



Central Goldfields Shire Council

Annual Report
2020 – 2021



**CENTRAL
GOLDFIELDS**
SHIRE COUNCIL

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Acknowledgement of Traditional Owners

Central Goldfields Shire Council acknowledges the ancestors and descendants of the Dja Dja Wurrung. We acknowledge that their forebears are the Traditional Owners of the area we are on and have been for many thousands of years. The Djaara have performed age-old ceremonies of celebration, initiation and renewal. We acknowledge their living culture and their unique role in the life of this region.





AN STOP
HI

WELCOME

The Central Goldfields Shire Council 2020–2021 Annual Report 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 provides in detail our performance during the 2020-2021 financial year against the 2017-2021 Council Plan and the Budget.

Need a copy?

The 2020 – 2021 Central Goldfields Shire Council Annual Report is available online at www.centralgoldfields.vic.gov.au

Feedback

We welcome feedback on the 2020-2021 Annual Report. For more information, or to provide feedback, contact us our Customer Service team on 5461 0610 or email mail@goldshire.vic.gov.au

VISION, PURPOSE, VALUES

OUR VISION

To be a vibrant, thriving, inclusive community

OUR PURPOSE

To achieve the best outcomes for the local community and having regards to the long term and cumulative effects of decisions

OUR VALUES

Community and Customer Focused

- We ensure the community and our customers are at the centre of everything we do
- We communicate openly and honestly and take responsibility for our actions

Collaborative and Inclusive

- We work together to deliver the best outcomes for our community
- We appreciate and learn from each other's expertise and respect different views and perspectives

Challenge the Status Quo

- We explore new and innovative ways to work and deliver services and programs
- We try new things and learn from our mistakes

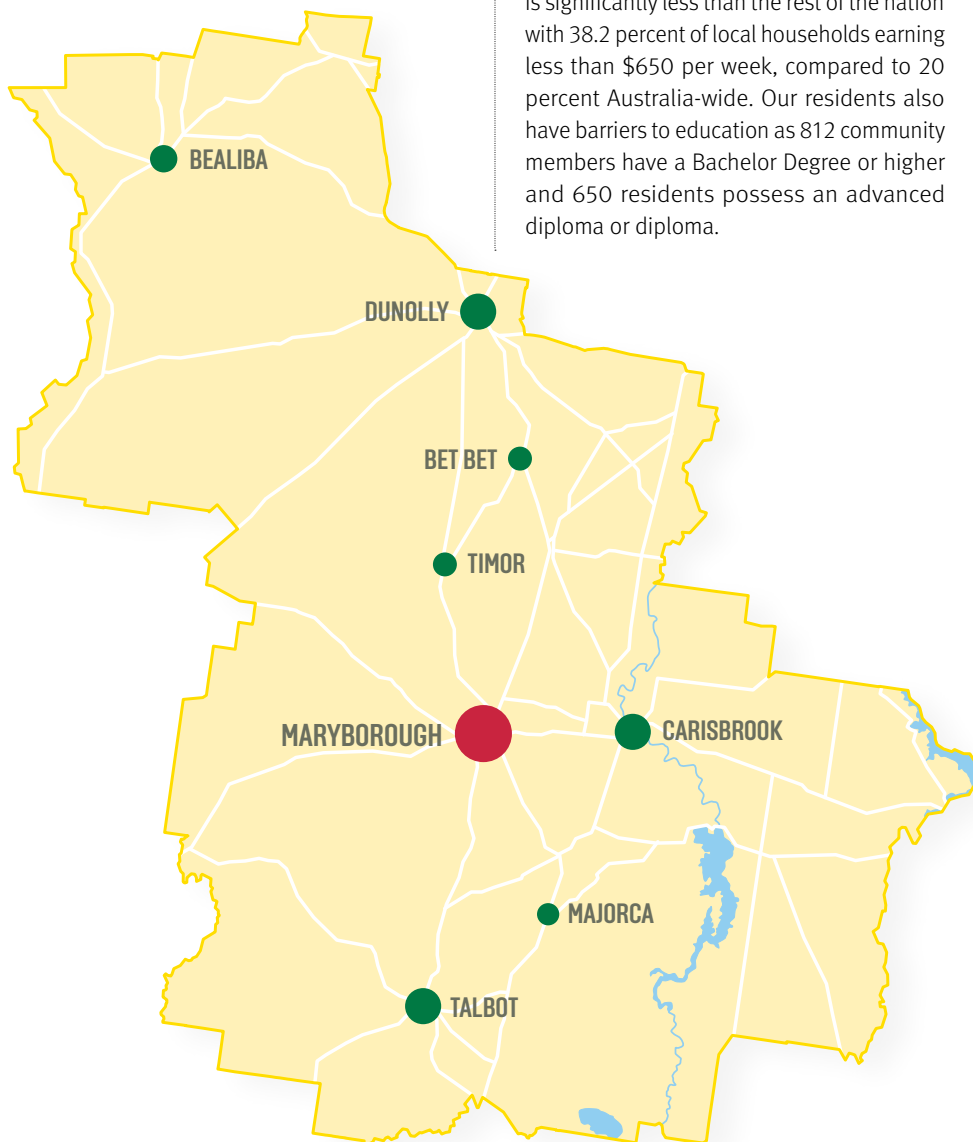
WHO WE ARE

Around 12,995* people call Central Goldfields Shire home with the municipality spread across an area of 1,532 square kilometres.

61% of the population live in Maryborough with the remaining population living in the surrounding townships of Carisbrook, Dunolly, Talbot, Majorca and Bealiba as well as surrounding farming districts.

Each township is characterised by a unique vision, culture and interests.

According to the Census, 6,412 of the Shire's population is male with 6,580 female. Our Shire's population is ageing with 50 years as the median age and 65-69 years being the highest age bracket with 1,120 people or 8.6 percent. This is well above the national average of 5.1 percent. A total of 190 people, or 1.5 percent, are Aboriginal/Torres Strait Islander. Our residents' weekly gross income is significantly less than the rest of the nation with 38.2 percent of local households earning less than \$650 per week, compared to 20 percent Australia-wide. Our residents also have barriers to education as 812 community members have a Bachelor Degree or higher and 650 residents possess an advanced diploma or diploma.



OUR TOWNSHIPS:

**Maryborough
Carisbrook
Dunolly
Talbot
Bealiba**

**OUR LOCALITIES
(with community halls):**

**Adelaide Lead
Bowenvale/Timor
Betley
Daisy Hill
Majorca
Moliagul
Wareek**

OUR PEOPLE

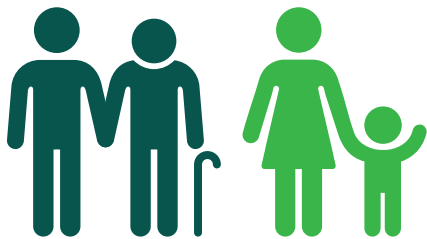


— Australian Bureau of Statistics Census 2016.

The Central Goldfields Shire is home to **12,995 people**

61% of the population live in Maryborough

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



Median age:

50 years

- 15.5% of the population are aged up to 14 years
- 28.3% of the population are aged 65 and over

Employment:

48.5% employed full time

36.8% employed part-time



90% of our population speak English at home

2% speak Filipino, Mandarin, German or Greek



82%

of our community is born in Australia



1.5%

of our population (190 people) are **Aboriginal/Torres Strait Islander** people

The main birthplaces outside Australia were:



3.6% England



0.8% New Zealand



0.6% Netherlands



0.5% Philippines



0.4% Scotland

Source: https://quickstats.censusdata.abs.gov.au/census_services/getproduct/census/2016/quickstat/LGA21670



A breakdown of population by township is provided below:



Bealiba
206



Carisbrook
1,115



Dunolly
893



Majorca
211



Maryborough
7,921



Talbot
442

QUICK STATISTICS 2020 – 2021

Due to the pandemic and government restrictions, many of Council's services and facilities were closed – or limited – for the 2020-2021 period which is reflected in the 'lower' than normal statistics.

L2P program

- 9 learner drivers achieved their P Plates
- 300 driving hours logged by learner drivers
- 6 active volunteer driver mentors



Children's Services

- 167 families cared for every week
- 37 educators
- 720 hours of three and four-year-old kindergarten
- 3 Family Day Care educators caring for 42 families
- 7 Supported Playgroup sessions per week
- 9 Supported Playgroup home visits per week



Maternal Child Health

- 118 babies born
- 53 families experienced the birth of their first baby
- 993 Key Age and Stage consultations completed

Community Care

- 10,583 hours of home care
- 5,474 hours of personal care
- 1,465 hours of respite
- 9,187 meals on wheels delivered
- 1,741 hours of property maintenance
- 4,096 hours of planned activity group – social support
- 1,344 clients received services



Library

- 32,941 library collection item loans
- 1,312 average visitors every month
- 2,675 new titles added
- 112 programs attended by 892 children and adults
- 966 Outreach Service visits
- 46 Home library visits
- 893 Facebook followers and 240 Instagram followers



Central Goldfields Art Gallery

- 1,205 page visits to Gallery page on Council's website
- 745 e-newsletter subscribers
- 305 participants in education program
- 2,519 visitors to the Gallery
- 9 exhibitions (three online)
- Full collection audited, digitised and valued
- One acquisition – Suzanne Lyle 'Crown of Thorns' winner of the 2021 Golden Textures exhibition

Website

- **47,000** users across 81,000 sessions
- Average session duration of **2 minutes 15 seconds**
- **54.3%** of visits made on desktop computer,
- **45.7%** of visits made on mobile phones and
- **9.4%** on tablets
- **Most popular pages:** Current vacancies (29,654), Transfer Stations (6,190), Pets for adoption (3,607), Rubbishing and recycling (2,796), Coronavirus information (2,358), Council Meetings (2,275), Planning and building (2,180), Work or volunteer at Council (1,839)

Social Media

- Central Goldfields Shire Facebook – **3,198** likes
- Central Goldfields Shire Twitter – **514** followers
- Central Goldfields Shire LinkedIn – **1,290** followers
- Visit Maryborough & Surrounds Facebook – **2,071** likes
- Maryborough Regional Library – **885** likes
- Central Goldfields Art Gallery – **659** likes
- Central Goldfields Rehoming – **4,850** likes

Customer Service

- On average **90** phone calls per day
- On average **125** phone calls per day during restrictions
- On average **40** in-person enquiries per day



Municipal Emergency Management

- Assistance provided to other councils for storm related damage
- **20** Pandemic Working Group meetings held
- **14** Pandemic Relief & Recovery meetings held
- **Over 2,200** disposal and **400** reusable masks delivered to community groups for distribution to vulnerable members of the community

Waste

- **2,228** tonnes of waste collected
- **1,166** tonnes of recyclables collected
- **656** tonnes of green waste collected

Local Laws

- Dogs registered – **2,191**
- Cats registered – **683**
- Animals rehomed – **42**
- Animals returned to owner – **147**



Central Goldfields Tourism

- **53** tourism contacts per day on average *(based on the days the VIC was open)
- **13,114** tourism contacts, including emails and phone calls
- **6,558** in-person visits to Visitor Information Centre
- Of these **30%** were from Melbourne, **61%** from regional Victoria, **9%** from interstate

Building

- **212** Building Permits issued
- **172** Private Surveyor Permits issued
- **40** Surveyor Permits issued

Planning

- **134** Planning Permits received
- **164** Planning Permit decisions made

Immunisation

- **222** influenza immunisations administered as part of the 2020-21 influenza program
- **5** workplaces participated in the 2020-21 workplace influenza program
- **7** school immunisation sessions held with 613 vaccinations administered
- **714** immunisations administered by Maternal and Child Health for children aged between 0 and 6 years.

