



2023-24
ANNUAL
REPORT

Live | Work | Invest | Visit





ACKNOWLEDGEMENT OF COUNTRY

Northern Grampians Shire Council acknowledges the Traditional Custodians of the lands throughout the Northern Grampians Shire and pays our respects to their Elders, past, present, and emerging.

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Our vision and goals

OUR VISION

Our Motto Live - Work - Invest - Visit

Our Affirmation

"We recognise the traditional owners of the land.
We are inspired by the early pioneers and by those who gave their lives for our country.
We now ask God's blessing on our deliberations and on our commitment to build a better lifestyle and environment."

OUR GOALS



Enhance
Lifestyles and
Community



Provide
Sustainable
Infrastructure



Boost
Economic
Growth



Improve
Organisational
Effectiveness

Highlights of 2023-24



Central Park Oval
Surface Upgrade

Central Park
Clubroom Upgrade

Stawell Skate Park

EV Charging Stations in
St Arnaud and Stawell

Discover Northern
Grampians launch

Investment
Prospectus

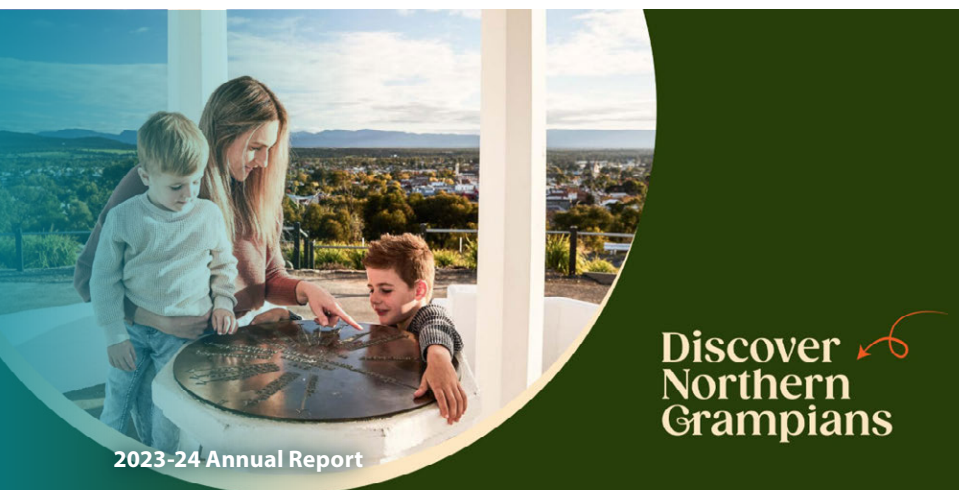
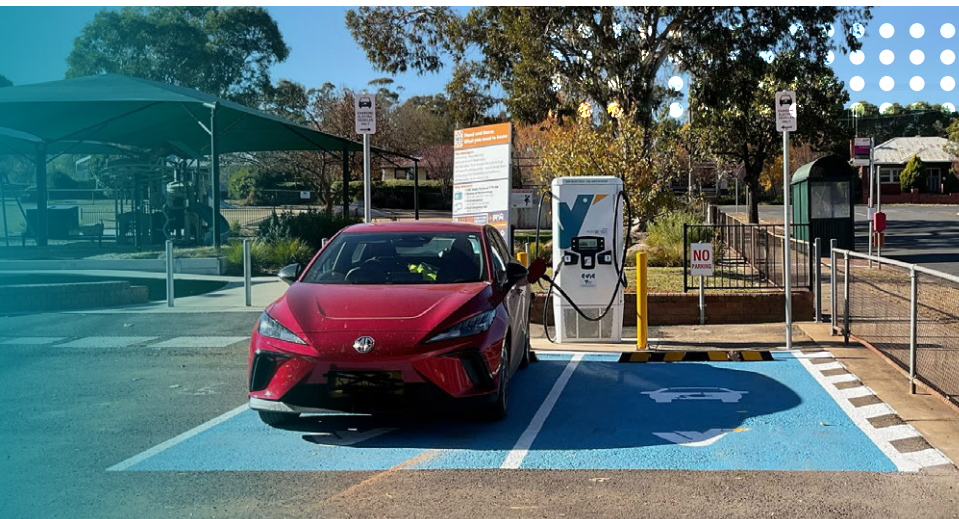
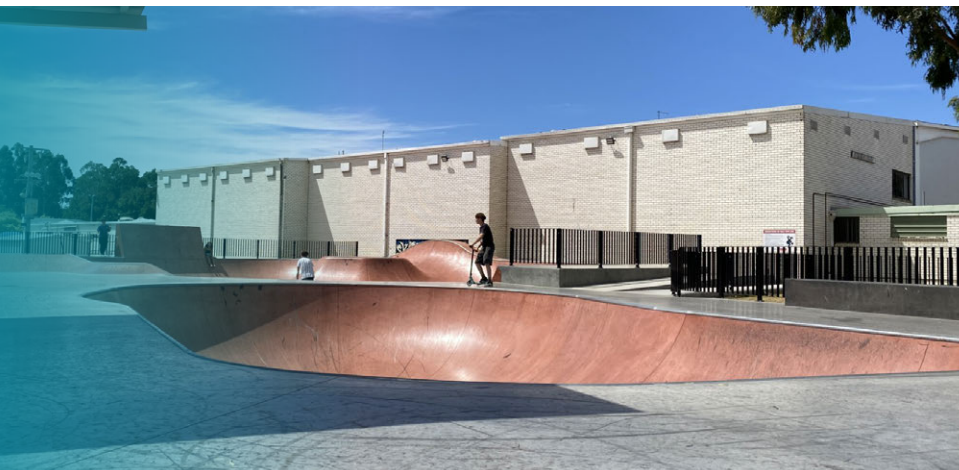
Stawell Library
Upgrade

Installation of LED lights
at Stawell Aerodrome

St Arnaud Recycled
Water Project

St Arnaud Sports Club
Audio Visual Upgrade

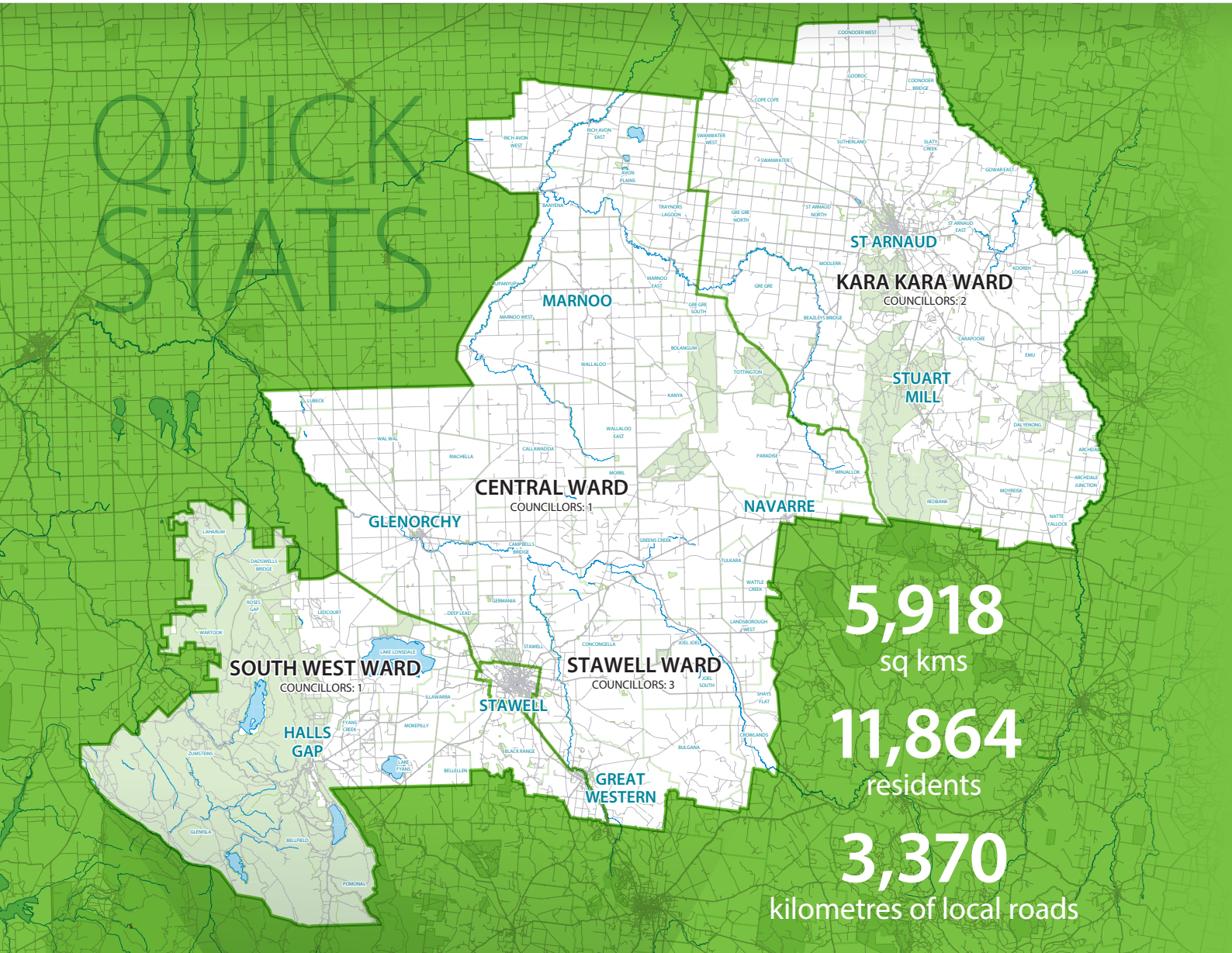
Introduction to 'Greenlight'
- online planning tool



2023-24 Annual Report

Discover
Northern
Grampians

Our shire at a glance



5,737
rateable properties

\$20.9m
rates and charges revenue

\$41.9m
total revenue

Economic Profile

Diverse and dynamic, the Northern Grampians Shire boasts an exciting array of industries and business enterprises. There are over 1,000 businesses operating within the Northern Grampians Shire with major activity based in the thriving tourism, mining, food production and processing and agriculture industries. Industry is generally concentrated in the key townships of Stawell and St Arnaud, where retail and commercial operations are mainly of a local service nature. These centres service the region's needs for shopping, business and commercial services and host other activities including brick making, meat processing, steel fabrication, feed production, supply and service of farm machinery and small service industry.

Workforce

The Northern Grampians Shire is driven by a highly skilled and multidisciplinary workforce. Amongst the front runners of the region, it is responsible for environmentally sound and innovative growth and development, particularly in grain, sheep and viticulture. A range of professional opportunities exist in health, food processing, hospitality and trade.

Climate

Average daily temperatures: Minimum 8.6 degrees c; Maximum 19.7 degrees c. Average annual rainfall is 576mm.

Location

Stawell is located on the Western Highway between Adelaide (500km) and Melbourne (230km). St Arnaud is located on an important transport link at the junction of the Sunraysia and Wimmera Highways between Melbourne and Mildura, providing excellent access to the west, north-west and south-east. St Arnaud has railway links to Melbourne and Mildura. Other links include Horsham, Ballarat and Bendigo.

Transport

Airports are located at Stawell (24-hour sealed airport with instrument panel) and St Arnaud and national gauge railway connects Stawell to Adelaide, Melbourne, Geelong and Portland.

Telecommunications

Telecommunications and e-commerce service delivery have provided exciting opportunities in business expansion and diversification and a new realm of opportunity for new business investment. Effective communication infrastructure allows for the combination of an attractive lifestyle setting with the capacity to service target markets wherever they may be located.

Major Towns and Villages

Stawell
St Arnaud
Great Western
Halls Gap
Glenorchy
Navarre
Marnoo
Stuart Mill

Northern Grampians Shire Council

Stawell Office

Stawell Town Hall

59-69 Main St, Stawell, Victoria, Australia, 3380

St Arnaud Office

St Arnaud Town Hall

40 Napier St, St Arnaud, Victoria, Australia, 3478

Email: ngshire@ngshire.vic.gov.au

Phone: 03 5358 8700

Postal Address: PO Box 580, Stawell, VIC, 3380

Website Address: www.ngshire.vic.gov.au

Message from the CEO



A handwritten signature in blue ink, which appears to read 'Brent McAlister'. The signature is fluid and cursive, with a long horizontal line extending from the end of the name.

Brent McAlister
Chief Executive Officer

Leaning into the end of 2024, Local Government areas statewide have moved into Caretaker mode for the upcoming Council Elections. For this reason, I am very pleased to present our year in review on behalf of the Mayor and Councillors of Northern Grampians.

We are in the final year of our four-year Council Plan. Our Teams have executed many projects and programs being delivered shire-wide and have made and will continue to make a significant contribution to the community. The following are shared highlights of the past twelve months.

We welcomed a familiar face in Halls Gap local, Justine Kingan as our Director Strategy, Prosperity and Engagement, a newly formed Directorate. Justine's appointment rounds out the Executive Leadership Team at council, and we look forward to working together for our community's benefit.

Central Park Surface Upgrades ensured the surface was made safer, has optimal drainage, with emphasis to ensure its readiness for the 2024 Stawell Easter Gift. We were thrilled with Central Park being ready for the 2024 Stawell Easter Gift, and despite the deluge of rain from an unusual weather event on the final day of the athletics carnival. The oval drained just as it was supposed to and the final of the Women's and Men's Gift events were able to be run successfully.

We began the **Central Park Clubroom Upgrade**, a complete replacement of the outdated change facilities to provide suitable spaces for both male and female sportspeople, supported by the State Government in partnership with the Stawell Warriors Football Netball Club. The upgrades also included a lift system to the first floor of the clubrooms for the first time enabling all-abilities access. Installing the lift gave us the opportunity to commission a mural installation on the exterior wall of the clubrooms, celebrating sport in all forms at Central Park; the mural is fast becoming an attraction.

The **Great Western Football Netball Club Clubrooms** were razed, and a replacement building is well underway with the Navarre Football Netball Club Clubroom upgrade in design phase.

A long awaited rebuild of the **Stawell Skate Park** was completed and we resurfaced courts 1 and 2 at the **Stawell Tennis Club** with new synthetic turf.

The ageing and failing infrastructure at the **St Arnaud Pool** have been a long-term concern and we were thrilled to secure

\$1.9 million for upgrades to the St Arnaud Pool complex. Both the pool and changing facilities will be improved as part of this project.

Stawell Sports and Aquatic Centre have made significant improvements to programs with close to 75,000 visits to the Centre this year. Increasing visitor numbers were enhanced by the incredible success of the swim program.

With the ever-growing popularity of electric vehicles, we have supported the installation of **EV Charging Stations in St Arnaud and Stawell** and a Tesla charging station installed in the Albion Car Park at Stawell. Time spent charging vehicles is proving to support our local businesses with EV drivers supporting local eateries and supermarkets.

The Economic Development Team saw their long-term vision realised in the **Discover Northern Grampians** project branding our beautiful part of the world with a marketing campaign. The Team produced and launched the **brand**, a comprehensive **Investment Prospectus** and a suite of **Advocate videos** that share the advantages of living, working, and investing in the Northern Grampians. With a reach of over 80,000 to date, we are excited by the opportunities this project will deliver.

Further, our Business and Tourism Teams engaged with businesses through visits, E-News, and direct marketing. We granted small business upgrades, hosted small business mentoring sessions, and assisted 22 businesses through our business concierge service. We launched Business After Hours, an opportunity for our local business people to come together and network.

We welcomed over 61,000 visitor enquiries to our **Visitor Information Centres at Halls Gap, St Arnaud and Stawell**, and provided support to 163 events with over \$53,000 in monetary support via the Tourism Event Fund. The **Grampians Grape Escape** was again held with wide acclaim, with the weather fair, and the hospitality of our local producers generous. Our excellent relationship continued with **Grampians Wimmera Mallee Tourism** (formerly Grampians Tourism) with participation in the 'Live the Grampians Way' campaign that gained 296,000 views.

Our **Community Development Team** has gained extra support in funding this year and has delivered community services in projects and events, supporting many community groups with over 500 people engaged in Community Recovery Hub and resilience initiatives.

A grant provided a new service in our **Healthy Ageing Hubs Stawell and St Arnaud** which involved eight intergenerational projects with 69 older and 252 younger participants. We are pleased the initiative will continue.

The recently refurbished **Stawell Library** has been utilising this modern and upgraded space which has proven enormously beneficial and now also hosts our Healthy Ageing Hub. Over 30,000 visits were made to our local libraries in the last 12 months.

We developed a **Community Resilience Strategy** and engaged 344 local young people in development of the **Youth Strategy** and endorsed our **Wayfinding Audit Strategy**.

Message from the CEO

We are also thrilled to have welcomed a **Multicultural Project Officer** to the team this year. We reached over 500 people from 40 nationalities that have made the Northern Grampians their home and will continue this vital piece of work as our communities evolve.

Our **Early Years Programs** in Stawell and St Arnaud were given a boost with a State Government initiative providing modular buildings to support a new early years' project. Stawell's modular buildings are now in place with surrounding landscaping complete, with the identified site in St Arnaud proving more of a challenge, needing to be changed. We are incredibly pleased that a new site has been selected and approved with progress being expedited.

The Infrastructure Team has worked through an enormous schedule with successful multiple upgrades along **Sloane Street Stawell** as part of the black-spot funding program. Business as usual for the team included continuation of the **footpath upgrade** program, over 800 kilometres of **road grading** and **road sealing** including 500 kilometres of repairs. A comprehensive **kerb and channel and drainage program** was also undertaken.

\$3.7 million in **flood recovery projects** were undertaken as part of the flood recovery program from previous events, including the Glenorchy floods of early 2024.

Stawell Aerodrome had LED lighting installed along the runway and a resealed apron. The Aerodrome Certificate of Compliance has been obtained under the new CASA regulations, finalising an 18-month long project. The **St Arnaud Recycled Water Project** was

successfully completed, and installation of an **audiovisual facility upgrade at St Arnaud Sports Club**.

We are fortunate to have expertise in the Northern Grampians that enables us to undertake **bridge upgrades** internally. Significant works were conducted this year on: Kooreh Road Bridge, Landsborough Road Bridge at Concongella Creek and the Wallaloo East Road Bridge. Minor works were completed on Archdale Road Bridge, Baldwin Plains Road Bridge, Carrols Bridge Road Bridge, Landsborough Road bridge (Wonga) and the Wallaloo East Road Bridge.

A multi-disciplinary team approach by council successfully designed a new bridge and associated approach roads across Stoney Creek, creating a bypass from Heath Street to Grampians Road. This initiative addressed significant traffic conflicts in Halls Gap.

Statutory Planning has had the highest level of applications assessed within statutory limits and the days to assess an application at their lowest level. We **introduced our online planning tool 'Greenlight'** with enormous success for both the community requiring planning support and our team internally.

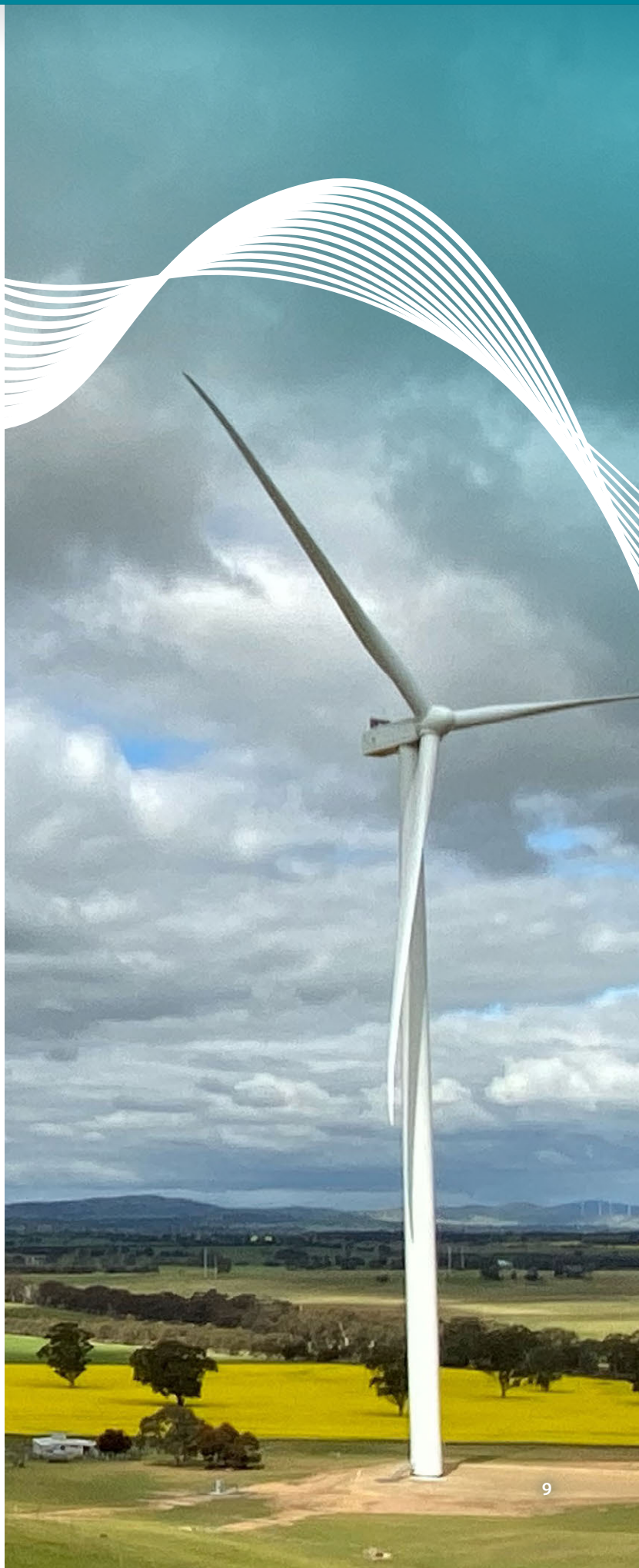
Council endorsed the **St Arnaud Framework Plan, Open Space and Active Transport Strategy** and the **Sport and Recreation Strategy**. We look forward to bringing the **Stawell Growth Area Master Plan**, infill housing project engagement and the **Heritage Study for Stawell and St Arnaud** to council in the coming year. We were also pleased to work in partnership on the **Great Western Memorial Park Design**.

A new and significant waste contract was awarded at the end of the financial year. We welcome **Wimmera Mallee Waste** to the Northern Grampians Shire and thank our previous contractor for their years of dedicated service.

Finally, our Northern Grampians Shire Council **Emergency Management Team** (NGSC EMT) was activated for the devastating Pomonal Fires in February. We opened an Emergency Relief Centre in partnership with Grampians Community Health, Victoria Police, Red Cross Stawell Branch and supported by our Emergency Management Team with enormous success. We supported many displaced residents in their greatest hour of need. Of significance to us and what bought us immense pride, was the involvement and impact our NGSC EMT had on those affected, especially those team members who worked to support their community while being directly impacted themselves.

The Emergency Management Team has also been working on an app to support emergency management. Community Connect has launched for Summer 2024-25.

As we finish the Council Plan 2021-24, we are also in the preparation phase for a new Council Plan, gathering this information together to be presented to a newly elected Council by November 2024. We look forward to furthering our engagement with the community on important infrastructure, programs, and projects, that will see us through to 2029.





Our Councillors



Mayor, Cr Rob Haswell

STAWELL WARD

First elected: 22 October 2016

Term expires: October 2024



Cr Karen Hyslop

KARA KARA WARD

First elected: 11 November 2022

Term expires: October 2024



Cr Kevin Erwin

CENTRAL WARD

First elected: 14 March 2003

Term expires: October 2024



Cr Lauren Dempsey

STAWELL WARD

First elected: 4 October 2020

Term expires: October 2024



Cr Eddy Ostarsevich PhD

KARA KARA WARD

First elected: 1 March 2021

Term expires: October 2024



Cr Trevor Gready

SOUTH WEST WARD

First elected: 4 December 2020

Term expires: October 2024



Cr Murray Emerson

STAWELL WARD

First elected: 27 October 2012

Term expires: October 2024

Operational Report



The Northern Grampians Shire Council is required under the *Local Government Act 2020* to prepare a Council Plan containing the strategic objectives of the council, strategies for achieving those objectives and indicators to monitor the achievement of those objectives. In order to achieve the goals set out in the *Council Plan 2021-25*, a *Council Action Plan 2023-24* was adopted by the council at its 4 September 2023 Council Meeting.

The *Council Action Plan 2023-24* supports the Council Plan by providing key actions that Northern Grampians Shire Council is to deliver within the third year to accomplish the strategic objectives outlined in the Council Plan. Updates are provided three times per year to the council and the community to give a clear indication as to whether the council's goals and objectives are on track to meet delivery targets.

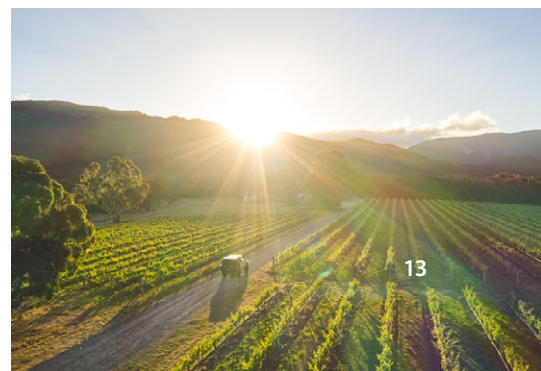
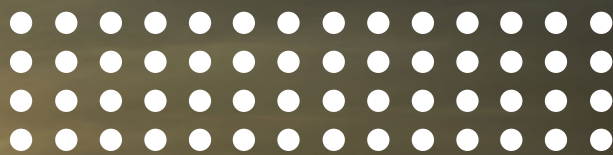
The action plan outlines the major initiatives that are to be carried out in the third year of the Council Plan. The report provides a summary on the progress towards achieving the objectives set out in the *Council Action Plan 2023-24*.



Operational Report

Actions completed from the *Council Action Plan 2023-24*:

- Design Central Park Netball Courts
- Design the Great Western Football & Netball Clubrooms and Lighting
- Deliver Open Space and Active Transport Plan
- Complete the St Arnaud wayfinding signage program
- Implement the Walkers Lake Management Plan - Historical Plaque Project
- Develop a Priority Investment Prospectus
- Advocate to State and Commonwealth Governments for the implementation of key recommendations in the Wimmera Southern Mallee Regional Digital Plan
- Resurface the North Park Precinct Tennis Courts
- Renew Heritage Trail signage
- Enhance the Lord Nelson Park Sporting Club
- Undertake a Community Care Service Review
- Deliver the North Park Precinct Skate Park
- Undertake the Great Western Trail Stage 1 - Trail Delivery
- Undertake a Marnoo Flood Study
- Container Deposit Scheme Implementation
- Transfer Station Upgrade - Deliver Glass Bins
- Deliver Sloane St Trunk Infrastructure, Stawell
- Develop a St Arnaud Structure Plan
- Deliver Stawell Airport Runway Lighting Upgrade
- Undertake Heath St Bridge detailed design
- Review the Northern Grampians Shire Council Stawell Aerodrome Master Plan
- Review the Footpath Asset Management Plan
- Bridge and Major Culvert Condition Assessment
- Undertake a Structural Assessment of the St Arnaud Pool
- Undertake 'Reduce Red Tape Projects' - Building, Planning, Environment review
- Undertake 'Reduce Red Tape, Referral Advice Review'
- Undertake 'Reduce Red Tape, Website / Communication Review'
- Undertake 'Reduce Red Tape, Pre-Application Review'
- Review Naturestrip Management Plan



Economic Initiatives

Economic Development and Tourism

In the 2023-24 financial year, council delivered the following programs within the Economic Development and Tourism Department.

Business Growth Program

The Business Growth Program has become a cornerstone to council's commitment to supporting local businesses. It includes Business Connections, Business Development, Funding Accelerator, and Regional Collaboration to promote job creation, exports, economic and environmental sustainability, and innovation.

Key Achievements:

Business Connections and Development – Council enhancing business communication and networking by:

- Providing over 180 businesses with one-on-one consultations for tailored support.
- Listing 592 businesses in the Council Business Directory.
- Supporting 50 businesses to attend five networking events, including the inaugural Business After Hours event in Stawell and the Building Better Business group in St Arnaud (in partnership with Flood Recovery).
- Issuing 24 Business E-Newsletters to 489 subscribers, achieving a 49.5% conversion rate.
- Providing a concierge service to over 22 businesses through the permit and approval processes.
- Supporting five businesses with small business mentoring services.

Business Funding Accelerator – Council supporting businesses to access more external funding opportunities and support with high quality grant applications by:

- Attracting 167 registrations to the Northern Grampians Shire Council 'Grant Funding Finder'.
- Making 1,035 business grants to businesses throughout the year.
- Supporting 12 businesses with writing and submission of state and federal government grants utilising seven grant writers.

The gratitude from the businesses receiving this support was overwhelming.

Stawell Underground Physics Lab (SUPL) was one business that utilised the Grant Writing Service to apply for the Victorian State Government Enabling Tourism Fund. The application is to conduct a feasibility study and master planning to determine the benefits of an Outreach/Experience Centre in Stawell, showcasing the work SUPL is undertaking underground. It will ensure that tourists, students, visiting researchers and the local community, businesses and industry can connect with Science, Technology, Engineering and Mathematics (STEM) worldwide and raise awareness of science careers.

