

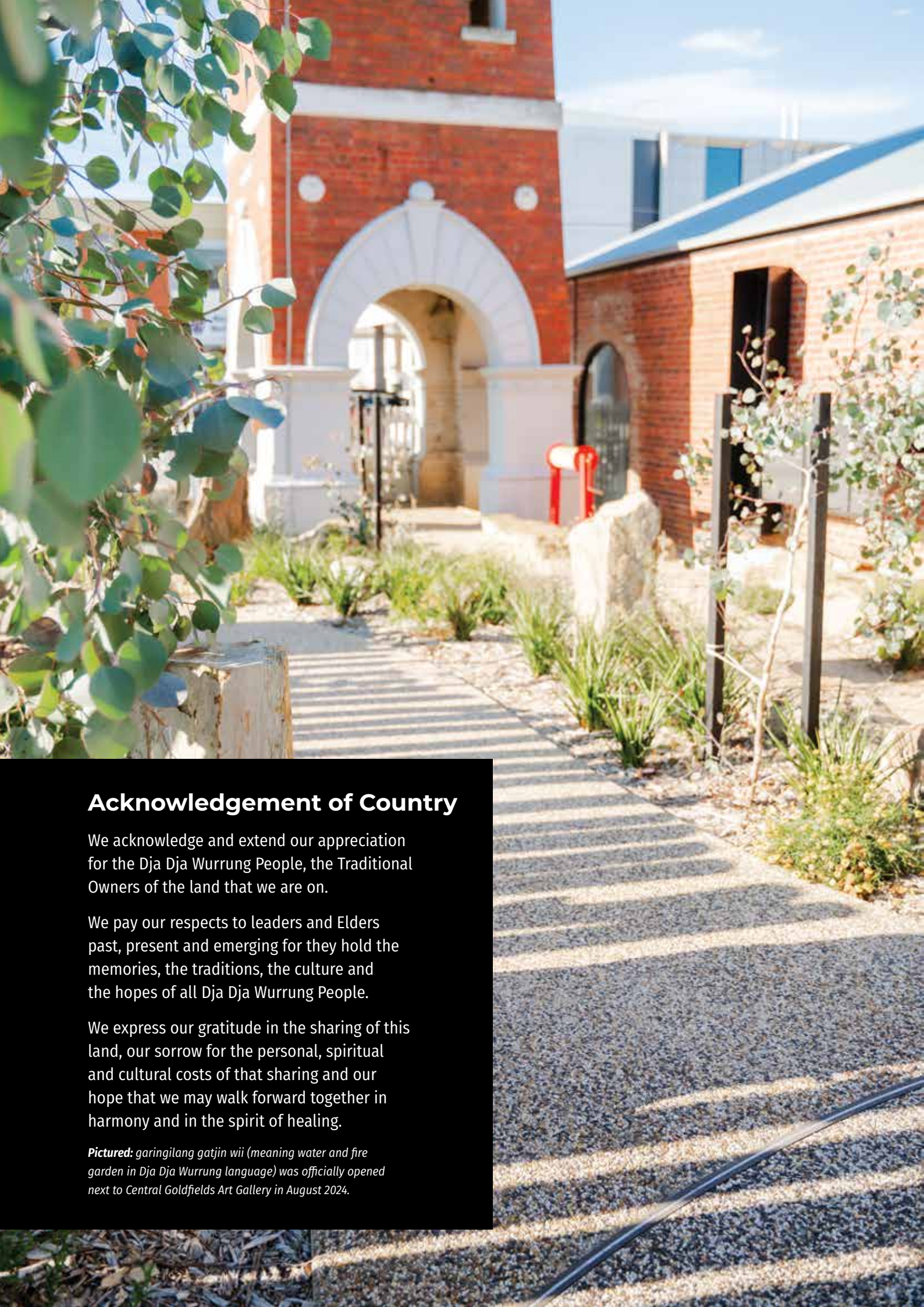


CENTRAL
GOLDFIELDS
SHIRE COUNCIL

DJA DJA WURRUNG
COUNTRY



Annual Report 2024-2025



Acknowledgement of Country

We acknowledge and extend our 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.

***Pictured:** garingilang gatjin wii (meaning water and fire garden in Dja Dja Wurrung language) was officially opened next to Central Goldfields Art Gallery in August 2024.*

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Central Goldfields Shire Council

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Cover photo: Highview College students at the 2024 Energy Breakthrough.

WELCOME

The Central Goldfields Shire Council Annual Report 2024-2025 has been prepared in accordance with the requirements and guidelines of the Local Government Act 2020 and the Local Government Performance Reporting Framework.

It provides our community with a comprehensive report of our operations, achievements and challenges throughout the year.

It also details our performance during the 2024-2025 financial year against the Council Plan 2021-2025 and the Annual Budget.

Need a copy?

The Central Goldfields Shire Council Annual Report 2024-2025 is available online at www.centralgoldfields.vic.gov.au

Feedback:

We welcome feedback on the Annual Report 2024-2025.

For more information, or to provide feedback, contact our Customer Service team on 5461 0610 or email mail@cgoldshire.vic.gov.au

Community vision

Developed in collaboration with our community in 2021, the Community Vision describes the community's aspirations for the future of the Shire until 2031.

“In 2031, we are an inspiring, thriving and prosperous community of choice, we’ve taken bold steps towards growing our economy and our community is full of optimism and opportunities.

We are kind, connected and inclusive and we nurture creativity, leadership and innovation. We value and invest in our young people and our health and wellbeing is high.

We live sustainably, cherish and protect our environment and heritage and we have access to outstanding jobs, education, health, community services, infrastructure, and housing.”

Our vision, purpose and values

Our vision

To be an engaged, flourishing, lively and inclusive community.

Our purpose

To seek, capture and develop opportunities to make our Shire a place of choice to live, work, visit and enjoy.

Our values

- Focus on imperatives and goals
- Value aspiration and achievement
- Encourage innovation and lifelong learning
- Embrace value-added teamwork and partnerships
- Utilise our diversity to find better solutions

About us

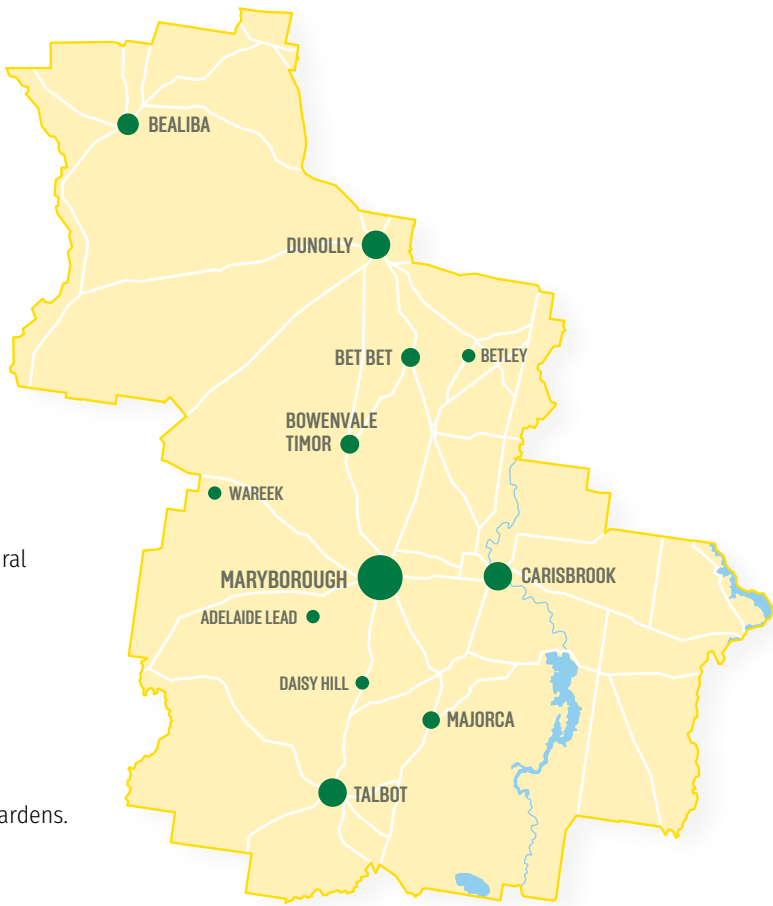
Located at the geographical centre of Victoria, Central Goldfields Shire is within one hour’s drive of the regional centres of Ballarat and Bendigo and just two hours from Melbourne.

Home to just under 13,500 people, the rich history of this land began tens of thousands of years ago with the Dja Dja Wurrung People, who continue to care for and protect Country today. The region’s cultural landscape has since been shaped by many, including those who arrived during Victoria’s gold rush era.

All townships feature iconic heritage architecture and agricultural industries are spread across the Shire and include grain, sheep grazing and broiler farming.

The Shire is also home to a number of major manufacturing, infrastructure, agricultural, freight, printing and food production companies.

Residents have access to affordable housing, a wide variety of health services, schools, recreational facilities and parks and gardens.



The principal towns and locations are:

- Maryborough
- Carisbrook
- Dunolly
- Talbot
- Bealiba

Other locations include:

- Adelaide Lead
- Betley
- Bowenvale/Timor
- Daisy Hill
- Majorca
- Woreek

Pictured (right): Broadway in Dunolly.



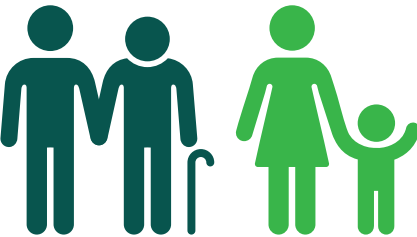
Our people



The Central Goldfields Shire is home to **13,483 people**

61% of the population live in Maryborough

An area of **1,532** square kilometres



Median age: **52 years**

- 14.6% of the population are aged up to 14 years
- 30.7% of the population are aged 65 and over

Employment: **48.5%** employed full time **36.8%** employed part-time



89.7% of our population speak English at home

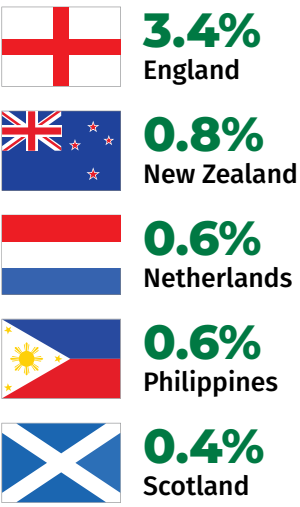
2% speak Filipino, Nepali, Mandarin, Tagalog or Greek



82.3% of our community is born in Australia

2.3% of our population (304 people) are Aboriginal/Torres Strait Islander people

The main birthplaces outside Australia were:



<https://abs.gov.au/census/find-census-data/quickstats/2021/LGA21670>

Mayor and Chief Executive Officers' message

It's with much pleasure that we present the Central Goldfields Shire Council Annual Report 2024-2025.

Reading through, it's an opportunity to pause and reflect on the breadth and volume of achievements realised by the organisation over the past 12 months.

All of which has been achieved amidst a challenging economic climate, a Council Election and new leadership.

Leadership changes

This year there was a changing of the guard for our organisation with the departure of Chief Executive Officer Lucy Roffey after six years of dedicated service.

Sally Jones was welcomed on an interim basis in September and successfully guided the organisation through the 2024 Council Election.

With a move to a single-councillor ward structure following the Victorian Electoral Commission electoral structure review, the new Council was officially declared in November. Four members of the previous Council were re-elected and three new faces were welcomed, with the new Council group to serve the community until 2028.

Early in 2025 the search for a new CEO was launched and, following an extensive search and a rigorous recruitment process, Peter Harriott was appointed in May, bringing with him a wealth of local government experience.

Capital works

It was wonderful to see the Indigenous Interpretive Garden – *garingilang gatjin wii* – next to the Central Goldfields Art Gallery officially opened in August for the community to enjoy.

Designed collaboratively with Dja Dja Wurrung community representatives and artists supported by Dja Dja Wurrung enterprise DJANDAK, the Garden features artworks and plantings that are significant to Djaara (Dja Dja Wurrung people).

In the same precinct, the Maryborough Town Hall was re-opened to the community following the completion of critical electrical upgrades, ensuring it can once again serve as a safe, accessible community space.

Other capital projects included new public toilet facilities at Rene Fox Gardens in Dunolly, landscape upgrades at Martin Reserve at Whirakee Rise in Maryborough and investment into the rebuild of the Octagonal Pool and conservation of the heritage listed Pavilion at the Maryborough Outdoor Pool.

Our successful grant application to the State Government's Tiny Towns Fund also enabled us to deliver numerous capital upgrades at community facilities in townships across the Shire including Bowenvale, Bealiba, Adelaide Lead and Majorca.

Congratulations to everyone involved in the delivery of these projects – not only our Council staff, but the community groups and organisations who were involved from the very beginning through their advocacy efforts. It's wonderful to see what collaboration can deliver for small communities.

Advocacy

Advocacy to the Victorian and Australian governments continues to be an essential and ongoing role for Council with \$2.5 million secured from Federal and State governments for the new pavilion at Deledio Recreation Reserve, \$7.5 million towards the Maryborough Outdoor Pool and \$2 million for the delivery of road safety upgrades.

Awards

We were proud to receive three awards during the year. The Go Goldfields team was awarded two awards at the 2024 Victorian Early Years Awards – the first for the Great Start to School Program and the second for The Nest. At the LGPro Awards for Excellence the "Truth Telling, Healing and Creating for Community on Djaara

Country" project won in the First Nations Community Partnership category. All awards are testament to the commitment, skills and passion of our staff across the organisation.

Events

In November we held our 32nd successful Energy Breakthrough – a wonderful celebration of learning, innovation and community spirit. Huge numbers turned out for our annual Australia Day event which included a Citizenship Ceremony and the presentation of our Australia Day awards. Our National Volunteer Week thank you event was another huge success in May and in the same month we joined forces with local agencies to host our first Emergency Services Expo.

Community engagement

Our community also stepped up to help inform the development of our key strategic documents – Council Plan, Financial Plan and Asset Plan – which will guide our work over the next four years. Residents of all ages shared feedback via our "what matters to you" community engagement process. To help support the development of these documents, in May, 13 community members formed the Council Plan Community Panel. The group came together three times to share their insights which were invaluable in helping shape our priorities over the next four years.

Feedback from the community also helped inform our Local Laws, Play Spaces Strategy and Events Strategy. We invited key users of the Princes Park Grandstand and community members to let us know how they use the space and what upgrades they'd like to see included, and ideas were also invited at our Energy Breakthrough conversation event.

You can read in more detail about our achievements, highlights, capital works projects and community engagement opportunities in this document.

Challenges

The 2024-2025 financial year had its fair share of setbacks too.

Unfortunately, despite ongoing advocacy across Federal and State government which yielded significant media interest, we were unsuccessful in securing ongoing funding to carry out the award-winning work of Go Goldfields. This meant that in April we were forced to close the doors to the much-loved community facility – The Nest.

Council will continue to seek funding to continue the work of Go Goldfields so that The Nest can re-open to community.

Earlier in the year, we advocated alongside the local government sector to oppose the Victorian Government's Emergency Services and Volunteers Fund.

To strengthen Council's opposition, Councillors moved a Notice of Motion in June to write to the Victorian Government to formally oppose

the introduction of the ESVF due to the fiscal impact of the levy on the farming sector and the financial burden on local councils to collect the funds.

Whilst the State Government announced a temporary backdown on the ESVF for the farming sector for this year, the ESVF hasn't been scrapped completely, and so Council continues to advocate to the Victorian Government for a more considered approach.

Inflation and the State Government rate cap are making it increasingly difficult for rural councils like ours, to find the funds needed to invest in new infrastructure whilst maintaining existing infrastructure that supports everyday life in our community.

The continuous challenge for us to work through is how to make rates, fees, charges and grants stretch to meet the needs of our community whilst ensuring the long-term financial sustainability of Council.

Thank you to Councillors, staff and our volunteers for how they worked together to achieve great outcomes. We are proud of the work highlighted in the Annual Report and hope you enjoy reading it.

We look forward to the year ahead as we begin delivery of the 2025-2029 Council Plan and work together with the community to deliver more great outcomes for our municipality.

Cr Grace La Vella and Peter Harriott
Mayor and Chief Executive Officer



Services snapshot

Maternal and Child Health

-  **110** babies born
-  **43** first time mothers
-  **1,075** Key Age and Stage consultations conducted
-  **434** children attended Maternal and Child Health at least once in the past year
-  **96%** of Aboriginal children aged 0 to 3.5 years old are participating in the Maternal and Child Health service
-  **37** family violence consultations conducted

Immunisation

-  **1,915** vaccines administered
-  **149** adolescent vaccines administered through schools program
-  **721** private vaccines administered (vaccines not included in the National Immunisation Program)
-  **14** workplaces participated in annual influenza program with 461 vaccines administered

Kerbside waste and recycling

-  **2,374** tonnes of waste collected (garbage)
-  **1,038** tonnes of recycling (reduction most likely due to diversion to container deposit scheme)
-  **689** tonnes of organic waste (most likely dry weather impacted as overall number of participants continue to increase)

Customer Service

-  **14,753** calls – average 60 calls per day
-  **7,043** visitors to our Customer Service Centre – average 28 enquiries per day

Central Goldfields Visitor Centre

-  **77** tourism contacts per day on average* (* based on the days the Visitor Centre was open)
-  **27,862** tourism contacts, including emails and phone calls
-  **20,196** in-person visits to Visitor Centre

Central Goldfields Art Gallery

-  **7,860** visitors
-  **11** exhibitions
-  **58** education and public programs
-  **1,838** participants in our education and public programs
-  **10,150** visitors to Gallery website
-  **1,078** subscribers to e-newsletter

Library

-  **45,199** visits to Maryborough, Dunolly and outreach service
-  **57,596** loans
-  **10,979** e-book/e-audio loans
-  **3,383** children’s programming participants and 205 children’s programming sessions
-  **605** school holiday program participants and 15 school holiday sessions
-  **112** all ages participants and 12 all ages programming sessions
-  **468** adult program participants and 336 adult programming sessions
-  **240** seniors programming participants and 1 seniors programming session
-  **201** Outreach/Home library visits

Council website

-  **60,145** visits – most popular pages included home page, pets for adoption, careers, transfer stations and Council Meetings
-  **39,663** users accessed the website through search engines, 11,981 came directly and 6,243 through social media links.
-  **32,000** users accessed the website on their mobile device, 27,000 via desktop and 1,700 via a tablet.