Youth Programs

- **7** Teenage Holiday Programs, including online videos, with a recorded **245** engagements from young people.
- **40** young people received wellness packs during COVID restriction periods
- **17** young people engaged with community engagement surveys and policy feedback processes
- **5** young people involved in Engage! volunteering

2020 – 2021 HIGHLIGHTS AND CHALLENGES



July 2020

- Improvement works delivered at Maryborough Outdoor Pool
- Works to upgrade Talbot-Avoca Road commence
- Upgrades carried out at Maryborough Sports and Leisure Centre
- Federal Member for Mallee Dr Anne Webster attends Central Goldfields Economic Response and Recovery Taskforce Meeting
- The Many Story Treehouse exhibition at Central Goldfields Art Gallery
- 2020 Energy Breakthrough cancelled due to the pandemic
- Victorian Government announces \$250,000 for Maryborough Skate and Scooter Park
- New footpath installed along Kars Street, Maryborough
- New footpath installed in Carisbrook, near war memorial (pictured above)
- Victorian Government announces \$50,000 across 13 councils for projects to support a future World Heritage bid



August 2020

- 2020 Central Kindergarten Enrolment Scheme opens
- Tree Management Plan adopted
- Council signs up to Small Business Friendly Charter
- Gallery moves exhibitions online
- Council launches Go Local First campaign to support local businesses (pictured above)
- Victorian Government announces \$2 million for Carisbrook Recreation Reserve upgrade
- 2020/21 Council Budget adopted
- New LED safety lighting installed at Maryborough Resource Centre



September 2020

- 50 trees planted along Victoria Street in Maryborough as part of Cool It project (pictured above)
- School holiday events held
- Council extends financial support measures
- Council adopts Active Central Goldfields Recreation and Open Space Strategy
- All Things Gold photo competition held
- Community encouraged to support R U Ok Day?
- 10 new trees planted at Phillips Gardens



October 2020

- Four-week television campaign launched to support local tourism operators
- Upgrade to Talbot-Avoca Road completed
- Squirtle the Turtle installed at Coronation Park, Maryborough thanks to partnership with Central Highlands Water (pictured)
- Pump Track installed at Gordon Gardens, Dunolly thanks to Healthy Heart of Victoria initiative
- Spring edition of Community News publication distributed
- VCE Art and Design Exhibition opens at Central Goldfields Art Gallery
- Council Election held on Saturday 24 October, 2020
- Carisbrook Road and Levee tender awarded to local company



December 2020

- Community Christmas decoration held
- Thousand babble project launched in partnership with Maryborough Police Station
- 2019-2020 Annual Report released
- Three Dine Out Goldfields events held in Maryborough to support business community
- Outdoor pools open for summer season (pictured)
- 154 botanical labels installed at Phillips Gardens
- Gallery launches 2021 Community Art exhibition

November 2020

- New Councillors officially sworn in
- Victorian Youth Month events held
- New bike lanes established along Kars Street, Maryborough
- 16 Days of Activism events held including themed flower bed at Phillips Gardens
- Community Connector program starts
- Healthy Heart of Victoria Adventure Bingo activity launched
- Digital Connection Program launched
- Member for Mallee Dr Anne Webster launches Your Community 2030 Community Plans
- Restoration works carried out at Council's Nolan Street office
- Green the street initiative rolled out in Maryborough CBD
- Works on new Dunolly Library commence
- New drinking foundation installed at Gordon Gardens, Dunolly thanks to partnership with Coliban Water (pictured opposite)
- Free Green Waste Disposal offered to prepare for fire season
- NAIDOC event held virtually
- Minister for Regional Development Jaclyn Symes visits Maryborough for update on Railway Station Activation Project
- Victorian Government announces \$145,000 in funding for lighting around Lake Victoria, Maryborough



2020 – 2021 HIGHLIGHTS AND CHALLENGES



January 2021

- Cr Grace La Vella appointed to Local Government Association Board
- 2020/21 Community Grant recipients announced
- Australia Day event and Australia Day Awards announced: Citizen of the Year – Jesse Wright and Young Citizen of the Year – Caitlin Britten (pictured)
- Central Goldfields Art Gallery, Library and Youth School Holiday Program events
- 10th anniversary of Carisbrook flood community event
- Summer edition of Community News publication distributed



February 2021

- Outdoor dining installed in Maryborough
- Water supplies replenished at Goldfields Reservoir thanks to partnership with Central Highlands Water
- Work starts to digitise Central Goldfields Art Gallery collection
- Electric Vehicle Charging Station installed outside Maryborough Community Hub
- Victorian Government announces \$150,000 for Philips Gardens irrigation system
- New shade structure installed over outdoor exercise equipment at Gordon Gardens, Dunolly



March 2021

- Visitor Information Centre opens at new home at Maryborough Railway Station
- New co-working facility opens at Maryborough Railway Station
- Design and construct tender awarded for Maryborough Skate and Scooter Park project
- New lighting installed at Maryborough Community House Car Park
- Council's Move It Program commences
- 6th Biennial Golden Textures Contemporary Art Quilt Exhibition opens at Central Goldfields Art Gallery
- Dine Out Goldfields Active Dunolly Community Night held
- Council moves to Victorian Government Accessible Parking Permit Scheme
- Victorian Government announces \$1.2 million for phases 2 & 3 of Central Goldfields Art Gallery redevelopment
- More Australia Solar Homes hosts community information session
- Goldfields Mob Connect Program commences



April 2021

- Road re-sealing program underway
- New park furniture installed at Rene Fox Gardens, Dunolly
- Victorian Government announces \$145,000 for Maryborough Regional Library upgrade
- Upgrades to Gordon Gardens, Dunolly carried out
- School holiday events held at Maryborough and Dunolly library
- Outdoor dining spaces installed in Dunolly

May 2021

- NAIDOC Week event cancelled due to restrictions
- New touch-free water fountain installed at Princes Park thanks to partnership with Central Highlands Water (pictured opposite)
- Energy Breakthrough Communications Upgrade tender awarded
- Concept plans for Central Goldfields Art Gallery redevelopment adopted
- Victorian Government announces \$1 million for Go Goldfields Every Child Every Chance initiative
- Victorian Government announces \$1.8 million for Maryborough Railway Station Activation Project
- Go Goldfields HQ officially opened at Maryborough Resource Centre (pictured, opposite page)
- Autumn edition of Council's Community Update publication distributed
- Council signs up to Victorian Energy Collaboration
- Nolan Street building lit up for blue and green for Neurofibromatosis (NF) Awareness Month.
- Morning tea held to celebrate and recognise local volunteers for National Volunteer Week
- Library hosts National Simultaneous Storytime event
- Carisbrook Recreation Reserve upgrade project commences
- Derby Road, Maryborough enhancement project completed
- Changed Forever: Legacies of Conflict exhibitions opens at Central Goldfields Art Gallery
- Council runs Community Flu Vaccination program
- 2021 Leisure Services Guide released



June 2021

- New footpath constructed along Main Street, Bealiba
- 2022 Central Kinder Enrolment Scheme opens
- Winter Warmer Walks program of events commences
- Maryborough and Dunolly Libraries and Gallery host school holiday activities
- A new home is announced for the Maryborough Toy Library
- 2021/22 Council Budget adopted
- New footpath constructed along Green Street, Carisbrook

2020 – 2021 HIGHLIGHTS AND CHALLENGES

COVID-19 RESPONSE

The health and wellbeing of both our staff, volunteers and community have continued to be the focus of our COVID-19 pandemic response through 2020 and 2021.

Council has taken a lead role in supporting our community to recover from the pandemic in collaboration with key agencies.

Here's a list of some of the actions that were undertaken from 1 July, 2020 through until 30 June, 2021:

Workplace changes and initiatives

Staff from across the organisation continued to show resilience and flexibility as the COVID-19 pandemic impacted on the way we operate.

Some of the initiatives include:

- Disaster Recovery Committee continued to meet
- Pandemic-Epidemic Policy developed
- Standard Operating Procedure COVID-19 Outbreak established
- To protect the health of our volunteers, staff and community various services and facilities number were closed to face-to-face interaction at various times to meeting government restrictions
- Staff worked from home where possible
- Mental health and support services made available to staff
- Regular communication to staff from CEO
- Workplace by Facebook used as a platform for staff to communicate and stay connected
- Council Meetings held virtually and live streamed to Council's Facebook page – when required to do so
- COVID-19 Safe Workplace Taskforce: Taskforce continues to ensure we are COVID-Safe across our sites and workplaces
- Flu vaccination program
- Online training sessions offered to staff in topics including:
 - COVID-19 Safety at Work
 - Health and Wellbeing
 - Infection Prevention and Control
 - Managing Remote Teams
 - Working From Home
 - Mental Health First Aid training
 - Social online Zoom sessions
 - Staff meetings presented virtually via Workplace by Facebook

Committee representation

As part of our Northern Victorian Influenza Pandemic Plan, Council continues to coordinate and attend the following committees to make sure their response to the COVID-19 Pandemic supports the safety and wellbeing of people who live and work in Central Goldfields Shire:

Pandemic Response Working Group

Its role is to understand what's happening in the community and provide a coordinated approach to supporting the community and services, agencies and groups who work across the Shire.

Pandemic Relief & Recovery Sub-Committee

The Pandemic Relief & Recovery Sub-Committee provides important information to Council's Pandemic Response Working Group.

The role of this Sub-Committee is to ensure a coordinated and collaborative approach is taken to the delivery of relief and recovery activities through the COVID-19 pandemic.

This Sub-Committee includes representation by:

- SES
- MDHS
- Red Cross
- Asteria
- Victoria Police
- Committee for Maryborough
- Lions Club
- Rotary
- Zonta
- Uniting Care Ballarat
- Salvation Army
- Mill House (formerly GELC)
- Maryborough Community House
- Centre for Non-Violence
- Loddon-Campaspe Community Legal Service
- Dunolly Community House
- Red Cross

The Sub-Committee have achieved a range of activities and projects including:

- Community surveys to ascertain the impacts of COVID-19
- Development of the Mentally Well resources
- Coordination of food relief to people who need to quarantine and/or self-isolate
- Connecting Local Mob project to support our local Aboriginal community to remain connected with their Mob throughout COVID-19 lockdowns by increasing digital literacy
- Connecting Seniors through digital technology and increasing their digital literacy
- Getting people active through the Winter Warmer Walks program
- Providing opportunities for young people to remain connected through a range of activities and resources

Regional Emergency Management Team

This group oversees management of emergencies that affect the Loddon-Mallee Region. The focus for the COVID-19 pandemic is ensuring there are adequate resources to support the community. This includes ensuring the health system (GPs, Hospitals, Ambulance Victoria) can cope with the increase in demand, personal protective equipment is available for all health workers and Council staff conducting immunisations, and volunteer staffing numbers are not impacted.

Northern Victorian Pandemic Cluster Committee

This group oversees the coordination of the pandemic response for the Loddon-Campaspe Cluster (Central Goldfields, Loddon, Campaspe, Mount Alexander and Bendigo councils).

Loddon-Mallee Regional Relief Team

The role of this group is to ensure that all relief activities are coordinated at the regional level.

Economic Response and Recovery

The COVID-19 pandemic continues to challenge us all and none more than our local business community.

Council continues to work to support our local business owners through the delivery of a range of response and recovery actions.

A list of our actions that were delivered between 1 July, 2020 and 30 June, 2021 are provided below:

Economic Response and Recovery Taskforce

The Economic Response and Recovery Taskforce comprised 10 local business representatives from a range of sectors. The taskforce, which met through to late 2020, worked closely with Council to report on local impacts and how to respond.