Economic Initiatives

Regional Collaboration – In partnership with Grampians Tourism (now Grampians Wimmera Mallee Tourism) and neighboring councils, two social media campaigns for the Live the Grampians Way initiative were conducted. These campaigns reached over 296,353 people via Meta platforms, garnered 100,223 views on YouTube, and directed 9,953 visitors to the Grampians Life website, with 19 individuals expressing interest in the region.

The Economic Development Team will continue business visits and promote the program to existing and new businesses through the monthly newsletters and social media campaigns.

Main Streets Activation Program

Stawell Shopfront Improvement Program

This year, Northern Grampians Shire Council launched a pilot of the Shopfront Improvement Program aimed at enhancing the vibrancy of Stawell's shops, stimulating economic growth, and improving the overall appearance of the town. To implement this program, council engaged retail design consultants, Pop Creative Collective, who collaborated with business owners to enhance their shopfronts through professionally designed branding, updated signage, visual merchandising, and tailored improvements.

Key Achievements:

- 12 businesses applied; six received grants.
- Total cost of improvements was \$16,069.79, with businesses contributing \$4,048.
- Eight businesses attended the Visual Merchandising Workshop.
- 50 businesses received the Shopfront Maintenance Kit.

Due to the pilot's success, the Shopfront Improvement Program will be expanded across the shire in 2024-25.

Christmas and Easter Street Decorations

To activate the main shopping precincts of Stawell, St Arnaud, Great Western, and Halls Gap, new Christmas decorations were installed. A large wreath adorned St Arnaud Town Hall, and a three-metre-high gift box arch in Stawell provided a festive photo opportunity.

During Easter, 12 large, decorated Easter eggs were displayed across Stawell, created by local primary schools, including Stawell West Primary School, Stawell 502 Primary School, and St Patrick's Primary School. The Stawell Men's Shed contributed to the display by constructing a replica of the Stawell Gift finishing gates.

Economic Initiatives

Investment Attraction

Discover Northern Grampians Industry Investment Prospectus

Northern Grampians Shire Council launched the Discover Northern Grampians Industry Investment Prospectus to attract new investment to the region. The Industry Investment Prospectus provides a detailed economic look at the region, outlines key competitive advantages and indicates some attractive investment opportunities currently in the region. Alongside the Industry Investment Prospectus, over 20 proud Northern Grampians residents show their love and support for the region, becoming our advocates and sharing stories of their experiences living and working in the region.

Regional Economic Growth Projects

In addition to council delivered programs, the Economic Development Team worked with the community and neighboring municipalities on regionally significant projects such as:

Northeast Pyrenees Pipeline

In 2023, this project was deemed technically feasible, with strong expressions of interest from landowners leading to the next phase: preparing a business case. This draft business case will undergo stakeholder engagement from August 2024. Landowners may still submit expressions of interest.

The proposed study area covers two key geographic regions within Northern Grampians Shire:

- North of Stawell, between Deep Lead and Glenorchy, extending northeast to Beazleys Bridge and south to Landsborough.
- From the council boundary at Natte Yallock in the south to just southeast of St Arnaud.

This project aligns with the *Northern Grampians Shire Council Plan 2021-25* and the *Economic Development Strategy and Action Plan 2021-35*, addressing the region's vulnerability to natural disasters and aiming for sustained economic growth as one of its primary objectives.



Economic Initiatives

Economic Activity

Compared to the previous year, Northern Grampians Shire Council experienced notable growth across several key economic indicators:

1. **Gross Regional Product (GRP):** The GRP, which measures the total value of goods and services produced within the region, has increased by an impressive 13% compared to the previous year. Since 2016, the GRP has risen by \$0.26 billion, demonstrating a compound annual growth rate (CAGR) of 4.5%.
2. **Output (Gross Revenue):** Similar to GRP, gross revenue has also surged by 13%, climbing from \$1.8 billion to \$2.1 billion. This increase is a positive sign of heightened economic activity and suggests that local businesses are experiencing greater demand for their products and services.
3. **Employment Growth:** Employment in the region has grown by 2.7%, reflecting a strengthening labor market and increased job opportunities for residents.
4. **Regional Exports:** The value of goods and services exported from Northern Grampians has risen by 11%.
5. **Business Counts:** The total number of businesses in Northern Grampians for 2023 is estimated at 1,196. While this figure shows a decrease of 18 businesses from the previous year, it is important to consider that fluctuations in business counts can occur due to various factors, including market conditions and delay in uploads with the business data by the Australian Business Register (ABR).
6. **Wages and Salaries:** Wages and salaries earned by employees in NGSC have risen by 8% from last year, reflecting the region's commitment to providing competitive remuneration for its workforce. Since 2016, total wages and salaries have increased by \$0.09 billion, with a CAGR of 3.47%. This growth is vital for supporting the local economy.
7. **Housing Market:** The current median house price in Northern Grampians is \$316,000, significantly lower than the Victorian average of \$485,000 and the national average of \$753,654. This affordability factor makes the region an attractive option for potential homebuyers and investors,



Economic Initiatives

Tourism

Northern Grampians Shire Council tourism service collaborates with the community and key partners, including Grampians Wimmera Mallee Tourism, to grow the visitor economy. Key initiatives delivered this year include:

Township Tourism Strategies and Action Plans

In 2022, council developed and adopted the Stawell and St Arnaud Tourism Strategies and Action Plans to foster economic growth and resilience. These Action Plans focus on priority themes that lay the groundwork for developing the shire's tourism offerings, highlighting the unique experiences, places, and people of the region. The plans include 14 actions, which the Economic Development and Tourism Team continues to implement through key projects and initiatives such as:

Discover Northern Grampians + Destination Branding

In October 2023, council launched a new destination brand—Discover Northern Grampians (DNG). This brand includes individual identities for Stawell and St Arnaud, with plans to develop distinct brands for Great Western and Halls Gap in 2024-25.

DNG helps us share the stories of our region and its towns in an engaging way, attracting new visitors, residents, and investors. Deliverables for the brand project include new visitor guides, town flags, social media content, and website updates (blogs, itineraries, and more) on visitgrampians.com.au. Each town has its unique story, and DNG allows council to showcase this.

Since its inception, DNG has built a following on:

- Facebook: 764
- Instagram: 469
- TikTok: 361

Through these platforms, the brand has received not only likes but also positive feedback from the community. Weekly updates about the region and upcoming events are shared across social media (these figures are reported monthly in the councillor's bulletin).

The total reach across all digital platforms, including paid advertising as part of the Industry Investment Prospectus Advocate Videos, has reached 80,000 people.

DNG branding was showcased at three major events in 2023-24: the Stawell Biz Easter Extravaganza, Grampians Grape Escape, and the Stawell Gift. In June 2024, DNG branding featured in the Grampians segment of the AFN's The Fishing Show and a Postcards episode titled Explore the Region the Grampians Way. Filming for this episode took place in June 2024 at locations including Seppelts Drive Underground and the Halls Gap Zoo, with the episode airing in July 2024.

Economic Initiatives

Tourism Signage Strategy

Council recognised the need to develop consistent and relevant signage across the region that leverages key visitor economy strengths, capturing the high traffic flow from major arterial roads and to encourage visitor dispersal across the region. In June 2024, council endorsed the Tourism Wayfinding (Signage) Strategy. Implementation of the strategy is staged over 10 years with the following action/initiatives commencing in July 2024:

- Digital billboard advertising featuring DNG branding and key designations across the region.
- Updates to 'i' signage at the Halls Gap Hub/ Visitor Information Centre.
- Development of a Signage Style Guide.
- Revision of signage implementation and town entrance signs.

Silo Art Trail

The St Arnaud Silo Art has officially joined the Wimmera Mallee Silo Art Trail and is now included in all associated marketing materials. From July 2024, three signs at the silos and 17 plaques (one at each mural) will be installed.



Economic Initiatives

Visitor Servicing and Halls Gap Hub Management

Council manages the Halls Gap Hub and provides visitor information services, which include the Victorian accredited Visitor Information Centre (VIC) in Halls Gap and volunteer-run VICs in St Arnaud and Stawell. These services are essential for promoting our region to post-arrival visitors and encouraging exploration beyond the Grampians National Park.

In April 2024, council endorsed the Visitor Information Servicing Policy (VIS), which outlines the delivery of exceptional arrival, in-destination, and departure visitor information services. Visitor Information Centres (VICs) are crucial hubs for tourists to access up-to-date, accurate information and expert advice, enhancing their overall experience. These centres facilitate visitor dispersal throughout the region and encourage extended stays. The Stawell and St Arnaud Visitor Information Centres operate seven days a week, supported by over 20 volunteers at each location. In 2023-24, these centres collectively welcomed 4,797 visitors, highlighting their vital role in catering to tourists' needs. In addition, the Halls Gap and Grampians Visitor Centre welcomed 56,486 visitors last year. Most of this visitation came from Melbourne (37%), followed by interstate visitors (27%), regional (14%), local (2%), and international visitors (20%). The hub employs two volunteers and four staff members.

The operation of the Stawell and St Arnaud VICs heavily relies on the success of the Volunteer Ambassador Program, making it essential to continually recruit and retain volunteers. Three familiarisation tours were held this year to educate volunteers about local experiences. Regular team meetings and fortnightly Toolbox meetings (specific to the Halls Gap VIC) are held to keep the team informed of any changes to visitor offerings.

The Halls Gap VIC has Hire spaces available comprising of a Meeting Room, Kitchen, Centenary Hall and a Main stage plus 5 smaller Zones for business popup displays.

In 2023-24, the Hub Hosted 52 (Free of charge) Community meeting bookings including Neighbourhood house, other local community group meetings, Community engagement sessions and educational workshops. In addition to this there has been 7 single day Hires for local and external businesses, 10 multi day events ranging from Gospel fellowships, Spirituality and Meditation workshops (3), Wonderland Run, GPT 100 Run, Orchid displays, Clothing Poppups, Dancing Groups and Weddings.

Also hosting major multi day local community events including Run the Gap, Grampians Brushes and Textures Workshops (2 x 7day events annually) and the Gathering.

Halls Gap Visitor Information Centre and Hub Upgrade Project

In June 2024, council received \$50,000 in state government funding through the Tiny Towns Fund, complemented by a council contribution for the Halls Gap Visitor Information Centre (VIC) and hub upgrade project. The project will modernise the internal precinct of the VIC, located at zone 2 - 5 of the foyer area of the Hub to create an inspiring space that fosters a sense of place and belonging for both visitors and the community. The project has commenced and will be completed by November 2024.

Economic Initiatives

Events

Event Compliance

In 2023-24, a total of 163 events were registered within the shire, broken down by type as follows:

- **Tourism Events:** 13 events (8%)
- **Community Events:** 150 events (92%)

In alignment with the 2023-33 Event Strategy, the council has implemented the following programs:

Major Tourism Events Partnership Program

A multi-year partnership has been established with events classified as major in the strategy, starting with the Stawell Gift. Key benefits of this partnership include:

- Supporting events to become financially and operationally sustainable.
- Driving economic development outcomes.
- Raising awareness of Northern Grampians Shire Council locations and enhancing the Discover Northern Grampians brand and marketing opportunities.

Nascent Events - Tourism Events Grant

Council has supported emerging tourism events in their early stages with grants to deliver events in Northern Grampians Shire, aiming to achieve economic, marketing, and community benefits. In the 2023-24 financial year, six events received funding valued at \$53,600 through the Tourism Events Grant.

Stawell Easter Festival

A total of 20 activities were registered for the 2024 Easter Festival, offering a variety of attractions for all ages, including fine arts, horse racing, bingo, religious practices, high tea, markets, and various sports, with the Stawell Gift being the highlight.

The Stawell Gift is a significant contributor to the local economy and a prominent showcase for the region, with Finals Day broadcast nationally on the Seven Network, reaching 1.1 million viewers. Attendees at the 2024 Stawell Gift, entering through the maroon gate, were invited to visit the Live the Grampians Way marquee, where they could engage with council staff and collect regional brochures and promotional materials. A total of 250 take-home bags, pens, and promotional items were distributed to the 7,500 attendees, many of whom also requested free Stawell or St Arnaud balloons. Staff provided information to encourage attendees to maximise their Easter weekend experience to stay longer and go further and also inspire future visits to the Northern Grampians. Local businesses along Main Street played a crucial role during the Easter weekend, supported by flags displayed outside Central Park to attract visitors. Main Street traders hosted a Main Street Extravaganza on Saturday morning, drawing over 500 attendees, with street closures allowing community groups to fundraise and showcase their talents. The festival concluded on Saturday night with a fireworks display at Cato Park hosted by council.

Destination Marketing - Grampians Wimmera Mallee Tourism (GWMT)

Partnership with GWMT and data on regional marketing/advocacy initiatives delivered.

Social, Community and Environment Initiatives



Regional Assessment Service

Our trained and skilled staff work with residents who require support to remain living independently in the community, to determine their care needs and eligibility for services. Together, they develop support plans which outline individual's goals and preferences. Our staff provide the information they need about the costs and types of services. Residents are able to choose the services they believe best suit their needs.

In 2023-24, staff conducted 317 face-to-face assessments in people's homes and a further 84 phone assessments. We continued our track record of achieving 100% of targets, set by the Commonwealth Government, which funds these services.

Council will no longer be providing the Regional Assessment Services in 2024-25. The Commonwealth Government has changed the assessment system, and these services are now contracted to a private provider that covers the broader Western Victorian region.

Direct Care Services

In 2023-24, council's Direct Care workers delivered a total of 20,488 hours of services to 517 residents who require assistance to remain living independently in the community. Most of the services were domestic assistance and personal care (80% of services), with most services provided to people over the age of 70 years (80%).

A mix of staff and dedicated volunteers spent 12.5 hours per day delivering 14,538 meals to residents living in Stawell and St Arnaud, prepared by East Wimmera Health Service and Grampians Regional Health (Stawell Hospital).

Social, Community and Environment Initiatives



Carers Recognition Act 2012

Council has taken all practicable measures to comply with its responsibilities outlined in the *Carers Recognition Act 2012*. Council has promoted the principles of the Act to people in care relationships who receive council services, people in care relationships and the wider community by:

- Undertaking Home Support and home care assessments, including assessing the care and support which carers may need
- Holding annual Seniors Day celebration events across the municipality, recognising the important role of carers and providing opportunities for carers to participate
- Networking with, and providing information to, organisations that provide services and support to older people and their carers
- Advocating for carers' rights according to the Act in Community Care client newsletters

Council induction and training programs for staff, contractors and volunteers include information about the principles and obligations of the Act.

Summer Outdoor Pools

We had more than 8,000 visitors through the gates of the St Arnaud Swimming Pool to seek respite from the summer sun. The 'no fee' access to the pool, the fun water aerobics sessions and school group swimming saw a range of ages enjoy the beautiful pools for the summer. Due to last-minute maintenance on the pool in November the season opening was delayed by a month, which resulted in lower attendance.

We delivered the Swim and Survive program in St Arnaud with 70 students enrolled with great community feedback.

Once again, the water slides of the Stawell Outdoor Pool were a draw card for many patrons travelling from near and far. School swimming lessons and carnivals saw usage of the outdoor pool during the school terms while kids and families enjoyed the pool and surrounding for summer picnics, birthday parties and everyday summer fun.

Social, Community and Environment Initiatives

Stawell Sports and Aquatic Centre (SSAC)

SSAC had 12 months of growth through all our service units with a record amount of 508 students enrolled in our swim and survive program. SSAC finished the year with 320 active members and had nearly 75,000 visits for the financial year.

SSAC has seen a large demographic of patrons, however notably the 50+ age group has been a consistently committed group participating in our Active Ageing classes and we have had 70 over 75 years of age members join our platinum membership.

SSAC reach to the community is extremely large, not only do they offer services to the NGSC Community, but we also have many people attend from neighboring councils, Ararat Rural City Council, Horsham Rural City Council, Pyrenees Shire Council and Buloke Shire Council and Yarriambiack Shire Council.

Our school program continues to grow with 11 schools accessing our programming in aquatics and sports. We also supported Life Saving Victoria (LSV) with a research project in swimming lessons. During the year we ran our mixed netball competition with eight teams competing at the North Park Netball Courts.

NGSC Libraries

The libraries at both St Arnaud and Stawell have been a hive of activity over the past 12 month, we have offered many programs and sessions to promote literacy and social inclusion, they include ladies cuppa chat, mediation, social writers, topic of conversations, poetry conversations, story time (including sensory sessions), holiday activities and Lego club.

We have hosted several authors, offered cyber safety sessions, simultaneous story time and celebrated library week, children's book week.

There have been just under 31,000 visits to the libraries and close to 38,000 items borrowed. We have delivered 172 pe-literacy programs, 64 junior literacy, 265 adult literacy and provided over 460 hours of digital literacy.

Our Friends of the Library in St Arnaud celebrated 21 years!

Social, Community and Environment Initiatives

St Arnaud Early Learning Centre

St Arnaud Early Learning Centre has continued to deliver high-quality care and education through three long day care age group rooms and two funded kindergarten programs for three and four-year-olds. The kindergarten program which operates for 7.5-hour sessions offers children 15 hours per week. These sessions are carefully structured to include relaxation time, self-help morning tea, group incursions and excursions, including our popular Bush Kinder and library visits. The Bush Kinder program, held once a week during terms 2 and 3, allows children to engage in outdoor activities within the natural bushland, fostering a deep connection on Country.

Currently, we have 141 children enrolled across our long day care and kindergarten programs. Due to the high demand for our services, we are facing waiting lists throughout the centre. We are actively working with the Department of Education to develop and implement strategies to best manage this increased demand, ensuring that we continue to provide accessible care to all families in our community. The Early Learning Centre is committed to celebrating and acknowledging important events throughout the year, such as NAIDOC Week and National Reconciliation Week. With a strong emphasis on community involvement the centre regularly invite the St Arnaud community and families to participate in activities as much as possible. This year we

have hosted special persons' days, school visits for storytelling, and a range of incursions and excursions.

In December 2023, the Early Learning Centre had an assessment and rating review against the National Quality Standards. A great result was achieved with the centre meeting requirements in all seven quality areas. This was a significant improvement from the last review.

Maternal and Child Health

Our Maternal and Child Health Service (M&CH) continues to provide critical health, wellbeing and parenting support for all families with children aged 0-6 years across the shire. The service is jointly funded by the Victorian Government and council and is free for all families. Births across the shire were lower than the previous year, with 101 birth notifications in 2023-24.

The main service provided is the Key Ages and Stages (KAS) appointments for children aged 0-6 years, at 10 important developmental stages. In 2023-24, our nurses attended 1,026 KAS appointments including home visits.

The service also provides a range of programs and support for children and families offered regularly. These include parenting groups, Sleep and Settling programs, Healthy Eating information, first-time parent groups and specialist support for families who require additional assistance to support their children to get the best start in life.

Social, Community and Environment Initiatives



Supported Playgroups

Supported Playgroups (SPGs) provide opportunities for local families with children aged 0-5 to come together to make social connections and learn educational ways to play with their children. Many parents require additional support to help their children achieve their potential health and development. And for some, getting to a community playgroup just isn't possible. Our SPGs focus on sharing healthy food, linking playgroup to other events happening in the community and the wider world, as well as creating play ideas with simple items found at home – making play accessible no matter the economic situation of the family.

During 2023-24, we continued to operate a group in Stawell at the Neighbourhood House. This playgroup has continued to grow and is very well attended. Weekly, we have between ten and fifteen families attending. In 2023-24, with a new facilitator, we created a new playgroup at Navarre Primary School. We have had three to six families attending regularly with up to ten children in the group. As playgroup is held within the school grounds, the group joins the school students for morning recess which is an amazing opportunity for school transition.

Along with our weekly playgroups we offered pop-up sessions during holiday periods, having large numbers attend these events.

Supported Playgroups are fully funded by the Victorian Government.

Social, Community and Environment Initiatives

Immunisation service

National Immunisation Program (NIP) is a collaborative initiative involving all levels of government – national, state and territory, and local, as well as healthcare providers, administrators and researchers. In Victoria, immunisation services, except for Covid vaccinations, are a function of Local Government Authorities (LGAs) outlined in the *Public Health and Wellbeing Act 2008*. There are two components of the immunisation program. These are the infant and child program for 0–5-year-olds and the adolescent program, conducted in secondary schools for Years 7 and 10 students.

During 2023-24, approximately 300 children were vaccinated. The service continued to provide immunisation pop up sessions throughout the shire, which were successful. Japanese Encephalitis (JE) vaccine was also offered to the community and the service also delivered influenza vaccinations for council staff. Location of immunisation sessions in Stawell changed in 2023-24 to the Stawell Library. This change has been well received by children and families.

Stawell Growth Area Master Plan

The location for Stawell's long term residential growth was identified in the *Stawell Structure Plan 2021*. Acting on advice from the Department of Transport and Planning (DTP), a high-level master plan was commenced in late 2023 as an addendum of the *Stawell Structure Plan*.

The Growth Area Master Plan supports the long-term land use planning for Stawell by:

- Confirming suitability for long term growth (over 50 years of greenfield land supply) .
- Confirming what we know about where housing should (and should not) be built .
- Outlining a consolidated plan and clear staging of development, as opposed to piecemeal development.

Council completed phase 3 of the project including:

- Technical reports completed in early 2024 on basis of the information gaps identified by the Stawell Structure Plan.
- Drafting of a master plan for community consultation by mid 2024.

Further in-depth community consultation to be undertaken in late 2024, after the conclusion of the election period. An amendment to incorporate the Structure Plan and Western Highway Urban Design Framework will be prepared once the Stawell Future Growth Area Master Plan has been completed and adopted by council.

Social, Community and Environment Initiatives

St Arnaud Framework Plan

The *St Arnaud Township Framework Plan* was presented to council at the October 2023 meeting, when council adopted the Plan and its recommendations. Preparation of ordinance for a planning scheme amendment commenced in early 2024 and was finalised in readiness to present to council in July 2024.

Following a comprehensive community engagement process regarding barriers and opportunities in 2022, council commissioned specialist reports in 2022-23 to better inform action needed to address the challenge and opportunities identified by the community including:

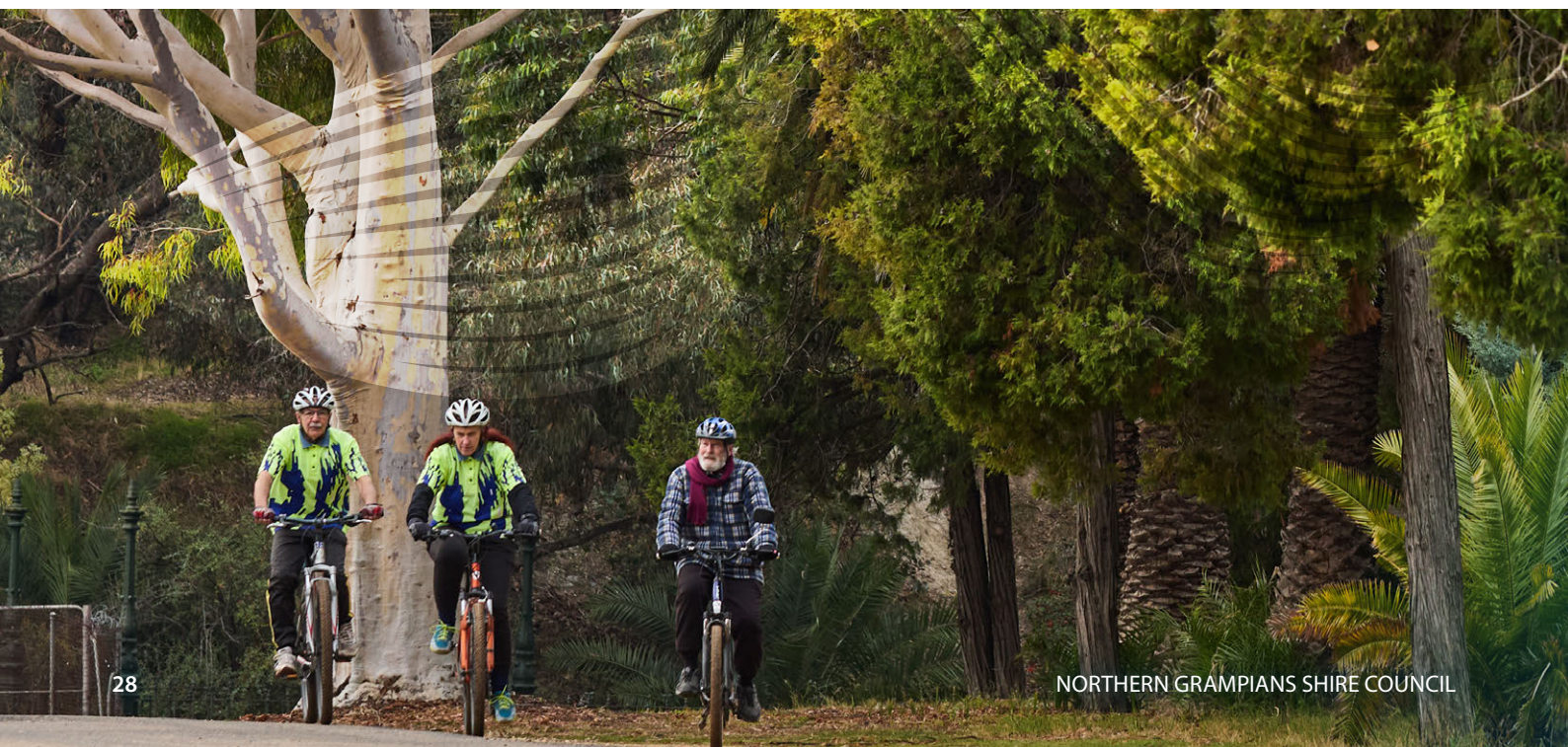
- Bushfire Risk Assessment
- Industrial Land Supply and Demand Study
- Agricultural Land Quality Assessment
- Community Facilities and Open Space Gap Analysis

Informed by community, stakeholder engagement and technical inputs, the adopted Framework Plan considers the unique rural

character, the industrial significance, and the key role St Arnaud plays in the broader district. It facilitates growth while celebrating the valued history and culture of St Arnaud. and identifying public open space and active transport opportunities.

The ordinance documentation for the proposed introduction of the *St Arnaud Township Framework Plan* as a background document in the Northern Grampians Planning Scheme will be presented to council at the September 2024 meeting. The recommendation will be for council to seek Ministerial Authority to exhibit the proposed amendment.

The Township Framework Plan will be a strategic planning document that sits within the context of a range of other council plans, State government policy and regional strategies. It will be a key document to guide the future growth and development for the township of St Arnaud for the next 20-30 years.



Social, Community and Environment Initiatives

Heritage Planning

Northern Grampians Shire Council is committed to protecting key heritage assets. Significant historical assets help drive tourism and are key to the stories of our towns and communities. The multi-phase process of protecting heritage assets involves several rounds of evidence gathering and engagement.

The focus in the 2023-24 financial year was to complete the delivery of Phase 1. Council worked with two heritage experts and engaged with local historical societies to identify any new and updated evidence, which may have arisen from 2004 onwards.

The revised Northern Grampians Shire Heritage Study 2024 includes an updated Thematic and Environmental History and has focused on the reviewing the significance, condition and integrity of three key precincts of high heritage value identified in the 2004 Study as the first priority.

Heritage Reports, Precinct Citations and Statements of Significance have now been prepared and include:

- A history and description of the precincts.
- A list of features and buildings that are significant and contribute to the importance of the precincts and those features or buildings that do not contribute to the heritage values of the precinct.
- A map that shows the extent of the precincts.
- Recommendation of the extent of the precincts that ought to be formally recognised in the Planning Scheme under a Heritage Overlay (noting that this will be drafted as a project to follow and subject to further community input).
- Updated individual citations for buildings within the St Arnaud precincts.

Council acknowledged that there was a lack of information regarding Indigenous cultural history and heritage in the 2004 study. Council sought information from all relevant Aboriginal Land Councils to include in the revised edition. This provided an important opportunity to represent and to celebrate the cultural heritage of the shire and will be further incorporated in updates to the Environmental and Thematic History.

The work was completed in June 2024 and the Interim Thematic and Environmental History April 2024 and the NGSC Heritage Study July 2024 (comprising precinct citations and statements of significance for Stawell Main Street, St Arnaud Commercial and Old Civic Precincts) were adopted by council at the August 2024 Council meeting.



Social, Community and Environment Initiatives

Planning Scheme Review

The assessment and documentation phase of the four yearly review of the *Northern Grampians Planning Scheme* to update the objectives, policies and provisions of the Local Planning Policy Framework was completed between January and June 2024. The work assesses the effectiveness of the *Northern Grampians Planning Scheme* to regulate the use and development of land within the Shire and makes recommendations for improvements and changes to the planning scheme.

The proposed review will be briefed to the new council in late 2024/early 2025 for their input and subsequent implementation into the planning scheme in 2025.

St Arnaud and Stawell Flood Studies

The St Arnaud Flood Study was completed and adopted by council in March 2023. The study assesses flood risk, mitigation and management strategies, and flood disaster response strategies for the township of St Arnaud. This project will inform the basis for future implementation of the Flood Overlay (FO), Land Subject to Inundation Overlay (LSIO) and Special Building Overlay (SBO) within the township and surrounds. Ordinance documentation for a future planning scheme amendment to implement the St Arnaud Flood Study commenced in 2024, including additional mapping to incorporate the latest climate change guidelines and will be progressed to present to council in early 2025.

