment for Aboriginal people in other areas where programs are run and supported.

Part of the consultative process has included stakeholder engagement with employment and support services, education providers, natural resource management bodies and a series of Aboriginal ranger program workshops. To date, there have been two, well attended Aboriginal Ranger program workshops run in Carnarvon, with three more planned for implementation before November 2016.

The Aboriginal Land and Sea Management Strategy and framework for the Aboriginal Ranger program will be developed by November 2016, by consultants Aboriginal Biodiversity Conservation Foundation. External funding will be sought for the implementation of this strategy.

Gascoyne Revitalisation Plan

2015-16 saw a number of Gascoyne Revitalisation Plan (GRP) funded projects achieving completion:

The Carnarvon Health Campus Redevelopment was completed in November 2015 providing the Carnarvon community and Gascoyne region with a modern health care hub. The project included a complete refurbishment of the Emergency Department, day surgery unit, dental suite, an upgrade of equipment and construction of new office accommodation for growth areas of Population Health, Mental Health, and Drug and Alcohol services. RfR GRP provided funding of \$20.8 million towards the total project cost of \$26.37 million.

The Development of **Carnarvon Boating Marina** project which was completed in April 2016 includes improved marina facilities at the Carnarvon Yacht Club through the refurbishment of two groynes and 22 new floating pens increasing capacity and enabling eight pens to be available for visiting boaters. RFR GRP provided funding of \$1.3 million (total project cost is \$1.6 million).

Shire of Carnarvon finished the Carnarvon Fascine works to the **Carnarvon Fascine Revitalisation** Completion project in November 2015. Works included beautification along the edge of the Fascine waterway with soft and hard landscaping, jetty structures, boardwalks and car parking. The project will also provide the design and installation of an entry statement to the CBD and complementary artwork(s) – these works are still in progress. The Carnarvon Fascine Revitalisation Completion project will receive RFR GRP funding of \$3.8 million.

In Exmouth, works on the **Exmouth Multipurpose Service Redevelopment** were completed in August 2015 providing Exmouth with a modern health care hub and expanded services on the existing Exmouth hospital site. The new facilities cater for dental, mental health, pathology, occupational health, community health and Pathwest. RfR GRP provided funding of \$8.1 million for this project.

Exmouth Flood Mitigation Works for Reid Street Light Industrial Area Stage 2 project was completed in October 2015. The works are essential to protect the area and ensure a large proportion of the main road out of Exmouth is not washed away. RfR GRP provided funding of \$1.5 million for this project.

In Shark Bay the **Denham Recreational Jetty** was completed in September 2015 providing Denham with a brand new multipurpose jetty. The Premier officially opened the Recreational Jetty on 26 October 2015; one year out from 400th anniversary of Dirk Hartog's landing on the WA coast and the 400th anniversary celebrations which are to be held in Shark Bay.

A number of Gascoyne Revitalisation Plan (GRP) funded projects also commenced in 2015-16. These include:

RfR GRP is contributing \$5.7 million towards the \$6.116 million **Denham Foreshore** and Existing Marina Facility Improvements project which will deliver revitalisation and redevelopment of the Denham foreshore and Main Street. The Project involves redevelopment of Shire of Shark Bay

assets and Department of Transport assets. The project will be completed in time for the 400th anniversary of Dirk Hartog's Landing celebrations to be held in Denham in October 2016.

Exmouth Ningaloo Centre Stage 2 construction works to deliver a multi-purpose Ningaloo Centre in Exmouth are underway. The Centre will incorporate the proposed Ningaloo Research Centre, Exmouth Multi-Purpose Community Centre, the existing library and Exmouth Visitor Centre. RfR funding of \$19.820 million will partner with \$7 million in Commonwealth funding (secured through the Community Development Grants programme), \$3.5 million Lotterywest funding and a Shire contribution of \$1.9 million to provide a \$32.22 million budget for the build, construction and fit-out of the Centre.

With Royalties for Regions contributing to a range of other major projects across the region, business and industry, the local community and visitors can enjoy improved local infrastructure and services that will provide a positive experience in the Gascoyne.

Community Chest Fund

RfR is a State Government program designed to promote long-term development in Western Australia's regions. It aims to help local communities grow and prosper through the promotion of local decision-making and is specifically designed to help regions attract the resources needed to support development. The Gascoyne Community Chest Fund (CCF) is administered by the Commission as part of RfR. The Gascoyne CCF's broad objectives are to:

1. Increase capacity for local strategic planning and decision-making.
2. Retain and build the benefits of regional communities;
3. Promote relevant and accessible local services;
4. Assist communities to plan for a sustainable economic and social future;
5. Enable communities to expand social and economic opportunities; and
6. Assist regional communities to prosper through increased employment opportunities, business and industry development opportunities, and improved local services.

In 2015-16 the Commission approved 23 projects through the Gascoyne CCF. The following is a list of the successful projects.

Applicant	Project Description	Approved Funding
Boolbardie Country Club Inc	A tractor to help sustain the Shark Bay Golf Course facility.	\$30,865
Carnarvon Festival Inc.	Carnarvon TropiCOOL Festival - Marquee	\$8,845
Carnarvon Horse and Pony Club Inc.	Major Grounds Improvements	\$5,500
Exmouth Community Garden Inc.	Establishment of Exmouth Community Garden	\$7,650
Exmouth Golf Club Inc.	Erection of Office and Storage Room	\$30,883
Exmouth Men's Shed Inc.	Men Supporting the Community	\$25,000
Exmouth PCYC	Driving PCYC forward - PCYC House Improvements	\$19,390
Gascoyne Food Council	Gascoyne Food Festival and Royal Show - Gascoyne Food Promotion and Marketing	\$45,000
Gascoyne Football Association	GFA WAFL game and ground improvements	\$20,670
Gascoyne Growers Markets Inc.	Growing the Gascoyne Growers Markets	\$38,845
Nagle Catholic College	Stage 2 Carnarvon Campus Nagle Catholic College	\$50,000
One Tree Community Service Inc.	Relocation of Child Care Service	\$17,800
Saving Animals From Euthanasia Carnarvon	Enhanced Health & Hygiene	\$2,273
Shark Bay Arts Council	Shark Bay Arts Council present Moda 1616 for the Dirk Hartog Voyage of Discovery, Shark Bay 1616 event	\$24,000
Shark Bay Bowling Club	Automated Irrigation System for the Bowling Greens and surrounding grass verge	\$20,000
Shark Bay Community Resource Centre	Navigating the West	\$24,000
Shark Bay State Emergency Service Inc.	Air Observer Equipment	\$4,185
Shire of Carnarvon	Carnarvon Heritage Trail	\$46,840
Shire of Exmouth	Visitor Information Bay - Signage	\$20,000
Shire of Exmouth	Welcoming Signage 'Experience Ningaloo'	\$30,000
Shire of Upper Gascoyne	Shire of Upper Gascoyne Museum	\$11,000
Shire of Upper Gascoyne	Kennedy Range Loop Road - Stage 2	\$50,000
The Shark Bay Entertainers	Shark Bay Entertainers present 'Dirk Hartog's Landing' Daily in Shark Bay	\$23,254
	TOTAL FUNDING	\$556,000

Actual Performance Compared to Resource Agreement Targets

Government Goal

Ensuring that regional Western Australia is strong and vibrant.

Effectiveness Indicators

The activities of the Commission are focused on the attainment of an environment conducive to the balanced economic and social development of the Gascoyne region.

The Commission relies on strategic forward planning and specific projects to achieve economic and social development of the region. Projects vary widely to encompass developing policies, strategic plans and their implementation, encouraging business investment, identifying social and cultural infrastructure to improve business growth and quality of life, and regional promotion.

Key Effectiveness Indicators

The Commission is successful in addressing key performance indicators and makes a positive contribution to the economic and social development of the Gascoyne region.

Customer Survey

A Customer Survey of the Commission's database of contacts was undertaken in April 2016 to solicit responses relating to the achievement of the Commission's service.

Out of the 128 questionnaires sent, the Commission received 28 responses.

Respondents were asked if the Commission is effective and makes a positive contribution to the economic and social development of the Gascoyne region. 79 per cent of respondents thought the Commission was average or better in this regard.

The effectiveness indicator below is the average of the results of the question asked above.

Key Performance Indicators	Target 2016	Actual 2016	Actual 2015	Actual 2014	Actual 2013	Actual 2012	Actual 2011	Variance
Key Effectiveness Indicator: An environment conducive to the balanced economic and social development of the Gascoyne region	93%	79%	94%	98%	86%	93%	96%	14%

The 2016 outcome is regarded as an anomaly or aberration due to the low number of respondents to surveys. The Commission is conducting a post evaluation review with recipients of the survey to identify why responses were not submitted and to refine survey processes and suitability in recent years.