Compliance

-  **228** dogs & **199** cats were processed through the pound, maintaining appropriate animal management practices within the Shire
-  **20** building permits issued
-  **131** private building permits issued

Environmental health

-  **152** annual inspections – food and non-food businesses, swimming pools, tobacco etc.
-  **22** food samples tested
-  **8** food complaints investigated
-  **10** public swimming pool water samples tested
-  **11** new business registrations
-  **23** septic permit approvals
-  **13** public health and wellbeing complaints investigated (wastewater, nuisance, smoke, odour, noise etc.)

Citizenship ceremonies

-  **15** new Australian citizens welcomed to Central Goldfields Shire as part of two citizenship ceremonies hosted by Council

Highlights and challenges in brief

July 2024

- Victorian Government Tiny Towns funding received for seven projects
- \$1 million in Victorian Government funding announced for Deledio pavilion project
- Learn to Skate workshops hosted by Victorian Government Healthy Loddon Campaspe initiative (below)



- Expressions exhibition opened at Central Goldfields Art Gallery (below)



- Citizenship Ceremony held with nine residents taking the pledge to become Australian Citizens (below)



- 150 years of rail celebration at Maryborough Railway Station (below)



August 2024

- \$2 million in TAC funding secured for road safety improvement projects
- Indigenous Interpretive Garden – *garingilang gatjin wii* – officially opened (below)



- CEO Lucy Roffey farewelled after six years (right)
- Cr Grace La Vella appointed Vice-President of the Victorian Local Government Association



- Much-loved staff member and friend Audrey Bartlett (below) farewelled after a long cancer battle



September 2024

- Interim CEO Sally Jones commences (pictured right)
- Community Update magazine spring edition released (below right)
- Central Goldfields Visitor Centre clocked up 18,000 visitors since re-opening at Maryborough Railway Station 12 months prior
- Cr Geoff Lovett acknowledged for 25 years of service to Council
- Fearless exhibition of tapestries opened at Central Goldfields Art Gallery
- September school holiday program
- 18 local community groups benefit from 2024-2025 Community Grants program
- Council adopts first Reconciliation Action Plan
- Events Strategy adopted
- Food Systems Roadmap endorsed
- Victorian Government funding received for Creative Space, courtyard and co-working space at Maryborough Railway Station (below)



September 2024 (continued)

- Project to upgrade public amenities at Rene Fox Memorial Gardens in Dunolly completed (below)
- Maryborough Town Hall re-opens for community use following significant electrical upgrade (below)



October 2024

- Council Election held on Saturday 26 October
- This Girl Can Week events (below)
- Events held for Victorian Seniors Month including Central Goldfields Life and Leisure Expo at Maryborough Library (below)



- Central Goldfields Food Network led implementation of Food Systems Roadmap (below)



- Landscape works at Martin Reserve, Whirrakee Rise completed (below)



- 2023-2024 Annual Report released
- 2024 Youth Fest Colour Run (below)



- Works of local artists go on display as part of Emergent exhibition at Central Goldfields Art Gallery
- Live4Life Central Goldfields end of year celebration

November 2024

- Victorian Electoral Commission declares new Council on Friday 8 November

- New Councillors sworn in on Wednesday 13 November (below)



- First Council Meeting of new Council held on Tuesday 19 November
- Cr Grace La Vella appointed Mayor and Cr Ben Green appointed Deputy Mayor for 12-month term (below)



- Thousands converge on Maryborough for the 2024 Energy Breakthrough event (below)



Highlights and challenges in brief

November 2024 (continued)

- Free green waste disposal offered to promote fire readiness
- Educator Open Night at Goldfields Children's Centre to promote careers in early childhood education (below)



- *In Solitude* exhibition by Ian Kemp and *Community Art* exhibition opened at Central Goldfields Art Gallery
- Roadside slashing program commenced (below)



- Outdoor pool season opens at Dunolly and Talbot
- White Ribbon Day was acknowledged with a white ribbon garden bed at Phillips Gardens (below)



December 2024

- Community Update magazine summer edition released (right)
- Christmas decorations on display across townships (below)



January 2025

- Summer school holiday program held
- Australia Day events held at townships across the Shire
- Australia Day awards announced – Citizen of the Year Janet Watts, Young Citizen of the Year Ella Govan and Community Award of the Year Live4Life Central Goldfields (below)



- Citizenship Ceremony held on Australia Day with six residents taking the pledge to become Australian Citizens (below)



- Central Goldfields Art Gallery hosts *Weaving and Feather Flower* workshop (below)



- Federal Government announced \$1.5 million for Deledio Pavilion project (below)



February 2025

- Federal Government gives green light for the Victorian Goldfields to seek World Heritage Listing
- The Nest was forced to reduce opening hours due to lack of Federal and State Government funding (below)



- *Clay on Country* exhibition opened at Central Goldfields Art Gallery (below)



February 2025 (continued)

- Residents invited to share 'what matters to them' to help inform key strategic documents including the Council Plan (below)



March 2025

- Council supports Central Goldfields Village Business Expo held in Maryborough (below)



- Vaping information session held for local sporting clubs
- Storywalk launched at Phillips Gardens as part of Victorian Government's Healthy Loddon Campaspe initiative (below)



- Community Update magazine autumn edition released (right)
- Council supports \$3 million funding application to Victorian Government and approves co-contribution for Maryborough Outdoor Pool (below)



- Creative Station co-design group met for the first time (below)



- Central Goldfields Shire selected as one of three Victorian communities to benefit from a \$5 million not-for-profit sector capability building program provided by Foundation of Rural and Regional Renewal

April 2025

- Local young people enjoy Easter school holiday program (below)



- Residents asked to share feedback on waste in readiness for Victorian Government's standardisation of household waste and recycling in 2027 (below)



- Recruitment process for new, permanent CEO commenced
- ANZAC Day commemorative services held throughout townships (below)



- The Nest closed due to unsuccessful attempts by Council to advocate for Federal and State Government funding (below)



Highlights and challenges in brief

- May 2025
- Central Goldfields Emergency Preparation Expo (below)



- Council Plan Community Panel met three times to help inform Council Plan process (below)



- Council hosts thank you event as part of National Volunteer Week (below)



- Draft Princes Park Grandstand concept designs endorsed by Council for community feedback (below)



- Home Energy Empowerment Program event program commenced
- Local activities held for National Reconciliation Week
- Victorian Government's Healthy Loddon Campaspe Active Living Census commenced (below)



- Allegories by Nick Dridan exhibition opened at Central Goldfields Art Gallery (below)



- Peter Harriott appointed as new CEO (below)



- Council advocated to Victorian Government for fairer deal on Emergency Services and Volunteers Fund (below)



- June 2025
- Three and four-year-old kindergarten registrations for 2026 opened
 - Community invited to share ideas for future of Energy Breakthrough at a conversation event (below)



- Walking basketball launched at Maryborough Sports and Leisure Centre (below)



- Golden Textures exhibition opened at Central Goldfields Art Gallery (below)



- Council adopted 2025-2026 Budget and Revenue and Rating Plan
- Council moved notice of motion to reaffirm its opposition to Victorian Government's Emergency Services and Volunteers Fund.
- Community Update magazine winter edition released (right)

Pictured (opposite): Council partnered with local emergency services to host the Central Goldfields Emergency Preparation Expo in May 2025.



Awards for excellence

Central Goldfields Shire was proud to receive three awards during the 2024-2025 financial year:

2024 Victorian Early Years Awards

Central Goldfields Shire’s Go Goldfields team won two awards at the Department of Education Victorian Early Years Awards held in Melbourne on Thursday 7 November, 2024.

The team took home the honours in the following two categories:

- Continuity of Early Learning – Great Start to School Program
- Supporting Parents to Build their Capacity and Confidence – The Nest

The awards celebrate the outstanding work of our early childhood professionals to improve the health, learning, development and well-being of Victorian children and their families.



2025 LGPro Award for Excellence

The “Truth Telling, Healing and Creating for Community on Djaara Country” project was awarded the 2025 LGPro Award for Excellence in the First Nations Community Partnership category.

The Central Goldfields Shire and DJAARA partnership was presented with the award at a ceremony in Melbourne on Thursday 5 June, 2025.

The Award acknowledges the significant partnership between Central Goldfields Shire and DJAARA for their collaborative work on the Indigenous Interpretive Garden *garingilang gatjin wii* at the Central Goldfields Art Gallery and the Welcome Stranger Digital Animation at the Central Goldfields Visitor Centre.



Challenges



Funding for Go Goldfields

Despite ongoing advocacy across Federal and State government, Council was unsuccessful in securing the funding needed to carry on the award-winning work of Go Goldfields.

Since the launch of the Every Child, Every Chance initiative in 2020, Go Goldfields has been working to ensure that every child in the Central Goldfields Shire has every chance to grow up safe, healthy and confident.

The Go Goldfields team has built trust by listening to and understanding the needs of local families. This information underpinned their work with agencies to improve service delivery, the development of local partnerships, implementation of evidence-based programs, contributions to policy and research work, and importantly, advocacy for local children and their families.

One of the key outcomes of this work was the creation of the much-loved facility – The Nest – a safe and welcoming space for parents and carers to learn, connect and share.

Unfortunately, without ongoing funding, The Nest closed to drop-in sessions from Monday 28 April, 2025.

The announcement came with much disappointment from local families who had been supported through the work of Go Goldfields and local service providers who worked alongside the team.

While as an organisation, Council embraced and embedded many new practices and responsibilities to support the ongoing momentum of Every Child, Every Chance within existing Council roles, the reality is that as a financially challenged rural Council, we were unable to maintain some critical elements without additional financial support from Federal or State government.

Council continues to seek appropriate funding for a sustained period to continue the work of Go Goldfields. This funding would allow us to fund a full-time facilitator for The Nest, deliver the localised evidence-based parenting program and employ an Every Child, Every Chance Project Officer to continue providing the much-needed ‘glue’ that helps our services work well together.



Emergency Services and Volunteers Fund

In the first half of 2025, Council advocated alongside the local government sector to oppose the Victorian Government’s Emergency Services and Volunteers Fund (ESVF).

To strengthen Council’s opposition to the ESVF, a Notice of Motion was raised by Central Goldfields Shire Mayor, Councillor Grace La Vella, and passed unanimously by Councillors at the June 2025 Council Meeting.

The Notice of Motion resolved to write to the Victorian Government to formally oppose the introduction of the ESVF due to the detrimental fiscal impact of the levy on the farming sector and the Victorian Government’s unilateral decision to financially burden local councils with the collection of the levy, rather than using the State Revenue Office.

Council continues to advocate to the Victorian Government for a more considered approach.

Enterprise Bargaining Agreement

In 2024, the Australian Services Union lodged a successful application to the Fair Work Commission to compel Central Goldfields Shire to negotiate a Single Interest Enterprise Agreement with Ararat Rural City Council.

Following clarification of its implications and the consequences for other regional Victorian councils – on 27 November 2024 – Central Goldfields Shire lodged an appeal to the Federal Court of Australia against the decision to retain its independence.

In April 2025, we learnt that this appeal was unsuccessful.

Council challenged the Fair Work Commission’s original decision because we believed it had not fully considered the public interest implications of forcing this form of bargaining.

Council pursued this course of action not only because we believed it was the right step for the sector as a whole, but also out of respect for the 49% of our workforce who did not support entering into bargaining with Ararat Rural City Council. Although this was not the majority, their views were important and deserved representation.

Council respects the Court’s ruling and has moved forward accordingly.

Council has continued to bargain in good faith with the ASU, ANMF and Professionals Australia, with the goal of delivering an enterprise agreement that benefits all staff.

Revenue and inflation

More than 45 per cent of our budget revenue comes from rates.

As in previous years, Council did not apply for a variation to the rate cap for the 2024-2025 Budget, which meant we needed to balance cost increases alongside lower forecast revenue.

This creates challenges in finding the funds needed to invest in new projects and initiatives, while at the same time continuing to deliver the services our community values.

It is a continuous challenge to make rates, fees, charges and grants stretch to maintain services for our community.

Finalising the budget each year continues to be a balancing act around continuing to fund existing services, increases to certain fees, seeking efficiencies wherever possible, and the prioritisation of works and services.

In future annual budgets, there will be a need to further prioritise the allocation of funds.

However, at the centre of our decision-making is a focus on clear and achievable outcomes and to ensure financial sustainability for our organisation.

Asset renewal

Central Goldfields Shire Council is responsible for managing approximately \$586 million worth of infrastructure that supports everyday life in our communities.

The growing challenge is to balance the demand for new infrastructure with maintaining (or upgrading) existing assets to meet community needs.

Given the significant value of our asset base, investment in renewing existing assets forms a significant part of the capital works budget. Appropriate renewal investment helps ensure our assets continue to deliver the service levels and standards expected by the community.

Major changes

Council Election and electoral structure changes

Central Goldfields Shire Council moved to a single-councillor ward structure for the 2024 Council Election.

The change was the result of the Victorian Electoral Commission (VEC) electoral structure review, which takes place every 12 years. Previously, Central Goldfields Shire Council was divided into four wards, with a total of 7 Councillors – one ward with four Councillors (Maryborough Ward) and three wards with one Councillor each (Flynn, Paddys Ranges and Tullaroop).

The new electoral structure comprises a single-councillor ward structure with a total of 7 Councillors across 7 wards – with one councillor per ward.

The wards are titled:

- Flynn Ward
- Maryborough Central Ward
- Maryborough East Ward
- Maryborough North Ward
- Maryborough West Ward
- Paddys Ranges Ward
- Tullaroop Ward

New Council elected

Following the Council Election in 2024, we welcomed a new Council that was officially sworn in at an Oath of Office ceremony in November.

CEO changes

After six years of dedicated service Lucy Roffey was farewelled and thanked for her role as CEO in August, 2024.

Sally Jones was appointed interim CEO before our new permanent CEO Peter Harriott was appointed in May, 2025.

New Council website

The Council website was refreshed to make it easier for the community to find the information they are looking for.



Advocacy

Advocacy to other levels of government in the interests of our community is an essential and ongoing role of Council.

Through our advocacy we are the voice of the community, working to deliver key projects in partnership with other levels of government and the community to meet current and long-term needs.

Council's advocacy efforts during the 2024-2025 financial year were underpinned by two key documents:

- Advocacy Strategy (adopted in March 2024): focussed on advocacy for improved services and infrastructure delivered by other levels of government.
- Priority Projects Plan (adopted November 2023): identifies the key projects Council is seeking funding for.

Over the past financial year, Council's advocacy efforts were focussed on:



Go Goldfields

Despite ongoing advocacy across Federal and State Government which yielded significant media interest, Council was unsuccessful in securing ongoing funding to carry out the award-winning work of Go Goldfields.

With the current funding exhausted, Council made the difficult decision to close The Nest for drop-in sessions from Monday 28 April 2025.

As a financially challenged rural council, we were unable to maintain some critical elements without ongoing financial support from Federal or State Government.

Council will continue to seek funding to continue the work of Go Goldfields so that The Nest can re-open to community.



Emergency Services and Volunteers Fund

The Emergency Services and Volunteers Fund (ESVF) is a new Victorian Government levy (replacing the Fire Services Property Levy) and was introduced on 1 July, 2025.

Whilst the ESVF impacts all ratepayers, the farming sector was to be the hardest hit by the levy with a proposed increase of 150%.

In response to significant backlash, on 30 May, 2025 the Victorian Government announced a temporary backdown on the ESVF for the farming sector only and declared the entire state of Victoria in drought.

With the backdown only in place for a 12-month period, and with Council forced to collect the ESVF in the rate notices from August 2025, Council – alongside the local government sector – is continuing to advocate for the ESVF to be scrapped.



Maryborough Municipal Outdoor Pool Complex

Council has been working alongside the Friends of the Maryborough Outdoor Pool Precinct to advocate to Federal and State Government for the funding needed to re-open the Maryborough Outdoor Pool.

Council has been successful in securing:

- \$4.5 million from the Federal Government
- \$3 million from the Victorian Government.

Council will co-contribute a further \$1.5 million (\$150,000 in the 2025-26 Annual Budget and \$1.35 million in future borrowings in the 2026-27 Annual Budget) to the project.