Outcomes have included:

- Identified high priority actions from Economic Development and Tourism & Events Strategies
- Advocacy to Council for targeted financial relief for hard-hit local businesses, and extended support beyond September
- Advocacy to Dr Ann Webster MP for federal support measures to be extended
- Advocacy to Bendigo Regional Tourism Board for a greater share of state funds to support local tourism
- Meeting with the Committee for Maryborough to discuss collaborative actions

Council actions (with support from Taskforce)

- Financial Support Package – extended to June, 2021
- #GoLocalFirst – Social media campaign encouraging community to support local businesses and services.
- Jumpstart High Street Maryborough – Working with businesses to devise and implement joint actions to attract people to the Maryborough CBD
- Tourism Tribe Training – Visitor Information Centre staff undertaking training focused on helping businesses emerge from COVID-19 with a stronger digital footprint
- Regional Promotion – Central Goldfields Promotional Group developing a TV campaign, social media content and image library to better promote the region
- Dine Out Goldfields – event series held over three weekends
- Better Approvals – Streamlined ‘concierge’ process now in place for new or expanding businesses
- Small Business Friendly Charter – Council has committed to 12-month process to improve services to businesses and build relationships with business groups
- Direct contact –
 - Database of 550 local businesses developed
 - Regular email newsletter collating information on state, federal and regional sources of support, online events and training in business adaptation
- Response to business requests for support and information



- Additional resources
 - Two six-month roles appointed to Economic Development under the Working for Victoria scheme.
 - Dedicated staff resource appointed to implement the Federal Government Outdoor Dining & Entertainment Package
 - New six-month Business Support position recruited to assist businesses comply with COVID-19 compliance
- Revised procurement policy
 - Greater weighting to local content in tender evaluations
 - Higher threshold allowing direct procurement of local goods and service

Longer term recovery projects

- Focus in 2021 shifting from short-term response to long-term recovery. Successful applications for Victorian Government funding for economic recovery projects includes:
 - Maryborough Station Activation Project (\$1.8 million)
 - Maryborough Retail Recovery Program (\$40,000)

Community Information

Council continues to provide regular communication to the community about the pandemic via the following channels:

- Dedicated COVID-19 section on Council’s website – www.centralgoldfields.vic.gov.au/covid-19
- Be Kind Central Goldfields Social media campaign aimed at promoting and initiatives from Government, Council and our community – with the Be Kind message – during 2020
- Advertising in The Maryborough District Advertiser
- Regular social media posts
- Messaging in Council’s Community News update publication – distributed to every household in the Shire



Community Grants

Fifteen local community groups shared in \$32,628.46 in funding as part of the 2020/21 Community Grant recipients which were announced in January, 2021.

The 2020-2021 Community Grants Program recipients:

- **Dunolly Community Garden Inc** – upgrade to community shared table and seeding tubs to support community access to locally grown and organic produce: \$2,083
- **Little Athletics Maryborough Branch** – installation of electrical equipment to enable accurate time scoring: \$4,000
- **Dunolly & District Inc** – consultation activities to support planning and advocacy for Gold Rush Festival: \$3,000
- **Goldfields Community Radio Inc** – Installation of a special battery system to enable the transmission of radio programs during an emergency: \$2,000
- **Tiny Towns Arts Trail** – Engagement of a web designer to develop a website: \$4,000
- **Country Women’s Assoc Victoria Inc** – Purchase of a computer, printer and internet dongle and provision of digital literacy training to address social isolation: \$1,337
- **Bealiba Pony Club** – purchase of a ride on mower for public amenity and contribute to fire safety: \$4,749
- **Maryborough Lawn Tennis Club** – purchase of a ride on mower to support public amenity: \$4,000
- **Maryborough Theatre Company** – purchase of a wireless intercom system to use backstage at productions: \$3,266
- **Zonta Club of Central Goldfields** – Care Packs for local women who are fleeing family violence: \$700
- **Maryborough Community Garden Inc.** – Accessible lockable storage area: \$1,000
- **Maryborough Aero Club Inc** – purchase and installation of weather/security cameras at the Maryborough Aerodrome: \$807
- **Central Goldfields District Girls Guides** – purchase of a set of field compasses: \$188.46
- **Maryborough Field Naturalist Club** – for 70th anniversary event: \$698
- **Maryborough City Brass Band** – to support the purchase of sheet music for the band: \$800

MAYOR'S MESSAGE

The 2020 Local Government Election marked the return of local democracy to Central Goldfields Shire with the election of a new Council following a period of Administration.

Three Councillors were new to local government, two had prior local government experience with other councils and two had past substantial experience in Central Goldfields Shire Council. The three Councillors who were Councillors at the time when Council went into Administration in 2017 who stood for election in 2020 were elected. This balance of fresh vision and perspective combined with deep experience and know-how has served Council well and Councillors continue to work creatively and harmoniously together, valuing their diversity, united in a desire to create a wonderful future for our Shire and it's residents.

Covid has represented a continued challenge for our community and its businesses and the CEO has outlined Council's response and support in so many areas. The support from the Victorian and Commonwealth governments through a range of funding programs is warmly welcomed by Council and made a real difference to our capacity to support our community and local economy. Council continued to actively champion a buy-local campaign with ready community engagement. Tourism recovery support will be a continuing challenge and need going forward for some considerable time.

The election priorities of a new Council and the requirements of the Local Government Act 2020, created a need for a substantial focus on community engagement on a wide range of issues. A program of direct engagement in community halls was limited by Covid restrictions, but the enrolment of a Community Advisory Group enabled a continued process of meaningful deliberative engagement on the development of a Community Vision, a Long Term Financial Plan and a new Council Plan. Council appreciates the readiness of community members to readily engage and contribute in this way.

Council was able to work with community groups to revisit and refresh eight township plans developed before Covid and identify key priorities for each location which local champions and groups might advance in partnership with Council.

The 2020-2021 year was also an opportunity to identify growth plans designed to create the added prosperity, opportunity, experiences and services which our community is seeking. Clearly there is a migration from capital cities to regional settings which our Shire has benefited from, with its attractive heritage setting and proximity to Ballarat and Bendigo, supported by a passenger rail service to Melbourne. The Maryborough Aerodrome offers a potential growth and expansion opportunity which Council is exploring as a priority.

The development of the Ballarat -Maryborough Growth Corridor creates substantial opportunity and Council is working actively in regional settings and with other key stakeholders to capture this potential. Added passenger rail services commencing with weekend services into Maryborough to support tourism recovery is a priority. Telecommunications and digital connectivity require major investment to meet current and emerging business and residential expectations. The need for Talbot to be seweraged is essential. These will enable the population growth with its added investment and opportunities to be realised.

Regional collaboration has also focussed on the partnership of 13 councils led by the City of Ballarat and the City of Greater Bendigo in partnership with the Goldfields Regional Tourism Board to advance the Bid for World Heritage Listing for the central Victorian Goldfields. The welcome investment of \$1.7 million from the Victorian Government for the activation of Maryborough Station to which Council has added \$300,000 will enable that splendid complex to tell the story of gold in innovative and immersive ways using leading-edge technology and will be a massive visitor drawcard.



The elected Council has developed a value added and effective partnership with the CEO, Executive and staff which has been key to development of our future plans and effective and quality delivery. Council extends its real appreciation to the CEO for her ready and deeply capable support to achieving the goals and strategies Council is creating for the brilliant future of our Shire.

Councillor Chris Meddows-Taylor
Mayor

CHIEF EXECUTIVE OFFICER MESSAGE

This year's annual report highlights the dedication of our staff and volunteers in supporting the community through COVID-19 while still delivering the many services, projects and programs across the Shire. I thank each and every one of them for their tireless contribution.

Council also provided leadership in its response to COVID-19 through the Pandemic Response Working Group collaborating with many local community groups to support our community. Our partnership with Maryborough District Health Service in opening the Community Vaccination Hub at the Community Hub in Maryborough was a wonderful example of the value of this collaboration.

During the year we extended our COVID-19 Financial Support Measures which included rent waived on Council owned buildings and facilities, waivers on permit fees, suspension of debt recovery actions including waived interest charges, weekly payments to local suppliers to improve business cash flow and refunded permit fees for events and business activities that had to be cancelled due to restrictions or lockdowns.

The Economic Development Taskforce and economic development staff worked throughout the year to support businesses recovery through a number of initiatives such as Jump Start High Street, and the Outdoor Dining and Activation program, the GoLocalFirst – Social media campaign encouraging community to support local businesses and services, training for Visitor Information Staff and businesses to increase their knowledge and use of digital platforms, and the development of a regional TV promotion.

We provided regular updates on COVID-19 through social media, website and print media with our COVID-19-information page on our website one of our most visited pages during the year.

To support our own operations, our Business Continuity Plan continued to guide us whilst our Disaster Recovery Committee met regularly to ensure that State and Federal directions and guidelines were adhered to. New policies and procedures were also developed as needed to ensure the safety of our staff and community. Thank you to these staff committee members who dedicated significant time to this work.

During the year our advocacy efforts came to fruition with State and Federal Government grants announced for the Maryborough Skate and Scooter Park, Carisbrook Recreation Reserve, Maryborough Regional Library, Maryborough Railway Station Activation project, Central Goldfields Art Gallery, and Go Goldfields among the highlights.

The relocation of our Visitor Information Centre to the iconic Maryborough Railway Station as well as a new co-working facility, the Dine Out Goldfields events, opening of Electric Vehicle Charging Station and the restoration works to our Nolan Street office building were also key initiatives implemented during the year.

In November 2020, we farewelled our three Administrators Noel Harvey OAM, the Hon. Hugh Delahunty and Karen Douglas with the swearing in of our seven new Councillors on 17 November 2021. I thank Noel, Hugh and Karen for their commitment and significant contribution to the Central Goldfields Shire over the three years of their appointment.

Our new Councillors undertook a comprehensive induction program in their first few months moving swiftly into setting a new direction for Council through the development of a new Community Vision and Council Plan. During their first few months they also adopted a number of key plans and strategies including the Annual Budget, the Recreation and Open Spaces Strategy, a Communications and Engagement Strategy, Community Engagement Policy and a Rating and Revenue Strategy.



Looking ahead

With much of the key strategic work now in place, the organisation is focussed on implementing the key actions in the new Council Plan 2021-2025 and delivering our most significant capital works program totalling \$20 million in 2021/22. This capital works program will play a vital role in stimulating the local economy and supporting local jobs, while creating new facilities to help the community and businesses in recovery from the pandemic.

I look forward to working closely with our Councillors, staff, volunteers, community and businesses in 2021/22 and beyond to make our Shire a place of choice to live, work, visit and enjoy.

Lucy Roffey
Chief Executive Officer



COMMUNITY SATISFACTION SURVEY

Conducted in February 2021, the annual Local Government Community Satisfaction Survey is coordinated by Local Government Victoria and is based on the responses received by phone interviews with 400 local residents.

The survey is designed to assess the performance of Victorian councils across a range of measures and identify ways to provide improvement or more effective service delivery to residents. The data gathered is collated by JWS Research.

The Survey results enable Council to establish baseline data to monitor its impact over the coming years.

The results included:

- Overall Performance unchanged from last year
- Small lift in Lobbying, Community Decisions and Consultation and Engagement.
- Council Direction rose and is now in line with other similar size councils and all councils state-wide
- Council's performance in waste management rose significantly
- Customer Service has been a traditionally high result area for Council over many years but unfortunately within the 2020 COVID-19 year this declined considerably.
- Residents who did have contact with Council, (56%) provide a positive customer service rating of 'very good' or 'good', including 24% of residents who rate Council's customer service as 'very good'.

The closure of Council's facilities to due government restrictions, including the need for staff to work from home, is attributed to the drop in customer service results.

Work to modernise our IT systems, including the introduction of a new Customer Request System – which will allow us to manage and measure our interaction with customers in one system – is expected to improve these results in the future.

