



Council Meeting Agenda

Wednesday 24 September 2025 at 6:00pm

Maryborough Town Hall, 71 Clarendon Street, Maryborough and livestreamed on the internet.

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- 1 Welcome**
- 2 Apologies and Leave of Absence**
- 3 Declarations of Conflict of Interest**
- 4 Confirmation of Minutes from Previous Council Meetings**

RECOMMENDATION

That Council confirms the Minutes dated 27 August 2025.

- 5 Minutes of Delegated and Advisory Committees**

Nil.

6 Petitions

6.1 Petition seeking a dedicated soccer facility for the Maryborough Soccer Club.

Author: Manager Governance Property and Risk

Responsible Officer: Interim General Manager Corporate Performance

The Officer presenting this report, having made enquiries with relevant members of staff, reports that no disclosable interests have been raised in relation to this report.

SUMMARY/PURPOSE

The purpose of the report is to provide for consideration of a petition in relation to a proposal for a dedicated soccer facility for the Maryborough Soccer Club.

RECOMMENDATION

That Council notes the submitted petition and refers it to the Chief Executive Officer for consideration.

LEGISLATION AND POLICY CONTEXT

Central Goldfields Shire Council's Council Plan 2021-2025:

The Community's vision: **Leading Change**
4. Activated, engaged, and informed citizens who have a say, volunteer, get involved in community matters.

Initiative: N/A

BACKGROUND INFORMATION

On 4 August 2025, a petition containing 200 signatures was submitted to the Central Goldfields Shire seeking a dedicated soccer facility for the Maryborough Soccer Club.

The submitted petition was assessed to ensure the requirements in the Governance Rules (adopted 24 October 2023) were met.

The petition did contain the specific request of the petitioners or signatories and fulfills the requirements of the Governance Rules.

The Chief Executive Officer and General Manager Infrastructure and Assets Planning are having ongoing discussions with representatives of the Soccer Club in support of their request for a dedicated soccer facility in Maryborough.

Council acknowledges the importance of the Maryborough Soccer Club's service to the local community and its continued commitment into promoting soccer in Maryborough.

REPORT

When a petition is received by Council, the following requirements as set out in the Governance Rules must be followed:

Division 9 – Petitions and Joint Letters

53. Petitions and Joint Letters

53.4

Every petition or joint letter presented to Council must be in writing (other than pencil), contain the request of the petitioners or signatories and be signed by at least 12 people.

53.9

If a petition, joint letter, memorial, or other like application relates to an operational matter, Council must refer it to the Chief Executive Officer for consideration

RISK MANAGEMENT

This report addresses Council's strategic risk Community Well-being - Failure to recognise and manage the impact of changing social and economic conditions on the community through considering the petition seeking a dedicated soccer facility for the Maryborough Soccer Club

CONCLUSION

The petition received by Council does fulfil the requirements as set out in the Governance Rules and as it is an operational matter, has been referred to the Chief Executive Officer for consideration.

Council notes the submitted petition and acknowledges the importance of the Maryborough Soccer Club's service to the local community and its continued commitment into promoting soccer in Maryborough.

ATTACHMENTS

MSC Petition 2025 - Redacted Version



Petition for the Provision of a Dedicated Soccer Facility for the town of Maryborough

Head petitioner details

Name:	[REDACTED] Club President, Maryborough Soccer Club
Address:	[REDACTED] Maryborough. VIC 3465
Telephone / Mobile:	[REDACTED]
Email:	maryboroughsoccer@gmail.com
Signature:	[REDACTED]

Petition Details

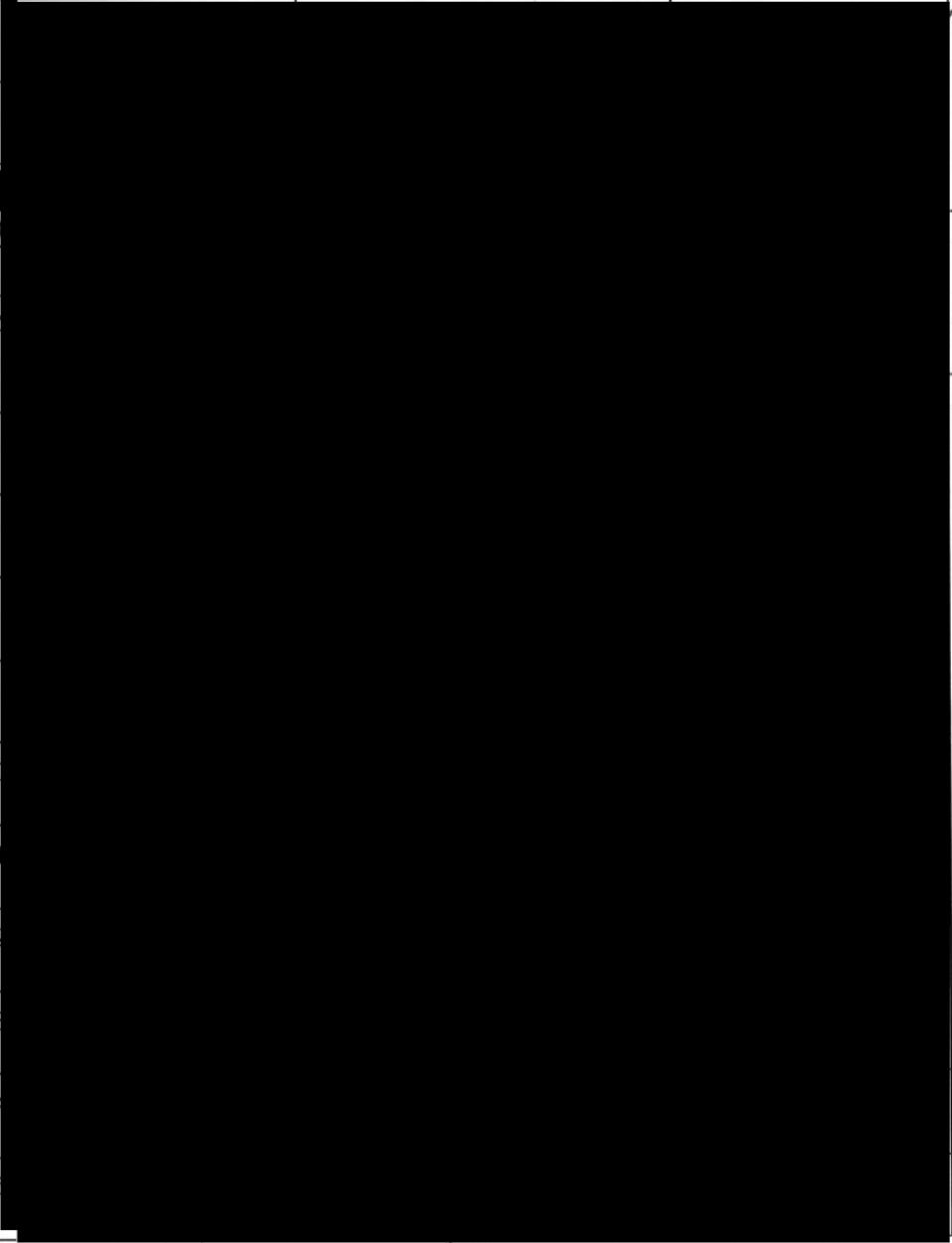
Number of signatories	200
Date submitted to Council	04 / 08 / 20 25
Submission method	☒ In person Central Goldfields Shire, 22 Nolan St, Maryborough. Also submitted via email.
Overview	The Maryborough Soccer Club has been operating in Maryborough since at least 1983 (although there is anecdotal evidence of its existence for decades prior). Despite its longevity within the town and the many years of service that the club has delivered for the community, the Central Goldfields Shire has yet to provide the club with a permanent home that is compliant and purpose built for the game of soccer. With soccer continuing to enjoy growth both nationally and locally, now is the time to for the council to act and deliver a facility that meets the needs of its stakeholders.

All personal information has been redacted in accordance with Council's Governance Rules Division 9 - Petitions and Joint Letters, 53.10 Petitions and Joint Letters.

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Maryborough Soccer Club - Petition for the Provision of a Dedicated Soccer Facility

We the undersigned, support this petition:

Full Name (Head petitioner to complete Line 1)	Full Address	Signature
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Maryborough Soccer Club - Petition for the Provision of a Dedicated Soccer Facility

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Division 9 - Petitions and Joint Letters, 53.10 Petitions and Joint Letters.

Council Meeting Agenda - Wednesday 24 September 2025

Maryborough Soccer Club - Petition for the Provision of a Dedicated Soccer Facility

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Maryborough Soccer Club - Petition for the Provision of a Dedicated Soccer Facility

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Maryborough Soccer Club - Petition for the Provision of a Dedicated Soccer Facility

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Maryborough Soccer Club - Petition for the Provision of a Dedicated Soccer Facility

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Maryborough Soccer Club - Petition for the Provision of a Dedicated Soccer Facility

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Division 9 - Petitions and Joint Letters, 53.10 Petitions and Joint Letters.

Maryborough Soccer Club - Petition for the Provision of a Dedicated Soccer Facility

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Maryborough Soccer Club - Petition for the Provision of a Dedicated Soccer Facility

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Division 9 - Petitions and Joint Letters, 53.10 Petitions and Joint Letters.

Maryborough Soccer Club - Petition for the Provision of a Dedicated Soccer Facility

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Maryborough Soccer Club - Petition for the Provision of a Dedicated Soccer Facility

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Maryborough Soccer Club - Petition for the Provision of a Dedicated Soccer Facility

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Division 9 - Petitions and Joint Letters, 53.10 Petitions and Joint Letters.

7 Council Reports

7.1 Audit and Risk Committee Charter Amendment

Author: Manager Governance Property and Risk

Responsible Officer: Interim General Manager Corporate Performance

The Officer presenting this report, having made enquiries with relevant members of staff, reports that no disclosable interests have been raised in relation to this report.

SUMMARY/PURPOSE

This report is to advise Council of the previous updated Audit and Risk Committee Charter, adopted at the 26 February 2025 Council meeting that did not contain the appendices, as referenced within the Charter.

RECOMMENDATION

That Council adopt the amended Audit and Risk Committee Charter with the attached appendices.

LEGISLATION AND POLICY CONTEXT

Central Goldfields Shire Council's Council Plan 2021-2025:

The Community's vision: **Leading Change**
4. Good planning, governance, and service delivery.
4. Transparent decision making.

Initiative: N/A

BACKGROUND INFORMATION

Section 54 of the Local Government Act 2020 requires Council to prepare and approve an Audit and Risk Committee Charter.

An annual review of the Audit and Risk Committee Charter is an item documented in the Audit and Risk Committee annual workplan.

Council adopted the latest version of the Charter at its February 2025 Council Meeting.

REPORT

The Audit and Risk Committee Charter was adopted at the 26 February 2025 Council Meeting and had no changes, however, it was adopted without the referred appendices included in the Charter. Recommendation will be made to Council to re-adopt the Charter with the appendices.

CONSULTATION/COMMUNICATION

No public consultation is required for the Audit and Risk Committee Charter.

FINANCIAL & RESOURCE IMPLICATIONS

The annual review of the Charter is covered under existing budgets.

RISK MANAGEMENT

This report addresses Council's strategic risk:

Governance - Failure to transparently govern and embrace good governance practices by ensuring the Audit and Risk Committee Charter is meeting the requirements of sections 54(1) and (2) of the Act.

CONCLUSION

The Audit and Risk Committee Charter along with the appendices is presented to Council for adoption to adhere to governance best practice.

ATTACHMENTS

1. Audit and Risk Committee Charter 2025 [7.1.1]

AUDIT AND RISK COMMITTEE CHARTER



Directorate:	Corporate Performance
Responsible Manager:	Manager Governance, Property and Risk
Review Due:	February 2026
Adoption:	Council
Date Adopted:	26 February 2025

Acknowledgement

Central Goldfields Shire Council acknowledges and extends appreciation for the Dja Dja Wurrung People, the Traditional Owners of the land that we are on.

We pay our respects to leaders and Elders past, present and emerging for they hold the memories, the traditions, the culture, and the hopes of all Dja Dja Wurrung People.

We express our gratitude in the sharing of this land, our sorrow for the personal, spiritual, and cultural costs of that sharing and our hope that we may walk forward together in harmony and in the spirit of healing.

1. Background

Section 53 of the Local Government Act 2020 ("the Act") requires all councils to establish an audit and risk committee. Central Goldfields Shire Council ("Council") has constituted an Audit and Risk Committee ("the Committee") to meet this requirement. Section 54 of the Act requires that councils must prepare and approve an Audit and Risk Committee Charter.

This Charter has been developed to comply with the Act and facilitate the operation of the Committee and sets out its functions and responsibilities, authority, composition, remuneration, meetings, responsibilities, publicly available information and review.

The Committee's role is to monitor, review and advise Council on the standard of its financial control, risk management and corporate governance.

2. Scope

This charter applies to all Audit and Risk Committee members, Councillors who are members of the Committee, the Internal and External auditors and relevant Council officers as defined in Roles and Responsibilities section (appendix 1).

3. Authority

The Committee is an advisory committee and does not have any delegated powers, executive powers, management functions, or delegated financial responsibility.

AUDIT AND RISK COMMITTEE CHARTER

The Act states that the Audit and Risk Committee is not a delegated committee as per the provisions under section 53(2) of the Act.

The Central Goldfields Shire Council authorises the Committee within its functions and responsibilities to:

- Endorse documents and reports that must be approved by Council, including annual financial reports, and annual performance statements
- Monitor policies and procedures compliance with the overarching governance principles in the Act, and regulations and any ministerial directions;
- Oversee internal and external audit plans, including audit plans with an outlook of greater than one year;
- Provide advice and make recommendations to Council on matters within its areas of responsibility, including new and revised policies relevant to the work of Audit and Risk;
- Subject to agreement with the CEO, retain counsel of relevant independent experts where it considers that is necessary in order to execute its responsibilities;
- Seek any relevant information it requires from Council, Council Officers (who are expected to co-operate with the Committee's requests) and external parties;
- Meet with Council Officers, internal and external auditors and other parties as required to discharge its responsibilities.
- The Committee will, through the CEO, have access to appropriate management support to enable it to discharge its responsibilities effectively.

4. Functions and responsibilities

The Committee's functions and responsibilities are to:

- Monitor the compliance of Council policies and procedures with:
 - The overarching governance principles;
 - The Act and the regulations and any Ministerial directions.
- Monitor Council financial and performance reporting;
- Monitor and provide advice on risk management and fraud prevention systems and controls;
- Have an annual work program (detailed in section 7 below);
- Undertake an annual assessment of its performance against the Charter, and provide a copy of the assessment to the CEO (for tabling at the next Council meeting);
- Provide a Biannual Report of its activities to Council;
- Enhance the credibility and the objectivity of the financial reporting of Council;
- Support the identification and management of enterprise-wide material risks of Council;
- Advise Council on systems and processes designed to ensure compliance with the Act and other relevant laws and regulations and consistency of best practice guidelines;

AUDIT AND RISK COMMITTEE CHARTER

- Advise Council on the establishment, effectiveness and maintenance of controls and systems to safeguard financial and physical resources, and mitigation of risks that may adversely affect achievement of Council objectives;
- Advise Council on the establishment, effectiveness and maintenance of controls and systems to safeguard its governance obligations and promote a culture of accountability and transparency;
- Advise Council on the systems and processes which protect against fraud, corruption and irregularities.
- The Committee has no executive role. It is independent of management and reports to the Council providing advice to facilitate Council decision making.

5. Membership and Tenure

The Committee will consist of five (5) voting members appointed by Council, three (3) of whom must be independent members with one (1) appointed as the Chair. Two Councillors will be appointed by Council. Council employees or contractors are not permitted to be members of the Committee.

Independent Members

- Independent members will be sought by way of external public advertisement seeking expressions of interest;
- Independent members will be appointed for three (3)-year terms;
- Independent members may be reappointed for two (2) additional three (3)-year terms subject to satisfactory performance, that is, a maximum of nine years;
- Independent members must collectively have expertise in financial management and reporting and risk management and also experience in public sector management;
- Further the Committee should, collectively possess sufficient knowledge and strategic skills as outlined in the skills matrix
- Independent members' terms of appointment will be set so that as far as possible only one member retires at a time in order to minimise the loss of knowledge of Council's business that may occur on change of membership;
- Remuneration will be paid to independent members as approved by Council from time to time;

Councillor Members

- Councillor members will be appointed to the Committee by Council resolution annually;
- Should an appointed Councillor member not be able to attend a Committee meeting, Council can appoint an alternate member to act in such circumstances, either on a meeting-by-meeting basis or for the entire year;

Chairperson

The Chairperson of the Committee must be an independent member (section 53(4) of the Act);

- When a vacancy arises in the position of Chair, Council undertake recruitment to

AUDIT AND RISK COMMITTEE CHARTER

appoint the Chairperson of the Committee, in accordance with 4.2, and determine the term;

- Current independent members will be eligible to be considered in the recruitment for a Chairperson;
- If the Chairperson is unable to attend a meeting, the members in attendance at the meeting will appoint a Chairperson for that meeting from among the attending members;

5.1 Quorum for Meetings

- A quorum shall comprise at least one Councillor member and two independent members;

5.2 Recruitment and Selection

- Council will develop and maintain a skills matrix to identify the skills and/or experience required by the Committee;
- On the retirement or resignation of an Independent Member, the skills matrix will be considered to identify the skills and/or experience to be sought in a new Independent Member;
- An advertisement seeking a new Independent Member will be published in an appropriate public market identifying any specific skills and experience sought by the Committee;
- Applications for the vacancy will be reviewed and shortlisted by the CEO or delegate, in consultation with the Chair or, if the Chair is not available, an Independent Member of the Committee;
- A panel will be convened to interview and recommend to the Committee for endorsement a candidate's appointment.

The panel will comprise of the following:

- The Chair, or an Independent member if the Chair is unavailable;
- One (1) or more Councillor member of the Committee; and
- The CEO or delegate(s).
- The panel may recommend a single candidate or a short list for the Committee's consideration.
- The Committee will provide its recommendation of a candidate's appointment to the next practicable Council Meeting.

5.3 Induction

All Independent Members are to be provided with an induction to Council and the Committee. The induction material must include, but is not limited to:

- Relevant financial reports;
- Audit reports;
- Minutes of the last four Committee meetings;
- The internal auditors reports from the previous 12 months;
- Reports on any relevant investigations;

AUDIT AND RISK COMMITTEE CHARTER

- Council's risk registers;
- Relevant Council policies and procedures; and
- The Committee Charter.

If the Independent Member/s require a one-on-one induction, Council officers, as directed by the CEO, will undertake the induction for the new Independent Member/s.

All Councillors are provided with the Committee Charter, Minutes of the last four Committee Meetings and details of the qualifications and experience of the Independent Members of the Committee as part of the Councillor induction program.

5.4 Role of the Chair

The role of the Chair is to:

- In consultation with the CEO, or delegate, set the matters to be included on the agenda for each meeting of the Committee;
- Chair all meetings of the Committee and oversee how the meetings are conducted;
- Determine the actions to be taken in relation to items discussed at the meeting;
- Participate in the evaluation for the appointment of the internal auditor;
- Lead the annual assessment of the performance of the Committee and provide a copy of the annual assessment to the CEO for tabling at the next Council Meeting.

5.5 Decision making out of session

The Chair of the Committee has authority to refer any matter for a discussion and decision making out of session, e.g. via email.

Any decisions made out of session will need to be ratified at the next Committee Meeting.

5.6 Remuneration

Section 53(6) of the Act allows for the payment of a fee to Independent Members of the Committee.

Council will pay a sitting fee to the Chair and Independent Members of the Committee. This fee will be reviewed as part of Council's annual budget process and will be subject to annual CPI indexation.

In addition, each Independent Member will be entitled to claim up to \$500.00 per annum in travel expense based on the per kilometre rate set by the Commissioner of Taxation.

5.7 Insurance and Indemnity

Council must indemnify and keep indemnified each member of the Committee, exercising any function or power on behalf of a Council against all actions or claims (whether arising during or after the term of office or employment of that Councillor or member) in respect of any act or thing done or omitted to be done in good faith in the exercise or purported exercise of any function or power conferred on the Committee or member of the Committee under this or any other Act.

Council's insurance policies shall cover members of the Committee while engaged in the business of the Committee.

6. Meetings

AUDIT AND RISK COMMITTEE CHARTER

- The Committee will meet at least four (4) times a year, with the authority to convene additional meetings, as circumstances require at the discretion of the Chief Executive Officer or at the written request of the Committee, the external auditor, or the internal auditor;
- Council's Governance Rules will apply to the conduct of meetings unless alternate procedures are stipulated in this Charter;
- All Committee members are expected to attend each meeting, in person or virtually;
- The Committee may invite members of management, auditors or others to attend meetings and provide pertinent information, as necessary;
- The Committee may hold private meetings with the auditors if required;
- Meeting agendas and related papers will be prepared and provided to members, five (5) days in advance of meetings (wherever possible);
- Minutes of meetings will be kept and action items recorded and monitored;
- The CEO, General Manager Corporate Performance, General Manager Infrastructure Assets and Planning, General Manager Community Wellbeing and Manager Governance Property and Risk will attend the meetings in an "ex officio" capacity. On the direction of the CEO, other Council officers may attend the Committee in an "ex officio" capacity, or at the request of the Committee;
- The Mayor may attend meetings in an "ex officio" capacity. All other Councillors are invited to attend the meetings as an observer, not as an active participant in the meetings.
- As the Audit and Risk Committee is an advisory committee of Council meetings are not open to the public.

7. Committee Member Obligations

Committee members are expected to be aware of their obligations under Section 53 of the Act. These obligations relate to misuse of position as a member of the Committee (Section 123), confidential information (Section 125) and conflict of interest (Sections 126 to 131). Details about these obligations are included in Appendix 2 to this Charter.

Upon appointment, Independent Members are required to sign a confidentiality agreement (Appendix 3).

Committee Members must act in accordance with the confidentiality provisions in sections 3 and 125 of the Local Government Act 2020. Additionally, Committee members shall not directly or indirectly release or make available to any person any information relating to the work or discussions of the Committee, except in accordance with any direction of the Council.

Failure to comply with the provisions of the Act with regard to conflicts of interest and other offenses carrying a statutory penalty may result in the Member's appointment being terminated.

The Committee members are also required to complete Personal Interest Returns within thirty (30) days of becoming a Member of the Committee and Biannual Personal Interest Return every six (6) months.

AUDIT AND RISK COMMITTEE CHARTER

In addition to any declarations made in a Return of Interest, members of the Committee must declare any past or current relationships that may or may be perceived to impair their independence. This is required even if these relationships would not be considered a conflict of interest under the relevant sections of the Act. Such relationships include (but are not limited to) employment, consulting, advisory, supplier or contractual roles or relationships.

8. Responsibilities of the Committee

The Committee will carry out the following responsibilities.

8.1 Financial and Performance Reporting

- At least annually review significant accounting and external reporting issues, including complex or unusual transactions, transactions and balances in areas where judgement is required, changes to accounting policies, recent accounting, professional and regulatory pronouncements and legislative changes, and understand their effect on the annual financial report and the audit thereof;
- At least annually review changes to the Local Government Performance Reporting Framework (LGPRF) and understand the impact of those changes on Council's performance indicators;
- Receive and review the annual financial report and annual performance statement and consider whether they are complete, consistent with information known to Committee members, reflect appropriate accounting treatments and adequately disclose Council's financial performance and position including providing a recommendation to Council;
- Review with management and the external auditors the results of the audit, including any difficulties encountered by the auditors and how they were resolved;
- Recommend the adoption of the annual financial report and annual performance statement to Council; and
- Review the appropriateness of the format and content of periodic management financial reports and performance statements to Council as required.

8.2 Internal Control Environment

- Review the adequacy and effectiveness of key policies, systems and controls for providing a sound internal control environment. This should be done on a rotational basis over a three (3) to four (4) year period;
- Determine whether systems and controls are reviewed regularly and updated where required and comply with the overarching governance principles, the Act and regulations and ministerial directions (e.g. in respect of risk, finance, business continuity, delegation, equal employment opportunity, workplace health and safety, privacy, etc.);
- Monitor significant changes to systems and controls to assess whether those changes significantly impact Council's risk profile;
- Ensure that a programme is in place to test compliance with systems and controls;

8.3 Risk Management

- Review annually the effectiveness of Council's risk management framework;

AUDIT AND RISK COMMITTEE CHARTER

- Review Council's risk appetite statement and the degree of alignment with Council's risk profile;
- Review Council's risk profile and the changes occurring in the profile from meeting to meeting;
- Review Council's treatment plans for significant risks, including the timeliness of mitigating actions and progress against those plans;
- Review the insurance programme annually prior to renewal; and
- Review the approach to business continuity planning arrangements, including whether business continuity and disaster recovery plans have been regularly updated and tested.

8.4 Fraud Prevention Systems and Controls

- Review Council's Fraud Prevention policies and controls, including the Fraud Control Plan and fraud awareness programmes at least every two (2) years;
- Receive reports from management about actual or suspected instances of fraud or corruption including analysis of the underlying control failures and action taken to address each event; and
- Review reports by management about the actions taken by Council to report such matters to the appropriate integrity bodies.

8.5 Internal Audit

- Review the Internal Audit Charter annually to determine that it provides an appropriate functional and organisational framework to enable Council's internal audit function to operate effectively and without limitations;
- Review and endorse the three (3) year strategic internal audit plan, the annual internal audit plan and any significant changes to them for consideration by Council;
- Review progress on delivery of annual internal audit plan;
- Review and recommend proposed scopes for each review in the annual internal audit plan;
- Review reports on internal audit reviews, including recommendations for improvement arising from those reviews;
- Meet with the leader of the internal audit function at least annually in the absence of management;
- Monitor action by management on internal audit findings and recommendations;
- Review the effectiveness of the internal audit function and ensure that it has appropriate authority within Council and has no unjustified limitations on its work;
- Ensure that the Committee is aware of and appropriately represented with regard to any proposed changes to the appointment of the internal audit service provider, including being appropriately briefed on the need for any proposed change;
- Recommend to Council, if necessary, the termination of the internal audit Contractor.

AUDIT AND RISK COMMITTEE CHARTER

8.6 External Audit

- Annually review and endorse the external audit scope and plan proposed by the external auditor;
- Discuss with the external auditor any audit issues encountered in the normal course of audit work, including any restriction on scope of work or access to information;
- Ensure that significant findings and recommendations made by the external auditor, and management's responses to them, are appropriate and are acted upon in a timely manner;
- Review the effectiveness of the external audit function and ensure that the Victorian Auditor General's Office (VAGO) is aware of the Committee's views;
- Consider the findings and recommendations of any relevant performance audits undertaken by VAGO and monitor Council's responses to them; and
- Meet with the external auditor at least annually in the absence of management.

8.7 Compliance Management

- Review the systems and processes implemented by Council for monitoring compliance with relevant legislation and regulations and the results of management's follow up of any instances of non-compliance;
- Review the processes for communicating Council's Employee Code of Conduct to employees and contractors and for monitoring compliance with the Code;
- Obtain briefings on any significant compliance matters; and
- Receive reports from management on the findings of any examinations by regulatory or integrity agencies (whether related to investigations at Council or other agencies), such as the Ombudsman, IBAC, Victoria Government Inspectorate, etc. and monitor Council's responses.

8.8 Other matters which fall within the Committee's Charter:

- Address issues referred to the attention of the Committee, including requests from Council for advice
- Review quarterly a management report detailing the expenses and reimbursement of out-of-pocket expenses of Councillors and members of delegated committees and if appropriate, make recommendations for Council's consideration;
- Through the Chief Executive Officer, the Committee may obtain information and advice on any Council matter that falls within the Committee's Charter.

9. Reporting of Audit and Risk Committee Activities

- Minutes of Committee meetings will be provided to Council at the first available opportunity after Committee endorsement;
- The Chairperson will prepare a report to Council through the Chief Executive Officer on the Committee's activities twice (2) per annum. The report will be endorsed by the Committee (out of session) before being provided to the Chief Executive Officer. One of these reports will be prepared after the meeting at which the annual financial report and the annual performance statement have been considered and recommended to Council for adoption, such report indicating how the Committee has discharged its responsibilities as set out in this Charter for the

previous year.

9.1 Performance Evaluation

- The Committee shall undertake a process to evaluate its performance annually and report the outcomes of the evaluation process to Council through the Chief Executive Officer, including recommendations for any opportunities for improvement. The evaluation will include feedback from both Committee members and senior officers who have regular interactions with the Committee.
- As part of the annual performance evaluation, the Audit and Risk Committee will consider the skills matrix (4.2) to ensure the Committee can effectively undertake its role.
- Committee members may request through the Chair for appropriate training to be sourced to assist them to fulfil their role.

9.2 Committee Member Regulatory Obligations

Committee members are expected to be aware of their obligations under Section 53 of the Act. These obligations relate to misuse of position as a member of the Committee (Section 123), confidential information (Section 125) and conflict of interest (Sections 126 to 131). Details about these obligations are included in Appendix A to this Charter.

9.3 Review of Charter

The Committee shall review and assess the adequacy of the Charter annually and submit requests to Council through the Chief Executive Officer for revisions and improvements for Council adoption.