The total project cost has increased to \$14 million, reflecting a rise of nearly \$2.4 million in construction costs and an expanded project scope that includes improved equal access facilities and Environmentally Sustainable Design (ESD).

This leaves a critical shortfall of \$5 million for the entire project.

An advocacy document has been developed to support Council's efforts to seek additional investment from Federal and State Governments.



Deledio Recreation Reserve Pavilion project

With the current clubrooms not fit for use, Council has been working alongside the Deledio Reserve Pavilion group to advocate for the funding needed to deliver a new pavilion.

Thanks to a successful grant application, Council has secured \$1.5 million in Federal Government funding and \$1 million through the Victorian Government's Regional Community Sports and Infrastructure Program. Council will also contribute \$500,000 to the project.



Learning Hub

Our local business community has been working together for around two years on a project to create a Learning Hub in Maryborough.

The vision is to provide residents with access to higher education without having to leave our local community. The Learning Hub would provide a safe study space and face-to-face support – essentially campus-style facilities for students who study online.

The Learning Hub Leadership Group, led by Council, applied for a grant to the Federal Government's Regional Universities Learning Hub program in late 2025.

Unfortunately, this grant application was unsuccessful, and our advocacy efforts are continuing in this space.



Road infrastructure

Thanks to successful advocacy and grant applications, in the 2024-2025 financial year we invested \$10.2 million into local roads and footpaths.

\$2 million of this investment was part of the Victorian Government's Safe Local Roads and Streets program – in partnership with the Traffic Accident Commission.

Greater Ballarat Alliance of Councils

Central Goldfields Shire is part of the Greater Ballarat Alliance of Councils (GBAC) – alongside City of Ballarat, Golden Plains, Hepburn, Moorabool and Pyrenees Shires.

GBAC is led by two groups – the GBAC Committee comprises the Mayor and CEO from each member Council while the GBAC CEO Group comprises the CEO of each member Council.

The GBAC Committee advocates for agreed regional priorities and supports and oversees issues of regional importance.

The agreed priorities are:

Transport

- Expanded and improved bus and train services.
- Upgraded roads.
- More efficient freight routes.

Growth

- Attracting new social and affordable housing.
- Initiating planning law reform.
- Securing more supporting infrastructure.

Digital connectivity

- Ensuring mobile broadband coverage is equal to metropolitan areas and is able to withstand emergencies.

GBAC made three submissions during the 2024-2025 financial year:

- Inquiry into the supply of homes in regional Victoria – Legislative Assembly Environment and Planning Committee: March 2025
- Develop a new plan for Victoria: August 2024
- Proposed regulations and service standards for household waste and recycling services: Department of Energy, Environment and Climate Action: August 2024
- 2024 Regional Telecommunications Review: July 2024

In addition, GBAC met with the Minister for Planning to discuss the new Plan for Victoria in August 2024 and the Minister for Local Government about regional issues in June 2025.

They also advocated against the ESVF levy in March, 2025 and ahead of the 2025 federal election sought bipartisan commitments to drive investment in infrastructure and services for local communities.

Community engagement

Community engagement is defined as the range of opportunities for public involvement in Council’s decision making, relationship building and community strengthening.

Council is committed to effective engagement with the community to ensure the needs of the community are acknowledged in Council’s key projects, plans and strategies.

During the 2024-2025 financial year there were a number of opportunities for the community to provide input into plans, strategies and service design including Council’s annual budget.

Council engaged thousands of residents via workshops, forums, surveys and working groups as part of a series of community engagement activities.

Council consulted with the community on the following projects, plans and activities:

- July 2024**
 - Feedback invited on Draft Local Law
 - Feedback invited on Draft Events Strategy
- August 2024**
 - Feedback invited on Local Area Action Plan
 - Feedback invited on Princes Park Grandstand concept designs
 - Feedback invited on Draft Food Systems Roadmap
- September 2024**
 - Feedback invited on Draft Risk Management Policy
 - Feedback invited on Learning Hub
- February 2025**
 - Council Plan, Financial Plan and Asset Plan engagement opened – residents invited to share “what matters to you, Central Goldfields”
 - Community invited to join Creative Station Co-Design Group
 - Community invited to join Carisbrook Flood Management Advisory Group
- March 2025**
 - In-person drop-in sessions held for Council Plan, Financial Plan and Asset Plan held in townships across the Shire
 - Community invited to join Council Plan Community Panel
 - EOI opened to join Council’s Audit and Risk Committee – Independent Member
- April 2025**
 - Community invited to share feedback on waste in readiness for Victorian Government’s standardisation of household waste and recycling
- May 2025**
 - Council Plan Community Panel meet three times to help inform the Council Plan, Financial Plan and Asset Plan
 - Feedback invited on Draft Play Spaces Strategy
 - Feedback invited on Draft Budget and Revenue and Rating Plan
 - Feedback invited on Princes Park Grandstand concept designs
 - Healthy Loddon Campaspe Active Living Census opened
- June 2025**
 - Community invited to share ideas for future of Energy Breakthrough event
 - Feedback invited on Draft Local Law

Under the Local Government Act, community engagement activities were prohibited during the caretaker period in the lead up to the 2024 Council Election.



Community satisfaction survey

The results of the 2025 Community Satisfaction Survey were received in June 2025.

Held annually, the survey asks the opinions of local people about the places they live, work and play and provides insights for councils in their efforts and abilities.

The survey report notes that ratings for most service areas evaluated are in line with our 2024 performance.

Ratings have significantly increased for Council’s lowest performing service area, sealed local roads. This represents a positive result for Council and a partial recovery after a three-year period of significant declines in this area.

A tailored question on sealed roads of concern indicated that most of them are state roads. The worst rating was given to the Ballarat-Maryborough Road, with 9% of people expressing concern.

Council will continue to advocate for improvements to state roads in our Shire.

Council’s index score of 48 for overall performance remains lower than both the statewide and small rural group averages, providing a focus for improvement.

The exception was waste management, where Council’s index score of 67 is in line with the statewide and small rural group averages.

The preferred form of communication from Council about news, information and upcoming events is a Council newsletter sent via mail (28%). Preference for this form of communication has decreased by five percentage points in the last year.

The next preferred form of communication from Council is a newsletter sent via email (18%), up six percentage points from 2024. This has been the greatest change in communications preferences in 2025.

The 2025 Community Satisfaction Survey results are available to read here: www.centralgoldfields.vic.gov.au/communitysatisfactionsurvey

Pictured: Residents share “what matters to them” at an in-person drop-in session held at Goldfields Shopping Complex in Maryborough in March, 2025.

Community grants

Eighteen local community groups shared in \$42,998 in funding with the 2024-2025 Community Grants allocated at the September 2024 Council Meeting. The 2024-2025 Community Grants Program recipients were:

Name of the Organisation	Project title	Funding amount
Maryborough and District Garden Club	Central Goldfields Garden Competition	\$1,000.00
Maryborough Family History Group Inc.	Vertical Monitor and Mini Hub	\$1,131.00
Robyn’s Nest and All the Rest Animal Rescue Inc.	Safe Haven: Community Rescue and Care	\$3,000.00
Talbot Farmers Market Inc.	Talbot Farmers Market Future Growth	\$2,250.00
Pride Goldfields Maryborough	Outburst: Winter Pride Maryborough	\$3,000.00
Dunolly Gilbert and Sullivan Society	Swinging Sixties Cabaret and Trivia Night	\$2,000.00
Strengthening Goldfields Community Radio	Harmonising Community Voices: Goldfields FM	\$2,000.00
Maryborough Midlands Historical Society	Spotlight on Heritage	\$1,144.00
Goldfields Music Club	Vibes on Broadway – Dunolly’s Street Festival	\$3,000.00
Talbot Action Inc.	Light Up Talbot Christmas Festival	\$3,000.00
Bealiba Pony Club	BPC Ready to Ride ‘Safe Riding Area’	\$3,000.00
Goldfields Historical and Arts Society	Solar Panels for the Dunolly Museum	\$3,000.00
Daisy Hill Community Centre	Lights, Camera, Community!	\$3,000.00
Maryborough Soccer Club	Maryborough Futsal Championships	\$2,430.00
Words in Winter Central Goldfields Inc.	Words in Winter Central Goldfields Festival	\$2,250.00
Maryborough Theatre Company	Theatre Shed Storage	\$2,549.00
St John Ambulance Australia (Victoria) Inc.	CPR training equipment for St John Maryborough Division	\$2,244.00
Maryborough and District Horse and Pony Club Inc.	Maryborough and District Horse and Pony Club Sustainability Project	\$3,000

*Pictured (opposite):
Dunolly locals had a ball at the Swinging
Sixties Cabaret and Trivia Night hosted by
the Dunolly Gilbert and Sullivan Society as
part of our Community Grants Program.*



Dunolly Gilbert and Sullivan Society

“Our \$2,000 Community Grant enabled us to engage the award-winning Melbourne-based cabaret artist Adore Handel to host our Swinging Sixties Trivia Night at the Dunolly Town Hall.

The event was appreciated by our local community with locals grateful to enjoy an evening’s entertainment without having to travel out of town.

We would not have been in a position to host this event without the grant – we are grateful to the Shire for making this fun event possible!”

— Rachel Buckley

Maryborough Soccer Club

“Funding obtained through the Community Grants Program enabled us to maximise the experience for participants in our Futsal Championships.

“Thanks to this incredible support we were able to reduce costs for our stakeholders, while delivering a vibrant community project that helped our club attract new players, and engage existing members with a quality competition.”

— Garry George



Robyn’s Nest and All the Rest Animal Rescue Inc.

“We are incredibly grateful to Central Goldfields Shire for the support provided through the Community Grants Program. The funding allowed us to secure cat enclosures, enabling us to save more cats whose future was uncertain. These enclosures have made a significant difference in helping shy or previously mistreated animals feel safe, socialise, and prepare for adoption into loving homes.”

— Robyn Hunter

Major capital works

During the 2024-2025 financial year the following capital upgrades were delivered:

Indigenous Interpretive Garden

In August 2024, our new Indigenous Interpretive Garden – *garingilang gatjin wii* – next to the Central Goldfields Art Gallery was officially opened for the community to enjoy.

Designed collaboratively with Dja Dja Wurrung community representatives and artists supported by Dja Dja Wurrung enterprise DJANDAK, the Garden features artworks and plantings that are significant to Djaara (Dja Dja Wurrung people).

Jointly funded by the Victorian Government and Council, the garden is a public space inviting the whole community to come together in a spirit of reconciliation to understand and celebrate Dja Dja Wurrung culture.

The Garden’s name – *garingilang gatjin wii* – means water and fire garden in Dja Dja Wurrung language. Dja Dja Wurrung Elders and artists have shared their knowledge and stories, reflecting on the natural elements of water and fire on Djaara Country in an inspiring way.



Maryborough Outdoor Pool

Following on from the rebuild of the Octagonal Pool at the heritage-listed Maryborough Outdoor Pool complex in June 2024 – some further works at the Complex were carried out during the 2024-2025 financial year.

Using the remaining funds from the \$2 million Victorian Government grant, the following upgrades were delivered:

- New roof – along with new deeper box gutters to prevent leaks, new flashings, rainwater heads and downpipes
- Render repairs to the top and inner face of the parapet walls – to prevent moisture from leaking into the building and causing future damage
- Removal of redundant services
- Asbestos removal from the building
- General carpentry and repair of various timber elements
- Ceiling repairs and painting



Maryborough Town Hall

In November 2024 the main and lower halls in the Maryborough Town Hall were re-opened again for community use, following a significant electrical upgrade to ensure community safety.

Thanks to funding through the Federal Government’s Local Roads and Community Infrastructure program, the Town Hall underwent essential upgrades to its electrical systems and emergency lighting.

Further funding is required to bring the historic building in line with modern standards and to ensure it can be used more widely and more often.



Rene Fox Gardens

In September 2024, the upgrade to the Rene Fox Memorial Gardens public toilet facilities was completed.

The \$211,000 project, fully funded by Council, delivered:

- Upgraded disabled toilet to comply with current standards
- Full refresh of the existing toilets
- Replacement of the existing roof
- Replacement of the existing crushed rock with exposed aggregate throughout the Gardens to improve drainage around the toilets and the hall.



Martin Reserve, Whirrakee Rise – Maryborough

In October 2024, the Whirrakee Rise – Martin Reserve (previously known as Quinn Reserve) public space enhancement project was completed.

Based on community feedback, a landscape plan was developed to beautify the Reserve to make it more accessible and appealing.

A new bus shelter, picnic table and shelter were constructed, existing gravel paths were re-dressed and deciduous trees and shrubs were planted along the fence line.



Tiny Town projects

Thanks to the Victorian Government’s Tiny Towns Fund, along with Council investment, the following projects have been delivered:

- **Tullaroop Leisure Centre:** Squash court restoration, court resealing, carpet and security upgrades.
Project cost: \$75,000 – Council contribution \$12,500 and Tullaroop Leisure Centre Committee \$12,500.



- **Majorca Cemetery:** New perimeter fencing.
Project cost: \$37,500 – Council contribution \$12,500.



- **Bealiba Historic Horse Trough:** Restoration and relocation to a more prominent position.
Project cost: \$21,563 – Council contribution \$7,187.



Major capital works

Tiny Town projects (continued)

- **Dunolly Senior Citizens Hall:** Electrical switchboard and heating and cooling upgrade.
Project cost: \$31,050 – Council contribution \$10,350.
- **Adelaide Lead Hall:** Upgrades to plumbing to connect water.
Project cost: \$9,000 – Council contribution \$4,000.
- **Bowenvale Playground:** Updated play equipment and fencing, relocation of playground from privately owned land to Crown land managed by Council.
Project cost: \$100,000 – Council contribution \$50,000.



Road Renewal Projects

- Dunolly-Avoca Road, Mount Hooghly



- Frederick Street, Maryborough



- Christian Street, Maryborough
- Bull Street, Dunolly (between Broadway and Inkerman Street)
- Cobbs Road, Mt Glasgow
- Middle Road, Dunolly
- Blacksmith Gully Road, Amherst
- Layton Road, Maryborough
- Mt Hooghly-Timor Road, Mt Hooghly



New footpaths:

- Birch Street (Green to Powlett streets), Carisbrook



- Alice Street (Thompson to Bull streets), Dunolly



- Gladstone Street (sections between Holyrood and Field streets)



Carisbrook Transfer Station

Works were undertaken to upgrade the compost facility at the Carisbrook Transfer Station. This project was made possible thanks to a \$340,840 grant through Sustainability Victoria's Circular Economy Councils Fund and a co-contribution of \$87,000 from Council.



Financial snapshot

IN BRIEF

Council recorded an operating surplus of \$0.4 million and an underlying deficit of \$3.1 million for the 2024-2025 financial year. This amounted to a \$2.9 million variance from budget.

It is important to recognise that many influencing factors are sector-wide, not just reflective of Central Goldfields Shire. The variance to budget is a result of a few items, notably:

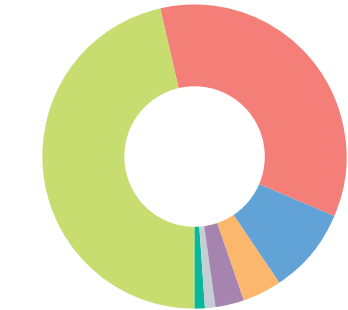
Federal Assistance Grant timing

The operating grant income was increased due to the Federal Assistance Grants being received in July 2024 for the 2024-2025 financial year. We also partially received \$2.8 million in June 2025 for the 2025-2026 financial year. As this grant is an untied grant, it must be recognised as revenue for the financial year it was received.

Other impacts

- The combined impact of increases in insurance, WorkCover premiums and rejected claims associated with the emergency flood event.
- As with the entire local government sector, Council has been impacted by the turnover of staff in key roles within the organisation. This has impacted the momentum and continuity of projects across Council with a number of key roles being backfilled with contractors.

Income breakdown

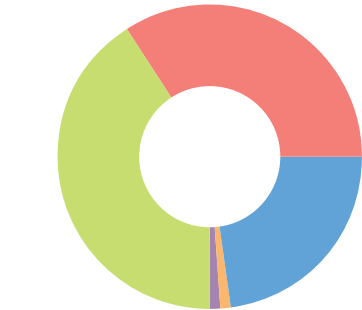


- 45% Rates and charges
- 34% Grants – operating
- 9% Grants – capital
- 4% User fees
- 3% Other income
- 1% Statutory fees and fines
- 1% Contributions – monetary

Council’s major income stream for 2024-2025 was through rates and charges (45%). Operating grants increased from 22% in previous year to 34% in 2024-2025 – this was due to the Federal Assistance Grant being received in July 2024 which related to the 2024-2025 financial year.

Council also partially received the grant in advance which related to the 2025-2026 financial year. As the grant is untied, it needs to be recognised in the financial year it was received.

Expenses breakdown



- 41% Employee costs
- 34% Materials and services
- 23% Depreciation
- 1% Net gain (or loss) on disposal of property, infrastructure, plant and equipment
- 1% Other expenses

Employee costs made up 41% of the total operating expenditure during 2024-2025, closely followed by materials and services at 34% (which encompasses contractors). The total expenditure for the financial year was \$37.7 million. This is a 4% decrease from the year before due to expenditure on two emergency events – bushfire and storm – in prior year (claim received in 2024-2025).