The Stawell Flood Study will produce an assessment of flood risk, mitigation and management strategies, and flood disaster response strategies for the township of Stawell. This project will inform the basis for future implementation of the Flood Overlay (FO), Land Subject to Inundation Overlay (LSIO) and Special Building Overlay (SBO) within the township and surrounds. Strategic Planning participated in project working groups and community consultation around the nature and extent of flooding, along with proposed planning controls and mitigation strategies. The Stawell Flood Study will be presented to council for adoption and once adopted, work on a planning scheme amendment to implement the recommended planning controls will commence.

Social, Community and Environment Initiatives

Infill Housing Project

The need for more and diverse housing across the Shire was identified in both the *St Arnaud Township Framework Plan 2023* and the *Stawell Structure Plan 2021*, via the preparation of housing supply and demand assessments. A brief and communication Plan for the Northern Grampians Infill Housing Project was prepared in 2023-early 2024 and will involve local landowners in selected areas who are interested in investigating the potential of their property. Feasibility studies will connect selected landowners and consultants to explore the opportunities of property development on their parcel of land. Redevelopment could deliver a range of housing options suited to the land, these may include, two-unit development, two detached dwellings, or townhouses. This project will not require the rezoning of existing land or significant infrastructure upgrades.

Potential infill sites were selected in Stawell and St Arnaud, and preliminary engagement with employers to quantify demand for key worker housing commenced in 2024 with the work to continue into the 2024-25 year.



Social, Community and Environment Initiatives

Sport, Recreation and Open Space

Sport and Active Recreation Strategy

In 2022-23, council commenced work on the municipal *Sport and Active Recreation Strategy 2024-34* following the expiry of the previous open space sport and recreation strategy. This work has been needed to assess who and how different spaces are used for sport and active recreation and what is needed over the next ten years to support their use. The strategy will help inform future council investment in sport and recreation infrastructure over the next ten years to meet the community's needs for sport and active recreation.

Council undertook an audit of Northern Grampians facilities, critical background research and stakeholder engagement, attracting 42 submissions from the community.

In May 2024, council endorsed the final strategy for implementation over the next 10 years.

Open Space and Active Transport Strategy

Similar to the sport and active recreation strategy, in 2022-23 council commenced work on the municipal wide *Open Space and Active Transport Strategy 2024-34*. The strategy will be a ten-year municipal strategic plan. The plan is needed to enable a strategic and outcomes-based approach to investment in the development of Open Space and Active Transport infrastructure within the shire. The project will ultimately facilitate positive health and wellbeing outcomes through better participation in open spaces and active modes of transport.

Council undertook an audit of Northern Grampians facilities, critical background research and stakeholder engagement, attracting 158 submissions from the community.

In May 2024, council endorsed the final strategy for implementation over the next 10 years.

Social, Community and Environment Initiatives

Walkers Lake

Recreational water continues to be a significant contributor to the social and economic wellbeing of rural communities. Walkers Lake continues to host many visitors for skiing, fishing, recreational and for the enjoyment of the natural environment.

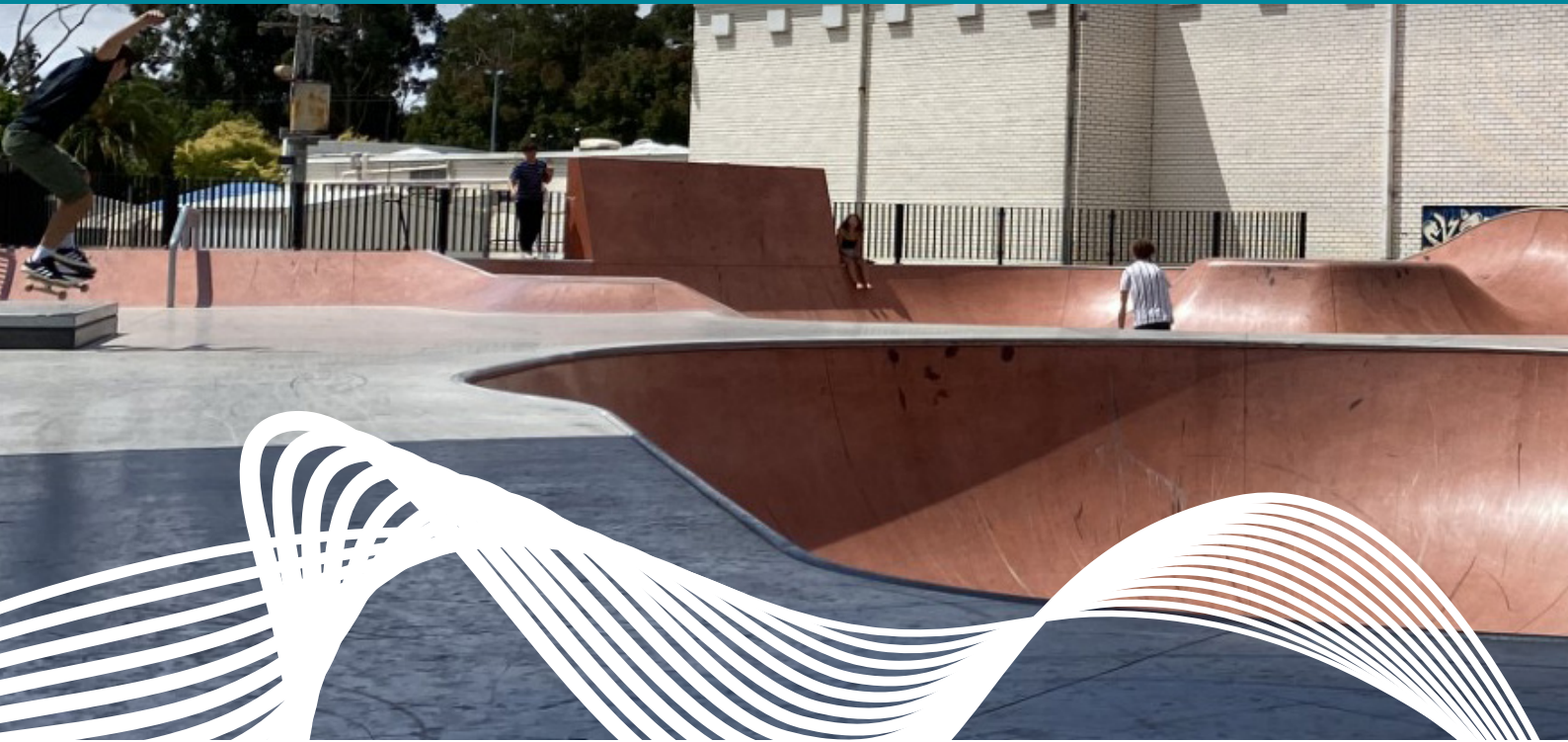
The Walkers Lake Advisory Group supported the delivery of the *Walkers Lake Management Action Plan* which continues. The process has also involved engaging key stakeholders such as the Traditional Owners - Dja Dja Wurrung, VRFish, local Landcare groups and local community members to ensure that the lake continues to provide Recreational, Ecological and Cultural value to visitors and community. High water levels have been maintained over the last 18 months due to previous flooding which impacted suitable access to the whole site and this has now opened up for visitors. With water levels now holding at 2.5m we are embarking on the implementation of track works in the western and northern sections which will be subject to a Cultural Heritage

Management Plan. Additionally, council engaged biodiversity experts to survey the reserve for vulnerable, endangered and State/ Nationally listed species to ensure we manage the diverse environment including recreation, native vegetation and cultural heritage values at the site. We have already implemented some outcomes which includes fencing of Souths Creek to protect that environment from damaging vehicle access whilst allowing for people to walk through that area for fishing, flora and fauna interests. A new monitoring program for flora and fauna will be implemented late in 2024.

Council will continue to conduct monthly inspections to monitor maintenance and vandalism experienced in certain areas of the reserve.



Social, Community and Environment Initiatives



Stawell Skate Park

Council has worked closely with a Stawell Skate Park working group including many young people and skate park enthusiasts to finalise the design of the skate park facilities.

This project was a priority in the Youth Strategy 2014-17 and provided substantial support and the Federal Government funding through the Local Roads and Community Infrastructure Fund.

Following the completion of the design in July 2022 and progressing to Tender in September/October 2022, council awarded the contract to Precision Skate Parks in December 2022 for construction. The park was officially opened in September 2023 by Dr Anne Webster MP to a large crowd of locals and visitors of all ages. The skate park continues to have great activation from keen skate park enthusiasts.

Navarre Recreation Reserve Facility Upgrade

A funding agreement was signed on 31 October 2022 with the State Government for \$600,000 investment towards the project. With a total budget of \$2.1M the co-designed project progressed in late 2023 with high level of engagement from the user groups to construction expected to start by October 2024.

The project will deliver upgraded facilities including four female friendly changerooms with amenities, two female friendly umpires changerooms with amenities, upgraded social space and upgraded public amenities.

Social, Community and Environment Initiatives



Great Western Recreation Reserve Pavillion Upgrade

As an outcome of the *Great Western Recreation Reserve Master Plan* and Council Plan and following successful advocacy for investment, a funding agreement was signed on 31 October 2022 with the State Government for \$1.5M grant funding for this project. With a total budget of \$2.4M, council awarded the design contract on 3 April 2023, and the project progressed to construction in May 2024, anticipating completion by April 2025.

The project will deliver for AFL, Cricket Australia and Netball Victoria facility standards including community expectations – four female friendly changerooms with amenities, umpires changerooms and amenities, first aid room, administration office, accessible amenities and family changerooms, covered spectator area, storage, social/community space, canteen/kiosk/kitchen and female friendly public amenities.

Central Park Female Friendly Changerooms Project

This project, as an outcome of the *Stawell Parks Precinct Plan*, had been a priority for council as a part of their 10 Year Capital Program and gained support from the State and Federal Governments late in 2022. The State Government provided \$800,000 and the Federal Government \$655,000 with council and the community contributions to this \$2M project.

Following tenders closing in April 2023, council awarded the contract in June 2023 for the construction. This high-profile project, including a female friendly female focus, was confronted by several major engineering challenges however was remarkably completed by Easter 2024 ready for the Stawell Easter Gift. The project delivered upgraded female friendly player and umpire changerooms and a lift to the first floor to improve access for all.



Social, Community and Environment Initiatives

Community Development

Council proudly supported a range of community development strategies and initiatives, designed to empower the community, build on existing strengths and increase resilience, to ensure the prosperity and wellbeing of the community. Council adopts a flexible and responsive approach, focusing on community-led and place-based initiatives. In support of community strengthening work across the shire, council has:

- Reviewed the Grants and Sponsorship and Contributions policies resulting in the development and endorsement of the new Funding Policy.
- Reviewed and redeveloped the Community Development grants program.
- Reviewed and administered of Bulgana Green Power Hub Community Benefit Fund.
- Developed partnerships with external grant providers within the Northern Grampians Shire.
- Successfully applied for a Council Support Grant to fund accessible footpaths to the Stella Young Statue at Cato Park, Stawell. This project will be delivered in the 2024-25 financial year.
- Undertaken Recognition Day activities, relating to IDAHOBIT Day, NAIDOC Week, Reconciliation Week, and International Day of People with a Disability.

Community Development officers also provided support to a range of partners in their work on the Memorial Park Master Plan, the St Arnaud Swimming Pool Grant Application and engagement for the Stawell Town Hall Accessible Lift Project.

Arts and Culture

Council has continued to support the development of Arts and Culture activities across this shire, with 2023-24 highlights including:

- Delivery of the Stawell Central Park Mural, an artwork celebrating female participation in sport as well as fair access and gender equity, as part of a broader female-friendly clubroom redevelopment of the facility.
- Successful nomination of the St Arnaud Silo Art to be included in Australian Silo Art Calendar 2023, returning \$7,000 to the St Arnaud community.
- Facilitation of the Gatherings Festival – St Arnaud and Halls Gap.
- Support of the Performing Arts Round Table hosted by SPACi and facilitated by Regional Arts Victoria.
- Support of Artist Workshops at the Raillery Hub and the Historical Book “St Arnaud - Then and Now” funded across the shire through Council Arts and Culture Grants.
- Development and endorsement of the *Public Art Guidelines 2023*.

Social, Community and Environment Initiatives

Community Development Grants

Council provided significant support to the local community and not-for-profit groups, via financial contributions, to enable ideas, initiatives, events and projects to flourish in our shire. This work was augmented by a series of information and capacity-building sessions throughout the year, supporting groups and organisations to develop their projects, learn about grants and receive grant writing tips. Projects that have benefited from council's funding in 2023-24 include:

Community Grants: (\$67,176)

- WAMA's hosting of three on-site community-based events.
- The Great Western Futures Committee Community Dinner, designed to increase community connection.
- Stawell Golf Club's purchase of technology supporting better payment options for events and activities.
- Swanwater West Cemetery's purchase of a display cabinet to house the history of the cemetery, a cemetery map and a burial list.
- Stawell Community Garden's expansion of garden bed, to meet increased demand.
- Paradise Hall restumping to enable continued improvement of the facility.
- St Arnaud Mechanics Institute's verandah post and foundation repairs, required to reopen the venue.
- Halls Gap Residents and Ratepayers rejuvenation of exercise equipment and grounds, and implementation of a community fitness program.
- St Arnaud Band Hall's kitchen plumbing upgrade to enable access to fresh town water.
- The Concongella Hall Committee kitchen tank and stand upgrade.
- St Arnaud Rifle Club's building structure repair to improve safety and security of members and assets.
- Snappy Gapians facilitation of four community events in Halls Gap, increasing social connection.
- Vision St Arnaud's purchase of a coffee machine to increase the engagement of young people in their youth skill building program.
- The Grampians Multicultural Hub's development of a strategic plan, and capacity building designed to increase member's project planning and event management skills.
- StawellBiz group reactivation, via development of a strategic plan.

Arts and Culture Grants: (\$23,953)

- The Raillery Hub's facilitation of a series of free painting workshops for the community.
- St Arnaud Arts Council's promotion of the Piano Palooza event, funded by Regional Arts Victoria.
- Budja Budja Aboriginal Cooperative supporting indigenous young people to design and paint a mural for the gathering place at the Centre.
- Halls Gap Botanical Garden Committee's mural installation.
- Stawell Performing Arts Company Inc's delivery of a Performing Arts Fest.

Social, Community and Environment Initiatives

Minor Grants: (\$6,030)

- Stawell Neighborhood House's facilitation of an excursion to Halls Gap Zoo, for people with English as a second language.
- Stawell Racquetball Association's purchase of heaters to improve amenity.
- St Arnaud Bowling Club provision of equipment and food for an All-Abilities event at the club.
- Halls Gap Neighborhood House provision of catering for volunteers at the Gatherings Event.
- Stawell Brass Band's engagement of a grant writer to seek and apply for grants to purchase instruments.
- North Central Vintage Car Club's promotion of their car show.
- The Uniting Church's delivery of a Pacific Islander music event.

Community Events Grants: (\$18,388)

- The Navarre Historical Society held an Australia Day Ceremony.
- Stawell and Ararat Cross Country Club purchased insurance, a Parks permit and a cashless payment device for the LW Kent Memorial Easter Sunday Fun Run.
- The Stawell Orchid Society received funding to contribute towards their annual Spring Orchid Show.
- Project Platypus' delivery of a series of workshops focusing on eDNA.
- The Banyena Hall Committee's hire of sound equipment for a Mick Thomas event.
- St Arnaud Lions Club held their annual Christmas Parade and Christmas Lights celebration.
- St Arnaud Secondary College held their third Diversity Dash in conjunction with the St Primary school.
- The Pebble Church Heritage Association screening of *Just a Farmer* at St Arnaud Town Hall.

Sponsorships and Contributions (\$18,984)

- Stawell Little Athletics: Equipment and uniforms.
- Stawell 502 Primary School: Grade 6 Graduation Academic Award.
- Stawell West Primary School: Grade 6 Graduation Award.
- St Arnaud Secondary College: Presentation Night Award Ceremony.
- Stawell Secondary College: Presentation Night Award Ceremony.
- Stawell Interchurch Welfare: Christmas Support Program.
- St Arnaud Mechanics Institute: Heritage Consultant.
- Stawell Racing Club: Race Day Sponsorship.
- Stawell Harness Racing Club: Sponsorship/naming rights to Cup Day race.
- The Fit to Drive Foundation: Sponsorship of the F2D Road Safety Workshops (St Arnaud and Stawell).
- Local Learning Education Network: L2P Program.
- Eastern Grampians Tourism Association: Contribution to A2 Tourist Map printing costs.
- Stawell and District Angling Club: Annual fishing competition.

Social, Community and Environment Initiatives



Municipal Public Health and Wellbeing Plan 2021-25

Council has a legislative responsibility to develop a Municipal Public Health and Wellbeing Plan over the life of a council. This is a critical strategic document which addresses the priority health and wellbeing concerns of the community and is aligned with the Victorian State-wide Public Health Plan. Council has partnered with a diverse range of health, community service and education providers across the municipality to work with the community to improve the health and wellbeing of residents across the Shire. Our vision, developed in partnership with the community is: *Northern Grampians – where communities are thriving, healthy and welcoming.*

During 2023-24, council has continued to work together with the community and key service providers to deliver on the five goals of the Plan. These are:

- Improve mental health and wellbeing
- Increase access to health services
- Reduce family violence
- Increase healthy eating and active living
- Act on climate change

Key achievements throughout the year include development and endorsement of the Youth Strategy, initiation of the Healthy Ageing Hubs and Intergenerational Projects, work under the Multicultural Action Plan, strategies to increase access to healthy eating and active living, and climate change actions relating to waste and heat planning.

Social, Community and Environment Initiatives

Young People

In 2023-24, council developed and endorsed the *Youth Strategy 2024-28*, with the intent of embedding a strategic approach to working with young people in the Shire, empowering them to play a role in decision making, and ensuring that the diverse needs of young people connected to Northern Grampians Shire are considered in future council planning. 344 young people were engaged in the development of the Strategy, from which consultation three key priority themes were identified. These priority areas will guide council's actions over the next four years and include:

- Young people are connected and have a voice.
- Young people are safe and well.
- Young people achieve in education, training and employment.

This work has been supported by council's continued involvement in the VicHealth *Victorian Local Government Partnership* program, which prioritises the engagement and amplification of youth voice in the community, and the creation of a healthier future for our young people.

Community Resilience Strategy

Following the October 2022 flooding events, a review was undertaken to identify ways through which council could improve how it operates during and after an emergency. One of the major themes was Community Resilience in response to which the *Community Resilience Strategy* was developed. This document will guide how council will work with and support the community to build and strengthen resilience.

The Strategy sets out to build from previous consultation and feedback on emergency preparedness, response, and recovery; develop a shared understanding of community resilience within council; and identify opportunities for council on how to build and strengthen community resilience to adversity, including chronic stresses and acute shocks. Council will continue to embed the actions from this Strategy over the 2024-25 financial year.

Social, Community and Environment Initiatives

Healthy Ageing Hubs and Intergenerational Projects

In 2023, council developed and initiated the Thrive 50+ Healthy Ageing Hubs in Stawell and St Arnaud, supporting residents aged 50+ (45+ First Nations) across the Shire to remain healthy, active, connected and empowered as they age, and to promote age-friendly community principles. Council understands the importance of a healthy ageing focus, in the context of our ageing population.

Co-designed with community reference group members and health service partners, and with a distinct focus on social connection, the Thrive 50+ Hubs provide tailored individual support alongside health promotion and health literacy workshops, education sessions, and capacity building support for local groups and organisations whose work aligns with the objectives of the pilot. Key highlights of the project include:

- Service provision to over 168 residents across Hub activity areas
- Support of the St Arnaud Senior Citizens to initiate *Active For Life* – a senior's exercise program with over 45 attendees
- Support to establish the Glenorchy Coffee Group
- "Are You Boggled Mate" a mental health workshop for farmers in St Arnaud
- Facilitation of health engagement sessions at senior's events
- Support of the St Arnaud Man Therapy program, promoting active living and social connection for men
- Support of cybersafety initiatives and social groups in collaboration with Libraries
- Targeted capacity building for local groups in the target cohort.

In alignment with the Thrive 50+ Hubs, council also delivered a range of Intergenerational Projects designed to promote inclusion, connection, and celebration of all generations across the age spectrum. These projects additionally promoted youth voice and leadership for young people in the Shire, supported by the VicHealth VLPGP work. Over 69 older and 252 younger people took part in the projects, across the following activities:

- *Generation Play* – a playgroup between local families and Eventide Homes residents
- *Shared Lunch, Shared Stories* - a weekly lunch program between Stawell Primary School and local residents
- Weekly visits between St Patrick's Primary School students (Stawell) to the Eventide Homes
- Weekly visits between St Arnaud Primary School students and COATES Hostel
- Pop-up community playgroups in St Arnaud
- *Talking About Your Generation* - a digital storytelling project between St Arnaud and Stawell Secondary School students and older residents, which produced a series of documentaries with an intergenerational lens.

Early evaluation data from the pilots indicate notable improvements in participants mental and/or physical health, and sense of social connection. This data will help inform future council planning for senior residents.

Social, Community and Environment Initiatives

Multicultural work

In 2023-24, council initiated a *Multicultural Action Plan (MAP)*, a strategic initiative that builds on council's commitment to support both established migrant residents and the emerging multicultural communities in our region. The MAP aligns with the principles outlined in the Multicultural Victoria Act 2011, which aims to promote a harmonious and inclusive society in Victoria. By valuing and celebrating diversity, recognising the rights of all citizens, fostering an inclusive environment, and identifying key issues and opportunities, we aim to create a pathway for a more cohesive society that helps people from culturally diverse backgrounds to thrive meaningfully in our broader community. Key highlights and initiatives that have emerged from this work include:

- NGSC sponsorship of the Living Room, the first multicultural event in Stawell.
- Establishment of the Grampians Multicultural Hub (GMH), a codesigned and community-led group designed to empower and upskill future community leaders, and to celebrate diversity.
- Promotion of intercultural connections and multicultural visibility within local community clubs, groups and events
- NGSC Sponsorship of the Harmony Week Festival in March 2024, the biggest multicultural event in our region with over 300 attendees. The festival featured food displays from 14 countries and cultural performances from 8 different countries, including the First Nations Welcome to Country opening.
- Increased multicultural participation in community programs and facilities, including English language classes, libraries, sports facilities and public spaces.
- Enhanced engagement with local employers, particularly Thomas Foods, to support multicultural sports events
- Facilitated connection between Immigration Department BIRO Team and local industry to explore growth migrant employment opportunities.



Emergency and Risk Initiatives

Council has continued to maintain a high level of involvement with Emergency Management (EM) partners and stakeholders at local, regional, and state level in planning for multi-agency activities which help all involved in EM to be prepared for several contingencies.

Emergency management exercises and programs run or attended by council staff in 2023-24

DATE	EVENT	LOCATION
FIRE PREVENTION ACTIVITIES		
Aug 2023	Bushfire Places of Last Resort - Annual Inspection	St Arnaud / Halls Gap / Stawell
Sep 2023	Designation of new Bushfire Place of Last Resort for Halls Gap	Halls Gap
Oct 2023	Victorian Fire Risk Register – Bushfire Review	Shire-wide
Nov 2023 - Jan 2024	Annual Fire Hazard Inspections (issuing of Fire Prevention Notices)	Shire-wide
TRAINING		
Sep 2023 - Jun 2024	Crisisworks Training Webinars - various	Online
12 Oct 2023	Stawell airport Emergency Response Desk Top Review	Stawell
16 Oct 2023	MAV Annual Pre-Season Preparedness Briefing	Online
3-5 Oct 2023	Municipal Fire Prevention Officer Training	Woodend
15 Nov 2023	Gender & Disaster Australia – Lessons in Disaster training	Glenorchy
16 Nov 2023	GMP RCT/REMT Pre-Season Briefing	Online
16 Nov 2023	Emergency Relief Centre Training & Exercise (Resilient Co)	Clarendon
22 Nov 2023	Duty MEMO debrief	Online
23 Nov 2023	Emergency Relief Centre Training & Exercise (Resilient Co)	Stawell
30 Nov 2023	Emergency Relief Centre Exercise Debrief	Online
16 Jan 2024	Municipal Emergency Coordination Centre Exercise	Stawell
18 Jan 2024	First Aid & CPR	Stawell
29 Feb 2024	Caring after a disaster: Community supporter wellbeing workshop (Red Cross)	Online
9 Apr 2024	Gender and Sexuality in Disaster Risk Reduction Webinar	Online
Apr - Jul 2024	Safer Together Behaviour Change Bootcamp & Webinars	Melbourne / Online
22 May 2024	Disaster governance, collaboration and community organising: A gendered perspective	Online
18 Jun 2024	Secondary Impact Assessment training (Resilient Co)	Horsham

Emergency and Risk Initiatives

DATE	EVENT	LOCATION
LIAISON ACTIVITIES		
Weekly throughout the year	Regional Emergency Management Team Meetings	Online
Monthly throughout the year	Municipal Fire Prevention Officer catch ups (all Vic councils)	Online
Monthly throughout the year	Municipal Emergency Management Enhancement Group (Grampians councils) Meetings	Online / Ararat
Monthly throughout the year	Strengthening Local Government Partnerships Network	Online
25 Sep 2023	Natural Disaster Telecom Roadshow - Telstra & nbn	Stawell
Sep / Dec 2023 / Mar / Jun 2024	Municipal Emergency Management Planning Committee Meetings	Stawell / Online
Sep 2023 / Mar 2024	Municipal Fire Management Planning Committee Meetings	Stawell / Online
Sep - Nov 2023	GPT100 Miler Emergency Management Team meetings	Online
Oct 2023 - Jun 2024	Recruitment of council staff to EM Roles	Online
4 Oct 2023	34th Annual Grampians Fire Conference	Halls Gap / Gariwerd
9 Oct 2023	Resilience Investment Framework Workshop - AusNet, CitiPower, Jemena, Powercor and United Energy	Online
30 Oct 2023	Emergency Relief Centre planning with Grampians Community Health	Stawell
22 Nov 2023	Extreme Heat Plan Working Group meeting	Stawell / Online
20 Dec 2023	GPT100 Miler After Action Review	Online
25 Jan 2024	Emergency Relief Centre Planning meeting – personal support role (Grampians Community Health and Victorian Council of Churches Emergencies Ministry)	Stawell
25 Jan 2024	Emergency Relief Centre Roles & Responsibilities (meeting with partner agencies)	Stawell
6 Feb 2024	ERV CEO Visit with Northern Grampians Shire Council on Recovery	Glenorchy
Feb - Jun 2024	Activities in relation to the Feb 2024 bushfires	Various
26 Mar 2024	Grampians Fires Debrief (council staff)	Stawell
27 Mar 2024	Grampians Regional Emergency Management Planning Committee meeting	Ararat / Online
17 Apr 2024	Stawell Relief Centre Debrief (with agency partners – Feb bushfires)	Stawell
22 May 2024	Grampians Regional Emergency Management Planning Committee meeting	Ararat / Online
22 May 2024	Inspector General for Emergency Management (IGEM) Local Government Roundtable discussion	Melbourne
12 June 2024	Review of Bushfire Planning Arrangements Workshop 1: Regional and Municipal Level Planning Focus	Online
July 2023 - June 2024	Halls Gap Community Preparedness & Resilience Project	Various

Emergency and Risk Initiatives

Emergency Management Planning

Council in partnership with emergency service agencies, undertook a review of the *Northern Grampians Shire Municipal Emergency Management Plan (MEMP)* and the *Municipal Fire Management Plan (MFMP)* in accordance with the *Emergency Management Act 2013*. The MEMP 2023-26 and MFMP 2023-26 were endorsed by the Grampians Regional Emergency Management Planning Committee at their meeting on 23 August 2023.

The Northern Grampians Shire Municipal Emergency Management Planning Committee (NGS MEMPC) meets four times annually with a high level of participation and coordination being achieved with the relevant agencies and organisations that constitute the committee.

Council has developed the new *Northern Grampians Shire Council Extreme Heat Plan* (complementary to the MEMP) in collaboration with health, neighbourhood and emergency agencies and organisations servicing the community. The plan is expected to be approved through council's internal processes by September 2024 and will then be published on the council website.

Due to the development of a new recruitment strategy by the EM team, the number of staff across council who hold emergency roles has increased to enable better resourcing across emergency relief and recovery as well as council's MEMO (emergency response) on call roster.

Council keeps abreast of strategic and regional planning through participation in the Regional Emergency Management Planning Committee, Local Government Emergency Management Group and Grampians Municipal Emergency Management Enhancement Group (MEMEG). This involvement assists council to understand the changes being introduced throughout the state as a result of changes to EM processes being driven by Emergency Management Victoria and changes to EM legislation.

Council's involvement in the Grampians MEMEG has allowed for cooperation and networking with other regional municipalities and Local Government Victoria to discuss and resolve issues relating to EM. Some of the items discussed and planned include undertaking EM exercising and training together.