The 2021 Local Government Community Satisfaction Survey report can be viewed on Council's website at www.centralgoldfields.vic.gov.au/communitysatisfactionsurvey

FINANCIAL SNAPSHOT

IN BRIEF

Council recorded an operating deficit of \$1.602m for the 2020/21 financial year and a \$10.6m variance on budget resulting from two main items;

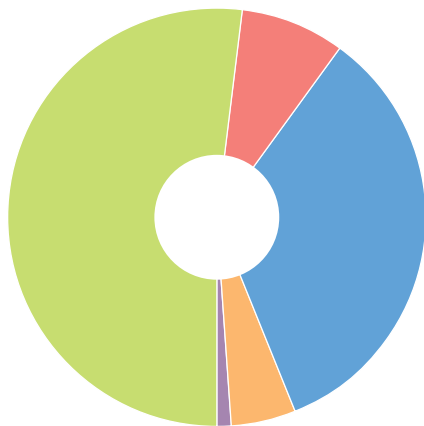
- Timing of capital grants (\$7.9m)
- Impact of COVID-19 pandemic (waived fees as well as additional costs) (\$0.97m)

Council's total income was \$30.18m as compared to a budget of \$38.4m. This reduction reflects the timing of capital grants as well as various fees and charges which were waived as part of pandemic support for the community.

Council cash and investments was \$21.2m at 30 June 2021, reflecting cash for Capital Grants have been received, with these projects underway. This will be recognised in the 2021/22 financial result.

The value of property, infrastructure, plant and equipment increased from \$308.5m to \$309.0m as a result of capital expenditure of \$7.07m and depreciation of \$6.54m.

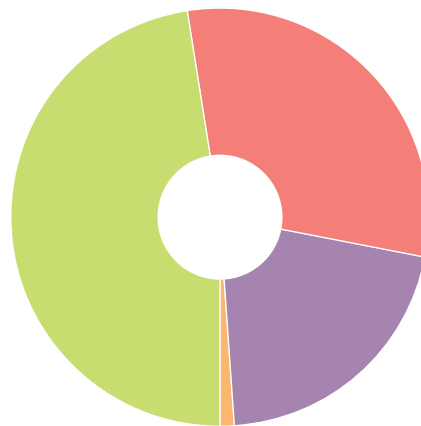
REVENUE



- **52%** Rates and charges
- **8%** User charges, fees and fines
- **34%** Grants – operating
- **5%** Grants – capital
- **1%** Other income

Council's total revenue for the 2020/21 year was \$30.18m compared to \$29.16m in 2019/20. The chart above shows the different sources of revenue for Council, with rates and waste charges contributing 52% of total revenue (in line with 2019/20).

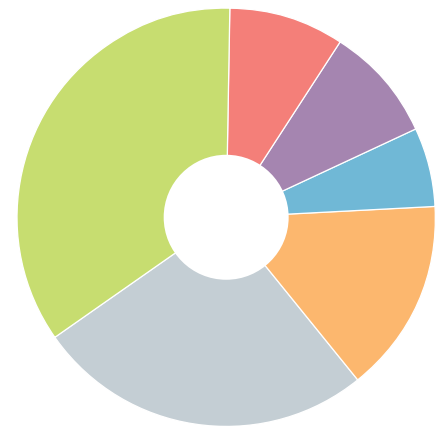
EXPENDITURE



- **48%** Employee costs
- **31%** Materials and services
- **21%** Depreciation and amortisation
- **1%** Other expenses

Council's total expenditure for the 2020/21 year was \$31.78m compared to \$28.67m in 2019/20. The chart above shows the different categories of expenditure for Council with employee costs being the largest expense type. A major driver in increased costs was additional grant funded spend such as Working for Victoria (\$880k) program and COVID-19 related recovery (\$840k).

CAPITAL WORKS



- **35%** Roads
- **9%** Buildings
- **9%** Plant and equipment
- **6%** Land Improvements
- **15%** Drainage, kerb and channel
- **26%** Other Infrastructure

During the year Council completed \$7.07m of capital works projects which was an increase from \$6.54m in 2019/20. Road and related infrastructure accounted for 35% of the capital spend.

CAPITAL WORKS PROGRAM

Central Goldfields Shire delivered a Capital Works program of \$7.071m for the 2020/21 financial year.

Buildings

Art Gallery	\$60k works in progress. Further funding announced and upgrade is now a full expansion. Works underway
Building Condition Assessments	\$58k spent in stabilising and assessing numerous Council buildings across the shire
Town Hall Upgrades	\$102k across shire spent on upgrading town halls
Civic Centre Upgrades	\$168k spent updating Civic centre
Energy Breakthrough Infrastructure Upgrade	\$445k initial works on upgrades
Parks Renewal	\$124k on playgrounds, parks and surrounds
Gordon Gardens Pump Track	\$128k completed track. Grant funded
Dunolly Library	\$133k upgrades to Dunolly library
Carisbrook Bowls Synthetic Green upgrade	\$140k complete

Plant and Equipment

IT Upgrades	\$390k spent on ICT and server upgrades as well as a business continuity plan. Partially funded by Rural ICT Grant
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Infrastructure

MSLC Upgrade	\$564k works towards the upgrade of the MSLC. Anticipated to be fully completed in 2021/22 year
Lake Victoria lighting	\$114k works on lighting upgrades at Lake Victoria
Carisbrook Recreation Reserve	\$422k works towards Carisbrook Rec Reserve, ladies change rooms and upgrades
Maryborough Skate and Scooter Park	\$41k towards upgraded park
Road Upgrades and Renewals shire wide	\$2.35m on shire wide road upgrades and renewals
Pathways	\$157k various pathways throughout shire
Aerodrome Fence	\$110k upgrade to fencing at Maryborough Aerodrome
Transfer Station upgrade to roofing	\$40k
Drainage works, kerb and channel	\$281k on various drainage works
Carisbrook Drainage	\$797k Stages 2&3

CAPITAL WORKS PROGRAM – HIGHLIGHTS



Nolan Street restoration works

In November, 2020 \$168,000 was invested in restoring Council's Nolan Street building. The Nolan Street building, the former School of Mines, is a Heritage Listed Building and a valuable Council-owned heritage asset. An assessment of the building two years ago identified the building needed to be waterproofed, both the ceiling and the rising damp. The removal of the tiles revealed damage to the roof trusses and work to replace them has been completed. The project was funded by Council.



Gordon Gardens, Dunolly upgrade

In October, 2020 a new pump track and outdoor exercise equipment were installed at the Gordon Gardens in Dunolly. The \$128,000 project features a circular track of about 65 metres and outdoor fitness equipment consisting of five stations. The project also included a shade structure over the outdoor exercise equipment. The project was funded by the Victorian Government's Healthy Heart of Victoria initiative.



Lake Victoria lighting

A \$150,095 project to upgrade lighting at Lake Victoria in Maryborough, was funded by the Victorian Government's Community Crime Prevention Program. The project involved the installation of 10 new lights and replacement of the existing lighting with energy efficient LED solar lights.

The project was the result of a funding application by Council as part of the development of the Active Central Goldfields Recreation and Open Space Strategy, Your Community 2020 Community Plan and the Active Living Census.



Maryborough Sports and Leisure Centre upgrade

A \$564,000 project to improve accessibility at the Maryborough Sports & Leisure Centre was completed.

The project delivered:

- New wet area Changing Places Change Room
- Improved car park access – more functional parking plus a designated pedestrian laneway to the Centre
- Improvements to customer service area to make it wheelchair friendly

The project was jointly funded by the Federal Government's Community Sport Infrastructure Program, Council and fundraising by the Maryborough Sports and Leisure Centre.

Maryborough Railway Station Activation Project

As part of Council's vision to put tourism front-and-centre of the region's economic development, the Central Goldfields Visitor Information Centre relocated to the iconic Maryborough Railway Station in April, 2021.

The Central Goldfields Co-Working Space in the north side of the Maryborough Railway Station was also opened.

Both projects are part of the Maryborough Railway Station Activation project – one of Council's Priority Projects and was identified in both the Economic Development and Tourism and Events strategies – in response to community feedback.

The project was made possible thanks to \$50,000 in funding from the Victorian Government's Stronger Regional Communities Program. Council also contributed \$67,500 to the project and the Community for Maryborough made an in-kind contribution of \$10,000 for mentoring of start-ups/small businesses.



EVENTS

Much of the 2020/2021 financial year was a challenging time for events due to COVID-19 restrictions. However, Council together with local community groups and organisations, delivered the following COVIDSafe events:



November 2020

- 16 Days of Activism



December 2020

- Dine Out Goldfields – held over three weekends

January 2021

- Australia Day Celebration – Maryborough
- 10th anniversary of Carisbrook flood community event

March 2021

- Clean up Australia Day
- International Women's Day

April 2021

- ANZAC Day
- Dine Out Goldfields Active Dunolly Community Night held



May 2021

- National Volunteer Week morning tea

Unfortunately, due to COVID-19 restrictions, the 2020 Energy Breakthrough – the Shire's biggest event, was cancelled.

COMMUNICATIONS AND COMMUNITY ENGAGEMENT

Communications and community engagement were given a renewed focus across the organisation during the 2020/21 financial year.

In accordance with Section 55 of the Local Government Act 2020, Council was required to adopt a Community Engagement Policy by 1 March 2021.

Following a detailed community engagement process between December 2020 and January 2021, Council adopted a Community Engagement Policy at the February, 2021 Council Meeting.

To complement the policy, an updated Communications and Engagement Strategy was also adopted by Council at the April, 2021 Council Meeting.

Together, both documents work towards developing strong relationships between Council and the community over the next four years of the Council term.

Community Engagement

Community engagement calendar

The following outlines the community engagement opportunities that were provided to the community during the 2020/21 financial year. Feedback was invited through in-person feedback sessions, phone calls, email and online opportunities:

July 2020

- Feedback invited on Carisbrook and Maryborough Flood Study Amendment
- Feedback invited on Draft Recreation and Open Space Strategy
- Feedback invited on 2020/21 Proposed Budget
- Feedback invited on Council's proposed intention to sell Council owned land
- Council hosts first virtual listening post session

August 2020

- Feedback invited on colour of outdoor exercise equipment at Gordon Gardens, Dunolly
- Feedback invited on Draft Tullaroop Creek Management Plan
- Feedback invited on Draft Integrated Transport Strategy
- Feedback invited on Jump Start High Street survey
- Business owners encouraged to sign up for Jump Start High Street Program
- Feedback invited on Public Transparency Policy
- Feedback invited on Draft Governance Rules

September 2020

- Feedback invited on Draft Disability Action Plan
- Feedback invited on Draft Tullaroop Creek Management Plan

November 2020

- Feedback invited on Draft Communications and Engagement Strategy and Draft Community Engagement Policy
- Feedback invited on Draft Disability Action Plan
- Feedback invited on Draft Positive Ageing Strategy
- Feedback invited on COVID Youth Survey
- Feedback invited on Draft Maryborough Flood Study

December 2020

- Feedback invited on Draft Communications and Engagement Strategy, Draft Community Engagement Policy, Positive Ageing Strategy, COVID Youth Survey, and Building Our Community Together Survey
- Go Goldfields invites EOI for new Leadership Table

January 2021

- Feedback invited on Draft Communications and Engagement Strategy and Draft Community Engagement Policy
- Feedback invited on Draft Positive Ageing Strategy
- Community members invited to join Move It Steering Group

February 2021

- Community Engagement Policy adopted
- Local Government Satisfaction Survey carried out
- Feedback invited on Dunolly Dump Point

March 2021

- Feedback invited on Princes Park Cultural Management Plan
- Carisbrook Levee Community Information Session held

April 2021

- Council adopts Communications and Engagement Strategy
- Shaping Central Goldfields Launch
- New Engage Goldfields website launched
- EOIs invited for Audit and Risk Committee

May 2021

- Community Plan workshops held in Bealiba, Talbot × 2 and Dunolly × 2
- Annual Budget workshops held in Dunolly, Talbot, Carisbrook and Maryborough (over May and June)
- Feedback invited on Draft Positive Ageing Strategy
- Feedback invited on 2021/22 Council Budget
- Feedback invited on Mayor and Councillor Allowances
- Feedback invited on Draft Revenue and Rating Plan
- Volunteer focus group held
- Feedback invited on colour of the new Talbot outdoor exercise equipment

June 2021

- Community dinner at Bealiba
- Feedback invited on Draft Volunteer Strategy and Action Plan
- Maryborough Aerodrome Taskforce EOI opens
- Feedback invited on Your Ground initiative – community safety for women and gender-diverse
- Shaping Central Goldfields Community Advisory Group EOI advertised
- Feedback invited on Shaping Central Goldfields
- Carisbrook and Maryborough Community Plan workshops postponed due to restrictions



Shaping Central Goldfields

How can we make the Central Goldfields community even better – now and in the future?