Capital works breakdown



- 35% Roads
- 21% Buildings
- 17% Land
- 13% Plant and machinery
- 4% ICT devices and infrastructure
- 3% Footpaths and cycleways
- 3% Drainage
- 3% Aerodromes
- 1% Kerb and channel

\$6.9 million in capital works projects were delivered during the 2024-2025 financial year. The greatest spend for the year was invested in roads (\$2.4 million). This included funding received through the Victorian Government’s Local Roads and Community Infrastructure and Road to Recovery grant funding programs. For more information on the capital works projects delivered see pages 24 to 27 of this document.



Our Council

Following the Council Election in October, 2024 our new Council was officially sworn in at an Oath of Office ceremony on Wednesday 13 November, 2024.

Our seven-member Council will serve a four-year term from 2024 to 2028 – with each Councillor representing a different ward.



MARYBOROUGH WEST WARD
Cr Grace La Vella (Mayor)
✉ Grace.LaVella@cgoldshire.vic.gov.au
☎ 0429 048 112



PADDYS RANGES WARD
Cr Ben Green (Deputy Mayor)
✉ Ben.Green@cgoldshire.vic.gov.au
☎ 0456 624 323



FLYNN WARD
Cr Liesbeth Long
✉ Liesbeth.Long@cgoldshire.vic.gov.au
☎ 0429 108 007



MARYBOROUGH CENTRAL WARD
Cr Gerard Murphy
✉ Gerard.Murphy@cgoldshire.vic.gov.au
☎ 0428 923 546



MARYBOROUGH EAST WARD
Cr Jake Meyer
✉ Jake.Meyer@cgoldshire.vic.gov.au
☎ 0455 051 477



MARYBOROUGH NORTH WARD
Cr Geoff Bartlett
✉ Geoff.Bartlett@cgoldshire.vic.gov.au
☎ 0455 544 537



TULLAROOP WARD
Cr Anna de Villiers
✉ Anna.deVilliers@cgoldshire.vic.gov.au
☎ 0428 916 671

Maryborough West Ward Councillor Grace La Vella was elected Mayor and Paddys Ranges Ward Councillor Ben Green was elected to the position of Deputy Mayor – both for a one-year term until November, 2025.



Committee appointments

Our Councillors were appointed to various committees and statutory or regional bodies:

- **Municipal Association of Victoria:** Cr Anna de Villiers
- **Audit and Risk Committee:** Cr Geoff Bartlett, Cr Anna de Villiers
- **Australia Day Committee:** All Councillors
- **Rural Councils Victoria:** Cr Jake Meyer
- **CEO Employment Matters Advisory Committee:** All Councillors
- **Central Victorian Greenhouse Alliance:** Cr Liesbeth Long
- **Municipal Emergency Management Committee/Municipal Fire Management Committee:** Deputy Mayor Cr Ben Green, Cr Jake Meyer
- **Energy Breakthrough Committee:** Cr Liesbeth Long
- **Climate Action Stewarding Group:** Cr Geoff Bartlett
- **Walking and Cycling Advisory Group:** Mayor Cr Grace La Vella
- **Tullaroop Creek Carisbrook Advisory Group:** Cr Anna de Villiers
- **Aerodrome Advisory Group:** Cr Geoff Bartlett
- **Daisy Hill Community Centre Committee:** Deputy Mayor Cr Ben Green
- **Adelaide Lead Hall Committee:** Deputy Mayor Cr Ben Green
- **Talbot Town Hall Committee:** Deputy Mayor Cr Ben Green
- **Talbot Community Homes Committee:** Deputy Mayor Cr Ben Green
- **Dunolly Historic Precinct Management Committee:** Cr Liesbeth Long
- **Tullaroop Leisure Centre Committee:** Cr Anna de Villiers



THANK YOU

In September 2024 the 2020-2024 group of Councillors completed their four-year Council term.

Four members of the 2020-2024 Council group were re-elected to Council in November 2024.

We farewelled Geoff Lovett, Wayne Sproull and Chris Meddows-Taylor and extend our gratitude for their contribution, dedication and service to our Shire.

Our executive team



PETER HARRIOTT
Chief Executive Officer

Peter joined Council as Chief Executive Officer in July 2025. A leader with a strong community focus, Peter is highly respected and has extensive experience and knowledge in local government, having worked in the sector for the past 30 years.

During his eight years as CEO at Greater Shepparton City Council, Peter was responsible for overseeing 800 staff and an annual budget of \$140 million.

He played an instrumental role in the delivery of various infrastructure projects for the region, along with navigating the organisation through several challenges including the Covid-19 pandemic and the October 2022 flood event.

Prior to Shepparton, Peter was CEO at Wattle Range Council in South Australia for three years and held senior executive positions at Shepparton and Gannawarra Shire Council.

Most recently in 2024, he was appointed by the Victorian Government as a Municipal Monitor at Buloke Shire Council.

A qualified engineer, Peter has completed the senior leadership course at Harvard Business School and the company directors’ course through the Australian Institute of Company Directors.

Lucy Roffey resigned as CEO with her last day at Central Goldfields Shire on 21 August, 2024.

Following Lucy’s departure, General Manager Community Wellbeing Emma Little acted as CEO until Sally Jones’ appointment as Interim CEO, commencing on Monday 2 September, 2024.

Following a rigorous recruitment process, Peter Harriott was appointed CEO on Thursday 29 May and commenced in the role on Tuesday 1 July, 2025.

Pictured (below): Council's Nolan Street building.



EMMA LITTLE
General Manager Community Wellbeing

Emma joined Council in July 2020 as Manager Tourism, Events and Culture and commenced as General Manager Community Wellbeing in June 2022.

Highlights over this time include overseeing the redevelopment of the Central Goldfields Art Gallery, Visitor Centre at the Maryborough Railway Station and development of the Shire’s first Indigenous Interpretive Garden. She has also managed Council’s transition out of Home and Community Care and ensured the successful reinstatement of Energy Breakthrough in a post-COVID environment.



AMBER RICKS
General Manager Infrastructure Assets and Planning

Amber is an accomplished and dynamic leader with experience across broad portfolios in the local government sector. Amber’s leadership philosophy is based on integrity, collaboration, developing meaningful partnerships and her customer-focused approach to achieving positive outcomes in regional communities.

Amber came to Central Goldfields Shire Council in July of 2022 as Manager Project Management Office, and more recently took up the role of Manager Project Services and Asset Management. She has spent that time successfully developing and leading the delivery of comprehensive capital programs and further uplifting project management capability within Council.

Prior to joining Council, Emma spent 10 years in regional and remote communities across Western Australia, Tasmania and Victoria, providing high-level strategic approaches to the promotion, development and support of tourism, education, and events as cultural catalysts for change.

Emma has a double degree in Commerce and Arts, and is a member of the Australian Institute of Company Directors.

Prior to 2022, her time spent at both Buloke and Northern Grampians Shire Councils saw her successfully manage diverse portfolios encompassing major projects, operations and facilities management, aquatics and recreation, economic development, tourism and major events.

Amber holds professional certifications in Asset Management Planning and Strategic Management and Leadership. She is known for her versatile and proactive leadership style, her expertise in capital, organisational and strategic project delivery, and commitment to achieving sustainable outcomes in the communities she serves.

Amber commenced as General Manager Infrastructure Assets and Planning on Monday 24 June, 2024.

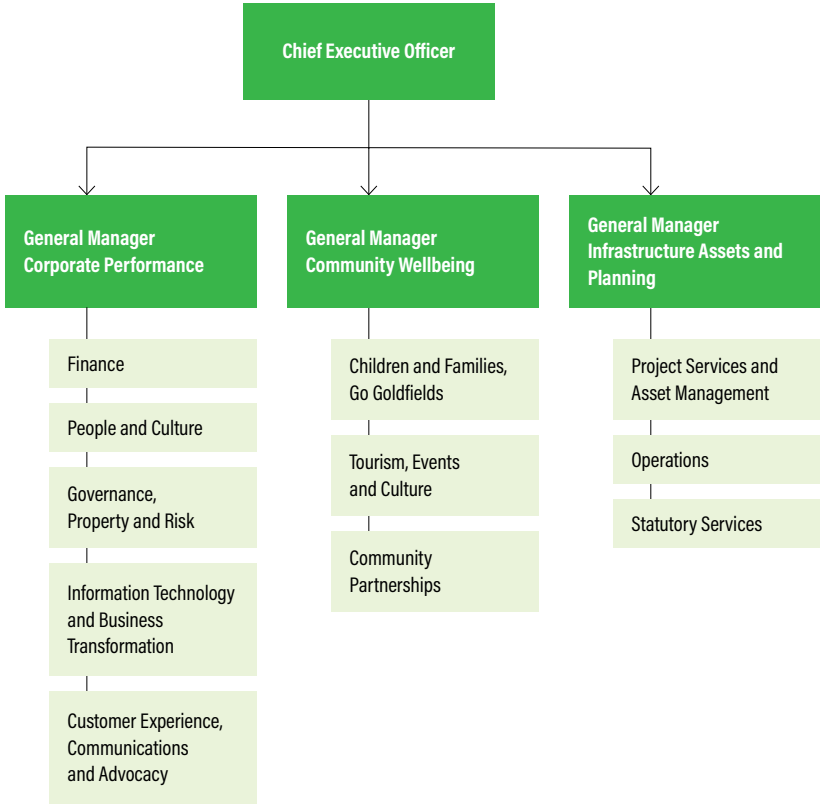
VACANT
General Manager Corporate Performance

Previous General Manager Corporate Performance Mick Smith resigned in January 2025.

Our workplace

Central Goldfields Shire has three directorates reporting to the Chief Executive Officer.

The directorates are: Corporate Performance, Community Wellbeing and Infrastructure Assets and Planning.



A summary of the number of full-time, part-time equivalent staff categorised by employment classification and gender:

Gender categories:

- W = Woman
- M = Men
- X = Self-described Gender

	Band 1 FTE	Band 2 FTE	Band 3 FTE	Band 4 FTE	Band 5 FTE	Band 6 FTE	Band 7 FTE	Band 8 FTE	All Other FTE	Total FTE
Permanent full-time – W	0	0	6.5	10	5	4	8	2	5.92	41.42
Permanent full-time – M	0	0	22	8.16	1	5.8	9	2	1.05	49.02
Permanent full-time – X	–	–	–	–	–	–	–	–	–	0
Permanent part-time – W	1.87	1.98	12.04	10.55	9.27	4.91	1.71	0.8	4.73	47.86
Permanent part-time – M	0	1.52	2.79	1.3	0	0.6	0	0.4	1	7.61
Permanent part-time – X	–	–	–	–	–	–	–	–	–	0
Casual – W	0.27	0.7	2.19	0.42	0	0	0	0	0.79	4.38
Casual – M	0.07	0	0	0	0	0	0	0	0	0.07
Casual – X	–	–	–	–	–	–	–	–	–	0
TOTAL	2.21	4.21	45.53	30.43	15.27	15.31	18.71	5.2	13.5	150.36

Workforce Plan

In December 2021, Council adopted its Workforce Plan in alignment with the Local Government Act 2020.

The Plan outlines our commitment to recruiting, retaining, and empowering staff, volunteers and contractors to ensure we have the skills and expertise to deliver services and achieve the objectives of the Council Plan.

It addresses key challenges in attracting and retaining talent, particularly considering an ageing workforce and skills shortages in areas such as planning, building, environmental health and engineering.

The Annual Action Plan identifies workforce risks and opportunities and is reviewed each year to maintain relevance and effectiveness.

The Workforce Plan is scheduled to be refreshed by the end of 2025 to ensure it continues to meet Council's strategic and operational needs.

Key actions for 2024-2025 include:

- Reconciliation Action Plan (RAP):** A RAP working group was established to progress actions.
- Corporate Plan:** Continued delivery of initiatives including People and Culture system upgrades with the introduction of a HR core module, self-serve payroll system, accessible real-time organisational charts, along with the completion of the Nolan Street building refurbishment.

Enterprise Agreement

Bargaining is underway with all relevant unions and Ararat Rural City Council for a Single Interest Enterprise Agreement.



Our workplace

Professional development

Council remains committed to supporting ongoing professional development. In the past year, \$60,000 was invested in external learning, including area-specific conferences, LGPro sessions, and micro-skills development. Essential certifications have been maintained, with 60 staff completing CPR and First Aid training, and eight maintaining Mental Health First Aid accreditation. During 2024-2025, 13 staff members commenced or completed TAFE, university, apprenticeship, or traineeship programs.

Gender equality

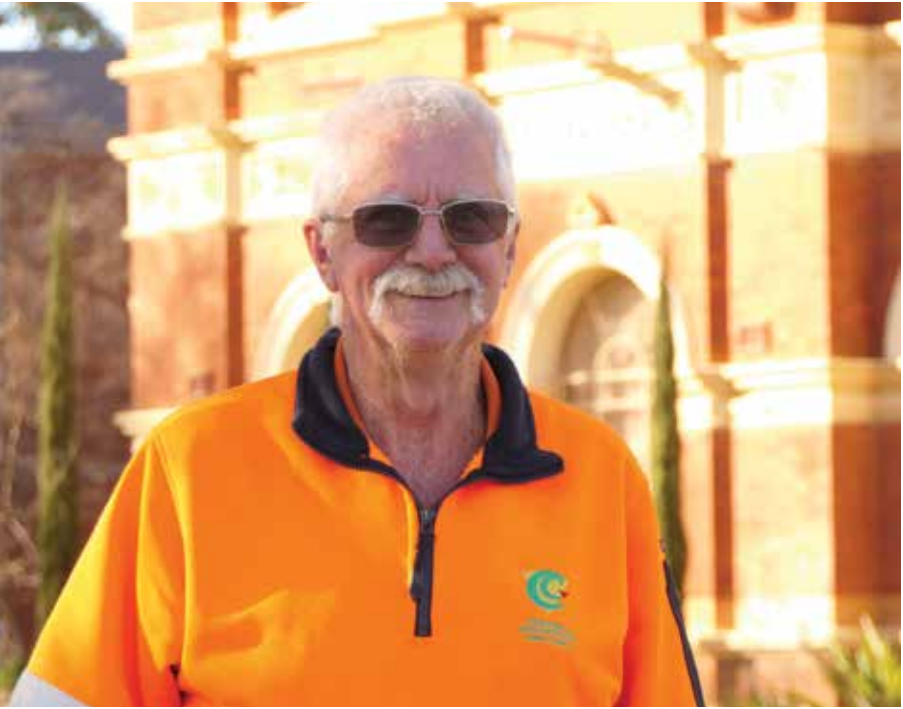
Council actively advanced the initiatives in our Gender Equity Action Plan, undertaking gender impact assessments and maintaining this as a standing item on the monthly leadership agenda. Flexible work arrangements are used by 99% of the workforce, and the gender pay gap has been closed.

Equal opportunity and human rights

Council is committed to equal opportunity, supported by robust policies, inclusive induction, and ongoing training. Leadership reinforces positive duty, promoting a workplace free from discrimination, harassment, and bullying. All employees are required to act in accordance with human rights legislation, with policy developers specifically guided by the Human Rights Charter to ensure alignment with these principles.

Staff communication

Quarterly all-staff meetings rotate between directorates, providing updates on projects, celebrating achievements, recognising staff contributions, and showcasing each directorate's work.



Service recognition awards

During the year we recognised our staff who had achieved service milestones with us:

Staff member	Years of service	Department
Infrastructure Assets and Planning Directorate:		
Brian Powell (pictured above)	40	Operations
Neil Greenwood	40	Operations
Andrew McAdam	35	Operations
Ross Andrews	20	Operations
Philip Voutier	20	Operations
Community Wellbeing Directorate:		
Kerry Egan	25	Immunisation
Jane Humphrey	25	Supported Playgroup
Sharon Bond	25	Customer Service
Melissa Smith	25	Goldfields Children's Centre
Alisha Chadwick	25	Tourism, Events and Culture
Veronica Hutcheson	20	People and Culture
Krystle Leist	10	Executive Assistant
Judy Crusell	10	Goldfields Children's Centre

Governance and other information

Central Goldfields Shire Council is constituted under the *Local Government Act 2020* for the good governance of the municipal district and local community. Council has a number of roles including:

- Taking into account the diverse needs of the local community in decision making
- Providing leadership by establishing strategic objectives and monitoring achievement
- Ensuring that resources are managed in a responsible and accountable manner
- Fostering community cohesion and ensuring active participation in civic life

Council is committed to effective and sustainable forms of democratic and corporate governance. The community has opportunities to provide input into Council’s decision-making processes as outlined in Council’s Community Engagement Policy.

Council’s formal decision-making is conducted at Council meetings and delegated committees. Council delegates decision-making to Council staff in accordance with adopted Council policies.