The Commission's focus during 2015/16 was directed towards the completion of numerous output focused projects, and the development of relationships with regional and State partners in order to achieve long term strategic goals; as being identified and developed within the Gascoyne Regional Investment Blueprint.

Service: Regional Development.

Key Efficiency Indicators

Cost per project hour

The following table records the total cost of services per project hour as an audited key efficiency indicator.

Key Performance Indicators	Target 2016	Actual 2016	Actual 2015	Actual 2014	Actual 2013	Actual 2012	Actual 2011	Variance
Key Efficiency Indicator: Cost per project hour	\$115	\$114	\$114	\$108	\$118	\$152	\$159	\$1

The Commission's budget is directed to numerous output focused projects supporting the economic and social development of the Gascoyne region. External funding sources and networking partners are continually sought to enhance project scope and effectiveness. The attraction of additional funding (or the withdrawal of anticipated funding) can result in wide variations between expectations and actual results. Additional external funding will increase expenditure and result in a higher cost per project hour and vice versa. To help counter some distortion, the figures for this year and prior years have been adjusted to exclude grant expenditure. The Commission continues to recognise that the total FTE of the Commission supports its role in the economic and social development of the Gascoyne region.

Ministerial Directives

No Ministerial directives were received during the financial year.

Certification of Key Performance Indicators

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Gascoyne Development Commission's performance, and fairly represent the performance of the Gascoyne Development Commission for the financial year ended 30 June 2016.



Mr Anthony Beard
Chairman
26 August 2016



Mr Gavin Robins
Chief Executive Officer
26 August 2016

Significant Issues

Regional development planning

Under the guidance of the Gascoyne Advisory Group, the Royalties for Regions Gascoyne Revitalisation funding of \$150 million continues to enable the achievement of regionally significant projects as originally identified within the *Gascoyne Regional Development Plan 2010-2020*. Building upon and complementary to the Regional Development Plan and the Gascoyne Planning and Infrastructure Framework is the *Gascoyne Regional Investment Blueprint*.

The Blueprint is assisting in guiding the planned, collaborative and prioritised development of the Gascoyne, and is enabling the Commission to play a leadership and facilitation role with government, community and industry. Projects highlighted in the Blueprint, such as cruise ship berthing in Exmouth and a multi-purpose food processor, are aimed at helping to facilitate economic development and place the region in a strong position to seize opportunities for long term, sustainable growth.

Regional tourism development

Already the highest value industry in the region, the tourism industry will grow further with the implementation of the key strategies and recommendations from the *Gascoyne Regional Tourism Strategy* and support from key stakeholders including Tourism Western Australia and the newly formed Gascoyne Tourism Board. A number of specific initiatives such as the commencement of the Exmouth Ningaloo Centre, the development of the Denham Foreshore, the completion of the Carnarvon Fascine and commemorations of Dirk Hartog 400 year celebration will contribute to the region's higher profile tourism.

An important issue impacting the opportunity for growth is transport logistics and the quality of aviation services provided to the region; tourism should be recognised as a critical driver in the selection of air service providers to the region.

Primary industry

Gascoyne is poised to be a leader in the development of aquaculture and the Commission is committed to identifying sites for aquaculture development. Similarly, through the Gascoyne Food Bowl project, the Commission is working with key stakeholders such as the Department of Agriculture and Food WA and the Department of Water to identify and release suitable land and water to the Carnarvon Horticultural District. The Commission is also continuing to support the Gascoyne Food Council to improve the marketability and value adding of Gascoyne Produce, with the long term goal of establishing a multi-food processing plant in Carnarvon.

Workforce development

The implementation of the Gascoyne Regional Workforce Development Plan with partners such as the Durack Institute of Technology will assist in economic development through addressing the diverse current and future Gascoyne workforce requirements.


Financial Statements

Disclosures and Legal Compliance

Certification of Financial Statements For the year ended 30 June 2016

The accompanying financial statements of the Gascoyne 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 2016 and the financial position as at 30 June 2016.

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.



Vanessa Vandeleur
Acting Chief Finance Officer
26 August 2016



Gavin Robins
Chief Executive Officer
26 August 2016



Anthony Beard
Chairman
26 August 2016



Statement of Comprehensive Income

for the year ended 30 June 2016

	Note	2016 \$	2015 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	6	1,515,663	1,472,074
Supplies and services	7	736,093	830,209
Depreciation and amortisation expense	8	4,942	4,811
Accommodation expenses	9	149,127	152,554
Grants and subsidies	10	770,316	1,024,806
Other expenses	11	9,969	8,319
Total cost of services		3,186,110	3,492,773
Income			
Revenue			
User charges and fees	12	36,751	52,800
Other revenue	13	7,443	63,967
Total Revenue		44,194	116,767
Total income other than income from State Government		44,194	116,767
NET COST OF SERVICES		3,141,916	3,376,006
Income from State Government			
Service appropriation	14	256,000	251,000
Services received free of charge		9,262	10,646
Royalties for Regions Fund	14	2,684,121	3,278,314
Total income from State Government		2,949,383	3,539,960
(DEFICIT)/SURPLUS FOR THE PERIOD		(192,533)	163,954
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(192,533)	163,954

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



Statement of Financial Position

as at 30 June 2016

	Note	2016 \$	2015 \$
ASSETS			
Current Assets			
Cash and cash equivalents	26	93,905	265,648
Restricted cash and cash equivalents	15,26	576,374	851,812
Receivables	16	76,751	89,844
Amounts receivable for services	17	34,000	34,000
Other assets	18	53,336	-
Total Current Assets		834,366	1,241,304
Non-Current Assets			
Plant and equipment	19	7,822	4,812
Total Non-Current Assets		7,822	4,812
TOTAL ASSETS		842,188	1,246,116
LIABILITIES			
Current Liabilities			
Payables	22	45,491	18,935
Provisions	23	72,576	276,274
Other liabilities	24	8,249	79,184
Total Current Liabilities		126,316	374,393
Non-Current Liabilities			
Provisions	23	73,743	37,061
Total Non-Current Liabilities		73,743	37,061
TOTAL LIABILITIES		200,059	411,454
NET ASSETS		642,129	834,662
EQUITY			
Contributed Equity	25	90,000	90,000
Accumulated surplus		552,129	744,662
TOTAL EQUITY		642,129	834,662

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



Statement of Equity

for the year ended 30 June 2016

	Note	Contributed equity \$	Accumulated surplus/(deficit) \$	Total equity \$
Balance at 1 July 2014	25	90,000	580,708	670,708
Surplus for the year		-	163,954	163,954
Balance at 30 June 2015		90,000	744,662	834,662
Balance at 1 July 2015		90,000	744,662	834,662
Deficit for the year		-	(192,533)	(192,533)
Balance at 30 June 2016		90,000	552,129	642,129

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



Statement of Cash Flows

for the year ended 30 June 2016

	Note	2016 \$	2015 \$
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		256,000	251,000
Royalties for Regions Fund		2,684,121	3,278,314
Net cash provided by State Government		2,940,121	3,529,314
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(1,742,956)	(1,578,195)
Supplies and services		(774,238)	(774,003)
Accommodation		(149,127)	(152,554)
Grants and subsidies		(770,316)	(1,024,806)
GST payments on purchases		(140,407)	(133,092)
Receipts			
User charges and fees		36,751	52,800
GST receipts on sales		12,773	9,757
GST receipts from taxation authority		127,634	123,335
Other receipts		20,536	2,370
Net cash provided by used in operating activities	26	(3,379,350)	(3,474,388)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(7,952)	-
Net cash provided used in investing activities		(7,952)	-
Net (decrease)/increase in cash and cash equivalents		(447,181)	54,926
Cash and cash equivalents at the beginning of the period		1,117,460	1,062,534
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	26	670,279	1,117,460

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

Notes to the Financial Statements

for the year ended 30 June 2016

NOTE 1. Australian Accounting Standards

General

The Commission's financial statements for the year ended 30 June 2016 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' includes Standards and Interpretations issued by the Australian Accounting Standards Board (AASB).

The Commission has adopted any applicable new and revised Australian Accounting Standards from their operative dates.

Early adoption of standards

The Commission cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 Application of Australian Accounting Standards and Other Pronouncements. There has been no early adoption of Australian Accounting Standards that have been issued or amended (but not operative) by the Commission for the annual reporting period ended 30 June 2016.

NOTE 2. Summary of significant accounting policies

(a) General statement

The Commission is a not for-profit reporting entity that prepares general purpose financial statements in accordance with Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB as applied by the Treasurer's instructions. Several of these are modified by the Treasurer's instructions to vary application, disclosure, format and wording.

The Financial Management Act 2006 and the Treasurer's instructions impose legislative provisions that govern the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB.

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.