10. Control Information

Author	Manager Governance, Property and Risk
Responsible Officer	General Manager Corporate Performance
Date adopted by Council:	TBC
Revision History	March 2011 November 2013 June 2015 March 2017 (Version 2) March 2019 March 2020 July 2020 February 2022 December 2023 January 2025
Next Review	February 2026

Appendix 1

Roles and Responsibilities

Roles and responsibilities with respect to Committee function, as well as the implementation, communication and compliance monitoring of this Charter, are as follows:

Party / Parties	Roles and Responsibilities
Chief Executive Officer	Overall responsibility for policy implementation and compliance. Ensure compliance with the Charter by all Audit and Risk Committee members. While not a member of the Committee, when practicable and appropriate will attend all meetings of the Committee and provide guidance and advice. Will also: - ensure that an appropriate agenda is formulated for scheduled Committee meetings and circulated to members in a timely fashion; - facilitate meetings by arranging for members of management, auditors or others to attend to provide pertinent information, as necessary; - provide secretariat services in respect of matters before the Committee; - after meetings of the Committee, ensure that a report describing the activities of the Committee and explaining any recommendations or key findings is tabled at the next Council meeting; - table other reports of the Committee at meetings of the Council when required by the Act and when requested by the Committee; - ensure that accurate minutes of scheduled Committee meetings are taken, circulated to Committee members, Councillors and others in a timely fashion and once confirmed, stored securely in Council's electronic document record management system; - coordinate the selection process for independent external Committee members and together with the Committee Chair and the Mayor, comprise the interview panel for these positions; and - together with the Committee Chair, address any matters of concern arising in respect of a Committee member's performance or conduct.
Chair	Conduct meetings efficiently to ensure all matters listed for consideration are afforded appropriate time and attention. Exercise a casting vote where: (a) consensus cannot be reached; (b) a formal vote is required to resolve the matter; - and (c) voting numbers are equal. Approve the unconfirmed minutes of each meeting

Party / Parties	Roles and Responsibilities
	for circulation to Committee members, Councillors and others as determined by the Committee. Together with the Mayor and the CEO, participate in the selection process for independent external Committee members. Together with the Chief Executive Officer, address any matters of concern arising in respect of a Committee member's performance or conduct.
Committee Members	Actively participate in and contribute to the work of the Committee Complete a self-assessment survey and contribute actively to the annual evaluation of the performance of the Audit and Risk Committee against the Committee Charter. Make every effort to attend scheduled meetings of the Committee. In accordance with section 130 of the Act (Disclosure of Conflict of Interest), make a full disclosure of all conflicts of interest prior to discussion of the matter for which the conflict of interest has arisen. Further, having declared such a conflict, leave the room and remain outside the room and any gallery or other area in view or hearing of the room until the matter has been concluded. As prescribed by section 123 of the Act, members must not misuse their position on the Committee to gain or attempt to gain, directly or indirectly, an advantage for themselves or for any other person; or cause, or attempt to cause, detriment to Council or any person. In accordance with section 125 of the Act (Confidential Information) members must not intentionally or recklessly disclose information that the person knows or should reasonably know to be confidential.
Internal Auditor	Under contract to Council, the internal auditor reports to the Committee on a quarterly basis on the outcomes of a range of audits of Council's operations including: - internal control systems, policies and procedures and their effectiveness; - compliance with Council policies and procedures and any relevant government legislation; - financial systems and processes; areas of risk exposure and the way in which these are managed; and special investigations or assignments as requested by the Committee. The focus of audits undertaken will be documented in

Party / Parties	Roles and Responsibilities
	a three to five-year internal Audit Plan adopted by Council. The plan will be formulated through a consultative process involving (as a minimum) the internal auditor, the Committee and management. The internal auditor will meet with the Committee at least once a year without management being present, to discuss any issues arising from internal audits carried out during the year. Unless determined otherwise by the Committee, this will occur at the meeting at which the Committee reviews the Internal Audit Plan for the coming year (April). The role of the internal auditor is independent of and separate to that of the external auditor.
External Auditor	As an agent of the Victorian Government Auditor-General, the external auditor forms an opinion on Council's financial report and performance statement and provides a copy of their Final Management Letter (audit report) to Council and the responsible Minister. The external auditor reports to a joint meeting of Council and Audit and Risk Committee annually on the completed draft financial report and performance statements for that year. At this meeting the findings of the external audit are discussed with the external auditor, focusing on issues such as: • any major issues that arose during the audit; • any accounting and audit judgements; and • levels of errors identified during the audit. At least annually, an opportunity will be provided for the external auditor to meet with the Committee without management being present, to discuss their remit and any other relevant issues. The Committee may request a meeting with the external auditor at any other time during the year, as/if required. From time to time the external auditor may request and will be provided with copies of final reports prepared by the internal auditor.
Mayors	Together with the Committee Chair and the Chief Executive Officer, participate in the selection process for independent external Committee members.
Officers in Attendance	General Manager and/or Manager responsible for corporate governance, Manager responsible for finance and Manager responsible for risk will attend all meetings of the Committee where practicable and appropriate. Other members of Council's staff will attend Committee meetings from time to time to present a

Party / Parties	Roles and Responsibilities
	range of recurring and one-off reports and when requested to do so by the Committee Chair, provide advice and information.

Appendix 2

Guidance to Members

LGA Section	LGA Requirement
Misuse of Position	
123(1)	A Committee member must not intentionally misuse their position to: Gain or attempt to gain, directly or indirectly, an advantage for themselves or for any other person; or Cause, or attempt to cause, detriment to the Council or another person
123(3)	Circumstances involving misuse of a position by a member of the Committee include: Making improper use of information acquired as a result of being a member of the Committee; or Disclosing information that is confidential information; or Directing or improperly influencing, or seeking to direct or improperly influence, a member of Council staff; or Exercising or performing, or purporting to exercise or perform, a power, duty or function that the person is not authorised to exercise or perform; or Using public funds or resources in a manner that is improper or unauthorised; or Participating in a decision on a matter in which the member has a conflict of interest.
Confidential Information	
125	A member of the Committee must not intentionally or recklessly disclose information that the member knows, or should reasonably know, is confidential information. There are some exemptions to this requirement, the key one being that if the information disclosed by the member has been determined by Council to be publicly available.
Conflicts of Interest	
126	A member of the Committee has a conflict of interest if the member has: A general conflict of interest as described in Section 127; or A material conflict of interest as described in Section 128.
127	A member of the Committee has a general conflict of interest in a matter if an impartial, fair-minded person would consider that the members private interests could result in that member acting in a manner that is contrary to their public duty as a member of the Committee.
128	A member of the Committee has a material conflict of interest in a matter if an affected person would gain a benefit or suffer a loss depending on the outcome of the matter.
Please Note <i>The above guidance is not verbatim from the Act and does not include all details as explained in Part 6, Division 1 of the Act. For a full understanding of the requirements of the Act in relation to the matters summarised above, members are expected to make themselves fully aware of the requirements of the Act.</i>	

Appendix 3

AUDIT AND RISK COMMITTEE CONFIDENTIALITY AGREEMENT

THIS AGREEMENT is made the _____ day of _____ 20

BETWEEN

AND CENTRAL GOLDFIELDS SHIRE COUNCIL

I herewith agree that I must not, whether during or after my membership of the Central Goldfields Shire Council Audit and Risk Committee, unless expressly authorised by the Chief Executive Officer or in accordance with the law, make any disclosure or use of:

- a. Any information or trade secrets of the Council;
- b. The position of the Council or any Councillor or Council Officer on any confidential matter;
- c. Any other information whatsoever, the disclosure of which may be detrimental to the interest of the Council or of any other person who has provided it to the Council on a confidential basis; unless I am required to disclose the information by law.

The termination or expiry of my membership of the Committee, for whatever reason, does not affect or derogate from my obligations of confidentiality set out above.

Signed by:

.....

Name: AUDIT AND RISK COMMITTEE MEMBER

Signed for and on behalf of Central Goldfields Shire Council

.....

<CEO Name here>

CHIEF EXECUTIVE OFFICER

7.2 End of Financial Year 2024/25 Financial Statement, Performance Statement & Governance and Management Checklist

Author Manager Finance

Responsible Officer: Interim General Manager Corporate Performance

The Officer presenting this report, having made enquiries with relevant members of staff, reports that no disclosable interests have been raised in relation to this report.

SUMMARY/PURPOSE

The purpose of this report is to brief Council on the draft Financial and Performance Statements and Governance and Management Checklist for FY2024/25, to seek in principle approval for the Statements.

The report to Council will also request for two Councillors on behalf of Council to certify the Statements in their final form.

RECOMMENDATION

That Council:

1. Gives its approval in principle to the Annual Financial Report and Performance Statement for the financial year 2024/25.
2. Nominates and authorises two Councillors to certify the Financial and Performance Statements in their final form on behalf of, and with the full authority of the Council.

LEGISLATION AND POLICY CONTEXT

Central Goldfields Shire Council's Council Plan 2021-2025:

The Community's vision: **Leading Change**

4. Effective and sustainable financial management.

Initiative: N/A

Section 131 of the Act requires Council to prepare an annual report in each financial year. Council must comply with the following sections of *Local Government Act 2020 (the Act)*.

Section 99 Preparation of annual report states that:

- (1) As soon as practicable after the end of the financial year, a Council must cause it to be prepared in accordance with section 98, the performance statement and financial statements of the Council for the financial year.
- (2) The Council, after passing a resolution giving its approval in principle to the performance statement and financial statements, must submit the statements to the auditor for reporting on the audit.
- (3) The Council must ensure that the performance statement and financial statements, in their final form after any changes recommended or agreed by the auditor have been made, are certified in accordance with the regulations by—
 - (a) Two (2) Councillors authorised by the Council for the purposes of this subsection; and
 - (b) any other person prescribed by the regulations for the purposes of this subsection.
- (4) The auditor must prepare a report on the performance statement.

Note The auditor is required under Part 3 of the Audit Act 1994 to prepare a report on the financial statements.

(5) The auditor must not sign a report under subsection (4) or under Part 3 of the Audit Act 1994 unless the performance statement or the financial statements (as applicable) have been certified under subsection (3).

Section 100 - Meeting to consider annual report states that:

(1) For the purposes of section 18(1)(d), the Mayor must report on the implementation of the Council Plan by presenting the annual report at a Council meeting open to the public.

(2) The Council meeting must be held—

(a) in the year of a general election, on a day not later than the day before election day and;

(b) in any other year, within 4 months of the end of the financial year

BACKGROUND INFORMATION

The financial reports for financial year ended 30 June 2025 have been prepared in line with Australian Accounting Standards and the *Local Government Act (2020)*.

This also presents a comparison to budget and prior year (2023/24).

Prior to submitting its Financial and Performance Statements to the Auditor-General, Council must formally review the Statements and pass a resolution giving in principle approval.

Councillors must also be authorised to certify the Statements once amendments or changes requested by the Auditor-General have been made.

It is also a requirement that Council's Audit and Risk Committee has given its in principle support to the Statements.

Members of the Audit and Risk Committee reviewed the accounts on 8 September 2025 and support Council give approval in principle to the audited statements.

A resolution that Council agrees with the statements in principle (the 'in principle' statements) and authorises two specific Councillors to sign the final statements on behalf of, and with the full authority of, the Council is required.

The 'in principle' statements and the Council resolution are then forwarded to the Auditor-General's service provider.

The 'in principle' statements, the Council resolution and the audit service provider's recommended audit report are then forwarded to the Auditor-General who reviews the statements and requests for changes where appropriate.

These changes are incorporated into statements where appropriate.

Any matters of significance, including proposed qualification issues, not previously considered by the Council are reported to Council prior to the formal sign-off of the statements by the two designated Councillors. When both Council and the Auditor-General are satisfied with the statements they are signed by the nominated Councillors and forwarded to the Auditor-General.

REPORT

The financial results for the FY2024/25 represent a year of challenges, major business decisions, finalisation of many multi-year projects as well as the impact and decisions made by other levels of government.

Whilst the results show an operating surplus and underlying deficit, it is important to recognise that many influencing factors are sector wide, not just reflecting Central Goldfields Shire.

Council has recognised over the past few years the ever-increasing financial pressures on Councils and in response to this, adopted its first Financial Sustainability Strategy in June 2024.

Whilst this does not impact the FY2024/25 results, it provides guidance on future decision making for Council and ensures Council is doing everything in its power to take control of its own financial wellbeing.

Council's result has been impacted materially by 6 factors:

- Timing of Federal Assistance Grants
- Rejected claims associated with emergency flood event
- Backfill of critical staffing positions with contractors during the year
- Unsuccessful capital grant application of \$745k for bridge renewal
- Increase in Workcover and insurance cost

The Financial Report includes:

- Cash Position;
- Income Statement;
- Statement of Capital Works;
- Balance Sheet

Cash Position

The cash position of Council can vary significantly depending on timing of grants received.

The closing cash balance as at 30 June 2025 was \$4.8m.

This represents an increase of \$4.1m on prior year. However, looking at this cash balance in isolation does not give a true indication of the cash position as at 30 June 2025.

To determine the true cash position council needs to consider the restricted cash (cash that is tied to a specific project or has to be used for a specific purpose).

The table below details the true cash position, over the past three years.

Council financial position	2025	2024	2023
<i>Total Cash position</i>	<i>\$'000s</i>	<i>\$'000s</i>	<i>\$'000s</i>
Cash	4,797	676	5,180
Term deposits	-	-	11,500
Total Cash position	4,797	676	16,680
Restricted cash			
Trust funds	803	687	653
Unearned revenue	5,563	4,089	8,240
Restricted for other purposes	621	-	3,530
Total Restricted cash	6,987	4,776	12,423
Unrestricted cash position	- 2,190	- 4,100	4,257

The unrestricted cash position of negative \$2.2m indicates Council will need to use cash received in FY2025/26 to finalise FY2024/25 projects.

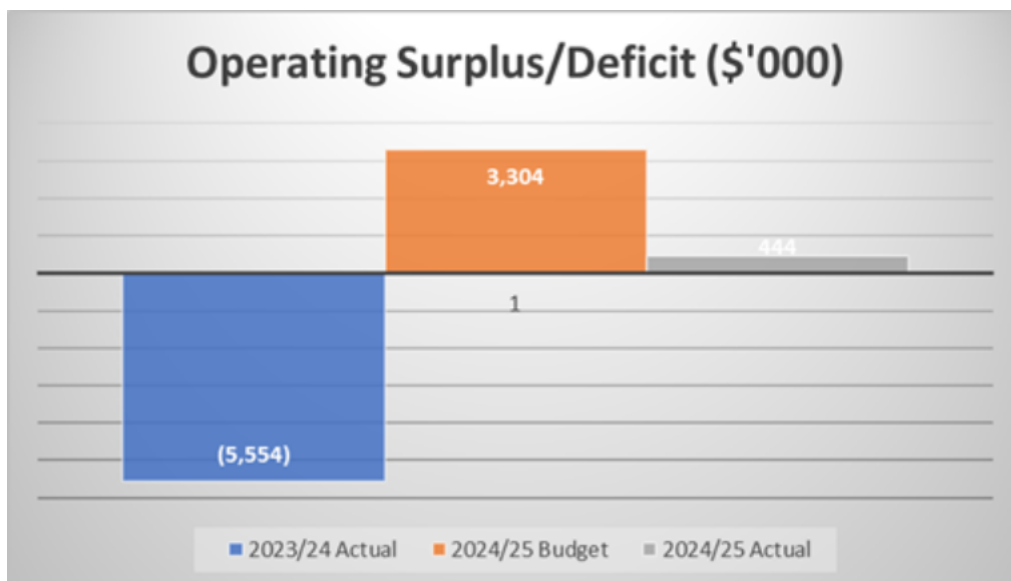
The cash position of the Council is paramount; it is important to note the below material impacts:

- Federal assistance grants paid both 2024/25 and partial of 25/26 in FY24/25 which resulted an operating surplus as this is untied grant and it must be recognised for the financial year received
- Rejected claim for emergency flood event 2022 of around \$350k which now consider council cash used which was not budgeted

Income Statement

The operating result for the period to 30 June 2025 was a surplus of \$0.4m, a decrease on budget of \$2.9m.

The graph below depicts the movement.

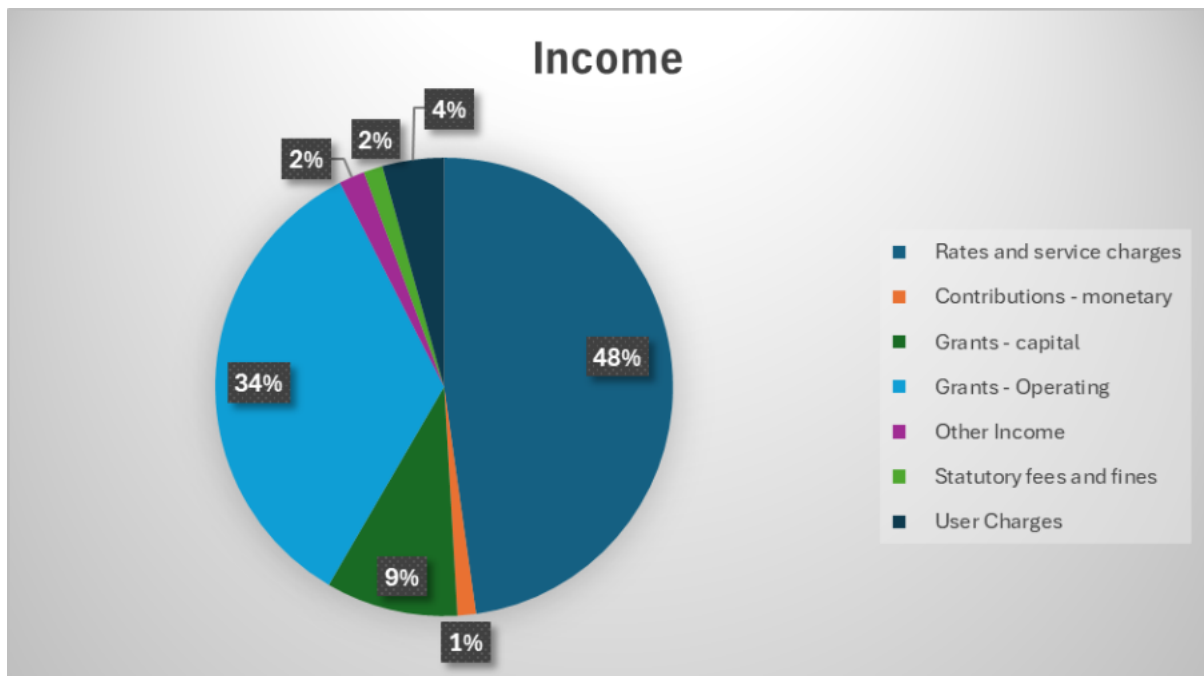


The table below shows the comparison between FY2024/25 and FY2023/24 actuals and FY2024/25 actual and FY2024/25 budget.

	2023/24 YTD Actuals	2024/25 YTD Budgets	2024/25 YTD Actuals	Variance Year on Year	Variance Budget vs Actual
	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s
Income	33,533	38,245	38,181	4,648	(64)
Rates and service charges	17,523	18,084	18,236	713	152
Contributions - monetary	275	210	502	227	292
Grants - capital	5,162	7,512	3,560	(1,602)	(3,952)
Grants - Operating	7,486	9,741	13,010	5,524	3,269
Other Income	942	726	694	(248)	(32)
Statutory fees and fines	477	511	517	40	6
User Charges	1,668	1,461	1,662	(6)	201
Expenses	(39,087)	(34,941)	(37,737)	1,350	(2,796)
Bad and doubtful debts	(12)	(1)	(11)	1	(10)
Borrowing costs	(121)	(99)	(120)	1	(21)
Depreciation	(8,010)	(8,264)	(8,563)	(553)	(299)
Employee costs	(16,029)	(15,338)	(15,518)	511	(180)
Materials and services	(13,824)	(10,861)	(12,914)	910	(2,053)
Net loss on disposal of property, infrastructure, plant and equip	(740)	0	(255)	485	(255)
Other Expenses	(351)	(378)	(356)	(5)	22
Surplus/Deficit	(5,554)	3,304	444	5,998	(2,860)

Income

The table below shows the income received by council in FY2024/25.



Total income for the year was \$38.2m which was \$4.6m higher than 2023/24 and \$0.1m lower than budget. The biggest movement was in grant income.

Operating grant income was increased due to Federal Assistance Grants received in July 2024 for FY2024/25 and partial received of \$2.8m in June 2025 for FY2025/26.

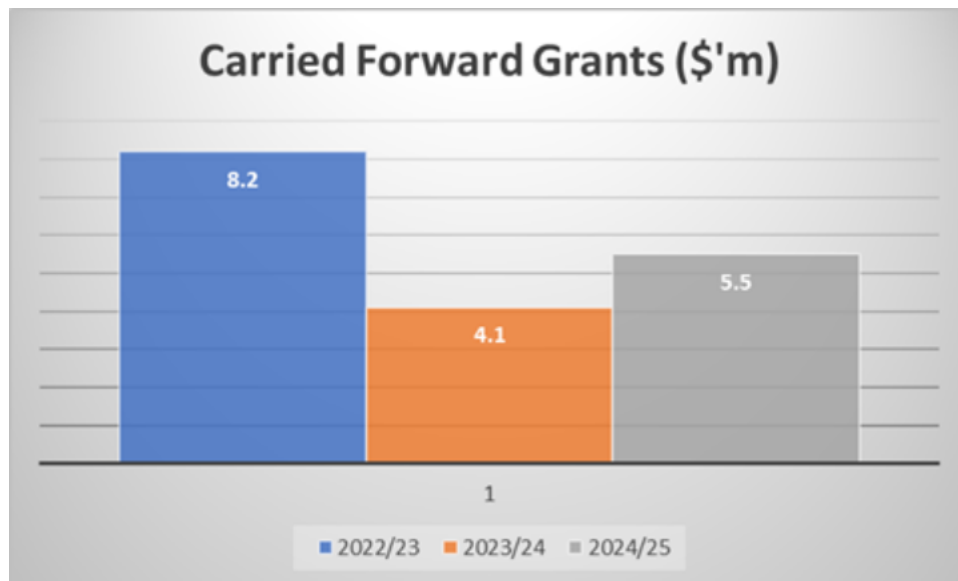
As this grant is an untied grant, it must be recognised as revenue for the financial year it received.

Operating grant received this year relating to bush fire and storm projects completed in FY23/24.

Capital Grant income is \$3.6m compared to the budget of \$7.5m with a variance of \$3.9m was due to underspend in the current year capital works program.

It also includes a \$745k unsuccessfully grant application for bridge renewal and withdrawn of \$1m capital grant funding through the Growing Regions Funds for the outdoor pool.

The table below shows the movement in carried forward grants over the past 3 years:



The main projects that make up the carried forward amount of \$5.5m are:

Operating

- Council Flood Support Fund \$0.6m
- VicHealth Local Government Partnership \$0.1m
- Energy Breakthrough Managed Service \$0.2m
- Central Enrolment Kinder \$0.1m
- Carisbrook Flood Management Plan \$0.1m
- Flood Study Implementation Support \$0.1m
- Community Recovery Hubs Program Flood Works \$0.1m

Capital

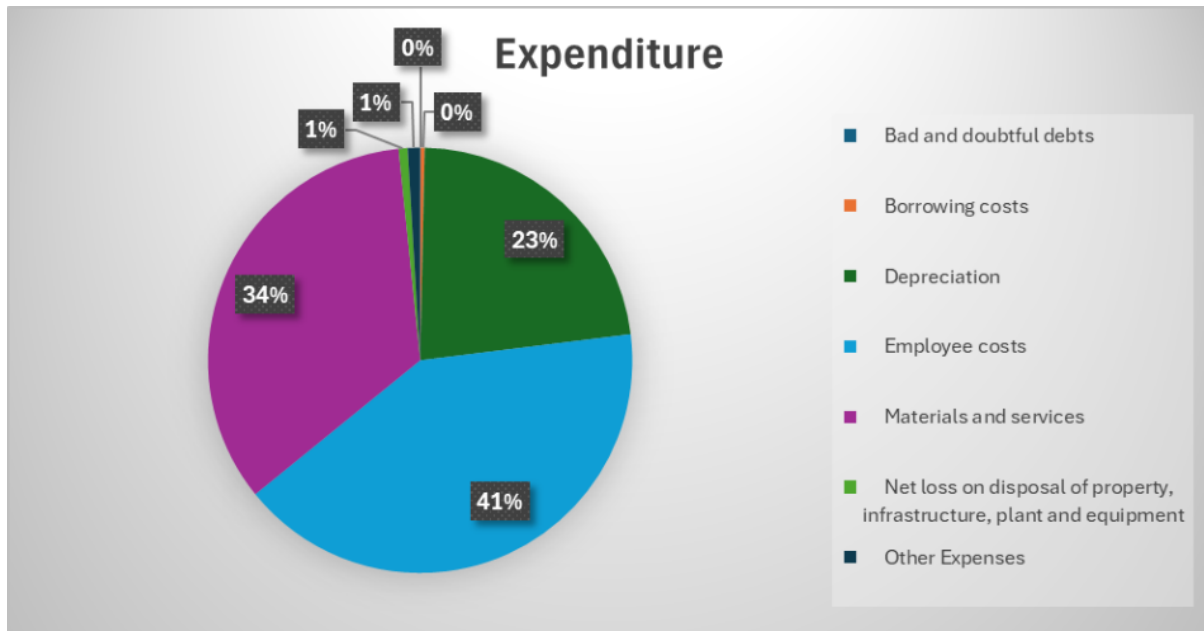
- Goldfields Reservoir Dam Stabilisation \$0.6m
- Carisbrook Drainage Mitigation Levee \$0.2m
- TAC Intersection Upgrades \$0.6m
- Deledio Recreation Reserve Pavillion Upgrade \$0.6m
- Rural Council Transformation Program \$0.5m
- DRFA Victorian Flood Betterment Works \$0.2m

Council's own source revenue (rates & charges, user fees and statutory fees and fines) provides approx. 54% of the total revenue for the year (59% in prior year).

The balance of this is sourced through grant funding. Operating grant income was increased due to Federal Assistance Grants received in July 2024 for FY2024/25 and partial received of \$2.8m in June 2025 for FY2025/26.

Expenditure

The table below shows the expenditure by council in FY2024/25.



Expenditure for the year was \$2.8m greater than budget.

The main variance is in materials and services.

The total spends for materials and services over and above budget was \$2.1m.

The additional spend can be explained notably due to:

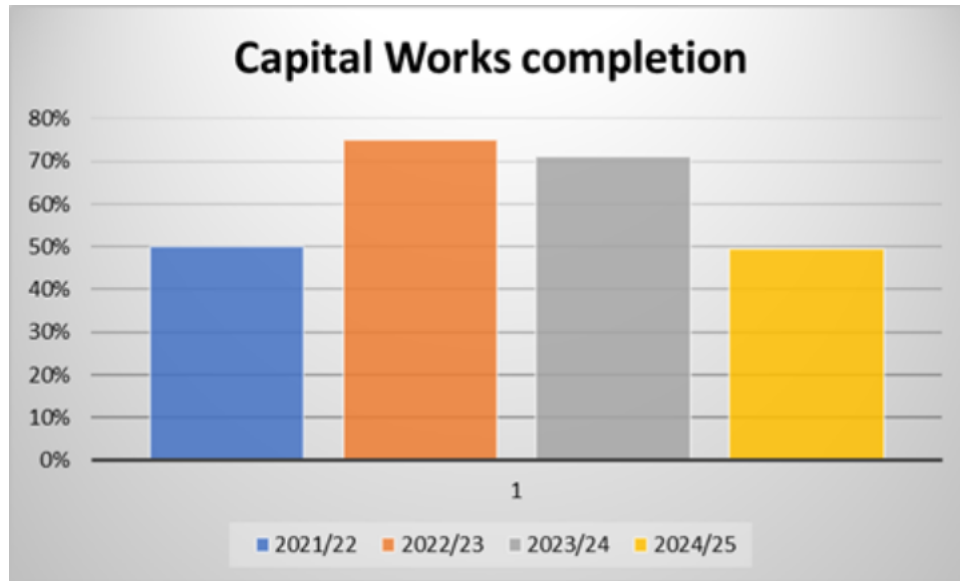
- Depreciation costs over budget by \$419k due to the revaluation of assets and additional assets capitalised at year end, 30 June 2024 (Total Budget \$310k)
- Workcover costs over budget by \$209k (Total Budget \$643k)
- Insurance cost over budget by \$157k (Total Budget \$544k)
- Software Licensing over budget by \$118k (Total Budget \$500k)
- Re-active road maintenance expenditure over budget by \$343k (Total Budget \$347)
- Maintenance surrounds expenditure over budget by \$180k (Total Budget \$122k)
- Increase in backfilled positions in mandatory roles such as payroll, statutory planning, and finance of \$275k (after offset with employee cost)

Capital Works Statement

The 2024/25 budget included a capital works program of \$13.8 million across property, plant and equipment and infrastructure asset classes.

The total capital works expenditure was \$6.9m compared to a budget of \$13.8m.

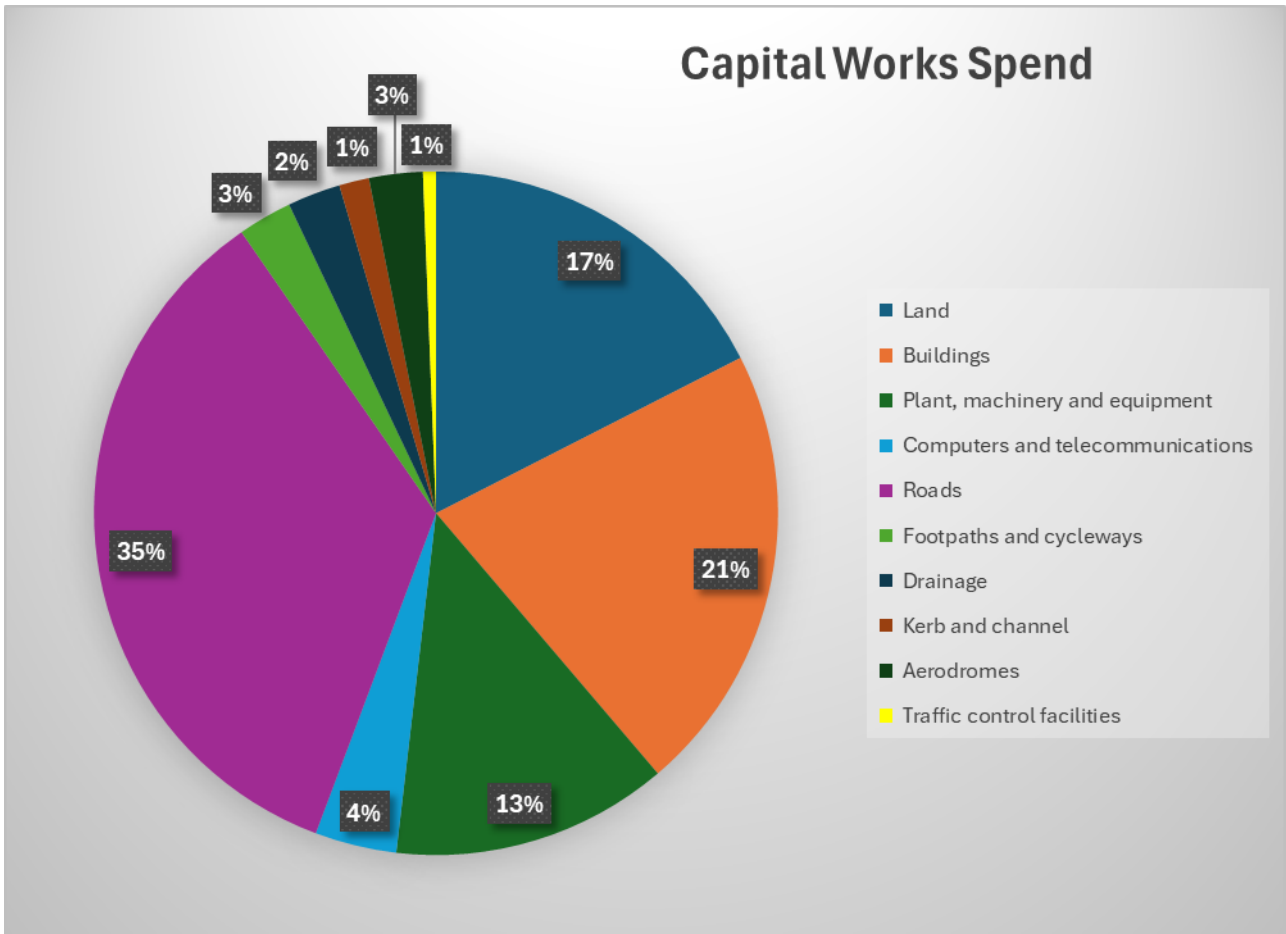
This means 50% of the capex budget for FY2024/25 was spent compared with 71% in FY2023/24.