Councillor attendance at Council Meetings

Meeting Dates	Type of Meeting	Councillors									
		Meddows -Taylor (2020 – 2024)	Sproull (2020 – 2024)	Lovett (2020 – 2024)	Murphy	La Vella	Long	De-Villiers	Bartlett	Meyer	Green
01/07/2024	Special	✓	✓	✓	✓	✓	✓	✗	N/A	N/A	N/A
23/07/2024	Ordinary	✓	✗	✓	✓	✓	✓	✗	N/A	N/A	N/A
30/07/2024	Special	✓	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A
20/08/2024	Ordinary	✓	✓	✓	✓	✓	✓	✓	N/A	N/A	N/A
16/09/2024	Special	✓	✓	✓	✓	✓	✓	✗	N/A	N/A	N/A
22/10/2024	Ordinary	✓	✓	✓	✗	✓	✓	✗	N/A	N/A	N/A
26/11/2024	Statutory	N/A	N/A	N/A	✓	✓	✓	✓	✓	✓	✓
17/12/2024	Ordinary	N/A	N/A	N/A	✓	✓	✓	✓	✓	✓	✓
26/02/2025	Ordinary	N/A	N/A	N/A	✓	✓	✓	✓	✓	✓	✓
12/03/2025	Special	N/A	N/A	N/A	✓	✓	✓	✗	✓	✓	✓
26/03/2025	Ordinary	N/A	N/A	N/A	✓	✓	✓	✗	✓	✓	✓
30/04/2025	Special	N/A	N/A	N/A	✓	✓	✓	✓	✓	✓	✓
28/05/2025	Ordinary	N/A	N/A	N/A	✓	✓	✓	✓	✓	✓	✓
25/06/2025	Ordinary	N/A	N/A	N/A	✓	✓	✓	✓	✓	✓	✓

Councillor expenses

Councillor	Travel Expenses	Professional Development Expenses	Expenses to Support the Performance of the Role	Total
Cr Liesbeth Long (Nov 2020 – Current) – previous Mayor	\$2,148.94	\$4,854.31	\$1,352.75	\$8,356.00
Cr Grace La Vella (Nov 2020 – Current) – Mayor	\$38.72	\$4,539.62	\$961.83	\$5,540.17
Cr Chris Meddows-Taylor (Nov 2020 – Oct 2024)	\$0.00	\$0.00	\$255.78	\$255.78
Cr Wayne Sproull (Nov 2020 – Oct 2024)	\$0.00	\$14.73	\$225.78	\$240.51
Cr Gerard Murphy (Nov 2020 – Current)	\$0.00	\$0.00	3405.24	\$3405.24
Cr Geoff Lovett (Nov 2020 – Oct 2024)	\$0.00	\$0.00	\$225.78	\$225.78
Cr Anna De Villiers (Nov 2020 – Current)	\$0.00	\$6,608.92	\$959.62	\$7,568.54
Cr Ben Green (Deputy Mayor, Nov 2024 – Current)	\$0.00	\$6,828.73	\$537.38	\$7,366.11
Cr Geoffrey Bartlett (Nov 2024 – Current)	\$0.00	\$4941.73	\$622.34	\$5564.08
Cr Jake Meyer (Nov 2024 – Current)	\$0.00	\$2,772.30	\$630.74	\$3403.05

Councillor allowances

Councillor	Allowance
Cr Liesbeth Long (Nov 2020 – Current) – previous Mayor	\$53,688.92
Cr Grace La Vella (Nov 2020 – Current) – Mayor	\$49,932.15
Chris Meddows-Taylor (Nov 2020 – Oct 2024)	\$9,097.00
Cr Wayne Sproull (Nov 2020 – Oct 2024)	\$9,377.50
Cr Gerard Murphy (Nov 2020 – Current)	\$26,263.62
Cr Anna de Villiers (Nov 2020 – Current)	\$26,236.92
Cr Geoff Lovett (Nov 2020 – Oct 2024)	\$9,097.00
Cr Ben Green (Nov 2024 – Current) – Deputy Mayor	\$26,690.70
Cr Geoffrey Bartlett (Nov 2024 – Current)	\$17,166.92
Cr Jake Meyer (Nov 2024 – Current)	\$17,166.92

Governance and other information

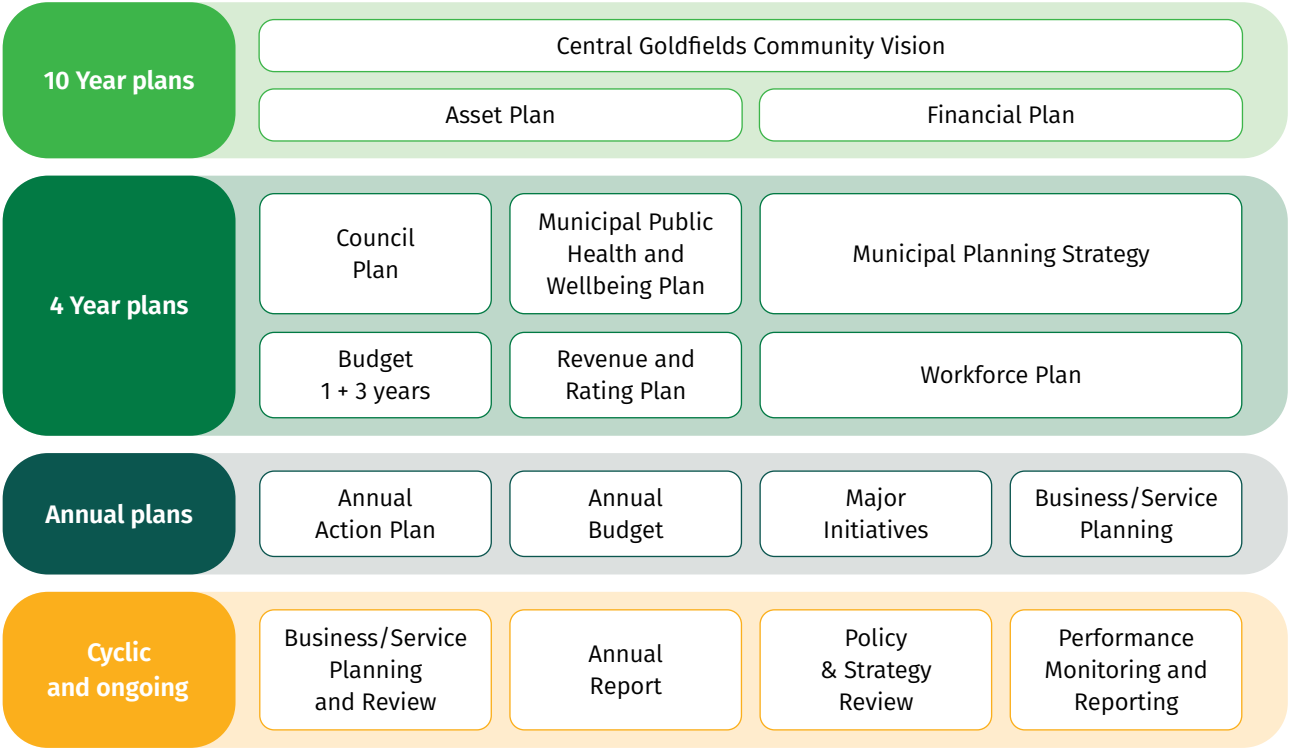
Delegations list

S1 Financial Delegations CEO to Council Staff	Jan 2024
S5 Instrument of Delegation Council to CEO	Sep 2025
S6 Instrument of Delegation Members of Council Staff	Mar 2024
S7 Instrument of Delegation – S7 CEO to Council Staff	Apr 2025
S11 Instrument of Appointment and Authorisation	Apr 2025
S13 Instrument of Delegation – CEO Powers – CEO to Council Staff	Dec 2024
S14 Instrument of Delegation – CEO VicSmart Planning and Environment	Mar 2024
S18 Instrument of Sub-delegation EPA 2017	Oct 2021
S20A Instrument of Delegation Child Link Users	Apr 2025

Our performance

Integrated Planning Framework

Part 4 of the Local Government Act requires councils to prepare a number of plans and performance reports as outlined below in our Integrated Planning Framework. Performance against these plans is reported through regular reporting at Council meetings and through the Annual Report.



Community Vision and Council Plan

The development of a Council Plan is one of the most important tasks a Council needs to undertake every four years. Consistent with the Community Vision, it charts a way forward and directs Council's focus and activities. Our Community Vision 2031 was developed in 2021 by a Community Advisory Group of 18 residents representing a cross-section of the community, using deliberative engagement processes.

The Community Vision developed by this group is “enjoying the exciting possibilities presented by a thriving and prosperous economy where everyone is valued and we have an opportunity to grow, prosper and thrive.” This informed the development of the Council Plan 2021-2024.

The Council Plan recognises that we have some key challenges, including entrenched disadvantage and vulnerability, which we need to address if we are to achieve the Community Vision.

To achieve the Community Vision the Council Plan identifies three key growth opportunities and four strategic objectives which will drive Council's work to address these challenges:

Key growth opportunities

- Actively develop the Ballarat – Maryborough Growth Corridor
- Promote World Heritage Listing of the Central Goldfields region
- Champion the central location of the Central Goldfields Shire to its advantage

Strategic objectives

1. Our Community's Wellbeing
2. Our Growing Economy
3. Our Spaces and Places
4. Leading Change

Audit and Risk Committee

FOR THE 2024-2025 FINANCIAL YEAR

Audit and Risk Committee

The Central Goldfields Shire council has an Audit and Risk Committee (the Committee) meeting the requirements of section 53 of the Local Government Act 2020 (the Act). The Committee operates pursuant to a Charter approved by Council.

Membership and attendance

The current Audit and Risk Committee Charter allow that Committee members may be reappointed for two additional three-year terms, subject to satisfactory performance.

John Watson's term as Chair and Independent Member of the committee was renewed for a final term from April 2023 to April 2026. Robert Tommasini completed his final term in March 2025.

In May 2025, Dr Craig Nisbett was appointed as Independent Member for a three-year term.

At the 26 November 2024 Statutory Council Meeting, Cr Geoff Bartlett replaced former Councillor Gerard Murphy as Councillor representative. Cr Anna de Villiers was renewed as a Councillor Member.

Current membership

- John Watson, Independent Chair
- Richard Anio, Independent Member (as of September 2023)
- Dr Craig Nisbett, Independent Member (as of May 2025)
- Anna de Villiers, Councillor
- Geoff Bartlett, Councillor (as of November 2024)

Previous Membership

- Robert Tommasini, Independent Member (until March 2025)
- Gerard Murphy, Councillor (until October 2024)

Attendance

Member	16 Sep 24	20 Jan 25	3 Mar 25	2 Jun 25
J Watson	✓	✓	✓	✓
R Anio	✓	✓	✓	✓
C Nisbett (From May 2025)				✓
R Tommasini (until March 2025)	✓	✓	✓	
A de Villiers	✓	✓	✓	✓
G Bartlett (From Nov 2024)		✓	✓	✓
G Murphy (until Oct 2024)	✓			

Committee Charter

The Committee is governed by the Audit and Risk Committee Charter adopted by Council as required by the Local Government Act. The Charter is reviewed by the Committee annually with advice provided to Council on any recommended changes.

Committee annual work plan

The Committee adopts an annual work plan setting out all the known matters it needs to consider at each of its quarterly meetings. The plan includes all the matters included in the Committee Charter together with matters under the Local Government Act and any other matter the Committee considers necessary. The Work Plan is reviewed at each meeting.

Annual self-assessment

The Committee undertakes an annual self-assessment, and the results are reported to Council by the CEO.

Personal Interest Returns

Although not mandatory under the Act, the Independent Audit and Risk Committee members completed personal interests returns.

Matters considered

This Audit and Risk Committee consider a range of matters, according to its Charter and Annual Work Plan.

These items are listed on the agenda and include the following:

- Chief Executive Officer's (CEO's) Report including updates on legal and regulatory compliance matters;
- Central Goldfields Shire Council Internal Audit Progress Report (provided by RSD Audit, Council's contracted internal auditor).
- Quarterly finance report;
- Strategic Risk Register
- Outstanding Audit Recommendations Register
- Defined Benefits Superannuation Scheme Update
- Management reports on a variety of matters such as Report of Operations and Risk Management
- Sector-related agencies and integrity reports
- Council policies for review.

The Committee assessed and reviewed the annual Financial and Performance Statements for the year 2024-2025 and recommended to Council that the statements be agreed to in principle, signed and submitted to the Victorian Auditor-General.

The Committee provides a biannual report to Council outlining its activities, in accordance with the Act.

Members only discussion

At each meeting, the Committee sets aside time for a member only discussion if required. During the members only meeting the members can raise any matter without management or auditors being present. Members can also invite the CEO and or internal or external Auditors to join them to discuss matters confidentially.

External Auditors Performance Review

The Committee annually undertakes a review of the performance of the external auditors, Crowe.

Internal Auditors Performance Review

The Committee annually undertakes a review of the performance of the internal auditors, RSD Audit.

Internal Auditors

RSD Audit have completed the following Audits for the 2024-2025 financial year: Occupational Health and Safety, Waste Resource recovery Local Laws.

Internal and External Audit Recommendations

Council maintains a register of internal Audit recommendations from RSD Audit and external recommendations from the external auditors Crowe, and external audits from VAGO. These recommendations are transferred into Council's Pulse management software and are addressed by the assigned action officers.

Strategic Risk Register and Risk Management

The Committee receives regular reports on the status of the strategic risk register and the management of risk within the organisation.

The Risk Management Framework project was completed in 2024

Statutory information

Council is committed to ensuring that its decision-making processes are transparent and open so that the Community is provided with an opportunity for meaningful engagement with Council and its decision-making processes.

The following information is provided in accordance with legislative and other requirements applying to council.

Documents available for public inspection

In accordance with regulation 10(k) of the Local Government (Planning and Reporting) Regulations 2020 the following are a summary of the information that is publicly available for the purposes of the Council's Public Transparency Policy adopted under section 57 of the Act and the ways in which that information can be accessed:

- A document containing details of overseas or interstate travel (other than interstate travel by land for less than three days) undertaken in an official capacity by a councillor or any member of Council staff in the previous 12 months, accessed by contacting our Customer Service team at 22 Nolan Street, Maryborough.
- Minutes of scheduled and unscheduled meetings held in the previous 12 months, other than those agendas and minutes relating to a part of a meeting which was closed to members of the public under section 66 of the Act, accessed through the Council website.
- Council's Governance Rules in accordance with section 60 of the Act, accessed through the Council website.
- A document containing details of all leases involving land which were entered into by the council as lessor, including the lessee and the terms and the value of the lease accessed by contacting our Customer Service at 22 Nolan Street, Maryborough.
- Council's Budget, Annual Report, Council Plan, Community Vision, and Public Transparency Policy accessed through the Council website.
- A list of donations and grants made by Council in the previous 12 months, including the names of persons who, or bodies which, have received a donation or grant and the amount of each donation or grant accessed by contacting our Customer Service team at 22 Nolan Street, Maryborough.

Road Management Act

- Ministerial Direction In accordance with section 22 of the Road Management Act 2004, a council must publish a copy or summary of any Ministerial direction in its annual report. No such Ministerial Directions were received by Council during the financial year.

Infrastructure and development contributions

In accordance with section 46GM and 46QD of the Planning and Environment Act 1987, a council that is a collecting or development agency must prepare and give a report to the Minister for Planning on infrastructure and development contributions including levies and works in kind. The report must be published in the Council's Annual Report. During 2024-2025 Council did not collect infrastructure and development contributions.

Domestic Animal Management Plan

In accordance with the Domestic Animals Act 1994 Section 68a, Council is required to prepare a Domestic Animal Management Plan at four yearly intervals and evaluate its implementation in the annual report.

Council adopted the Domestic Animal Management Plan 2021-2025 in December 2021.

During the 2024-2025 financial year, Council has actively progressed actions with the Domestic Animal Management Plan, including working with community groups to increase pet rehoming rates, liaison with neighbouring shires to provide integration of domestic animal management services, upgrades to the dog pound facility and scoping of upgrades to the Maryborough Dog Park.

Food Act

In accordance with section 7E of the Food Act 1984, Council is required to publish a summary of any Ministerial Directions received during the financial year in its Annual Report. No such Ministerial Directions were received by Council during the 2024-2025 financial year.

Freedom of information

In accordance with section 7(4AA)(a) and 7(4AA)(b) of the Freedom of Information Act 1982, Council is required to publish certain statements in their annual report or separately such as on its website concerning its functions and information available.

Access to documents may be obtained through written request to the Freedom of Information officer as detailed in section 17 of the Freedom of Information Act 1982 and in summary as follows:

- it should be in writing (including email) and addressed to the Freedom of Information officer.
- it should identify as clearly as possible which document is being requested
- it should be accompanied by the appropriate application fee
- access charges may also apply once documents have been processed and a decision on access is made (e.g. photocopying and search and retrieval charges)

Further information regarding FOI can be found at www.foi.vic.gov.au and on Council's website.

Protected disclosure procedures

In accordance with section 69 of the Protected Disclosures Act 2012 a council must include in their Annual Report information about how to access the procedures established by the council under Part 9 of that Act. It is also required to provide certain information about the number and types of protected disclosures complaints investigated during the financial year.

The Protected Disclosure Act 2012 aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are publicly available on Council's website. During the 2024-2025 financial year no disclosures were notified to Council officers appointed to receive disclosures, or to IBAC.

Contracts

Council adopted a new Procurement Policy in accordance with section 108 of the Local Government Act 2020 on 23 August 2023.

As required under section 186 of the Local Government Act 1989, the following table details contracts Council entered into during the 2024-2025 financial year.

Each of the contacts were awarded:

- through a competitive process, which involved either a public tender or an expression of interest;
- with a value above \$150,000 inclusive of GST for goods and services; or,
- \$200,000 inclusive of GST for the provision of works.