That's the question we asked our community as part of the Shaping Central Goldfields engagement process, launched in April, 2021.

Every four years, each incoming Council develops strategic documents to inform decision making and shape how Council will provide inclusive leadership.

Following changes to the Local Government Act, for the first time this work is to be guided by a 10-year Community Vision created with the Central Goldfields community.

The Shaping Central Goldfields was the community's opportunity to directly contribute to the development of Council's key strategic documents.

Using a range of engagement platforms, including online polls, postcards, in-person conversations and focus groups, community members were invited to provide input into the development of these documents.

In June, 2021 we also invited expressions of interest for the Shaping Central Goldfields Community Advisory Group to help guide this work.



New engagement website

In April, 2021 Council's new, dedicated engagement website – www.engage.cgoldshire.vic.gov.au – was launched.

Engage Goldfields provides the Central Goldfields community, with an accessible, easy to use web platform from which to provide input into Council projects and decision making.

Communications

A range of platforms continued to be used during the 2020/21 financial year to communicate to residents across the Central Goldfields Shire.

These include:

Print

- Weekly Community News full-page advertisement in *The Maryborough District Advertiser* every Friday
- Additional advertising in *The Maryborough District Advertiser* during 2020 to communicate COVID-19 information and support services
- Photo opportunities / media releases
- Weekly Councillor messages in *The Maryborough District Advertiser*
- Regular Councillor messages in *The Carisbrook Mercury* and *The Welcome Record* and *Talbot Today Tomorrow*

Radio

- CEO Lucy Roffey weekly radio interview on Gold Central Victoria every Wednesday at 8.10am
- Mayor Chris Meddows-Taylor's weekly Goldfields FM interview

Websites

- www.centralgoldfields.vic.gov.au
- www.engage.cgoldshire.vic.gov.au
- www.visitmaryborough.com.au

Facebook pages

- Central Goldfields Shire Council
- Central Goldfields Youth
- Goldfields Family Centre
- Central Goldfields Art Gallery
- Maryborough Regional Library
- Visit Maryborough
- Central Goldfields Rehoming
- Goldfields Mob
- Central Goldfields Shire Mayor
- Go Goldfields
- Every Child Every Chance

Twitter

- Central Goldfields Shire Council

LinkedIn

- Central Goldfields Shire Council

Instagram

- Visit Maryborough
- Central Goldfields Art Gallery
- Central Goldfields Youth

E-newsletters

- Central Goldfields Art Gallery
- Tourism
- Business
- Food for Thought (Environmental Health)
- The Waste Space (waste and recycling)



Community News Update introduced

In October, 2020 we introduced the Central Goldfields Shire Community Update – a new, 16 page magazine, jam-packed with the latest news and information from Council.

Distributed seasonally, the inaugural edition in Spring 2020 was well received and so, during the 2020/21 financial year, Council went on to produce the Summer 2020-2021 and Autumn 2021 editions.

The magazine is distributed to every household in the Shire via Australia Post and aims to reach community members who prefer printed communication from Council.



ADVOCACY

Council plays an important role in advocating to State and Federal Government on issues, projects and programs that are important to the Central Goldfields Shire community and economy.

This advocacy is achieved through many formats including attendance at industry forums and workshops, membership of peak bodies such as the Municipal Association of Victoria (MAV); membership of regional groups such as the Loddon Campaspe Regional Partnerships and Central Highlands Councils Victoria; through submissions to inquiries and policy development, and directly through meetings with local Members of Parliament and Government Ministers.

During 2020/21 Council has advocated on behalf of Central Goldfields Shire on the following key issues and projects.

COVID-19 Recovery

Advocacy for funding for Central Goldfields Shire projects that will contribute to increased tourism and recovery from the economic impacts of COVID-19.

Council advocated for different restrictions for Regional Victoria during lockdowns when no community cases were detected, to reduce the impact on local communities and businesses.

Council representatives have attended numerous online forums and briefings on COVID-19 during the year ensuring local issues and impacts from COVID-19 have been considered and addressed by relevant State Government departments.

Ballarat to Maryborough Population Growth Corridor

Advocacy for weekend passenger train services from Melbourne through Ballarat to Maryborough and Dunolly and returning on both days to support tourism recovery. Advocacy for a program to fund waste water in Talbot to enable population growth in this corridor.

Rate capping and the need to Partner with Rural Councils on Population Growth Opportunity

Support for the Government's plan for a five year review of rate capping, towards the end of 2021.

Advocacy for a priority partnership with the Victorian Government for Councils, such as Central Goldfields Shire, who have growth potential but need investment from other levels of government to realise the potential.

Central Victorian Goldfields – World Heritage Listing and Goldfields Built Heritage Funding

Advocacy for funding for the development of the World Heritage Bid a consortium of 13 municipalities with support from Heritage Victoria, RDV and co-patrons the Hon John Brumby AO and the Hon Denis Napthine AO.

A World Heritage listing offers Central Goldfields increased tourism and would provide an investment opportunity for our gold rush built heritage which in many instances is in poor condition.

Local Government staffing Initiatives

Support to encourage women to become Municipal Building Surveyors and the need to extend the program given small rural councils' inability to resource this function to the level required which is causing significant resident and developer concern.

Advocacy for a similar program for qualified engineers which are equally difficult to attract to rural councils.

Rural Councils Transformation Project (RCTP)

Advocated for a shared services project in Central Highlands to be open to competitive bids, in collaboration with other councils.

Social Housing

Advocacy for affordable and social housing in the Shire including Dunolly Independent Living Units initiative which is a community driven project and the potential to broaden this approach to new developments in other towns in the Shire.

Rural Roads and Bridges

Advocacy for a \$1.0 million allocation for small rural councils for road and bridge projects to reduce the ongoing renewal gap.

Financial Sustainability of Small Rural Councils

Advocacy to explore funding models to improve the financial sustainability of small rural councils.

Submissions and Inquiries

State Electoral Boundary Redistribution

Council made a written and verbal submission to State Electoral Boundary Redistribution recommending that the Commission includes both retaining Ripon and keeping the whole of the Central Goldfields Shire in Ripon.

Safety standards for swimming pools and spas

Supporting the high regulatory standard for pool and spa registration and regular inspections to ensure public safety but noting the cost burden on small rural shires to implement the new regulations.

Victorian Ombudsman Financial Hardship Review

Council participated in the Victorian Ombudsman's review of financial hardship in the Local Government Sector.



Priority Projects funding

Council updated its Priority Projects prospectus in 2020 and was successful in receiving funding for five out of the nine projects identified as follows:

Maryborough Railway Station Activation

At the end of June, 2020 Council received \$50,000 in Victorian Government funding for the Maryborough Railway Station Activation project.

The funding, as part of the Stronger Regional Communities Program 2019/20, saw the relocation of the Visitor Information Centre to the iconic Station building and the opening of a co-working space also at the site.

The Maryborough Railway Station Activation project is a key priority identified in both the Economic Development and Tourism & Events Strategies and aims to see the station building become a hub of activity.

In May, 2021 the Victorian Government announced an additional \$1.8 million in funding for the project.

The funding, as part of the Victorian Government's Stronger Regional Communities Program, marks stage two of the project, which will build on stage one.

Council will contribute a further \$200,000 making Stage 2 a \$2 million project.

Carisbrook Levee

In May, 2021 Council welcomed the Federal Government announcement of \$1.2 million for the fourth and final stage of the Carisbrook Levee project.

The funding was announced as part of the National Flood Mitigation Infrastructure Program and comes after many years of advocating.

The \$1.2 million in Federal Government funding will be complemented by Council's contribution of \$600,000 from the 2020/21 Budget and will see Stage Four of the project delivered in its entirety.

Maryborough Skate and Scooter Park

In July, 2020 the Victorian Government announced \$250,000 for Maryborough Skate and Scooter Park. The funding, announced as part of the Local Sports Infrastructure fund, came after 1,000 plus young people presented a petition to Council.

Council will also contribute \$335,000 to the project with funding also provided by the Avoca Co-operative and Community Enterprise Foundation™.

Central Goldfields Art Gallery Upgrade Stages 2 & 3

Council was awarded an additional \$1.2 million in funding to complete phases 2 and 3 of the Gallery redevelopment, adding to the \$500,000 previously allocated from the Victorian Government for Phase 1.

The full project will see a transformation of the Gallery, creating increased hanging space, improved lighting and climate controls, an Indigenous interpretive garden and a new workshop space for community programming.

Carisbrook Recreation Reserve Stage 2

Council was awarded a further \$2.1 million to the Carisbrook Recreation Reserve Project, adding to the previous \$2 million allocated from the Victorian Government.

The \$4 million project will upgrade playing surfaces for tennis and netball, introduce new lighting, new public toilets and create a new pavilion with female friendly changing rooms, increased accessibility for people who are mobility impaired and spaces for community events and meetings.

Representing Our Community at Regional and Industry Forums and Boards

- Loddon Campaspe Regional Partnerships
- Central Highlands Councils Victoria
- MAV State Conference
- Loddon and Campaspe Mayors and CEO forums
- Grampians Central West Waste & Resource Recovery Group Forum
- Loddon Campaspe Transport Forum
- Central Victorian Greenhouse Alliance (Board position)
- Rail Freight Alliance
- Central Highlands Integrated Water Forum
- Coliban Water Integrated Water forum
- Goldfields Local Learning and Employment Network
- Central Victorian Primary Care Partnership
- Loddon Campaspe Area Early Years Compact
- Bendigo Regional Tourism Board
- Victoria Summit 2021
- North-West Victoria Regional Passenger Transport Study Group

Memorandums of Understanding

In 2020/21 Council entered into the following MOUs to support community activities and projects:

- Water Refill Stations at Lake Victoria and Goldfields Reservoir replenishment project with Central Highlands Water
- Water Refill Stations with Coliban Water
- Energy Breakthrough MOU with CEP

OUR COUNCIL

Central Goldfields Shire's Councillors for 2020-2024 were officially sworn in at a Council Meeting on Tuesday 17 November, 2020. At the same meeting, Councillor Chris Meddows-Taylor was sworn in as Mayor.



Councillor Chris Meddows-Taylor (Mayor)

First elected as a Councillor to the Central Goldfields Shire Council in 2005, Cr Meddows-Taylor, returned to serve his fourth term and fifth Mayoral term in 2020, the last being in 2011.

As chair of the Goldfields Regional Tourism Board, he remains actively involved in community leadership which included the successful Central Victorian Goldfields World Heritage Listing bid project, supported by partnerships across 13 municipalities. He also has held various other regional leadership roles.

His previous career in the Victorian public sector in the Department of Premier and Cabinet and the Education Department, and work in large corporate sectors, including BHP Billiton and AXA, has equipped this highly experienced change leader with a diverse skillset with key interests in strategy, leadership, culture, machinery of government, regional development, advocacy and Goldfields heritage.

Community leadership roles within the Shire have included President of ASTERIA and Vice President of Havilah and a number of Talbot organisations including the establishment of the Talbot Farmers Market.

Cr Meddows-Taylor holds a Mayor Emeritus award from the Municipal Association of Victoria. His post graduate studies are in public policy and is an Honorary Research Fellow at Federation University.



Councillor Liesbeth Long

First elected to the Central Goldfields Shire Council in 2020, Cr Long is Dutch by birth and migrated to Australia with her family in 1982.