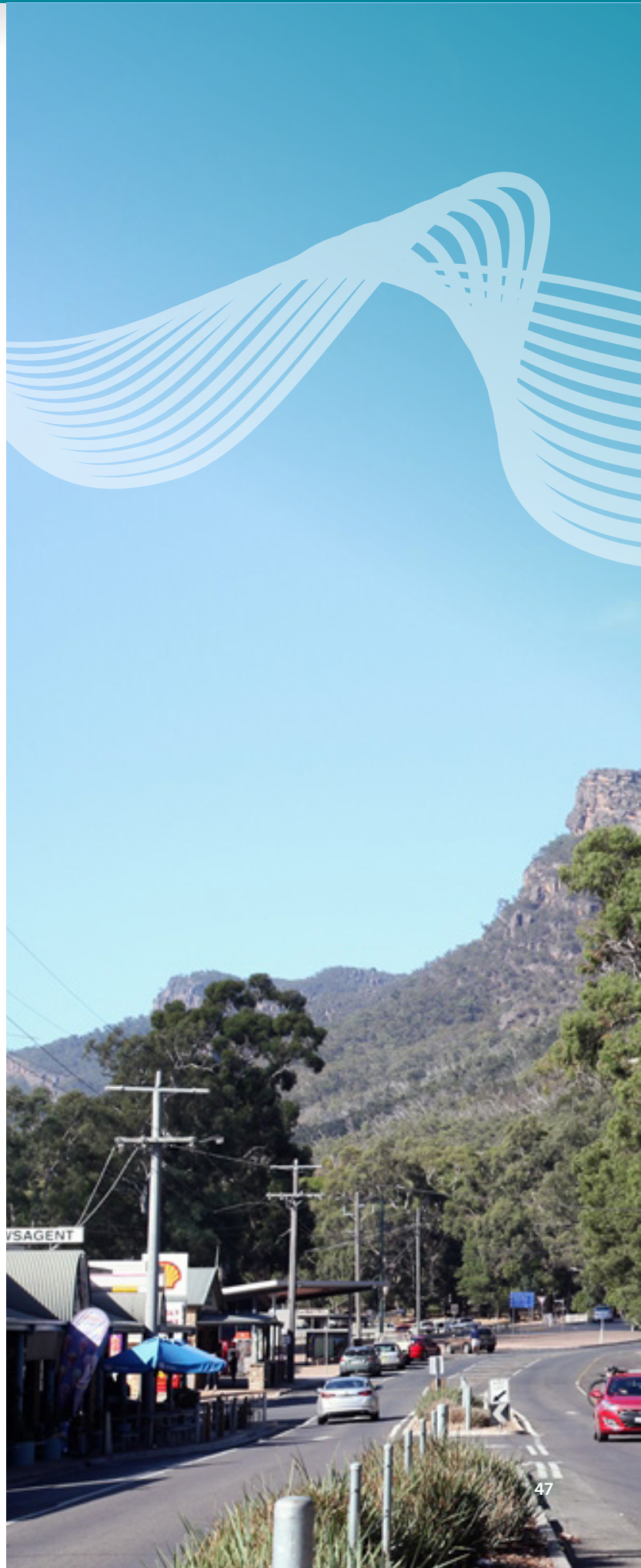
Emergency and Risk Initiatives

Grants and Funding Opportunities

The Municipal Emergency Resource Program (MERP) supplies grant funding for council's emergency management activities on a four yearly cycle and has just been renewed for 2024-28.

Halls Gap Community Preparedness & Resilience Project

– Funded by Safer Together, the 2023-24 phase of this project focused on the development of the CommunityConnect digital application. The purpose of CommunityConnect is to increase resilience through improving community connection and emergency preparedness. The app will provide localised information for communities across the shire. CommunityConnect is scheduled for public launch in July 2024.



Emergency and Risk Initiatives

Vulnerable People in Emergencies

Council works in partnership with the Department of Families, Fairness & Housing and other service providers to identify vulnerable persons not receiving services in the municipality. It is important to note the strong working relationships that are maintained with the various health service providers and other organisations, in ensuring the Vulnerable Persons Register and the Vulnerable Facilities Register are maintained and kept up to date. The systems utilised mean that the information is readily available to authorised organisations and to Victoria Police when planning for or responding to emergency events or incidents.

The MEMP contains information pointing to systems that indicate locations where vulnerable people might be located (e.g., schools, childcare facilities, hospitals, intellectually disabled, disabled, and aged care facilities). It also recognises the need for these people to be encouraged to be prepared to relocate early if an emergency situation threatens and the need to work with the various service providers to ensure plans are in place for any assisted evacuations.

Additional collaborative work includes:

The review of Bushfire Places of Last Resort and the Victorian Fire Risk Register - Bushfire with the assistance of the Country Fire Authority (CFA) and other Municipal Fire Management Planning Committee (MFMPC) members and stakeholders. Council is also represented on

the Committee for Community Safety along with Councillors, VicPol, Neighbourhood House and other community stakeholders and monthly meetings are held to discuss areas of local concern and those vulnerable persons in the community, and this continues throughout 2023 and beyond.

In partnership with the Department of Energy, Environment, and Climate Action (DEECA) and the CFA we meet to discuss fire management issues such as timing and restrictions for burn permits. We work with CFA and DEECA staff on fire management activities, and fuel and risk reduction strategies have occurred throughout the year. We also liaise with Regional Roads Victoria via the MFMP to discuss issues relating to Emergency Road Diversions.

Committees represented on:

- MEMPC (Municipal Emergency Management Planning Committee)
- MFMP (Municipal Fire Management Planning Committee)
 - Grampians REMPC (Grampians Regional Emergency Management Planning Committee)
- GREMTEC (Grampians Regional Emergency Management Training & Exercising Committee)
- MEMEG (Municipal Emergency Management Enhancement Group)
 - REMT (Regional Emergency Management Team)

Emergency and Risk Initiatives

Community Engagement in Emergency Management

Council's commitment to community engagement remains strong. Council leads the review of the MEMP and is engaging the NGS MEMPC Community Representatives in this process. Council's EM and Community Development Teams continue to work closely to plan engagement activities to build resilience across NGS communities.

Meeting Local Priorities

Fire hazard reduction activities for the year were conducted, including roadside fuel reduction operations and fire hazard inspections. This involved liaison between council infrastructure staff, DEECA, and the CFA.

Updated procedures were completed for Fire Inspections for the 2024 fire season with additions to improved actions for FPN issue and re-inspection practices, as well as the issuing of infringements. Fire prevention notice infringements were issued by council for the first time during the 2023-24 fire season.



Emergency and Risk Initiatives

Emergency Response and Recovery Activities

Community Recovery Hubs

(October 2022 Floods)

The Hubs combine programs, activities, mechanisms and resources to enable:

- Strengthening of emotional psychosocial and financial support.
- Increased resilience and leadership in the affected communities through capability building initiatives.
- Strengthened social connection and social capital.
- The creation of effective communication channels.

The needs of impacted communities are unique to each of the townships depending on the level of impact from the October 2022 floods and existing social structures and self-organising mechanisms.

Based on what communities have identified as priorities, needs are being met by:

- Community initiated and led events being held to increase social connection and capital.
- The implementation of community informed capacity building activities to enable communities to achieve their goals (e.g. Six C's Community Resilience Building session).
- Extensive business engagement in St Arnaud to determine shared goals and areas for growth focusing on business sustainability, disaster preparedness and building connections.

- Increased communication and connection with council through community newsletters and regular meetings and funding support to the development of the Community Connect App.
- Engaging in the Expand Your Impact 3-week (six hours) capacity building/leadership program designed by Jump Leads and held in conjunction with Buloke, Yarriambiack and Pyrenees Shire Councils.

Key activities implemented in 2023-24 have included:

- One year October 2022 Flood anniversary community events:
 - Time for a Laugh comedy night in Marnoo.
 - Community Comedy night in Paradise.
 - Stuart Mill end of year community celebration.
- Glenorchy Recovery:
 - Three Community Recovery Meetings in Glenorchy.
 - Glenorchy Community Resilience Building session with The Six C's.
 - Development of an informal recovery group.
 - Six community driven 'The First Monday of the month' resilience meetings in Glenorchy.
 - Support provided to the Glenorchy Easter event.
 - Oversight of the drainage survey and design project.

Emergency and Risk Initiatives

- St Arnaud Business Recovery:
 - Building Better Business in St Arnaud Stage 1 and 2. This Included 25 business and key stakeholder interviews, a launch event with 30 people attending, a workshop involving 10 businesses, and the presentation and celebration of the Road Map.
- Community Capacity Building:
 - 25 people attending the Expand Your Impact community leadership program
- Staff training:
 - Relief Centre training and exercise,
 - Gender and Disaster Australia 'Lessons in Disaster' training and Foundations in Recovery course.

February 2024 bushfires

On 13 February 2024, a day of declared Catastrophic fire danger, two bushfires were ignited by dry lightning strikes at Bellfield and Dadswells Bridge, resulting in the evacuation of Halls Gap, Pomonal, and Dadswells Bridge communities and significant road closures in the region. The Bellfield fire impacted Pomonal, burnt a total of 2223 hectares and destroyed 45 homes, along with a significant number of outbuildings and fencing. Relief centres were activated in Ararat and Stawell. Impacted residents were able to return home by Friday 16 February and council was directed to close the Stawell Relief Centre in Stawell by early afternoon.

In response to this event, council has been involved in the following activities:

- Activation and operation of the Stawell Relief Centre.
- Council EMLO present at the Horsham Incident Control Centre.
- Community meetings attended throughout the response, relief and recovery phases.
- Close liaison with Horsham and Ararat councils to support community recovery.
- Attendance at regular Regional Emergency Management Team meetings.
- Attendance at regular Regional Relief & Recovery Coordination meetings.
- Council staff and agency debriefs in relation to the event and the running of the Stawell Relief Centre.
- Review and improvements made to council's *Emergency Relief Centre Operations Plan*, in consultation with council staff in emergency roles and partner agencies.
- Engagement with the Halls Gap community (council's Emergency Management and Community Development Teams).
- Support for community events in Halls Gap in collaboration with Snappy Gappians (Halls Gap community group).
- Follow up contact with seven Dadswells Bridge residents.

Environment and Community Safety



Domestic Animal Management Plan (DAMP)

In accordance with the *Domestic Animals Act 1994*, council is required to prepare a Domestic Animal Management Plan at four yearly intervals and evaluate its implementation in the annual report.

Council adopted the *Domestic Animal Management Plan (DAMP) 2021-25* on 8 November 2021. The purpose of the DAMP is to:

- Document current processes and practices under council's animal management responsibilities.
 - Increase compliance with the *Domestic Animals Act 1994*.
 - Increase pet owners' knowledge of the principles of responsible pet ownership.
 - Enhance community safety and awareness.
 - Assist the Bureau of Animal Welfare (AgVic) to achieve its stated objectives of reducing the numbers of dogs and cats being euthanised. This is an ongoing problem which council is constantly trying to address.
 - Maximise the numbers of dogs and cats that are registered in the NGSC municipality.
- Take community views on animal management matters into account.
 - Comply with the relevant provisions of the *Domestic Animals Act 1994*.

Areas of success from the 2021-25 DAMP

- Community Safety Officers attended a range of training including Annual Animal Management Officer training, dog and cat bite training, and aggressive persons training.
- Over 90% of animal registrations renewed with all outstanding and known unregistered animals being followed up.
- Increased number of feral cats trapped across the shire.
- An increase of local social media pages monitored for awareness of current animal issues.
- Relationships developed and improved with local rescue groups and Victoria Police to assist the community with animals after hours.



Service Improvements

A targeted and proactive approach was implemented in the St Arnaud area to reduce the number of feral cats in that location, resulting in a large number of feral cats being trapped.

Council is also working with Victoria Police and the local vet to ensure assistance can be provided whilst officers are unavailable.

Food Act Ministerial Directions

In accordance with section 7E of the *Food Act 1984*, council is required to publish a summary of any ministerial directions received during the financial year in its annual report.

No such Ministerial Directions were received during the reporting year.

Asset Initiatives

On the Road Again

Council's Infrastructure Department has again completed an effective Roads and Bridges Capital Program, including several major road renewal and upgrade works.

In a bid to try and reduce ongoing road maintenance costs on gravel roads or improve road functionality and safety, council undertook several road upgrade projects.

These projects included upgrading:

- Construct and seal Cooper and Austin Streets Stawell.
- Construct and seal 200m of Sumner Street Stawell.
- Construct and seal Mclellan/Station Street Marnoo.
- Construct and seal 170m in Short Street Stawell.
- Construct and seal 3.4km Section on Salt Creek Road.
- Seal widening on over 6.5km of Wallaloo East Road .
- Upgrade and seal 700m of Darlington Mine Road.
- Renew sections of the Banyena and Stuart Mill Low Roads.
- Renew a large section of the Banyena-Pimpinio Road.

Drainage improvement works were completed at Barnes Street in Stawell and Butcher Street in St Arnaud to reduce flood impacts to private

properties. New kerb and channel works were completed at Inglewood Road St Arnaud and Mclennan Street Marnoo.

Footpath installation was carried out at Inkerman and Golden Streets in St Arnaud to improve access around the senior citizens building. Duke Street in Stawell had a new footpath installed to increase pedestrian safety around the High School. The granite sand path works in Great Western continued and are now complete which has linked Seppelts Winery to Bests Road as a part of the Great Western Trail Project.

This year saw quite a few road safety projects completed with an upgrade of the Rich Avon and Donald-Avon Plains Roads intersection. The Sloane Street Stawell road safety project, which is fully funded under the black spot program, commenced with works now near completion on the Patrick, Maud, Wakeham and Brown Streets intersections. Further works in 2024-25 are planned at the Shirreff, Dawson and Cooper Streets intersections as well as some road widening from Cooper Street to the Western Highway Stawell.

The council's resheeting program renewed around 40km of gravel roads while the resealing program renewed over 35km of sealed roads.



Asset Initiatives

Bridge and Major Culvert Upgrades

Council completed multiple major culvert and bridge projects. Some of the completed works on the assets include deck strengthening to cater for heavy vehicle loads, upgrading guardrails to increase safety, and replacement of culverts which were at their end of useful life. Major strengthening works were undertaken on bridges at Wallaloo East Road, Landsborough Road and Kooreh Road. Culvert replacement works were completed at Archdale Road. Carbon fibre strengthening technology was used at the Carrols Bridge Road Bridge, Baldwin Plains Bridge and three bridges on the Landsborough Road.

Airports Taking Off

Stawell Airport Projects aim to enhance the airport's infrastructure. This year, significant progress was made in improving the airport's safety and operational efficiency.

- LED Lighting Upgrade: Successfully installed new LED lighting systems on the main runway and taxiways.
- General Aviation Apron Reseal: Completed the reseal of approximately 6,000m² of the apron surface and line marking.
- Council was required to prepare the Stawell Aerodrome Manual to achieve CASA certification for the Stawell Aerodrome. The Stawell Aerodrome Manual describes the systematic approach to the operation and maintenance of the Stawell Aerodrome and demonstrates NGSC's commitment to managing the aerodrome safely. This manual identifies persons from all levels of the organisation who are responsible and accountable for the safe operation of the aerodrome. Council as the owner-operator of the Stawell Aerodrome has been advised that the manual has met the standards required.



Asset Initiatives



Buildings

The built assets and their surrounding grounds make up the Northern Grampians Shire Council property portfolio and comprise 137 buildings located across sites in nine townships and districts. The range of buildings and facilities owned by Northern Grampians Shire Council is infrastructure that is provided to the community for a range of uses and services. These built assets are assessed and maintained to ensure they meet council, OHS and legislative requirements. This type of infrastructure represents a significant investment by the community and is vital to its lifestyle, health and well-being.

The following is a list of buildings where substantial works were carried out during the 2023-24 financial year.

Central Park Football Clubrooms

- Redeveloped foyer/entry with the installation of a lift for accessibility to the second floor.
- Complete renovation and upgrade of upstairs amenities.
- Renovation and upgrade of first floor change room and amenities.

- Three new unisex/female friendly change rooms and amenities.
- Two associated massage rooms.
- Extension of the footprint of the pavilion.

St Arnaud Depot Amenity Upgrade

- Upgrade of amenities, including accessible and unisex facilities.
- Upgrade of kitchenette and team meeting space.

Other

- Installation of acoustic proofing batts to Balconies Room and Entertainment Center supper room.
- Install of new street banner system in Halls Gap and St Arnaud.
- Facelift of Stawell Athletic Club Facade.
- Installation of AV equipment cabinetry in Council Chambers.
- Installation of new floors to entrance McDonald Hall St Arnaud.
- Installation of Queen Mary Botanic Gardens sign.

Asset Initiatives



Parks and Gardens

Council's main role in the provision of open space assets is to provide suitable outdoor spaces that are accessible for the community to use for a range of leisure, recreation, sports, cultural and entertainment activities, and pursuits. The Parks and Gardens of the NGSC are an important contributor to our quality of life. We need to ensure we have the right tools in place to plan, develop and manage our open spaces for residents, and visitors to the region. We also need to plan for our growing community.

Works undertaken in the 2023-24 financial year are in line with achieving the council's 2021-25 Council Plan to enhance lifestyle and community through wellness and welfare:

- Central Park Oval and North Park Athletic Oval major renovation.
- Continuation of our nature strip management, with the installation of street trees throughout Stawell and St Arnaud.
- Completion of the Recycled Water Reuse Expansion project in St Arnaud.
- Install of tank, pump and irrigation system in Bicentennial Park.
- Install of pump and irrigation system in Pioneer Park.
- Install of solar transfer pump at Goldfields.
- Completion of new Skate Park in Stawell and installation of gardens and lawn around the Skate Park.
- Installation of framework for Wisterias to grow on the Arbors at Queen Mary Gardens.
- Installation of Sporting Light towers at Lord Nelson Park.
- Lawn cemetery extensions, installation of turf and gardens.
- Stawell Gift preparations and oval work.
- Installation of bollards and trees around the car park at North Park Netball Courts.

Waste Initiatives

As per Recycling Victoria's reforms for the introduction of new mandated Food Organic/ Green Organic (FOGO) and glass waste collection services, council's *Waste Action Plan 2020-30*, details the actions to be implemented, as noted below.

Initiatives 2023-24

- FOGO (Food Organics/Garden Organics) Kerbside trial commencing in September 2023 across an initial 1,170 residential properties in the St Arnaud Township area. FOGO is to be processed on site at the old Hard Hills Landfill site. Council has liaised with the Environment Protection Authority to ensure compliance with our requirements under legislation.

Projects/Funding

- Waste Services Contract tender was advertised and awarded to Wimmera Mallee Waste Management
- Transfer Station Upgrade Fund (TSUF), focusing on management of glass across our shire. Six box trailers have been manufactured to have been located for designated time periods in rural townships. 13 skip bins and additional bins to be placed at Transfer Stations to enable residents to easily dispose of glass.
- New Public Place Recycling Bins Project. 57 additional public place recycling bins being placed in major traffic areas in St Arnaud and Stawell townships.
- A Behavior Change grant application was successful and will be used to engage and educate the St Arnaud community of the benefits of FOGO recycling.



Data and Information Initiatives

Business Transformation

Two major transformation projects, partially funded by the Rural Councils Transformation Program and undertaken in collaboration with the Southern Grampians Shire Council and the Borough of Queenscliffe, and including West Wimmera Shire Council for the records project, have continued to dominate business transformation throughout 2023-24.

The project to replace council's enterprise resource planning system (ERP) has seen the migration of all council's core corporate systems to modern, web-based technologies, supporting improvement in the three strategic priority areas, accessibility, usability, and security, as identified in the Business Transformation Strategy 2022-26. Branded the CORE project, this project has seen the retirement of the ERP of the last 14 years and the successful go-live of the new suite of systems in July 2023, and the transition to a new 'business as usual' throughout 2023-24.

This has provided opportunities to review and improve processes with the aim to standardise and align these across the partnering councils. The implementation of cross council Communities of Practice has commenced and will continue in 2024-25, allowing for opportunities to share knowledge, resources, and potentially services into the future.

Work is underway to develop a robust framework to ensure a strategic governance

model is in place to support the ongoing collaborative partnership and provide a foundation for working together effectively into the future.

The second collaborative project branded Better Records – Together, to replace the classic 'lift and shift' with a modern 'in-place' records management system, leveraging council's investment in the Microsoft platform, has been ongoing throughout the year and will continue into 2024-25.

Following a cyber security audit of council's operations undertaken by an external consultant in 2022-23, a cyber security action plan has been developed for implementation over the next three years. This has prioritised work undertaken on modern identity management activities leading to improvements in the use of single sign on and passwordless technology, along with network improvements. Radio network connections have been progressively replaced by NBN internet services, and a major project to move council's servers to a public cloud service has been completed.

Work has also continued in the ongoing development and delivery of council's *Protective Data Security Plan*, in line with the Office of the Victorian Information Commissioner's Victorian Protective Data Security Standards.

Financial Sustainability Initiatives

Keeping Financials In Check

Council continues to meet its reporting and accountability requirements. The Audit and Risk Committee, consisting of two councillors and three external representatives, meet four times each financial year as set out in the *Audit and Risk Committee Charter*. The committee's role is to focus on identified risks to the organisation, risk management, financial and governance responsibilities and to review processes to provide assurance regarding the council's performance.

Work towards long term sustainability is ongoing. Council maintains a *10-year Financial Plan* which provides the context for resource allocation decisions and is the base of each year's budget.

Internal Audit

The internal audit function is designed to provide independent and objective assurance that the appropriate processes and controls are in place across council. Internal audit projects are selected from items deemed to be of inherently high risk and appropriately qualified persons/organisations are engaged to undertake the audit. Third party audits and inspections by WorkSafe are reviewed by the Audit and Risk Committee and progress on addressing any issues raised is monitored. Specifically, an Internal Audit Report on Procurement was tabled to the Audit and Risk Committee in September 2023.

External Audit

Council is externally audited by the Victorian Auditor-General. For the 2023-24 year, the annual external audit of council's Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's representative. The external auditors attended the September Audit and Risk Committee meeting to present the annual Independent Audit Report. The external audit management letter and responses are also provided to the Audit and Risk Committee.



Service Initiatives

Customer Experience

Northern Grampians Shire Council has customer support centres located in Stawell and St Arnaud. These centres provide an important resource for the community and serve as the principal point of contact for all enquiries. Our friendly customer support staff pride themselves on responding to queries and requests for a wide range of services, including receiving payments for council rates and charges or animal registrations, VicRoads procedures, council space bookings and public enquiries.

Media and Communications

In 2023-24 media and communications continued its focus on consistent messaging to the community about council activities, and visually promoting the benefits of the shire through photos and video footage shown on our external and internal televisions and on social media platforms.

Council's *Media Policy and Guidelines* provide the general principles and explain how to ensure media and communication activities are timely, accurate, well-planned, compliant with applicable laws, responsive to the needs of the community and delivered within budget. They provide information about council branding and corporate messaging, legislative requirements, governance arrangements and protocols for media and communication tools. It is a focus of the policy and guidelines to ensure we reach all stakeholders with council communications and tell the community what it wants and needs to know.



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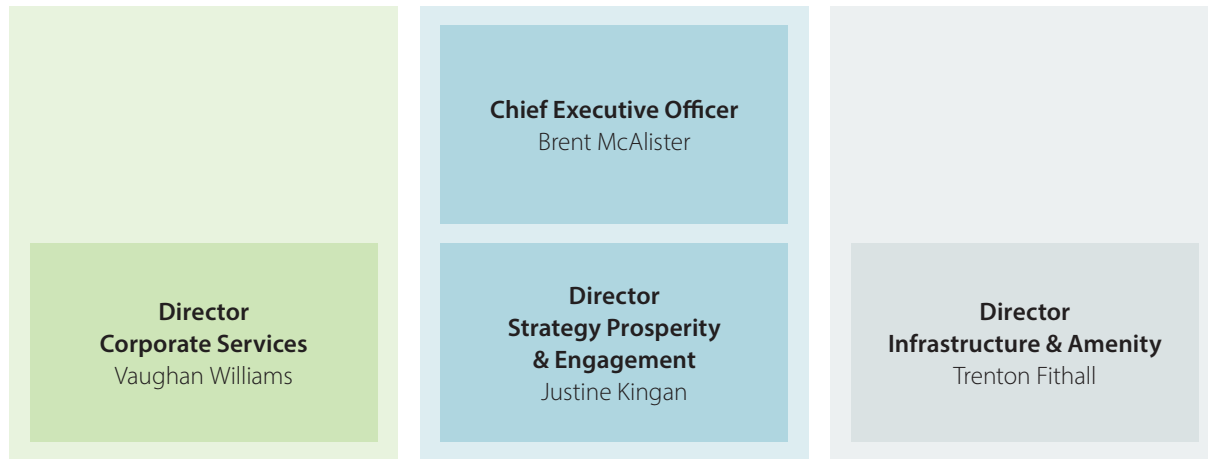
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Service Initiatives

Organisational Structure

EXECUTIVE MANAGEMENT TEAM



SENIOR LEADERSHIP TEAM



Service Initiatives

Council Staff

Employment Type and Gender

EMPLOYMENT TYPE / GENDER	TOTAL
Permanent Full Time - Female	53
Permanent Full Time - Male	90
Permanent Part Time - Female	67
Permanent Part Time - Male	8
Temporary Part Time - Female	5
Temporary Part Time - Male	0
Temporary Full Time - Female	1
Temporary Full Time - Male	2
Casual - Female	39
Casual - Male	11
All Employee Total	276

Equal Opportunity

The Northern Grampians Shire Council continues to be committed to the principles of Equal Opportunity. Any allegations of harassment or discrimination by an employee, independent contractor, volunteer or councillors will be immediately acted upon in accordance with council's *Equal Opportunity, Harassment & Bullying Policy and Procedure*. Council is also committed to ensuring that equity and equal opportunity are built into all of our recruitment policies and procedures.

The Council seeks to promote and provide an environment that supports all of our external and internal customers. Council is committed to combating discrimination, harassment, bullying and vilification by:

- Conducting Gender Impact Assessments on all revised or new policies and procedures that impact shire residents.
- Implementing a 4 year Gender Equity Action Plan.
- Encouraging employee awareness through induction and training.
- Ensuring there is prompt and adequate attention to any issues raised.

Service Initiatives

Human Rights

The *Victorian Charter of Human Rights & Responsibilities* is a legal document requiring all public authorities to act in compliance with its standards and provides legal protection over the basic freedoms and rights of all Victorians. Council is legally obliged to take into account the following human rights in all decision-making processes and day-to-day operations.

- Recognition and equality before the law.
- Right to life.
- Protection from torture and cruel, inhuman or degrading treatment.
- Freedom from forced work.
- Freedom of movement.
- Privacy and reputation.
- Freedom of thought, conscience, religion and belief.
- Freedom of expression.
- Peaceful assembly and freedom of association.
- Protection of families and children.
- Taking part in public life.
- Cultural rights.
- Property rights.
- Right to liberty and security.
- Humane treatment when deprived of liberty.
- Children in the criminal process.
- Fair hearing.
- Rights in criminal proceeding.
- Right not to be tried or punished more than once.
- Retrospective criminal laws.

Child Safe Standards

The Northern Grampians Shire Council is committed to being a child-safe organisation, with zero tolerance for child abuse. Along with a range of organisations, we are working towards compliance with the latest Victorian Child Safe Standards.

Council aims to create a culture of child safety that reduces the opportunity for harm and gives staff a clear process to follow when someone raises concerns about child safety or reports abuse. Council has developed and implemented a "Child Safe Statement of Commitment" and a *Child Safe Policy* and actively endorses all of its organisational responsibilities through all employees, volunteers, work experience students, contractors, contract employees and councillors.

Occupational Health and Safety

The Northern Grampians Shire Council is committed to providing and maintaining a safe and healthy working and living environment for all employees, Councillors and members of the public.

Northern Grampians Shire Council is insured for Workcover through Gallagher and Bassett and through this relationship aims to provide:

- Continuous improvement in health and safety and return to work performance.
- Continuous improvements in injury prevention.
- Better human and financial outcomes in injury management.

Governance, Management and Other Information

Governance

The Northern Grampians Shire Council is constituted under the *Local Government Act 2020* to provide good governance of its municipal district for the benefit and wellbeing of the municipal community. Council must in the performance of its role give effect to the overarching governance principles:

- Council decisions are to be made and actions taken in accordance with the relevant law.
- Priority is to be given to achieving the best outcomes for the municipal community, including future generations.
- The economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted.
- The municipal community is to be engaged in strategic planning and strategic decision making;
- Innovation and continuous improvement is to be pursued.
- Collaboration with other councils and Governments and statutory bodies is to be sought;
- The ongoing financial viability of the council is to be ensured.
- Regional, state and national plans and policies are to be taken into account in strategic planning and decision making.
- The transparency of council decisions, actions and information is to be ensured.

Council is committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring that council and its administration meet the community's priorities. The community has many opportunities to provide input into council's decision-making processes including community consultation, public forums and the ability to make submissions.

Council's formal decision-making processes are conducted through council meetings. Council delegates the majority of its decision-making to council staff; these delegations are exercised in accordance with adopted council policies.

Council Meetings

Council meetings are held on the first Monday of each month at 12.30pm and venues for meetings alternate between Stawell and St Arnaud. Any additional unscheduled meetings or changes to the council meeting timetable are publicised through local media avenues. Meetings are livestreamed and open to members of the community, and Public Question Time is a regular feature at council meetings, giving residents the opportunity to ask questions on any council-related matter.

During 2023-24 there were 13 council meetings and 6 unscheduled council meetings.

Councillor Briefings

Councillors and administration meet weekly, informally, for the purpose of discussing the business of council. In 2023-24, 42 councillor briefings were held.

Governance, Management and Other Information

The following table provides a summary of councillor attendance at these meetings for 2023-24.