Contract Number	Contract Name
G1871-2023	Payssential (payroll services)
G1921-2024	Energy Breakthrough barrier and container transport hire
G1899-2024	Energy Breakthrough supply of portable toilets and shower hire
G1628-2022	Supply air conditioning maintenance and installation (contract extension)
G1929-2024	Carisbrook compost facility upgrade
G1935-2024Q	Christian Street, Maryborough asphaltting works
G1940-2024Q	2024-2025 Resealing works
G1950-2025	Maryborough Aerodrome water main renewal
G1977-2025Q	Bridge and culvert flood recovery works (AGRN 1037 – CE0005)
G1976-2025Q	Minor culvert flood recovery works (CE0004)

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 23/04/2024 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 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 26/10/2021 Council Meeting and is available on the website: www.centralgoldfields.vic.gov.au/plans
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 30/05/2022
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 Adopted at the 25/06/2025 Council Meeting
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 16/09/2024 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 23/07/2024 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: 15/8/2024, 21/11/2024, 20/02/2025, 22/05/2025 Northern Victorian Integrated Municipal Emergency Management Plan: Central Goldfields Shire adopted 15/09/2020.

Governance and management checklist

FOR THE YEAR ENDED 30 JUNE 2025

Governance and Management Items	Assessment
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 the 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 commitment and approach to managing complaints.)	Policy developed in accordance with section 107 of the Act. 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 27/07/2021 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: 26/09/2017 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 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

Governance and Management Items	Assessment
20 Council Plan report (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Current report Date of report: 16/09/2024 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.
22 Risk reporting (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Quarterly risk management updates were presented to the Audit and Risk Committee in September, December, March and June.
23 Performance reporting (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 98 of the Act)	LGPRF indicators are reported at year end only as part of the end of year audit and preparation of the Annual Report. Current resource and data issues means this indicator is only reported annually.
24 Annual report (annual report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements)	Annual report presented at a meeting of Council in accordance with section 100 of the Act. Date of presentation: 22/10/2024 Adopted at the 22/10/2024 Council Meeting
25 Councillor Code of Conduct (Code setting out the standards of conduct to be followed by Councillors and other matters.)	Code of conduct reviewed and adopted in accordance with section 139 of the Act. Date reviewed and adopted: 26/11/2024 Model Code of Conduct established 26/11/2024 as per legislation
26 Delegations (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	Delegations reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act. Date of review: 30/03/2024 All Instrument of Delegations are current and are reviewed periodically dependent on Legislative changes and changes to staff and Community Asset Committees.
27 Meeting procedures (Governance Rules governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted in accordance with section 60 of the Act. Date rules adopted: 24/10/2023 Governance rules will be reviewed and updated in the 2025/2026 financial year.

Our services

We provide more than 35 services to the community. These services help our community through different phases of their lives and support the many and varied community groups across the Shire.

These services help us in our vision – ‘To be an engaged, flourishing, lively and inclusive community.’

Children and Family Services – comprising Family Day Care, Long Day Care, Kindergarten, Immunisation and Go Goldfields

- Family Day Care – One contractor operating a family day care service at Avoca.
- Long Day Care – 67 place long day care service.
- Kindergarten – 33 place sessional kindergarten, offering 15 hours of 3 and 4-year-old Kindergarten.
- Immunisation – Provides a range of vaccination options that are convenient options for residents of our Shire most at risk of vaccine-preventable disease.
- Go Goldfields – A backbone team rooted in the community that provides strategic leadership, facilitates collaboration, and delivers evidence-based programs and activities to enable every child in Central Goldfields Shire to have every chance to grow up healthy, safe and confident.

Maternal and Child Health

Provides universal access to Maternal and Child Health services and enhanced support for families including ten key age and stage visits from birth to 3.5 years.

Library

Maryborough Regional Library has locations in Dunolly and Maryborough. It also has outreach services to Talbot Community Library and an outreach service to housebound patrons. The library service offers a diverse range of resources, services and programming that is accessible to the Central Goldfields Shire community as well as those outside the Shire.

Arts and Culture

Council’s services to arts and culture are through the Central Goldfields Art Gallery, located in Maryborough. The Gallery features a diverse program of regularly changing exhibitions, including works from the permanent collection, curated exhibitions and touring exhibitions as well as educational and public programs.

Community Development

Partnering with individuals, community groups and community organisations to identify and support implementation of community priorities and activities.

Emergency Management

Ensures compliance and effective delivery of obligations under the Local Government Act, Emergency Management Act, and state plans and policies. It also oversees the delivery of the Municipal Emergency Resources Program.

Recreation Services and Facilities Management

Provides recreation facilities and services, which include: the provision of the Maryborough Sports and Leisure Centre and outdoor swimming pools, strategic support to sporting clubs and users, and support for active sporting facilities and open spaces.

Youth Services

Provides activities and programs through FReeZA, Engage!, L2P and Children and Young People First Project (CYPFP) – funded initiatives to enhance confidence, support safety, improve mental health and build resilience.

Compliance

Provides compliance and enforcement services to bring land use and development into compliance with the Planning and Environment Act and Central Goldfields Planning Scheme.

Environmental Health and Sustainability

Provides a range of environmental health and public health services, education and the enforcement of relevant state legislation. Sustainability actions include the delivery of the Climate Action Plan.

Local Laws

Enforcement and compliance of all Council local laws to ensure the management of domestic and livestock animals, protection of our built and natural environment and general amenity and general parking enforcement.

Economic Development

Provide economic development services to Council and community to effectively identify and pursue the Shire’s competitive advantages to facilitate economic development and employment opportunities.

Tourism and Events

Attract, support, and ensure compliance of events that contribute to the visitor economy and community outcomes; deliver events including Australia Day and Citizenship Ceremonies. Support and promote volunteering for Council services and programs as well as across the community. Plan and provide strategic initiatives to strengthen local tourism, in line with local and regional priorities.

Energy Breakthrough

Energy Breakthrough is Council’s largest annual event and is delivered in partnership with Country Education Partnership. The event attracts around 15,000 people over the five-day event with over \$3.66 million injected into the local economy. The event supports participation of 3,500 students from around local, state and interstate schools.

Building Services

Provide building control services to administer and enforce the Building Act and building regulations.

Statutory Planning

Provides the full range of statutory planning services and administration of the Planning and Environment Act as it applies to all public and private land within the Shire.

Strategic Planning

Provides strategic land use planning to assess and manage future land uses, manage land use change and population and economic growth.

VicRoads Agency

Provides a range of services on behalf of VicRoads, from the Nolan Street building.

Asset Management

Provides data collection, analysis and planning for the maintenance and renewal of all Council owned and managed infrastructure and assets. This includes all facets of infrastructure and operations management of Council assets, including any external consultants such as valuers, inspections and condition assessments.

Building Maintenance

Undertakes maintenance works on Council owned and managed buildings, and other built structures such as rotundas, BBQ shelters, pedestrian underpasses, and playgrounds.

Depot

Provides facilities and workshops to support the activities of Council’s outdoor operations.

Drainage

This service maintains and renews the drainage systems and networks throughout the Shire, and ensures compliance to the required standards for new land developments.

Environmental Management

Environmental monitoring and implementation of services to control the spread of weeds and pests in Council controlled areas including roadsides, nature strips, reserves, drains.

Roads Maintenance

Provides the maintenance, construction and reconstruction of Council’s transport associated infrastructure assets.

Parks and Gardens

Provides park, gardens and oval maintenance and improvements to provide an attractive public open space and recreational environment for our community.

Plant

Supplies and maintains vehicle and plant to support Council’s operations.

Public Amenities

Provides cleaning and servicing to public amenity blocks.

Waste Management

Provides all waste management, policy development and education services from kerbside bin collection, transfer station management and management of closed landfill sites.

Communications and Engagement

Provides our community with clear, transparent and targeted communications and engagement opportunities that are bottom-up, planned and accessible to all community members.

Customer Service

Provides a full range of Customer Service functions to face-to-face customers and by phone with a high focus on the customer’s needs as the first point of contact.

Governance, Property and Risk

Provides the governance framework for the organisation including the coordination of Council meetings and support and oversight of compliance with the Local Government Act, privacy and freedom of information. Also includes governance, property, risk management and procurement functions.

Executive Leadership

Provides strategic leadership to the organisation, implementation of Council decisions and representation and advocacy on key issues and projects for the Shire.

Finance

Provides a full suite of financial management, including corporate financial planning, monitoring and reporting for both internal and external customers. The team is also responsible for accounts payable, accounts receivable, asset financial management, cash flow management, treasury and borrowings and management of corporate credit cards. The rates team is responsible for the issuance and administration of annual rate notices across the Shire. The team also ensures compliance with the annual rate cap, and supports the Council elections on a four-year basis.

Human Resources

The People and Culture team, through collaboration and partnerships, focuses on creating a positive workplace where employees feel safe, supported, can reach their full potential, are actively engaged and inspired by their employment experience and the work that they do. This is achieved by providing authoritative advice on people matters to ensure good governance and realisation of a skilled and diverse workforce.

Information Management

Provides lifecycle management of all information held by Council.

Information Technology

Provides the information communication technology platform that enables the organisation to interact electronically with all of its customers.

Grants Commission

Financial Assistance Grants distributed by the Victoria Grants Commission.

Progress against strategic objectives and initiatives

Strategic Objective One: Our Community’s Wellbeing

Strategic Priority One: Strengthen and build inclusion and community and intergenerational connections.

Initiative		Progress in 2024-2025
1.1.1	Undertake a feasibility study for alternative locations for the men’s shed to allow it to expand and increase membership.	Community Partnerships is actively collaborating with the Maryborough Men’s Shed to support their growth and operational goals. Council has facilitated engagement with internal stakeholders, including Planning and Building teams, to explore development opportunities. A letter of support has also been provided to strengthen the group’s application for a \$100,000 State Government grant. If successful, the funding will enable the construction of an additional shed on the existing site, thereby enhancing functionality and supporting increased membership while maintaining a central and accessible location.
1.1.13	Seek funding for the Maryborough Learning Hub.	- Successfully applied for funding to undertake a consulting exercise for the ‘development of a co-designed best option model of accessible and sustainable local VET delivery leveraged from the Country Universities Centre model and the Regional University Study Hubs program.’ – contract tendering process underway for this project. - Submitted a complete application to the Federal Government’s Regional University Study Hub (RUSH) program to be located at the Maryborough Community Hub. Application was submitted in late October, 2024 and results are not yet known.
1.1.14	Implement Healthy Loddon Campaspe funded projects 2024-2025.	Healthy Sports Rewards – 100% complete. - Worked with: Maryborough Football Netball Club, Maryborough Giants Football Netball Club, Dunolly Football Netball Club, Maryborough Netball Association, Carisbrook Cricket Club. Healthy Eating Project – 80% complete. - Manual currently with graphic design and is to be distributed to participants who attended the Train the Trainer session with Expert Eats. The manual will be made available to the broader community through the Healthy Loddon Campaspe website once finalised. - Participants of the train the trainer session will then facilitate sessions throughout the shire at a later date yet to be determined. Story Walks – 100% complete. - Now maintained by the library staff, who change the displayed story each school term. Light Up Your Friday Nights Project – 95% complete. - Timers to be installed have been purchased. Assessing if a small amount of remaining budget can be used to extend the project – TBC late July. Sports Equipment Libraries – 95% complete. - New library set up at the Dunolly and District Neighbourhood Centre and in the final stages of setting one up at the Maryborough Community House – to be completed this month.

Initiative		Progress in 2024-2025
1.1.15	Implement the strategies identified in Early Childhood Education Workforce Plan.	- Council has finalised delivery of Year 1 action including: - A communications and marketing package has been developed for the local services for their own use. - Facilitating a local careers expo bringing together all RTOs delivering early childhood educations and training courses. - Developing a centrally located register detailing the local early childhood education workforce, including qualified personnel who are currently employed in other sectors, and students working towards qualifications. - Facilitating the Central Goldfields Early Childhood Teachers Network. - Council was unsuccessful in our application for a Department of Education Workforce Innovation grant to implement the strategies contained in the Central Goldfields Early Childhood Education Workforce Plan beyond year 1. The lack of resourcing limits our ability to fulfil commitments in this Plan moving forward.

Strategic Priority Two: Nurture and celebrate creativity

Initiative		Progress in 2024-2025
1.2.2	Implement Year Two actions for Central Goldfields Art Gallery Strategic Plan 2023-2026.	All year two actions in the Central Goldfields Art Gallery Strategic Plan 2023–2026 have been achieved. Highlights include delivering the 2025 exhibition program with a balanced mix of First Nations, regional, national, self curated, and touring shows, and developing new resources to support local artists. Education and public programs expanded, engaging both schools and the broader community, with significant growth in tours and participation. Gallery visitation exceeded targets by 14%, and a formal collection revaluation was completed. Partnerships, advocacy, and community engagement were strengthened, with increased donations, stakeholder support, and feedback processes to inform programming.

Strategic Priority Three: Support positive life journey development for all residents

Initiative		Progress in 2024-2025
1.3.3	Advocate for ongoing investment and support for Go Goldfields.	Despite significant advocacy, ongoing investment unable to be secured to date.
1.3.4	Develop Early Years Infrastructure Masterplan implementation plan with stakeholder to determine funding sources and sites requirements.	A comprehensive Implementation Plan has been completed. The Plan recommended Council pursue a Partnership Agreement with the Department of Education to provide increased certainty on funds available for early years infrastructure. Council is currently awaiting a response from the Department of Education confirming agreed future kindergarten demand across the Shire. This will form the basis of any future agreement.
1.3.5	Undertake further investigative work to determine the most appropriate location for the Early Years Integrated Hub.	All investigative work has been undertaken to determine the most appropriate site for the Early Years Integrated Hub. As no funding has been attracted to this project, Council will continue to advocate for investment through the Council’s Advocacy Strategy.

Progress against strategic objectives and initiatives

Strategic Priority Four: Encourage, support, and facilitate healthy and safe communities

Initiative		Progress in 2024-2025
1.4.6	Implement the Flood Recovery Action Plan.	Council is currently working with Emergency Recovery Victoria (ERV) to progress extensions for the Community Recovery Officer (CRO) and Recovery Hub (HUB) programs. The State Government has proposed extending both grants through to Q3 of 2025–2026, pending the submission of a revised delivery plan and timeline. A draft action plan is due to ERV by 31 August 2025, with contract variations anticipated to extend current agreements until 30 September 2025. Council is reviewing proposed delivery options and will confirm a realistic timeframe for completion in the coming weeks. Final grant conditions and reporting timelines will be formalised through a Deed of Variation.
1.4.7	Complete the Maryborough Flood Study and gain approval for implement plan from Councillors.	Council approved outcomes from Maryborough Flood Study to be included in Planning Scheme Amendment c44cgol at the July 2025 Council meeting.
1.4.8	Local Laws adopted.	The updated Local Laws is going to the September 2025 Council Meeting for adoption.
1.4.11	Implement the “Escape the Vape” project to prevent or reduce the uptake of vaping by young people.	- The Project Working Group (PWG) has continued to meet regularly to advance delivery planning. Following the QUIT training day, the group reviewed the Seeing Through the Haze resources and selected three lesson plans deemed most appropriate for local school contexts. All participating schools have now confirmed their preferred approach to implementation: two schools will deliver all components of the program internally, while one school has requested that Council facilitate an introductory session to better engage students. - Due to current school and teacher workload pressures, implementation has been deferred to Term 3. One school has already confirmed session dates, with others expected to provide their schedules at the beginning of the new term. - Additionally, the PWG has identified a need for targeted support for parents and caregivers. An afterschool information session covering the harms of vaping and effective parent-child communication strategies has been proposed. A facilitator has been secured, and final scheduling is pending confirmation of school availability.
1.4.12	Implement the ‘Keeping Cool in the Central Goldfields’ project to minimise the impact of extreme heat events on our community.	- First Cool Spaces sites identified – Milhouse, St Vinnie’s Assistance Centre and Paramount Cinema. - Cool Spaces logo design student competition – due to launch late July/early Aug (to engage younger people). - Two Project Working Group meetings held and subject experts (MDHS, Amb Vic & Grampians Public Health Unit) approached to co-deliver awareness-raising about heat stress impacts on human body.
1.4.16	Develop Project Plan and engagement form developing Domestic Animal Management Plan – 2025-2026.	Project plan complete and community engagement strategy determined.
1.4.17	Implementation of Carisbrook Compost facility.	Upgrade completed to compost facility including new hardstand and bays.
1.4.18	Implement the Safer Together program to support community preparation and resilience in emergency events.	90% complete with program extension in place until 31 October 2025. Minor project resources still to be finalised in collaboration with NVEMC stakeholder councils.

Strategic Priority Five: Maximise volunteer efforts

Initiative		Progress in 2024-2025
1.5.9	Update the Volunteer Strategy in partnership with the Maryborough Volunteer Resource Centre.	- MVRG completed their Strategic Plan in December 2024, with support from Council. An internal working group has been established to inform the development of a CGSC Volunteer Policy. A Gender Impact Assessment (GIA) on the policy development has been completed and will be reviewed by the Gender Equality Committee. - Following the committee’s assessment of the GIA, work will continue on drafting the Volunteer Policy, incorporating the findings and recommendations from the assessment process.

Strategic Priority Six: Value, celebrate and actively engage First Nations culture and people

Initiative		Progress in 2024-2025
1.6.10	Adopt and Implement the Reflect Reconciliation Action Plan multi year.	We are still working through the first year of implementing the plan and will soon begin reviewing the progress and status in completing the actions as well as assessing what can be done to leverage the work that has been completed and progress our intention and desire to move forward in reconciliation.