(b) Basis of preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars and all values are rounded to the nearest dollar.

Note 3 'Judgements made by management in applying accounting policies' discloses judgements that have been made in the process of applying the Commission's accounting policies resulting in the most significant effect on amounts recognised in the financial statements.

Note 4 'Key sources of estimation uncertainty' discloses key assumptions made concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(c) Reporting entity

The reporting entity comprises the Commission.

(d) 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 transfer 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.

Notes to the Financial Statements

for the year ended 30 June 2016

(e) Income

Revenue recognition

Revenue is recognised and measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

Sale of goods

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership transfer to the purchaser and can be measured reliably.

Service appropriations

Service Appropriations are recognised as revenues at fair value in the period in which the Commission gains control of the appropriated funds. The Commission gains control of appropriated funds at the time those funds are deposited to the bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

Grants, donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when the Commission obtains control over the assets comprising the contributions, usually when cash is received.

Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated. Royalties for Regions funds are recognised as revenue at fair value in the period in which the Commission obtains control over the funds. The Commission obtains control of the funds at the time the funds are deposited into the Commission's bank account.

Gains

Realised or 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.

(f) Property, plant and equipment and infrastructure

Capitalisation/expensing of assets

Items of property, plant and equipment and infrastructure costing \$5,000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. 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).

Initial recognition and measurement

Property, plant and equipment and infrastructure are initially recognised at cost.

For items of property, plant and equipment and infrastructure acquired at no cost or for nominal cost, the cost is the fair value at the date of acquisition.

Subsequent measurement

The cost model is applied for subsequent measurement requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses.

Derecognition

Upon disposal or derecognition of an item of property, plant and equipment and infrastructure, any revaluation surplus relating to that asset is retained in the asset revaluation surplus.

Asset revaluation surplus

The asset revaluation surplus is used to record increments and decrements on the revaluation of non-current assets.

Depreciation

All non-current assets 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. Depreciation is calculated using the straight line method, using rates which are reviewed annually. Estimated useful lives for each class of depreciable asset are:

Furniture and Fittings	8 years
Office equipment and Integrated Software	3 to 5 years

Notes to the Financial Statements

for the year ended 30 June 2016

(g) Impairment of assets

Property, plant and equipment is tested for any indication of impairment at the end of each reporting period. 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 recoverable amount, an impairment loss is recognised in profit or loss. Where a previously revalued asset is written down to recoverable amount, the loss is recognised as a revaluation decrement in other comprehensive income. As the Commission is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost 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. As the Commission is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

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 falling replacement costs.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market-based evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets are at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indications of impairment at the end of each reporting period.

(h) Leases

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.

(i) Financial instruments

In addition to cash, the Commission has two categories of financial instrument:

- Receivables; and
- Financial liabilities measured at amortised cost.

Financial instruments have been disaggregated into the following classes:

- Financial Assets
 - Cash and cash equivalents
 - Restricted cash and cash equivalents
 - Receivables
 - Amounts receivable for services
- Financial Liabilities
 - Payables

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

(j) Cash and cash equivalents

For the purpose of the Statement of Cash Flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand.

Notes to the Financial Statements

for the year ended 30 June 2016

(k) **Accrued salaries**

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

(l) **Amounts receivable for services (holding account)**

The Commission receives income from the State Government partly in cash and partly as an asset (holding amount receivable). The accrued amount appropriated is accessible on the emergence of the cash funding requirement to cover leave entitlements and asset replacement.

(m) **Receivables**

Receivables are recognised and carried at original invoice amount less an allowance for any uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off against the allowance account. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Commission will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

(n) **Payables**

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 at fair value, as they are generally settled within 30 days.

(o) **Provisions**

Provisions are liabilities of uncertain timing or amount and are recognised where there is a present legal or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at the end of each reporting period.

Provisions - employee benefits

All annual leave and long service leave provisions are in respect of employees' services up to the end of the reporting period.

Annual leave

The liability for annual leave that is expected to be settled within 12 months after the reporting period is recognised and measured at the undiscounted amounts expected to be paid when the liability is settled.

Annual leave that is not expected to be settled within 12 months after the reporting period is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are 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.

The provision for annual leave is classified as a current liability as the Commission does not have an unconditional right to the defer settlement of the liability for at least 12 months after the reporting period.

Long service leave

Long service leave not expected to be settled within 12 months after the reporting period is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are 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.

Notes to the Financial Statements

for the year ended 30 June 2016

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 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.

Purchased leave

The provision for purchased leave relates to Public Service employees who have entered into an agreement to self-fund up to an additional 10 weeks leave per calendar year. The provision recognises the value of salary set aside for employees and is measured at the undiscounted amounts expected to be paid when the liabilities are settled.

Superannuation

The Government Employees Superannuation Board (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.

Eligible employees contribute to the Pension Scheme, a defined benefit pension scheme closed to new members since 1987, or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme closed to new members since 1995.

Employees commencing employment prior to 16 April 2007 who were not members of either the Pension Scheme or the GSS became non contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). From 30 March 2012, existing members of the WSS or GESBS and new employees became able to choose their preferred superannuation fund. The Commission makes concurrent contributions to GESB or other funds on behalf of employees in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. Contributions to these accumulation schemes extinguish the Commission's liability for superannuation charges in respect of employees who are not members of the Pension Scheme or GSS.

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

The Commission has no liabilities under the Pension Scheme or the GSS. 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 makes all benefit payments in respect of the Pension Scheme and GSS, and is recouped from the Treasurer for the employer's share.

Provisions – other

Employment on-costs

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' and are not included as part of the Commission's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

Remediation costs

A provision is recognised where the Commission has a legal or constructive obligation to undertake remediation work. Estimates are based on the present value of expected future cash outflows.

(p) Superannuation expense

The superannuation expense is recognised in the profit or loss of the Statement of Comprehensive Income and comprises employer contributions paid to GSS (concurrent contributions), WSS, the GESBS and other superannuation funds.

(q) Assets and services received free of charge or for nominal cost

Assets or services received free of charge or for nominal cost that the Commission would otherwise purchase if not donated, are recognised as income at the fair value of the assets or services where they can be reliably measured.

Notes to the Financial Statements

for the year ended 30 June 2016

A corresponding expense is recognised for services received. Receipts of assets are recognised in the Statement of Financial Position.

Assets or services received from other State Government agencies are separately disclosed under Income from State Government in the Statement of Comprehensive Income.

(r) Comparative figures

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year.

NOTE 3. Judgements made by management in applying accounting policies

The preparation of financial statements requires management to make judgements about the application of accounting policies that have a significant effect on the amounts recognised in the financial statements. The Commission evaluates these judgements regularly.

Operating lease commitments

The Commission has entered into a number of leases for buildings for branch office accommodation. Some of these leases relate to buildings of a temporary nature and it has been determined that the lessor retains substantially all the risks and rewards incidental to ownership. Accordingly, these leases have been classified as operating leases.

NOTE 4. Key sources of estimation uncertainty

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.

Long Service Leave

Several estimations and assumptions used in calculating the Commission's long service leave provision 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.

NOTE 5. Disclosure of changes in accounting policy and estimates

Initial application of an Australian Accounting Standard

The Commission has applied the following Australian Accounting Standards effective, or adopted, for annual reporting periods beginning on or after 1 July 2015 that impacted on the Commission.

AASB 2013-9	<i>Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments</i> Part C of this Standard defers the application of AASB 9 to 1 January 2017. The application date of AASB 9 was subsequently deferred to 1 January 2018 by AASB 2014-1. The Authority has not yet determined the application or the potential impact of AASB 9.
AASB 2015-3	<i>Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality</i> This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing that Standard to effectively be withdrawn. There is no financial impact.
AASB 2014-8	<i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) – Application of AASB 9 (December 2009) and AASB 9 (December 2010) [AASB 9 (2009 & 2010)]</i> This Standard makes amendments to AASB 9 Financial Instruments (December 2009) and AASB 9 Financial Instruments (December 2010), arising from the issuance of AASB 9 Financial Instruments in December 2014. The Authority is not currently permitted to early adopt the resultant financial instrument standard and has not yet determined the financial impact of the Standard.

Notes to the Financial Statements

for the year ended 30 June 2016

Future impact of Australian Accounting Standards not yet operative

The Authority cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 Application of Australian Accounting Standards and Other Pronouncements. Consequently, the Authority has not applied early any of the following Australian Accounting Standards that have been issued that may impact the Authority. Where applicable, the Authority plans to apply these Australian Accounting Standards from their application date.