A large number of capital works projects are grant funded and run over a number of years.

- TAC Intersection Program with actual spend of \$184k (Total project \$1.4m)
- Rural Council Transformation with actual spend of \$37k (Total project \$0.5m)
- Deledio Recreation Reserve Pavilion with actual spend of \$40k (Total project \$2m)
- Goldfields Reservoir Dam Stabilisation with actual spend of \$301k (Total project \$0.8m)

The graph below shows council spend on capital works.



Balance Sheet

	2025	2024	Variance
	\$'000	\$'000	\$'000
Assets			
Current assets			
Cash and cash equivalents	4,797	676	4,121
Trade and other receivables	3,383	3,104	279
Inventories	23	15	8
Prepayments	136	81	55
Other assets	468	719	(251)
Total current assets	8,807	4,595	4,212
Non-current assets			
Property, infrastructure, plant and equipment	436,802	427,398	9,404
Right-of-use assets	252	312	(60)
Total non-current assets	437,054	427,710	9,344
Total assets	445,861	432,305	13,556
Liabilities			
Current liabilities			
Trade and other payables	3,152	2,951	201
Trust funds and deposits	803	687	116
Contract and other liabilities	5,563	4,089	1,474
Provisions	3,130	3,230	(100)
Interest-bearing liabilities	2,089	2,089	-
Lease liabilities	55	68	(13)
Total current liabilities	14,792	13,114	1,678
Non-current liabilities			
Provisions	359	258	101
Lease liabilities	194	238	(44)
Total non-current liabilities	553	496	57
Total liabilities	15,345	13,610	1,735
Total Equity	430,516	418,695	11,821

The table above shows the year-on-year movement. The major variances are:

- Cash and cash equivalents has increased significantly due to Federal Assistance Grants received in July 2024 for FY2024/25 and partial received of \$2.8m in June 2025 for FY2025/26. As this grant is an untied grant, it must be recognised as revenue for the financial year it received.
- Property, infrastructure, plant and equipment with a variance of \$9.4m was due to asset revaluation of \$6m and increase of \$3.4m due to multi-year capital work to be completed in FY2025/26.

Summary

The finalised operating result for Central Goldfields Shire Council as at June 30, 2025, was a surplus of \$0.4m.

This is largely due to the timing of Federal Assistance grant received in FY2024-25.

The external audit is underway and progressing well.

We have provided all information at this stage and to date there are no adjusting entries requested.

CONSULTATION/COMMUNICATION

The Council, after passing a resolution giving its approval in principle to the performance statement and financial statements, must submit the statements to the auditor to report on the audit.

FINANCIAL & RESOURCE IMPLICATIONS

The financial statements were prepared internally by Council officers.

The financial position of Council will continue to be monitored and managed.

RISK MANAGEMENT

This report addresses Council's strategic risk Financial Sustainability – Failure to maintain our long-term financial sustainability. Any risks in relation to this report have been discussed in the report above.

CONCLUSION

Council's year end result is a surplus of \$0.4m (compared with a \$3.3m budget surplus and \$5.5m deficit in the previous year).

The Capital Works program delivered for FY2024/25 was \$6.9m (\$13.8m budgeted and \$13.2m in prior year).

The budget included a number of capital projects which have not been recognised in the FY2024/25, due to the timing of grants and associated works.

As works continue to be delivered, associated grant revenue will be recognised during the FY2025/26.

Officers will be seeking that Councillors give their approval in principle to the Annual Financial Report and Performance Statement for the FY2024/25.

Also seeking nominations of two Councillors to certify the Financial and Performance Statements in their final form on behalf of, and with the full authority of the Council.

ATTACHMENTS

1. Financial Statement 2024-25 [7.2.1]
2. Performance Statement and Governance and Management Check List [7.2.2]

Central Goldfields Shire
ANNUAL FINANCIAL REPORT
For the Year Ended 30 June 2025

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Central Goldfields Shire Council
Financial Report
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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*, the Australian Accounting Standards and other mandatory professional reporting requirements.

Shane Marr
Principal Accounting Officer

Dated :

Maryborough

In our opinion, the accompanying financial statements present fairly the financial transactions of the Central Goldfields Shire Council for the year ended 30 June 2025 and the financial position of the Council as at that date.

At the date of signing, we are not aware of any circumstances that 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.

Grace La Vella

Councillor

Dated :

Maryborough

Ben Green

Councillor

Dated :

Maryborough

Peter Harriott

Chief Executive Officer

Dated :

Maryborough

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Comprehensive Income Statement For the Year Ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Income / Revenue			
Rates and charges	3.1	18,236	17,523
Statutory fees and fines	3.2	517	477
User fees	3.3	1,662	1,668
Grants - operating	3.4	13,010	7,486
Grants - capital	3.4	3,560	5,162
Contributions - monetary	3.5	502	191
Contributions - non monetary	3.5	-	84
Other income	3.7	694	942
Total income / revenue		38,181	33,534
Expenses			
Employee costs	4.1	15,518	16,030
Materials and services	4.2	12,914	13,824
Depreciation	4.3	8,503	7,951
Depreciation - right of use assets	4.4	60	58
Net loss on disposal of property, infrastructure, plant and equipment	3.6	255	740
Allowance for impairment losses	4.5	11	12
Borrowing costs	4.6	109	108
Finance costs - leases	4.7	11	13
Other expenses	4.8	356	351
Total expenses		37,737	39,087
Surplus/(deficit) for the year		444	(5,554)
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain/(loss)	6.2	11,377	17,036
Total other comprehensive income		11,377	17,036
Total comprehensive result		11,821	11,482

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

Balance Sheet As at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1	4,797	676
Trade and other receivables	5.1	3,383	3,104
Inventories	5.2	23	15
Prepayments	5.2	136	81
Other assets	5.2	468	719
Total current assets		8,807	4,595
Non-current assets			
Property, infrastructure, plant and equipment	6.2	436,802	427,398
Right-of-use assets	5.8	252	312
Total non-current assets		437,054	427,710
Total assets		445,861	432,305
Liabilities			
Current liabilities			
Trade and other payables	5.3	3,152	2,951
Trust funds and deposits	5.3	803	687
Contract and other liabilities	5.3	5,563	4,089
Provisions	5.5	3,130	3,230
Interest-bearing liabilities	5.4	2,089	2,089
Lease liabilities	5.8	55	68
Total current liabilities		14,792	13,114
Non-current liabilities			
Provisions	5.5	359	258
Lease liabilities	5.8	194	238
Total non-current liabilities		553	496
Total liabilities		15,345	13,610
Net assets		430,516	418,695
Equity			
Accumulated surplus		128,326	128,662
Reserves	9.1	302,190	290,033
Total Equity		430,516	418,695

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

Statement of Changes in Equity For the Year Ended 30 June 2025

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2025					
Balance at beginning of the financial year		418,695	128,659	289,331	705
Surplus/(deficit) for the year		444	444	-	-
Net asset revaluation gain/(loss)	6.2	11,377	-	11,377	-
Transfers to other reserves	9.1	-	(780)	-	780
		<u>430,516</u>	<u>128,323</u>	<u>300,708</u>	<u>1,485</u>
Balance at end of the financial year		430,516	128,323	300,708	1,485

		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2024					
Balance at beginning of the financial year		407,147	134,324	272,295	528
Surplus/(deficit) for the year		(5,554)	(5,554)	-	-
Net asset revaluation gain/(loss)	6.2	17,036	-	17,036	-
Transfers to other reserves	9.1	66	(111)	-	177
		<u>418,695</u>	<u>128,659</u>	<u>289,331</u>	<u>705</u>
Balance at end of the financial year		418,695	128,659	289,331	705

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

Statement of Cash Flows For the Year Ended 30 June 2025

		2025 Inflows/ (Outflows) \$'000	2024 Inflows/ (Outflows) \$'000
	Note		
Cash flows from operating activities			
Rates and charges		17,957	15,235
Statutory fees and fines		517	477
User fees		1,962	1,820
Grants - operating		14,486	5,647
Grants - capital		3,558	5,161
Contributions - monetary		502	531
Other receipts		577	540
Net GST refund/payment		1,510	2,202
Employee costs		(15,505)	(15,996)
Materials and services		(14,245)	(17,840)
Trust funds and deposits repaid		116	34
Other payments		(368)	(351)
Net cash provided by/(used in) operating activities		11,067	(2,540)
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.2	(6,872)	(13,502)
Proceeds from sale of investments		-	11,500
Net cash provided by/(used in) investing activities		(6,872)	(2,002)
Cash flows from financing activities			
Finance costs		8	93
Repayment of lease liabilities		(82)	(55)
Net cash provided by/(used in) financing activities		(74)	38
Net increase (decrease) in cash and cash equivalents		4,121	(4,504)
Cash and cash equivalents at the beginning of the financial year		676	5,180
Cash and cash equivalents at the end of the financial year		4,797	676
Financing arrangements	5.6		

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

Statement of Capital Works For the Year Ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Property			
Land		-	-
Land improvements		1,200	4,201
Total land		1,200	4,201
Buildings		1,460	1,624
Total buildings		1,460	1,624
Total property		2,660	5,825
Plant and equipment			
Heritage plant and equipment		-	-
Plant, machinery and equipment		898	363
Fixtures, fittings and furniture		-	28
Computers and telecommunications		265	127
Total plant and equipment		1,163	518
Infrastructure			
Roads		2,377	6,095
Footpaths and cycleways		176	242
Drainage		172	170
Kerb and channel		97	170
Minor culverts		-	(9)
Aerodromes		174	122
Traffic control facilities		42	38
Other infrastructure		2	5
Total infrastructure		3,040	6,833
Total capital works expenditure		6,863	13,176
Represented by:			
New asset expenditure		1,249	788
Asset renewal expenditure		3,514	8,858
Asset expansion expenditure		-	120
Asset upgrade expenditure		2,100	3,410
Total capital works expenditure		6,863	13,176

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

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Central Goldfields Shire Council

2024/2025 Financial Report

Notes to the Financial Report For the Year Ended 30 June 2025

Note 1 OVERVIEW

Introduction

The Central Goldfields Shire Council was established by an Order of the Governor in Council on 19 January 1995 and is a body corporate. The Council's main office is located at 22 Nolan Street, Marborough, Victoria 3465.

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 the Australian Accounting Standards (AAS), 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

1.1 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.

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- 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)
- whether or not AASB 1059 Service Concession Arrangements: Grantors is applicable
- other areas requiring judgements

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

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.

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Central Goldfields Shire Council
2024/2025 Financial Report

Notes to the Financial Report For the Year Ended 30 June 2025

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 the lower of 5 percent or \$500,000 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.

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 2025 \$'000	Actual 2025 \$'000	Variance \$'000	Variance %	Ref
Income / Revenue					
Rates and charges	18,084	18,236	152	1%	
Statutory fees and fines	511	517	6	1%	
User fees	1,461	1,662	201	14%	1
Grants - operating	9,741	13,010	3,269	34%	2, 3
Grants - capital	7,512	3,560	(3,952)	-53%	4
Contributions - monetary	210	502	292	139%	5
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	-	(255)	(255)	0%	
Other income	726	694	(32)	-4%	
Total income / revenue	38,245	37,926	(319)	-1%	
Expenses					
Employee costs	15,338	15,518	180	1%	
Materials and services	10,861	12,914	2,053	19%	6
Depreciation	8,203	8,503	300	4%	7
Depreciation - right of use assets	61	60	(1)	-1%	
Allowance for impairment losses	1	11	10	1038%	
Borrowing costs	95	109	14	14%	
Finance costs - leases	4	11	7	158%	
Other expenses	378	356	(23)	-6%	
Total expenses	34,941	37,482	2,541	7%	
Surplus/(deficit) for the year	3,304	444	(2,860)	-87%	

(i) Explanation of material variations

- \$61k increase from introducing new income source of scrap metal sale and container deposit scheme
- \$2.8m Federal Assistance Grant received in advance which related to FY2025/26. As these grants are untied, they must be accounted for in the year they are received. This payment received in advance is not budgeted for in FY2024/25
- \$168k grant received for emergency event claimed - Bushfire Feb 2024 and Storm Feb 2023
- \$2.5m current multi-year project underspend which will be continued into the new financial year. Unsuccessful grant application of \$500k and \$1m withdrawn for outdoor pool grant application
- \$292k increase in monetary contribution towards projects - Maryborough Rail Trail, Goldfields Reservoir BBQ upgrade, and Tiny Towns capital projects
- Significant increase in material and service was due to backfill of position for around \$606k; legal expenses has also caused an increase in this area by \$123k. Another increase of \$220k was the insurance increase
- \$300k due to reassessment of plant and equipment depreciation following a review of assets useful life

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Central Goldfields Shire Council
2024/2025 Financial Report

Notes to the Financial Report For the Year Ended 30 June 2025

2.1.2 Capital works

	Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000	Variance %	Ref
Property					
Land	-	-	-	0%	
Land improvements	1,582	1,200	(382)	-24%	1
Total land	1,582	1,200	(382)	-24%	
Buildings	3,666	1,460	(2,206)	-60%	2
Total buildings	3,666	1,460	(2,206)	-60%	
Total property	5,248	2,660	(2,588)	-49%	
Plant and equipment					
Plant, machinery and equipment	1,065	898	(167)	-16%	
Computers and telecommunications	1,056	265	(791)	-75%	3
Total plant and equipment	2,121	1,163	(958)	-45%	
Infrastructure					
Roads	3,856	2,377	(1,479)	-38%	4
Bridges	-	-	-	0%	
Footpaths and cycleways	240	176	(64)	-27%	
Drainage	220	172	(48)	-22%	
Kerb and channel	50	97	47	95%	
Parks, open space and streetscapes	5	-	(5)	-100%	
Aerodromes	59	174	115	194%	
Traffic control facilities	20	42	22	110%	
Other infrastructure	2,015	2	(2,013)	-100%	5
Total infrastructure	6,465	3,040	(3,425)	-53%	
Total capital works expenditure	13,834	6,863	(6,971)	-50%	
Represented by:					
New asset expenditure	2,377	1,249	(1,127)	-47%	
Asset renewal expenditure	5,460	3,514	(1,947)	-36%	
Asset expansion expenditure	-	-	-	0%	
Asset upgrade expenditure	5,997	2,100	(3,897)	-65%	
Total capital works expenditure	13,834	6,863	(6,971)	-50%	

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Land Improvement	\$382k decrease in land improvement relates to grant funded projects- Goldfields Reservoir Dam Stabilisation and Maryborough Tennis Centre Multi Use Courts Development to be completed in FY2025-26
2	Buildings	\$1.96m decrease in buildings relates to multi-year project Deledio Recreation Reserve Pavilion upgrade which is expected to be completed in FY2025-26
3	Plant and Equipment	\$791k decrease in capital spend relating the uplift of financial management systems, customer relationship management system and IT strategy, these projects to be carried forward to FY2025/26
4	Infrastructure - Roads	\$1.21m decrease in roads relates to multi-year projects TAC program and DRFA funded betterment program which is expected to be completed in FY2025-26
5	Other infrastructure	Unsuccessful grant application of \$500k and \$1m withdrawn for Growing Region Fund grant application

Notes to the Financial Report For the Year Ended 30 June 2025

2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

2.2.1 Community

Operation and maintenance of community buildings, local laws, compliance (incorporating fire prevention, environmental health, school crossings, immunisation and planning compliance), emergency management and Go Goldfields.

Health and Human Services

Administration of Goldfields Family Centre (incorporating kindergarten and supported playgroups), maternal and child health, and youth services.

Economic Development

Promotion of tourism, including the Visitor Centre, Energy Breakthrough and other events, economic development and strategic planning, administration of VicRoads, statutory planning and building control.

Culture and Heritage

Operation and maintenance of civic halls, Maryborough Regional Library and the Central Goldfields Art Gallery as well as promotion of cultural and heritage activities.

Recreation and Leisure

Operation and maintenance of parks and gardens, playgrounds, sporting and natural reserves, indoor recreation centres and swimming pools.

Transport

Administration, operation and maintenance of Maryborough Aerodrome (ALA), road networks, pathways, kerb and channelling, street beautification, street lighting, bicycle facilities, parking and maintenance of depots and plant, vehicles and machinery and drainage maintenance.

Waste

Administration, operation and maintenance of waste disposal, waste water operation and maintenance, recycling, and public conveniences.

Administration

Shire Management including corporate planning, governance, community engagement (including customer service), people and culture services, contract management and purchasing. Corporate Services including operation and maintenance of administration office, records management, information technology, property and management, financial services including administration of council finances, bank accounts, investments and loans.

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Central Goldfields Shire Council
2024/2025 Financial Report

Notes to the Financial Report For the Year Ended 30 June 2025

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
	\$'000	\$'000	\$'000	\$'000	\$'000
2025					
Community	2,113	4,539	(2,426)	1,543	23,982
Health & Human Services	3,518	4,002	(483)	2,968	268
Economic Development	183	386	(204)	160	9,479
Culture & Heritage	202	965	(764)	176	33,001
Recreation & Leisure	130	1,055	(925)	-	7,484
Transport	2,674	12,667	(9,993)	2,603	7,644
Waste & Environment	4,836	3,655	1,181	-	363,703
Administration	24,512	10,455	14,058	9,120	300
	38,168	37,724	444	16,570	445,861

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2024					
Community	3,890	4,943	(1,053)	3,172	23,253
Health & Human Services	4,280	5,544	(1,264)	3,614	260
Economic Development	271	744	(473)	271	9,191
Culture & Heritage	188	931	(743)	179	31,998
Recreation & Leisure	129	980	(851)	-	7,256
Transport	203	12,031	(11,828)	148	7,412
Waste & Environment	4,446	3,328	1,118	40	352,644
Administration	20,126	10,586	9,540	5,224	291
	33,533	39,087	(5,554)	12,648	432,305

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Central Goldfields Shire Council

2024/2025 Financial Report

Notes to the Financial Report For the Year Ended 30 June 2025

Note 3 FUNDING FOR THE DELIVERY OF OUR SERVICES

3.1 Rates and charges

2025	2024
\$'000	\$'000

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is its market value (land and buildings included).

The valuation base used to calculate general rates for 2024/25 was \$4,050 million (2023/24 \$4,151 million).

General rates	12,120	11,683
Municipal charge	1,683	1,669
Service rates and charges	4,295	4,059
Interest on rates and charges	138	112
Total rates and charges	18,236	17,523

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2024 and the valuation was first applied in the rating year commencing 1 July 2024.

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	67	41
Registrations	182	162
Town planning fees	148	162
Land information certificates	18	18
Permits	102	94
Total statutory fees and fines	517	477

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.

3.3 User fees

Aged and health services	-	148
VicRoads Agency Fees	229	236
Leisure centre and recreation	46	44
Child care/children's programs	517	454
Registration and other permits	20	14
Waste management services	366	291
Leases	135	157
Energy Breakthrough	168	153
Vaccinations	27	26
Other fees and charges	154	145
Total user fees	1,662	1,668

User fees by timing of revenue recognition

User fees recognised over time	-	-
User fees recognised at a point in time	1,662	1,668
Total user fees	1,662	1,668

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.

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Central Goldfields Shire Council

2024/2025 Financial Report

Notes to the Financial Report For the Year Ended 30 June 2025

	2025 \$'000	2024 \$'000
3.4 Funding from other levels of government		
Grants were received in respect of the following:		
Summary of grants		
Commonwealth funded grants	8,858	2,689
State funded grants	7,712	9,959
Total grants received	16,570	12,648
(a) Operating Grants		
<i>Recurrent - Commonwealth Government</i>		
Financial Assistance Grants - General	5,617	152
Financial Assistance Grants - Roads	2,525	68
General home care	-	854
Heritage & Culture	13	10
<i>Recurrent - State Government</i>		
Health and Human Services	2,444	2,068
Aged care	-	122
School crossing supervisors	55	46
Libraries	171	165
Maternal and child health	419	403
Community safety	60	164
Youth	197	222
Economic Development	6	7
Environment	3	62
Total recurrent operating grants	11,510	4,343
<i>Non-recurrent - Commonwealth Government</i>		
<i>Non-recurrent - State Government</i>		
Economic Development	137	331
Youth	58	59
Community Safety	891	1,896
Libraries	-	14
Heritage and culture	29	12
Recreation	128	86
Family and children	192	693
Environment	65	52
Total non-recurrent operating grants	1,500	3,143
Total operating grants	13,010	7,486
(b) Capital Grants		
<i>Recurrent - Commonwealth Government</i>		
Roads to recovery	629	1,579
Total recurrent capital grants	629	1,579
<i>Non-recurrent - Commonwealth Government</i>		
Buildings	74	26
<i>Non-recurrent - State Government</i>		
Buildings	213	543
Drainage	159	75
Heritage and Culture	57	-
Community	1,578	-
Recreation	355	2,413
Plant, Machinery and equipment	(36)	73
Transport	138	25
Waste and Environment	393	428
Total non-recurrent capital grants	2,931	3,583
Total capital grants	3,560	5,162

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Central Goldfields Shire Council

2024/2025 Financial Report

Notes to the Financial Report For the Year Ended 30 June 2025

(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.

	2025 \$'000	2024 \$'000
Income recognised under AASB 1058 Income of Not-for-Profit Entities		
General purpose	8,142	220
Specific purpose grants to acquire non-financial assets	3,751	5,162
Other specific purpose grants	4,677	7,266
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	-	-
	16,570	12,648

	2025 \$'000	2024 \$'000
(d) Unspent grants received on condition that they be spent in a specific manner		
Operating		
Balance at start of year	1,917	3,755
Received during the financial year and remained unspent at balance date	1,038	587
Received in prior years and spent during the financial year	(727)	(2,425)
Balance at year end	2,228	1,917
Capital		
Balance at start of year	1,833	4,309
Received during the financial year and remained unspent at balance date	1,846	883
Received in prior years and spent during the financial year	(554)	(3,359)
Balance at year end	3,125	1,833

Unspent grants are determined and disclosed on a cash basis.

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Central Goldfields Shire Council

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Notes to the Financial Report For the Year Ended 30 June 2025

	2025	2024
	\$'000	\$'000
3.5 Contributions		
Monetary	502	192
Non-monetary	-	84
Total contributions	502	276

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

Drainage	-	84
Total non-monetary contributions	-	84

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

3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment

Proceeds of sale	81	29
Written down value of assets disposed	(336)	(769)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(255)	(740)

The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer.

3.7 Other income

Interest	117	402
Other rent	30	29
Other	547	511
Total other income	694	942

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.

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Notes to the Financial Report For the Year Ended 30 June 2025

	2025	2024
	\$'000	\$'000

Note 4 THE COST OF DELIVERING SERVICES

4.1 (a) Employee costs

Wages and salaries	12,405	12,972
WorkCover	852	673
Superannuation	1,796	1,616
Fringe benefits tax	83	93
Long Service leave	255	472
Other	127	203
Total employee costs	15,518	16,029

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	71	68
	71	68
Employer contributions payable at reporting date.	-	-

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	640	588
Employer contributions - other funds	903	848
	1,543	1,436
Employer contributions payable at reporting date.	182	112

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

4.2 Materials and services

Contractor - Waste	2,731	2,735
Contractor - Unified	722	689
Contractor - Cleaning	163	549
Contractor - IT	618	766
Contractor - Other	5,703	5,985
Operating lease payments	26	33
Grants and contributions	534	564
Event Support - Energy Breakthrough	543	698
Insurance	702	498
Other materials and services	1,172	1,307
Total materials and services	12,914	13,824

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

4.3 Depreciation

Property	2,373	2,137
Plant and equipment	714	649
Fixtures, fittings and furniture	194	293
Infrastructure	5,222	4,872
Total depreciation	8,503	7,951

Refer to note 5.2(c), 5.8 and 6.2 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

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Notes to the Financial Report For the Year Ended 30 June 2025

	2025 \$'000	2024 \$'000
4.4 Depreciation - Right of use assets		
Property	42	40
IT equipment	18	18
Total Depreciation - Right of use assets	60	58
4.5 Allowance for impairment losses		
Rates debtors	-	1
Other debtors	11	11
Total allowance for impairment losses	11	12
Movement in allowance for impairment losses in respect of debtors		
Balance at the beginning of the year	(7)	(15)
New allowances recognised during the year	(11)	(11)
Amounts already allowed for and written off as uncollectible	8	19
Balance at end of year	(10)	(7)
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 - Borrowings	109	108
Total borrowing costs	109	108
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	11	13
Total finance costs	11	13
4.8 Other expenses		
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	56	49
Auditors' remuneration - Internal Audit	18	34
Councillors' allowances	282	268
Total other expenses	356	351

Central Goldfields Shire Council

2024/2025 Financial Report

**Notes to the Financial Report
For the Year Ended 30 June 2025**

Note 5 INVESTING IN AND FINANCING OUR OPERATIONS

5.1 Financial assets

(a) Cash and cash equivalents

Cash on hand

2025
1

2024
1

Cash at bank

4,796

675

Total cash and cash equivalents

4,797

676

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.

Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

Other financial assets include term deposits and those with original maturity dates of three to 12 months are classified as current, whilst term deposits with maturity dates greater than 12 months are classified as non-current.

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	2025	2024
(c) Trade and other receivables	\$'000	\$'000
Current		
<i>Statutory receivables</i>		
Rates debtors	2,769	2,443
Infringement debtors	23	21
<i>Non statutory receivables</i>		
Employee related debtors	5	11
Families and childcare	89	48
Aged Care	-	1
Other debtors	507	587
Allowance for expected credit loss - other debtors	(10)	(7)
Total current trade and other receivables	3,383	3,104
Total trade and other receivables	3,383	3,104

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.

(d) Ageing of Receivables

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

Current (not yet due)	298	570
Past due by up to 30 days	174	26
Past due between 31 and 180 days	142	65
Total trade and other receivables	614	661

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$10,000 (2024: \$7,000) were impaired. The amount of the allowance raised against these debtors was \$10,000 (2024: \$7,000). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

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

Past due by more than 1 year	(10)	(7)
Total trade & other receivables	(10)	(7)

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Notes to the Financial Report For the Year Ended 30 June 2025

5.2 Non-financial assets

	2025	2024
(a) Inventories	\$'000	\$'000

Inventories held for distribution	23	15
Total inventories	23	15

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.

(b) Other assets

Prepayments	136	81
Accrued Income	18	13
Other	450	706
Total other assets	604	800

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	2025	2024
	\$'000	\$'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	2,582	2,372
Accrued expenses	568	574
Accrued interest	2	2
<i>Statutory payables</i>		
Accrued salaries and wages	-	3
Total current trade and other payables	3,152	2,951
(b) Trust funds and deposits		
Current		
Refundable deposits	68	43
Fire services levy	509	383
Retention amounts	226	261
Total current trust funds and deposits	803	687
(c) Contract and other liabilities		
Contract liabilities		
Current		
Grants received in advance - operating	2,228	1,917
Grants received in advance - capital	3,125	1,833
Other	210	339
Total contract liabilities	5,563	4,089
Total contract and other liabilities	5,563	4,089

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 grant funded projects. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

Purpose and nature of items

Fire Service Levy - Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the state government in line with that process.

Retention Amounts - Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

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Notes to the Financial Report For the Year Ended 30 June 2025

5.4 Interest-bearing liabilities	2025	2024
	\$'000	\$'000
Current		
Other borrowings - secured	2,089	2,089
Total current interest-bearing liabilities	2,089	2,089
Non-current		
Other borrowings - secured	-	-
Total non-current interest-bearing liabilities	-	-
Total	2,089	2,089

(a) The maturity profile for Council's borrowings is:

Not later than one year	2,089	2,089
Later than one year and not later than five years	-	-
Later than five years	-	-
	2,089	2,089

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	Gravel Pit Rehabilitation	Total
	\$ '000	\$ '000	\$ '000
2025			
Balance at beginning of the financial year	3,426	62	3,488
Additional provisions	1,621	-	1,621
Amounts used	(1,608)	-	(1,608)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	(12)	(12)
Balance at the end of the financial year	3,439	50	3,489
<i>Provisions - current</i>	3,130	-	3,130
<i>Provisions - non-current</i>	309	50	359
2024			
Balance at beginning of the financial year	3,391	85	3,476
Additional provisions	1,809	-	1,809
Amounts used	(1,774)	-	(1,774)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	(23)	(23)
Balance at the end of the financial year	3,426	62	3,488
<i>Provisions - current</i>	3,230	-	3,230
<i>Provisions - non-current</i>	196	62	258

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Notes to the Financial Report For the Year Ended 30 June 2025

	2025	2024
	\$'000	\$'000
(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	931	936
Long service leave	284	265
	1,215	1,201
Current provisions expected to be wholly settled after 12 months		
Annual leave	285	291
Long service leave	1,630	1,738
	1,915	2,029
Total current employee provisions	3,130	3,230
Non-current		
Long service leave	309	196
Total non-current employee provisions	309	196
Aggregate carrying amount of employee provisions:		
Current	3,130	3,230
Non-current	309	196
Total aggregate carrying amount of employee provisions	3,439	3,426

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

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:

- discount rate	4.203%	4.348%
- index rate	4.250%	4.450%

	2025	2024
	\$'000	\$'000
(b) Landfill restoration		
Current	-	-
Non-current	50	62
	50	62

Council is obligated to restore a 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 infill. 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 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. Council reviews the gravel pit restoration provision on an annual basis, including the key assumptions listed below.