	COUNCIL	UNSCHEDULED COUNCIL	BRIEFINGS
No. of Meetings	13	6	42
Cr Lauren Dempsey	10	3	28
Cr Kevin Erwin	13	6	42
Cr Murray Emerson	12	6	41
Cr Trevor Gready	13	5	41
Cr Rob Haswell	13	6	41
Cr Karen Hyslop	11	6	40
Cr Eddy Ostarcevic	13	6	41

AUDIT AND RISK COMMITTEE	
No. of Meetings	5
Cr Kevin Erwin	4
Cr Murray Emerson (elected 2022 – 30 November 2023)	2
Cr Rob Haswell (elected December 2023 – current)	3

Conflict of Interest

By its very nature, local government is close to the community and it must be clear that personal or private interests do not affect the way duties for council are performed or compromise the ability to act in the public interest. Councillors are elected by the residents and ratepayers to act in the best interests of the community and that is a position of trust that requires councillors to act in the public interest. When a council delegates its powers to a council officer or a committee, the committee or officer also needs to act in the public interest. The *Local Government Act 2020* defines the circumstances when there may be a conflict of interest and describes the actions that must be taken when a conflict exists. Council's Governance Rules set out the procedures by which conflicts of interest must be declared.

While the procedures vary depending on the particular role and circumstances, in general they involve disclosing the relevant interests in a specific way and then stepping aside from the relevant decision-making process or from the exercise of the public duty. A register is maintained to record all disclosed conflicts of interests. During 2023-24, 11 conflicts of interest were declared at council meetings and 31 conflicts of interest at informal meetings of councillors.

Councillor Allowances

Mayors and councillors are entitled to receive an allowance while performing their duty as an elected official. On 7 March 2022, in accordance with section 23A of the *Victorian Independent Remuneration*

Governance, Management and Other Information

Tribunal and Improving Parliamentary Standards Act 2019 (Vic), the Tribunal made the Allowance payable to Mayors, Deputy Mayors and Councillors (Victoria) Determination No. 01/2022. The Determination applies to all Mayors, Deputy Mayors and Councillors in all Victorian Councils and takes effect from 18 December 2021. The Determination sets a base allowance for each Council member and NGSC remains a Category 1 council.

Base allowance (\$ per annum)

	CATEGORY 1	CATEGORY 2	CATEGORY 3	CATEGORY 4
Mayor	\$81,641	\$105,424	\$130,390	\$260,782
Deputy Mayors	\$40,819	\$52,713	\$65,195	\$130,391
Councillors	\$26,368	\$32,877	\$39,390	\$59,085

As at 30 June 2024.

The Determination provides for further scheduled annual increases to allowance values until 18 December 2025. On 27 June 2024, the Tribunal made the Allowance payable to Mayors, Deputy Mayors and Councillors (Victoria) Annual Adjustment Determination 2024. The next increase will take effect 1 July 2024, with another scheduled on 18 December 2024.

Councillors are also entitled to a **Remote Area Travel Allowance**.

The Tribunal determined to:

- Set a remote area travel allowance for a council member who normally resides more than 50km by the shortest practicable road distance from the location or locations specified for the conduct of ordinary, special or committee meetings of the council, or any municipal or community functions which have been authorised by council resolution for the council member to attend.
- Set the remote area travel allowance at \$45.90 for each day on which one or more meetings or authorised functions were attended by the council member up to a maximum of \$5,738 per annum. An increase in the remote area travel allowance to \$47.50 per day will be effective from 1 July 2024.

Councillor Expenses

Councillors and delegated committee members are to be supported in undertaking their duties by assuring that reimbursement of expenses and access to resources and support are provided in an equitable manner to cater for their full participation in council business, while also recognising individual needs and circumstances in accordance with the *Local Government Act 2020*.

Council's *Council Expenses Policy* provides guidance on the reimbursement of out-of-pocket expenses and provision of support for councillors and members of delegated committees of council to enable them to perform their duties and to ensure that they are not financially or otherwise disadvantaged in undertaking their official council duties. Guidance is also included on entitlements, the process for reimbursement and reporting requirements.

Governance, Management and Other Information

The following table contains a summary of the allowances and expenses paid to each councillor during the year:

COUNCILLORS	Allowance \$	Remote Area Travel Allowance \$	Travel Reimbursement \$	Council paid expenses directly \$	Total \$
Cr Lauren Dempsey	25,196.80	273.60	358.56	2,260.81	28,089.77
Cr Kevin Erwin	40,766.36	411.30	0.00	11,961.47	53,139.13
Cr Murray Emerson	24,289.82	411.30	0.00	1,661.60	26,362.72
Cr Trevor Gready	26,522.90	411.30	0.00	2,669.49	29,685.51
Cr Rob Haswell	66,577.24	365.40	0.00	11,068.71	78,011.35
Cr Karen Hyslop	27,380.90	319.50	0.00	1,206.94	28,907.34
Cr Eddy Ostarcevic PhD	28,095.90	1,967.40	7,436.88	425.00	37,925.18
Total	238,829.92	4,159.80	7,795.44	31,254.02	282,121.01

The *Local Government (Planning and Reporting) Regulations 2020* require councils to detail councillor expenses in their Annual Reports in three distinct categories and the above summary of council paid expenses amounting to \$31,254.02 is detailed below into these categories:

COUNCILLORS	Travel Expenses	Expenses to support the performance of the role		Professional development expenses	Total \$
	Travel Expenses	Car Mileage	Information & Communication Technology	Conference & Training Expenses	
	\$	\$	\$	\$	
Cr Kevin Erwin (Mayor November 2022 – November 2023)	893.00	8,875.38	627.00	1,566.09	11,961.47
Cr Murray Emerson	174.00	1,166.51	180.00	141.09	1,661.60
Cr Lauren Dempsey	0.00	741.08	0.00	1,519.73	2,260.81
Cr Trevor Gready	174.00	107.80	81.82	2,387.69	2,751.31
Cr Rob Haswell (Mayor November 2023 – current)	87.00	10,481.72	74.99	425.00	11,068.71
Cr Karen Hyslop	0.00	781.94	0.00	425.00	1,206.94
Cr Eddy Ostarcevic PhD	0.00	0.00	0.00	425.00	425.00
Total	1,328.00	22,154.43	881.99	6,889.60	31,254.02

Note: The Mayor is supplied with a vehicle in order to fulfil the duties of the role and these costs are allocated against Expenses to Support the Performance of the Role.

Governance, Management and Other Information

Management

Council has implemented a number of statutory and better practice items to strengthen its management framework. Having strong governance and management frameworks leads to better decision making by council. Council's Governance and Management Checklist results are set out in the section below.

Audit and Risk Committee

Council must establish an Audit and Risk Committee, an independent advisory committee to council, established to:

- Monitor the compliance of council policies and procedures with overarching governance principles and relevant legislation.
- Monitor council financial and performance reporting.
- Monitor and provide advice on risk management and fraud prevention systems and controls.

A Committee Charter sets out the appropriate authority, composition, meeting requirements and responsibilities of the committee to ensure good practice and compliance with the requirements of the *Local Government Act 2020* and is supported by council's *Audit Committee Guidelines*.

The Audit and Risk Committee consists of three independent members and two councillors. Sitting independent members are Mr Peter Knights (Chair), Mr Tony Roberts and Mrs Lynn Jensz. Independent members are appointed for a three-year term with the appointment of each staggered to ensure that only one new appointment is made in any one year. The Audit and Risk Committee meets at least four times a year and has authority to convene additional meetings, as circumstances require.

The Chair is paid an annual allowance of \$2,635 and the independent members a remuneration of \$265 per meeting attended.

AUDIT AND RISK COMMITTEE INDEPENDENT MEMBERS	REMUNERATION
Mr Peter Knights	\$2,635.00
Mr Tony Roberts	\$0.00 (Donates time)
Mrs Lynn Jensz	\$530.00
Total	\$3,165.00

Governance, Management and Other Information

Records Management

Council has particular responsibilities under the *Public Records Act 1973* and has a current *Records Management Policy* which establishes a council wide consistency in the management of records and a framework for the creation, capture, access, management, storage and disposal of records of all agency functions, irrespective of format, within the council. Council also has a current Records Digitisation Policy which establishes a framework for the conversion of hard copy documents (source records) to digital format and the subsequent disposal of the source records. It is mandatory for all Victorian government agencies that are digitising physical records with the view to disposing of the physical source records to comply with Public Records Office of Victoria (PROV) Digitisation Specifications. In 2023 work commenced work to implement a new records management system that will see council replace its Electronic Document Records Management System with management of records 'in place' directly in Microsoft M365 Teams. This project is being undertaken in partnership with Southern Grampians, West Wimmera and the Borough of Queenscliffe Councils providing procurement savings and group purchasing power and the opportunity to create a platform of similar systems and process that can enable shared services into the future. Work on the project has been undertaken this year due to each council having been successful earlier in obtaining Regional Council Transformation Program (RCTP) Round 2 grant funding.

Organisational Risk Management

Council has focused on risk assurance and mitigating high risk areas throughout the year. Council has continued to review and analyse its operational and strategic risks and their potential impacts, and the ensured appropriate measures and controls are undertaken to mitigate them, through its Risk Committee quarterly meetings, as well as further reporting to the Audit and Risk Committee.

An audit plan has been developed to capture these assurance activities and ensure recommendations on risk mitigation improvements are monitored to completion. Some areas of identified high risk include:

- Environmental Protection Act – general environmental duty (arrangements made to undertake gap analysis audit in 2023-24).

These initiatives were conducted alongside the council's annual audit program, which includes areas like financial reporting, pool safety assessments and aged care quality standards.

Overall, our proactive approach to risk management, through comprehensive assessments and strategic mitigation plans, has positioned us to navigate uncertainties and continue our trajectory of growth and resilience. We remain vigilant and adaptable, ensuring that we are prepared to address emerging risks and seize new opportunities as they arise.

Governance, Management and Other Information

Information publicly available under the *Local Government Act 2020* or any other Act

Council is required to provide in its Annual Report a summary of the information which is publicly available for the purposes of the council's *Public Transparency Policy* and the ways in which that information can be accessed by members of the municipal community.

The following documents are made available for public inspection in a number of formats including the council's website. On the website there is a list of all documents council makes available including public registers; alternatively, by contacting council's Governance Team on 03 5358 8700. All documents for which council has a legislative requirement to make available to the public are also listed in the council's FOI Part II Statement on our website.

NO	ACT / SECTION	DESCRIPTION	MANNER
Building Act 1993			
1.	s 11(2)	Notice of the fact that a regulation under Part has ceased to have effect in the municipal district or part of it	Newspaper circulating in municipal district
2.	s 31	Register of building permits	Available for inspection by any person during normal office hours
3.	s 74	Register of occupancy permits and temporary approvals/amendments	Available for inspection by any person during normal office hours
4.	s 126	Register of emergency orders, building notices or building orders	Available for inspection by any person during normal office hours
5.	s 192A(8)	Copy of the most recent map given to council under subsection (7)	Available for inspection at the council's office during office hours free of charge
6.	s 230	Register of exercise of powers of entry	Made available for inspection by the Authority on request
Building Regulations 2018			
7.	r 50	Copy of any documents submitted with an application for a building permit	On request of an owner/mortgagee of the building/land or person authorised in writing by such person
8.	rr 51 & 52	Certain information on request	On request and payment of a fee
9.	r 149(4)	Copy of each designated special area map applicable	Available for public inspection at the council office during office hours free of charge
Catchment and Land Protection Act 1994			
10.	s 22(1)	Approved roadside weed and pest animal management plan	Copy made available for inspection at council's office during normal office hours at and published on website as soon as practicable after the plan is approved

Governance, Management and Other Information

Catchment and Land Protection Act 1994 (cont.)			
11.	s 22M(1)	Consolidated version of approved roadside weed and pest animal management plan	Copy made available for inspection at council's office during normal office hours at and published on website as soon as practicable after the plan is approved
Cemeteries and Crematoria Act 2003			
12.	ss 60(1) and 70(2)	Council as a Cemetery Trustee has a duty to make information in records available to the public for historical or research purposes and plans of existing place of interment available to the public.	Available for public inspection
Country Fire Authority Act 1958			
13.	s 50F(4)	Municipal Council Neighbourhood Safer Places Plan	Make available at Council's office for public inspection and website
Development Victoria Act 2003			
14.	s 56E(3)	Register of Certificate	Made available for inspection by Development Australia or any other interested person
Domestic Animals Act 1994			
15.	s 10A(3)(a)	Resolution made by council under s 10A	Government Gazette and newspaper circulating in municipal district
16.	s 10C(5)	Resolution made by council under s 10C	Government Gazette and newspaper circulating in municipal district
17.	s 10D(6)	Resolution made by council under s 10D	Government Gazette and newspaper circulating in municipal district
18.	s 18	Register of all registered dogs and cats	Made available for inspection at the council's office
19.	s 25(3)	Orders made by council under s 25(3)	Government Gazette and newspaper circulating in municipal district
20.	s 26(3)	Orders made by council under s 26(3)	Government Gazette and newspaper circulating in municipal district
21.	s 68A(3)	Publish an evaluation of its implementation of the domestic animal management plan	Annual Report
Electricity Safety (Electric Line Clearance) Regulations 2020			
22.	r 10(6)	Electrical Line Clearance Management Plan	Available on website
Emergency Management Act 2013			
23.	s 60AI(ab)	(Municipal) Emergency Management Plan	Published on Council's internet site
Filming Approvals Act 2014			
24.	Sch 1 Principle 7	Film permits issued and any other relevant information	Made available on council's website
Food Act 1984			
25.	s 7E(6)	Direction by the Minister	Annual Report

Governance, Management and Other Information

Food Act 1984 (cont.)			
26.	s 19	Order made relating to food premises	Made available by notice published in a newspaper or by any means
27.	s 19U(4)	The method of determining the reasonable costs of an audit payable under subsection (2) and the criteria fixed under subsection (3)	Available for public inspection
28.	s 19UA(5)	The method of determining a fee under subsection (3)(a) and the considerations that apply under subsection (4)	Available for public inspection
29.	s 43	Records of registrations, renewals and transfers in relation to a particular food premises, including details of any relevant orders	Available free of charge on request
Freedom of Information Act 1982			
30.	Part II	Information concerning functions etc and documents available for inspection and purchase	In the Annual Report (can be website)
Gender Equality Act 2020			
31.	s 12(3)(a)	Gender Equality Action Plan	Made available on council's website
32.	s 13(3)	A report or other document taken to be a Gender Equality Action Plan	Made available on council's website
33.	s 15(2)(B)	Amended Gender Equality Action Plan	Made available on council's website
34.	s 20	Progress Report	Made available on council's website
Infringements Act 2006			
35.	s 9	Enforcement Agency Guidelines and Policies	Council's discretion
Land Acquisition and Compensation Act 1986			
36.	ss 19 and 23	Notice declaring interest in land to be acquired	Government Gazette and newspaper circulating in municipal district (Copy published in newspaper as soon as practicable after publication in the Government Gazette)
Local Government Act 2020			
37.	s 11(8)	Public register of delegations	Unspecified
38.	s 18(1)(d)	Mayor must report on implementation of the Council Plan	Must report to the municipal community at least once a year
39.	s 41(1)	Expenses policy in relation to reimbursement of out of pocket expenses	Unspecified
40.	s 45 (4)	CEO Employment and Remuneration Policy	Unspecified
41.	s 47(7)	Register of CEO's delegations	Unspecified
42.	s 48	Recruitment policy for members of council staff	Unspecified
43.	s 49	Code of Conduct for members of council staff	Unspecified

Governance, Management and Other Information

Local Government Act 2020 (cont.)			
44.	s 57	Public Transparency Policy	Unspecified
45.	s 60	Governance Rules	Unspecified
46.	s 63	Terms of Reference to Delegated Committee	Unspecified
47.	s 64	Terms of Reference to Joint Delegated Committee	Unspecified
48.	s 65	Terms of Reference to Community Asset Committee	Unspecified
49.	s 66(5)	Must record in the minutes reasons for closing a meeting	Minutes made available for public inspection
50.	s 73	Proposing a local law	Made available for inspection at council's office and website (Publish notice of proposed local law until made or altered)
51.	s 74(4)	Making a local law	Copy made available for inspection at council's offices and website
52.	s 74(5)	Notice of local law made	Published in the Government Gazette, website and in any other manner prescribed by the regulations
53.	s 75	Local law as made	Copy of local law as long as local law is in force made available for inspection at council's office and website
54.	s 76(3)	Notice of amendment of any document, code, standard, rule, specification or method which contains any matter incorporated in a local law	Published on council's website
55.	s 76(4)	Copy of any document, code, standard, rule, specification or method which contains any matter incorporated in a local law	Made available for inspection at council's office and website
56.	s 88	Community Vision	Unspecified
57.	s 90	Council Plan	Unspecified
58.	s 91	Financial Plan	Unspecified
59.	s 92	Asset Plan	Unspecified
60.	s 93	Revenue and Rating Plan	Unspecified
61.	ss 94 and 95	Budget	Unspecified
62.	s 98	Annual Report	Unspecified
63.	s 107	Complaints Policy	Unspecified
64.	s 108	Procurement Policy	Unspecified
65.	s 114(2)	Selling or exchanging land	Publish notice 4 weeks prior to leasing on website and in any other manner prescribed by the regulations

Governance, Management and Other Information

Local Government Act 2020 (cont.)			
66.	s 115	Lease of land	Unspecified (If lease not included in budget, must engage community engagement process in accordance with community engagement policy)
67.	s 130(2)	Register of disclosure of conflicts of interest at meetings	Unspecified (In accordance with Governance Rules)
68.	s 135(3)	Summary of personal interest returns	Made available for inspection at council's office and website
69.	s 138	Councillor Gift Policy	Unspecified
70.	s 139	Councillor Code of Conduct	Unspecified
71.	ss 307 and 308	Summary of each election campaign donation return	Summary made available on council's website until the close of the roll for the next election. Copy made available for inspection at council's office for 4 years
Local Government Act 1989			
72.	s 157(2)	Notice of change to valuation system	Publish public notice – can be via website as per definition
73.	s 161(3)	Differential rates	Made available for inspection at council's office and website
74.	s 163(1B)	Special rate and special charge – public notice	Available for public inspection at the council office for at least 28 days after the publication of the notice
75.	s 223(1)(a)	Right to make a submission	Publish public notice – can be via website as per definition
76.	s 224(1A)	Register of Authorised Officers	Unspecified
78.	Sch 10 Cl 2(3)	Deviation of roads – publish notice	Government Gazette
79.	Sch 10 Cl 8(3)	Narrow or widen roads – publish notice	Government Gazette
Planning and Environment Act 1987			
<p>For the purposes of the <i>Planning and Environment Act 1987</i> council makes a document available in accordance with the public availability requirements in s.197A if council makes the document or register available -</p> <p>a. In person at council offices during office hours</p> <p>b. Both</p> <p>c. On request to inspect at council offices during office hours.197D</p> <p>A document or register made available in accordance with the requirements set out in this section must be made available free of charge unless otherwise provided by this Act.</p>			
80.	s 4H(1) and (2)	Copy of approved amendment	<p>Made available in accordance with the public availability requirements during the inspection period for 2 months after the amendment comes into operation (inspection period)</p> <p>Made available for in person inspection (s 197B) after the inspection period on payment of the prescribed fee</p>

Governance, Management and Other Information

Planning and Environment Act 1987 (cont.)			
81.	s 41	Copy of the Victoria Planning Provisions incorporating all amendments to them and of all documents lodged with those amendments	Made available in accordance with the public availability requirements
82.	s 18	Amendment, the explanatory report, any document applied, adopted or incorporated in the amendment and any accompanying agreement	Made available in accordance with the public availability requirements until the amendment is approved or lapses
83.	s 21	Copy of every submission	Made available in accordance with the public availability requirements until the end of two months after the amendment comes into operation or lapses Made available for in person inspection free of charge at council's office during office hours
84.	s 26	Panel hearing reports	Made available in accordance with the public availability requirements during the inspection period – until the end of two months after the amendment comes into operation or lapses Made available in person (s 197B) any time after receiving the panel's report
85.	s 41(1) and (2)	Copy of approved amendment lodged under s 40 and any documents lodged with it	Made available in accordance with the public availability requirements for 2 months after the amendment comes into operation and after that period on payment of the prescribed fee (inspection period) Made available for in person inspection (s 197B) after the inspection period on payment of the prescribed fee
86.	s 42	Copy of the planning scheme incorporating all amendments to it and of all documents lodged with those amendments	Made available in accordance with the public availability requirements
87.	s 49	Register of all applications for planning permits and decisions/determinations relating to permits	Made available in accordance with the public availability requirements
88.	s 51	Copy of every application and the prescribed information supplied in respect of it	Made available in accordance with the public availability requirements until: <ol style="list-style-type: none"> The end of the latest period during which an application for review may be made under ss 77, 79, 80 or 82 in relation to the application or the permit; or If an application for review is made to VCAT within that period, the application is determined by VCAT or withdrawn
89.	s 56A	Register of applications referred to council (as referral authority)	Made available in accordance with the public availability requirements

Governance, Management and Other Information

Planning and Environment Act 1987 (cont.)			
90.	s 57(5)	Copy of objection to planning permit	Made available in accordance with the public availability requirements until the end of the period during which an application may be made for review of a decision on the application
91.	s 70	Copy of every permit issued	Made available in accordance with the public availability requirements
92.	s 96C(8A)	Copy of proposed permit when amendment to a planning scheme requested	Made available in accordance with the public availability requirements
93.	s 97G(6)	Copy of every permit issued under s 97F	Made available in accordance with the public availability requirements
94.	s 179	Copy of agreement	Made available in accordance with the public availability requirements
Public Health and Wellbeing Act 2008			
95.	s 26(7)	Municipal Public Health and Wellbeing Plan (unless s 27 applies)	Made available for inspection at the places at which the current Council Plan is available
Public Interest Disclosures Act 2012			
96.	s 59(4)	Procedures	Unspecified
97.	s 91ZZE(3)	Criteria for eligibility for the provision of housing if relevant	By notice published in the Government Gazette
Residential Tenancies (Caravan Parks and Movable Dwellings Registration and Standards) Regulations 2020			
98.	r 17	Register of caravan parks	Unspecified Suggestion publication
Road Management Act 2004			
99.	s 19	Register of public roads	Available for inspection by any person during normal office hours at a place or premises determined by council
100.	s 22(4)	Copy of summary of Ministerial direction	Annual Report
101.	s 54	Procedure for making or amending a road management plan	By notice published in the Government Gazette and in a newspaper generally circulating in the area in which the roads to which the road management plan applies are situated
102.	s 55	Availability of road management plan	By notice published in the Government Gazette and in a newspaper generally circulating in the area in which the road management plan is to apply are situated
103.	s 86	Register of exercise of powers of entry	Unspecified Suggested publication
104.	Sch 2 Cl 5(1)	Notice of the making, amending or revoking of a declaration made under s.42	Government Gazette
Road Management (General) Regulations 2016			
105.	r 9(2)	Written report of review of road management plan	Available for public inspection at council offices during office hours and on website

Governance, Management and Other Information

Road Management (General) Regulations 2016 (cont.)			
106.	r 9(4)	A notice under r 9(3) that review of road management plan completed and notice under r 10 is not required	Published in the Government Gazette and in a newspaper generally circulating in the area in which the roads to which the road management plan applies are situated
107.	r 10(2)	A notice to amend a road management plan that relates to the determination of a standard of construction, inspection, maintenance or repair under s 41 of the Act	Published in the Government Gazette and in a newspaper generally circulating in the area in which the roads to which the road management plan applies are situated
108.	r 13	Availability of amendments to road management plans	Published in the Government Gazette and in a newspaper generally circulating in the area in which the roads to which the amended road management plan is to apply are situated
Sex Work Act 1994			
109.	s 81(1)(a)	Notice of the making of the declaration made under s 80	Published on two days in a newspaper generally circulating in the area in which the premises is situated
Subdivision (Procedures) Regulations 2021			
110	r 33(4)	Register of subdivision permits	Available during office hours for any person to inspect free of charge
Water Act 1989			
111.	s 32H	Copy of approved management plan	Available for public inspection at the Council office during office hours free of charge

Governance, Management and Other Information

Contracts

In accordance with section 10(d)(i) of the *Local Government (Planning and Reporting) Regulations 2020*, the following table is a list of contracts entered into by council valued above the contract value at which the council must invite a tender or seek an expression of interest under its Procurement Policy (i.e. \$150,000 for goods and services, \$200,000 for works):

CONTRACT DESCRIPTION	CONTRACTOR
Great Western Recreation Reserve Pavilion Upgrade	MKM Constructions Pty Ltd
Central Park Female Friendly Changerooms	Bowden Corporation Pty Ltd
Design for the Redevelopment of the Stawell Sports & Aquatic Centre (SSAC)	DWP Australia Pty Ltd
Provision of Transfer Station Services – St Arnaud	NK and KM Birthisel trading as Ecoswish Recycling
Provision of Waste & Recycling Services	Wimmera Mallee Waste Management Pty Ltd
Navarre Recreation Reserve Pavilion Upgrade	Onleys Holdings Pty Ltd

In accordance with section 10(d)(ii) of the *Local Government (Planning and Reporting) Regulations 2020*, council did not enter any contracts valued above the contract value at which the council must engage a competitive process under its *Procurement Policy* but for which the council did not invite a tender or seek an expression of interest and which did not meet the conditions for the council to purchase goods or services without inviting a public tender or seeking an expression of interest.

Freedom of Information

In accordance with section 7(4AA)(a) and 7(4AA)(b) of the *Freedom of Information Act 1982* council is required to publish certain statements in its annual report.

The FOI Act provides the opportunity for public access to council documents and establishes a legally enforceable right for the community to access information in document form held by council. The officer with authority to make a decision in relation to a request for access to documents under the Act is Mary Scully, Manager Governance. All requests for information must be in writing and require the payment of an application fee.

Council received 12 requests under the FOI Act for the period 1 July 2023 to 30 June 2024. There were no applications for review of a decision made or disciplinary action taken against anyone in respect of the Act's administration. \$286.20 fees were collected or waived by council.

A report of the operation of the Act is prepared each year and a copy of each report is available for public inspection during ordinary business hours at council's Customer Support Centre at the Stawell Town Hall. Publications under Section 7 and 8 of the *Freedom of Information Act 1982* are available to the public and can be obtained by contacting the Freedom of Information Officer.

Governance, Management and Other Information

Public interest disclosures

The *Public Interest Disclosures Act 2012* (the Act) aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures.

In accordance with section 69 of the Act a council must include in their Annual Report information about how to access the procedures established by the council under Part 9 of that Act. Procedures on how to make a disclosure are publicly available on council's website.

Council is also required to provide certain information about the number and types of protected disclosures complaints investigated during the financial year. During 2023-2024 no disclosures were notified to council officers appointed to receive disclosures, or to the Independent Broad-based Anti-corruption Commission (IBAC).

Road Management Act Ministerial Direction

In accordance with section 22 of the *Road Management Act 2004*, council must publish a copy or summary of any ministerial direction in its Annual Report.

No such ministerial directions were received by council during the financial year.

Australia Day Awards 2024

In 2024, Northern Grampians Shire marked Australia Day with celebrations in Stawell, St Arnaud, Marnoo and Stuart Mill. All events were well attended.

Kara Kara Ward

Citizen of the Year – Melissa Weir

Senior Citizen of the Year – John Goode

Young Citizen of the Year – Sophie Male

Community Event of the Year – St Arnaud Neighbourhood House Committee

Stawell, Central and South West Wards

Citizen of the Year – Rupert Bibby

Local Hero – Margaret Perry

Young Citizen of the Year – D'Artagnan Walls

Community Event of the Year – Stawell Uniting Church Pop Up Shop

Governance, Management and Other Information

Governance and Management Checklist

The following are the results in the prescribed form of council's assessment against the prescribed governance and management checklist.