Operative for reporting periods beginning on/after

AASB 9	<p><i>Financial Instruments</i></p> <p>This Standard supersedes AASB 139 Financial Instruments: Recognition and Measurement, introducing a number of changes to accounting treatments.</p> <p>The mandatory application date of this Standard was amended to 1 January 2018 by AASB 2014 1 Amendments to Australian Accounting Standards. The Commission has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
AASB 16	<p><i>Leases</i></p> <p>This Standard introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. The Authority has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2019
AASB 15	<p><i>Revenue from Contracts with Customers</i></p> <p>This Standard establishes the principles that the Commission shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The Commission has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
AASB 2010-7	<p><i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Int 2, 5, 10, 12, 19 & 127]</i></p> <p>This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010.</p> <p>The mandatory application date of this Standard has been amended by AASB 2012-6 and AASB 2014-1 to 1 January 2018. The Commission has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
AASB 2014-1	<p><i>Amendments to Australian Accounting Standards</i></p> <p>Part E of this Standard makes amendments to AASB 9 and consequential amendments to other Standards. It has not yet been assessed to determine the application or potential impact.</p>	1 Jan 2018
AASB 2014-3	<p><i>Amendments to Australian Accounting Standards – Accounting for Acquisitions of Interests in Joint Operations [AASB 1 & 11]</i></p> <p>The Authority establishes Joint Operations in pursuit of its objectives and does not routinely acquire interests in Joint Operations. Therefore, there is no financial impact on application of the Standard.</p>	1 Jan 2016

Notes to the Financial Statements

for the year ended 30 June 2016

Operative for
reporting
periods
beginning
on/after

AASB 2014-4	<p><i>Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138]</i></p> <p>The adoption of the new Standard has no financial impact for the Authority as depreciation and amortisation is not determined by reference to revenue generation, but by reference to consumption of future economic benefits.</p>	1 Jan 2016
AASB 1057	<p><i>Application of Australian Accounting Standards</i></p> <p>This Standard lists the application paragraphs for each other Standard (and Interpretation). There is no financial impact on application of the Standard.</p>	1 Jan 2016
AASB 2014-5	<p><i>Amendments to Australian Accounting Standards arising from AASB 15</i></p> <p>This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 15. The Authority has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
AASB 2014-7	<p><i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)</i></p> <p>This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 9 (December 2014). The Authority has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
AASB 2014-9	<p><i>Amendments to Australian Accounting Standards – Equity Method in Separate Financial Statements [AASB 1, 127 & 128]</i></p> <p>This Standard amends AASB 127, and consequentially amends AASB 1 and AASB 128, to allow entities to use the equity method of accounting for investments in subsidiaries, joint ventures and associates in their separate financial statements. The Authority has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2016
AASB 2014-10	<p><i>Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture [AASB 10 & 128]</i></p> <p>This Standard amends AASB 10 and AASB 128 to address an inconsistency between the requirements in AASB 10 and those in AASB 128 (August 2011), in dealing with the sale or contribution of assets between an investor and its associate or joint venture. The Authority has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2016
AASB 2015-1	<p><i>Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012–2014 Cycle [AASB 1, 2, 3, 5, 7, 11, 110, 119, 121, 133, 134, 137 & 140]</i></p> <p>These amendments arise from the issuance of International Financial Reporting Standard Annual Improvements to IFRSs 2012–2014 Cycle in September 2014, and editorial corrections. The Authority has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2016

Notes to the Financial Statements

for the year ended 30 June 2016

Operative for
reporting
periods
beginning
on/after

AASB 2015-2	<p><i>Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 & 1049]</i></p> <p>This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements. There is no financial impact.</p>	1 Jan 2016
AASB 2015-6	<p><i>Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 & 1049]</i></p> <p>The amendments extend the scope of AASB 124 to include application by not-for-profit public sector entities. Implementation guidance is included to assist application of the Standard by not-for-profit public sector entities. The Authority will be required to make related party disclosures, though there is no financial impact.</p>	1 Jul 2016
AASB 2015-8	<p><i>Amendments to Australian Accounting Standards – Effective Date of AASB 15</i></p> <p>The Standard amends the mandatory effective date of AASB 15, consequential amendments originally set out in AASB 2014 5, and, Interpretation 1052 Tax Consolidation Accounting. There is no financial impact.</p>	1 Jan 2017
AASB 2015-10	<p><i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 & 128</i></p> <p>This Standard defers the mandatory effective date (application date) of amendments to AASB 10 & 128 that were originally made in AASB 2014-10 so that the amendments are required to be applied for annual reporting periods beginning on or after 1 January 2018 instead of 1 January 2016. The Authority has not yet determined the application or the potential impact of AASB 2014-10.</p>	1 Jan 2016
AASB 2016-2	<p><i>Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107</i></p> <p><i>This Standard amends AASB 107 Statement of Cash Flows (August 2015) to require disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. There is no financial impact.</i></p>	1 Jan 2017
AASB 2016-3	<p><i>Amendments to Australian Accounting Standards – Clarifications to AASB 15</i></p> <p>This Standard clarifies identifying performance obligations, principal versus agent considerations, timing of recognising revenue from granting a licence, and, provides further transitional provisions to AASB 15. The Authority has not yet determined the application or the potential impact.</p>	1 Jan 2018
AASB 2016-4	<p><i>Amendments to Australian Accounting Standards – Recoverable Amount of Non-Cash-Generating Specialised Assets of Not – for Profit Entities</i></p> <p>This Standard clarifies that the recoverable amount of primarily non-cash-generating assets of not-for profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 Fair Value Measurement. The Authority has not yet determined the application or the potential impact.</p>	1 Jan 2017

Notes to the Financial Statements

for the year ended 30 June 2016

	2016 \$	2015 \$
NOTE 6. Employee benefits expense		
Wages and salaries (a)	1,177,696	1,153,129
Superannuation - defined contribution plans (b)	106,324	113,652
Long service leave (c)	36,092	30,712
Annual Leave (c)	119,919	107,218
Board fees and allowances including superannuation	75,632	67,363
	1,515,663	1,472,074
(a)	Includes the value of the fringe benefit to the employee plus the fringe benefits tax component, leave entitlements including superannuation contribution component.	
(b)	Defined contribution plans include West State, Gold State and GESB Super Scheme (contributions paid).	
(c)	Includes a superannuation contribution component, employment on-costs such as workers compensation insurance are included as note 11 'Other Expenses'. The employment on-costs liability is included at Note 23 'Provisions'.	
NOTE 7. Supplies and services		
Communications	38,164	29,117
Consumables	53,414	30,324
Consultants and contractors	268,701	539,502
Repairs and Maintenance	35,569	18,536
Vehicle Costs	66,862	64,671
Travel	91,143	81,844
Other	184,240	66,215
	736,093	830,209
NOTE 8. Depreciation expense and amortisation expense		
Depreciation		
Office equipment	4,942	4,811
	4,942	4,811
NOTE 9. Accommodation expenses		
Lease rentals	136,386	135,612
Cleaning	12,741	16,942
	149,127	152,554
NOTE 10. Grants and subsidies		
Royalties for Regions - Regional Community Services Fund	770,316	1,024,806
	770,316	1,024,806
NOTE 11. Other expenses		
Employment on-costs	9,969	8,319

(a) Includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liability is included at note 23 'Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs (see note 6)

Notes to the Financial Statements

for the year ended 30 June 2016

	2016 \$	2015 \$
NOTE 12. User charges and fees		
Office Space Rental	17,640	27,720
Recoupment of Staff Costs (a)	19,111	25,080
	36,751	52,800

(a) Includes charges to staff for rental accommodation and recoupment of staff expenses

NOTE 13. Other revenue

Other revenue	7,443	63,967
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NOTE 14. Income from State Government

Appropriation received during the year:

Service appropriation (a)	256,000	251,000
Royalties for Regions - Regional Grant Scheme (b)	-	1,100,119
Royalties for Regions - Regional Workers Incentives	32,788	31,634
Royalties for Regions - Other Initiatives (c)	1,818,000	1,905,000
Royalties for Regions - Regional Community Services (b)	833,333	241,561
	2,684,121	3,278,314

(a) Service appropriations include funding received from Salaries and Allowances Tribunal and \$1000 received for Treasury account continuity.

(b) This is a sub - fund within the over -arching "Royalties for Regions Fund". The recurrent funds are committed to programs in WA regional areas

(c) This is a sub - fund within the over -arching "Royalties for Regions Fund". The fund is committed to operational costs for the Commission.

NOTE 15. Restricted cash and cash equivalents

Current

Royalties for Regions	151,479	234,485
Externally Funded Projects	93,608	156,745
Regional Development Scheme	36,472	75,097
Leave Entitlements	141,815	303,485
Asset Replacement	150,000	25,000
27th Pay	-	55,000
Treasury	3,000	2,000
Total	576,374	851,812

This represents cash held at bank quarantined for the specified purpose. Royalties for Regions funds are for projects and programs in WA Regional areas.