Progress against strategic objectives and initiatives

Strategic Objective Two: Our Growing Economy

Strategic Priority One: Retain, grow, and attract our population

Initiative		Progress in 2024-2025
2.1.19	Complete the Land Use Framework Plan for Maryborough North, Flagstaff and Carisbrook.	Council approved the final recommendations report to be released for community consultation.
2.1.20	Adoption of Review of Heritage Overlay in Central Maryborough.	Review completed. Council approved planning scheme amendment documents for the purposes of community consultation.
2.1.21	Adopt Urban and Residential Land Opportunities Study.	Council approved the recommendations report to be released for community consultation.

Strategic Priority Two: Capitalise on tourism opportunities

Initiative		Progress in 2024-2025
2.2.22	Participate in the development of the Central Victorian Visitor Economy Partnership.	Council approved membership to Destination Central Victoria Inc. (working title) as the new Visitor Economy Partnership for the region at the May 2025 Ordinary Council Meeting. Branding for the new organisation and transition board establishment currently underway.
2.2.23	Adopt and implement the Central Goldfields Events Strategy 2024-2028.	Work continues on the improvement of the event permit process, including mapping the current process and identifying risks, and developing an easy-to-follow application guide for the website. Next steps include introducing a tiered approval system based on event scale and impact, with information published online. Longer-term actions focus on enhancing departmental collaboration through workshops, a digital workflow, a central tracking system, and standardised timelines.
2.2.24	Implement stage 4 of the Maryborough Railway Station Activation Program.	- Delivery of the infrastructure upgrades to improve accessibility and flexible use of the Creative Space and Courtyard is still underway. - Detailed planning for the “Creative Station: Engage and Inspire” project, funded through Regional Development Victoria’s Council Support Fund, is progressing well with the Co-Design Working Group having met several times on site. A program of activities has been developed with Expressions of Interest for the individual activities ready for release pending Stage 3 completion.
2.2.25	Deliver official visitor guide (OVG) for Maryborough and Surrounds.	The development of the OVG is now complete, with the final version delivered on 10 July ahead of the official launch event scheduled for 28 July at the Visitor Centre.
2.2.26	Endorse and implement action from Local Area Action Plan – a subplan of the Bendigo Region Tourism Destination Management Plan.	- Key actions from the Local Area Action Plan (endorsed August 2024) are progressing well, with Stage 4 of the Station Activation underway and the development of an industry-standard Official Visitors Guide (OVG) for Maryborough and Surrounds completed and to be distributed in July 2025. - The revitalised Visitor Centre continues to perform strongly, with increased visitation and retail sales, while the Djaara garden (<i>garingilang gatjin wii</i>) at the Gallery has won a First Nations partnership award. - Funding has been secured for two stages of the Creative Space activation and the upgrades to the Maryborough Outdoor Pool. Council has also endorsed the decision to join the new Visitor Economy Partnership (VEP).

Strategic Priority Three: Develop a skilled and diverse workforce

Initiative		Progress in 2024-2025
2.3.27	Develop library programming and engagement for young people and for seniors.	- Maryborough and Dunolly libraries continue to offer a wide range of programs for young people, with over 686 attendees at our weekly children’s sessions, and 108 involved in three school holiday activities – total 794. - The inclusion of a pyjama storytime during the school holidays proved very popular with 38 attendees. - There were 12 visits to housebound patrons and the library delivered over 100 one-on-one technical assistance sessions, the majority of which supported senior community members. The Scrabble Club attracted 24 enthusiastic patrons. - The switch is proving popular with teens with it being borrowed 21 times during the holidays (usage is more spasmodic during school terms). - The commencement of the skateboard and scooters borrowing is gaining momentum with 17 items borrowed. - The Cook Book Club is attended by all ages (12 years to 83 years). There were 3 sessions with 43 participants. - Book clubs are also strong with 2 library facilitated clubs, and 3 community facilitated club, with a combined membership of 50. - Tech help has assisted 109 patrons of all ages with digital devices.

Strategic Objective Three: Our Spaces and Places

Strategic Priority One: Provide engaging public spaces

Initiative		Progress in 2024-2025
3.1.28	Deliver the design and planning works for the Bristol Hill Urban Bike Park Project.	A tender for design works will be awarded in July 2025.
3.1.29	Develop a Play Spaces Strategy and Splash Park Feasibility Study.	The Play Space Strategy was adopted by Council at the June Council meeting.
3.1.30	Review the Outdoor Dining and Footpath Trading policy and develop engagement plan and program of works.	Engagement program and resourcing material developed.
3.1.38	Complete Bowenvale playground works.	Main works completed.
3.1.44	Seek funding for Gordon Gardens open space enhancement works.	Officers continued to seek funding opportunities in Q4.
3.1.45	Complete Princes Park cricket wicket rebuild project.	Construction is scheduled to commence by end of September 2025.
3.1.47	Meet year one milestones for the Deledio Sports Pavilion.	Year one milestones completed.
3.1.48	Meet the year one milestones for the Maryborough Tennis Centre multi use courts development.	Year one milestones completed.

Progress against strategic objectives and initiatives

Strategic Objective Three: Our Spaces and Places

Strategic Priority Two: Provide infrastructure to meet community need

Initiative		Progress in 2024-2025
3.2.31	Prepare a business plan to scope the reintroduction of the Central Goldfields Youth Hub.	Council is about to recruit for a permanent Youth Officer position, and the PD is currently being reviewed for this position, which will be advertised shortly after. It is anticipated that the person appointed to this position will assist in reviewing and finalising the information to support this piece of work and the recommendations that are formed.
3.2.33	Develop project plan, in consultation with Maryborough Aerodrome Consultation Committee and based on Maryborough Aerodrome Business Plan.	Aerodrome Advisory Committee successful in receiving funding for next priorities in Business Case.
3.2.35	Develop and deliver Indigenous Interpretive Garden adjacent to Central Goldfields Art Gallery in partnership with Dja Dja Wurrung artists and community.	Completed. Official opening held in September 2024.
3.2.36	Complete design for Goldfields Reservoir / Dam Stabilisation.	Designs in progress. Officers continue to seek point of contact at DEECA for approval of final scope.
3.2.37	Complete Whirrakee Rise Open Space Enhancement.	Project completed late 2024.
3.2.46	Complete year one actions for the Capital TAC Road Safety Program.	Year one actions completed.
3.2.49	Work collaboratively with Carisbrook Community to implement the Carisbrook levee review implementation plan.	Implementation of Actions from Levee Review have been incorporated into Flood Study.
3.2.50	Meet year one milestone for the Carisbrook Flood Study.	Year one milestones completed.

Strategic Priority Three: Value and care for our heritage and culture assets

Initiative		Progress in 2024-2025
3.3.34	Upgrade the electrical system in the Maryborough Town Hall.	Project completed late 2024.
3.3.39	Complete Rene Fox Gardens toilet refurbishment.	Project completed mid 2024.
3.3.40	Complete Dunolly Town Hall scoping and design.	This project was deferred to future years due to consultant liquidation and budget constraints.
3.3.41	Complete Talbot Town Hall scoping and design.	This project was deferred to future years due to consultant liquidation and budget constraints.
3.3.42	Complete Carisbrook Town Hall scoping and design.	This project was deferred to future years due to consultant liquidation and budget constraints.
3.3.43	Complete Princess Park Historic Grandstand scoping and design.	Community consultation on draft designs has been completed. Final designs to be presented to Council in September 2025.

Strategic Priority Four: Manage and reduce and reuse waste

Initiative		Progress in 2024-2025
3.4.32	Undertake a review of kerbside waste collection program.	Review completed.

Progress against strategic objectives and initiatives

Strategic Objective Four: Leading Change

Strategic Priority Two: Provide financial sustainability and good governance

Initiative		Progress in 2024-2025
4.2.51	Implement the policy review program, to ensure policies that need to be reviewed are updated.	Council is working on reviewing and developing its Governance Rules. Council will also undertake a rolling review of Council policies and procedures.
4.2.52	Support the Early Years providers to extend provision of kindergarten sessions to priority cohorts in alignment with state government reforms.	All Kindergarten providers within Central Goldfields Shire will provide additional hours for priority cohorts in 2026 to meet and exceed the requirements of Best Start Best Life Reforms.
4.2.54	In partnership with Pyrenees Shire Council, start the implementation of the software replacement program including the new Customer Request system.	Project has commenced and meetings have been held with Department of Government Services and scheduled with Pyrenees Shire Council and Deloitte for August 2025.
4.2.55	Implement Payroll software and outsource service delivery.	Final testing expected to be completed in July 2025, including 3 parallel payment runs. ELMO user interface expected to go live in July 2025. The first full production payment run scheduled for 29 July 2025.
4.2.56	Produce cyber security strategy incorporating a delivery program.	This strategy will be started in the 2025-2026 financial year.
4.2.57	Design a deliberative engagement process and; deliver this process with multiple stakeholders including Councillors and diverse community representatives. Ensure that all participant feedback shapes the strategic directions for the Integrated Council Plan (inc. the long-term financial plan and the Municipal Health and Wellbeing Plan).	As the Council Plan will be adopted in the next couple of months the deliberative engagement is almost complete.

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 [formula]	Results				Comments
	2022	2023	2024	2025	
Aquatic Facilities					
Service standard					
Health inspections of aquatic facilities	1.00	1.00	1.00	1.00	Council conducted aquatic facility inspections for the three facilities in the municipality.
[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]					
Utilisation					
Utilisation of aquatic facilities	4.65	6.06	4.75	5.17	Increased attendances from 2023-2024 can be attributed partly due to the free entry at the rural pools and reduced entrance prices to the indoor pool. Also, attendances in 2023-2024 were lower than this financial year as the pool had to be closed for eight weeks due to a major retiling project.
[Number of visits to aquatic facilities / population]					
Service cost					
Cost of aquatic facilities	\$10.52	\$8.52	\$11.74	\$11.06	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]					

Service performance indicators

Service / indicator / measure [formula]	Results				Comments
	2022	2023	2024	2025	
Animal Management					
Timeliness					
Time taken to action animal management requests	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					
Animals reclaimed	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] × 100					
Animals rehomed	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] × 100					
Service cost					
Cost of animal management service per population	\$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					
Animal management prosecutions	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] × 100					

Service / indicator / measure [formula]	Results				Comments
	2022	2023	2024	2025	
Food Safety					
Timeliness					
Time taken to action food complaints	7.00	6.43	2.09	5.00	Food complaints actioned within 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					
Food safety assessments	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] × 100					
Food safety samples	New	New	New	92.31%	
[Number of food samples obtained / Required number of food samples] × 100					
Service cost					
Cost of food safety service	\$397.41	\$867.50	\$854.26	\$952.91	Council saw a reduction in non-registrable 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					
Critical and major non-compliance outcome notifications	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] × 100					

Service performance indicators

Service / indicator / measure [formula]	Results				Comments
	2022	2023	2024	2025	
Governance					
Transparency					
Council decisions made at meetings closed to the public	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] × 100					
Consultation and engagement					
Satisfaction with community consultation and engagement	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 its 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					
Councillor attendance at council meetings	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) × (Number of Councillors elected at the last Council general election)] × 100					
Service cost					
Cost of elected representation	\$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					
Satisfaction with council decisions	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]					

Service / indicator / measure [formula]	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] × 100					
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	New	1.43	Increase to 1.43 compare to 1.18 in FY2023/24 shows an increase in reading and borrowing in our community.
[Number of library collection item loans / Population]					
Participation					
Library membership	New	New	New	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 under-reported figures from previous years, giving a clearer picture of our growing community engagement.
[Number of registered library members / Population] × 100					
Library visits per head of population	New	New	New	3.33	Visits per head have 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]					

Service performance indicators

Service / indicator / measure [formula]	Results				Comments
	2022	2023	2024	2025	
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] × 100					
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] × 100					
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] × 100					
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] × 100					

Service / indicator / measure [formula]	Results				Comments
	2022	2023	2024	2025	
Roads					
Satisfaction of use					
Sealed local road requests	28.98	16.57	20.90	17.31	Council has 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] × 100					
Condition					
Sealed local roads maintained to condition standards	95.20%	98.74%	99.11%	99.17%	Council has continued to carry out works on roads that were in a poor state (below the level of service) as determined by the condition assessment.
[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] × 100					
Service cost					
Cost of sealed local road reconstruction	\$146.30	\$92.94	\$178.06	\$108.08	Greater portion of reconstruction was rural, which is significantly cheaper than urban reconstruction.
[Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]					
Service Cost					
Cost of sealed local road resealing	\$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.
[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]					
Satisfaction					
Satisfaction with 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.
[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]					

Service performance indicators

Service / indicator / measure [formula]	Results				Comments
	2022	2023	2024	2025	
Statutory Planning					
Timeliness					
Time taken to decide planning applications	60.50	61.00	79.00	63.00	Council increased resourcing to reduce time taken to decide planning applications.
[The median number of days between receipt of a planning application and a decision on the application]					
Service standard					
Planning applications decided within required time frames	50.00%	65.33%	30.43%	71.67%	Throughout FY2024/25, Council on-boarded planning staff and resourced the planning service to improve planning timeframes.
[(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] × 100					
Service cost					
Cost of statutory planning service	\$3,315.99	\$3,825.78	\$5,666.57	\$6,360.53	Council increased resourcing to reduce time taken to decide planning applications.
[Direct cost of the statutory planning service / Number of planning applications received]					
Decision making					
Council planning decisions upheld at VCAT	100.00%	50.00%	100.00%	0.00%	There were no VCAT hearings in FY2024/25.
[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] × 100					

Service / indicator / measure [formula]	Results				Comments
	2022	2023	2024	2025	
Waste Management					
Service standard					
Kerbside collection bins missed	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] × 10,000					
Service cost					
Cost of kerbside garbage bin collection service	\$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					
Cost of kerbside recyclables collection service	\$88.45	\$96.42	\$76.57	\$72.89	Council's kerbside recycling service received a reduced volume as material was diverted to local container deposit scheme facilities.
[Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]					
Waste diversion					
Kerbside collection waste diverted from landfill	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] × 100					

Financial report
FOR THE YEAR ENDED 30 JUNE 2025

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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: 8/10/2025

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

Mayor

Dated: 8/10/2025

Maryborough

Anna de Villiers

Councillor

Dated: 8/10/2025

Maryborough

Peter Harriott

Chief Executive Officer

Dated: 8/10/2025

Maryborough



Independent Auditor’s Report

To the Councillors of Central Goldfields Shire Council

Opinion	I have audited the financial report of Central Goldfields Shire Council (the council) which comprises the: - balance sheet as at 30 June 2025 - comprehensive income statement for the year then ended - statement of changes in equity for the year then ended - statement of cash flows for the year then ended - statement of capital works for the year then ended - notes to the financial statements, including material accounting policy information - certification of the financial statements. In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2025 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.
Basis for Opinion	I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor’s Responsibilities for the Audit of the Financial Report</i> section of my report. My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board’s APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Councillors' responsibilities for the financial report	The Councillors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Councillors are responsible for assessing the council’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor’s responsibilities for the audit of the financial report	As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report. As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also: - identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. - obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council’s internal control - evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors - conclude on the appropriateness of the Councillors’ use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council’s ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor’s report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor’s report. However, future events or conditions may cause the council to cease to continue as a going concern. - evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation. I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
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MELBOURNE
13 October 2025

Travis Derricott
as delegate for the Auditor-General of Victoria

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
		430,516	128,323	300,708	1,485
Balance at end of the financial year		430,516	128,323	300,708	1,485
	Note	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
		418,695	128,659	289,331	705
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

	Note	2025 Inflows/ (Outflows) \$'000	2024 Inflows/ (Outflows) \$'000
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.

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, Maryborough, 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.

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%	

Note 2: Analysis of our results

(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

Notes to the financial report

FOR THE YEAR ENDED 30 JUNE 2025

Note 2: Analysis of our results

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%	

Note 2: Analysis of our results

(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

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.

Notes to the financial report

FOR THE YEAR ENDED 30 JUNE 2025

Note 2: Analysis of our results

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
2025	\$'000	\$'000	\$'000	\$'000	\$'000
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
2024	\$'000	\$'000	\$'000	\$'000	\$'000
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

Note 3: Funding for the delivery of our services

2025
\$'000

2024
\$'000

3.1 Rates and charges

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.

Notes to the financial report
FOR THE YEAR ENDED 30 JUNE 2025

	2025 \$'000	2024 \$'000
Note 3: Funding for the delivery of our services		
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.

	2025 \$'000	2024 \$'000
Note 3: Funding for the delivery of our services		
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		
Recurrent – Commonwealth Government		
Financial Assistance Grants – General	5,617	152
Financial Assistance Grants – Roads	2,525	68
General home care	–	854
Heritage & Culture	13	10
Recurrent – State Government		
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
Non-recurrent – Commonwealth Government		
Non-recurrent – State Government		
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

Notes to the financial report
FOR THE YEAR ENDED 30 JUNE 2025

Note 3: Funding for the delivery of our services	2025 \$'000	2024 \$'000
3.4 Funding from other levels of government (continued)		
(b) Capital Grants		
Recurrent – Commonwealth Government		
Roads to recovery	629	1,579
Total recurrent capital grants	629	1,579
Non-recurrent – Commonwealth Government		
Buildings	74	26
Non-recurrent – State Government		
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
(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.		
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

Note 3: Funding for the delivery of our services	2025 \$'000	2024 \$'000
3.4 Funding from other levels of government (continued)		
(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.		
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.		