GOVERNANCE AND MANAGEMENT ITEMS	ASSESSMENT	
1. Community Engagement Policy (policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act. Date of adoption: 1 March 2021	✓
2. Community Engagement Guidelines (guidelines to assist staff to determine when and how to engage with the community)	Date of commencement of current guidelines: 1 March 2021	✓
3. Financial Plan (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act. Date of adoption: 25 October 2021	✓
4. Asset Plan (plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act. Date of adoption: 5 September 2022	✓
5. Revenue and Rating Plan (plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act. Date of adoption: 23 May 2022	✓
6. Annual Budget (plan under s.94 of the Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Adopted in accordance with section 94 of the Act. Date of adoption: 26 June 2023	✓
7. Risk Policy (policy outlining council's commitment and approach to minimising the risks to Council's operations)	<i>Risk Management Policy</i> Date of commencement of current policy: 6 May 2019 Reviewed 2 June 2023 no changes	✓
8. Fraud Policy (policy outlining council's commitment and approach to minimising the risk of fraud)	<i>Fraud Prevention Policy</i> Date of commencement of current policy: 6 March 2023	✓
9. Municipal Emergency Management Planning (participation in meetings of the Municipal Emergency Management Planning Committee)	Municipal Emergency Management Planning Committee (MEMPC) meetings attended by one or more representatives of Council (other than the chairperson of the MEMPC) during the financial year Dates of MEMPC meetings attended: 6 September 2023, 13 December 2023, 6 March 2024, 5 June 2023	✓
10. Procurement Policy (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)	Adopted in accordance with section 108 of the Act. Date of adoption: 8 April 2024	✓

Governance, Management and Other Information

GOVERNANCE AND MANAGEMENT ITEMS	ASSESSMENT	
11. Business Continuity Plan (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	<i>Business Continuity Management Plan</i> , currently being reviewed. Date of commencement of current plan: 18 February 2014	✓
12. Disaster Recovery Plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Included in the <i>Business Continuity Management Plan</i> . Date of approval: 18 February 2014	✓
12A. Complaint Policy (policy under section 107 of the Act outlining Council's commitment and approach to managing complaints)	Developed in accordance with section 107 of the Act Date of commencement of current policy: 5 December 2022	✓
12B. Workforce Plan (plan under section 46 of the Act outlining Council's commitment and approach to planning for current and future workforce requirements)	<i>Strategic Workforce Plan 2021-25</i> Developed in accordance with section 46 of the Act Date of commencement of current plan: 6 December 2021	✓
12C. Payment of Rates and Charges Hardship Policy (policy outlining Council's commitment and approach to assisting ratepayers who are experiencing financial hardship or difficulty paying their rates)	<i>Financial Hardship Policy</i> Date of commencement of current policy: 4 December 2023	✓
13. Risk Management Framework (framework outlining council's approach to managing risks to the council's operations)	<i>Risk Management Framework</i> Date of commencement of current framework: 13 June 2023	✓
14. Audit and Risk Committee (see sections 53 and 54 of the Act)	Established in accordance with section 53 of the Act. Date of establishment: 3 August 2020	✓
15. Internal Audit (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Internal audit projects are selected from items identified within the council's Risk Register and appropriately qualified persons/organisations engaged to undertake the audit. Accounting professionals are employed when the project is relevant to their skill set.	✓
16. Performance Reporting Framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	<i>Performance Reporting Procedure</i> Date of adoption by Senior Leadership Team: 25 August 2015	✓
17. Council Plan Report (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first 6 months of the financial year)	<i>Council Action Plan</i> Report provides the key actions that Northern Grampians Shire Council will deliver over the next 12 months to accomplish the strategic objectives set out in the Council Plan. Revised Council Plan 2021-25 was adopted by Council on 26 June 2023. CAMMS software is populated to track the Council Plan objectives, strategies and actions for 2021-25. Date of report: 4 September 2023	✓

Governance, Management and Other Information

GOVERNANCE AND MANAGEMENT ITEMS	ASSESSMENT	
18. Quarterly Budget Reports (quarterly reports to the Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)	Reports presented to council in accordance with section 97(1) of the Act Dates reports presented: 25 September 2023, 4 December 2023, 4 March 2024, 3 June 2024	✓
19. Risk Reports (monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Risk reporting is understood to be an important area for Local Government. The Audit & Risk Committee monitors strategic and operational risks and reports to the Executive Leadership Team monthly and to each Audit & Risk Committee meeting to provide the opportunity to comment on Council's direction and operational management of risk. Dates of reports: 13 September 2023, 11 October 2023, 6 December 2023, 10 April 2023, 5 June 2024	✓
20. Performance Reports (six month reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	Performance reporting legislation progress report provided to council for the six months ended 31 December 2018. Date of reports: 1 July 2018 to 31 December 2018 reported to council 9 April 2018	✓
21. Annual Report (annual report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements)	Presented at a meeting of the Council in accordance with section 100 of the Act. Date statements scheduled to be presented: 30 September 2024 21 October 2024	✓
22. Councillor Code of Conduct (code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters).	Reviewed and adopted in accordance with section 139 of the Act. Date reviewed and adopted: 1 February 2021	✓
23. Delegations (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11 and 47 of the Act)	Reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act. Date of review under section 11(7): 4 March 2024	✓
24. Meeting Procedures (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted in accordance with section 60 of the Act Date Governance Rules adopted: 15 August 2022	✓

I certify that this information presents fairly the status of Council's governance and management arrangements.

Report of Operations

The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

Service / indicator / measure	Results				Comments
	2021	2022	2023	2024	
Aquatic Facilities					
Service standard					
<i>Health inspections of aquatic facilities</i> [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	0.50	0.50	0.50	1.00	
Utilisation					
<i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Population]	3.25	5.22	6.55	6.97	Aquatic staff have focused on their programs over the past 2 years which has seen a significant increase in patronage. Specifically the team won the Life Saving Victoria Swim and Survive partner of the year award for 2024 with an 85% increase in enrolment over the past 2 years.
Service cost					
<i>Cost of aquatic facilities</i> [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$9.01	\$7.43	\$4.52	\$4.10	
Animal Management					
Timeliness					
<i>Time taken to action animal management requests</i> [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	3.64	4.87	2.75	2.93	
Service standard					
<i>Animals reclaimed</i> [Number of animals reclaimed / Number of animals collected] x100	51.49%	40.72%	24.14%	33.11%	There have been an increase in the number of animals that have been reclaimed this year compared to last year.
<i>Animals rehomed</i> [Number of unclaimed collected animals rehomed / Number of unclaimed collected animals] x100	29.10%	48.42%	54.02%	67.65%	Many animals were rehomed through rescue group connections or adopted out through the pound. A small number of the 305 were feral cats that were euthanised.

Report of Operations

Service / indicator / measure	Results				Comments
	2021	2022	2023	2024	
Animal Management (cont.)					
Service cost					
<i>Cost of animal management service per population</i> [Direct cost of the animal management service / Population]	\$14.33	\$12.33	\$17.37	\$16.60	
Health and safety					
<i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	0.00%	0.00%	0.00%	0.00%	
Food Safety					
Timeliness					
<i>Time taken to action food complaints</i> [Number of days between receipt and first response action for all food complaints / Number of food complaints]	2.00	1.00	1.00	2.35	Environmental Health has not been fully staffed for a part of the reporting period, making it difficult to respond to complaints.
Service standard					
<i>Food safety assessments</i> [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100	105.52%	86.00%	86.00%	133.90%	Council inspects food premises on a calendar year basis whereas this report is over a financial year which is why there is a difference between the numerator and the denominator.
<i>Food safety samples</i> [Number of food samples obtained / Required number of food samples] x 100	New	New	New	102.86%	
Service cost					
<i>Cost of food safety service</i> [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]	\$183.80	\$356.18	\$481.20	\$421.97	Staff vacancies account for the reduction in the cost of the service.

Report of Operations

Service / indicator / measure	Results				Comments
	2021	2022	2023	2024	
Food Safety (cont.)					
Health and safety					
<p><i>Critical and major non-compliance outcome notifications</i></p> <p>[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100</p>	88.89%	90.91%	100.00%	100.00%	
Governance					
Transparency					
<p><i>Council decisions made at meetings closed to the public</i></p> <p>[Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors] x100</p>	24.78%	26.36%	23.62%	20.00%	There were a less items this year that were discussed at closed sessions of council compared to the previous financial year.
Consultation and engagement					
<p><i>Satisfaction with community consultation and engagement</i></p> <p>[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]</p>	50.00	54.00	51.00	51.00	
Attendance					
<p><i>Councillor attendance at council meetings</i></p> <p>[The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) × (Number of Councillors elected at the last Council general election)] x100</p>	94.38%	96.64%	90.48%	92.48%	
Service cost					
<p><i>Cost of elected representation</i></p> <p>[Direct cost of the governance service / Number of Councillors elected at the last Council general election]</p>	\$37,159.86	\$35,680.65	\$40,346.57	\$42,129.29	
Satisfaction					
<p><i>Satisfaction with council decisions</i></p> <p>[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]</p>	55.00	55.00	55.00	50.00	

Report of Operations

Service / indicator / measure	Results				Comments
	2021	2022	2023	2024	
Libraries					
Resource currency					
<i>Recently purchased library collection</i> [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	52.59%	44.15%	48.69%	48.63%	
Service cost					
<i>Cost of library service per population</i> [Direct cost of the library service / Population]	\$30.91	\$30.97	\$20.99	\$23.20	There has been a change in hours for the service for this year resulting in the change shown.
Utilisation					
<i>Loans per head of population</i> [Number of library collection item loans / Population]	New	New	New	3.20	
Participation					
<i>Library membership</i> [Number of registered library members / Population] x100	New	New	New	18.44%	
<i>Library visits per head of population</i> [Number of library visits / Population]	New	New	New	2.61	
Maternal and Child Health (MCH)					
Service standard					
<i>Infant enrolments in the MCH service</i> [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	106.03%	100.88%	100.82%	101.00%	
Service cost					
<i>Cost of the MCH service</i> [Cost of the MCH service / Hours worked by MCH nurses]	\$71.60	\$71.60	\$61.85	\$79.19	Higher costs in this area are attributed to not having permanent staff and having to outsource this function to a point.
Participation					
<i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	87.28%	84.28%	85.23%	79.53%	

Report of Operations

Service / indicator / measure	Results				Comments
	2021	2022	2023	2024	
Maternal and Child Health (MCH) (cont.)					
Participation					
<i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	89.19%	84.21%	86.21%	68.18%	There has been a reduction in the use of the service by Aboriginal Children this year as a whole.
Satisfaction					
<i>Participation in 4-week Key Age and Stage visit</i> [Number of 4-week key age and stage visits / Number of birth notifications received] x100	106.03%	95.61%	91.80%	98.00%	
Roads					
Satisfaction of use					
<i>Sealed local road requests</i> [Number of sealed local road requests / Kilometres of sealed local roads] x100	11.93	9.93	3.39	3.15	
Condition					
<i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	90.20%	95.33%	95.90%	98.96%	
Service cost					
<i>Cost of sealed local road reconstruction</i> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$30.29	\$75.38	\$18.21	\$13.19	This year's unit rate is lower than last year's due to three projects being completed, reducing the average cost per unit compared to the previous year.
Service Cost					
<i>Cost of sealed local road resealing</i> [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$4.94	\$5.06	\$6.66	\$7.31	
Satisfaction					
<i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	54.00	53.00	53.00	47.00	There is a reduction in the satisfaction of the sealed road network. This may be due to the people surveyed not understanding which roads are council controlled verses VicRoads controlled.

Report of Operations

Service / indicator / measure	Results				Comments
	2021	2022	2023	2024	
Statutory Planning					
Timeliness					
<i>Time taken to decide planning applications</i> [The median number of days between receipt of a planning application and a decision on the application]	89.00	109.00	68.00	66.50	
Service standard					
<i>Planning applications decided within required time frames</i> [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	62.04%	59.26%	88.43%	75.89%	There was an overall decrease in the number of decisions made as well as in the timeline to make decisions within statutory timelines when compared to 2022-23. This could be due to an increase in the complexity and scale of the applications received. Six applications were also withdrawn prior to decision-making stage. This could indicate that staff are dedicated to time to work with the applicant (if an application is likely to be refused) to have the application withdrawn rather than issuing a refusal.
Service cost					
<i>Cost of statutory planning service</i> [Direct cost of the statutory planning service / Number of planning applications received]	\$3,606.51	\$3,370.06	\$1,141.39	\$4,434.67	Throughout the reporting period, Council's planning section was fully staffed, increasing the cost of service compared to previous years. The number of the applications received also increased compared to last year but are not yet on par with the 2021-22 financial year which could be attributed to the changes in the development landscape post COVID and current high interest rates.
Decision making					
<i>Council planning decisions upheld at VCAT</i> [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	0.00%	0.00%	0.00%	0.00%	

Report of Operations

Service / indicator / measure	Results				Comments
	2021	2022	2023	2024	
Waste Management					
Service standard					
<i>Kerbside collection bins missed</i> [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	8.51	5.36	7.94	8.55	
Service cost					
<i>Cost of kerbside garbage bin collection service</i> [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$140.37	\$153.41	\$168.23	\$154.20	
Service cost					
<i>Cost of kerbside recyclables collection service</i> [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$55.94	\$81.54	\$115.12	\$72.00	An error has been identified in the 2022-23 reporting period, that has calculated a significant decrease for 2023-24. The error was a formula used to calculate the recycling service for 2022-23 as weekly. The calculation for this service is to coincide with a fortnightly run. Therefore, for the 2023-24 reporting, there was a minor increase in providing the recycling service based on 2021-22 actuals.
Waste diversion					
<i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	32.02%	30.41%	28.99%	29.57%	

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Certification of the Financial Statements

In my opinion the accompanying financial statements have been prepared in accordance with the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020*, Australian Accounting Standards and other mandatory professional reporting requirements.



Jay Petty

Principal Accounting Officer

Dated : 18 October 2024

Stawell

In our opinion the accompanying financial statements present fairly the financial transactions of Northern Grampians Shire Council for the year ended 30 June 2024 and the financial position of the Council as at that date.

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

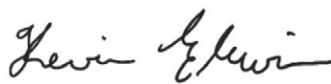
We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the financial statements in their final form.



Cr Rob Haswell
Mayor

Dated : 18 October 2024

Stawell



Cr Kevin Erwin
Councillor

Dated : 18 October 2024

Stawell



Mr. Brent McAlister
Chief Executive Officer

Dated : 18 October 2024

Stawell

Victorian Auditor-General's Office Report



Victorian Auditor-General's Office

Independent Auditor's Report

To the Councillors of Northern Grampians Shire Council

Opinion	<p>I have audited the financial report of Northern Grampians Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none">• balance sheet as at 30 June 2024• comprehensive income statement for the year then ended• statement of changes in equity for the year then ended• statement of cash flows for the year then ended• statement of capital works for the year then ended• notes to the financial statements, including material accounting policy information• certification of the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2024 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's <i>APES 110 Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the financial report	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Victorian Auditor-General's Office Report

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors
- conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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



Travis Derricott
as delegate for the Auditor-General of Victoria

MELBOURNE
21 October 2024

Financial Statements

Comprehensive Income Statement For the Year Ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Income / Revenue			
Rates and charges	3.1	20,383	19,516
Statutory fees and fines	3.2	280	458
User fees	3.3	2,382	1,985
Grants - operating	3.4	4,376	15,982
Grants - capital	3.4	5,919	7,267
Contributions - monetary	3.5	610	116
Contributions - non monetary	3.5	-	19
Assets recognised for the first time	3.6	118	3
Share of net profit/(deficit) of associates	6.2	25	(121)
Other income	3.7	1,313	1,622
Total income / revenue		35,406	46,846
Expenses			
Employee costs	4.1	(20,130)	(18,499)
Materials and services	4.2	(17,340)	(12,482)
Depreciation	4.3	(17,099)	(14,463)
Depreciation - Right of use assets	4.4	(191)	(158)
Allowance for impairment losses	4.5	(10)	97
Borrowing costs	4.6	(40)	(43)
Reversal of restoration provisions	5.5	(4)	(3)
Net loss on disposal of property, infrastructure, plant and equipment	4.8	(6,270)	(1,400)
Other expenses	4.9	(1,108)	(898)
Total expenses		(62,192)	(47,850)
Deficit for the year		(26,786)	(1,004)
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain	6.1	30,744	-
Share of other comprehensive income of associates	6.3	(51)	-
Total other comprehensive income		30,693	-
Total comprehensive result		3,907	(1,004)

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

Financial Statements

Balance Sheet as at 30 June 2024

	Note	2024 \$'000	2023 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1 (a)	11,373	26,623
Trade and other receivables	5.1 (c)	3,032	2,824
Inventories	5.2 (a)	89	91
Prepayments	5.2 (b)	382	446
Total current assets		14,876	29,984
Non-current assets			
Investment in associates	6.2	428	455
Property, infrastructure, plant and equipment	6.1	476,050	457,532
Right-of-use assets	5.8	503	626
Total non-current assets		476,981	458,612
Total assets		491,857	488,596
Liabilities			
Current liabilities			
Trade and other payables	5.3 (a)	3,731	1,783
Trust funds and deposits	5.3 (b)	7	7
Contract and other liabilities	5.3 (c)	2,843	5,483
Provisions	5.5	3,322	3,114
Lease liabilities	5.8	204	191
Total current liabilities		10,108	10,578
Non-current liabilities			
Provisions	5.5	382	419
Interest-bearing loans and borrowings	5.4	1,000	1,000
Lease Liabilities	5.8	298	435
Total non-current liabilities		1,680	1,855
Total liabilities		11,788	12,432
Net assets		480,069	476,164
Equity			
Accumulated surplus		95,879	123,167
Reserves	9.1	384,190	352,997
Total Equity		480,069	476,164

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

Financial Statements

Statement of Changes in Equity For the Year Ended 30 June 2024

	Note	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
		\$'000	\$'000	\$'000	\$'000
2024					
Balance at beginning of the financial year		476,162	123,166	344,265	8,731
Deficit for the year		(26,786)	(26,787)	-	-
Net asset revaluation gain	9.1	30,744	-	30,744	-
Net asset revaluation in associates	6.2	(51)	(51)	-	-
Transfers from other reserves	9.1	-	(450)	-	450
Balance at end of the financial year		480,069	95,879	375,009	9,181
		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
		\$'000	\$'000	\$'000	\$'000
2023					
Balance at beginning of the financial year		477,166	125,789	344,265	7,112
Deficit for the year		(1,004)	(1,004)	-	-
Transfers from other reserves	9.1	-	(1,619)	-	1,619
Balance at end of the financial year		476,162	123,166	344,265	8,731

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

Financial Statements

Statement of Cash Flows For the Year Ended 30 June 2024

	Note	2024 Inflows/ (Outflows) \$'000	2023 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		19,806	19,547
Statutory fees and fines		280	458
User fees		2,807	1,070
Grants - operating		3,708	16,863
Grants - capital		3,947	7,148
Contributions - monetary		662	116
Interest received		192	229
Trust funds and deposits taken		-	1
Other receipts		1,121	1,393
Net GST refund / (payment)		(66)	-
Employee costs		(20,015)	(18,687)
Materials and services		(15,328)	(12,601)
Other payments		(1,108)	(898)
Net cash provided by used in operating activities	9.2	(3,995)	14,641
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(11,088)	(13,503)
Proceeds from sale of property, infrastructure, plant and equipment		64	438
Net cash used in investing activities		(11,024)	(13,064)
Cash flows from financing activities			
Finance costs		(40)	(43)
Repayment of borrowings		-	(97)
Repayment of lease liabilities		(191)	(160)
Net cash used in financing activities		(231)	(300)
Net increase (decrease) in cash and cash equivalents		(15,250)	1,276
Cash and cash equivalents at the beginning of the financial year		26,623	25,347
Cash and cash equivalents at the end of the financial year	5.1 (a)	11,373	26,623
Financing arrangements	5.6		
Restrictions on cash assets	5.1 (b)		

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

Financial Statements

Statement of Capital Works For the Year Ended 30 June 2024

	2024 \$'000	2023 \$'000
Property		
Land	-	710
Buildings	2,945	1,959
Total property	2,945	2,668
Plant and equipment		
Plant, machinery and equipment	416	885
Computers and telecommunications	56	42
Total plant and equipment	472	927
Infrastructure		
Roads	6,518	6,482
Bridges	2,564	574
Footpaths and cycleways	137	473
Drainage	404	221
Parks, open spaces and streetscapes	1,214	2,177
Total infrastructure	10,837	9,926
Total capital works expenditure	14,254	13,521
Represented by:		
New asset expenditure	879	532
Asset renewal expenditure	7,868	7,763
Asset expansion expenditure	335	365
Asset upgrade expenditure	5,172	4,862
Total capital works expenditure	14,254	13,521

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 1 OVERVIEW

Introduction

The Northern Grampians Shire Council was established by an Order of the Governor in Council on 20 January, 1995 and is a body corporate.

The Council's main office is located at 59-69 Main Street, Stawell.

Statement of compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 2020*, and the *Local Government (Planning and Reporting) Regulations 2020*.

The Council is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a not-for-profit entity under the Australian Accounting Standards.

Accounting policy information

(a) Basis of accounting

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported. Specific accounting policies applied are disclosed in sections where the related balance or financial statement matter is disclosed.

The accrual basis of accounting has been used in the preparation of these financial statements, except for the cash flow information, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

The financial statements are based on the historical cost convention unless a different measurement basis is specifically disclosed in the notes to the financial statements.

The financial statements have been prepared on a going concern basis. The financial statements are in Australian dollars. The amounts presented in the financial statements have been rounded to the nearest thousand dollars unless otherwise specified. Minor discrepancies in tables between totals and the sum of components are due to rounding.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 1 OVERVIEW (cont)

(a) Basis of accounting (cont)

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AASs that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities (refer to Note 3)
- the determination, in accordance with AASB 16 Leases, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- other areas requiring judgments

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

Goods and Services Tax (GST)

Income and expenses are recognised net of the amount of associated GST. Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the balance sheet.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 2 ANALYSIS OF OUR RESULTS

2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of \$250,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 26 June 2023. The Budget was based on assumptions that were relevant at the time of adoption. Council sets guidelines and parameters for income and expense targets in the Budget in order to meet Council's planning and financial performance targets for both the short and long-term. The Budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

These notes are prepared to meet the requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

2.1.1 Income / Revenue and expenditure	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
Income / Revenue					
Rates and charges	20,135	20,383	248	1%	
Statutory fees and fines	356	280	(76)	-21%	
User fees	1,955	2,382	427	22%	
Grants - operating	11,103	4,376	(6,727)	-61%	1
Grants - capital	5,607	5,919	312	6%	
Contributions - monetary	73	610	537	736%	2
Contributions - non monetary	108	-	(108)	-100%	
Assets recognised for the first time	-	118	118	100%	
Share of net profit/(deficit) of associates	-	25	25	100%	
Other income	763	1,313	550	72%	3
Total income / Revenue	40,100	35,406	(4,694)	-12%	
Expenses					
Employee costs	(19,039)	(20,130)	(1,091)	6%	
Materials and services	(10,427)	(17,343)	(6,916)	66%	4
Depreciation	(14,276)	(17,099)	(2,823)	20%	5
Depreciation - Right of use assets	(40)	(191)	(151)	377%	6
Allowance for impairment losses	-	(10)	(10)	-100%	
Borrowing costs	(43)	(40)	3	-7%	
Reversal of restoration provisions	-	(4)	(4)	100%	
Net loss on disposal of property, infrastructure, plant and equipment	-	(6,270)	(6,270)	-100%	7
Other expenses	(1,161)	(1,108)	53	-5%	
Total expenses	(44,985)	(62,194)	(17,209)	38%	
Surplus for the year	(4,886)	(26,787)	(21,901)	448%	

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 2.1 Performance against budget (cont)

2.1.1 Income / Revenue and expenditure (cont)

(i) Explanation of material variations

Variance

Ref	Item	Explanation
1	Grants - operating	Council received and recognised the full allocation of 2023/24 Financial Assistance Grants in the 2022/23 financial year (prior year). Council didn't receive any of the 2024/25 Financial Assistance Grants in advance. The budget included a full year of Financial Assistance Grants.
2	Contributions - monetary	On the completion of a number of community projects there were outstanding contributions which council received.
3	Other income	Council received an increase in child care benefit, interest income and rental income. A major component of the variance relates to reimbursements and insurance income received.
4	Materials and services	Upon analysis of the capital expenditure, a portion of the variance, relates to expenses reallocated as they were not capital in nature.
5	Depreciation	Higher depreciation expenses is mainly due to the impact of the 2023-24 asset revaluations not known at the time of budget adoption.
6	Depreciation - Right of use assets	The current year had a full year of depreciation coming off a large year of additions in the previous 2022-23 financial year.
7	Net loss on disposal of property, infrastructure, plant and equipment	Net loss is due to the need to write off the un-depreciated book value of assets that were replaced during the course of the financial year. Significant assets disposed included various sporting clubrooms resulting from the rebuilds completed.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

2.1.2 Capital Works

	Budget adopted 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
Property					
Buildings	1,731	2,945	1,214	70%	1
Total Buildings	1,731	2,945	1,214	70%	
Total Property	1,731	2,945	1,214	70%	
Plant and Equipment					
Plant, machinery and equipment	941	416	(525)	(56%)	2
Computers and telecommunications	63	56	(7)	(10%)	3
Total Plant and Equipment	1,004	472	(532)	(53%)	
Infrastructure					
Roads	5,106	6,518	1,412	28%	4
Bridges	924	2,564	1,640	177%	5
Footpaths and cycleways	262	137	(125)	(48%)	6
Drainage	80	404	324	405%	7
Waste management	715	-	(715)	(100%)	8
Parks, open spaces and streetscapes	2,060	1,214	(846)	(41%)	9
Total Infrastructure	9,147	10,837	1,690	18%	
Total Capital Works Expenditure	11,882	14,254	2,373	20%	
Represented by:					
New asset expenditure	778	879	101	13%	
Asset renewal expenditure	5,253	7,868	2,615	50%	
Asset expansion expenditure	262	335	73	28%	
Asset upgrade expenditure	5,589	5,172	(417)	(7%)	
Total Capital Works Expenditure	11,882	14,254	2,372	20%	

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 2.1 Performance against budget (cont)

2.1.2 Capital Works (cont)

(i) Explanation of material variations

Variance		
Ref	Item	Explanation
1	Buildings	This program had a large amount of carried forward works that were completed in this financial year but budgeted in previous financial years.
2	Plant, machinery and equipment	There has been a large delay on the delivery of new plant items which have been ordered. These are anticipated to be delivered in the 2024-25 year.
3	Computers and telecommunications	This program is budgeted assuming that all assets will be capitalised. After the purchase of these items there a number of items that fall below the capitalisation threshold and therefore are not capitalised giving the variance.
4	Roads	The allocation of budget for roads includes bridges, footpaths and drainage. Along with the budgeting, there are a number of unbudgeted projects that were completed throughout the year, and previous works that were not completed.
5	Bridges	Due to previous contractor availability issues these works have been carried over from previous years and are in construction at this point in time.
6	Footpaths	This program has had a number of items which have been distributed to other areas within the capital program as a result of the capitalisation process. This inconjunction with an amount of works still in progress is the reasoning for the variance.
7	Drainage	The allocation of budget for roads includes bridges, footpaths and drainage. Along with the budgeting, there are a number of unbudgeted projects that were completed throughout the year, and previous works that were not completed.
8	Waste management	The works within this program have been deemed to be operating expenses and have been recognised in the comprehensive income statement.
9	Parks, open spaces and streetscapes	There are a number of projects that were budgeted to finish in the 2023-24 year with a number of these projects having a delayed start date or being a multi year project.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 2 ANALYSIS OF COUNCIL RESULTS BY PROGRAM

Council delivers its functions and activities through the following programs.

2.2.1 Your Lifestyle

Community life provides high quality community focused programs, service delivery and communication to residents. Community life is comprised of community care, connected communities, family services, health communities, leisure and recreational services which includes parks and sporting ovals together with social planning and investment.

Growing Our Economy

Growing our economy supports local festivals and events and advocates on behalf of the community for major events, tourism and cultural opportunities. Growing our economy is responsible for economic development and events and tourism. It further encompasses the planning services area that includes the assessment of town development, planning strategy and urban growth.

Maintaining Assets

Maintaining assets is responsible for constructing new infrastructure and maintaining existing infrastructure across a very diverse range of assets that underpin the wellbeing of the community. These assets include roads, bridges, footpaths and drainage together with community buildings.

Community Safety

Community safety provides efficient and effective services to meet the growing needs of the community. The service area is dedicated to the health, safety and amenity of the community. The service includes environment and waste, building safety, community protection, emergency management and municipal resources.

Governance

Governance provides effective governance oversight of the organisation. Human resource management provides support to the organisation and ensures councils customer focus includes communication and community engagement processes. Service areas include governance, enterprise risk and legal services.

Finance and strategy provides efficient, effective and proactive support services across council to enable the delivery of policy commitments, council vision and mission. The provision of these services includes finance services, digital information and technology, property and procurement.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 2 ANALYSIS OF COUNCIL RESULTS BY PROGRAM

2.2.2 Summary of income / revenue, expenses, assets and capital expenses by program

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
2024	\$'000	\$'000	\$'000	\$'000	\$'000
Your Lifestyle	9,880	9,428	452	4,262	22,816
Growing Our Economy	1,291	2,331	(1,040)	21	-
Maintaining Assets	12,465	24,069	(11,695)	4,865	453,174
Community Safety	2,016	2,161	(53)	873	-
Governance	9,754	24,205	(14,451)	273	15,866
	35,406	62,194	(26,787)	10,295	491,857

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
2023	\$'000	\$'000	\$'000	\$'000	\$'000
Your Lifestyle	13,286	7,675	5,611	7,954	9,560
Growing Our Economy	1,860	2,111	(251)	589	-
Maintaining Assets	25,160	29,964	(4,804)	12,098	447,979
Community Safety	1,744	1,321	423	893	-
Governance	4,796	6,778	(1,983)	1,715	31,057
	46,846	47,850	(1,004)	23,248	488,596

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 3 Funding for the delivery of our services

3.1 Rates and charges

Council delivers its functions and activities through the following programs.

Council uses capital improved value as the basis of valuation of all properties within the municipal district. The capital improved value of a property is its estimated realisable value if offered for sale at the time of the valuation.

The valuation base used to calculate general rates for 2023-24 was \$6,029 million (2022-23, \$4,974 million).

	2024 \$'000	2023 \$'000
General rates		
Residential rates	9,277	8,548
Commercial rates	880	793
Industrial rates	478	428
Farm rates	5,672	5,495
Total general rates	16,307	15,264
Other rates and charges		
Municipal charge	676	1,008
Waste management charge	2,908	2,876
Rates in lieu	382	357
Supplementary rates and rate adjustments	(4)	(2)
Interest on rates and charges	100	-
Cultural and recreational	14	12
Total other rates and charges	4,076	4,251
Total rates and charges	20,383	19,516

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2023, and the valuation was first applied in the rating year commencing 1 July 2023.