Since 2003, she has been a primary producer alongside her husband Andrew and together they have three adult children and one grandchild. Fifth generation farmers (circa 1876), producing fine Merino wool, prime lambs, oaten hay and mixed cropping at Timor West, Cr Long has actively been involved in all aspects of farming including accounts management. She also works off-farm as a casual/relief Kindergarten Educator.

An active community volunteer for the past 17 years serving on the Bowenvale Hall committee and the Bowenvale CFA, she has acted in the role of Brigade Secretary since 2018. Passionate about educational opportunities for youth, Cr Long has served as President of the Timor Primary School Council and on the Highview College Board, notably as the College's first female Chairperson.

With an immense love of the great outdoors, enjoying multi-day hiking as well as cycling around the Central Goldfields' quiet country roads, Cr Long also enjoys photography, reading and spending time with her family.

She is currently completing the ADAPT Loddon Murray Climate Leadership Programme and is a 2018 graduate of Leading Excellence Maryborough. She also has a Cert III and Diploma in Early Childhood Education and Care.



Councillor Grace La Vella

First elected to the Central Goldfields Shire Council in 2020, Cr La Vella previously served two terms as Councillor on the Manningham City Council.

Raised in Maryborough, Cr La Vella attended the 404 State School and Maryborough Technical College and during this time was very active in many local clubs and sporting associations. Upon completing school, she trained as a nurse at the Maryborough and District Hospital.

Cr La Vella advanced her nursing career in Melbourne as a theatre nurse before going on to complete a Diploma of Management.

Having owned and managed two successful small businesses with an association to the Victorian Racing Club, Cr La Vella recognises the importance of open dialogue and community consultation.

Additional study in the counselling field, coupled with her broad community volunteering experience, led to a role in the student services department at a prestigious private school.

Her significant community contributions were recognised when she became a recipient of the Menzies Australia Day Award from the former Federal Cabinet Minister, the Hon. Kevin Andrews.

Cr La Vella has two adult children and one grandchild.

Cycling, travel, nature, the arts, gardening, reading and volunteering in the community are listed among some of her past-times, thus the future management and development of community infrastructure and environmental projects in the Shire will continue to be a primary focus of her term.



Outgoing

Central Goldfields Shire Council Administrators Noel Harvey OAM (Chair of the Administrators) Karen Douglas and The Hon Hugh Delahunty finished on 17 November, 2020.

Noel, Karen and Hugh had served as Administrators since Wednesday 13 December, 2017.



**Councillor
Wayne Sproull**

Cr Sproull was elected to his first term as a Councillor to the Central Goldfields Shire Council in 2020.

A resident of Maryborough since 2008, he moved from the suburbs of Melbourne with his wife and for children for a tree change.

A former Royal Australian Army Reservist with the 22-Construction Regiment, Cr Sproull has substantial experience in managing risks and staff health and wellbeing, currently serving as representative for all the maintenance fitters to the Australian Manufacturing Workers' Union and the Occupational Health and Safety representative where he is employed at Laminex in Wendouree.

He recognises the value in providing trade skills training opportunities, completing a Fitting and Turning Apprenticeship in 1999, then an Advanced Certificate and Diploma in Engineering. These transferable skills have enabled him to work across many different industries.

An avid motorcycle enthusiast and vintage vinyl record collector, he enjoys travelling at every opportunity to seek new community capacity building ideas and inspiration from other rural communities, including a memorable trip in 2019 to Birdsville to see Midnight Oil at the Big Red Bash.



**Councillor
Anna De Villiers**

Cr De Villiers is a long-time resident of Majorca and commenced her first term as Councillor of Central Goldfields Shire Council in 2020.

Immigrating with her husband and three children to the Shire from South Africa 20 years ago, Cr De Villiers has strongly advocated for protecting our environment and for greater community involvement in decision making.

An experienced social inclusion specialist, she has worked as a remedial educator with gifted children requiring diverse learning approaches for the last 14 years.

Cr De Villiers aims to ensure the differing needs of rural communities are also understood and met, and that barriers to participation and access to council services are overcome. She is committed to being accessible to constituents of the Tullaroop Ward, to listen and act on their behalf to the best of her ability.

This includes taking an active leadership role in the development of community projects as identified in the Community Plans for Carisbrook and Majorca. She would like to drive positive change for the community in consultation with all stakeholders involved, building on the momentum driving the economic recovery for local businesses following the COVID-19 pandemic.

Cr Anna De Villiers holds a Bachelor of Education and Library Science with Honours, Certificate of Remedial Teaching and a Post Grad Certificate in ELearning (University of New England).



**Councillor
Geoff Lovett**

First elected as Councillor to Central Goldfields Shire in 1997, following the term under commissioners. Cr Lovett was returned for the sixth time in 2020 having previously served five terms as Mayor.

A lifelong resident of Maryborough, along with wife Margaret, we made a conscious decision to live, raise and educate our children in their hometown. A decision he never regretted.

Cr Lovett has been actively involved in both community and sporting organisations all his adult life. A life member of Apex, involvement with primary and secondary school councils for 30 years. President of the Tech School for 16 years, leading it through the merger with the High School that lead to the creation of Maryborough Education Centre.

Other interests are history, protection of the environment both built and natural, economic development and the arts.

Cr Lovett played a leading role in the establishment of Relay for Life locally, raising some \$700,000 for the fight against cancer.

He also holds a Mayor Emeritus Award from the Municipal Association of Victoria.



**Councillor
Gerard Murphy**

Born and raised locally, Cr Gerard Murphy moved back to Maryborough ten years ago to operate the Maryborough Sports and Leisure Centre.

He has always had ties to business with his parents owning Murphy's Mixed Business in Tuaggra Street.

Serving a four-year term as councillor with the Baw Baw Shire Council and nine months with the Central Goldfields Shire Council in 2016, Cr Murphy has been working with councils for 30 years and brings much experience and knowledge to the Council table.

In addition to managing the Maryborough Sports and Leisure Centre, Cr Murphy has also been involved in several community sport groups and organisations including the Maryborough Football Netball Club, Goldfields Sports Association and the Maryborough Basketball Association.

Cr Murphy's focus through operating business and his involvement in sport has been developing young people and advancing their careers.

Employment, jobs, advocating to State and Federal government and supporting the local business community are his priorities as Councillor.

OUR EXECUTIVE TEAM



LUCY ROFFEY

Chief Executive Officer

Lucy Roffey is an executive leader, with financial and corporate skills combined with public, private and community expertise. She has demonstrated success in bringing strategy, leadership and transformation to organisations.

She is a Fellow of the Chartered Accountants Australia and New Zealand recently receiving recognition for 25 years in the profession and is a member of the Australian Institute of Company Directors.

Her current roles and appointments include CEO of Central Goldfields Shire Council, Chair of Coliban Water

and Public Sector Panel Member for the Chartered Accountants Australia and New Zealand.

Prior to working in Local Government, Lucy was a senior executive at the Australian Centre of the Moving Image, and worked in senior finance roles in the film industry in Australia and the UK.

Her move to the Local Government sector in 2009 in a small rural setting was inspired by her experience of living in a close knit community in Canada, her love of the outdoors and the opportunities for her family to grow up in the country.



MARTIN COLLINS

General Manager Community Wellbeing

Martin has worked with the Victorian State Government in a number of roles since 2015 including as the Director of Community and Social Innovation (DEDJTR) and more recently as the Manager of Youth Pathways and Transitions (DET). In these roles he has led the design and delivery community economic development programs and creation of the Victorian social enterprise strategy. Prior to working in Victoria, Martin worked for Glasgow City Council as the Head of Employment and Skills where he led a department of 100+ staff. Martin holds a Masters of Arts (Social Science) from the University of Glasgow.

Martin commenced 3 June, 2019.



REBECCA STOCKFELD

General Manager Infrastructure Assets and Planning

Rebecca came to Central Goldfields Shire having previously been the Acting Director Sustainable Development at Mount Alexander Shire Council. She has extensive experience in senior management roles in land use planning in both State and Local Government including as Assistant Director, State Planning Services, Department of Planning and Community Services Victoria.

Rebecca holds a Bachelor in Applied Science (Planning) from RMIT and a Post Graduate Diploma in Urban Planning from Melbourne University.

Rebecca commenced 21 May, 2018.



Mick Smith

General Manager Corporate Performance

Mick was previously the Manager Finance at Central Highlands Water.

He has had extensive experience in Victorian Public Health Service Management having had roles at Barwon Health and Ballarat Health Services.

Mick holds a Bachelor of Commerce from Federation University and is a Fellow of CPA Australia (FCPA).

Mick commenced on 11 January 2021.

MAJOR CHANGES

General Manager Corporate Performance
Paul Brumby departed Central Goldfields Shire on 14 August, 2020.

David Anderson acted in the role from 17 August, 2020 to 8 January, 2021 until Mick Smith commenced on 11 January, 2021.

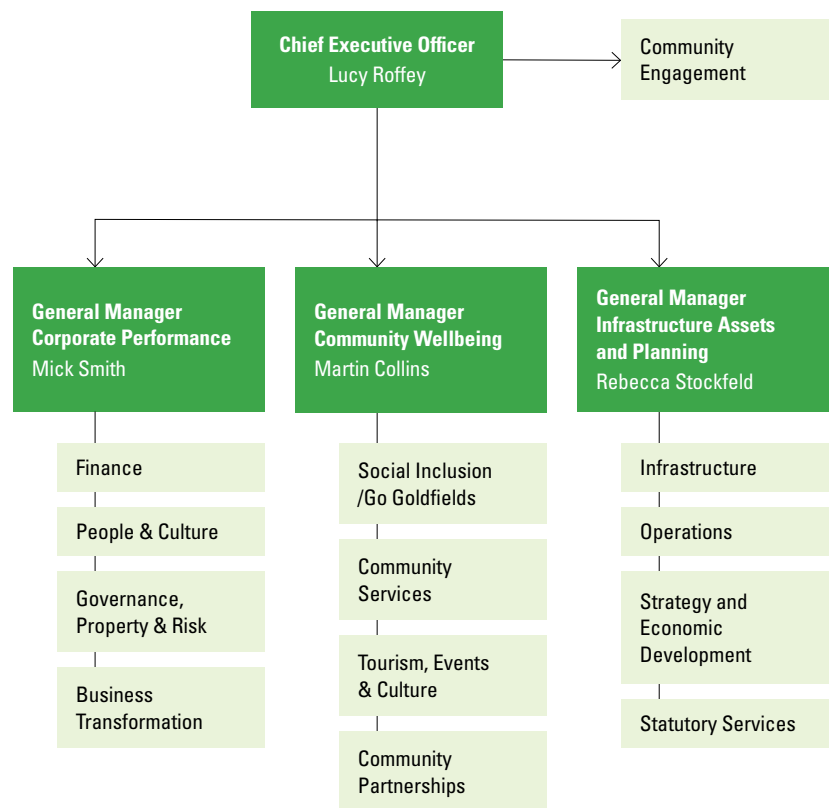


OUR WORKPLACE

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

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

The Community Engagement team also report to the CEO.



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

Structure Classification	Band 1 FTE	Band 2 FTE	Band 3 FTE	Band 4 FTE	Band 5 FTE	Band 6 FTE	Band 7 FTE	Band 8 FTE	Other FTE	Total FTE
Permanent Full Time – F	0	0	9	7	6	6	5	7	4	44
Permanent Full Time – M	0	8	14	8	2	6	1	2	2	43
Other	0	0	0	0	0	0	0	0	0	0
Permanent Part Time – F	1.38	6.37	8.34	12.82	0.95	2.5	0	0	2.02	34.38
Permanent Part Time – M	0.53	3.17	0.84	1.1	0.8	1.12	0	0	0.8	8.36
TOTAL	1.91	17.54	32.18	28.92	9.75	15.62	6	9	8.82	129.74

OUR WORKPLACE

Organisation Values

Our Organisation values were adopted in January 2020 and over the 2020/21 financial year, we've continued to look at ways to embed them across our workplace.