Notes to the Financial Statements

for the year ended 30 June 2016

	2016 \$	2015 \$
NOTE 16. Receivables		
Current Receivables	1,519	1,919
GST Receivable	49,817	87,925
Other debtors	25,415	-
	76,751	89,844

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

NOTE 17. Amounts receivable for services

Current	34,000	34,000
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Represents the non-cash component of service appropriations (see note 2(l) "Holding Account"). It is restricted in that it can only be used for asset replacement or payment of leave liability.

NOTE 18. Other assets

Prepayments	53,336	-
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Represents a contribution to the Department of Regional Development for the implementation of Regional Development Action Plan for 2017 of \$52,000 and a prepayment of \$1,336 to Statefleet for the July portion of costs.

NOTE 19. Plant and equipment

Office equipment

At cost	54,959	54,959
Add: Additions	7,952	-
Less: Accumulated depreciation	(55,089)	(50,147)
	7,822	4,812

Reconciliations of the carrying amounts of plant and equipment at the beginning and end of the reporting period are set out in the table below:

Office Equipment

Carrying amount at start of year	4,812	9,623
Additions	7,952	-
Depreciation	(4,942)	(4,811)
Carrying amount at end of year	7,822	4,812

NOTE 21. Impairment of assets

There were no indications of impairment to plant and equipment at 30 June 2016.

The Commission held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

All surplus assets at 30 June 2016 have either been classified as assets held for sale or written-off.

Notes to the Financial Statements

for the year ended 30 June 2016

	2016 \$	2015 \$
NOTE 22. Payables		
Current		
Other payables	8,626	8,952
Accrued expenses	36,865	9,983
Total current	45,491	18,935
NOTE 23. Provisions		
Current		
Employee benefits provision		
Annual leave (a)	33,319	41,722
Long service leave (b)	30,715	209,036
Purchased Salary Scheme	2,139	-
	<u>66,173</u>	<u>250,758</u>
Other provision		
Employment on-costs current (c)	6,403	25,516
	<u>72,576</u>	<u>276,274</u>
Non-current		
Employee benefits provision		
Long service leave (b)	67,039	33,692
Other provision		
Employment on-costs non-current (c)	6,704	3,369
	<u>73,743</u>	<u>37,061</u>

(a) Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities will occur within 12 months of the end of the reporting period.

(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Within 12 months of the end of the reporting period	17,379	229,614
More than 12 months after the end of the reporting period	90,148	35,869

(c) 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. The associated expense, apart from unwinding of the discount (finance cost), is disclosed in note 11 'Other expenses'.

Movements in other provisions

Movements in each class of provisions during the financial year, other than employee benefits, are set out below.

Employment on-cost provision

Carrying amount at start of period		
Additional provisions recognised	28,885	33,706
Payments	596	3,355
Carrying amount at end of period	(16,374)	(8,176)
Total current	13,107	28,885

Notes to the Financial Statements

for the year ended 30 June 2016

	2016 \$	2015 \$
NOTE 24. Other current liabilities		
Accrued Salaries, for Employees and Board Members	4,952	55,260
Other Liability	3,297	23,924
	8,249	79,184

NOTE 25. Equity

The Government holds the equity interest in the Commission on behalf of the community. Equity represents the residual interest in the net assets of the Commission.

Contributed equity

Balance at start of period	90,000	90,000
Capital Contribution	-	-
Balance at end of period	90,000	90,000

Accumulated surplus/(deficit)

Balance at start of period	744,662	580,708
Result for the period	(192,533)	163,954
Balance at end of period	552,129	744,662

NOTE 26. Notes to the Statement of Cash Flows

Reconciliation of cash

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Cash and cash equivalents	93,905	265,648
Restricted cash and cash equivalents (refer to Note 16)	576,374	851,812
Total cash assets	670,279	1,117,460

Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities

Net cost of services	(3,141,916)	(3,376,006)
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Non-cash items:

Depreciation expense	4,942	4,811
Resources received free of charge	9,262	10,646

(Increase)/decrease in operating assets:

Receivables	13,093	(61,597)
Other assets	(53,336)	-

Increase/(decrease) in operating liabilities:

Payables	26,556	(106,121)
Provisions	(167,016)	18,273
Other liabilities	(70,935)	35,606
Net cash provided by/(used in) operating activities	(3,379,349)	(3,474,388)

Notes to the Financial Statements

for the year ended 30 June 2016

NOTE 27. Commitments

Operating lease commitments

The Commission has two office buildings, three staff accommodation units and four vehicles under operating leases. Commitments for minimum lease payments are payable as follows:

	2016 \$	2015 \$
Within 1 year	47,566	158,720
Later than 1 year and not later than 5 years	31,407	32,988
	78,973	191,708

NOTE 28. Contingent liabilities and contingent assets

No contingent liabilities and contingent assets exist as at 30 June 2016.

NOTE 29. Events occurring after the balance sheet date

At the time of reporting, management are not aware of any events that have occurred though would significantly impact the financial statements.

NOTE 30. Remuneration of the Accountable Authority and Senior Officers

Remuneration of Members of the Accountable Authority

The number of members of the accountable authority whose total fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year fall within the following bands are:

Remuneration band	2016	2015
\$0 - \$10,000	9	9
\$10,001 - \$20,000	1	-
\$40,001 - \$50,000	1	1

	2016 \$	2015 \$
Base remuneration and superannuation	82,916	73,782
Total remuneration of members of the Accountable Authority	82,916	73,782

The total remuneration includes the superannuation expense incurred by the Commission in respect of members of the Accountable Authority.

Remuneration of Members of the Senior Officers	2016	2015
\$110,001 - \$120,000	-	-
\$250,001 - \$260,000	1	-
\$370,001 - \$380,000	1	-
\$380,001 - \$390,000	-	1

	2016 \$	2015 \$
Base remuneration and superannuation	479,681	259,826
Annual leave and long service leave accruals	-	51,689
Other benefits	86,133	77,600
Total remuneration of senior officers	565,814	389,115

The total remuneration includes the superannuation expense incurred by the Commission in respect of senior officers other than senior officers reported as members of the Accountable Authority.

Notes to the Financial Statements

for the year ended 30 June 2016

NOTE 31. Remuneration of auditor

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

	2016 \$	2015 \$
Auditing the accounts, financial statements and key performance indicators	37,000	38,500

NOTE 32. Write Offs

There were no write offs during the reporting period.

NOTE 33. Financial instruments

(a) Financial risk management objectives and policies

Financial instruments held by the Commission are cash and cash equivalents, restricted cash and cash equivalents, receivables and payables. The Commission has limited exposure to financial risks. The Commission's overall risk management program focuses on managing the risks identified below.

Credit risk

Credit risk arises when there is the possibility of the Commission's receivables defaulting on their contractual obligations resulting in financial loss to the Commission.

The maximum exposure to credit risk at the end of the reporting period in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any allowance for impairment as shown in the table at note 33 (c) 'Financial instrument disclosures'.

Credit risk associated with the Commission's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than government, the Commission trades only with recognised, creditworthy third parties. The commission does not make sales of services. In addition, receivable balances are monitored on an ongoing basis with the result that the Commission's exposure to bad debts is minimal. At the end of the reporting period there were no significant concentrations of credit risk.

Liquidity risk

Liquidity risk arises when the Commission is unable to meet its financial obligations as they fall due.

The Commission is exposed to liquidity risk through its trading in the normal course of business.

The Commission has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Commission's income or value of its holdings of financial instruments. The Commission does not trade in foreign currency and is not materially exposed to other price risks.

(b) Categories of 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:

Financial Assets

Cash and cash equivalents	93,905	265,648
Restricted cash and cash equivalents	576,374	851,812
Receivables (a)	60,934	35,919
Other assets	53,336	-

Financial Liabilities

Payables and other liabilities (a)	43,244	89,028
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(a) The amount excludes GST owing to or from ATO.

Notes to the Financial Statements

for the year ended 30 June 2016

(c) Financial instrument disclosures

Liquidity risk and interest rate exposure

The following table details the Commission's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amounts of each item.

Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Interest rate exposure				Nominal Amount \$	Maturity Dates				
	Weighted average interest rate %	Carrying Amount \$	Fixed interest rate \$	Variable interest rate \$		Non-Interest Bearing \$	Up to 1 months \$	1 - 3 months \$	3 months to 1 year \$	1 - 5 years \$
2016										
Financial Assets										
Cash and cash equivalents	-	93,905	-	-	93,905	93,905	-	-	-	-
Restricted cash and cash equivalents	-	576,374	-	-	576,374	576,374	-	-	-	-
Receivables	-	26,934	-	-	26,934	25,415	-	-	1,519	-
Amounts receivable for services	-	34,000	-	-	34,000	34,000	-	-	-	-
Other assets	-	53,336	-	-	53,336	53,336	-	-	-	-
	-	784,549	-	-	784,549	783,030	-	-	1,519	-
Financial Liabilities										
Payables	-	43,244	-	-	43,244	43,244	-	-	-	-
	-	43,244	-	-	43,244	43,244	-	-	-	-

Notes to the Financial Statements

for the year ended 30 June 2016

Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Interest rate exposure					Maturity Dates						
	Weighted average effective interest rate %	Carrying Amount \$	Fixed interest rate \$	Variable interest rate \$	Non-Interest Bearing \$	Nominal Amount \$	Up to 1 months \$	1 - 3 months \$	3 months to 1 year \$	1 - 5 years \$	More than 5 years \$	
2015												
Financial Assets												
Cash and cash equivalents	-	265,648	-	-	265,648	265,648	265,648	-	-	-	-	-
Restricted cash and cash equivalents	-	851,812	-	-	851,812	851,812	851,812	-	-	-	-	-
Receivables	-	1,919	-	-	1,919	1,919	-	-	-	1,919	-	-
Amounts receivable for services	-	34,000	-	-	34,000	34,000	34,000	-	-	-	-	-
	-	1,153,379	-	-	1,153,379	1,153,379	1,151,460	-	-	1,919	-	-
Financial Liabilities												
Payables	-	89,032	-	-	89,032	89,032	89,032	-	-	-	-	-
	-	89,032	-	-	89,032	89,032	89,032	-	-	-	-	-

Interest rate sensitivity analysis

The Commission is not exposed to interest rate risk because all cash and cash equivalents and restricted cash are non interest bearing and the Commission does not have any borrowings

Fair Values

All financial assets and liabilities recognised in the Statement of Financial Position, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

Notes to the Financial Statements

for the year ended 30 June 2016

Credit risk

The following table details the Commission's maximum exposure to credit risk and the ageing analysis of financial assets. The Commission's maximum exposure to credit risk at the end of the reporting period is the carrying amount of financial assets as shown below. The table discloses the ageing of financial assets that are past due but not impaired and impaired financial assets. The table is based on information provided to senior management of the Commission.

The Commission does not hold any collateral as security or other credit enhancement relating to the financial assets it holds.

Aged analysis of financial assets

	Carrying Amount \$	Not past due and not impaired \$	Past due but not impaired					Impaired financial assets \$
			Up to 1 months \$	1-3 months \$	3 months to 1 years \$	1-5 Years \$	More than 5 Years \$	
2016								
Cash and cash equivalents	93,905	93,905	-	-	-	-	-	-
Restricted cash and cash equivalents	576,374	576,374	-	-	-	-	-	-
Receivables	26,934	25,415	-	-	-	1,519	-	-
Amounts receivable for services	34,000	34,000	-	-	-	-	-	-
Other assets	53,336	53,336	-	-	-	-	-	-
	784,549	783,030	-	-	-	1,519	-	-
2015								
Cash and cash equivalents	265,648	265,648	-	-	-	-	-	-
Restricted cash and cash equivalents	851,812	851,812	-	-	-	-	-	-
Receivables	1,919	1,919	-	-	-	1,919	-	-
Amounts receivable for services	34,000	34,000	34,000	-	-	-	-	-
	1,153,379	1,153,379	34,000	-	-	1,919	-	-

Notes to the Financial Statements

for the year ended 30 June 2016

NOTE 34. Explanatory statement

Significant variances between estimates and actual results for 2016 and between the actual results for 2016 and 2015 are shown below. Significant variances are considered to be those greater than 5% and 2% of Net cost of services (\$62,838) for the Statement of Comprehensive Income and Statement of Cash Flows and greater than 5% and 2% of total assets (\$16,844) for the Statement of Financial Position.

Statement of Comprehensive Income for the year ended 30 June 2016

Variance Note	Budget \$	2016 \$	2015 \$	Variance between estimate and actual \$	Variance between actual results for 2016 and 2015 \$
COST OF SERVICES					
Expenses					
1	1,870,000	1,515,663	1,472,074	(354,337)	43,589
2, A	410,000	736,093	830,209	326,093	(94,116)
	-	4,942	4,811	4,942	131
3, B	193,000	149,127	152,554	(43,873)	(3,427)
4	491,000	770,316	1,024,806	279,316	(254,490)
	199,000	9,969	8,319	(189,031)	1,650
	3,163,000	3,186,110	3,492,773	23,110	(306,663)
Income					
	18,000	36,751	52,800	18,751	(16,049)
	62,000	7,443	63,967	(54,557)	(56,524)
	80,000	44,194	116,767	(35,806)	(72,573)
NET COST OF SERVICES					
	3,083,000	3,141,916	3,376,006	58,916	(234,090)
Income from State Government					
	256,000	256,000	251,000	-	5,000
	7,000	9,262	10,646	2,262	(1,384)
	2,834,000	2,684,121	3,278,314	(149,879)	(594,193)
	3,097,000	2,949,383	3,539,960	(147,617)	(590,577)
SURPLUS/(DEFICIT) FOR THE PERIOD					
	14,000	(192,533)	163,954	(206,533)	(356,487)

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

Notes to the Financial Statements

for the year ended 30 June 2016

Statement of Financial Position for the year ended 30 June 2016

	Variance Note	Budget \$	2016 \$	2015 \$	Variance between estimate and actual \$	Variance between actual results for 2016 and 2015 \$
ASSETS						
Current Assets						
Cash and cash equivalents	6, D	1,071,000	670,279	1,117,460	(400,721)	(447,181)
Receivables	7	26,000	76,751	89,844	50,751	(13,093)
Amounts receivable for services		34,000	34,000	34,000	-	-
Other assets	8,E	0	53,336	-	53,336	53,336
Total Current Assets		1,131,000	834,366	1,241,304	(296,634)	(406,938)
Non-Current Assets						
Holding account receivable		1,000	-	-	(1,000)	-
Plant and equipment		9,000	7,822	4,812	(1,178)	3,010
Total Non-Current Assets		10,000	7,822	4,812	(2,178)	3,010
TOTAL ASSETS		1,141,000	842,188	1,246,116	(298,812)	(403,928)
LIABILITIES						
Current Liabilities						
Payables	9,F	6,000	45,491	18,935	39,491	26,556
Provisions	10,G	368,000	72,576	276,274	(295,424)	(203,698)
Other current liabilities	11,H	53,000	8,249	79,184	(44,751)	(70,935)
Total Current Liabilities		427,000	126,316	374,393	(300,684)	(248,077)
Non-Current Liabilities						
Provisions	12,I	43,000	73,743	37,061	30,743	36,682
Total Non-Current Liabilities		43,000	73,743	37,061	30,743	36,682
TOTAL LIABILITIES		470,000	200,059	411,454	(269,941)	(211,395)
NET ASSETS		671,000	642,129	834,662	(28,871)	(192,533)
EQUITY						
Contributed equity		90,000	90,000	90,000	-	-
Accumulated surplus/(deficit)	13,J	581,000	552,129	744,662	(28,871)	(192,533)
TOTAL EQUITY		671,000	642,130	834,662	(28,871)	(192,533)

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

Notes to the Financial Statements

for the year ended 30 June 2016

Statement of Cash Flows

for the year ended 30 June 2016

	Variance Note	Budget \$	2016 \$	2015 \$	Variance between estimate and actual \$	Variance between actual results for 2016 and 2015 \$
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation		256,000	256,000	251,000	-	5,000
Royalties for Regions Fund	14,K	2,834,000	2,684,121	3,278,314	(149,879)	(594,193)
Net cash provided by State Government		3,090,000	2,940,121	3,529,314	(149,879)	(589,193)
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits	15,L	(1,981,000)	(1,742,956)	(1,578,195)	238,044	(164,761)
Supplies and services	16	(502,000)	(774,238)	(774,003)	(272,238)	(235)
Accommodation		(193,000)	(149,127)	(152,554)	43,873	3,427
Grants and subsidies	17,M	(491,000)	(770,316)	(1,024,806)	(279,316)	254,490
GST payments on purchases	18	(57,000)	(140,407)	(133,092)	(83,407)	(7,315)
Receipts						
User Charges and fees		18,000	36,751	52,800	18,751	(16,049)
Other receipts		62,000	20,536	2,370	(41,464)	18,166
GST receipts from taxation authority		68,000	127,634	123,335	59,634	4,299
GST receipts on sales		-	12,773	9,757	12,773	3,016
Net cash provided used in operating activities		(3,076,000)	(3,379,350)	(3,474,388)	(303,350)	95,038
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current assets		-	(7,952)	-	(7,952)	(7,952)
Net cash provided used in investing activities		-	(7,952)	-	(7,952)	(7,952)
Net increase/(decrease) in cash and cash equivalents		14,000	(447,181)	54,926	(461,181)	(502,107)
Cash and cash equivalents at the beginning of the period		1,057,000	1,117,460	1,062,534	60,460	54,926
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		1,071,000	670,279	1,117,460	(400,721)	(447,181)