Annual rates and charges are recognised as income when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

3.2 Statutory fees and fines

Infringements and costs	54	11
Court recoveries	0	2
Land information certificates	34	32
Permits	14	318
Town planning fees	169	-
Other statutory fees and fines	9	95
Total statutory fees and fines	280	458

Statutory fees and fines (including parking fees and fines) are recognised as income when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

		2024	2023
		\$'000	\$'000
3.3	User fees		
	Aged and health services	733	667
	Leisure centre and recreation	759	668
	Child care/children's programs	193	231
	Registration and other permits	185	139
	Waste management services	72	79
	Hire income	8	7
	Rental fees	50	36
	Infrastructure fees	212	133
	Other fees and charges	170	26
	Total user fees	2,382	1,985
	User fees by timing of revenue recognition		
	User fees recognised over time	1,226	1,046
	User fees recognised at a point in time	1,157	939
	Total user fees	2,382	1,985

User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.

3.4	Funding from other levels of government		
	Grants were received in respect of the following		
	Summary of grants		
	Commonwealth funded grants	4,878	18,072
	State funded grants	5,417	5,176
	Total grants received	10,295	23,248
	(a) Operating grants		
	<i>Recurrent - Commonwealth Government</i>		
	Financial Assistance Grants	424	11,651
	Aged care	580	602
	Other	22	19
	<i>Recurrent - State Government</i>		
	Aged care	207	137
	Municipal emergency response funding	-	240
	Libraries	160	173
	Maternal and child health	450	328
	Recreation	188	471
	Pre school	493	633
	Other	91	75
	Total recurrent operating grants	2,616	14,329

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Notes to the Financial Report For the Year Ended 30 June 2024

3.4	Funding from other levels of government (cont)	2024 \$'000	2023 \$'000
	<i>Non-recurrent - Commonwealth Government</i>		
	Pre school	60	70
	Family and children	178	-
	Other	-	37
	<i>Non-recurrent - State Government</i>		
	Aged care	7	18
	Family and children	231	63
	Pre school	56	154
	Infrastructure operations	161	920
	COVID business and hospitality support	60	161
	Environmental planning	297	54
	Recreation	102	25
	Natural disaster recovery	514	114
	Other	94	38
	Total non-recurrent operating grants	1,760	1,653
	Total operating grants	4,376	15,982
	(b) Capital grants		
	<i>Recurrent - Commonwealth Government</i>		
	Roads to recovery	3,030	1,821
	Total recurrent capital grants	3,030	1,821
	<i>Non-recurrent - Commonwealth Government</i>		
	Aerodromes	-	240
	Parks, open spaces & streetscapes	74	2,800
	Infrastructure	620	833
	<i>Non-recurrent - State Government</i>		
	Buildings	1,227	646
	Land & land improvements	-	100
	Footpaths and cycleways	-	12
	Recreational facilities	60	363
	Infrastructure	908	206
	Other	-	246
	Total non-recurrent capital grants	2,889	5,446
	Total capital grants	5,919	7,267

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

3.4 Funding from other levels of government (cont)

(c) Recognition of grant income

Before recognising funding from government grants as revenue the Council assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with AASB 15 *Revenue from Contracts with Customers*. When both these conditions are satisfied, the Council:

- identifies each performance obligation relating to revenue under the contract/agreement
- determines the transaction price
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations, at the point in time or over time when services are rendered.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Council applies AASB 1058 *Income of Not-for-Profit Entities*.

Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. Grants relating to capital projects are generally recognised progressively as the capital project is completed. The following table provides a summary of the accounting framework under which grants are recognised.

	2024 \$'000	2023 \$'000
Income recognised under AASB 1058 <i>Income of Not-for-Profit Entities</i>		
General purpose	4,501	14,595
Specific purpose grants to acquire non-financial assets	4,638	7,267
Revenue recognised under AASB 15 <i>Revenue from Contracts with Customers</i>		
Specific purpose grants	1,156	1,387
	10,295	23,248

(d) Unspent grants received on condition that they be spent in a specific manner

Operating		
Balance at start of year	1,928	1,156
Received during the financial year and remained unspent at balance date	521	1,740
Received in prior years and spent during the financial year	(1,270)	(968)
Balance at year end	1,179	1,928
Capital		
Balance at start of year	3,731	3,836
Received during the financial year and remained unspent at balance date	302	2,782
Received in prior years and spent during the financial year	(2,368)	(2,887)
Balance at year end	1,664	3,731

Unspent grants are determined and disclosed on a cash basis

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

3.5	Contributions	2024	2023
		\$'000	\$'000
	Monetary	610	116
	Non-monetary	-	19
	Total contributions	610	135

Contributions of non monetary assets were received in relation to the following asset classes.

	Roads	-	19
	Total non-monetary contributions	-	19

Monetary and non monetary contributions are recognised as income at their fair value when Council obtains control over the contributed asset.

3.6	Assets recognised for the first time		
	Found assets	118	3
	Total net increment on revalued assets	118	3

Assets recognised for the first time are recognised as revenue when Council obtains control over the asset. Likewise, lost assets are assets previously recognised, that could not be identified by the GIS and removed from the asset register.

3.7	Other income		
	Interest Income	192	229
	Rental Income	174	140
	Contributions	-	478
	Reimbursements	309	240
	Other Income	639	535
	Total other income	1,313	1,622

Interest is recognised as it is earned.

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

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 4	The cost of delivering services	2024	2023
		\$'000	\$'000
4.1	(a) Employee costs		
	Wages and salaries	16,977	15,918
	Workcover	436	346
	LSL provision movement	391	152
	Superannuation	1,940	1,742
	Fringe Benefit Tax	6	4
	Other	379	338
	Total employee costs	20,130	18,499
	(b) Superannuation		
	Council made contributions to the following funds:		
	Defined benefit fund		
	Employer contributions to Local Authorities Superannuation Fund (Vision Super)	99	52
		99	52
	Employer contributions payable at reporting date.	7	(11)
	Accumulation funds		
	Employer contributions to Local Authorities Superannuation Fund (Vision Super)	805	832
	Aware Super	158	72
	Australian Super	198	145
	VicSuper Future Saver	-	64
	Hesta Super Fund	65	61
	Rest Superannuation	93	58
	Hostplus Superannuation Fund	73	50
	Cbus	60	57
	Employer contributions - other funds	389	352
		1,841	1,690
	Employer contributions payable at reporting date.	-	-

Contributions made exclude amounts accrued at balance date. Refer to Note 9.3 for further information relating to Council's superannuation obligations.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 4	The cost of delivering services	2024	2023
		\$'000	\$'000
4.2	Materials & Services		
	Contractors	3,783	3,231
	Cleaning	311	306
	Legal services	168	90
	Debt collection	4	36
	Agency and labour hire	495	389
	Minor equipment	177	164
	Community activity costs	77	-
	Service charges	198	-
	Consumables	83	-
	Medical services	19	7
	Food and beverages	91	63
	Other materials and services	2,428	2,578
	Utilities	569	467
	Rental/hire	27	10
	Security	56	46
	Administration	139	94
	Advertising	99	139
	Memberships, subscriptions, publications	233	219
	Information Technology	1,278	1,368
	Insurance	639	582
	Consultants	758	1,712
	General Maintenance	869	980
	Expensed capital works	4,841	-
	Total materials and services	17,343	12,482

Expenses are recognised as they are incurred and reported in the financial year to which they relate.

4.3	Depreciation		
	Buildings	2,019	2,054
	Plant and equipment	758	823
	Infrastructure	14,322	11,586
	Total depreciation	17,099	14,463

Refer to note 6.1 for a more detailed breakdown of depreciation charges and accounting policy.

4.4	Depreciation - Right of use assets		
	Vehicles	191	158
	Total Depreciation - Right of use assets	191	158

Refer to note 5.8 for a more detailed breakdown of amortisation charges and accounting policy.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 4	The cost of delivering services	2024 \$'000	2023 \$'000
4.5	Allowance for impairment losses		
	Other debtors	10	(97)
	Total Allowance for impairment losses	10	(97)
	Movement in allowance for impairment losses in respect of debtors		
	Balance at the beginning of the year	66	163
	Amounts provided for but recovered during the year	-	(97)
	Balance at the end of year	66	66
	An allowance for impairment losses in respect of debtors is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.		
4.6	Borrowing costs		
	Interest on loans	40	43
	Total borrowing costs	40	43
	Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council.		
4.7	Finance Costs - Leases		
	Interest - lease liabilities	-	-
	Total finance costs	-	-
4.8	Net loss on disposal of property, infrastructure, plant and equipment		
	Proceeds from sale of assets	64	438
	Written down value of assets disposed	-	(1,838)
	Written down value of Infrastructure Reconstructed assets	(6,329)	-
	Written down value of disposed asset held for sale	(5)	-
	Total net loss on disposal of property, infrastructure, plant and equipment	(6,270)	(1,400)
	The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer or the asset is written off.		
4.9	Other expenses		
	Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	38	36
	Auditors' remuneration - Internal Audit	0	11
	Councillors' allowances	251	227
	Community contributions	455	168
	Operating lease rentals	177	247
	Other	187	209
	Total other expenses	1,108	898

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 5	Investing in and financing our operations	2024	2023
		\$'000	\$'000
5.1	Financial assets		
	(a) Cash and cash equivalents		
	Cash on hand	2	2
	Cash at bank	11,371	26,621
	Total cash and cash equivalents	11,373	26,623

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

(b) Trade and other receivables

Current		
<i>Statutory receivables</i>		
Rates debtors	1,784	1,252
Net GST receivable	346	279
<i>Non statutory receivables</i>		
Other debtors	979	1,358
Allowance for expected credit loss - other debtors	(76)	(66)
Total current trade and other receivables	3,032	2,824
Total trade and other receivables	3,032	2,824

Short term receivables are carried at invoice amount. An allowance for expected credit losses is recognised based on past experience and other objective evidence of expected losses. Long term receivables are carried at amortised cost using the effective interest rate method.

(c) Ageing of Receivables *

The ageing of the Council's trade & other receivables (excluding statutory receivables) that are not impaired was:		
Current (not yet due)	71	791
Past due by up to 30 days	340	191
Past due between 31 and 90 days	437	280
Past due between 91 and 365 days	55	29
Past due by more than 1 year	76	68
Total trade & other receivables	903	1,293

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 5 Investing in and financing our operations

(d) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$75,916 (2023: \$66,554) were impaired. The amount of the provision raised against these debtors was \$75,915 (2023: \$66,554). They individually have been impaired as a result of their doubtful collection.

The ageing of receivables that have been individually determined as impaired at reporting date was:

	2024 \$'000	2023 \$'000
Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 90 days	-	-
Past due between 91 and 365 days	76	40
Past due by more than 1 year	-	25
Total trade & other receivables	76	66

5.2 Non-financial assets

(a) Inventories

Inventory held for distribution	89	91
Total inventories	89	91

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential.

(b) Other assets

Prepayments	382	446
Total other assets	382	446

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 5	Investing in and financing our operations	2024 \$'000	2023 \$'000
5.3	Payables, trust funds and deposits and Contract and other liabilities		
	(a) Trade and other payables		
	Current		
	<i>Non statutory payables</i>		
	Trade payables	2,394	182
	Accrued wages and salaries	(16)	384
	Accrued expenses	1,353	1,217
	Total Current trade and other payables	3,731	1,783
	(b) Trust funds and deposits		
	Current		
	Refundable deposits	7	7
	Total Current trust funds and deposits	7	7
	(c) Contract and other liabilities		
	Contract liabilities		
	Current		
	Grants received in advance - operating	1,179	1,847
	Grants received in advance - capital	1,664	3,636
	Total Contract liabilities	2,843	5,483

Trust funds and deposits

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Trust funds that are forfeited, resulting in council gaining control of the funds, are to be recognised as revenue at the time of forfeit.

Contract liabilities

Contract liabilities reflect consideration received in advance from customers in respect of capital works and operational projects. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

Other liabilities

Grant consideration was received from various government bodies to support the construction of several capital assets. Grant consideration is recognised as income following specific guidance under AASB 1058 as the asset is constructed. Income is recognised to the extent of costs incurred-to-date because the costs of construction most closely reflect the stage of completion of these assets. As such, Council has deferred recognition of a portion of the grant consideration received as a liability for outstanding obligations.

Purpose and nature of items

Refundable deposits - Deposits are taken by council as a form of surety in a number of circumstances, including in relation to building works and the use of civic facilities.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 5	Investing in and financing our operations	2024 \$'000	2023 \$'000
5.4	Interest-bearing liabilities		
	Non-current		
	Bank Borrowings - secured (1)	1,000	1,000
	Total non-current interest-bearing liabilities	1,000	1,000
	Total	1,000	1,000
	(1) Borrowings are secured by the general rates of the Council		
	a) The maturity profile for Council's borrowings is: Later than one year and not later than five years	1,000	1,000
		1,000	1,000

Borrowings are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs. The measurement basis subsequent to initial recognition depends on whether the Council has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method.

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities based on contractual repayment terms at every balance date.

5.5	Provisions	Employee Provisions \$ '000	Landfill restoration \$ '000	Gravel pit restoration \$ '000	Public open space \$ '000	Total \$ '000
	2024					
	Balance at beginning of the financial year	3,406	48	80	-	3,533
	Additional provisions	1,935	-	9	52	1,996
	Amounts used	(1,750)	(5)	-	-	(1,755)
	Increase in the discounted amount arising because of time and the effect of any change in the discount rate	(71)	-	-	-	(71)
	Balance at the end of the financial year	3,520	43	88	52	3,704
	Provisions - current	3,270	-	-	52	3,322
	Provisions - non-current	250	43	88	-	382
	Balance at the end of the financial year	3,520	43	88	52	3,704
	2023					
	Balance at beginning of the financial year	3,594	53	72	-	3,718
	Additional provisions	1,380	-	8	-	1,388
	Amounts used	(1,404)	(5)	-	-	(1,409)
	Increase in the discounted amount arising because of time and the effect of any change in the discount rate	(164)	-	-	-	(164)
	Balance at the end of the financial year	3,406	48	80	-	3,533
	Provisions - current	3,114	-	-	-	3,114
	Provisions - non-current	292	48	80	-	419
	Balance at the end of the financial year	3,406	48	80	-	3,533

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 5	Investing in and financing our operations	2024 \$'000	2023 \$'000
5.5	Provisions (cont)		
	(a) Employee provisions		
	Current provisions expected to be wholly settled within 12 months		
	Annual leave	1,111	1,008
	Rostered days off	25	(2)
	Long service leave	161	138
		1,296	1,145
	Current provisions expected to be wholly settled after 12 months		
	Annual leave	503	693
	Long service leave	1,471	1,276
		1,974	1,969
	Total current provisions	3,270	3,114
	Non-current		
	Long service leave	250	292
	Total non-current provisions	250	292
	Aggregate carrying amount of employee provisions:		
	Current	3,270	3,114
	Non-current	250	292
	Total aggregate carrying amount of employee provisions	3,520	3,406
	Provisions		
	Current		
	Open space contributions	52	-
	Employee provisions	3,270	3,114
		3,322	3,114
	Non-current		
	Employee provisions	250	292
	Land fill restoration	43	
	Gravel pit restoration	88	128
		382	419

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

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 5 Investing in and financing our operations

5.5 Provisions (cont)

(a) Employee provisions (cont)

Annual leave

A liability for annual leave is recognised in the provision for employee benefits as a current liability because the Council does not have an unconditional right to defer settlement of the liability.

Liabilities for annual leave are measured at:

- nominal value if the Council expects to wholly settle the liability within 12 months
- present value if the Council does not expect to wholly settle within 12 months.

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

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. Unconditional LSL is disclosed as a current liability as the Council does not have an unconditional right to defer settlement. Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability and measured at present value.

Key assumptions:	2024	2023
- discount rate	4.35%	4.06%
- inflation rate	2.50%	2.00%

Discount rates depend on the years of service and are based upon the rates released by the Department of Treasury and Finance.

	2024 \$'000	2023 \$'000
(b) Land fill restoration		
Non-current	43	48
	43	48

Council is obligated to restore the St Arnaud landfill site to a particular standard. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on the EPA self assessment tool and the current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 5 Investing in and financing our operations

5.5 Provisions (cont)	2024 \$'000	2023 \$'000
c) Gravel pit restoration		
Non-current	88	80
	88	80

Council is obligated to restore the Kara Kara gravel pit site to a particular standard. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of gravel use. The provision for gravel pit restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on the required revegetation required and the infill of the site to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

d) Open space contributions

Current	52	-
	52	-

Council receives contributions under planning permit conditions regarding open space establishment in line with planning scheme requirements. This provision recognises these contributions and the requirement for future works to be delivered.

5.6 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2024		
Interest bearing loans	1,000	1,000
Bank overdraft	200	200
Credit card facilities	250	250
Total facilities	1,450	1,450
Used facilities	1,000	1,000
Unused facilities	450	450

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 5 Investing in and financing our operations

5.7 Commitments

The Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

(a) Commitments for expenditure

2024	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
Operating					
Cleaning services	131	-	-	-	131
Infrastructure & environment	60	-	-	-	60
ICT Services	333	151	-	-	484
Total	524	151	-	-	675

Capital					
Infrastructure	1,074	-	-	-	1,074
Total	1,074	-	-	-	1,074

2023	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
Operating					
Consultancies	197	-	-	-	197
Cleaning services	131	-	-	-	131
ICT Services	656	148	151	-	955
Total	984	148	151	-	1,283

Capital					
Buildings	88	-	-	-	88
Infrastructure	500	-	-	-	500
Drainage	4	-	-	-	4
Recreation facilities	631	-	-	-	631
Total	1,222	-	-	-	1,222

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 5 Investing in and financing our operations

5.8 Leases

At inception of a contract, all entities would assess whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess whether:

- The contract involves the use of an identified asset;
- The customer has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- The customer has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

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

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

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, Council uses an appropriate incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments
- Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that Council is reasonably certain to exercise, lease payments in an optional renewal period if Council is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless Council is reasonably certain not to terminate early.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 5 Investing in and financing our operations

5.8 Leases (cont)	2024 \$'000 Vehicles	2023 \$'000 Vehicles
<i>Right-of-Use Assets</i>		
Balance at 1 July 2023	626	208
Additions	67	577
Depreciation charge	(191)	(158)
Balance at 30 June 2024	503	626
<i>Lease Liabilities</i>		
Maturity analysis - contractual undiscounted cash flows		
Less than one year	204	191
One to five years	298	435
Total undiscounted lease liabilities as at 30 June:	503	626
Lease liabilities included in the Balance Sheet at 30 June:		
Current	204	191
Non current	298	435
Total lease liabilities	503	626
<i>Short-term and low value leases</i>		
Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of AUD\$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.		
Expenses relating to:		
Short-term leases	177	247
Total	177	247

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment	Carrying amount 30 June 2023	Acquisitions
	\$'000	\$'000
Land	13,199	-
Buildings	62,700	2,086
Plant and Equipment	4,972	467
Infrastructure	366,234	6,948
Work in progress	10,426	6,269
	457,532	15,770

Summary of Work in Progress

Land & Buildings
Plant and Equipment
Infrastructure
Total

(a) Land and Buildings	Land - specialised \$'000	Land - non specialised \$'000
At fair value 1 July 2023	12,839	360
Accumulated depreciation at 1 July 2023	-	-
	12,839	360
Movements in fair value		
Acquisition of assets at fair value	-	-
Revaluation increments/decrements	-	-
Fair value of assets disposed	-	-
Work in progress expensed	-	-
Transfers	-	-
	-	-
Movements in accumulated depreciation		
Depreciation	-	-
Accumulated depreciation of disposals	-	-
Accumulated depreciation of additions	-	-
Revaluation adjustment on accumulated depreciation	-	-
	-	-
At fair value 30 June 2024	12,839	360
Accumulated depreciation at 30 June 2024	-	-
Carrying amount	12,839	360

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Notes to the Financial Report For the Year Ended 30 June 2024

Transfers	Found & Relinquished Assets	Revaluation	Depreciation	Disposal	Carrying amount 30 June 2024
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
-	-	-	-	-	13,199
707	-	13,181	(2,019)	(3,539)	73,116
67	-	-	(756)	(5)	4,745
4,750	122	17,563	(14,324)	(2,830)	378,463
(5,327)	(4,481)	-	-	-	6,527
196	(4,719)	30,744	(17,099)	(6,374)	476,050

Opening WIP	Additions	Transfers	Write Offs	Closing WIP
\$'000	\$'000	\$'000	\$'000	\$'000
3,392	1,559	(1,138)	(2,905)	909
-	2	-	-	2
7,034	4,707	(4,190)	(1,936)	5,615
10,426	6,269	(5,327)	(4,841)	6,527

Land improvements	Total Land	Buildings - specialised	Total Buildings	Work In Progress	Total Property
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
132	13,331	90,289	90,289	3,392	107,013
(132)	(132)	(27,589)	(27,589)	-	(27,721)
-	13,199	62,700	62,700	3,392	79,292
-	-	2,086	2,086	1,559	2,945
-	-	25,083	25,083	-	25,083
-	-	(6,277)	(6,277)	-	(6,277)
-	-	-	-	(2,905)	(2,205)
-	-	707	707	(1,138)	(431)
-	-	21,599	21,599	(2,483)	19,115
-	-	(2,019)	(2,019)	-	(2,019)
-	-	2,738	2,738	-	2,738
-	-	(0)	(0)	-	(0)
-	-	(11,902)	(11,902)	-	(11,902)
-	-	(11,183)	(11,183)	-	(11,183)
132	13,331	111,888	111,888	909	126,128
(132)	(132)	(38,772)	(38,772)	-	(38,904)
-	13,199	73,116	73,116	909	87,224

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Notes to the Financial Report For the Year Ended 30 June 2024

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment (cont)

(b) Plant and Equipment

At fair value 1 July 2023

Accumulated depreciation at 1 July 2023

Movements in fair value

Acquisition of assets at fair value

Fair value of assets disposed

Transfers

Movements in accumulated depreciation

Depreciation

Accumulated depreciation of disposals

Accumulated depreciation of additions

At fair value 30 June 2024

Accumulated depreciation at 30 June 2024

Carrying amount

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Notes to the Financial Report For the Year Ended 30 June 2024

	Plant machinery and equipment \$'000	Fixtures fittings and furniture \$'000	Computers and telecoms \$'000	Work In Progress \$'000	Total plant and equipment \$'000
	12,513	841	1,420	-	14,773
	(7,919)	(551)	(1,331)	-	(9,802)
	4,594	289	88	-	4,972
	414	-	56	2	472
	(103)	-	-	-	(103)
	67	-	-	-	67
	378	-	56	2	437
	(680)	(55)	(22)	-	(756)
	98	-	-	-	98
	-	-	(3)	-	(3)
	(582)	(55)	(25)	-	(661)
	12,891	841	1,476	2	15,210
	(8,501)	(606)	(1,356)	-	(10,463)
	4,390	235	120	2	4,747

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Notes to the Financial Report For the Year Ended 30 June 2024

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment (cont)

(c) Infrastructure	Roads	Bridges
	\$'000	\$'000
At fair value 1 July 2023	320,938	94,710
Accumulated depreciation at 1 July 2023	(74,216)	(12,682)
	246,722	82,029
Movements in fair value		
Acquisition of assets at fair value	5,215	793
Revaluation increments/decrements	4,099	25,307
Found & relinquished assets at fair value	13	-
Work in progress expensed	-	-
Fair value of assets disposed	(3,518)	(128)
Transfers	2,467	151
	8,276	26,124
Movements in accumulated depreciation		
Depreciation	(11,714)	(929)
Accumulated depreciation of disposals	1,293	19
Accumulated depreciation of additions	(25)	-
Revaluation adjustment on accumulated depreciation	(862)	(27,903)
Accumulated depreciation of found & relinquished assets	(5)	-
	(11,313)	(28,813)
At fair value 30 June 2024	329,214	120,834
Accumulated depreciation at 30 June 2024	(85,529)	(41,495)
Carrying amount	243,685	79,339

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Notes to the Financial Report For the Year Ended 30 June 2024

Footpaths and cycleways	Drainage	Parks open spaces and streetscapes	Other Infrastructure	Work In Progress	Total Infrastructure
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
22,086	24,230	10,014	210	7,034	479,221
(5,193)	(10,792)	(3,021)	(49)	-	(105,953)
16,893	13,438	6,993	160	7,034	373,268
103	210	651	-	4,707	10,837
2,891	2,685	22,450	-	-	57,433
17	111	-	-	-	140
-	-	-	-	(1,936)	(1,093)
-	(17)	(747)	-	-	(4,410)
(4)	55	2,081	-	(4,190)	560
3,007	3,044	24,435	-	(1,418)	63,468
(514)	(271)	(894)	(2)	-	(14,324)
-	8	259	-	-	1,579
-	-	(0)	-	-	(25)
(720)	(1,303)	(9,081)	-	-	(39,869)
(13)	-	-	-	-	(18)
(1,247)	(1,565)	(9,716)	(2)	-	(52,657)
25,093	27,274	34,449	210	5,615	542,689
(6,440)	(12,358)	(12,737)	(51)	-	(158,610)
18,653	14,916	21,712	158	5,615	384,079

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment (cont)

Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. Refer also to Note 8.4 for further disclosure regarding fair value measurement.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

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

Asset recognition thresholds and depreciation periods

	Depreciation Period	Threshold Limit \$'000
Property		
land	-	All assets
land improvements	5 years	5
land under roads	-	All assets
Buildings		
buildings	15-100 years	5
Plant and Equipment		
plant, machinery and equipment	1-20 years	5
fixtures, fittings and furniture	2-10 years	5
computers and telecommunications	3-10 years	5
Infrastructure		
road pavements and seals	5-80 years	5
road formation and earthworks	-	5
road kerb and channel	15-100 years	5
bridges superstructure	120 years	15
bridges substructure	120 years	15
bridges rails	40 years	15
major culverts	20-80 years	15
footpaths and cycleways	15-80 years	5
drainage	20-120 years	5
parks, open spaces and streetscapes	15-100 years	5
heritage assets	15-100 years	10

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment (cont)

Land under roads

Land under roads acquired after 30 June 2008 is brought to account using fair value basis. Council does not recognise land under roads that it controlled prior to that period in its financial report.

Depreciation

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road formations are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

Repairs and maintenance

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

Valuation of land and buildings

Valuation of land was undertaken by qualified independent valuers Grant Kerambrun AAPI Certified Practising Valuer VRC Property Pty Ltd as at 30/06/2018. A revaluation and condition assessment of buildings was undertaken by Ashay Prabhu of Assetic Pty Ltd, MIE (Aust) CPEng, NPER: Membership 1102199 in the 2023/24 financial year. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

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

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment (cont)

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2024 which are as follows:

	\$ '000 Level 1	\$ '000 Level 2	\$ '000 Level 3	DoV	Tov
Non-specialised land	-	360	-	06/22	Index
Specialised land	-	-	12,839	06/22	Index
Land improvements	-	-	-	06/22	Index
Buildings	-	-	73,116	06/22	Full
Total	-	360	85,955		

Valuation of infrastructure

The valuation method used for Council Infrastructure assets depends on the asset class. Roads, bridges, footpaths, parks & open spaces and drainage are all valued using the Fair Value method. All assets are reviewed for fair value on an annual basis.

Valuation of road assets has been determined in accordance with an internal valuation undertaken by Mr Kandee Balasingham B.Engineering (Civil) MIE Aust as at 31/12/2021. This valuation was reviewed at 30 June 2024 and some assets were indexed as they have changed materially to the original valuation.

Kerb and channel has increased materially, however as it only makes up 10% of the Roads asset category the entire category wasn't revalued. The kerb and channel assets were indexed as at 30/06/2024.

Valuation of footpath assets has been determined in accordance with an internal valuation undertaken by Mr Kandee Balasingham B.Engineering (Civil) MIE Aust as at 31/12/2021. This valuation was reviewed at 30 June 2024 and the values were indexed as these have changed materially to the original valuation.

A revaluation and condition assessment of Open Space Assets was undertaken by Rapid Map Pty. Ltd. as at 31/12/2023. A revaluation and condition assessment of Bridges and Major Culverts was undertaken by Ashay Prabhu of Assetic Pty Ltd, MIE (Aust) CPEng, NPER: Membership 1102199 in the 2023/24 financial year.

Valuation of drainage assets has been determined in accordance with an external valuation undertaken by Malcolm Styles Pty Ltd and a partial condition assessment was undertaken by Rapid Map Pty Ltd. as at 31/12/2021. This valuation was reviewed at 30 June 2024 and the values were indexed as these have changed materially to the original valuation.

The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2024 are as follows:

	\$ '000 Level 1	\$ '000 Level 2	\$ '000 Level 3	DoV	Tov
Roads	-	-	243,685	12/22	Full
Bridges	-	-	79,339	06/24	Full
Footpaths and cycleways	-	-	18,653	06/24	Index
Drainage	-	-	14,916	06/24	Index
Parks (etc)	-	-	21,712	06/24	Full
Other infrastructure	-	-	158	N/A	N/A
Total	-	-	378,463		

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment (cont)

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$0.05 and \$226.62 per square metre.