The values are:

Community and Customer Focused

- We ensure the community and our customers are at the centre of everything we do
- We communicate openly and honestly and take responsibility for our actions

Collaborative and Inclusive

- We work together to deliver the best outcomes for our community
- We appreciate and learn from each other's expertise and respect different views and perspectives

Challenge the Status Quo

- We explore new and innovative ways to work and deliver services and programs
- We try new things and learn from our mistakes.

Gender equity in the workplace

Council is committed to creating an inclusive workplace where all people are respected and have equal access to opportunities – this is detailed in Council's Gender Equity Statement that was introduced in February 2020.

During the 2020/2021 year, the Gender Equity Committee – a group of staff members from across the organisation – continued to drive this work forward to meet the requirements of the Gender Equality Act 2020:

- Gender Impact Assessments – review of all council policies, programs and services to benefit Victorians of all genders
- Workplace Gender Auditing – The Act requires organisations to regularly collect and report data through a workplace gender audit
- Gender Equality Action Plan – organisations are required to develop Gender Quality Action Plans every four years to help achieve gender equality in their workplace – this is required to be submitted by 31 March 2022



STAFF RECOGNITION PROGRAM

Living the Values Staff Recognition Program

As a way of embedding our values, and to recognise staff for their contributions during the difficulties of pandemic, in November, 2020 we held the inaugural Central Goldfields Shire 'Living the Values' awards.

The event was held virtually on Tuesday 10 November and also included the annual service recognition awards.

Awards were presented in the following categories:

- **Community and Customer Focused Award**
- **Collaborative and Inclusive Award**
- **Challenge the Status Quo Award**

Staff were presented with a certificate as well as a shop local voucher to reward them for their contribution whilst also supporting our local business community and the #golocalfirst message.

Service Recognition Awards

At the same virtual event, we recognised our staff who had achieved service milestones with us.

A number of staff were recognised, including two staff who celebrated 35 years of service – Brian Powell and Neil Greenwood – a huge achievement.

Equal Opportunity & Human Rights

Central Goldfields Shire is committed to the principles of Equal Opportunity and continually work to ensure that all workplace employment matters are reflective of this.

Equal Opportunity is supported by a number of policies, our staff induction program and training opportunities. Together we work to ensure there is no discrimination, harassment or bullying.

The Central Goldfields Staff Code of Conduct requires council staff to act compatibly with human rights and to consider human rights when making decisions. It also requires staff who are involved in policy development to familiarise themselves with the Human Rights Charter.

Professional Development

Our staff undertake the following mandatory training modules, via our eLearning system, as part of their induction and every two years thereafter:

- Child Safe Standards
- Equal Opportunity
- Fraud and Corruption Awareness
- Information Privacy compliance
- Occupational Health and Safety
- Victorian Charter of Human Rights and Responsibilities.

Staff have access to professional development and training opportunities throughout the year to enhance their development.

Central Goldfields Shire also encourages employees to seek further educational opportunities through our Study Assistance Program.



Staff communication

Monthly staff meetings were held by the CEO and Executive team. Due to government restrictions these were held virtually, including regular updates on COVID-19 and use of Workplace by Facebook. Regular emails to staff were also provided.

National Volunteer Week

In May 2021 we marked National Volunteer Week by publicly acknowledging our volunteers and saying thank you.

Council has 70 volunteers across the organisation who each play a key role in delivering services and programs every day. Without volunteers, the delivery of these services and programs would not be possible.

The pandemic has been particularly challenging for our volunteers and we thank them for their patience.

Council's volunteer duties include:

Aged and Community Care: Our volunteers are critical to the delivery of our Meals on Wheels service and are also involved in our valuable Social Support team who take clients on regular outings in the region

Library: Book deliveries to households once a month to those who have an ongoing or temporary inability to visit the Maryborough Regional Library

Youth: Delivery of the Engage! Youth Program, Victorian Youth Week events, Teenage Holiday Program and FReeZA events

Central Goldfields Art Gallery: Front of house and administration duties, events and education programs



Visitor Information Centre: Hosting and evaluating Council events, distributing visitor information and directing visitors to points of interest and conducting short visitor surveys

L2P program: Helping learner drivers gain their 120 hours of driving to undertake their probationary driving test

Energy Breakthrough: An impressive 800 volunteers who set up and pack up, judging, marshalling, stage support, media and administration of this hallmark event

Pound: Dog walking, general care and companionship of animal during their stay

Community assets: The community asset committee members who volunteer to look after our community facilities across the Shire

Working for Victoria

Following a successful application to the Victorian Government, we welcome 39 new staff to the Central Goldfields Shire from July 2020, thanks to the Working for Victoria Program.

The roles were new, part-time positions – aimed at unemployed people or those who had lost jobs due to the pandemic and worked in community development, community services, outdoor operations, economic development as well as information technology, human resources, and communications.

We thank each of these staff members who all played a key role in supporting our community during the social and economic recovery phases of the pandemic and also enabled our organisation to deliver additional projects for our community that would have not been possible otherwise.



ENERGY BREAKTHROUGH

The 2020 Energy Breakthrough event was cancelled due to COVID-19, which was a great disappointment to not only the Central Goldfields community, but the 150+ schools, volunteers and sponsors who are usually involved.

Energy Breakthrough received a major boost in May 2020, however, when the State Government announced \$1.5 million in funding over three years to significantly improve the award-winning event.

Improvements will include enhancements to the festival site, racing conditions and the visitor experience, with the full program of works expected to be delivered by November 2022.

The funding has also seen the appointment of a Partnerships Coordinator, whose focus is on broadening the reach of the festival, attracting new start-ups and established technology and utilities companies to create a world-class future-skills focused STEM Expo as part of the annual festival.

Energy Breakthrough Management Group

Energy Breakthrough is delivered in partnership with Central Goldfields Shire Council (CGSC) and Country Education Partnership (CEP), with an agreed governance structure.

Previously known as the S86 Committee, the governance structure transitioned to an Energy Breakthrough Management Group after changes to the Local Government Act in 2020.

These changes saw the Group adopt a new terms of reference and saw the signing of a memorandum of understanding between CGSC and CEP.

Key Energy Breakthrough Management Group Personnel:

- Councillor Liesbeth Long, Chair
- Lucy Roffey, CEO
- Phil Brown, Executive Officer – Country Education Partnership
- Emma Little, Event Director
- Bronwen Haywood
- Jeff Hooper
- Windsor Main
- Jordan Macilwain
- Jackson Barby

During the 2020/21 financial year Councillor Liesbeth Long replaced Administrator Hugh Delahunty as Chair. Emma Little (Manager Tourism, Events & Culture, CGSC) replaced John Stafford as Event Director. Jordan Macilwain also joined the group as a community representative.

GO GOLDFIELDS

Refined Focus and Direction

The 2020 – 2021 financial year brought many changes for Go Goldfields. These changes were rooted in refining the future direction and focus to recognise of the maturity of Go Goldfields, the restructuring of Council’s Community Well-being Directorate to incorporate a number of new functions, and opportunities for impact to boost outcomes for children and their families in Central Goldfields Shire.

In July 2020, the Go Goldfields Collaborative Table endorsed a strategic direction to build on past rich experience and underpin its strength and focus into the future. Foundational to the refined direction was:

- A commitment to the *Every Child, Every Chance* initiative
- Revised governance to reflect the focus and direction
- A comprehensive community engagement program; and
- The development and monitoring of a Change Plan to support the *Every Child, Every Chance* initiative.

Every Child, Every Chance initiative

The Go Goldfields Every Child, Every Chance initiative recognises the early years as a critical time to combat inequality to ensure all our kids get the footing they need.

Beginning in pregnancy, the early years of every child’s life entails rapid development of emotional, communication, thinking, and social skills to equip children with tools for life. However, too many of our children are beginning school with vulnerabilities in these important areas.

Research conducted in Central Goldfields Shire by the Murdoch Children’s Research Institute found that while we receive our fair share of programs and services directed to the early years, more can be done to ensure they are shaped to our local context and meet the specific needs of our families.

The ‘Every Child, Every Chance’ initiative brings together a broad range of partners to ensure every child in Central Goldfields Shire has every chance to grow up safe, healthy, and confident.

This means working together on five identified priority areas.

- Supported and Healthy Pregnancies
- Confident and Connected New Parents
- Safe and Secure Children
- Valued Early Years Education and Care
- A Great Start to School for all Kids.



The Go Goldfields Leadership Table

The Go Goldfields Leadership Table brings together service leaders and government decision-makers – who are in the position to change existing systems – to understand the specific circumstances in Central Goldfields Shire as we work to achieve change.

The appointment of an Independent Chair, and the transition from a Collaborative Table to a focussed Leadership Table, is significant in implementing this direction. The Leadership Table, led by a local independent Chair functions to:

- Make a space for executive leaders to focus on collaborative place-based decision making to enhance early years services, data and investment.
- Work together to maximise the value and impact of government investments and reform by tapping into local intelligence to inform early and strategic planning.

- Purposefully consider the community experiences presented through Go Goldfields engagement to inform and influence future decision making and service provision.
- Draw on executive capabilities and influence within home organisations to respond quickly to opportunities and issues that arise in relation the 5 priority areas in the Shire.
- Share early intelligence on opportunities to feed into policy development to ensure it is context appropriate or allows for flexible implementation and maximise local alignment.
- Where appropriate contribute resources to assist the Go Goldfields backbone to develop information for partners, stakeholders and community.
- Work collaboratively to support the co-developed Change Plan and outcomes for each of the five *Every Child, Every Chance* priority areas.

The Leadership Table has Executive representation from the following local organisations:

- Anglicare Victoria
- Central Goldfields Shire Council
- Department of Education and Training
- Central Goldfields community members
- Department of Health and Human Services
- Centre for Non-Violence
- Bendigo and District Aboriginal Cooperative
- Maryborough District Health Service
- Committee for Maryborough



Comprehensive Community Engagement and Research

The *Every Child, Every Chance* initiative has been supported by a community engagement program that began in 2021. Local Logic Place were appointed to undertake a comprehensive review of the available consultation and research data. A reference group made up of members from Maryborough District Health Service, Maternal and Child Health, Best Start and Murdoch Children’s Research Institute were able to identify gaps in the information and design the community engagement to target these.

A range of measures including interviews, surveys, focus groups and drawings have helped us gain a solid understanding of parent or carer views and take in children’s voices.

The ensuing report is expected to be completed and available in September 2021, will provide a critical information provided by families to support *Every Child, Every Chance* activities going forward.

Every Child, Every Chance Change Plan

The *Every Child, Every Chance* Change Plan will draw upon the activities, advocacy, services, programs that collaborators are committed to support children and their families in the Shire to support Every Child, having Every Chance to grow up healthy, safe and confident. It will cover each of the five *Every Child, Every Chance* priority areas, and how we will work together to support each of them.

We look forward to using the information we have heard from families to contribute to the Plan and will be checking in later 2021 to ensure we are headed in the right direction.

New Headquarters – the GG HQ

By far the most exciting development for Go Goldfields this year has been the agreement of Council for us to create the Go Goldfields HQ two distinct spaces in the Maryborough Resource Centre.

The first is an Engagement and Collaboration space enabling our partners and critical friends to better engage and contribute to the work in our priority areas. This space will also allow us to host forums and events with our partners and the community.

The second is a Nurture and Learning space that provides a comfortable place for families with younger children to come to connect with others through ‘The Nest’, participate in community-based learning opportunities, or seek advice from a Maternal and Child Health nurse.

Funding

Our funding agreement with Regional Development Victoria spanning 2018 to 2021 was successfully acquitted with recognition that the next phase of our work would be focussed on the early years.

In May 2021, coinciding with the launch of GG HQ, Minister for Regional Development, the Hon. Mary-Anne Thomas MP, announced that the Victorian Government would commit a further \$1 million to supporting Go Goldfields *Every Child, Every Chance* initiative for 2021-22 and 2022-23.

AUDIT AND RISK COMMITTEE ANNUAL REPORT FOR THE 2020-2021 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.