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

Notes to the Financial Statements

for the year ended 30 June 2016

MAJOR VARIANCES NARRATIVES (CONTROLLED OPERATIONS)

Variations between estimate and actual

1. Employee benefits expense was underspent by \$354,377 (19%) this was driven by three full time employee positions being vacant and unable to be filled as a result of the employment freeze which was imposed during 2015/16 financial year.
2. Supplies and services exceeded estimates as a result of expenses previously captured under other expenses now being reported under supplies and services. The aggregated variance is \$137,062 (23%) which can be attributed to the use of consultants who assisted in the execution of projects undertaken by the Commission.
3. Grants and subsidies was overspent by 279,316 (57%) due to the payment of 50% Community Chest Fund Grants which was originally budgeted to be paid in the 2016/17 financial year which was brought forward and paid during the current financial year.
4. Other expenses is underspent by 189,031 (95%) as a result of this budgeted line item including items which are now captured under supplies and services, refer to point 2 above.
5. The Royalties for Regions Fund decreased by 149,879 (5%) compared to budget as a result of the surplus of operational funding at the end of the 2014/15 financial year. The Commission kept the surplus funds in restricted cash as a carry over for the current financial year and this amount was deducted from the quarter 4 funding received from the Department of Regional Development.
6. The \$400,721 (37%) decrease in cash and cash equivalent was driven by the use of the carryover funding from the 2014/15 financial year and the completion of projects which were funded by restricted cash.
7. Receivables have increased in comparison to budget by \$50,751 (195%) as result of amounts receivable for the transfer of staff leave provisions from the department of finances after a staff member on secondment has been made permanent, the remaining balances relate to GST receivable at the end of the financial year.
8. The increase of \$53,336 (100%) prepayment relates to the Department of Regional Development reform projects costs that the Gascoyne Development Commission has agreed to cover. This cost relates the 2016/17 financial year however the invoice was paid in full at the end of the current financial year.
9. Payables have increased by \$39,491 (658%) compared to budget as a result of \$37,000 in expenses needing to be accrued at the end of the financial year.
10. The decrease of \$295,424 (80%) is the result of the departure of the former CEO and the former Corporate Services Manager which have been paid out their long service leave and annual leave.
11. Other current liabilities decreased by \$44,751(84%) in comparison to budget as a result of salaries and wages expense needing to be accrued as a result of the final pay period for the year being on 30 June 2016.
12. Non-current provisions increased by 30,743 (71%) is as a result staff non-current provisions increasing during the year which was not adequately accounted for in the budget.
13. The decrease of \$28,871 (5%) is the result of the movements as noted above.
14. Cash flows from the Royalties for Regions Fund during 2015/16 financial year are \$149,879 (5%) below budget expectation as a result of the carry over of surplus funding from 2014/15 financial year.
15. A decrease of \$238,044 (12%) in payments to employees is driven by three full time staff vacancies as noted in point 1 above.
16. Payments for supplies and services was overspent by \$272,238 (54%) due to the costs associated with externally funded projects.
17. The increase in payments of grants and subsidies of \$279,316 (57%) relates to the early payment of 50% of the Community Chest Fund project, which was budgeted for the 2016/17 financial year.
18. Cash flows in relation to GST payments on purchases were over spent by \$83,407 (146%) as the budget line item was under provided for in the budget.

Notes to the Financial Statements

for the year ended 30 June 2016

Variations between actual results for 2016 and 2015

- A. The decrease by \$94,116 (11%) for expenses relating to supplies and services from prior year relates to a decrease in the costs of consultants used to assist with projects undertaken by the Commission during the financial year.
- B. Grants and subsidies decreased by \$254,490 (25%) as a result of the timing of grant payments being delayed until the 2016/17 financial year.
- C. The Royalties for Region Fund decreased by \$594,193 (18%) as a result of the decrease in operational funding based on the carry over funds from the 2014/15 financial year and the timing of the new grant funding being delayed to the 2016/17 financial year.
- D. Cash and cash equivalents decreased by (447,181) 40% as a result of carry over funding being used during the current financial year for the Commission's operations as well as externally funded projects coming to a close.
- E. Other assets increased by \$53,336 (100%) as a result of the prepayment of costs associated with the Department of Regional Development reform costs relating to the 2016/17 financial year.
- F. Payables have increased by \$26,556 from the 2014/15 financial year as a result of the need to book more accrued expenses compared to prior year.
- G. Provisions decreased by \$203,698 (74%) as a result of the departure of 3 full time employees whose long service leave and annual leave were paid out on their resignation.
- H. A decrease of \$70,935 (90%) in relation to other liabilities from prior year was driven by the 27th payment period being on the 30 June 2016 which resulted in no salary accruals and the credit card expenses were paid before the financial year end compared to prior year.
- I. Non-current provisions has increased by \$36,682 (99%) during the financial year as a result of staff entitlements increasing during the current financial year end.
- J. The accumulated surplus has decreased by \$192,533 (26%) from prior year as a result of the carry over of funding from the prior year, which led to a decrease in revenue and thus a deficit for the period decreasing the accumulated surplus in equity.
- K. Receipts from Royalties for Region Funds have decreased by \$549,193 (18%) as a result of the carry over of surplus funding from the 2014/15 financial year, as well as the delay in receipt of grant and subsidies which were received during the 2016/17 financial year.
- L. Payments to employees have increased by \$164,761 (10%) despite the Commission not having a full time employees as a result of three staff members leaving the Commission and needing to be paid out their leave entitlements.
- M. A decrease of \$254,490 (25%) in relation to grant and subsidy payments relates to the delay of grant payments to the 2016/17 financial year.



Auditor General

Independent Auditor's Report

To the Parliament of Western Australia GASCOYNE DEVELOPMENT COMMISSION

Report on the Financial Statements

I have audited the accounts and financial statements of the Gascoyne Development Commission.

The financial statements comprise the Statement of Financial Position as at 30 June 2016, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

Opinion

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the financial position of the Gascoyne Development Commission at

30 June 2016 and its financial performance and cash flows for the year then ended. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions.

Commission's Responsibility for the Financial Statements

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

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 based on my audit. The audit was conducted in accordance with Australian Auditing Standards. Those Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Commission's preparation and fair presentation of the financial statements 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 Commission, as well as evaluating the overall presentation of the financial statements.

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

Report on Controls

I have audited the controls exercised by the Gascoyne Development Commission during the year ended 30 June 2016.

Controls exercised by the Gascoyne Development Commission are those policies and procedures established by the Commission 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.

Opinion

In my opinion, in all material respects, the controls exercised by the Gascoyne 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 2016.

Commission's Responsibility for Controls

The Commission is responsible for maintaining an adequate system of internal control to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of public and other property, and the incurring of liabilities are in accordance with the Financial Management Act 2006 and the Treasurer's Instructions, and other relevant written law.

Auditor's Responsibility for the Audit of Controls

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the controls exercised by the Gascoyne Development Commission based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the adequacy of controls to ensure that the Commission complies with the legislative provisions. The procedures selected depend on the auditor's judgement and include an evaluation of the design and implementation of relevant controls.

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

Report on the Key Performance Indicators

I have audited the key performance indicators of the Gascoyne Development Commission for the year ended 30 June 2016.

The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide information on outcome achievement and service provision.

Opinion

In my opinion, in all material respects, the key performance indicators of the Gascoyne 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 2016.

Commission's Responsibility for the Key Performance Indicators

The Commission 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 controls as the Commission determines necessary to ensure that the key performance indicators fairly represent indicated performance.

Auditor's Responsibility for the Audit of Key Performance Indicators

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the key performance indicators based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the key performance indicators. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments the auditor considers internal control relevant to the Commission's preparation and fair presentation of the key performance indicators in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the relevance and appropriateness of the key performance indicators for measuring the extent of outcome achievement and service provision.

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

Independence

In conducting the above audits, I have complied with the independence requirements of the Auditor General Act 2006 and Australian Auditing and Assurance Standards, and other relevant ethical 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 Gascoyne Development Commission for the year ended 30 June 2016 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 2016



Our Ref: 5572-03

Chairman
Gascoyne Development Commission
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Dear Sir

**FINANCIAL STATEMENTS AND KEY PERFORMANCE INDICATORS
FOR THE YEAR ENDED 30 JUNE 2016**

The Office has completed the annual audit of the financial statements, controls and key performance indicators for your agency. We enclose a copy of the opinion of the Auditor General, together with a set of the audited financial statements and key performance indicators. We have forwarded the audit opinion, financial statements and key performance indicators to the Minister for Regional Development for tabling in Parliament.