Specialised buildings are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated by individual building components and the remaining useful lives are determined on the basis of the current condition of each of the various components. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets. Parks and other infrastructure are valued using the cost method.

	2024	2023
	\$'000	\$'000
Reconciliation of specialised land		
Land under roads	2	2
Parks and reserves	5,705	5,705
Vacant land	810	810
Water management	274	274
Waste managements	323	323
Gravel reserve	297	297
Aerodromes	304	304
Carpark	700	700
Recreation	578	578
Zoning restrictions	821	821
Council controlled (including land of Town Hall locations)	2,332	2,332
Other	693	693
Total specialised land	12,839	12,839

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 6 Assets we manage

6.2	Investments in associates	2024 \$'000	2023 \$'000
	Investments in associates		
	Investments in associates accounted for by the equity method are:		
	- Wimmera Development Association	428	455
		428	455
	Change in equity share apportionment	(51)	-
	Share of (deficit)/surplus for year	25	(121)
(a)	Wimmera Development Association		
	<i>Background</i>		
	Council's investment in the Wimmera Development Association is based on the equity method of accounting.		
	Fair value of Council's investment in Wimmera Development Association	428	455
	Council's interest in equity	17.90%	20.17%
	Council's share of accumulated surplus		
	Council's share of accumulated surplus at start of year	365	504
	Change in equity share apportionment	(41)	-
	Reported surplus for year	25	(121)
	Transfers (to)/from reserves	11	(17)
	Council's share of accumulated surplus at end of year	360	365
	Council's share of reserves		
	Council's share of reserves at start of year	90	72
	Change in equity share apportionment	(10)	-
	Transfers (to)/from reserves	(11)	17
	Council's share of reserves at end of year	69	90
	Movement in carrying value of specific investment		
	Carrying value of investment at start of year	455	576
	Change in equity share apportionment	(51)	-
	Share of surplus for year	25	(121)
	Carrying value of investment at end of year	428	455

Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 7 People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Northern Grampians Shire Council is the parent entity.

Associates

Interests in associates are detailed in note 6.2.

(b) Key Management Personnel

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Northern Grampians Shire Council. The Councillors, Chief Executive Officer and Executive Directors are deemed KMP.

Details of KMP at any time during the year are:

		2024	2023
Details of KMP at any time during the year are:		No.	No.
Councillors	Councillor Brian Emerson		
	Councillor Kevin Erwin		
	Councillor Rob Haswell		
	Councillor Lauren Dempsey		
	Councillor Trevor Gready		
	Councillor Eddy Ostarcevic		
	Councillor Karen Hyslop		
Key Management	Chief Executive Officer - Brent McAlister		
	Director Corporate Services - Vaughan Williams		
	Director Infrastructure and Amenity - Trenton Fithall		
	Director Strategy Prosperity and Engagement - Justine Kingan (23 August 2023 - current)		
Total Number of Councillors		7	8
Chief Executive Officer and other Key Management Personnel		4	4
Total Number of Key Management Personnel		11	12

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 7 People and relationships

7.1 Council and key management remuneration (cont)

(c) Remuneration of Key Management Personnel

Remuneration comprises employee benefits including all forms of consideration paid, payable or provided by Council, or on behalf of the Council, in exchange for services rendered. Remuneration of Key Management Personnel and Other senior staff is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Other long-term employee benefits include long service leave, other long service benefits or deferred compensation.

Post-employment benefits include pensions, and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Termination benefits include termination of employment payments, such as severance packages.

	2024 \$'000	2023 \$'000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	1,169	922
Other long-term employee benefits	39	27
Post-employment benefits	89	57
Total	1,297	1,006

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:

	2024 No.	2023 No.
\$0,000 - \$9,999	-	1
\$10,000 - \$19,999	-	1
\$20,000 - \$29,999	4	4
\$30,000 - \$39,999	1	1
\$40,000 - \$49,999	1	-
\$60,000 - \$69,999	1	1
\$90,000 - \$99,999	-	1
\$110,000 - \$119,999	-	1
\$230,000 - \$239,999	1	-
\$250,000 - \$259,999	1	-
\$270,000 - \$279,999	1	-
\$280,000 - \$289,999	1	2
	11	12

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 7 People and relationships

7.1 Council and key management remuneration

(d) Remuneration of other Senior Staff

Other senior staff are officers of Council, other than Key Management Personnel, whose total remuneration exceeds \$170,000 and who report directly to a member of the KMP.

	2024 \$'000	2023 \$'000
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	966	1,663
Long-term employee benefits	45	101
Post-employment benefits	97	145
Total	1,108	1,909

The number of other senior staff are shown below in their relevant income bands:

Income Range:	2024 No.	2023 No.
\$170,000 - \$179,999	2	6
\$180,000 - \$189,999	3	1
\$200,000 - \$209,999	1	-
\$210,000 - \$229,999	-	2
\$230,000 - \$239,999	-	1
	6	10
Total remuneration for the reporting year for other senior staff included above, amounted to:	1,108	1,909

7.2 Related party disclosures

(a) Transactions with related parties

Nil

(b) Loans to/from related parties

The aggregate amount of loans in existence at balance date that have been made, guaranteed or secured by the council to a related party on commercial terms as follows:

Nil

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 8 Managing uncertainties

8.1 Contingent assets and liabilities

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

(a) Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council; or
- present obligations that arise from past events but are not recognised because:
- it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- the amount of the obligation cannot be measured with sufficient reliability.

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined below. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

MAV WorkCare

Council was a participant of the MAV WorkCare Scheme. The MAV WorkCare Scheme provided workers compensation insurance. MAV WorkCare commenced business on 1 November 2017 and the last day the Scheme operated as a self-insurer was 30 June 2021. In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six year liability period following the cessation of the Scheme (to 30 June 2027). During the liability period, adjustment payments may be required (or received). The determination of any adjustment payments is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by Work Safe Victoria. If required, adjustments will occur at the 3-year and 6-year points during the liability period, and will affect participating members.

(b) Contingent Assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council.

There are no known contingent assets as at balance date.

(c) Guarantees for loans to other entities

The Council has provided bank guarantees in favour of the Commonwealth Bank to secure debts or obligations. The liability is contingent upon the satisfactory completion of contracts involving the following organisations.

	2024 \$'000	2023 \$'000
Minister for Energy and Resources	93	93
Minister for Agriculture and Resources	6	6
Department of Sustainability and Environment	50	50
	148	148

Financial guarantee contracts are not recognised as a liability in the balance sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that the right will be exercised.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 8 Managing uncertainties

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council assesses the impact of these new standards.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities to modify AASB 13 Fair Value Measurement. AASB 2022-10 amends AASB 13 Fair Value Measurement for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. The AASB 13 modifications:

- are applicable only to not-for-profit public sector entities;
- are limited to fair value measurements of non-financial assets not held primarily for their ability to generate net cash inflows;
- are to be applied prospectively for annual periods beginning on or after 1 January 2024;
- would not necessarily change practice for some not-for-profit public sector entities; and
- do not indicate that entities changing practice in how they measure relevant assets made an error in applying the existing requirements of AASB 13.

Council will assess any impact of the modifications to AASB 13 ahead of the 2024-25 reporting period.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants. AASB 2022-6 amends AASB 101 Presentation of Financial Statements to improve the information an entity provides in its financial statements about long-term liabilities with covenants where the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The amendments in AASB 2022-6 are effective for annual periods beginning on or after 1 January 2024. Council will assess any impact of the modifications to AASB 101 ahead of the 2024-25 reporting period.

8.3 Financial instruments

a) Objectives and policies

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

(b) Market risk

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads. Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. The Council's exposures to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 8 Managing uncertainties

8.3 Financial instruments (cont)

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Our interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes us to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rate.

Investment of surplus funds is made with approved financial institutions under the Local Government Act 2020. We manage interest rate risk by adopting an investment policy that ensures:

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

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

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

(c) Credit risk

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

- council may require collateral where appropriate; and
- council only invest surplus funds with financial institutions which have a recognised credit rating specified in our investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the Council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

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

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when we provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1.

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

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 8 Managing uncertainties

8.3 Financial instruments (cont)

(d) Liquidity risk

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

To help reduce these risks Council:

- have a long term financial plan which forecasts the cash and cash equivalent requirements over a long term period to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have an investment policy that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed in the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1, and is deemed insignificant based on prior periods' data and current assessment of risk.

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

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.4.

(e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A shift of + 3% in market interest rates (AUD) from year-end rates of 4.1%.

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

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 8 Managing uncertainties

8.4 Fair value measurement

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

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

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

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

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

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, open space and heritage assets are measured at their fair value, being the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset.

In addition Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 5 to 10 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 8 Managing uncertainties

8.4 Fair value measurement (cont)

Asset Class	Revaluation Frequency
Land	3 to 5 years
Buildings	3 to 5 years
Roads	3 to 5 years
Bridges	3 to 5 years
Footpaths and cycleways	3 to 5 years
Drainage	3 to 5 years
Recreational, leisure and community facilities	3 to 5 years
Waste management	3 to 5 years
Parks, open space and streetscapes	N/A
Aerodromes	3 to 5 years
Other infrastructure	N/A

Where the assets are revalued, the revaluation increases are credited directly to the asset revaluation reserve except to the extent that an increase reverses a prior year decrease for that class of asset that had been recognised as an expense in which case the increase is recognised as revenue up to the amount of the expense. Revaluation decreases are recognised as an expense except where prior increases are included in the asset revaluation reserve for that class of asset in which case the decrease is taken to the reserve to the extent of the remaining increases. Within the same class of assets, revaluation increases and decreases within the year are offset.

Impairment of assets

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

8.5 Events occurring after the balance date

Council is not aware of any other after reporting date events.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 9 Other matters

9.1 Reserves

(a) Asset revaluation reserves

2024	Balance at beginning of reporting period \$'000	Share of increase/ (decrease) \$'000	Balance at end of reporting period \$'000
Property			
Land	8,168	-	8,168
Buildings	58,475	13,181	71,655
	66,643	13,181	79,823
Infrastructure			
Roads	198,321	3,238	201,558
Bridges	65,715	(2,596)	63,119
Footpaths and cycleways	11,481	2,171	13,651
Drainage	2,088	1,381	3,469
Parks, open space and streetscapes	-	13,370	13,370
	277,604	17,563	295,167
	344,247	30,744	374,991
Other			
Investment in associates	19	-	19
	19	-	19
Total asset revaluation reserves	344,266	30,744	375,010

2023	Balance at beginning of reporting period \$'000	Share of increase/ (decrease) \$'000	Balance at end of reporting period \$'000
Property			
Land	8,168	-	8,168
Buildings	58,475	-	58,475
	66,643	-	66,643
Infrastructure			
Roads	198,321	-	198,321
Bridges	65,715	-	65,715
Footpaths and cycleways	11,481	-	11,481
Drainage	2,088	-	2,088
	277,604	-	277,604
	344,247	-	344,247
Other			
Investment in associates	19	-	19
	19	-	19
Total asset revaluation reserves	344,266	-	344,266

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 9 Other matters

9.1 Reserves (cont)

(b) Other reserves

2024	Balance at beginning of reporting period \$'000	Share of increase/ (decrease) \$'000	Balance at end of reporting period \$'000
Economic development	1,565	382	1,947
Community loans	150	-	150
Waste management	5,506	89	5,595
Long service leave	335	(147)	188
Defined benefits	300	-	300
Loan repayments	875	125	1,000
Total other reserves	8,731	449	9,180

2023	Balance at beginning of reporting period \$'000	Share of increase/ (decrease) \$'000	Balance at end of reporting period \$'000
Economic development	853	712	1,565
Community loans	150	-	150
Waste management	4,725	781	5,506
General	-	-	-
Long service leave	334	1	335
Defined benefits	300	-	300
Loan repayments	750	125	875
Total other reserves	7,112	1,619	8,731

Economic Development Reserve - Funds held for use in enhancing the economic development of our towns.

Gravel Pits Restoration - Provision of the established rehabilitation of gravel pits. No further provision will be added to this in the future.

Community Loans Reserve - Funds held for the restoration of shop front verandahs and other community benefits.

Waste Management - Funds held for the restoration of waste sites and bin replacement.

General - Funds generated from operational savings to be reinvested in future efficiency gains and service reviews.

Long Service Leave Reserve - Funds held for employee long service leave.

Defined Benefits Reserve - Funds held for future calls on defined benefits superannuation.

Loan Repayments Reserve - Funds are being held for the future repayment of interest only loans.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 9 Other matters

9.2	Reconciliation of cash flows from operating activities to surplus/(deficit)	2024 \$'000	2023 \$'000
	Deficit for the year	(26,787)	(1,004)
	<i>Non-cash adjustments</i>		
	Depreciation	17,099	14,463
	Depreciation - Right of Use Assets	191	158
	Net loss on disposal of property, infrastructure, plant and equipment	6,270	1,400
	Assets recognised for the first time	(118)	(3)
	Reversal of Provision	4	3
	Share of (profit)/loss of associates	(25)	121
	Contributions - Non-monetary assets	-	(19)
	Finance costs (included in financing activities)	40	43
	Change in assets and liabilities:		
	(Increase) in trade and other liabilities	(142)	(980)
	(Increase)/decrease in prepayments	64	(242)
	Increase/(decrease) in trade and other payables	1,949	(213)
	(Decrease)/increase in contract and other liabilities	(2,640)	764
	Decrease in inventories	1	336
	Increase/(decrease) in provisions	167	(188)
	Net cash used in by operating activities	(3,928)	14,641

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 9 Other matters

9.3 Superannuation

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

Accumulation

The Fund's accumulation categories, Vision MySuper/Vision Super Saver, receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2024, this was 11.0% as required under Superannuation Guarantee legislation (2023: 10.5%)).

Defined Benefit

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan. There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

Funding Arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

A triennial actuarial investigation is currently underway for the Defined Benefit category which is expected to be completed by 31 December 2023. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 104.1%. Council was notified of the 30 June 2023 VBI during August 2023.

The financial assumptions used to calculate the 30 June 2023 VBI were:

Net investment returns	5.7% pa
Salary information	3.5% pa
Price inflation (CPI)	2.8% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2023 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 9 Other matters

9.3 Superannuation

Employer Contributions

Regular Contributions

On the basis of the results of the 2023 triennial actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2024, this rate was 11.0% of members' salaries (10.5% in 2022/23). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

Funding Calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%).

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

The 2024 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. A full investigation was conducted as at 30 June 2023

The Fund's actuarial investigations identified the following for the Defined Benefit category of which Council is a contributing employer:

	2023 (Interim) \$m	2022 (Interim) \$m
A VBI surplus	\$84.7	\$44.6
A total service liability surplus	\$123.6	\$105.8
A discounted accrued benefits surplus	\$141.9	\$111.9

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 9 Other matters

9.3 Superannuation

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2023.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2023.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2023.

The 2023 triennial actuarial investigation surplus amounts

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2024 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2024.

The VBI of the Defined Benefit category was 105.4% as at 30 June 2024. The financial assumptions used to calculate the 30 June 2024 VBI were:

Net investment return	5.5% pa
Salary inflation	3.5% pa
Price inflation	2.7% pa

Council was notified of the 30 June 2024 VBI during August 2024

Because the VBI was above 100%, the Defined Benefit category was in a satisfactory financial position at 30 June 2024 and it is expected that the actuarial investigation will recommend that no change will be necessary to the Defined Benefit category's funding arrangements from prior years.

The 2020 triennial investigation

The last triennial actuarial investigation conducted prior to 30 June 2023 was at 30 June 2020. This actuarial investigation was completed by 31 December 2020. The financial assumptions for the purposes of that investigation was:

	2020 Triennial investigation	2023 Triennial investigation
Net investment return	5.6% pa	5.7% pa
Salary inflation	2.5% pa for two years and 2.75% pa thereafter	3.50 %pa
Price inflation	2.0% pa	2.8% pa

Financial Statements

Notes to the Financial Report For the Year Ended 30 June 2024

Note 9 Other matters

9.3 Superannuation (cont)

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2024 are detailed below:

Scheme	Type of scheme	Rate	2024 \$'000	2023 \$'000
Vision Super	Defined benefits	11.0% (2023: 10.5%)	99	52
Vision Super	Accumulation	11.0% (2023: 10.5%)	1026	832
Aware Super	Accumulation	11.0% (2023: 10.5%)	194	72
Australian Super	Accumulation	11.0% (2023: 10.5%)	224	145
Other Funds	Accumulation	11.0% (2023: 10.5%)	979	641

There were no contributions outstanding as at 30 June 2024.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2024 is \$78,000.

Note 10 Change in accounting policy

There have been no changes to accounting policies in the 2023-24 year.

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Certification of the Performance Statement

In my opinion the accompanying performance statement has been prepared in accordance with the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020*, Australian Accounting Standards and other mandatory professional reporting requirements.



Jay Petty
Principal Accounting Officer

Dated : 18 October 2024

In our opinion, the accompanying performance statement of Northern Grampians Shire Council for the year ended 30 June 2024 presents fairly the results of council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

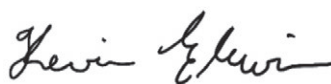
As at the date of signing, we are not aware of any circumstances which would render any particulars in the performance statements to be misleading or inaccurate.

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify this performance statement in their final form.



Councillor Haswell

Dated : 18 October 2024



Councillor Erwin

Dated : 18 October 2024



Brent McAlister
Chief Executive Officer

Dated : 18 October 2024

Victorian Auditor-General's Office Report



Victorian Auditor-General's Office

Independent Auditor's Report

To the Councillors of Northern Grampians Shire Council

Opinion	<p>I have audited the accompanying performance statement of Northern Grampians Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none">• description of municipality for the year ended 30 June 2024• service performance indicators for the year ended 30 June 2024• financial performance indicators for the year ended 30 June 2024• sustainable capacity indicators for the year ended 30 June 2024• notes to the accounts• certification of the performance statement. <p>In my opinion, the performance statement of Northern Grampians Shire Council in respect of the year ended 30 June 2024 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's <i>APES 110 Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the performance statement	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

Victorian Auditor-General's Office Report

Auditor's responsibilities for the audit of the performance statement

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement. As part of an audit in accordance with the Australian Standards on Assurance Engagements, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the performance statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the overall presentation, structure and content of the performance statement, including the disclosures, and whether performance statement represents the underlying events and results in a manner that achieves fair presentation.

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

MELBOURNE
21 October 2024



Travis Derricott
as delegate for the Auditor-General of Victoria

Performance Statements

Section 1 - For the Year Ended 30 June 2024

Description of Municipality

Possessing some of the world's most spectacular natural scenery and a rich golden heritage, the Northern Grampians Shire has established an exceptional reputation as an ideal place to live, work and invest.

Location

Located in the picturesque Grampians region of Victoria, the shire covers almost 6,000 square kilometres and services the major towns and villages of Stawell, St Arnaud, Great Western, Halls Gap, Navarre, Glenorchy, Marnoo and Stuart Mill.

National Parks

The Grampians National Park is one of Victoria's most iconic holiday destinations, attracting more than 1.5 million visitors each year. Renowned for its breathtaking views and unspoilt nature, the area is a noted rock climbing destination, popular among campers and bushwalkers. Declared in 1884, the 168,000 hectare park is rich in Aboriginal culture, European heritage and stunning wildflower displays. It is also home to almost a third of the state's plant species and an abundance of wildlife.

The Kara Kara National Park spans 13,900 hectares of predominantly steep terrain and allows visitors to experience what the forests were like before the gold rushes. The park has one of the largest intact areas of Box-Ironbark vegetation and encompasses the former Kara Kara State Park and much of the St Arnaud Range State Forest.

Industry

The shire's economy is based on manufacturing, agriculture, tourism and wine production. The two main centres of Stawell and St Arnaud supply and service agricultural machinery and are home to industries including brick, steel fabrication and meat production.

QUICK STATS:

Area: Approximately 5,918 square kilometres

Population: Approximately 11,864

Road Length: 3,373km of local roads

Rateable Properties: 9,494

Industry: There are more than 2,200 businesses operating in the shire, with major activity based in the thriving tourism, manufacturing and agricultural industries.

Major Attractions: Stawell Easter Gift Festival, Grampians Grape Escape, Grampians Arts Trail, Grampians Wildflower Festival, Festival of St Arnaud, St Arnaud Country Music Festival, Great Western Rodeo, Stawell Gold Cup, St Arnaud Cup, Great Western Cup, Halls Gap Cup, Run the Gap, Stawell Gift Hall of Fame and Grampians National Park.

Performance Statements

Section 2 - For the Year Ended 30 June 2024

Service Performance Indicators

Service / indicator / measure [Formula]	Results					Comments
	2021	2022	2023	2024		
	Actual	Actual	Actual	Target as per budget	Actual	
Aquatic Facilities Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Population]	3.25	5.22	6.55	N/A	6.97	Aquatic staff have focused on their programs over the past 2 years which has seen a significant increase in patronage. Specifically the team won the Life Saving Victoria Swim and Survive partner of the year award for 2024 with an 85% increase in enrolment over the past 2 years.
Animal Management Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	0%	0%	0%	N/A	0%	
Food Safety Health and safety <i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major noncompliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	88.89%	90.91%	100.00%	N/A	100.00%	

Performance Statements

Section 2 - For the Year Ended 30 June 2024

Service Performance Indicators

Service / indicator / measure [Formula]	Results			2024		Comments
	2021 Actual	2022 Actual	2023 Actual	Target as per budget	Actual	
Governance						
Consultation and engagement						
<i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	52	54	51	55	51	Council is working with internal and external stakeholders to improve the processes regarding community consultation and engagement. Council hopes to improve this indicator in the following years to meet the targeted amount.
Libraries						
Participation						
<i>Library membership</i> [Number of registered library members / Population] x100	New	New	New	N/A	18.44%	
Maternal and Child Health (MCH)						
Participation						
<i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	87.28%	84.28%	85.23%	N/A	79.53%	
Participation <i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	89.19%	84.21%	86.21%	N/A	68.18%	There has been a reduction in the use of the service by Aboriginal Children this year as a whole.

Performance Statements

Section 2 - For the Year Ended 30 June 2024

Service Performance Indicators

Service / indicator / measure [Formula]	Results					Comments
	2021	2022	2023	2024		
	Actual	Actual	Actual	Target as per budget	Actual	
Roads Condition <i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	90.20%	95.33%	95.90%	95.00%	91.62%	Due to a number of factors outside councils control ie. Natural disasters this indicator is below the targeted amount. Council expects that this will return to the target in the coming years once restoration works have been completed.
Statutory Planning Service standard <i>Planning applications decided within required time frames</i> [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	62.04%	59.26%	88.43%	65.20%	75.89%	There was an overall decrease in the number of decisions made as well as in the timeline to make decisions within statutory timelines when compared to 2022-23. There were some significant lags in data last year due to new systems and usual lags in data prior to that. Moving forward we shouldn't see the same occurring as we now have a direct link to PPARS with our new planning and building system (Greenlight) which updates at each stage of the planning process.
Waste Management Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	32.02%	30.41%	28.99%	31.41%	29.57%	

Performance Statements

Section 2 - For the Year Ended 30 June 2024

Service Performance Indicators

Service / indicator / measure [Formula]	Results					Comments
	2021	2022	2023	2024		
	Actual	Actual	Actual	Target as per budget	Actual	
Libraries						
Participation						
<i>Library membership</i> [Number of registered library members / Population] x100	N/A	N/A	N/A	N/A	18.44%	
Maternal and Child Health (MCH)						
Participation						
<i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	87.28%	84.28%	85.23%	N/A	79.53%	
Participation						
<i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	89.19%	84.21%	86.21%	N/A	68.18%	There has been a reduction in the use of the service by Aboriginal Children this year as a whole.
Roads						
Condition						
<i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	90.20%	95.33%	95.90%	95.00%	98.96%	

Performance Statements

Section 3 - For the Year Ended 30 June 2024

Financial Performance Indicators

Dimension / indicator / measure [Formula]	Results				
	2021 Actual	2022 Actual	2023 Actual	2024 Target as per budget Actual	
Efficiency					
Expenditure level <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$4,799.23	\$4,554.10	\$4,785.00	\$4,799.00	\$6,219.50
Revenue level <i>Average rate per property assessment</i> [Sum of all general rates and municipal charges / Number of property assessments]	\$1,637.26	\$1,595.20	\$1,627.00	N/A	\$1,697.90
Liquidity					
Working capital <i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	254.45%	279.48%	283.46%	154.60%	147.18%
Unrestricted cash <i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x100	131.73%	95.01%	159.37%	N/A	112.53%
Obligations					
Loans and borrowings <i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	11.99%	5.67%	5.12%	N/A	4.91%
<i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	1.70%	6.02%	0.72%	N/A	0.00%
Indebtedness <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	9.75%	8.07%	7.90%	N/A	6.86%
Asset renewal and upgrade <i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and asset upgrade expense / Asset depreciation] x100	53.82%	91.97%	87.29%	75.90%	76.26%

Performance Statements

Section 3 - For the Year Ended 30 June 2024

Financial Performance Indicators

Forecasts				Material Variations and Comments
2025 Forecasts	2026 Forecasts	2027 Forecasts	2028 Forecasts	
\$4,753.70	\$4,919.80	\$4,999.70	\$5,124.10	This change includes a significant amount of assets that were disposed of during the year which over inflates this indicator.
\$1,746.84	\$1,799.25	\$1,844.23	\$1,890.33	
155.92%	130.88%	112.73%	91.37%	Council isn't holding the large amount of cash reserves this financial year as the Federal Assistance Grants were not paid in advance this year as they were previously.
126.89%	99.13%	80.96%	59.60%	Council isn't holding the large amount of cash reserves this financial year as the Federal Assistance Grants were not paid in advance this year as they were previously.
4.79%	0.00%	0.00%	0.00%	
0.00%	4.65%	0.00%	0.00%	Councils only current loan is a part of the LGFV program and is set to be paid in future years.
3.52%	3.42%	3.34%	3.25%	This shows that council has a heavy reliance on non-own sourced funding to enable it to operate.
123.78%	58.48%	48.81%	49.80%	This falls within councils target for the year.

Performance Statements

Section 3 - For the Year Ended 30 June 2024

Financial Performance Indicators

Dimension / indicator / measure [Formula]	Results				
	2021	2022	2023	2024	
	Actual	Actual	Actual	Target as per budget	Actual
Operating position					
Adjusted underlying result <i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	-26.39%	-21.64%	-15.63%	N/A	-94.93%
Stability					
Rates concentration <i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x100	51.11%	51.65%	47.16%	55.60%	63.88%
Rates effort <i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.51%	0.54%	0.39%	N/A	0.32%

Performance Statements

Section 3 - For the Year Ended 30 June 2024

Financial Performance Indicators

Forecasts				Material Variations and Comments
2025 Forecasts	2026 Forecasts	2027 Forecasts	2028 Forecasts	
-24.15%	-23.98%	-24.11%	-23.13%	This shows that council has a heavy reliance on non-own sourced funding to enable it to operate.
54.48%	54.14%	54.67%	54.24%	This shows that in the current financial year that council didn't receive the Victorian Grants Commission Grant in advance as per previous years. This also shows councils heavy reliance on grant funding to remain sustainable.
0.32%	0.32%	0.32%	0.32%	The change here relates to the changes in property values in the current year.

Performance Statements

Section 4 - For the Year Ended 30 June 2024

Sustainable Capacity Indicators

<i>Indicator / Measure</i> [Formula]	Results				Comment
	2021	2022	2023	2024	
	Actual	Actual	Actual	Actual	
Population					
<i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$3,960.01	\$4,001.49	\$4,033.21	\$5,235.71	The large spike in this indicator is as a result of a number obsolete buildings being disposed of. These include the Great Western Club rooms as an example.
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$36,859.60	\$39,285.74	\$37,452.21	\$38,963.80	
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	3.38	3.37	3.52	3.52	
Own-source revenue					
<i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$1,867.67	\$1,951.41	\$1,977.58	\$2,062.55	As a result of the Shire's lack of population growth, when council increases its fees and charges this makes this indicator increase inline with the fee changes.
Recurrent grants					
<i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$1,056.21	\$1,264.92	\$1,361.26	\$475.29	This is a reflection of the Victorian Grants Commission grants not being paid in advance as per previous years.
Disadvantage					
<i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	1.00	1.00	2.00	2.00	
Workforce turnover					
<i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	17.9%	25.8%	25.1%	18.4%	The has been less staff turnover this financial year making it fall within the expected range.

Performance Statements

Section 5.1

Notes to the accounts

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared in accordance with the Local Government Act 2020, the Local Government (Planning and Reporting) Regulations 2020, Australian Accounting Standards and other mandatory professional reporting requirements

Where applicable results in the performance statement have been prepared on accounting bases consistent with those reporting in the Financial Statements. The results are based on information drawn from council information systems or from third parties (e.g. Australian Bureau of Statistics).

The performance statement presents that actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the council's strategic resource plan. The Local Government (Planning and Reporting) Regulations 2020 requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

Performance Statements

Section 5.2

Definitions

Key term	Definition
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the Aboriginal Heritage Act 2006
adjusted underlying revenue	means total income other than: <ul style="list-style-type: none">· non-recurrent grants used to fund capital expenditure; and· non-monetary asset contributions; and· contributions to fund capital expenditure from sources other than those referred to above
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the Food Act 1984 , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the Food Act 1984
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age

Performance Statements

Section 5.2

Definitions (cont.)

Key term	Definition
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