Key assumptions:

- discount rate	1.400%	1.400%
- index rate	2.400%	3.600%

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5.6 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2025.

Borrowings	2,089	2,089
Credit card facilities	50	50
Bank Guarantees	600	600
Total facilities	2,739	2,739
Used facilities	2,660	2,610
Unused facilities	80	130

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

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000
2025				
Operating				
Waste Collection	2,145	2,145	4,291	8,581
Transfer station operation	1,251	-	-	1,251
Management of council facilities	724	-	-	724
IT backup	42	-	-	42
Internal Audit services	45	15	-	60
Consultancies	3	-	-	3
Total	4,210	2,160	4,291	10,661
Capital				
Road	1,277	-	-	1,277
Buildings	362	-	-	362
Computers and telecommunications	59	-	-	59
Land improvements	434	-	-	434
Total	2,132	-	-	2,132
2024				
Operating				
Waste Collection	2,145	2,146	4,827	9,118
Transfer station operation	1,501	1,251	-	2,752
Management of council facilities	722	722	-	1,444
IT backup	42	41	-	83
Internal Audit services	45	45	16	106
Consultancies	12	2	-	14
Total	4,467	4,207	4,843	13,517
Capital				
Aerodrome	183	-	-	183
Buildings	770	-	-	770
Computers and telecommunications	497	-	-	497
Land improvements	702	-	-	702
Total	2,152	-	-	2,152

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5.8 Leases

At inception of a contract, Council assesses 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;
- Council has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- Council 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.

Under AASB 16 Leases, Council as a not-for-profit entity has elected not to measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

Council has a number of peppercorn leases in its portfolio and given the nature and use of these assets it is difficult to estimate the fair value of these right of use assets.

Council has chosen to take up the option of measuring the peppercorn leases at cost (actual payment) rather than fair value.

Council has a small number of immaterial peppercorn leases for community groups using council assets.

Right-of-Use Assets

	Property	Printers	Total
	\$'000	\$'000	\$'000
Balance at 1 July 2024	294	18	312
Additions	-	-	-
Depreciation charge	(42)	(18)	(60)
Balance at 30 June 2025	252	0	252

Lease Liabilities

	2025	2024
Maturity analysis - contractual undiscounted cash flows	\$'000	\$'000
Less than one year	55	68
One to five years	194	238
Total undiscounted lease liabilities as at 30 June:	249	306

Lease liabilities included in the Balance Sheet at 30 June:

Current	55	68
Non-current	194	238
Total lease liabilities	249	306

Short-term and low value leases

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.

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6.1 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2024 \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Write-off \$'000	Transfers \$'000	Carrying amount 30 June 2025 \$'000
Property	25,102	-	-	80	-	-	-	-	25,182
Buildings	56,758	-	-	2,344	(2,373)	-	-	9	56,738
Plant and equipment	4,753	3	-	61	(908)	(128)	-	901	4,682
Infrastructure	331,148	-	-	8,892	(5,222)	(208)	-	2,525	337,135
Work in progress	9,637	6,863	-	-	-	-	-	(3,435)	13,065
	427,398	6,866	-	11,377	(8,503)	(336)	-	0	436,802

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
Land Improvement	4,331	1,374	-	-	5,705
Buildings	2,460	1,460	-	-	3,920
Plant and equipment	87	1,163	-	(901)	349
Infrastructure	2,759	2,866	-	(2,534)	3,091
Total	9,637	6,863	-	(3,435)	13,065

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(a) Property

	Land - specialised	Land - non specialised	Total Land	Buildings - specialised	Total Buildings	Work In Progress	Total Property
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2024	670	24,432	25,102	125,464	125,464	6,791	157,357
Accumulated depreciation at 1 July 2024	-	-	-	(68,706)	(68,706)	-	(68,706)
	670	24,432	25,102	56,758	56,758	6,791	88,651
Movements in fair value							
Additions	-	-	-	-	-	2,834	2,834
Contributions	-	-	-	-	-	-	-
Revaluation	13	67	80	2,344	2,344	-	2,424
Disposal	-	-	-	-	-	-	-
Write-off	-	-	-	-	-	-	-
Transfers	-	-	-	41	41	-	41
Impairment losses recognised in operating result	-	-	-	-	-	-	-
	13	67	80	2,385	2,385	2,834	5,299
Movements in accumulated depreciation							
Depreciation and amortisation	-	-	-	(2,373)	(2,373)	-	(2,373)
Accumulated depreciation of disposals	-	-	-	-	-	-	-
Impairment losses recognised in operating result	-	-	-	-	-	-	-
Transfers	-	-	-	(32)	(32)	-	(32)
	-	-	-	(2,405)	(2,405)	-	(2,405)
At fair value 30 June 2025	683	24,499	25,182	127,849	127,849	9,625	162,656
Accumulated depreciation at 30 June 2025	-	-	-	(71,111)	(71,111)	-	(71,111)
Carrying amount	683	24,499	25,182	56,738	56,738	9,625	91,545

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Notes to the Financial Report For the Year Ended 30 June 2025

(b) Plant and Equipment

	Plant machinery and equipment	Fixtures fittings and furniture	Artwork Collection	Library books	Work In Progress	Total plant and equipment
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2024	7,611	2,015	615	371	87	10,699
Accumulated depreciation at 1 July 2024	(4,456)	(1,403)	-	-	-	(5,859)
	3,155	612	615	371	87	4,840
Movements in fair value						
Additions	-	-	3	-	1,163	1,166
Contributions	-	-	-	-	-	-
Revaluation	-	-	53	8	-	61
Disposal	(497)	-	-	-	-	(497)
Write-off	-	-	-	-	-	-
Transfers	898	3	-	-	(901)	-
Impairment losses recognised in operating result	-	-	-	-	-	-
	401	3	56	8	262	730
Movements in accumulated depreciation						
Depreciation and amortisation	(714)	(194)	-	-	-	(908)
Accumulated depreciation of disposals	369	-	-	-	-	369
Impairment losses recognised in operating result	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
	(345)	(194)	-	-	-	(539)
At fair value 30 June 2025	8,012	2,018	671	379	349	11,429
Accumulated depreciation at 30 June 2025	(4,801)	(1,597)	-	-	-	(6,398)
Carrying amount	3,211	421	671	379	349	5,031

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(c) Infrastructure

	Roads	Bridges	Footpaths and cycleways	Drainage	Kerb & Channel	Minor Culvert	Other Infrastructure	Work In Progress	Total Infrastructure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2024	283,866	52,891	16,724	42,428	15,179	17,671	3,648	2,759	435,166
Accumulated depreciation at 1 July 2024	(55,446)	(13,998)	(6,685)	(12,211)	(5,133)	(6,800)	(986)	-	(101,259)
	228,420	38,893	10,039	30,217	10,046	10,871	2,662	2,759	333,907
Movements in fair value									
Additions	-	-	-	-	-	-	-	2,866	2,866
Contributions	-	-	-	-	-	-	-	-	-
Revaluation	6,136	1,047	266	838	268	293	44	-	8,892
Disposal	(294)	-	(17)	-	(59)	(8)	-	-	(378)
Write-off	-	-	-	-	-	-	-	-	-
Transfers	2,022	-	219	1,049	173	51	(1,021)	(2,534)	(41)
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-	-
	7,864	1,047	468	1,887	382	336	(977)	332	11,339
Movements in accumulated depreciation									
Depreciation and amortisation	(3,495)	(551)	(300)	(452)	(193)	(176)	(55)	-	(5,222)
Accumulated depreciation of disposals	126	-	14	-	26	4	-	-	170
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	(81)	-	(0)	113	-	32
	(3,369)	(551)	(286)	(533)	(167)	(172)	58	-	(5,020)
At fair value 30 June 2025	291,730	53,938	17,192	44,315	15,561	18,007	2,671	3,091	446,505
Accumulated depreciation at 30 June 2025	(58,815)	(14,549)	(6,971)	(12,744)	(5,300)	(6,972)	(928)	-	(106,279)
Carrying amount	232,915	39,389	10,221	31,571	10,261	11,035	1,743	3,091	340,226

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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 applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

	Depreciation Period	Threshold Limit
		\$'000
<i>Asset recognition thresholds and depreciation periods</i>		
Land & land improvements		
land	-	2
land improvements	50 - 100 years	2
Buildings		
buildings	50 - 100 years	5
building and leasehold improvements	50 - 100 years	2
Plant and Equipment		
fixture, fittings and furniture	2 - 20 years	2
plant, machinery and equipment	2 - 40 years	2
others	2 - 10 years	2
Infrastructure		
roads - pavements and substructure	15 - 60 years	20
roads - kerb, channel and minor culverts and other	20 - 100 years	5
bridges and major culverts	70 - 100 years	20
footpaths and cycleways	18 - 50 years	5
drainage	20 - 100 years	5
minor culverts	100 years	5
monuments	200 years	2
waste water assets	60 years	10
traffic control facilities	10 - 50 years	5
Intangible assets	5 - 100 years	2

Land under roads

Council recognises land under roads it controls at fair value.

Depreciation and amortisation

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 earthworks 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.

Depreciation periods used are listed above and are consistent with the prior year unless otherwise stated.

Repairs and maintenance

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.

Leasehold improvements

Leasehold improvements are recognised at cost and are amortised over the unexpired period of the lease or the estimated useful life of the improvement, whichever is the shorter. At balance date, leasehold improvements are amortised over a 10 year period.

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Valuation of land and buildings

Valuation of land and buildings were undertaken by using Valuer-General Victoria Vacant Land Indexation Factors June 2025 and Rawlinson's Building Price Indices for the Financial Year 2024-25. 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.

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.

The date and type of the current valuation is detailed in the following table. An indexed based revaluation was conducted in the current year, this valuation was based on Valuer-General Victoria Vacant Land Indexation Factors June 2025 and Rawlinson's Building Price Indices for the Financial Year 2024-25, a full revaluation of these assets will be conducted in 2025/26.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2025 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Land	-	-	24,499	Jun-25	Index
Specialised land	-	-	683	Jun-25	Index
Buildings	-	-	56,738	Jun-25	Index
Total	-	-	81,920		

* Valuer-General Victoria Vacant Land Indexation Factors June 2025 release was used to revalue Land assets. Rawlinson's Building Price Indices June 2025 was used for Building and Site Improvement assets.

Valuation of infrastructure

Valuation of infrastructure were undertaken by using Australian Bureau of Statistics (ABS) price indices table 6427.0 Producer Price Indexes, Australia Table 17, Index Number 3101, "Road and Bridge Construction Victoria".

The date and type of the current valuation is detailed in the following table. An index based revaluation was conducted in the current year, this valuation was based on Australian Bureau of Statistics (ABS) price indices table 6427.0 Producer Price Indexes, Australia Table 17, Index Number 3101, "Road and Bridge Construction Victoria". A full revaluation of these assets will be conducted in 2025/26.

The valuation is at fair value based on current 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 2025 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Roads	-	-	232,915	Jun-25	Index
Bridges	-	-	39,389	Jun-25	Index
Footpaths and cycleways	-	-	10,221	Jun-25	Index
Drainage	-	-	31,571	Jun-25	Index
Kerb & channel	-	-	10,261	Jun-25	Index
Minor culverts	-	-	11,035	Jun-25	Index
Other infrastructure	-	-	1,743	Jun-25	Index
Total	-	-	337,135		

*The June 2025 release of the Australian Bureau of Statistics (ABS) price indices table 6427.0 Producer Price Indexes, Australia Table 17, Index Number 3101, "Road and Bridge Construction Victoria" was used to revalue infrastructure assets

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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 \$186 and \$378 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 on a square metre basis and ranges from \$375 to \$5,896 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 1 years to 80 years. 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 and vary from 2 years to 100 years. 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.

	2025	2024
Reconciliation of specialised land	\$'000	\$'000
Land under roads	683	670
Total specialised land	683	670

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6.2 Investments in associates, joint arrangements and subsidiaries

(a) Community Asset Committee

All entities controlled by Council that have material income, expenses, assets or liabilities, such as community asset committees, have been included in this financial report. Any transactions between these entities and Council have been eliminated in full.

The below is a listing of relevant community asset committees.

- a) Adelaide Lead Hall
- b) Daisy Hill Community Hall
- c) Dunolly Historic Precinct Management
- d) Talbot Community Homes
- e) Talbot Town Hall
- f) Tullaroop Leisure Centre

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Note 7 PEOPLE AND RELATIONSHIPS

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Central Goldfields Shire Council is the parent entity.

Subsidiaries and Associates

As at 30 June 2025, Council does not have any interests in any subsidiaries and/or associates.

(b) Key Management Personnel

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

Details of KMP at any time during the year are:

		2025 No.	2024 No.
Councillors			
	Councillor Grace La Vella (to 25 October 2024)	1	1
	Mayor - Grace La Vella Mayor (from 13 November 2024)	1	-
	Deputy Mayor - Ben Green (from 13 November 2024)	1	-
	Councillor Geoff Bartlett (from 13 November 2024)	1	-
	Councillor Anna De Villiers (to 25 October 2024 from 13 November 2024)	1	1
	Councillor Liesbeth Long (to 25 October 2024 and from 13 November 2024)	1	-
	Mayor - Liesbeth Long (to 25 October 2024)	1	1
	Councillor Geoff Lovett (to 25 October 2024)	1	1
	Councillor Chris Meddows-Taylor (to 25 October 2024)	1	1
	Councillor Jake Meyer (from 13 November 2024)	1	-
	Councillor Gerard Murphy (to 25 October 2024 and from 13 November 2024)	1	1
	Councillor Wayne Sproull (to 25 October 2024)	1	1
	Chief Executive Officer - Lucy Roffey (to 21 August 2024)	1	1
	Chief Executive Officer (Interim) - Sally Jones from 2 June 2024 to 30 June 2025)	1	-
	General Manager Community Wellbeing - Emma Little	1	1
	General Manager Corporate Performance - Mick Smith (to 14 March 2025)	1	1
	General Manager Corporate Performance Philippa Spurling (Acting)(from 29 July 2024 to 20 September 2024)	1	-
	General Manager Corporate Performance (Acting) - Veronica Hutcheson (from 2 February to 22 April 2025)	1	-
	General Manager Corporate Performance (Acting) - Anthony Smith (from 26 April 2025 to 30 June 2025)	1	-
	General Manager Infrastructure Assets and Planning - Matthew Irving (to 24 April 2024)	-	1
	General Manager Infrastructure Assets and Planning - Bill Millard (from 25 April to 23 June 2024)	-	1
	General Manager Infrastructure Assets and Planning - Amber Ricks (from 26 June 2024)	1	1
Total Number of Councillors		12	7
Total of Chief Executive Officer and other Key Management Personnel		8	6
Total Number of Key Management Personnel		20	13

(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.

	2025 \$	2024 \$
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	1,241,662	1,206,620
Post-employment benefits	104,293	94,457
Total	1,345,955	1,301,077

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

	2025 No.	2024 No.
\$1,000 - \$9,999	4	-
\$10,000 - \$19,999	2	-
\$20,000 - \$29,999	5	6
\$30,000 - \$39,999	1	-
\$40,000 - \$49,999	1	1
\$60,000 - \$69,999	2	1
\$100,000 - \$109,999	1	-
\$170,000 - \$179,999	-	1
\$180,000 - \$189,999	-	1
\$190,000 - \$199,999	-	1
\$200,000 - \$209,999	3	1
\$260,000 - \$269,999	1	-
\$270,000 - \$279,999	-	1
	20	13

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(d) Remuneration of other senior staff

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

	2025 \$	2024 \$
Total remuneration of other senior staff was as follows:		
Short-term employee benefits	159	-
Other long-term employee benefits	-	-
Post-employment benefits	18	-
Total	177	-

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

Income Range:	2025 No.	2024 No.
\$170,000 - \$179,999	1	-
	1	-
Total remuneration for the reporting year for other senior staff included above, amounted to:	177	-

7.2 Related party disclosure

(a) Transactions with related parties

During the period Council entered into the following transactions with related parties.

	2025 \$'000	2024 \$'000
Purchase of Goods and Services under normal trading terms		
- Payments to Central Victorian Greenhouse Alliance (Councillor Liesbeth Long and Councillor Wayne Sproull are board members)	10	20
Purchase of Goods and Services under normal trading terms		
- Payments to Coliban Water (CEO Lucy Roffey is a Board Director)	12	9
Purchase of Goods and Services under normal trading terms		
- Payments to Unified Community Sports and Leisure (Councillor Gerard Murphy is a Director)	801	782
Purchase of Goods and Services under normal trading terms		
- Payments to Adventure Zone Inflatables Kids Entertainment (Councillor Jacob Meyer is the owner)	1	-
Purchase of Goods and Services under normal trading terms		
- Payments to Maryborough Harness Racing Club (Councillor Grace La Vella is a committee member)	-	3

(b) Outstanding balances with related parties

The following balances are outstanding at the end of the reporting period in relation to transactions with related parties

Purchase of Goods and services under normal trading terms		
- Payments to Coliban Water (CEO Lucy Roffey is a Board Director)	-	3

(c) Loans to/from related parties

There were no loans to/from related parties during the 2024-2025 financial year.

(d) Commitments to/from related parties

Payments to Unified Community Sports and Leisure (Councillor Gerard Murphy is a Director)		
A contract with Unified Community Sports and Leisure expires June 2026	724	1,444

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Central Goldfields Shire Council

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Note 8 MANAGING UNCERTAINTIES

8.1 Contingent assets and liabilities

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

(a) 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.

Developer contributions are to be received in respect of land currently under development. At this point in time their timing and potential amount cannot be reliably assessed.

(b) 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.

Superannuation

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.

Future superannuation contributions

In addition to the disclosed contributions, Central Goldfields Shire Council has paid unfunded liability payments to Vision Super totalling \$71k (\$68k in 2023-2024 financial year). There were \$182k contributions outstanding and no loans issued from or to the above schemes as at June 30, 2025. The expected contributions to be paid to the Defined Benefits category of Vision Super for the year ending 30 June 2026 is \$84k.

Landfill

Council owns a non-operational landfill which is located behind Carisbrook Transfer Station. Council will have to carry out site rehabilitation works in the future. At balance date Council is unable to accurately assess the financial implications of such works.

Legal matters

Council is currently undergoing Enterprise Agreement negotiation which at balance date Council is unable to accurately assess the financial implications of such works.

Liability Mutual Insurance

Council was a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI scheme states that each participant will remain liable to make further contributions to the scheme in respect of any insurance year in which it was a participant to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability will continue whether or not the participant remains a participant in future insurance years.

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). At the end of the liability period, an adjustment payment may be required (or received). The determination of any adjustment payment is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by Work Safe Victoria.

(c) Guarantees for loans to other entities

The amount disclosed for financial guarantee in this note is the nominal amount of the underlying loan that is guaranteed by the Council, not the fair value of the financial guarantee.

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.

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8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council assesses the impact of these new standards. As at 30 June 2025 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2025 that are expected to impact Council. In September 2024 the Australian Accounting Standards Board (AASB) issued two Australian Sustainability Reporting Standards (ASRS). This followed Commonwealth legislation establishing Australia's sustainability reporting framework. Relevant entities will be required to undertake mandatory reporting of climate-related disclosures in future financial years. Public sector application issues remain under consideration and Council will continue to monitor developments and potential implications for future financial years.

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 the notes of 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

Market risk is the risk that the fair value or future cash flows of council financial instruments will fluctuate because of changes in market prices. The Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

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. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes council to fair value interest rate risk / Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

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

- diversification of investment product;
- monitoring of return on investment; and
- 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.

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(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- council have a policy for establishing credit limits for the entities council deal with;
- council may require collateral where appropriate; and
- council only invest surplus funds with financial institutions which have a recognised credit rating specified in council's 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 council provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

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

(d) Liquidity risk

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

To help reduce these risks Council:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- 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 on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1(c), 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.

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

(e) Sensitivity disclosure analysis

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

- A parallel shift of + 2% and -1% in market interest rates (AUD) from year-end rates of 5%.

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.

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8.4 Fair value measurement

Fair value hierarchy

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.

Council has considered the amendments to AASB 13 Fair Value Measurement that apply for the 2024-25 financial year as a result of AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities. For assets, where the Council adopts a current replacement cost approach to determine fair value, the Council now considers the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets in the underlying valuation. The AASB 13 amendments apply prospectively, comparative figures have not been restated.

The AASB 13 amendments have not resulted in any material impacts to Council's financial statements.

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, 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. (For plant and equipment carrying amount is considered to approximate fair value given short useful lives). 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 of 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, being a 3 year cycle. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

Asset class	Revaluation frequency
Land	3 years
Buildings	3 years
Roads	3 years
Bridges	3 years
Footpaths and cycleways	3 years
Drainage	3 years
Recreational, leisure and community facilities	3 years
Waste management	3 years
Parks, open space and streetscapes	3 years
Aerodromes	3 years
Other infrastructure	3 years

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 of disposal 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 balance date

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

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Central Goldfields Shire Council
2024/2025 Financial Report

Notes to the Financial Report For the Year Ended 30 June 2025

Note 9 OTHER MATTERS

9.1 Reserves

(a) Asset revaluation reserves

2025

Property

Land and land improvements
Buildings

Property and Equipment

Library book and Art Collection

Infrastructure

Roads
Bridges
Footpaths and cycleways
Drainage
Minor culverts
Waste management
Monuments
Traffic control facilities
Kerb and channel

Total asset revaluation reserves

2024

Property

Land and land improvements
Buildings

Property and Equipment

Library book and Art Collection

Infrastructure

Roads
Bridges
Footpaths and cycleways
Drainage
Minor Culverts
Waste management
Monuments
Traffic control facilities
Kerb and channel
Other infrastructure

Total asset revaluation reserves

	Balance at beginning of reporting period \$'000	Increase (decrease) \$'000	Balance at end of reporting period \$'000
2025			
Property			
Land and land improvements	17,665	79	17,744
Buildings	26,877	2,344	29,221
	44,542	2,423	46,965
Property and Equipment			
Library book and Art Collection	389	62	451
	389	62	451
Infrastructure			
Roads	164,387	6,136	170,523
Bridges	31,666	1,047	32,713
Footpaths and cycleways	8,089	266	8,355
Drainage	19,900	838	20,738
Minor culverts	8,887	293	9,180
Waste management	406	2	408
Monuments	1,326	19	1,345
Traffic control facilities	303	23	326
Kerb and channel	9,433	268	9,701
	244,397	8,892	253,289
Total asset revaluation reserves	289,328	11,377	300,705
2024			
Property			
Land and land improvements	17,665	-	17,665
Buildings	23,106	3,771	26,877
	40,771	3,771	44,542
Property and Equipment			
Library book and Art Collection	379	10	389
	379	10	389
Infrastructure			
Roads	155,253	9,135	164,387
Bridges	30,081	1,586	31,666
Footpaths and cycleways	7,706	383	8,089
Drainage	18,692	1,208	19,900
Minor Culverts	8,446	441	8,887
Waste management	363	43	406
Monuments	1,297	29	1,326
Traffic control facilities	270	33	303
Kerb and channel	9,037	396	9,433
Other infrastructure	-	-	-
	231,145	13,255	244,397
Total asset revaluation reserves	272,295	17,036	289,328

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

**Notes to the Financial Report
For the Year Ended 30 June 2025**

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Balance at end of reporting period \$'000
(b) Other reserves			
2025			
Unfunded superannuation	450	-	450
Open space	255	58	313
Waste Management	-	660	660
Plant Reserve Operating	-	62	62
Total Other reserves	705	780	1,485
2024			
Unfunded superannuation	450	-	450
Open space	78	177	255
Total Other reserves	528	177	705

Unfunded Superannuation

This reserve is used to assist in funding future liabilities related to Defined Benefits Superannuation. Transfers to and from reserve are based on the budgeted reserve position at the end of the reporting period.

Open Space

This reserve contains contributions paid by developers undertaking the subdivision of residential land. These funds are required to be expended on the creation of expansion of recreational opportunities for the community, and are held until such time the relevant expenditure is incurred.

Waste Management

This reserve is used to assist with the cost of strategic projects, compliance, long-term planning for Council's landfills, transfer stations, and waste management responsibilities.

Plant Reserve Operating

This reserve is used to assist with the cost of strategic projects, compliance, long-term planning for Council's plant management.

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Central Goldfields Shire Council
2024/2025 Financial Report

Notes to the Financial Report For the Year Ended 30 June 2025

	2025	2024
	\$'000	\$'000
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)		
Surplus/(deficit) for the year	444	(5,554)
<i>Non-cash adjustments:</i>		
Profit/(loss) on disposal of property, infrastructure, plant and equipment	255	740
Bad debts	11	12
Depreciation and amortisation	8,563	8,010
Contributions - Non-monetary assets	-	(84)
Finance costs	(8)	-
Other	-	245
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade and other receivables	(290)	(313)
(Increase)/decrease in prepayments	196	336
Increase/(decrease) in accrued income	1,474	(4,313)
Increase/(decrease) in trade and other payables	301	(1,685)
(Decrease)/increase in contract and other liabilities	-	-
(Decrease)/increase in inventories	(8)	(2)
(Increase)/decrease in provisions	13	34
(Decrease)/increase in trust funds and deposits	116	34
(insert other relevant items)	-	-
Net cash provided by/(used in) operating activities	11,067	(2,540)

9.3 Superannuation

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

Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2025, this was 11.5% as required under Superannuation Guarantee (SG) legislation (2024: 11.0%)).

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.

As at 30 June 2024, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category.

The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2024 of which Council is a contributing employer was 105.4%. The financial assumptions used to calculate the VBI were:

Net investment returns 5.6% pa
Salary information 3.5% pa
Price inflation (CPI) 2.7% pa.

As at 30 June 2025, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2025.

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Central Goldfields Shire Council
2024/2025 Financial Report

Notes to the Financial Report **For the Year Ended 30 June 2025**

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. Council was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were:

Net investment returns 5.7% pa

Salary information 3.5% pa

Price inflation (CPI) 2.6% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2024 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.

Employer contributions

(a) Regular contributions

On the basis of the results of the 2024 interim 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 2025, this rate was 11.5% of members' salaries (11.0% in 2023/24). 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.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

(b) 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. An interim investigation was conducted as at 30 June 2024 while a full investigation was conducted as at 30 June 2023.

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

	2024	2023
	(Interim)	(Triennial)
	\$m	\$m
- A VBI Surplus	108.4	84.7
- A total service liability surplus	141.4	123.6
- A discounted accrued benefits surplus	156.7	141.9

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 2024.

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 2024.

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 2024.

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Central Goldfields Shire Council
2024/2025 Financial Report

Notes to the Financial Report For the Year Ended 30 June 2025

The 2025 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2025 as the Fund provides lifetime pensions in the Defined Benefit category.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. Council was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were

Net investment returns 5.7% pa

Salary information 3.5% pa

Price inflation (CPI) 2.6% pa.

It is anticipated that this actuarial investigation will be completed by 31 October 2025.

The 2023 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 these investigations were:

	2023 Triennial investigation	2020 Triennial investigation
Net investment return	5.7% pa	5.6% pa
	3.5% pa	2.5% pa for two years and 2.75% pa thereafter
Salary inflation		
Price inflation	2.8% pa	2.0% pa

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2025 are detailed below:

Scheme	Type of Scheme	Rate	2025 \$'000	2024 \$'000
Vision super	Defined benefits	11.5% (2024:11.0%)	71	68
Vision super	Accumulation	11.5% (2024:11.0%)	640	588
Other super fund	Accumulation	11.5% (2024:11.0%)	903	848

In addition to the above contributions, Council has paid unfunded liability payments to Vision Super totalling \$71k during the 2024/25 year (2023/24 \$68k during the 2023/24 year).

There were \$182k contributions outstanding and no loans issued from or to the above schemes as at 30 June 2025.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2026 is \$84k.

Notes to the Financial Report
For the Year Ended 30 June 2025

Note 10 CHANGE IN ACCOUNTING POLICY

There have been no changes to accounting policies in the 2024-25 year.