The result of the audit was satisfactory. Please note that the purpose of our audit was to express an opinion on the financial statements, controls and key performance indicators. The audit included consideration of internal control relevant to the preparation of the financial statements and key performance indicators in order to design audit procedures that were appropriate in the circumstances. It also included consideration of internal control for the purpose of expressing an opinion on the effectiveness of internal control in ensuring compliance with requirements prescribed by the Financial Management Act 2006 and Treasurer's Instructions.

An audit is not designed to identify all internal control deficiencies that may require management attention. It is possible that irregularities and deficiencies may have occurred and not been identified as a result of our audit. Further, the matters being reported are limited to those deficiencies that have been identified during the audit.

The date that agencies provided their financial statements to Audit has been recorded for purposes of reporting to Parliament. I advise that the date recorded for the receipt of your financial statements was 14 July 2016.

This letter has been provided for the purposes of the Gascoyne Development Commission and the relevant Minister and may not be suitable for other purposes.

I would like to take this opportunity to thank you, the management and the staff of your agency for their cooperation with the audit team during our audit.

Feel free to contact me on 6557 7640 if you would like to discuss these matters further.

Yours faithfully

CARLY MEAGHER
ASSISTANT DIRECTOR
FINANCIAL AUDIT
26 August 2016

Compliance With Relevant Written Law

Enabling Legislation

The Gascoyne Development Commission is established under the Regional Development Commissions Act 1993. The Commission does not administer legislation.

Legislation Impacting on Commission Activities

In the performance of its functions the Commission complies with relevant written laws including:

Financial Management Act 2006	Salaries and Allowances Act 1975
Public Sector Management Act 1994	Industrial Relations Act 1979
Industrial Relations Act 1979	Public Disclosure Act 2003
Workers Compensation and Injury Management Act 1981	State Supply Commission Act 1991
Equal Opportunity Act 1984	Freedom of Information Act 1992
Government Employees Superannuation Act 1987	Public and Bank Holidays Act 1972
Disability Services Act 1993	State Government Electoral Act
Minimum Conditions of Employment Act 1993	Government Employees Housing Act 1964
Public Service General Agreement 2002	Public Service Award 1992
Occupational Safety and Health Act 1984	State Records Act 2000
Government Financial Responsibility Act 2000	Contaminated Sites Act 2003
Royalties for Regions Act 2009	Auditor General Act 2006

Compliance and Governance

In the financial administration of the Commission, we have complied with the requirements of the Financial Management Act 2006 and every other relevant law, and exercised controls which provide reasonable assurance that the receipt and expenditure of moneys, the acquisition and disposal of public property and incurring of liabilities have been in accordance with legislative provisions.

At the date of signing, we are not aware of any circumstances which would render the particulars provided in this statement misleading or inaccurate.

In the administration of the Gascoyne Development Commission, we have complied with the Public Sector Standards, the Western Australian Public Service Sector Code of Ethics and our own Code of Conduct. The

Commission reviewed, updated and consolidated our work governance Policies and Financial Manual, to ensure compliance with current government policies and legislation. Staff are committed to a high standard of workplace ethics, fiduciary and social responsibility to external organisations and the public.

We have put in place procedures designed to ensure such compliance and conducted appropriate internal assessment to satisfy ourselves of our compliance. To ensure compliance, information about Standards & Codes is included on our intranet and in induction materials.

Disability Services

In accordance with the Disability Services Act 1993, the Commission has a Disability Access and Inclusion Plan. The Commission is equipped to ensure that people with disabilities have the same opportunities of access to events, premises, information, quality of service, consultations and the ability to make complaints as is afforded to all other people.

Reconciliation

The Gascoyne Development Commission is committed to reconciliation between Aboriginal and non-Aboriginal Australians. The Commission endorses a united Australia which values Aboriginal and Torres Strait Islander heritage, cultures and peoples and provides justice and equality for all citizens.

The Commission has developed a Reconciliation Action Plan (RAP) as a tool to assist in maintaining and building positive relationships between all Aboriginal people. The RAP was developed with the support of a small working group that include Aboriginal representation, Commission staff and Board members. Input was also sought from internal and external stakeholders including local indigenous people involved with the Gascoyne Aboriginal Heritage and Cultural Centre (Gwoonwardu Mia), small business, private companies, government departments and non government organisations.

The RAP was developed to formalise existing actions and initiatives as well as introducing new initiatives to act on the commitment the Commission has outlined in its Strategic Plan 2010-2020 to assist the region's Aboriginal people by capacity building, leadership, business development and ensuring equality of opportunity.

Record Keeping

The Commission has an approved Record Keeping Plan which is reviewed periodically and in which staff are inducted and trained. The records team within the Commission reviews the efficiency and effectiveness of its record keeping program to ensure that key record systems objectives and record keeping practices are being met, and to implement improvements as identified.

Occupational Safety and Health

The Gascoyne Development Commission and its Corporate Executive are committed to vigilance concerning occupational safety, health and injury management. It is committed to assessing workplace risks and providing a work environment in which employees, contractors and visitors are not exposed to hazards.

The Commission is committed to consulting with staff on occupational safety and health (OSH) issues, and supports the following formal mechanisms for consulting with staff on OSH matters:

- regular staff meetings with OSH agenda items
- access to trained, elected OSH representatives
- OSH inspections of the work site
- reviewed and updated OSH policies and procedures available to all staff over the intranet

The Commission is committed to continuous improvement in occupational safety and health and is currently undertaking an assessment of the occupational safety and health management systems using the Worksafe Plan framework.

Compliance with the injury management requirements of the Workers Compensation and Injury Management Act 1981

The Gascoyne Development Commission has in place a documented injury management system in accordance with the Workers' Compensation and Injury Management Act 1981. This system and return to work programs are managed by the corporate services department on a case-by-case basis. Work is undertaken in conjunction with RiskCover to facilitate the employee's return to work.

Public Interest Disclosure

The Commission educates on corruption and misconduct through its induction process and training regarding codes of ethics and conduct. Staff are trained in Public Interest Disclosure.

Staff Development

The Commission has a commitment to the development of its employees. Our strategies are to build a highly skilled, professional and fair workforce with the ability to adapt to changing business technology and the environment.

Staff have attended the following training opportunities in 2015-16:

- Recordkeeping
- Workplace Law
- Organisational Design and Change
- Leadership Essentials
- Writing Business Cases
- International Marketing Workshop
- Budgeting and Business Planning
- Certificate III in Accounting
- Certificate III in Business
- Certificate III in Business Administration
- Certificate III in Accounts Administration
- Certificate IV in Bookkeeping
- Supporting High Level Boards

Contracts with Senior Officers

At the date of reporting, other than normal contracts of employment of service, no Senior Officers, or firms of which Senior Officers are members, or entities in which Senior Officers have substantial interests, had any interests in existing or proposed contracts with the Commission and Senior Officers.

OSH performance for 2015-2016

Measure	Actual Results		Results against Target	
	2014-15	2015-16	Target	Comment on result
Number of fatalities	0	0	0	
Lost time injury and/or disease incidence rate	0	1	0	
Lost time injury and/or disease severity rate	0	0	0	
Percentage of injured workers returned to work:				
(i) within 13 weeks	N/A	100%	80%	
(ii) within 26 weeks	N/A	N/A	Greater than or equal to 80%	
Percentage of managers trained in occupational safety, health and injury management responsibilities	70%	70%	Greater than or equal to 80%	The GDC is committed to ongoing OSH training

Publications Produced During 2015/2016

During the 2015/16 financial year the Commission produced and released individually or jointly in partnership, the following major publications and documents:

- Gascoyne Development Commission Annual Report for the Year Ended 30 June 2015
- Gascoyne Regional Investment Blueprint
- Gascoyne Energy Strategy
- Gascoyne Aboriginal Cultural and Recreational Needs Study
- Draft Gascoyne Regional Aviation Strategy 2020

Compliance

In compliance with Section 175ZE of the Electoral Act 1907, the Commission reports the amounts spent for the following classes of expenditure in the financial year.

(a) Advertising agencies	\$0
(b) Market research organisations	\$0
(c) Polling organisations	\$0
(d) Direct mail organisations	\$0
(e) Media advertising organisations	\$10,114
Adcorp Australia	\$ 350
Concept Media	\$ 432
WA Newspapers	\$ 4,898
Market Creations Pty Ltd	\$ 558
Forge Creative	\$ 60
Hits Radio Pty Ltd	\$ 3,816
Total	\$ 10,114

At the date of signing we are not aware of any circumstances that would render the particulars provided in this statement misleading or inaccurate.



Mr Anthony Beard
Chairman
26 August 2016



Mr Gavin Robins
Chief Executive Officer
26 August 2016

Office Locations

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