Notes to the financial report

FOR THE YEAR ENDED 30 JUNE 2025

Note 4: The cost of delivering services

4.1 (a) Employee costs

	2025 \$'000	2024 \$'000
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.

Note 4: The cost of delivering services

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.

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

Notes to the financial report
FOR THE YEAR ENDED 30 JUNE 2025

Note 5: Investing in and financing our operations	2025 \$'000	2024 \$'000
5.1 Financial assets		
(a) Cash and cash equivalents		
Cash on hand	1	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.		
(c) Trade and other receivables		
Current		
Statutory receivables		
Rates debtors	2,769	2,443
Infringement debtors	23	21
Non statutory receivables		
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)

Note 5: Investing in and financing our operations	2025 \$'000	2024 \$'000
5.2 Non-financial assets		
(a) Inventories		
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

Notes to the financial report
FOR THE YEAR ENDED 30 JUNE 2025

	2025 \$'000	2024 \$'000
Note 5: Investing in and financing our operations		
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.

	2025 \$'000	2024 \$'000
Note 5: Investing in and financing our operations		
5.4 Interest-bearing liabilities		
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.

Notes to the financial report
FOR THE YEAR ENDED 30 JUNE 2025

Note 5: Investing in and financing our operations

5.5 Provisions

	Employee	Gravel Pit Rehabilitation	Total
2025	\$ '000	\$ '000	\$ '000
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
Provisions – current	3,130	–	3,130
Provisions – non-current	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
Provisions – current	3,230	–	3,230
Provisions – non-current	196	62	258
(a) Employee provisions			
	2025	2024	
	\$'000	\$'000	
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	
	3,130	3,230	
Total current employee provisions			
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	

Note 5: Investing in and financing our operations

5.5 Provisions (continued)

	2025 \$'000	2024 \$'000
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%
(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%

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

Notes to the financial report

FOR THE YEAR ENDED 30 JUNE 2025

Note 5: Investing in and financing our operations

5.7 Commitments

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

(a) Commitments for expenditure

	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
	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
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

Note 5: Investing in and financing our operations

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.

Notes to the financial report

FOR THE YEAR ENDED 30 JUNE 2025

Note 5: Investing in and financing our operations

5.8 Leases (continued)

	Property	Printers	Total
<i>Right-of-Use Assets</i>	\$'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

	2025	2024
<i>Lease Liabilities</i>	\$'000	\$'000
Maturity analysis – contractual undiscounted cash flows		
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.

Notes to the financial report

FOR THE YEAR ENDED 30 JUNE 2025

Note 6: Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2024	Additions	Contributions	Revaluation	Depreciation	Disposal	Write-off	Transfers	Carrying amount 30 June 2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'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

Note 6: Assets we manage

6.1 Property, infrastructure, plant and equipment (continued)

(a) Property

	Land – specialised \$'000	Land – non specialised \$'000	Total Land \$'000	Buildings – specialised \$'000	Total Buildings \$'000	Work In Progress \$'000	Total Property \$'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

Notes to the financial report
FOR THE YEAR ENDED 30 JUNE 2025

Note 6: Assets we manage

6.1 Property, infrastructure, plant and equipment (continued)

(b) Plant and Equipment	Plant machinery and equipment \$'000	Fixtures fittings and furniture \$'000	Artwork Collection \$'000	Library books \$'000	Work In Progress \$'000	Total plant and equipment \$'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

Note 6: Assets we manage

6.1 Property, infrastructure, plant and equipment (continued)

(c) Infrastructure	Roads \$'000	Bridges \$'000	Footpaths and cycleways \$'000	Drainage \$'000	Kerb & Channel \$'000	Minor Culvert \$'000	Other Infrastructure \$'000	Work In Progress \$'000	Total Infrastructure \$'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

Notes to the financial report

FOR THE YEAR ENDED 30 JUNE 2025

Note 6: Assets we manage

6.2 Investments in associates, joint arrangements and subsidiaries

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
Asset recognition thresholds and depreciation periods		
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.

Note 6: Assets we manage

6.2 Investments in associates, joint arrangements and subsidiaries (continued)

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.

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.

Notes to the financial report

FOR THE YEAR ENDED 30 JUNE 2025

Note 6: Assets we manage

6.2 Investments in associates, joint arrangements and subsidiaries (continued)

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

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

Note 6: Assets we manage

6.2 Investments in associates, joint arrangements and subsidiaries (continued)

(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

Notes to the financial report

FOR THE YEAR ENDED 30 JUNE 2025

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	2024
	No.	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

Note 7: People and relationships

7.1 Council and key management remuneration (continued)

(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	2024
	No.	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

Notes to the financial report
FOR THE YEAR ENDED 30 JUNE 2025

Note 7: People and relationships

7.1 Council and key management remuneration (continued)

(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:

	2025	2024
	No.	No.
Income Range:		
\$170,000 – \$179,999	1	–
	1	–

Total remuneration for the reporting year for other senior staff included above, amounted to:

	177	–
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Note 7: People and relationships

2025	2024
\$'000	\$'000

7.2 Related party disclosure

(a) Transactions with related parties

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

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

Notes to the financial report
FOR THE YEAR ENDED 30 JUNE 2025

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.

Note 8: Managing uncertainties

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 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.

Notes to the financial report
FOR THE YEAR ENDED 30 JUNE 2025

Note 8: Managing uncertainties

8.3 Financial instruments (continued)

(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.

Note 8: Managing uncertainties

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.

Notes to the financial report

FOR THE YEAR ENDED 30 JUNE 2025

Note 8: Managing uncertainties

8.4 Fair value measurement

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.

Note 9: Other matters

9.1 Reserves

(a) Asset revaluation reserves

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
	289,328	11,377	300,705

Total asset revaluation reserves

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
	272,295	17,036	289,328

Total asset revaluation reserves

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

Note 9: Other matters

9.1 Reserves

(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.

Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Balance at end of reporting period \$'000
--	---	--

Note 9: Other matters

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
Net cash provided by/(used in) operating activities	11,067	(2,540)

Notes to the financial report
FOR THE YEAR ENDED 30 JUNE 2025

Note 9: Other matters

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.

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.

Note 9: Other matters

9.3 Superannuation (continued)

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 (Interim) \$m	2023 (Triennial) \$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.

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.

Notes to the financial report

FOR THE YEAR ENDED 30 JUNE 2025

Note 9: Other matters

9.3 Superannuation (continued)

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
Salary inflation	3.5% pa	2.5% pa for two years and 2.75% pa thereafter
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.

Note 10: Change in accounting policy

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

Performance statement
FOR THE YEAR ENDED 30 JUNE 2025

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Certification of the performance statement

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.



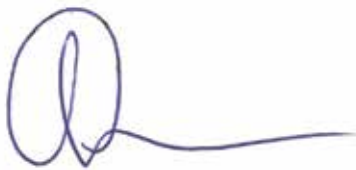
Shane Marr
Principal Accounting Officer
Dated: 8/10/2025

In our opinion, the accompanying performance statement of the Central Goldfields Shire Council for the year ended 30 June 2025 presents fairly the results of council's performance in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

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

At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.

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



Grace La Vella
Mayor
Dated: 8/10/2025



Anna de Villiers
Councillor
Dated: 8/10/2025



Peter Harriott
Chief Executive Officer
Dated: 8/10/2025



Independent Auditor’s Report

To the Councillors of Central Goldfields Shire Council

Opinion	I have audited the accompanying performance statement of Central Goldfields Shire Council (the council) which comprises the: - description of municipality for the year ended 30 June 2025 - service performance indicators for the year ended 30 June 2025 - financial performance indicators for the year ended 30 June 2025 - sustainable capacity indicators for the year ended 30 June 2025 - notes to the accounts - certification of the performance statement. In my opinion, the performance statement of Central Goldfields Shire Council in respect of the year ended 30 June 2025 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.
Basis for Opinion	I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor’s Responsibilities for the Audit of the performance statement</i> section of my report. My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board’s <i>APES 110 Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Councillors' responsibilities for the performance statement	The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.

Auditor’s responsibilities for the audit of the performance statement

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

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

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

MELBOURNE
13 October 2025

Travis Derricott
as delegate for the Auditor-General of Victoria

Section 1 – Description of municipality

Located in the heart of the historic Victorian Goldfields, Central Goldfields Shire covers 1,532 square kilometres and has an approximate population of 13,000 people.

Maryborough is the Shire's major business centre with a population of around 7,900. Maryborough has gained recognition in recent years as having some of the finest sporting facilities in regional Victoria, together with significant historical buildings dating back to the goldmining era of the 1850's.

Other towns in the shire include Bealiba, Carisbrook, Dunolly, Majorca, Talbot and Timor-Bowenvale and the rural districts surrounding these centres. All are famous for their heritage architecture and significant agricultural industries.

The shire has experienced moderate growth with key infrastructure projects and residential developments reaching fruition, this growth has slowed in recent years.

The State Government’s commitment to the shire has seen investments in the areas of health, education, and law and order, together with assistance to economic development activities initiated by Council.

The shire is located within one hour’s drive from main regional centres of Ballarat and Bendigo and just two hours from Melbourne.

The first democratically elected council for Central Goldfields Shire was elected on 15 March 1997. In 2005, the Minister for Local Government determined that the number of Councillors to represent the shire be increased from five to seven.

Central Goldfields Shire Council elected seven Councillors during 2024/25 for a four-year term, beginning in November 2024.

The 2024 election was conducted using single-member wards, in contrast to previous years which used a combination of single-member and multi-member wards.

Section 2 – Service performance indicators
FOR THE YEAR ENDED 30 JUNE 2025

	2022	2023	2024	2025		
Service / Indicator / Measure [Formula]	Actual	Actual	Actual	2025.00	Actual	Comment
Aquatic Facilities						
Utilisation						
Utilisation of aquatic facilities	4.65	6.06	4.75	N/A	5.17	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.
[Number of visits to aquatic facilities / Municipal population]						
Animal Management						
Health and safety						
Animal management prosecutions	0%	0%	0%	N/A	0%	Council increased dangerous and menacing dog declarations rather than seek prosecutions at Court.
[Number of successful animal management prosecutions / Number of animal management prosecutions] × 100						
Food Safety						
Health and safety						
Critical and major non-compliance outcome notifications	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.
[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] × 100						

Section 2 – Service performance indicators
FOR THE YEAR ENDED 30 JUNE 2025

	2022	2023	2024	2025		
Service / Indicator / Measure [Formula]	Actual	Actual	Actual	2025.00	Actual	Comment
Governance						
Consultation and engagement						
Satisfaction with 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 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]						
Libraries						
Participation						
Library membership	#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 under-reported figures from previous years giving a clearer picture of our growing community engagement.
[Number of registered library members / Population] × 100						

	2022	2023	2024	2025		
Service / Indicator / Measure [Formula]	Actual	Actual	Actual	2025.00	Actual	Comment
Maternal and Child Health (MCH)						
Participation						
Participation in the MCH service	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.
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] × 100						
Participation in the MCH service by Aboriginal children	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.
[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] × 100						
Roads						
Condition						
Sealed local roads maintained to condition standards	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.
[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] × 100						
Statutory Planning						
Service standard						
Planning applications decided within required time frames	50.00%	65.33%	30.43%	80.00%	71.67%	Throughout FY2024/25, Council on-boarded planning staff and resourced the planning service to improve planning timeframes.
[(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] × 100						

Section 2 – Service performance indicators

FOR THE YEAR ENDED 30 JUNE 2025

	2022	2023	2024	2025		
Service / Indicator / Measure [Formula]	Actual	Actual	Actual	2025.00	Actual	Comment
Waste Management						
Waste diversion						
Kerbside collection waste diverted from landfill	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.
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] × 100						

Section 3 – Financial performance indicators

FOR THE YEAR ENDED 30 JUNE 2025

	2022	2023	Results			2026	Forecasts			
			2024	2025			2027	2028	2029	
Dimension /indicator / measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	Material Variations and Comments
Efficiency										
Expenditure level										
Expenses per property assessment	\$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.
[Total expenses / Number of property assessments]										
Revenue level										
Average rate per property assessment	\$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%.
[Sum of all general rates and municipal charges / Number of property assessments]										
Liquidity										
Working capital										
Current assets compared to current liabilities	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.
[Current assets / Current liabilities] × 100										

Section 3 – Financial performance indicators

FOR THE YEAR ENDED 30 JUNE 2025

	2022	2023	Results			2026	Forecasts			
			2024	2025			2027	2028	2029	
Dimension /indicator / measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	Material Variations and Comments
Unrestricted cash										
Unrestricted cash compared to current liabilities	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.
[Unrestricted cash / Current liabilities] × 100										
Obligations										
Loans and borrowings										
Loans and borrowings compared to rates	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.
[Interest bearing loans and borrowings / Rate revenue] × 100										
Loans and borrowings repayments compared to rates	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.
[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] × 100										
Indebtedness										
Non-current liabilities compared to own source revenue	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.
[Non-current liabilities / Own source revenue] × 100										

Section 3 – Financial performance indicators

FOR THE YEAR ENDED 30 JUNE 2025

Dimension /indicator / measure [Formula]	2022	2023	Results		Actual	2026	Forecasts		2029	Material Variations and Comments
	Actual	Actual	2024	2025		Forecasts	2027	2028	Forecasts	
			Actual	Target as per budget			Forecasts	Forecasts		
Asset renewal and upgrade										
Asset renewal and upgrade compared to depreciation	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.
[Asset renewal and asset upgrade expense / Asset depreciation] × 100										
Operating position										
Adjusted underlying result										
Adjusted underlying surplus (or deficit)	-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.
[Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] × 100										

Section 3 – Financial performance indicators

FOR THE YEAR ENDED 30 JUNE 2025

Dimension /indicator / measure [Formula]	2022	2023	Results		Actual	Forecasts				Material Variations and Comments
	Actual	Actual	2024	2025		2026	2027	2028	2029	
			Actual	Target as per budget		Forecasts	Forecasts	Forecasts	Forecasts	
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 grant they must be accounted for in the financial year they are received.
[Rate revenue / Adjusted underlying revenue] × 100										
Rates effort										
Rates compared to property values	0.63%	0.47%	0.42%	N/A	0.45%	0.49%	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] × 100										

Section 4 – Sustainable capacity indicators

FOR THE YEAR ENDED 30 JUNE 2025

Results					
Indicator / Measure [Formula]	2022 Actual	2023 Actual	2024 Actual	2025 Actual	Comment
Population					
Expenses per head of 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.
[Total expenses / Municipal population]					
Infrastructure per head of 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.
[Value of infrastructure / Municipal population]					
Population density per length of road	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.
[Municipal population / Kilometres of local roads]					
Own-source revenue					
Own-source revenue per head of 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.
[Own-source revenue / Municipal population]					
Recurrent grants					
Recurrent grants per head of 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.
[Recurrent grants / Municipal population]					
Disadvantage					
Relative Socio-Economic Disadvantage	1.00	1.00	1.00	1.00	This is in line with the previous year.
[Index of Relative Socio-Economic Disadvantage by decile]					
Workforce turnover					
Percentage of staff turnover	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.
[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] × 100					

Section 5 – Notes to the accounts

5.1 Basis of preparation

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

Where applicable the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from council information systems or from third parties (e.g., Australian Bureau of Statistics or the Council’s satisfaction survey provider).

The performance statement presents the actual results for the current year and the previous three years, along with the current year’s target, if mandated by the Local Government (Planning and Reporting) Regulations 2020. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2025-26 to 2028-29 by the council’s financial plan.

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

Section 5 – Notes to the accounts

5.2 Definitions

Key term	Definition
Aboriginal children	means a child who is an Aboriginal person
Aboriginal person	has the same meaning as in the Aboriginal Heritage Act 2006
adjusted underlying revenue	means total income other than: • non-recurrent grants used to fund capital expenditure; and • non-monetary asset contributions; and • contributions to fund capital expenditure from sources other than those referred to above
adjusted underlying surplus (or deficit)	means adjusted underlying revenue less total expenditure
annual report	means an annual report prepared by a council under section 98 of the Act
asset renewal expenditure	means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
asset upgrade expenditure	means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life
critical non-compliance outcome notification	means a notification received by council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
current assets	has the same meaning as in the Australian Accounting Standards
current liabilities	has the same meaning as in the Australian Accounting Standards
food premises	has the same meaning as in the <i>Food Act 1984</i>
intervention level	means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene
local road	means a sealed or unsealed road for which the council is the responsible road authority under the <i>Road Management Act 2004</i>
major non-compliance outcome notification	means a notification received by a council under section 19N(3) or (4) of the <i>Food Act 1984</i> , or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
MCH	means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
non-current liabilities	means all liabilities other than current liabilities
own-source revenue	means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
population	means the resident population estimated by council
rate revenue	means revenue from general rates, municipal charges, service rates and service charges
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA

Key term	Definition
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

5.3 Other matters

Overview of 2025

Council recorded an operating surplus of \$0.4m for the 2024/25 financial year, a \$2.9m variance on budget. The variance to budget is a result of a few main items, notably;

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