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REPORT OF OPERATIONS (ANNUAL REPORT INSERT)

Service Performance Indicators

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
	2022	2023	2024	2025	
Aquatic Facilities					
Service standard					
<i>Health inspections of aquatic facilities</i>	1.00	1.00	1.00	1.00	Council conducted aquatic facility inspections for the three facility within the municipality.
[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]					
Utilisation					
<i>Utilisation of aquatic facilities</i>	4.65	6.06	4.75	6.82	Increased attendances from FY2023/24 can be attributed partly due to the free entry at the rural pools and reduced entrance prices to the indoor pool. Also, attendances in FY2023/24 would be lower than this financial year as the pool had to be closed for eight weeks due to a major retilling project.
[Number of visits to aquatic facilities / Population]					
Service cost					
<i>Cost of aquatic facilities</i>	\$10.52	\$8.52	\$11.74	\$8.39	Please note that this figure includes not only the contract amount for the operation of Council's pools but also factors in other costs incurred by Council such as maintenance of pool and staff, costs of implementing the response plan for the closure of the outdoor pool and, staff time etc.
[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]					
Animal Management					
Timeliness					
<i>Time taken to action animal management requests</i>	1.00	1.00	1.00	1.00	Council remains highly responsive to animal management requests as a priority of Domestic Animal Management plan action.
[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]					
Service standard					
<i>Animals reclaimed</i>	40.50%	46.49%	44.72%	36.57%	Council saw a decrease in animals reclaimed due to targeted cat trapping programs resulting in high euthanasia rates for unowned cats.
[Number of animals reclaimed / Number of animals collected] x100					
<i>Animals rehomed</i>	57.58%	50.28%	41.82%	37.96%	Council continues to provide a rehoming service and encourages responsible pet ownership maintaining consistent rehoming numbers as previous years.
[Number of unclaimed collected animals rehomed / Number of unclaimed collected animals] x100					
Service cost					
<i>Cost of animal management service per population</i>	\$22.91	\$21.88	\$23.65	\$21.02	Council resources an animal management service while reviewing operational costs for efficiencies.
[Direct cost of the animal management service / Population]					
Health and safety					
<i>Animal management prosecutions</i>	0.00%	0.00%	0.00%	0.00%	Council increased dangerous and menacing dog declarations rather than seek prosecutions at Court.
[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100					

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REPORT OF OPERATIONS (ANNUAL REPORT INSERT)

Service Performance Indicators

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
	2022	2023	2024	2025	
Food Safety					
Timeliness					
<i>Time taken to action food complaints</i>	7.00	6.43	2.09	5.00	Food complaints actioned within an acceptable timeframes following the primary contact on an initiating report.
[Number of days between receipt and first response action for all food complaints / Number of food complaints]					
Service standard					
<i>Food safety assessments</i>	48.96%	81.55%	94.00%	90.10%	Council completed food safety assessments for 91 Class 1 and Class 2 food premises. Three food businesses closed before their scheduled assessment time.
[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					
<i>Food safety samples</i>	New	New	100.00%	92.31%	Food Samples are collected within a calendar year. As such 2 food samples were collected as part of routine monitoring in May 2025.
[Number of food samples obtained / Required number of food samples] x 100					
Service cost					
<i>Cost of food safety service</i>	\$397.41	\$867.50	\$854.26	\$952.91	Council saw a reduction non registerable business notifications which has altered the cost for the service.
[Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]					
Health and safety					
<i>Critical and major non-compliance outcome notifications</i>	100.00%	80.00%	100.00%	100.00%	All major and critical non-compliance outcomes were followed up and businesses were brought into compliance.
[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					
Governance					
Transparency					
<i>Council decisions made at meetings closed to the public</i>	2.63%	3.19%	2.94%	2.82%	There has been a decrease in confidential items decided at closed Council meetings. Transparency with the community has been a focus for Council.
[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					
Consultation and engagement					
<i>Satisfaction with community consultation and engagement</i>	51.00	51.00	48.00	46.00	Council acknowledges the decrease in its Community Satisfaction score despite its commitment and continued focus on community consultation and engagement through it's updated Community Engagement Policy and use of various communication tools and platforms.
[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]					
Attendance					
<i>Councillor attendance at council meetings</i>	94.64%	89.29%	89.80%	92.86%	Attendance levels remain high and this is a reflection of the Councillors commitment to the community.
[The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) x (Number of Councillors elected at the last Council general election)] x100					
Service cost					
<i>Cost of elected representation</i>	\$35,991.43	\$37,498.53	\$38,679.63	\$38,919.51	The cost relating to elected representatives has increased due to Councillor allowance increases set by the Victorian Independent Remuneration Tribunal.
[Direct cost of the governance service / Number of Councillors elected at the last Council general election]					
Satisfaction					
<i>Satisfaction with council decisions</i>	50.00	49.00	45.00	46.00	There has been a 1% increase in satisfaction. Council made a number of significant decisions throughout the year & recognises there are diverse views across the community in relation to these decisions. Understanding the drivers behind community satisfaction remains a focus for the Council.
[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]					

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Service Performance Indicators

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
	2022	2023	2024	2025	
Libraries					
Resource currency					
Recently purchased library collection	56.91%	66.05%	68.63%	59.07%	Although there was a 13.93% decrease, this reflects a more strategic and targeted approach to collection development, focusing on high-demand and high-value resources.
[Number of library collection items purchased in the last 5 years / Number of library collection items] x100					
Service cost					
Cost of library service per population	\$31.56	\$47.72	\$42.39	\$41.63	The 1.80% reduction in cost per capita highlights our commitment to delivering excellent service while improving cost efficiency.
[Direct cost of the library service / Population]					
Utilisation					
Loans per head of population	New	New	1.18	1.43	Increase to 1.43 compare to 1.18 in FY2023/24 shows and increase in reading and borrowing in our community.
[Number of library collection item loans / Population]					
Participation					
Library membership	New	New	9.50%	19.47%	Library membership has increased from 9.5% in FY2023/24 to 19.47%, due to a more accurate method of calculating active users and correcting underreported figures from previous years giving a clearer picture of our growing community engagement.
[Number of registered library members / Population] x100					
Library visits per head of population	New	New	3.10	3.33	Visits per head has increased from 3.1 in FY2023/24 to 3.33, reflecting growing in-person engagement and the success of our programs, welcoming spaces, and friendly service.
[Number of library visits / Population]					
Maternal and Child Health (MCH)					
Service standard					
Infant enrolments in the MCH service	103.64%	98.98%	99.12%	98.18%	This data shows that 98% of birth notices led to enrolment with the Maternal and Child Health service. In cases where enrolment did not occur, common reasons included families residing near municipal borders who chose to access services in a neighbouring area.
[Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100					
Service cost					
Cost of the MCH service	\$75.30	\$79.83	\$103.02	\$102.02	Cost decreases of the service from last year are predominantly due to consistency and stability of staff in the service as compared to previous years. The stability of the Maternal and Child Health team has provided consistent and high-quality service and support for children and families.
[Cost of the MCH service / Hours worked by MCH nurses]					
Participation					
Participation in the MCH service	87.93%	93.18%	91.00%	92.54%	Council has continued to see an increase in participation in the Maternal and Child Health service. This can be attributed to the high quality, flexible and responsive service model in place.
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100					
Participation					
Participation in the MCH service by Aboriginal children	88.16%	96.39%	95.51%	96.43%	The engagement of Aboriginal and Torres Strait Islander families in the Maternal and Child Health service remains high, likely due to the flexible and responsive service model that includes continuity of care with a known nurse.
[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					
Satisfaction					
Participation in 4-week Key Age and Stage visit	98.18%	104.08%	97.35%	104.55%	The number of 4 week visits conducted exceeds the number of birth notices received due to families moving into the area after the birth of their child.
[Number of 4-week key age and stage visits / Number of birth notifications received] x100					
Roads					
Satisfaction of use					
Sealed local road requests	28.98	16.57	20.90	17.31	Council have implemented better processes and systems to ensure minor issues are addressed prior to them escalating and becoming a customer request.
[Number of sealed local road requests / Kilometres of sealed local roads] x100					

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REPORT OF OPERATIONS (ANNUAL REPORT INSERT)

Service Performance Indicators

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
	2022	2023	2024	2025	
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	95.20%	98.74%	99.11%	99.17%	Council have continued to carry out works on roads that were in a poor state (below the level of service) as determined by the condition assessment.
Service cost <i>Cost of sealed local road reconstruction</i> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$146.30	\$92.94	\$178.06	\$108.08	Greater portion of reconstruction was rural, which is significantly cheaper than urban reconstruction.
Service Cost <i>Cost of sealed local road resealing</i> [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$3.83	\$7.65	\$10.69	\$9.89	Greater portion of works done in larger sections, hence resulting in better cost average per meter square.
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]	45.00	38.00	33.00	38.00	Better processes and systems to carry out preventative works before they reach a response level.
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]	60.50	61.00	79.00	63.00	Council increased resourcing to reduce time taken to decide planning applications.
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	50.00%	65.33%	30.43%	71.67%	Throughout FY2024/25, Council onboarded planning staff and resourced the planning service to improve planning timeframes.
Service cost <i>Cost of statutory planning service</i> [Direct cost of the statutory planning service / Number of planning applications received]	\$3,315.99	\$3,825.78	\$5,666.57	\$6,360.53	Council increased resourcing to reduce time taken to decide planning applications.
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	100.00%	50.00%	100.00%	0.00%	There were no VCAT hearings in FY2024/25.

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REPORT OF OPERATIONS (ANNUAL REPORT INSERT)

Service Performance Indicators

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
	2022	2023	2024	2025	
Waste Management					
Service standard					
<i>Kerbside collection bins missed</i>	0.93	1.45	1.10	1.23	Failed kerbside bin collection remain low and are attributable to parked cars.
[Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000					
Service cost					
<i>Cost of kerbside garbage bin collection service</i>	\$133.63	\$139.16	\$145.40	\$172.36	New Collection Contract commenced in Feb 2024. Increased costs were largely around haulage for landfill and landfill gate fee increases.
[Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]					
Service cost					
<i>Cost of kerbside recyclables collection service</i>	\$88.45	\$96.42	\$76.57	\$72.89	Councils kerbside recycling service received a reduced volume as material has diverted to local container deposit scheme facilities.
[Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]					
Waste diversion					
<i>Kerbside collection waste diverted from landfill</i>	43.31%	44.82%	45.37%	42.22%	Council landfill volumes have remained consistent while the Council has seen a reduction in both recyclables and organics volume. The variance is due to Council having diverted less than FY2023-24 due to a redirection of recyclables to Container Deposit Scheme facilities. Council received a lower annual volume of green waste due to seasonal factors.
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100					

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Section 2 - Service Performance Indicators

For the year ended 30 June 2025

Service / Indicator / Measure (Formula)	Results					Comment
	2022 Actual	2023 Actual	2024 Actual	2025 Target as per budget	2025 Actual	
Aquatic Facilities Utilisation Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]	4.65	6.06	4.75	N/A	6.82	Increased attendances from FY2023/24 can be attributed partly due to the free entry at the rural pools and reduced entrance prices to the indoor pool. Also, attendances in FY2023/24 would be lower than this financial year as the pool had to be closed for eight weeks due to a major retiling project.
Animal Management Health and safety Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	0%	0%	0%	N/A	0%	Council increased dangerous and menacing dog declarations rather than seek prosecutions at Court.
Food Safety Health and safety Critical and major non-compliance outcome notifications [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	100.00%	80.00%	100.00%	N/A	100.00%	All major and critical non-compliance outcomes were followed up and businesses were brought into compliance.
Governance Consultation and engagement Satisfaction with community consultation and engagement [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	51	51	48	51	46	Council acknowledges the decrease in its Community Satisfaction score despite its commitment and continued focus on community consultation and engagement through its updated Community Engagement Policy and use of various communication tools and platforms.
Libraries Participation Library membership [Number of registered library members / Population] x100	#N/A	#N/A	9.50%	N/A	19.47%	Library membership has increased from 9.5% in FY2023/24 to 19.47%, due to a more accurate method of calculating active users and correcting underreported figures from previous years giving a clearer picture of our growing community engagement.
Maternal and Child Health (MCH) Participation Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	87.93%	93.18%	91.00%	N/A	92.54%	Council has continued to see an increase in participation in the Maternal and Child Health service. This can be attributed to the high quality, flexible and responsive service model in place.
Participation in the MCH service by Aboriginal children [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	88.16%	96.39%	95.51%	N/A	96.43%	The engagement of Aboriginal and Torres Strait Islander families in the Maternal and Child Health service remains high, likely due to the flexible and responsive service model that includes continuity of care with a known nurse.
Roads Condition Sealed local roads maintained to condition standards [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	95.20%	98.74%	99.11%	98.80%	99.17%	Council have continued to carry out works on roads that were in a poor state (below the level of service) as determined by the condition assessment.
Statutory Planning Service standard Planning applications decided within required time frames [(Number of regular planning application decisions made within 60 days) + (Number of VcSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	50.00%	65.33%	30.43%	80.00%	71.67%	Throughout FY2024/25, Council onboarded planning staff and resourced the planning service to improve planning timeframes.

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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	43.31%	44.82%	45.37%	55.00%	42.22%	Council landfill volumes have remained consistent while the Council has seen a reduction in both recyclables and organics volume. The variance is due to Council having diverted less than FY2023-24 due to a redirection of recyclables to Container Deposit Scheme facilities. Council received a lower annual volume of green waste due to seasonal factors.
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PERFORMANCE STATEMENT (ANNUAL REPORT INSERT)

Section 3 - Financial Performance Indicators

For the year ended 30 June 2025

	Results					Forecasts				
	2022	2023	2024	2025		2026	2027	2028	2029	Material Variations and Comments
Dimension / Indicator / Measure (Formula)	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
Efficiency										
Expenditure level Expenses per property assessment [Total expenses / Number of property assessments]	\$4,050.69	\$4,209.37	\$4,428.16	\$3,947.00	\$4,250.68	\$4,125.93	\$4,191.33	\$4,264.29	\$4,336.80	Expenses per property assessment have decreased in FY2024/25 due to reduction of materials and services costs, and a reduction in asset disposal.
Revenue level Average rate per property assessment [Sum of all general rates and municipal charges / Number of property assessments]	\$1,580.63	\$1,465.57	\$1,512.63	N/A	\$1,554.74	\$1,616.77	\$1,616.72	\$1,616.77	\$1,616.77	Average rate per property assessment increase in line with the rate capping at 2.75%.
Liquidity										
Working capital Current assets compared to current liabilities [Current assets / Current liabilities] x100	131.42%	125.00%	35.04%	209.00%	59.53%	82.88%	100.81%	116.50%	114.98%	Council current assets have slightly increased compared to last year, and expecting this positive trend to continue. A draft Financial Plan set to be adopted in October 2025 has included targeted strategies to strengthen Council's financial sustainability.
Unrestricted cash Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	43.28%	46.62%	-31.26%	N/A	32.43%	26.75%	44.67%	60.79%	59.23%	The impact of rate capping means Council needs to self fund capital works at a higher rate, pressure on unrestricted cash.
Obligations										
Loans and borrowings Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x100	12.92%	12.56%	11.92%	N/A	11.46%	10.68%	12.36%	17.30%	14.99%	No further loans taken during the FY2024/25. The budget includes additional borrowing in the FY2025/26 and FY2026/27.
Loans and borrowings repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	4.29%	0.48%	0.53%	N/A	0.04%	1.07%	1.86%	2.69%	2.63%	Increase in forecast due to additional borrowing taken to fund capital works.
Indebtedness Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100	9.87%	14.66%	2.41%	N/A	2.61%	20.75%	21.94%	26.00%	23.83%	Increase in forecast due to additional borrowing taken to fund capital works.
Asset renewal and upgrade Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x100	103.66%	148.39%	154.31%	155.00%	66.03%	111.22%	78.93%	44.16%	48.66%	Asset renewal and upgrade has decreased in FY2024-25 due to multi-year capital project funded by grants, which is currently underway. As this project is expected to be completed over the next two financial years, renewal and upgrade activity will pick up again once the works are finalised.
Operating position										
Adjusted underlying result Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	-7.05%	-9.51%	-30.88%	N/A	-7.06%	-10.19%	-11.32%	-13.17%	-15.26%	Council continues to review its long-term impact of decision making on its adjusted underlying result. The impact of rate capping and the increases in cost of materials is anticipated to continue to impact this result. The result has improved from prior year also due to receiving Federal Assistance Grant in advance which relates to FY2025-26.
Stability										
Rates concentration Rates compared to adjusted underlying revenue	53.40%	49.43%	58.67%	59.29%	51.73%	58.56%	58.23%	58.19%	58.27%	The \$2.8m Federal Assistance Grant received in advance which related to FY2025/26. As these are unrestricted cash

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[Rate revenue / Adjusted underlying revenue] x100									grant they must be accounted for in the financial year they are received.
Rates effort Rates compared to property values	0.63%	0.47%	0.42%	N/A	0.45%	0.49%	0.49%	0.49%	The compounding impact of rate capping has noticed increase in rates as compared to past valuations. The municipal charge remains in line with the previous years.
[Rate revenue / Capital improved value of rateable properties in the municipality] x100									

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Section 4 - Sustainable Capacity Indicators

For the year ended 30 June 2025

Indicator / Measure (Formula)	Results				Comment
	2022 Actual	2023 Actual	2024 Actual	2025 Actual	
Population <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$2,475.21	\$2,728.72	\$2,879.58	\$2,780.13	The expenses per head of municipal population have decreased in FY2024/25 due to a review in services and contractors, and a reduction in asset disposal.
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$25,188.82	\$28,198.95	\$29,637.20	\$30,324.15	Value of infrastructure asset has increased in FY2024/25 and further revaluation is expected in FY2025/26.
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	9.88	10.28	10.96	10.35	The population and the length of road of Central Goldfields Shire has remained consistent for a number of years.
Own-source revenue <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$1,428.89	\$1,491.42	\$1,518.31	\$1,555.11	The movement of this measure is in line in increase of revenue each year.
Recurrent grants <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$809.96	\$769.25	\$436.25	\$894.28	The \$2.8m Federal Assistance Grant received in advance which related to FY2025/26. As these are unrestricted cash grant they must be accounted for in the financial year they are received.
Disadvantage <i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	1.00	1.00	1.00	1.00	This is in line with the previous year.
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	21.6%	17.7%	24.0%	15.0%	In FY2023/24, staff turnover rate was high due to Aged Care exit of service. Council continue facing retention and recruitment challenges.

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GOVERNANCE AND MANAGEMENT CHECKLIST (ANNUAL REPORT INSERT)

Governance and Management Checklist

For the year ended 30 June 2025

Governance and Management Items		Assessment
1	Community engagement policy (policy 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: 23/04/2024 Adopted at the 23 April 2024 Council meeting
2	Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	Current guidelines in operation. Date of commencement: 23/04/2024 Guidelines included in the Community Engagement Policy including IAP2 Framework
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: 01/12/2021 Long-Term Financial Plan was adopted by Council at 26 October 2021 Council Meeting and is available on the website: https://www.centralgoldfields.vic.gov.au/Council/Policies-Plans-Strategies-and-Documents/Council-Plans/Financial-Plan-2021-203
4	Asset Plan (plan that sets 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: 30/05/2022 10 year 2022-2032 Asset Plan adopted on 30 May 2022
5	Revenue and Rating Plan (plan setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act. Date of adoption: 25/06/2025

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		Adopted at the 25/06/2025 Council Meeting
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GOVERNANCE AND MANAGEMENT CHECKLIST (ANNUAL REPORT INSERT)

6	Annual budget (plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Budget adopted in accordance with section 94 of the Act. Date of adoption: 25/06/2025 Budget adopted at the 25/06/2025 Council meeting
7	Risk policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Current policy in operation Date of commencement: 16/09/2024 Updated policy was adopted at the 16 September 2024 Council Meeting
8	Fraud policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	Current policy in operation Date of commencement: 23/07/2024 Updated policy was adopted at the 23 July 2024 Council Meeting
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: 15/09/2020 Northern Victorian Integrated Municipal Emergency Management Plan: Central Goldfields Shire adopted on 15 September 2020.
10	Procurement policy (policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council)	Adopted in accordance with section 108 of the Act. Date of commencement: 29/08/2023 Adopted at the 29/08/2023 Council Meeting
11	Business continuity plan (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster)	Current plan in operation Date of commencement: 29/10/2018 An updated Business Continuity Plan is in its final stages for implementation in late 2025.
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)	Current plan in operation Date of commencement: 29/10/2018 The Disaster Recovery plan is encompassed within the Business Continuity Plan
13	Complaint policy (Policy under section 107 of the Act outlining Council's	Policy developed in accordance with section 107 of the Act.

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	commitment and approach to managing complaints.)	Date of commencement: 21/12/2024 Adopted at the 21 December 2021 Council Meeting. The current policy is under review.
14	Workforce plan (Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation.)	Plan developed in accordance with section 46 of the Act. Date of commencement: 26/10/2021 A review of the workforce plan will be undertaken in the 2025/2026 financial year
15	Payment of rates and charges hardship policy (Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates.)	Current policy in operation Date of commencement: 27/07/2021 Adopted by Council at the 27 July 2021 Council Meeting.
16	Risk management framework (framework outlining Council's approach to managing risks to the Council's operations)	Current framework in operation Date of commencement: 20/08/2024 Strategic Risk Management Framework adopted at Council on 20/08/2024
17	Audit and Risk Committee (advisory committee of Council under section 53 and 54 of the Act)	Established in accordance with section 53 of the Act. Date of commencement: Meets quarterly every March, June September and December
18	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 auditor engaged Date of engagement: 30/06/2024 RSD Auditors have been contracted as the Council Internal Auditors until March 2026.
19	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)	Current framework in operation Date of adoption: 16/09/2024 Adopted at the 16/09/2024 Council Meeting
20	Council Plan report (report reviewing the performance of the Council against the	Current report Date of report: 16/09/2024

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GOVERNANCE AND MANAGEMENT CHECKLIST (ANNUAL REPORT INSERT)

	Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Adopted at the 16/09/2024 Council Meeting
21	Quarterly budget reports (quarterly reports to Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)	Quarterly reports presented to Council in accordance with section 97(1) of the Act. Date of report: 30/06/2024 Quarterly budget reports are reported to the Audit and Risk Committee, ELT, and Council.

7.3 Community Grants Program 2025–2026 Outcomes and Amendments to the Community Support Policy

Author Coordinator Community Development

Responsible Officer: General Manager Community Wellbeing

The Officer presenting this report, having made enquiries with relevant members of staff, reports that no disclosable interests have been raised in relation to this report.

SUMMARY/PURPOSE

This report provides an overview of the outcomes of the 2025–2026 Community Grants Program, including the number of applications received, the assessment process, and projects for funding.

It also outlines amendments to the Community Support Policy. These amendments have been brought forward so that Council's consideration of this year's allocations is consistent with the Victorian Auditor-General's Office (VAGO) report **Fraud Control over Local Government Grants** (2022) and with current best practice.

Specifically, it clarifies that Council's role is to note, rather than approve, the allocation of Community Grants recipients.

Other improvements to the process, including management of incomplete applications, conflict-of-interest declarations, and the recording of assessment outcomes, have been implemented administratively for this year's round, but will be formally considered as part of a full review of the Policy before the 2026–2027 program.

RECOMMENDATION

That Council:

1. Endorse the proposed interim amendments to the Community Support Policy, which clarifies that Council's role is to note rather than approve allocations.
2. Note the outcomes of the 2025-2026 Community Grants Program involving 17 projects valued at \$36,496.
3. Note that a more comprehensive review of the Community Support Policy, Community Grant Guidelines, application form and related processes and procedures will take place prior to the 2026–2027 funding round to review and embed further appropriate and considered probity and fraud mitigation measures.

LEGISLATION AND POLICY CONTEXT

Central Goldfields Shire Council's Council Plan 2021-2025:

The Community's vision:

Our Community's Wellbeing

1. Socially connected, creative, inclusive, healthy, and safe 'all ages' friendly communities.
1. Everyone is valued and belongs and has every chance to grow, prosper and thrive.
1. Communities honour, protect, and celebrate culture, diversity, history, and heritage.

Our Growing Economy

2. A vibrant and thriving economy with a growing population.

Our Spaces and Places

3. A commitment to climate action and less waste.

3. Protection and preservation of heritage.

3. Engaging places and spaces for people to live, work, play and connect.

Leading Change

4. Activated, engaged, and informed citizens who have a say, volunteer, get involved in community matters.

4. Transparent decision making.

Initiative: Community Grants Program 2025-2026

The Community Grants Program is delivered under the Community Support Policy (adopted May 2024) and the Community Grants Guidelines. Informed by the 2022 VAGO report, amendments to both the Policy and Guidelines have been made (see attachments 7.3.1 and 7.3.2).

The amendments clarify that Council's role in the assessment process is to **note**, rather than approve, the allocation of successful applications as recommended by the assessment panel. This change strengthens probity and reduces the potential for conflicts of interest by ensuring Council does not become the decision-maker in individual funding allocations.

Other enhancements to probity and process, including clearer handling of incomplete applications, mandatory conflict-of-interest declarations, and documentation of assessment outcomes, have been introduced administratively for this round.

These will be embedded in the Policy and Guidelines through a comprehensive review to be undertaken prior to the 2026–2027 program.

BACKGROUND INFORMATION

The Community Grants Program is an annual opportunity for community organisations to apply for funding to support recreational, cultural, social, and economic initiatives that benefit the Central Goldfields Shire.

For 2025–2026, a funding pool of \$46,250 was available, which included \$5,000 contributed from the Sustainability Programs budget.

Applicants could apply for grants from between \$500 and \$3,000 across four categories: Infrastructure, Creativity and Innovation, Community Development, and Climate Action.

Applications opened on 1 July and closed on 29 July 2025.

REPORT

A total of 19 applications were received, requesting \$41,916 in funding.

Eligible applications were then assessed against the three published criteria — Need (40%), Benefit (30%), and Delivery (30%). A panel of Council staff, facilitated by the Coordinator Community Development, assessed applications individually after group discussion.

Panel members completed conflict-of-interest declarations, and no conflicts were identified.

Seventeen applications are funded, with a total value of \$36,496.

Unsuccessful applicants will be encouraged to request feedback on their applications, as a part of the outcome notification process, via the Coordinator Community Development.

Funding Outcomes:

Name of Organisation	Project Title	Funding Amount
Central Goldfields Historic Machinery Society	Shed Power and Lighting	\$3,000.00
Central Goldfields Bushwalking and Hiking Group	Bushwalking for Everyone	\$2,208.00
Goldfields Music Club Inc	Vibes on Broadway - Dunolly Street Festival	\$3,000.00
Mill House Neighbourhood House	Smart Shades for a Cooler Tomorrow	\$3,000.00
Dunolly Fire Brigade	Dunolly Fire Brigade Event Readiness Package	\$2,350.00
Maryborough VRI Croquet Club	Family Friendly Fun Nights	\$1,570.00
Maryborough and District Garden Club Inc	Central Goldfields Shire Garden Competition	\$1,000.00
Carisbrook Historical Society	Air Conditioner Carisbrook Historical Society	\$2,699.00
Bealiba Hall and Reserves Committee	Update of History Room Electronics and Storage	\$3,000.00
Maryborough Lawn and Tennis Club Inc	Tennis Club outdoor Player/Spectator Seating	\$3,000.00
Maryborough Community House	After Hours Food Access Project	\$1,500.00
Maryborough District Girl Guides (GG Vic)	Laptop and Printer for Maryborough District Girl Guides	\$1,500.00
Maryborough & District Horse and Pony Club	MDHPC Sustainability Project	\$1,500.00
Bowenvale Hall	Bowenvale Hall's Southern Fence Replacement	\$700.00
Words in Winter Central Goldfields Inc	Words in Winter Central Goldfields 2026 Festival	\$3,000.00
Maryborough Horse Riding Club	3 Phase Obstacles, Bridge and Gate	\$1,220.00
Talbot Arts and Historical Museum Inc	Upgrade of Photocopier	\$2,249.00

CONSULTATION/COMMUNICATION

The program was widely promoted through Council's social media platforms, local newspapers and radio, Council's website, and the Community Update magazine.

A grants information session was held in June 2025, and all applicants from the previous year were contacted directly.

Applicants were also required to speak with Council staff before submitting applications and were referred to the guidelines that set out eligibility and documentation requirements.

Following closure of the round, those with incomplete submissions were contacted in writing and asked to provide missing documentation within a fixed timeframe (21 August).

This step, which aligns with the proposed policy changes, ensured fairness and consistency across all applications.

In addition to community-facing communication, internal consultation was undertaken with ELT and the Governance team.

These discussions provided informed oversight of the proposed interim amendments to the Community Support Policy and ensured that the changes were identified and managed appropriately in line with probity and governance requirements.

FINANCIAL & RESOURCE IMPLICATIONS

The 2025–2026 Community Grants Program had a total budget of \$46,250, with \$36,496 recommended for allocation in this round.

All successful applicants will be required to complete an acquittal process by 30 May 2026.

RISK MANAGEMENT

This report addresses Council's strategic risk:

Community Wellbeing - Failure to recognise and manage the impact of changing social and economic conditions on the community

Climate change - adaptation - Failure to appropriately respond to or prepare for the impacts of climate change

Governance - Failure to transparently govern and embrace good governance practices

Community engagement - Inadequate stakeholder management or engagement impacting brand reputation and community satisfaction in Council decision making.

The Community Grants Program is closely tied to Council's strategic risk framework, particularly around governance, community wellbeing, climate change adaptation, and community engagement.

The proposed interim amendments to the Policy address a key probity risk raised in the VAGO report by clarifying Council's role as noting, rather than approving, allocations, ensuring the assessment process remains independent of Council decision-making.

Other probity measures, including handling incomplete applications, conflict-of-interest declarations, and documenting assessment outcomes, were applied administratively for this year's round.

These will be captured formally in the full review of the Policy and Guidelines before the 2026–2027 program.

CONCLUSION

This report provides the project funding outcomes for the 2025–2026 Community Grants Program and sets out proposed interim amendments to the Community Support Policy in response to the VAGO report.

Seventeen applications are funded, with a total of \$36,496 to be distributed.

The amendments clarify that Council's role is to note, rather than approve, grant allocations, reducing Council's exposure to conflicts of interest and aligning with probity standards.

Other probity practices, including incomplete application management, conflict-of-interest declarations, and recording of assessment outcomes, have been applied administratively in this year's round and will be incorporated into the full review of the Policy prior to the 2026–2027 program.

ATTACHMENTS

1. Community Support Policy Amended September 2025 (1) [7.3.1]
2. 20250501 Community Grants Guidelines Updated 25 26 (1) [7.3.2]

COMMUNITY SUPPORT POLICY



Directorate:	Community Wellbeing
Responsible Manager:	General Manager Community Wellbeing
Review Due:	August 2025
Adoption:	Council
Date Adopted:	

Acknowledgement

Central Goldfields Shire Council acknowledges and extends appreciation for the Dja Dja Wurrung People, the Traditional Owners of the land that we are on.

We pay our respects to leaders and Elders past, present and emerging for they hold the memories, the traditions, the culture, and the hopes of all Dja Dja Wurrung People.

1. Purpose

Central Goldfields Shire Council is committed to working in partnership with the community to encourage, develop and support community-based organisations and the wide range of local quality recreational, cultural, social and community support and business group initiatives which they undertake.

These community-based organisations and initiatives make a positive contribution to the Central Goldfields Shire by encouraging participation, facilitating inclusion, and celebrating a diversity of community members, interests, and needs.

Additionally, they enable community members to live full and healthy lives and strengthen community cohesion.

Each financial year, Council provides financial assistance to community-based organisations to support the provision of programs and services.

Programs and services which benefit the Central Goldfields Shire community and are in accordance with Council's plans and strategies and Council's expressed commitment to diversity, equity, equality, and inclusion.

The Community Support Policy provides a consistent, accountable, and transparent process to determine the nature and level of support provided to the community through:

Community Grants;

In kind support; and

Planning and Building fee waivers.

2. Application and Scope

This Policy applies to:

- Council staff including assessment panel members;
- Councillors;
- Community Grant applicants and recipients; and
- Community Grant processes and decision-making

This Policy also applies to all statutory planning fees and charges and Council building application fees (but not the State Building levy) and can apply in these circumstances to all legal entities.

This Policy is to be read in conjunction with the relevant legislation. State government regulations within the Planning and Environment (Fees) Regulations 2016; the Subdivision (Fees) Regulations 2016 and the Building Regulations 2018 provide the power for a Responsible Authority (usually Council) to waive or rebate the payment of fees.

3. Definitions

Community Based Organisation

Typically, a community-based organisation is an organisation that is a recognised not-for-profit group or organisation that carries out one or more of the following activities:

- Providing services to the community such as positive ageing, childcare, health services, charity services or services of a similar type;
- Reinvests or applies the revenue it receives predominately for public interest services or activities;
- Principally provides social or junior sporting or recreational activities;
- Supports public events or information of an historical, cultural or community arts focus.
- Typically, a community-based organisation would not include:
- A political organisation;
- A profit-making organisation;
- Schools or tertiary institutions (excluding parents and friend's groups);
- State or Federal government agencies and departments;
- Any organisation where more than 50% of its income is derived from any State or Federal government program.

COMMUNITY SUPPORT POLICY

Diversity

Refers to the range of human differences, including but not limited to race, ethnicity, gender, gender identity, sexual orientation, disability, age, social class.

Equity

Recognises that each person has different circumstances and allocates the exact resources and opportunities needed to reach an equal outcome.

Equality

Means each individual or group of people is given the same resources or opportunities.

Inclusion

Refers to the practice of including and accommodating people who often face discrimination and exclusion due to race, gender, ability, sexuality, or identity.

4. General Provisions

All applications must be for projects that:

- Are based in the Central Goldfields Shire;
- Benefit the Central Goldfields Shire community; and
- Align with Council's expressed commitment to diversity, equity, equality, and inclusion.

Community Grants

Community Grants provide financial support to projects and events that provide community benefit to the Shire. Grants from \$500 are available to a wide range of community-based organisations to run projects and events. Individuals are not eligible to apply for Community Grants.

In Kind Support

In kind support is available to a wide range of community-based organisations to run projects and events that provide benefit to the Shire. In kind support is when Council provides services to a group or organisation, rather than providing them with purely financial support. In kind support can include items like traffic management, waste management and event set up.

Fee Waivers

Circumstances can arise where it is appropriate and in the public interest for consideration to be given to waiving, reducing, or refunding fees and charges associated with applications for planning and building permits. Council can, upon application, consider a request to waive or reduce the statutory planning and/or building fee for the delivery of projects, activities or service that provides a community benefit and which align with Council's policies, strategies, or activities.

COMMUNITY SUPPORT POLICY

Council can consider and agree to a waiver, reduction, or rebate of a statutory planning fee for an application to use or develop land which will result in resolving difficult planning application issues that may have a potential risk or liability for the Council.

Personal, commercial, or family circumstances including financial hardship will not ordinarily be considered appropriate for application of this policy.

If an applicant withdraws an application for a permit before it is approved or refused, Council may refund the fees or charges it has received in accordance with this Policy if they have not already been expended for the relevant purpose.

Refunds may be applied to planning fees and changes as follows:

It is determined that no planning permit is required	100% fee refunded
Application received, lodged, entered the information management system, and allocated to a Planner	75% fee refunded
- Application received, lodged, entered the information management system, and allocated to a Planner; and - Application initially assessed and referrals to authorities or internal departments commenced, additional information received	50% fee refunded
- Application received, lodged, entered the information management system, and allocated to a Planner; and - Application initially assessed and referrals to authorities or internal departments commenced, additional information received; and - Further assessment undertaken	25% fee refunded

When an application has progressed to the final stages of a decision no refund will be given.

No refunds will be provided if an application is lapsed, and fees will not be waived for subsequent applications.

Excluded fees, charges and levies means any other prescribed fees, charges, or levies that Council is required to collect by legislation on behalf of the State Government or another government entity, e.g. building permits.

Application Process

Eligibility

To be eligible to apply for Community Support you must be a community-based organisation and submit a completed Application Form to Council in accordance with the relevant timeframes.

The following are not eligible:

- Applications from individuals;
- Applications where funding for projects is being requested retrospectively;

COMMUNITY SUPPORT POLICY

- Applicants with an overdue acquittal for Central Goldfields Shire Council funding;
- Applicants receiving funding from Central Goldfields Shire Council for the same project.
- Applicants who do not support diversity, equity, equality, and inclusion within the community.

What will not be funded

- Applications seeking funding to cover ongoing operational costs (e.g. insurance, utilities, rent, salaries);
- Projects or activities that:
 - Do not reflect widely held community standards;
 - Have a negative public health and or safety outcomes;
 - Discriminate against any person, organisation, or group;
 - Are the responsibility of the State or Federal Government; or
 - Are already underway or have been completed.

Applications for Community Grants

Application dates will be released annually, and applications must be made using the online submission form indicated. Workshops and officer assistance will be offered to support organisations to complete applications. Late Applications will not be accepted.

Applications for In Kind Support

Applications for in kind support must be received at least 1 month prior to the date of the project or event. Council may refuse late applications.

Applications must be made using the Community Support Application Form.

Applications for Fee Waivers

Fee Waiver Applications are to be lodged in conjunction with your planning or building permit application using the Fee Waiver Application Form.

Assessment of Applications

Assessment of Community Grant Applications

Eligible applications will be assessed against the following criteria:

- How the project aligns with the strategic objectives of the Council Plan 2021-2025 and other relevant Council strategies
- How the project benefits the Central Goldfields Shire community – including
- social, economic, and environmental benefits
- Demonstrated capacity of the project to succeed
- The level of financial and in-kind contribution to the project from the applicant organisation

The weighting of each criterion will be detailed within the Community Support Grant Guidelines.

Assessment of Community Grant Applications will occur via the following process:

Warning – uncontrolled when printed – the current version of the document is kept in Council's Records Management System

COMMUNITY SUPPORT POLICY

- A panel of Council officers will assess all applications for both eligibility and against the assessment criteria.
- The approved projects are reported to Council for noting, at a Council meeting.
- Council's role is to note the allocation of successful applications as determined by the assessment panel.

Assessment of In-Kind Support Applications

Assessment of in-kind support will be made by the relevant General Manager.

Assessment of Fee Waiver Applications

Assessment of Applications for fee waivers or reductions will be made by the delegated staff members – the Manager Statutory Services and the General Manager Infrastructure, Assets and Planning.

Outcome Notification

Successful applicants will be notified in writing.

Applicants for grants will be sent a funding agreement outlining the terms and conditions of the funding being provided by Council.

Funding agreements must be signed and returned by the due date. An invoice for the grant amount must also be provided with the funding agreement to receive funding.

Unsuccessful applicants will be notified in writing of their unsuccessful application and provided with feedback as to the reason/s behind the decision.

Applicants may also request to speak with a Council officer about their unsuccessful application if they would like further feedback.

Community Grant Financials and Acquittals

- Projects must be completed, and the acquittal process finalised within 12 months of receiving a grant.
- Successful applicants will be accountable to Council for the disbursement of grant monies.
- Grant recipients are required to submit a financial statement at the conclusion of the funding period relating to the project or event.
- Funds not expended for the intended purpose must be returned to Council.
- Any variations to the original Grant Application must be lodged in writing and approved by Council.
 - This includes an extension of acquittal process deadlines of no more than 12 months for extenuating circumstances.
- An assessment of the key outcomes of the project must be provided detailing the key achievements, including photographic evidence.

5. Acknowledgment

Central Goldfields Shire Council must be acknowledged in any promotional material relating to the project and evidence of this acknowledgement is to be provided as part of the acquittal process.

6. Roles and Responsibilities

Person/s responsible	Accountability
Council	Note the allocation of successful applications as determined by the assessment panel.
Officer/Manager/General Manager/CEO	Ensure all approaches and applications comply with this policy and give reason to those that are non-compliant.
Officer/Manager/	Ensure where necessary acquittals and/or reviews/evaluations are received and recorded.

7. Review

This Policy must be reviewed a minimum of once every 4 years.

N.B. Interim amendments introduced in 2025 have been made in response to the VAGO report Fraud Control over Local Government Grants (2022) to improve probity, transparency, and governance in the Community Grants Program. A comprehensive review of this Policy, the Guidelines, and related processes will be undertaken prior to the 2026–2027 funding round.

8. Human Rights Statement

It is considered that this policy does not impact negatively on any rights identified in the Charter of Human Rights and Responsibilities Act (2006).

Central Goldfields Shire Council is committed to consultation and cooperation between management and employees.

9. Relevant Legislation and Council Policies

- Central Goldfields Shire Council Plan
- Central Goldfields Shire Council Action Plan
- Building Act 1993
- Building Regulations 2018
- Charter of Human Rights and Responsibilities Act 2006
- Gender Equality Act 2020
- Local Government Act 2020
- Planning and Environment Act 1987

COMMUNITY SUPPORT POLICY

- Planning and Environment (Fees) Regulations 2016
- Subdivision Act 1988
- Subdivision (Fees) Regulations 2016
- Australian Tax Legislation



Community Grant Program Guidelines

2025 – 2026

COMMUNITY
GRANT PROGRAM
GUIDELINES
2025-2026

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1. Program overview and objectives

Central Goldfields Shire Council is committed to working in partnership with the community to encourage, develop, and support community-based organisations.

The 2025-2026 Community Grants Program is an opportunity for community organisations to apply to Council for funding to support the wide range of recreational, cultural, social and economic initiatives that they undertake. These initiatives make a positive contribution to the Central Goldfields Shire and contribute to the health and wellbeing of the community.

Council is committed to funding projects that align with Council's strategic objectives and policy outcomes. Applicants are encouraged to read our Community Vision 2031, Council Plan 2021-2025 and other relevant strategies and plans available on our website prior to applying.

The Community Grants Program is informed by the Council's Community Support Policy which outlines a consistent, accountable, and transparent process to determine the nature and level of support provided to the community through the program.

A pool of \$46,250 is available through the 2025-2026 Community Grants Program. The minimum grant amount an organisation can apply for is \$500, with a maximum of up to \$3000.

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2. Timeline



3. Eligibility information

Who can apply?

To be eligible to apply for a Community Grant you must be a community-based organisation and submit a completed online application form in accordance with the relevant timeframes.

Typically, a community-based organisation is an organisation that is a recognised not-for-profit group or organisation that carries out one or more of the following activities:

- Providing services to the community such as positive ageing, childcare, health services, charity services or services of a similar type;
- Reinvests or applies the revenue it receives predominately for public interest services or activities;
- Principally provides social or junior sporting or recreational activities;
- Supports public events or information of an historical, cultural or community arts focus.

Typically, a community-based organisation would not include:

- A political organisation;
- A profit-making organisation;
- Schools or tertiary institutions (excluding parents and friends' groups);
- State or Federal government agencies and departments;
- Any organisation where more than 50% of its income is derived from any State or Federal government program.

The following are not eligible:

- Applications from individuals;
- Applications where funding for projects is being requested retrospectively;
- Applicants with an overdue acquittal for Central Goldfields Shire Council funding;
- Applicants receiving funding from Central Goldfields Shire Council for the same project;
- Applicants who do not support diversity, tolerance, and inclusion within the community.

All applicants must:

- Have discussed their application with a Council officer prior to applying;
- Have no outstanding legal matters or unresolved debts with Council;
- Have no unresolved action concerning a notice or order related to planning, building or environmental health issue;
- Have met all acquittal requirements of any other previous funding by Council;
- Adhere to any relevant legislation and be in accordance with Council statutory requirements, relevant building codes and heritage guidelines.

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3. Eligibility information

What will be funded?

All applications must be for projects that are based in the Central Goldfields Shire and benefit the Central Goldfields Shire community.

Council welcomes applications for projects and activities that align with identified Council objectives and fall within our four funding streams:

Community Development

These projects would typically be those that increase social capital, accessibility, and inclusion.

- These types of projects may include:
- New programs to increase participation
- Capacity building initiatives within organisations
- Delivery of events
- Business cases for new initiatives

Creativity and Innovation

These projects would typically be those that support creativity, artistic expression, use of technology to provide services.

- These types of projects may include:
- Community arts projects and initiatives
- Projects promoting the use of new technologies in the community
- Innovative creative education programs
- Incubators or pop-up solutions
- Delivery of events

Physical Infrastructure

These projects would typically be those that support community organisations in relation to facility development and acquisition of equipment.

- These types of projects may include:
- Building improvements that improve accessibility and amenity
- New equipment for programs
- Design or preparation work to inform physical infrastructure decision making

Climate Action

These projects would typically be those that focus on community efforts to address the impacts of climate change and support the implementation of the Central Goldfields Climate Action Plan 2022-2030.

These types of projects may include:

- Reducing carbon emissions
- Supporting communities to adapt to a changing climate
- Supporting community connection and mental resilience in a changing climate
- Supporting resilient ecosystems in a changing climate

3. Eligibility information

What will be funded?

Council also encourages applications for projects and activities that:

- Include and support:
 - Aboriginal and Torres Strait Islander communities
 - Migrant and refugee communities
 - People with disability
 - Lesbian, Gay, Bisexual, Transgender and gender diverse, Intersex, Queer, Asexual and Aromantic communities (LGBTIQA+)
 - Women
 - Youth
 - Seniors
- Consider their environmental impact and try to minimise it where possible.
- Improve community health and wellbeing through activities that support or encourage:
 - Healthy eating
 - Exercise and physical activity
 - Social connection
- Actively address/aim to reduce the known health and wellbeing harms to community caused by:
 - Alcohol and other drug use
 - Tobacco use and vaping
 - Problem gambling

What will not be funded?

Projects, events and activities that:

- Seek funding to cover ongoing operational costs (e.g. insurance, utilities, rent, salaries);
- Do not reflect widely held community standards
- Are the responsibility of the State or Federal Government
- Are already underway or have been completed
- Fall outside the program timelines

4. Application process

How to apply:

All potential applicants must contact a council officer to discuss their project idea before preparing their grant application. Applications that have not been discussed prior to submission will not be assessed. Relevant contacts across the four categories are:

Community Development:

Terence Jaensch

Mobile: 0477 621 577

Email: Terence.Jaensch@cgoldshire.vic.gov.au

Creativity and Innovation:

Alisha Chadwick

Mobile: 0408 326 157

Email: AlishaC@cgoldshire.vic.gov.au

Physical Infrastructure:

Melissa Kennedy

Mobile: 0437 082 767

Email: Melissa.Kennedy@cgoldshire.vic.gov.au

Climate Action:

Julia Walsh

Mobile: 0428 895 491

Email: Julia.Walsh@cgoldshire.vic.gov.au

General Enquiries:

Terence Jaensch

Mobile: 0477 621 577

Email: Terence.Jaensch@cgoldshire.vic.gov.au

4. Application process

Application guidelines

- Applications are to be submitted via the online application portal and include all supporting documentation.
- If you are having trouble completing the application online please contact Terence Jaensch (listed on previous page under General Enquiries).
- All supporting documentation must be submitted in Word, JPEG or PDF formats.
- Quotes for project costs must be supplied.
- Evidence of relevant insurances must be supplied – it is your responsibility as the applicant to obtain and maintain adequate insurance (including public liability), in relation to project activities, to guard against any claims for loss or damage to property and injury or death to persons.
- Landowner and or building owner consent (if applicable) must be supplied.
- Any relevant permits and approvals must be obtained prior if possible or outlined in the application – it is your responsibility as the applicant to apply for, fund and obtain all required permits for the project including planning, building or local laws permits. Fee waivers may also be available for relevant organisations. For more information about permits refer to Council's website.
- Funding through our Community Grants Program does not constitute approval of required permits. Please note, if relevant permits are not obtained project funding will be reassessed.
- Applications received after the closing date and time will not be eligible.

Need an auspice?

- If your group is not incorporated or does not hold current public and products liability insurance, you can still apply through an auspice organisation.
- An auspice is an incorporated organisation that holds current public and products liability insurance, agreeing to take responsibility for your grant. The organisation receives the funding on behalf of the project and is financially responsible for distributing and managing the funds to your group for the delivery of the project.
- The auspice organisation is also responsible for acquitting funds. A letter confirming the auspice arrangement, on the auspice organisation's letterhead and signed by an authorised representative, must be attached with your application.

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5. Assessment of applications

A panel of Council officers will assess all eligible applications based on the assessment criteria.

The approved projects are then reported to Council for noting at a Council meeting.

Eligible applications will be assessed against the following criteria:

Criteria	Description	Weighting
Criteria 1 – Need: Why is the Project important, needed, and justified?	▪ Demonstrated evidence of alignment with the strategic objectives of the Council Plan 2021-2025 and other relevant Council strategies or community plans. ▪ Clear expression of the project aims / objectives. ▪ Evidence in addressing a need or opportunity.	40%
Criteria 2 – Benefit: Who will the Project benefit and who are the target audience?	▪ Number of positively affected partners, and the audience and participants involved. ▪ Use of local suppliers and support partners. ▪ Measurable impact on project participants – ability of project outcomes to increase accessibility and inclusion for all community members.	30%
Criteria 3 – Delivery: Capacity of the project to succeed.	▪ Evidence of project planning with the demonstrated skills and experience to deliver the Project. ▪ Clear and accurate timelines / milestones and budget planning that is supported by other forms of funding and quotations. ▪ Considerations made of risk management, OHS and project sustainability. ▪ Consideration of environmental impacts and minimisation of any waste occurring. ▪ Level of financial and in-kind contribution from applicant organisation.	30%

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6. Acquittal process

- Grant recipients are required to complete all sections of the Grant Acquittal Form.
- All projects must be completed within the 2025-2026 financial year.
- Successful applicants will be accountable to Council for the disbursement of grant monies as outlined in the application.
- Funds not expended for the intended purpose must be returned to Council.
- Any requests for variations to the original Grant Application must be lodged in writing and approved by Council.
- Central Goldfields Shire Council must be acknowledged in any promotional material relating to the project and evidence of this acknowledgement is to be provided as part of the acquittal process.

7. Application assessment checklist

Please ensure you have completed the following before submitting your application:

- ☐ Discussed your project idea with the relevant Council officer
- ☐ Project budget
- ☐ Insurance
- ☐ Detailed project timeline
- ☐ Letter of Auspice (if required)
- ☐ Relevant permits (if required)
- ☐ Letters of Support
- ☐ Evidence of approval from relevant landowner and or building owner (if required)
- ☐ Quotes
- ☐ Support Documents e.g. plans and photos (please ensure all documentation is submitted in Word, JPEG or PDF format)
- ☐ Lodge your application in online portal

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8. Contacts

Relevant contacts across the four funding categories are:

Community Development:

Terence Jaensch

Mobile: 0477 621 577

Email: Terence.Jaensch@cgoldshire.vic.gov.au

Creativity and Innovation:

Alisha Chadwick

Mobile: 0408 326 157

Email: AlishaC@cgoldshire.vic.gov.au

Physical Infrastructure:

Melissa Kennedy

Mobile: 0437 082 767

Email: Melissa.Kennedy@cgoldshire.vic.gov.au

Climate Action:

Julia Walsh

Mobile: 0428 895 491

Email: Julia.Walsh@cgoldshire.vic.gov.au

General Enquiries:

Terence Jaensch

Mobile: 0477 621 577

Email: Terence.Jaensch@cgoldshire.vic.gov.au

PRIVACY COLLECTION STATEMENT

The personal information requested on this form is being collected by the Central Goldfields Shire Council for the purpose of processing your Community Grants Application. The personal information provided is for the use of the Council and the applicant may apply to Council for access and/or amendment of the information. Your personal information will not be disclosed to any external party without your consent, unless required or authorised by law.

7.4 Central Goldfields Shire Council General Local Law 2025

Author Manager Statutory Services

Responsible Officer: General Manager Infrastructure Assets and Planning

The Officer presenting this report, having made enquiries with relevant members of staff, reports that no disclosable interests have been raised in relation to this report.

SUMMARY/PURPOSE

The purpose of this report is to recommend the adoption of the certified Central Goldfields General Local Law 2025 for a ten-year period from 2025 to 2035.

RECOMMENDATION

That Council:

1. Note and accept the certification of the Central Goldfields Shire Council General Local Law 2025 by Macquarie Local Government Lawyers dated 20th of August 2025.
2. Note the proposed Local Law has been prepared in compliance with sub-section 74(3) of the Local government Act 2020
3. Adopt the Central Goldfields Shire Council General Local Law 2025 and authorise public notice in the Victorian Government Gazette, local newspapers and Councils website.

LEGISLATION AND POLICY CONTEXT

Central Goldfields Shire Council's Council Plan 2021-2025:

The Community's vision:

Leading Change

4. Good planning, governance, and service delivery.
4. Transparent decision making.

Initiative:

Provide financial sustainability and good governance

Victorian Legislation:

- Central Goldfields Shire Council General Local Law 2015
- Local Laws – Local Government Act 2020, Division 3 of Part 3 (sections 71 to 87)
- Community engagement policy and principles – Local Government Act 2020 (sections 55 and 56)
- Common seal and local laws – Local Government Act 2020 (section 14(2)(b))
- Infringement Act 2006
- Charter of Human Rights and Responsibilities Act 2006

Council Policies:

- Community Engagement Policy
- Community and Compliance Enforcement Policy
- Privacy Policy
- Risk Management Policy

- Service Charter
- Public Transparency Policy

BACKGROUND INFORMATION

Local Laws are made by Local Government Authorities in response to identified issues within the Council area and community.

Councils' General Local Law is intended to mitigate or eliminate these problems and ensure the community is aware of local issues and compliance obligations.

The current Central Goldfields Shire Council (CGSC) General Local Law was gazetted in 2015 under the Local Government Act 1989.

Under the Local Government Act 2020, Section 84 (Sunset Provision), a Local Law expires after 10 years whether it has been amended in the meantime.

This calendar year (2025) marks the 10-year expiry of the current local law, and the only way to 'renew' a Local Law is to develop and adopt a new one.

In late 2023 Council engaged the community on the current 2015 Local Law, receiving 89 responses during this engagement.

As part of the consultation, priority issues were identified for review and incorporation into the new draft law. Officers paid particular attention to common complaints and requests received by the compliance team in this work.

A briefing workshop with Councillors was conducted in May 2024 and approval to commence the consultation phase was endorsed at the July 2024 Council meeting.

The final General Local Law 2025 has been drafted by Council officers and reviewed by Macquarie Local Government Lawyers following an extensive online and in-person engagement process.

A community impact statement has been prepared to assist in focusing community attention to the 33 proposed changes within the draft law. This summary of amendments is provided and was made available throughout the consultation period, with an online survey to gauge community opinions and feedback. This generated a further 92 responses which were considered throughout the drafting process. This valuable feedback assisted in clarifying laws and improving interpretation.

With the commencement of a new Council term, officers briefed Councillors in May 2025 on the renewal process, the feedback from the community engagement process, the final recommended clauses, and the pathway to gazettal.

A final round of consultation was concluded in June 2025, and one single response was received. Macquarie Local Government Lawyers have now completed a review of the final Local Law ahead of Council making determination before October 2025.

REPORT

The General Local Law 2025 responds to legal advice on identified issues where Council powers were limited or did not exist.

The change to the law provides Council officers the ability to respond to both existing and emerging community issues.

The judicious use of these powers is supported by Council's Community and Compliance Enforcement Policy. This policy was renewed and adopted at the December 2024 Council meeting.

The General Local Law 2025 introduces thirty-three (33) changes/amended clauses. This includes either a substantial rewrite of the law, the introduction of a new clause entirely or clause deletion.

If carried, the General Local Law 2025 will be published on Councils website and the Victorian Government Gazette to implement its use by authorised officers.

To facilitate this, certification of legislative compliance in the creation of the law has been obtained. Solicitor certification made pursuant to section 74(1) of the *Local Government Act 2020* has confirmed Councils best practice in the preparation and explanation of Local Law matters to the community.

This certificate is now tabled at the Council meeting at which the proposed Local Law is to be determined. This follows sub-section 74(3) of the Act which instructs Council in the requirements for making a local law, including obtaining a legal certificate and public notice.

CONSULTATION/COMMUNICATION

To ensure the renewed General Local Law is gazetted, the following steps must be followed:

1. Certification from a solicitor stating that they are of the opinion that the proposed local law is consistent with the local law requirements.
2. The certificate obtained must be tabled at a Council meeting at which the proposed local law is to be made.
3. After a local law is adopted, the Council must publish a notice stating the title of the local law, the objectives of the local law, the effect of the local law and that it is available for inspection at the Council's office and on the internet site of Council.
4. The notice must be published in the Government Gazette and on the internet site of the Council and in accordance with the regulations.

Officers have followed the guiding principles, provided by Local Government Victoria in the development of the new Law:

- Identifying the problem sought to be addressed.
- Relating the problem to council objectives.
- Measuring the success of a local law.
- Considering alternatives to a local law.
- Adopting a risk management approach.
- Deciding the regulatory approach.
- Ensuring least burden/greatest advantage.
- Considering restrictions on competition.
- Setting fees and penalty levels and dealing with permits and permit conditions.
- Adopting a performance-based approach.
- Effectively consulting with the local community.

FINANCIAL & RESOURCE IMPLICATIONS

The operation of the General Local Law will be implemented through the Compliance team within the Infrastructure Assets and Planning directorate.

Operational budgets, including permit fees and charges are developed on an annual basis and approved in the budget cycle.

RISK MANAGEMENT

This report addresses Council's strategic risks:

Governance - Failure to transparently govern and embrace good governance practices by ensuring that the Council has a fair and transparent General Local Law.

Legislative compliance - Failure to manage our compliance with relevant legislative requirements by ensuring smooth transition from a sun-setting legal instrument to a new General Local Law.

Community engagement- Inadequate stakeholder management or engagement impacting brand reputation and community satisfaction in Council decision making by ensuring our community has participated in the development of a new General Local Law.

CONCLUSION

The Central Goldfields General Local Law 2025 has been prepared following a rigorous review and consultation process.

The law responds to new and emerging compliance issues within the Central Goldfields Shire and has considered the impact of the law to the community.

If adopted, the law will be in force for the next ten years in Central Goldfields Shire. In submitting this report, Officers recommend the adoption the certified General Local Law 2025.

Officers recommend that Council:

1. Note and accept the certification of the Central Goldfields Shire Council General Local Law 2025 by Macquarie Local Government Lawyers dated 20th of August 2025.
2. Note the proposed Local Law has been prepared in compliance with sub-section 74(3) of the Local Government Act 2020.
3. Adopt the Central Goldfields Shire Council General Local Law 2025 and authorise public notice in the Victorian Government Gazette, local newspapers and Councils website.

ATTACHMENTS

1. Legal Certification [7.4.1]
2. CGSC Local Laws Council Community Impact Statement Final changes [7.4.2]
3. 14 September 2025 Final Version CGSC General Local Law 2025 (1) [7.4.3]



20 August 2025

**Solicitor's Certificate made pursuant to section 74(1) of the
*Local Government Act 2020***

**CENTRAL GOLDFIELDS SHIRE COUNCIL
General Local Law 2025**

Pursuant to sub-section 74(1) of the *Local Government Act 2020 (Act)*, I, Georgie Ward of Macquarie Local Government Lawyers, certify that the proposed General Local Law 2025, to be presented to the Council, is consistent with the Local Law requirements of section 72 of the Act which requires the following:

- A Local Law must not be inconsistent with any Act (including the *Charter of Human Rights and Responsibilities Act 2006*) or Regulations;
- A Local Law must not duplicate or be inconsistent with a Planning Scheme that is in force in the municipal district;
- A Local Law for or with respect to the issuing of film permits must not be inconsistent with the film friendly principles;
- A Local Law must not exceed the power to make Local Laws conferred by the Act or any other authorising Act;
- A Local Law must be consistent with the objectives of the Act or any other authorising Act;
- A Local Law must be expressed as clearly and unambiguously as is reasonably possible;
- Unless there is clear and express power to do so under the Act or any other authorising Act, a Local Law must not –

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- seek to have a retrospective effect;
 - impose any tax, fee, fine, imprisonment or other penalty; or
 - authorise the sub-delegation of powers delegated under the Local Law; and
- A Local Law must comply with any details prescribed in the regulations relating to the preparation and content of Local Laws, of which at the time of providing this certification, no Regulations have been made.

In providing this certification, I confirm that I am an Australian lawyer who has been admitted to the legal profession for at least 5 years and that I am not a Councillor of the Council.

This certificate must be tabled at the Council meeting at which the proposed Local Law is to be made in compliance with sub-section 74(3) of the Act.

Yours faithfully

MACQUARIE LOCAL GOVERNMENT LAWYERS

Per:

A handwritten signature in dark ink, appearing to be 'G. Ward', written in a cursive style.

Signed by Georgie Ward
At Melbourne on 20 August 2025

LOCAL LAW COMMUNITY IMPACT STATEMENT

General Local Law 2025

1. INTRODUCTION

Local Laws are a form of local regulation that enable Victorian Councils to put in place legislative controls that reflect the different circumstances of each municipality on matters relating to general amenity, safety and community wellbeing.

Local Laws help to protect public health, safety and amenity throughout the municipality. They are created in consultation with the community in order to meaningfully deal with local issues and meet emerging needs.

The following information is provided to the community in respect of Council's proposed General Local Law 2025.

2. THE REVIEW PROCESS

Council's current Local Law was adopted by Council on 27th October 2015. Under the *Local Government Act 2020 (LGA)*, Local Laws cease to have effect after 10 years, necessitating the adoption of a new Local Law in order to continue to protect community amenity. The proposed Local Law is being made under section 74 of the LGA and will operate throughout Council's municipal district.

This Community Impact Statement has been prepared to inform the community about the proposed Local Law and to assist any person who may choose to engage with Council as part of Council's community engagement process to understand the changes that are proposed.

Once the community engagement process has been finalised, the proposed Local Law will be further reviewed, before being presented to Council for adoption.

A copy of the proposed Local Law is provided with this Community Impact Statement.

3. OVERVIEW OF THE PROPOSED LOCAL LAW

The objectives of the proposed Local Law are:

- (a) the peace, order and good government of the municipality;

Council Meeting Agenda - Wednesday 24 September 2025

- (b) a safe and healthy environment so that the community can enjoy a quality of life that meets its expectations;
- (c) the safe and fair use and enjoyment of public places;
- (d) the protection and enhancement of the amenity and environment of the municipality; and
- (e) the fair and reasonable use and enjoyment of private land.
- (f) the uniform and fair administration of this Local Law.

In order to inform the preparation of the proposed Local Law, Council is enacting the following project tasks.

Milestones	Date
Compliance Team Review	February 22
Internal Stakeholder workshops	December 22
Draft workshop & development	June 23
Communication Plan	October 23
Community Engagement	December 23
Review feedback	December 23
1 st Draft 2025 Local Laws	February 24
Legal review	April 24
Council Briefing - Community Feedback & Project Update	14 th May 24
Council Meeting to endorse draft for community consultation (pre election)	August 24
Communication Plan	August 24
Community Engagement	October 24
Local Law gazetted	March 25

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The following table provides a summary of the proposed main amendments to the General Local Law 2025:

Clause No.	Excerpt from Local Law	Explanation for Inclusion / Removal
1.6	Definitions	Old version had only 13. Now contains 32 definitions which reduce ambiguity in the use of the instrument
2.1	Behavior in Municipal Places	Provides staff with powers to approach people to resolve issues raised by the community not addressed by Victoria Police
2.2	Consumption and Possession of Alcohol	Changes to facilitate a Local Laws Permit for alcohol on Council managed land.
2.4	Fireworks	Identified gap in law
2.6	Bulk Rubbish Containers	Previous combined with industrial and commercial waste related local law
2.7	Obstructions to the Safe Use of the Road	Complaint driven law that council was previously unable to respond too.
2.8	Commercial Waste	Currently no control over amenity impacts from commercial waste and containment prior to disposal
2.10	Repair of Vehicles	Inclusion of vehicle maintenance to current law
2.11	Sale of Motor Vehicles	New law to respond to control use of public land for sale of motor vehicles.
2.13	Toy Vehicles	Clarification of external regulation of drones and e-scooters
2.14	Drones	Provides protection for Maryborough Airport
2.16	Shopping Trolleys	New law obliging trolley owners to maintain control over the location and use of shopping trolleys
2.17	Refuse on Building Sites	New law will allow Compliance Team to improve standards within building sites
2.18	Damaging or Interfering with Roads or Municipal Places	New law controls inappropriate use of council assets for personal use.
2.19	Drains and Storm Water Discharge	Issue identified within infrastructure and compliance
2.20	Planting on Nature Strips	Response to public complaints received.
3.1	Dangerous and Unsightly Land	Response to identified gaps
3.2	Vegetation	Current law silent on overhanging vegetation and obstruction of council assets
3.3	Dilapidated Buildings	Assists building department in the rectification of issues before they escalate to more complex building compliance issues.

Clause No.	Excerpt from Local Law	Explanation for Inclusion / Removal
3.4	Burning in the Open Air or Council Land	Provides instructions to the community on what could be burnt. Resolves confusion over the zoning of land and applicable law.
3.12	Motorised Recreation Vehicles	2015 law was silent in the control as noted by Councilors and external consultation
3.13	Heavy or Long Vehicles	Current law was contrary to state legislation
3.14	Camping, Caravans, and Motorhomes	Public complaints and questions to Compliance team in balance with housing pressure within the community and the use for occupancy without a dwelling.
3.16	Storing Machinery Materials, Goods or Vehicles on Land	Complaints increase on second hand trading and or recycling without permits and controlling defacto business
3.17	Shipping Containers	Additions to relation to building and planning controls
3.18	Charity Collection Bins	New law in response to complaints
4.1	Animal Keeping	A large number of properties with excess animals generating complaints for neighboring properties and identified welfare issues
4.2	Keeping Excess Animals	Improvements identified to permit system and animal numbers
4.3	Animal Housing	Outdated law improved to clarify owner obligations.
4.6	Pests, Stray Animals and Wildlife	Response to public complaints. New controls allowing flexibility with obligations
4.7	Wasps and Bees on Private Land	New controls
6	Administration	Improved permit application information, process, fees and charges, conditions, amendments and exemptions
N/A	Dogs in Public Places	Law removed entirely

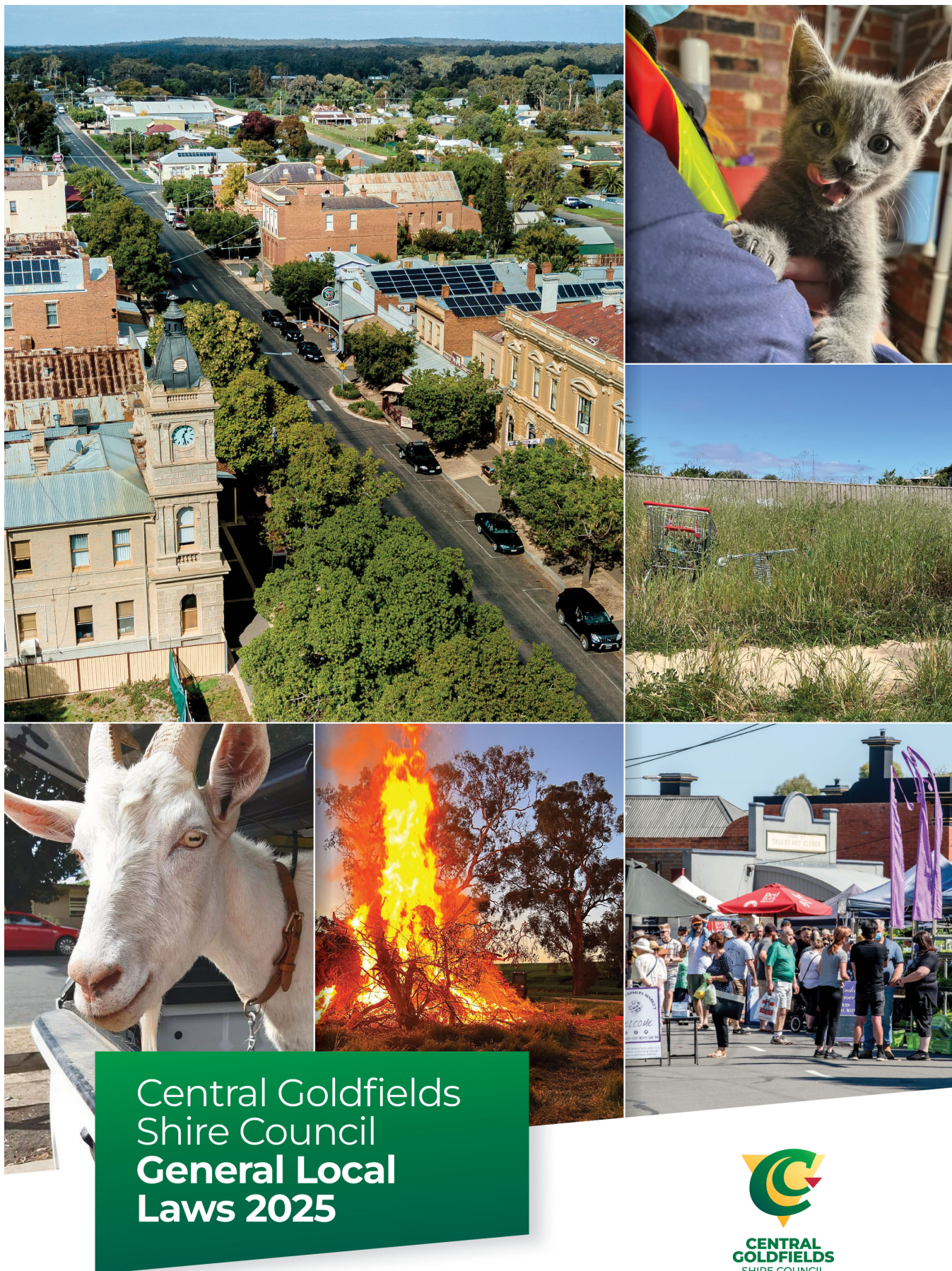
4. COMMENTS ON THE PROPOSED LOCAL LAW

Measuring Success	Council will measure the success of the proposed Local Law by – • recording levels of compliance and non-compliance; • comparing levels of compliance with previous data collected by Council; • monitoring complaints and customer service requests; • assessing the resources required to administer and enforce the Local Law; and • considering any responses received from the community as part of Council's community satisfaction survey ratings.
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Existing Legislation	The LGA gives Councils broad powers to make local laws for or with respect to any act, matter or thing in respect of which the Council has a function or power under legislation. The Local Law will supplement existing State legislation administered and enforced by Council whilst addressing matters within Council's functions and powers.
State Legislation more appropriate	In circumstances where Council has considered that State legislation is more appropriate to deal with particular issues, clauses have been removed in favour of relying on State legislation. The proposed Local Law does not contain any clauses where it is considered that State legislation alone would provide a more appropriate response to the issues concerned.
Overlap of existing legislation	Council believes the provisions of the proposed Local Law supplement State legislation without duplicating, overlapping or creating any inconsistency.
Overlap of Planning Scheme	Council does not consider any provision of the proposed Local Law overlaps, duplicates or creates an inconsistency with the Planning Scheme. The proposed Local Law is subordinate to the Planning Scheme.
Risk Assessment	Council has adopted a risk management approach to the review and development of the proposed Local Law, particularly with respect to the introduction of new clauses. Council does not consider that there are any risks associated with the proposed Local Law.
Legislative approach adopted	Council believes in the minimum imposition on the community with Local Laws. The proposed Local Law reflects this approach by providing for: • reasonable penalties; • minimum possible number of provisions which create offences; • where possible, provision for permits rather than prohibition of activities; • reasonable and appropriate permit conditions which will be relied on if a decision is made to issue a permit under the Local Law; and • reasonable enforcement procedures including provision for the giving of warnings where appropriate and the exercise of the officers' discretion. Council has ensured that the proposed Local Law is expressed plainly and unambiguously and in a manner which is consistent with the language of the enabling Act and in accordance with modern standards of drafting

	applying within Victoria. The Local Law has also been drafted in compliance with the Local Law requirements contained within s.72 of the LGA. In addition, the proposed Local Law: • does not make unusual or unexpected use of the powers conferred by the Act under which the local law is made having regard to the general objectives, intention or principles of that Act; • does not embody principles of major substance or controversy or contain any matter which principles or matter should properly be dealt with by an Act and not by subordinate legislation; • does not unduly trespass on rights and liberties of the person previously established by law; • does not unduly make rights and liberties of the person dependent upon administrative and not upon judicial decisions; • is not inconsistent with principles of justice and fairness; and • does not duplicate, overlap or conflict with other statutory rules or legislation.
Penalties	The penalties applying to all existing and new clauses were considered and reviewed. The penalty amounts stated in the proposed Local Law are designed as a deterrent and are considered appropriate. They have been intentionally scaled to reflect the impact of the offence on the community and the prevalence of this type of offending. A distinction has been made between offences committed by individuals and bodies corporate with the latter imposing higher penalties where stated. Council is satisfied that the included penalties are consistent in nature and amount with like and neighbouring municipalities. Due to changes in legislation, a penalty unit under the proposed Local Law is set by the State Treasurer and reviewed annually. Currently, a penalty unit in Victoria is valued at \$192.31.
Permits	A number of provisions in the proposed Local Law require permits for various activities to be obtained. This practice is consistent with the general approach to the issuing of permits within the Local Government sector.
Fees	Council will set any fees that are payable under the Local Law annually as part of the budget process. Council also has the discretion to waive, reduce or defer payment of fees and charges in whole or in part, with or without conditions.

Performance standards or prescription	Where appropriate and possible, Council has adopted a performance-based approach to Local Law provisions. All enforcement will be undertaken having regard to and seeking guidance from Council's Enforcement Policy which encourages the exercise of officer discretion. • CGSC Community and Compliance Enforcement Policy
Comparison with neighbouring Councils	In drafting the proposed Local Law, Council examined the local laws of the following neighbouring Councils: • Macedon Ranges Shire Local Laws 2023 • Mount Alexander Local Laws 2020 • Hepburn Shire Local Law No 2 2020 The purpose of conducting this exercise was to assess the similarities and differences between the Councils so as to ensure a best practice approach was adopted in the drafting of Council's proposed Local Law.
Charter of Human Rights & Responsibilities	Council regards the Victorian Charter of Human Rights and Responsibilities as an important reference in the development of Local Laws to ensure that such laws do not encroach upon a person's basic human rights, freedoms and responsibilities. As a public authority, Council appreciates its obligation to ensure that Local Laws are interpreted and applied consistently with human rights. Council has assessed the proposed Local Law for compatibility with the Charter and has found that there are no inconsistencies.
Community Engagement	An engagement process will be undertaken in accordance with Council's Community Engagement Policy following the release of the draft Local Law to the community.



Central Goldfields
Shire Council
**General Local
Laws 2025**

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PART 1 – PRELIMINARY

1.1 Local Law

This General Local Law 2025 is made under section 71 of the *Local Government Act 2020* and section 42 of the *Domestic Animals Act 1994*.

1.2 Objectives

The objectives of this Local Law are to provide for:

- (a) the peace, order and good government of the municipality;
- (b) a safe and healthy environment so that the community can enjoy a quality of life that meets its expectations;
- (c) the safe, fair use and enjoyment of public places;
- (d) the protection and enhancement of the amenity and environment of the municipality;
- (e) the fair and reasonable use and enjoyment of private land; and
- (f) the uniform and fair administration of this Local Law.

1.3 Commencement

This Local Law commences on the day it is made by Council resolution.

1.4 Revocation of Local Law

On the commencement of this Local Law, Council's General Local Law 2015 is revoked, save that any notice or consent given, or any business, matter or thing commenced, made or done under that Local Law, is not affected.

1.5 Application of this Local Law

- (1) This Local Law applies throughout the municipality.
- (2) This Local Law does not apply where any act or thing is authorised by any Act, Rule, Regulation or Planning Scheme.

1.6 Definitions

In this Local Law, the following words have the meaning given to them unless stated otherwise:

Act

means the *Local Government Act 2020*.

Advertising Sign

means a board, notice, banner or similar device used for the purposes of soliciting sales, notifying people where goods and services may be obtained, advising or directing people to an event or festival or promoting elections or political campaigns.

Alcohol

means a beverage intended for human consumption with an alcohol content greater than 0.5 percentum by volume at a temperature of 20 degrees Celsius.

Animal Housing

means any building or structure used to contain or house an animal.

Authorised Officer

means a person appointed by Council under section 224 of the *Local Government Act 1989*.

Barbeque

means a structure, device or contraption (not enclosed in a building) which is used primarily as a cooking facility.

Bird

includes poultry.

Building Site

means any land on which building work is carried out.

Built-Up Area

means an area in which there are buildings on the land next to the road, or there is street lighting, at intervals not over 100 metres for a distance of at least 500 metres or if the road is shorter than 500 metres for the whole road.

Bulk Rubbish Container

means a bin, container or other structure designed or used for holding a substantial quantity of rubbish that is unable to be lifted or relocated without mechanical assistance but does not include bins or containers used in connection with the regular collection of domestic, commercial, industrial or trade waste.

Camp / Camping

means erecting and occupying a tent or other similar structure but does not include a caravan or motor home.

Caravan

means a vehicle used or adapted for living and designed to be towed by another vehicle and includes vehicles without wheels or axles whether it is resting directly on the ground or on blocks or other supports, and any structure, awning, veranda, lean-to carport or other enclosed or partly enclosed area used in conjunction with a caravan while it is stationary.

Commercial Filming

has the same meaning as the *Filming Approval Act 2014*.

Commercial Waste

means waste generated by businesses, institutions and industries.

Council

means Central Goldfields Shire Council.

Chief Executive Officer

means the person appointed as the Chief Executive Officer of the Council, or person acting on their behalf.

Council Land

means land, buildings and facilities which are owned, occupied vested in, cared for or managed by the Council, and includes areas which the public may access, whether an entry fee is paid or not.

Dilapidated

means a building which is in a state of significant disrepair or has deteriorated or fallen into a state of partial ruin as a result of damage, age, neglect, poor maintenance or misuse. This may be characterised by a state or condition of a building which, in the opinion of an Authorised Officer, has:

- (a) missing, broken or deteriorated exterior cladding;
- (b) deteriorated guttering or downpipes;
- (c) broken or missing windows, window-awnings, eave lining or doors;
- (d) missing or broken roofing;
- (e) deteriorated internal gates and fences;
- (f) inadequate or no maintenance; and/or
- (g) any other building condition in a state of significant disrepair or which is a detriment to the appearance of the surrounding area.

Farming Area

means any part of the municipality in which farming activity is the predominant land use.

Farm Animal

means any horse, cattle, camel, donkey, mule, deer, goat, ox, ostrich, emu, alpaca, llama or pigs.

Fire Pit

means a pit dug into the ground or encased in a structure (of masonry or steel) in which a fire is kept burning for cooking or warmth.

Heavy Vehicle

means a motor vehicle or trailer that has a Gross Vehicle Mass greater than 4.5 tonnes.

Land

includes structures permanently fixed to the land.

Livestock

has the same meaning as defined in the *Impounding of Livestock Act 1994*, namely an animal (including a bird) of any species used in connection with primary production or kept for recreational purposes other than a dog or a cat.

Long Vehicle

means a vehicle that, together with any load or projection, is at least 7.5 metres.

Municipality

means the municipal district of the Central Goldfields Shire Council.

Nuisance

includes any item, matter, animal, thing or behaviour which is liable to be dangerous to health or is offensive.

Penalty Unit

has the same meaning as section 110 of the *Sentencing Act 1991*.

Permit

means a permit issued under the Local Law which authorises a use or activity.

Planning Scheme

means the Central Goldfields Planning Scheme.

Public Place

has the same meaning as in the *Summary Offences Act 1966* and includes the following:

- (a) parks, gardens, reserves or other places of public recreation or resort;
- (b) vacant land or vacant space adjoining any road;
- (c) roads; and
- (d) Council buildings.

Residential Area

means land zoned within one of the residential zones under the Planning Scheme.

Road

has the same meaning as in the *Local Government Act 1989* and applies to roads for which the Council has responsibility under the *Road Management Act 2004* but does not include a State Road under the *Road Management Act 2004* unless a provision in the Local Law is expressly applied to a State road.

Rural Area

means land zoned within one of the rural zones under the Planning Scheme.

Skip Bin

means a large open-topped waste container designed for loading onto a vehicle specifically designed for that purpose.

Toy Vehicle

means equipment designed to be propelled by (but not limited to) human power and includes a skateboard, scooter, roller skates and in line skates but excludes a bicycle.

Trading

means selling, offering, exposing or promoting the sale, supply, exchange or hire of any goods, merchandise, commodity, article, thing or service or advertising for the purpose of soliciting sales, notifying people where goods or services may be obtained or advertising or directing people to an event or festival or a fundraising stall or activity operating to raise money for a community group charity or not for profit organisation (excluding highway collections).

Unightly

includes land, which in the opinion of an Authorised Officer, may include:

- (a) excessive waste;
- (b) discarded, rejected, surplus or abandoned solid or liquid materials;
- (c) an accumulation of building waste and materials;
- (d) unregistered vehicles;
- (e) disassembled or incomplete vehicles, excessive machinery, machinery parts or similar;
- (f) excessive dead, diseased or dying vegetation;
- (g) excessively long grass and / or weeds;
- (h) a disused excavation; and / or
- (i) anything being built which is left incomplete or any other thing which is detrimental to the appearance of the surrounding area.

Vehicle

has the same meaning as motor vehicle in section 3 of the *Road Safety Act 1986*.

PART 2 – ROADS AND PUBLIC PLACES

2.1 Behaviour in the Municipality

A person must not, on Council land, on a road or in a public place:

- (a) commit any nuisance;
- (b) conduct an activity or behave in a manner that may likely interfere with another person's reasonable use and enjoyment of the municipal place;
- (c) act in a manner which endangers any person or animal;
- (d) damage, destroy or interfere with anything; or
- (e) act contrary to any conditions of use or Council sign.

2.2 Consumption and Possession of Alcohol

- (1) A person must not, without a permit, consume any alcohol or have in their possession an open container of alcohol on Council land or on a road unless one of the exemptions under sub-clause (2) applies.
- (2) The requirement to obtain a permit under sub-clause (1) does not apply to a person who is consuming alcohol or who has in their possession an open container of alcohol:
 - (a) in a licensed or authorised premises under the *Liquor Control Reform Act 1998*;
 - (b) in an area designated by Council, as shown on Council's website, including picnic areas between sunrise and sunset, unless an Authorised Officer reasonably believes that:
 - i. the person in possession of an open container of alcohol is intoxicated; or
 - ii. the consumption of alcohol by a person or group of persons is causing a nuisance, is intimidating or is disturbing others in the vicinity;
 - (c) on a sporting field or reserve during a time when that sporting field or reserve is in the exclusive use and control of an incorporated body that has a hire agreement or other arrangement with Council except:
 - i. when the incorporated body has made a written request for an alternative arrangement as to the times when alcohol may be consumed and Council has consented; or
 - ii. one hour immediately before, during and immediately after events intended for participants under 18 years.

- (3) In determining whether to grant a permit under sub-clause (1), Council must take into account:
 - (a) the nature of the event; and
 - (b) any other matter relevant to the circumstances of the application.
- (4) Where an Authorised Officer believes on reasonable grounds that a person is contravening or has contravened sub-clause (1), the Authorised Officer may direct the person to seal or dispose of the contents of any unsealed container of alcohol in that person's possession.

2.3 Street Parties, Festivals and Processions

A person must not, without a permit, organise, hold or participate in or on any public place any:

- (a) street party;
- (b) procession;
- (c) rally;
- (d) demonstration;
- (e) circus;
- (f) wedding;
- (g) festival;
- (h) event;
- (i) other public gathering; or
- (j) commercial filming.

2.4 Fireworks

A person must not, without a permit, discharge, cause or allow to be discharged any fireworks, on private land or in a public place.

2.5 Trading Activities

A person must not, without a permit, on Council land or on a road:

- (a) place any temporary or permanent advertising sign;
- (b) display any goods;
- (c) place any outdoor eating furniture or associated facilities;
- (d) place any structure for the purpose of selling or offering to sell any goods or services;
- (e) sell or offer for sale any goods or services carried about or placed on the person or any other moveable thing;
- (f) solicit business, gifts of money or fundraise;
- (g) collect any waste materials; or
- (h) busk, or authorise another person to do so.

2.6 Bulk Rubbish Containers (Skip Bins)

A person must not, without a permit, place or authorise the placement of a bulk rubbish container on Council land or on a road.

2.7 Obstructions to the Safe Use of the Road

- (1) An owner or occupier of land must ensure that any vegetation, sign, structure or the condition of any thing on that land does not:
 - (a) obstruct or interfere with the safe and fair use of the road by pedestrians and vehicles by limiting visibility or affecting accessibility of the road, traffic control devices or other users of the road;
 - (b) cause a hazard to pedestrians or vehicles because of its location, condition or because it is unsafe; or
 - (c) encroach onto or over Council land or a road at a height less than 3 metres.

2.8 Commercial Waste

- (1) A person using a commercial waste collection service that is not provided by Council must provide evidence of that service when requested to do so by an Authorised Officer.
- (2) An owner or occupier of land must ensure that any commercial or trade waste bin kept on that land is:
 - (a) constructed of impervious materials, is watertight and fly and pest proof;
 - (b) emptied before it overflows but at least every 7 days or when an Authorised Officer directs;
 - (c) maintained and kept in a clean condition and free from offensive odours;
 - (d) kept in a manner which displays a sign indicating the type of waste or material which may be deposited and stating that it is an offence to deposit material not listed within that sign; and
 - (e) not stored or placed on Council land or a road without a permit.
- (3) A person must not place commercial waste in a public litter or recycling receptacle provided by Council.
- (4) A person must not contaminate any household bins with commercial or trade waste.

2.9 Asset Protection Permits

A person in charge of a building site, including the owner, builder or developer of that building site to which a building permit applies, must obtain an asset protection permit before commencing building works on that building site.

2.10 Repair of Vehicles

A person must not dismantle, paint, repair or carry out maintenance on a vehicle on a road, except to the minimum extent necessary for the purpose of removing it.

2.11 Sale of Motor Vehicles

A person must not park a motor vehicle on Council land for the purpose of promoting the vehicle for sale.

2.12 Noise

A person must not, without a permit, use any sound amplification equipment:

- (a) in a public place; or
- (b) on land adjacent to a public place if the noise resulting from the use of the sound amplification equipment is capable of being heard in the public place.

2.13 Toy Vehicles

A person must not ride on, cause or allow to be ridden a toy vehicle in a public place, including in an area designated by Council for the use of toy vehicles as shown on Council's website, so as to inconvenience, obstruct, hinder, endanger, alarm or prevent the free passage of any person or other user of the public place or designated area.

NOTE: The use of electric powered scooters (e-scooters) is regulated within Victoria by the Road Safety Road Rules 2017.

2.14 Drones

A person must not use a drone within the reserve of the Maryborough Aerodrome, without prior, written consent from the Maryborough Aerodrome Manager.

NOTE: The use of drones within Australia is regulated by the Civil Aviation Safety Authority (CASA) being the body which is responsible for administering and enforcing the Civil Aviation Safety Regulations 1998.

2.15 Displaying Property Numbers

- (1) Where Council has allocated a number to a property, the owner or occupier of that property must ensure that:
 - (a) the property is marked with the allocated number;
 - (b) the number is of a sufficient size and free from obstruction so that it can be clearly read under normal lighting conditions from the road immediately adjacent to the front boundary of the property; and
 - (c) in the case of a property in a rural zone, the number is reflective.
- (2) An owner or occupier must ensure that the Council allocated property number for a flat or unit is displayed on the front door or is clearly visible from the front entrance of the dwelling.

2.16 Shopping Trolleys

- (1) A person who provides shopping trolleys for use by customers, must ensure that they are not left on any land, road or in public place unless it is in an area signed as a designated collection area.
- (2) An Authorised Officer may impound a shopping trolley that has been left in an area that is not designated as an area for the return of shopping trolleys.
- (3) An owner of shopping trolleys must:
 - (a) ensure that the shopping trolleys belonging to the owner's business are not left in an area unless it is set aside for shopping trolley collection;
 - (b) demonstrate to Council's satisfaction that they have a regular collection system in place and undertake to respond to reports to collect shopping trolleys responsively;
 - (c) ensure that the shopping trolleys display appropriate business signage to identify ownership of the trolley; and
 - (d) collect a shopping trolley within 12 hours after being directed to do so by an Authorised Officer.

2.17 Refuse on Building Sites

During the course of carrying out building works, the owner of the building site, person in charge of carrying out the building works, and each employee, agent, contractor or sub-contractor of the builder must ensure that:

- (a) a suitable refuse facility is placed on the building site for the deposit of building refuse into that facility;
- (b) the refuse facility is designed and constructed so as to prevent any building refuse within the refuse facility being blown out of it;
- (c) the lid on the refuse facility remains closed at all times except when placing building refuse within it;
- (d) the refuse facility is emptied immediately once it becomes full or when directed to do so by an Authorised Officer;
- (e) all windblown building refuse created or accumulated on the building site is deposited into the refuse facility upon the building refuse being created or accumulated;
- (f) the refuse facility is removed from the building site within 7 days of the cessation of building work; and
- (g) any vehicle exiting the building site does not carry any mud or slurry onto the adjoining or nearby road.

2.18 Damage or interfering with Roads or Council Land

A person must not destroy, damage, remove, interfere with, attach to or change in any way, anything in, on or under a road or Council land.

2.19 Drains and Storm Water Discharge

A person must not, without a permit, alter, modify, tap into, damage or destroy any public drain.

2.20 Planting on Nature Strips

A person must not, without a permit, on a nature strip:

- (a) plant or remove any vegetation (excluding the mowing of non-native grass);
- (b) undertake any landscaping; or
- (c) remove any soil.

PART 3 – ENVIRONMENT

3.1 Dangerous and Unsightly Land

- (1) An owner or occupier of land must ensure that the land:
 - (a) does not constitute a danger to health or property;
 - (b) does not constitute a fire hazard;
 - (c) is not unsightly or detrimental to the general amenity of the neighbourhood;
 - (d) including the nature strip, is not permitted or allowed to be kept in an untidy or unsightly condition, state or manner which is detrimental to, or detracts from, the general amenity of the neighbourhood;
 - (e) is not used for the storage of any unregistered vehicle, derelict vehicle, plant or other equipment which are detrimental to or detracts from the general amenity;
 - (f) does not display more than 2 unregistered vehicles, derelict vehicles, plant or other equipment which are detrimental to, or detract from, the general amenity in a residential zone;
 - (g) is not kept as a haven for uncontrolled vermin, noxious weeds or insects which constitutes or is likely to constitute a danger, hazard or nuisance to any person or property; or
 - (h) is not used for the storage of any materials or other substances which is dangerous or likely to cause danger to life or property.
- (2) In determining whether land is dangerous or unsightly, an Authorised Officer may have regard to whether:
 - (a) there are any materials or substances on the land that are kept in such a way that they may be flammable or explosive;
 - (b) the way in which the land is kept or items are stored on the land may constitute or contribute to it being a health hazard;
 - (c) the condition of the land, or any part of it, may promote the presence of vermin and pests;
 - (d) the appearance of the land is one of neglect and is out of character with other land in the vicinity; or
 - (e) any other factor which in the opinion of the Authorised Officer renders the land to be dangerous or unsightly.

3.2 Vegetation

An owner or occupier of land must not allow any vegetation on that land, to grow in such a manner which:

- (a) overhangs onto or over the footpath or road to an extent where it impedes or obstructs its reasonable use;
- (b) obstructs traffic signage or impairs the vision of a person travelling along a road adjacent to the land; or
- (c) otherwise interferes with the safe and convenient use of the footpath or road adjacent the land.

3.3 Dilapidated Buildings

The owner of land, which contains any building or other structure which is unoccupied, unfit for occupation or normal use, or is not occupied most of the time, must:

- (a) not permit or allow any structure to become dilapidated or further dilapidated;
- (b) take all reasonable steps to secure the building and land from unauthorised access, including, if required, installing secure fencing, adequate locks and any other security options;
- (c) take reasonable steps to prevent or remedy the land from being a haven for regular anti-social or unlawful behaviour by unauthorised persons;
- (d) maintain any building in a state of good repair and appearance, including undertaking temporary repairs as required to ensure on-site safety and security and to avoid the appearance of neglect which is out of character with other allotments in the vicinity; and
- (e) not allow any graffiti to remain on any building, wall, fence, post or other structure or object erected on that land.

3.4 Burning in the Open Air on Council Land

- (1) In addition to the requirements of the *Country Fire Authority Act 1958* a person must not, without a permit, light a fire on Council land except where:
 - (a) the fire is in a permanent or portable barbecue being used for cooking food; or
 - (b) the fire is lit by an officer, employee or authorised agent of a public authority in the course of their duty.

NOTE: During the declared fire danger period, open air burning and burning incinerators are regulated by permit requirements and other provisions contained in the Country Fire Authority Act 1958. The Municipal Fire Prevention Officer of Council is authorised under that Act to issue permits during that period. Lighting a fire on a day of Total Fire Ban is an offence under that Act.

3.5 Burning in the Open Air on Private Land

Size of land	Permit requirement	Conditions requirement
Less than 2,000 square metres (0.2 Hectares) (0.4 acres)	Not allowed	Not allowed
2001-4,000 square metres (0.2001-0.4 Hectares) (0.4 – 0.9 acres)	Permit required	With conditions
4,001- 40,000 square metres (0.4001 - 4 Hectares) (0.9 – 10 acres)	No permit required	With conditions
Above 41,000 square metres (4.1 Hectares) (10 acres)	No permit required	With conditions

3.6 Exemptions to Burning in the Open Air

The following matters are exempt from the operation of clauses 3.7 and 3.8:

- (a) a barbecue, pizza oven or other properly constructed appliance while it is being used for cooking food;
- (b) a fire in a brazier, chimenea or fire pit while it is being used for heating;
- (c) a tool of trade while being used for the purpose for which it was designed;
- (d) a fire lit during the course of duty by a member of a fire and emergency services agency; or
- (e) a fire where Council has granted a permit because it considers that the specific circumstances of the case enable it to provide an exemption.

3.7 Burning in the Open Air – Land 2,000 Square Metres or Less

Unless an exemption under clause 3.6 applies, a person must not light or allow a fire to be lit in the open air on land owned or occupied by them regardless of whether they lit the fire, where the land size is 2,000 square metres or less.

3.8 Burning in the Open Air – Land 2,001 Square Metres or Less Than 4,000 Square Meters

Unless an exemption under clause 3.6 applies, a person must not, without a permit, light a fire in the open air on land or allow such a fire to be lit on land owned or occupied by them regardless of whether they lit the fire, where the land size is 2,001 square metres or more and is equal to or less than 4,000 square metres.

3.9 Burning in the Open Air – Land Above 4,001 Square Metres up to 40,000 Square Metres

A person may light a fire in the open air on land, or allow such a fire to be lit on land owned or occupied by them regardless of whether they lit the fire, where the land size is 4,001 square metres or more and is equal to or less than 40,000 square metres, provided that:

- (a) the fire is lit or allowed to remain alight according to the *Country Fire Authority Act 1958*;
- (b) no more than 3 cubic metres of vegetation is burnt at any one time;
- (c) the fire is not within 50 metres of any neighbouring dwelling;
- (d) water is easily accessible to put out fire or any embers; and
- (e) the fire is manned at all times.

3.10 Burning in the Open Air – Land 40,001 Square Metres or above

- (1) A person may light a fire in the open air on land, or allow such a fire to be lit on land owned or occupied by them regardless of whether they lit the fire, where the land size is 40,001 square metres or above, provided that:
 - (a) no more than 100 cubic metres (e.g. 5 metres wide x 5 metres long x 4 metres high) of vegetation is burnt at any one time;
 - (b) the fire is not within 100 metres of any neighbouring dwelling; and
 - (c) the fire is lit or allowed to remain alight in accordance with clause 3.10.
- (2) Where a person wants to burn in the open air under this clause and the requirements in sub-clause (1) cannot be complied with, a person must obtain a permit.

3.11 Nuisance from Open Air Burning

- (1) A person who has lit a fire in the open air, or the owner or occupier of land on which the fire is lit, must ensure that the fire:
 - (a) is not offensive or a nuisance to another person in the vicinity or beyond the property boundary;
 - (b) does not cause a hazard to a person's health;
 - (c) does not have an adverse impact on visibility beyond the property boundary, in reducing the visibility of motorists and other users of a public road;
 - (d) does not create a hazard on or near a public road;
 - (e) or use of the incinerator is supervised by an adult at all times.
 - (f) if it includes vegetation to be burnt, is dead and dry prior to lighting it; and
 - (g) is not lit if at the site of the fire, the wind speed exceeds 15 kilometres an hour (8 knots).
- (2) For the purpose of sub-clause (1) a person must not light or allow a fire to remain lit on land owned or occupied by them regardless of whether they lit the fire, if the fire contains any of the following materials:
 - (a) green or wet materials;
 - (b) non timber based building materials;
 - (c) rubber or plastic, including plastic mulch, plant pots and packaging materials;
 - (d) furnishings and carpet;
 - (e) manufactured chemicals;
 - (f) petroleum or oil products;
 - (g) paint, including any container in which paint is kept;
 - (h) food waste;
 - (i) manure and straw;
 - (j) household waste;
 - (k) other offensive, noxious or toxic matter; or
 - (l) animals or animal parts.

3.12 Issue of Permits to Burn

- (1) The Council or an Authorised Officer may issue an open-air burning permit with conditions or refuse to issue a permit based on the specific circumstances of the matter having regard to:
 - (a) the size of the land;
 - (b) the ability of the owner or occupier to remove the vegetation via more appropriate methods;
 - (c) the proximity to other land and risk of smoke nuisance; or
 - (d) any other relevant thing.
- (2) A person who undertakes open air burning for which Council or an Authorised Officer has issued a permit, must comply with the conditions on the permit.

3.13 Motorised Recreation Vehicles

A person may use or allow others to use, a motorised recreation vehicle on land owned or occupied by them provided that:

- (a) the land is 2 hectares (4.9 acres) or greater in size;
- (b) the land is not in a residential zoned area under the Planning Scheme;
- (c) it is possible to maintain a 50-metre distance from where the motorised recreation vehicle is being used and any neighbouring dwelling;
- (d) no more than 4 motorised recreation vehicles are used at any one time on land that is 10 hectares (25 acres) or less in size;
- (e) the motorised recreation vehicle is not used Monday to Friday before 7 am and after 8 pm or on weekends and public holidays before 9 am and after 8 pm;
- (f) in the opinion of an Authorised Officer, the use of the motorised recreation vehicle does not create a nuisance due to sound, smell, dust, smoke, soil erosion or any other factor that causes a nuisance; and
- (g) the day of use has not been declared a Total Fire Ban Day under the *Country Fire Authority Act 1958*.

3.14 Heavy and Long Vehicles

- (1) A person must not park, store or repair or allow another person to park, store or repair a heavy vehicle or long vehicle on private land, in a residential area that is 2,000 square meters (0.2 hectares) or less in size.
- (2) A person must not, without a permit, park, store or repair or allow another person to park, store or repair a heavy vehicle or long vehicle on land in a residential zone that is 2,001 square meters or greater in size.
- (3) A person must not cause a nuisance to any other person by parking, storing, or repairing a heavy vehicle or long vehicle on land in a residential zone.

3.15 Camping, Caravans and Motorhomes

- (1) A person must not, without a permit, camp on, leave or occupy a caravan or motorhome on a road or Council land other than in an area designated by Council for that purpose or where the use is specifically authorised under the Planning Scheme.
- (2) A person may camp on, leave or occupy a caravan or motorhome on land which contains a habitable dwelling provided that:
 - (a) adequate sanitary facilities are provided for any occupant of the caravan, motorhome, or person camping;
 - (b) the caravan or motorhome is sited on the land so that it does not adversely affect the occupants of other properties; and
 - (c) the caravan or motorhome is only for private use and not commercial purposes.
- (3) A person must not, without a permit, leave or occupy a caravan or motorhome, or camp on land which does not contain a habitable dwelling.
- (4) If a permit is granted under sub-clause (3), the caravan or motorhome must:
 - (a) not be fixed to the ground;
 - (b) have grey water storage; and
 - (c) have adequate toilet facilities.
- (5) Where a permit is granted under clause 3.14(3), the owner of the land must apply for a planning permit for a permanent dwelling on that land, within 6 months of the date of issue of that permit.
- (6) Council may exercise its discretion and determine that a permit under sub-clause (3) is not required where a caravan or motorhome is occupied for recreational purposes only and for a period not exceeding a total of 90 days per year.

3.16 Domestic Waste and Recycling

- (1) An owner or occupier of land to which Council provides a bin and collection service for domestic waste must:
 - (a) deposit all refuse generated on the land into the bin provided by the Council;
 - (b) wrap waste to minimise windblown litter at the disposal facility;
 - (c) when in a residential zone, place the bin for collection on the nature strip or the kerb as advised by the Council not more than 24 hours before collection;
 - (d) ensure that the bin's lid is closed at all times;
 - (e) keep the bin in a clean, inoffensive and sanitary condition;
 - (f) return the bin to the land as soon as possible after collection but no later than 24 hours after collection;
 - (g) remove any litter from a road or Council land which has spilled from the bin supplied to the land; and
 - (h) ensure that the land on which the bin is kept is adequately drained and kept in a clean, sanitary and inoffensive condition; and comply with any requirements that the Council applies to the waste collection service.
- (2) An owner or occupier of land must not:
 - (a) place for collection any refuse other than in a garbage or recycling bin;
 - (b) place for collection more than 1 garbage bin and 1 recycling bin unless permitted by the Council; or
 - (c) damage any garbage or recycling bin.

3.17 Storing Machinery Materials, Goods or Vehicles on Land

- (1) A person must not, without a permit, store, assemble or dismantle machinery, vehicles or second-hand goods or materials on land owned or occupied by them.
- (2) The requirement to obtain a permit under sub-clause (1) does not apply if the use:
 - (a) is specifically authorised in the Planning Scheme, or a permit has been granted under the Planning Scheme;
 - (b) is for recreational purposes and is not conducted for financial gain; or
 - (c) the items are not stored in a way that is unsightly or detrimental to the general amenity of the neighbourhood.

3.18 Shipping Containers

A person must not, without a permit, place or allow to be placed a shipping container on land in a residential zone, unless:

- (a) it is permitted under the Planning Scheme; or
- (b) a building permit has been issued under the *Building Act 1993*.

3.19 Charity Collection Bins

A person must not, without a permit, place or allow the placement of a charity collection bin in a public place.

PART 4 – ANIMALS

4.1 Animal Keeping

- (1) An owner or occupier of land must not, without a permit, keep or allow to be kept, either permanently or temporarily, anymore in number for each type of animal than as set out in the table below:

Type of animal	Maximum allowance
Dogs	2 allowed on land less than 4000 square metres (1 acre)(0,4 hectares) 4 allowed on land 4001 square metres or greater in size <i>Note: Planning controls may apply.</i>
Cats	2 allowed on land less than 4000 square metres (1 acre). 4 allowed on land 4001 square metres or greater in size. <i>Note: Planning controls may apply.</i>
Small animals (rabbits, Guinea pigs, ferrets and rodents)	6 allowed on land less than 4000 square metres (1 acre). 10 allowed on land 4001 square metres or greater in size <i>Note: Planning controls may apply.</i>
Poultry (other than roosters and peacocks)	10 poultry on land less than 2000 square meters (0.5 acre) 15 poultry on land between 2001 to 10,000 square meters (2.5 acres) <i>Over 10,001 square meters planning controls may apply.</i>
Roosters and Peacocks	0 allowed on land less than 4000 square metres (1 acre) A permit is required on land 4001 square metres (1 acre) or greater in size. <i>Note: Planning controls may apply.</i>
Pigs (including piglets)	0 allowed on land less than 10,000 square metres (2.5 acres) Permit is required for pigs on land from, 10,001 square meters to 40,000 square metres (10 acres) <i>Above 40,000 square metres planning controls may apply.</i>
Sheep	0 allowed on land less than 2,000 square metres or 0.5 acres Permit is required for 10 sheep greater than 2,000 square metres to 40,000 sq metres (10 acres) <i>Above 40,000 metres planning controls may apply.</i>
Other Farm Animals	0 allowed on land less than 4,000 square metres (1 acres) Three in total allowed on land more than 400l square meters to 10,000 square metres

- (2) The requirement to obtain a permit under sub-clause (1) does not apply:
 - (a) to dogs and cats under 3 months of age;
 - (b) to land that is lawfully used for the purposes of a pet shop, veterinarian business, Council pound, animal breeding or boarding establishment or any other use permitted under the Planning Scheme;
 - (c) if the number of animals kept on land is because of a commercial undertaking on the land and the use is authorised under the Planning Scheme or a permit has been obtained under the Planning Scheme;
 - (d) if the dogs are kept for working stock on farmland which is greater than 40 hectares; or
 - (e) if farm animals are on the land for not more than 1 month and are being used for fire prevention or weed management purposes.

4.2 Keeping Excess Animals

- (1) Unless permitted under the Planning Scheme, an owner or occupier of land must obtain a permit to keep or allow to be kept on land, any more of each species or group of animals than is specified in the table under clause 4.1.
- (2) A permit issued under clause 4.1 is valid for the animals named in the permit at the address stated in the permit. A new permit is required if:
 - (a) any additional animals are acquired; or
 - (b) the animals are moved to a new address within the municipal district.
- (3) In addition to any other permit conditions required by Council, the standard conditions for a permit allowing an excess number of animals to be kept must require:
 - (a) the permit holder to comply with any applicable condition or standard imposed by the Planning Scheme now or in the future;
 - (b) that poultry or animal housing is located on the property so that the amenity of the area or other premises is not affected by nuisance, noise or odour experienced because of proximity of the poultry or animal housing;
 - (c) the permit holder to only construct or use poultry or animal housing that, in the opinion of an Authorised Officer, has adequate roofing, drainage, is rat proof and has a floor paved with impervious material; and
 - (d) all poultry and animal housing to be maintained so that it does not cause a nuisance or offensive conditions or harbour vermin.
- (4) A permit for the keeping of excess numbers of animals is valid for the life of those animals originally permitted.

4.3 Animal Housing

- (1) A person providing housing for animals kept on land must ensure that a nuisance or offensive condition is not caused to adjoining land owners or occupiers and that the animal housing is:
 - (a) constructed and maintained to the satisfaction of the Authorised Officer;
 - (b) kept clean and sanitary at all times;
 - (c) located at a distance from dwellings on other land to the satisfaction of the Authorised Officer; and
 - (d) located at a distance from property boundary to the satisfaction of the Authorised Officer.
- (2) An owner or occupier of land where animals are kept must ensure that food provided for animals is kept in fly and vermin proof buildings or containers other than baled, rolled sheaf hay or silage.
- (3) An owner or occupier of land where animals are kept must ensure that the land is kept free of materials, refuse and vegetation that may harbour or attract rats, mice or other vermin.
- (4) A person must not feed or encourage the presence of feral, stray or pest animals or allow such animals access to food on the land on which the animals are kept.

4.4 Adequate Fencing

An owner or occupier of any land on which an animal is kept must ensure that the land is adequately fenced so as to prevent the animal's escape from the land.

4.5 Animal Excrement

A person in charge of an animal other than livestock must:

- (a) not permit the excrement of the animal to remain in a public place;
- (b) carry a device suitable for the immediate removal of any excrement that may be deposited by the animal;
- (c) produce the suitable device when requested to do so by an Authorised Officer; and
- (d) comply with a verbal direction given by an Authorised Officer to collect and dispose of the excrement in a proper and sanitary manner.

4.6 Pests, Stray Animals and Wildlife

- (1) An owner or occupier of land must not feed or encourage the presence of pest animals, stray animals, wild birds or foxes on that land.
- (2) A person must not feed ducks, swans and other wild birds in public places.

4.7 Wasps and Bees on Private Land

- (1) An owner or occupier of land must ensure that any English or European wasps nesting on the land are destroyed.
- (2) An owner or occupier of any land who keeps bees on that land must do so in accordance with the Planning Scheme and the relevant Apiary Code of Practice.
- (3) The owner or occupier of any land must ensure that any feral European honey bee hive is destroyed or must ensure that any feral European honey bees that are swarming on the land and are considered by an Authorised Officer to be causing a nuisance to any person, are removed from the land.

PART 5 – LIVESTOCK

5.1 Grazing and Driving Livestock

- (1) A person must not, without a permit, move or drive any livestock in a public place unless the livestock are being:
 - (a) moved in order to travel a reasonable distance within the municipality from one property to another;
 - (b) relocated by an Authorised Officer;
 - (c) relocated in an emergency to avoid or minimise danger; or
 - (d) moved in accordance with VicRoads guidelines.
- (2) A person must not, without a permit, graze any animal or stock on a road reserve.

PART 6 – ADMINISTRATION

6.1 Applying for a Permit

- (1) A person who wishes to apply for a permit may do so by:
 - (a) lodging with Council an application that contains any information required by this Local Law; and
 - (b) paying to Council the appropriate fee.
- (2) An applicant may be requested to provide additional information before an application for a permit or for an exemption is dealt with.
- (3) Council may require a person making an application for a permit to give public notice which will entitle any person to make a submission and to be heard in that application.

6.2 Fees & Charges

- (1) Council may, from time to time, by resolution, determine security bonds, fees and charges for the purposes of this Local Law.
- (2) In determining any security bond, fees and charges Council may establish a system or structure of fees and charges, including a minimum or maximum fee or charge, if it considers that it is appropriate to do so.
- (3) Council may waive, reduce or alter a fee or charge with or without conditions.

6.3 Issue of permits

Where Council receives an application for a permit, Council may:

- (a) issue a permit in the approved form with or without conditions; or
- (b) refuse to issue a permit.

6.4 Duration of permits

- (1) A permit issued under this Local Law is in force until the expiry date indicated on the permit, unless it is cancelled before the expiry date.
- (2) If no expiry date is indicated on the permit, the permit will expire 12 months after the date of issue.

6.5 Conditional Permits

- (1) A permit may be issued with conditions which are considered to be appropriate in the circumstances including:
 - (a) the payment of a fee or charge;
 - (b) the payment of a security bond, other bond or guarantee to Council to secure the proper performance of conditions on a permit or to rectify any damage caused to Council assets as a result of the use or activity allowed by the permit;
 - (c) a time limit to be applied specifying the duration, commencement or completion date;
 - (d) that the applicant be insured against the risk and to provide a written indemnification of Council against liability arising from the activity or use;
 - (e) the rectification, remedying or restoration of a situation or circumstance;
 - (f) where the applicant is not the owner of the subject property, obtaining the consent of the owner; and
 - (g) the granting of some other permit or authorisation.
- (2) Unless Council decides otherwise, a permit must contain the standard conditions.
- (3) An Authorised Officer may, during the term of a permit, amend the conditions of a permit if they consider it to be appropriate to do so.
- (4) In considering whether it is appropriate to amend the conditions on the permit, an Authorised Officer must have regard to:
 - (a) the purposes for which the conditions were imposed;
 - (b) whether those purposes are adequately achieved by the current conditions;
 - (c) the impact of the proposed amendment on the permit holder and any relevant third parties; and
 - (d) any other relevant matter.

6.6 Amending Permit Conditions

- (1) If an Authorised Officer proposes to amend the conditions on a permit, they must:
 - (a) give the permit holder an opportunity to make submissions on whether the amendment should be made; and
 - (b) consider those submissions before deciding whether to amend the permit.

6.7 Cancellation of Permit

- (1) An Authorised Officer may cancel a permit if they consider that:
 - (a) there has been a serious or ongoing breach of the conditions of the permit;
 - (b) a Notice to Comply has been issued, but not complied with within seven days after the time specified in the Notice to Comply;
 - (c) there was a significant error or misrepresentation made in the application for the permit; or
 - (d) in the circumstances, the permit should be cancelled.
- (2) If an Authorised Officer proposes to cancel a permit, they must:
 - (a) give the permit holder an opportunity to make submission on whether the cancellation should occur; and
 - (b) consider those submissions in deciding whether to cancel the permit.

6.8 Council Record of Permits

Council must maintain a record of permits issued, refused and cancelled, including details of corrections or amendments made to permits and the reasons why a permit was cancelled.

6.9 Exemptions

- (1) An Authorised Officer may by written notice, exempt any person or class of persons from the requirement to have a permit, either generally or at specified times.
- (2) In considering whether to grant an exemption under this clause, an Authorised Officer must have regard to:
 - (a) the reasons for which the exemption is sought;
 - (b) the period for which the exemption is sought;
 - (c) whether it would be reasonable, in all the circumstances, to grant the applicant an exemption to apply for a permit;
 - (d) whether the grant of the exemption would be consistent with the purposes of this Local Law;
 - (e) any benefits or detriments that might arise from the grant of the exemption; and
 - (f) any other relevant matter.
- (3) An exemption may be granted subject to conditions.
- (4) A person must comply with the conditions of an exemption.
- (5) An exemption may be amended, cancelled, or corrected as if it were a permit.

PART 7 – ENFORCEMENT

7.1 Offences

A person is guilty of an offence under this Local Law if the person:

- (a) does something which a provision of this Local Law prohibits;
- (b) fails to do something which a provision of this Local Law requires to be done;
- (c) engages in activity without a permit where a provision of this Local Law requires that the person obtain a permit before engaging in that activity;
- (d) fails to comply with a condition of a permit issued under this Local Law;
- (e) fails to comply with a direction of an Authorised Officer under this Local Law;
- (f) makes a false representation or declaration or intentionally omits relevant information in an application for a Local Law permit; or
- (g) fails to comply with conditions of use or a Council sign.

7.2 Penalties

A person guilty of an offence against this Local Law is liable to a penalty:

- (1) not exceeding 20 penalty units; and
- (2) in the case of a contravention which continues after a finding of guilt the penalty is 2 penalty units for each day after the finding of guilt for the offence during which the contravention continues.

7.3 Compliance with Directions

A person must comply with any reasonable direction or instruction of an Authorised Officer, when requested to do so in urgent circumstances or for public safety reasons whether or not the person has a permit issued under this Local Law allowing them to do something, conduct an activity, or to occupy Council land.

7.4 Urgent Circumstances

An Authorised Officer may act to remedy any circumstance which threatens a person's life or health, property or an animal, without serving a notice under this clause, provided that:

- (a) the circumstance arises out of a person's use of a public place or failure to comply with a provision of this Local Law;
- (b) the action taken is no more than the minimum reasonably necessary to remedy the urgent circumstance; and
- (c) the person to whom a notice under sub-clause 7.6 would have otherwise been served is as soon as possible notified of the urgent circumstance and the action taken to remedy it.

7.5 Infringement Notices

- (1) Where an Authorised Officer reasonably believes that a person has committed an offence against this Local Law, the officer may issue to that person an infringement notice, in a form approved by Council, as an alternative to a prosecution for the offence.
- (2) A person to whom an infringement notice has been issued must pay to Council the amount specified in the notice within 28 days.
- (3) The amount to be paid under an infringement notice is listed in Schedule 1 of this Local Law.

7.6 Notice to Comply

- (1) An Authorised Officer may serve a Notice to Comply or provide a verbal or written direction under this clause on a person whom the Authorised Officer reasonably suspects to be in breach of this Local Law.
- (2) A Notice to comply under sub-clause (1) must be in writing and in a form approved by Council.
- (3) A Notice to Comply under sub-clause (1) must specify the date by which the person specified in the Notice to Comply is required to comply with the directions stipulated in the Notice to Comply.
- (4) In the event that a Notice to Comply is not complied with, an Authorised Officer may undertake any work required to be carried out to ensure compliance and recover any costs incurred.
- (5) A person must comply with any reasonable direction, instruction or signal of an Authorised Officer, member of Victoria Police, authorised litter authority, member or officer of an emergency services agency or fire prevention officer lawfully given in connection with this Local Law.

7.7 Appeals

- (1) A person may appeal to Council or a Council delegate against the decision of an Authorised Officer to issue a direction or Notice to Comply within 14 days of the direction or Notice being made.
- (2) Where an appeal is to be heard, the applicant must do all that is necessary to cooperate in the prompt and speedy hearing of the appeal.

7.8 Power of Authorised Officer to Seize and Impound

- (1) An Authorised Officer may seize and impound any animal or item where there has been a contravention of this Local Law, and where seizing and impounding the animal or item is reasonably necessary to:
 - (a) prevent injury to any person;
 - (b) prevent the loss of or damage to any property;
 - (c) ensure that the amenity of the area in which the animal or thing is located is preserved; or
 - (d) the responsible person for the animal has not complied with a compliance notice that has been issued in relation to compliance with this Local Law.
- (2) Within four days of impounding any animal or item an Authorised officer must, if the name and address of its owner is known, serve a Notice of Impounding on the owner.
- (3) Any impounded animal or item may be claimed by its owner after the payment of any fees fixed by Council unless reclaiming the animal or item would result in the original offence re-occurring or continuing.
- (4) If the identity or whereabouts of the owner of any animal, or item, impounded under this Local Law is or are unknown, Council must take reasonable steps to ascertain the owner's identity and/or whereabouts prior to exercising its powers under sub-clause (5).
- (5) If any animal or item has been impounded and:
 - (a) the owner of the animal or item has not paid the fees fixed by Council and claimed the animal or item within the time specified on the Notice of Impounding (or within 14 days of the impounding, if no other period is specified);
 - (b) returning the animal or item would result in the original offence occurring or continuing;
 - (c) the items impounded would be considered as waste, hazardous or perishable; or
 - (d) despite taking the steps required under sub-clause (4), Council has not been able to ascertain the owner's identity and/or whereabouts -

Council may deal with the impounded animal or item by selling, destroying or disposing of the animal or item or recycling, or otherwise dealing with the impounded item, or using or applying the item as Council thinks fit.

Schedule 1 – Infringement Notice Penalties

Clause	Activity	Penalty Unit
2.1	Behaviour in the Municipality	2
2.2	Consumption and Possession of Alcohol	2
2.3	Street Parties, Festivals and Processions	2
2.4	Fireworks	2
2.5	Trading Activities	2
2.6	Bulk Rubbish Containers	2
2.7	Obstructions to the Safe Use of the Road	2
2.8	Commercial Waste	2
2.9	Asset Protection Permits	5 (natural person) 10 (corporation)
2.10	Repair of Vehicles	2
2.11	Sale of Motor Vehicles	2
2.12	Noise	1
2.13	Toy Vehicles	2
2.14	Drones	2
2.15	Displaying Property Numbers	1
2.16	Shopping Trolleys	2
2.17	Refuse on Building Sites	3
2.18	Damaging or interfering with Roads or Council Land	2
2.19	Drains and Storm Water Discharge	2
2.20	Planting on Nature Strips	2
3.1	Dangerous and Unsightly Land	3
3.2	Vegetation	2
3.3	Dilapidated Buildings	3
3.4	Burning in the Open Air on Council Land	2
3.5	Burning in Open Air on Private Land	2

Clause	Activity	Penalty Unit
3.7	Burning in the Open Air – 2,000 sqm or less	2
3.8	Burning in the Open Air –2001 sqm and less than 4,000 sqm	2
3.9	Burning in the Open Air- above 4001 sqm and to 40,000 sqm	2
3.10	Burning in the Open Air – Land above 40,001 sqm	2
3.11	Nuisance from Open Air Burning	2
3.13	Motorised Recreational Vehicles	2
3.14	Heavy and Long Vehicles	2
3.15	Camping, Caravans and Motorhomes	2
3.16	Domestic Waste and Recycling	3
3.17	Storing Machinery Materials, Goods and Vehicles on Land	2
3.18	Shipping Containers	2
3.19	Charity Collection Bins	2
4.1	Animal Keeping	2
4.2	Keeping Excess Animals	3
4.3	Animal Housing	2
4.4	Adequate Fencing	1
4.5	Animal Excrement	1
4.6	Pests, Stray Animals and Wildlife	2
4.7	Wasps and Bees on Private Land	2
5.1	Grazing and Driving Livestock	1
7.1 (c)	Engage in an activity without a permit	2
7.1(d)	Fail to comply with a condition of a permit	2
7.1 (e)	Fail to comply with a direction of an Authorised Officer	2
7.1 (f)	Make a false representation, declaration or omission	2
7.1 (g)	Fail to comply with a sign	2



Central Goldfields Shire Council

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8 Councillor Reports and General Business

9 Notices of Motion

9.1 Notice of Motion, Number 1 – Cr Gerard Murphy.

The following motion was received as a notice of motion in accordance with Central Goldfields Shire Council Governance Rules: S23 *Councillors May Propose Notices of Motion* and S24 *Notice of Motion*.

MOTION

1. Council note that:

- a. The objectives of the Maryborough Community Garden Inc (the organisation) including the provision of community gardens and the growth of fresh and healthy produce to meet the food security needs of our community align with Council plans and strategies;
- b. there have been extensive consultations over a long period with representatives from the organisation in relation to the location of the Maryborough Community Garden;
- c. despite considerable efforts to explore the location of a base and gardens for the organisation at the designated California Gully site, there are continued concerns by the organisation that this location is unsuitable for their needs for a variety of reasons including accessibility and layout, and that further consultation and accommodation is highly unlikely to be unfruitful;
- d. there is a continued and clear preference by the organisation to be located in the rear of 53 Burns Street Maryborough which is Council owned land commonly known as the MKM site;
- e. location on the MKM site would offer the organisation a range of benefits including higher visibility, better access, and more effective community organisation partnerships;
- f. this site has been vacant for many years with no other Council planning for it and its use as a community garden would add value for the community;

2. Council accordingly resolve that:

- a. The rear of the Council owned property at 53 Burns Street Maryborough known as the MKM site be made available on a long term lease basis to the Maryborough Community Garden Inc for the purpose of developing a community garden and providing fresh, healthy produce to support the food security and nutrition needs of our community, with a draft lease agreement developed by Council officers in conjunction with Maryborough Garden Club Inc;
- b. the site to be made available to the organisation for this purpose on a long-term lease basis which does not preclude future use of the site by Council in the event an appropriate opportunity eventuated and was considered of higher community benefit
- c. The CEO be requested to list the resulting lease agreement and any other matters needing Council approval to give effect to these new arrangements for the November meeting of Council so that the new agreement and arrangements can take effect and be implemented from 1 December 2025.



10 Confidential Business

Nil

11 Urgent Business

Nil.

12 Meeting Closure