Committee Membership

The membership of the Committee comprises five members – two Councillors and three external, independent members.

Committee Membership for 2020-21 was as follows:

Independent Members John Watson (chairperson), Robert Tommasini and Cheryl Fitzgerald (retired)

Councillors Geoff Lovett and Gerard Murphy.

Independent member Cheryl Johnson retired from the Audit and Risk Committee during the 2020/21 financial year. Following her notification, a recruitment process was undertaken to appoint a new member. This process was lead by the Audit and Risk Committee with minimal input from Council in order to remain independent. Linda McNeill was appointed into the vacant position beginning in the 2021-22 financial year.

The Committee is supported by the Council's executive management which provides advice on a range of compliance; control and operational matters as well as ensuring that the Committee meets its stated objectives.

Audit functions

The Audit and Risk Committee assists the Council in addressing financial; strategic and operational risks and ensuring that the Council maintains a reliable system of internal controls. To enable the Committee to fulfil its obligations under the Audit and Risk Committee Charter it works to an annual Work Plan encompassing all the matters to be considered over its annual meeting cycle.

External Audit

In accordance with the Act, Council's External Auditor is appointed by the Victoria Auditor General (VAGO). For the 2020-2021 financial year VAGO's contracted Agent, Crowe undertook the external audit.

Internal Audit

Council's internal auditor for the 2020-2021 financial year was AFS & Associates. AFS & Associates undertook 3 internal audits during the 2020-2021 financial year:

- Past Issues Review April 2021
- Volunteer Management June 2021
- Operational Review - Aged and Disability Services June 2021

Reporting

As a requirement of Act the Committee submits Biannual Reports detailing its activities to Council. The minutes of each meeting of the Committee are also submitted to the next available Council Meeting.

Meetings

During the 2020-2021 financial year the Committee met on five occasions: 14 September 2020, 27 October 2020, 8 December 2020, 1 March 2021 and 7 June 2021

Matters considered by the Committee included:

- Strategic Risk Register and Risk Management
- Implementation of the Local Government Act 2020
- Audit reports by Internal Auditors and Progress Report on implementation of previous Audit recommendations
- Council Policies Review
- Cyber Security
- Corporate Credit Card Use
- HACC officers travel allowance payments
- Fleet Car Booking System
- VAGO "Sexual Harassment in Local Government Report"
- Animal Welfare Victoria Pound operation review
- Victorian Ombudsman "Financial Hardship for Ratepayers Report"
- Council's ongoing response to the Covid 19 Pandemic
- Annual Financial Statements and Performance Statement

Conclusion

The Audit and Risk Committee brings diverse experience and knowledge which is able to test assumptions and make recommendations that add value and contribute to the continuous improvement of the council's systems and operations.

COUNCILLORS

Councillor attendance at Council Meetings

2020-21 Council Meeting Date	Council Meeting Type (Ordinary v Special)	Noel Harvey attended	Hugh Delahunty attended	Karen Douglas attended
28/7/20	Ordinary	Yes	Yes	Yes
11/8/20	Special	Yes	Yes	Yes
25/8/20	Ordinary	Yes	Yes	Yes
15/9/20	Ordinary	Yes	Yes	Yes
20/10/20	Ordinary	Yes	Yes	Yes
27/10/20	Special	Yes	Yes	Yes
16/11/20	Ordinary	Yes	Yes	Yes
		7	7	7

Newly elected Councillors		Meddows-Taylor	de Villiers	Lovett	Murphy	La Vella	Long	Sproull
17/11/20	Special	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1/12/20	Ordinary	Yes	Yes	Yes	Yes	Yes	Yes	Yes
15/12/20	Ordinary	Yes	Yes	Yes	Yes	Yes	Yes	Yes
27/1/21	Ordinary	Yes	Yes	Yes	Yes	Yes	Yes	Yes
23/2/21	Ordinary	Yes	Yes	Yes	Yes	Yes	Yes	Yes
23/3/21	Ordinary	Yes	Yes	Yes	Yes	No	Yes	Yes
27/4/21	Ordinary	Yes	Yes	Yes	Yes	Yes	Yes	Yes
25/5/21	Ordinary	Yes	Yes	Yes	Yes	Yes	Yes	Yes
22/6/21	Ordinary	Yes	Yes	Yes	Yes	Yes	Yes	Yes
29/6/21	Special	Yes	Yes	Yes	Yes	Yes	Yes	Yes
		10	10	10	10	9	10	10

Councillor Allowances

In accordance with Section 39 of the Act, councillors are entitled to receive an allowance while performing their duty as a councillor. The Mayor is also entitled to receive a higher allowance. The State Government sets the upper and lower limits for all allowances paid to councillors and Mayors. Councils are divided into three categories based on the income and population of each council. In this instance Central Goldfields Shire Council is recognised as a category one council.

The following table contains details of current allowances fixed for the mayor and councillors during the year as well as that paid to the outgoing administrators.

Cr Chris Meddows-Taylor (Mayor)	45,905.36
Cr Grace La Vella	15,365.76
Cr Wayne Sproull	15,365.76
Cr Liesbeth Long	15,365.76
Cr Gerard Murphy	15,365.76
Cr Geoff Lovett	15,365.76
Cr Anna De Villiers	15,365.76
Administrator Noel Harvey OAM (Chairperson of Administrators)	62,512.09
Administrator Karen Douglas	35,392.85
The Hon Hugh Delahunty	35,392.85

Councillor Expenses

In accordance with Section 40 of the Act, Council is required to reimburse a councillor for expenses incurred whilst performing their duties as a councillor. Council is also required to adopt and maintain a policy in relation to the reimbursement of expenses for councillors. The policy provides guidance for the payment of reimbursements of expenses and the provision of resources, facilities and other support to the mayor and councillors to enable them to discharge their duties. Council also publishes in its Annual Report the details of the expenses, including reimbursement of expenses for each councillor and member of a council committee paid by the council. The details of the expenses including reimbursement of expenses for each councillor and member of a council committee paid by the council for the 2020-21 year are set out in the following table.

Councillor	Conferences	Training	Travel	Printing	Memberships	Total
Cr Chris Meddows-Taylor (Mayor)	962.53	–	–	–	–	962.53
Cr Grace La Vella	1,090.12	350.00	336.90	111.81	–	1,888.83
Cr Wayne Sproull	–	400.00	–	–	–	400.00
Cr Liesbeth Long	1,235.17	350.00	614.16	–	320.00	2,519.33
Cr Gerard Murphy	–	–	–	–	–	–
Cr Geoff Lovett	–	–	–	803.75	–	803.75
Cr Anna De Villiers	1,885.57	5,350.00	–	–	–	7,235.57

COMMITTEES OF MANAGEMENT

Special committees

The Local Government Act allows councils to establish one or more special committees consisting of:

- Councillors
- Council staff
- Other persons
- Any combination of the above.

The following table contains a list of special committees established by the council that are in operation and the purpose for which each committee was established.

Special committee	Councillors	Officers	Other	Purpose
Adelaide Lead Hall	1		10	Community Asset Committee
Daisy Hill Community Centre	1		13	Community Asset Committee
Dunolly Historic Precinct Management	1		6	Community Asset Committee
Energy Breakthrough			12	Special Committee
Talbot Town Hall and Court House Committee	1		3	Community Asset Committee

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

Documents available for public inspection

In accordance with regulation 12 of the *Local Government (General) Regulations 2015* the following are prescribed documents that are available for public inspection or copies of the documents can be obtained for the purposes of section 222 of the Act at 22 Nolan St, Maryborough:

- 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 councillor or any member of council staff in the previous 12 months
- minutes of ordinary and special meetings held in the previous 12 months which are kept under section 93 of the Act, other than those agendas and minutes relating to a part of a meeting which was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77(2) of the Act
- the minutes of meetings of special committees established under section 86 of the Act and held in the previous 12 months, other than those minutes relating to a part of a meeting which was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77(2) of the Act
- a register of delegations kept under sections 87(1) and 98(4) of the Act, including the date on which the last review took place under sections 86(6) and 98(6), respectively, of the Act
- 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
- a register maintained under section 224(1A) of the Act of authorised officers appointed under that section
- a list of donations and grants made by the 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

Road Management Act

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 a council's annual report. For the 2020-21 year council did not collect infrastructure and development contributions so .

Domestic Animal Act

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 2017–21 in 2017. The plan was developed through consultation with council's Animal Management Team and input from other council departments. Actions completed during the year include: annual reminder notices sent out annually, half priced registration provided, easy range of payment method provided, enforcement of legislative requirements of the Act and Local Laws pertaining to the registration and micro-chipping of animals, education and warning notices to comply to irresponsible pet owners, extensive use of media to promote responsible pet ownership, handling of complaints about animals, ensuring all seized animals are microchipped and registered prior to returning, cat traps provided, and registration forms available at civic centre and website.

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 financial year.

Competitive processes

During the year council did not enter into any contracts valued at \$150,000 or more for services or \$200,000 or more for works or more of a kind specified in:

- LGA 1989 s 186 (5) (a) – that is, following Council resolution that the contract must be entered into because of an emergency); or
- LGA 1989 s 186 (5) (c) – that is, following a Ministerial exemption.

In considering whether there was non-compliance with the requirement for a competitive process, the spend over a period of two years to end FY 2020-2021 was considered. Council did not engage in a competitive process before entering into the following contracts:

- Inspire HQ Pty Ltd. Temporary staff
- JJ Richards & Sons Pty Ltd. Waste services. A Ministerial exemption is being sought following a report to council regarding these services
- Maxsum Solutions Pty Ltd. Provision of IT equipment
- The Trustee for W. B. C. S. Family Trust (Business name – Munisol). Municipal Building Surveyor and building inspection services
- Open Office Holdings Pty Ltd – software/IT services. A Ministerial exemption has been granted for the next 12 months

Public interest disclosure procedures

In accordance with section 69 of the *Public Interest 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 *Public Interest 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 council's website.

During the 2020-21 year one disclosure was notified to council officers appointed to receive disclosures, or to IBAC.

STATEMENT OF PROGRESS

The following is a statement of progress in relation to the major initiatives identified in the budget. The following provides some material in addition to other sections of the Annual Report, including the Highlights and Challenges, and the Capital works Program. Highlights as follows:

- **Carisbrook Recreation Reserve**
 - Funding received and design work undertaken during the year
- **Maryborough Skate Park**
 - Contractor appointed for a design and construct contract. The design is complete
- **Central Goldfields Art Gallery**
 - Design work undertaken
- **Talbot Waste Water**
 - Funding agreement signed by Regional Development Victoria through the 2021 Living Regions Recovery Initiative
- **Master plan for Maryborough Railway Station activation project**
 - Funding received for activation project from Victorian Government's Strong Regional Communities Program
- **Relocation of Visitor Information Centre to the Maryborough Railway Station**
- **Economic Development Strategy**
 - Economic Development Officer appointed
 - "Better approvals" process for planning
 - Co-working facility opened at railway station
 - Covid economic response and recovery taskforce assisted community
- **Council Plan**
 - Deliberative engagement undertaken regarding the new Council Plan
- **Councillors inducted and trained**

GOVERNANCE AND MANAGEMENT CHECKLIST

	Governance and Management Item	YES or NO	Date if YES (single item/date)	Date if YES (multiple items/dates)
GC1	Community engagement policy	YES	23/02/2021	Community Engagement policy adopted 23 February 2021
GC2	Community engagement guidelines	NO		Council has not adopted guidelines, however, uses the guidelines provided by Rural Councils Victoria Under Council's Communications and Engagement Strategy Council has committed to produce a community engagement toolkit
GC3	Financial Plan	YES	25/08/2020	Strategic Resource Plan adopted in 25 August 2020
GC4	Asset Plan	YES		Asset Management Policy adopted 23 July 2019 Asset Recognition Policy adopted 23 July 2019 Asset Valuation and Revaluation adopted 23 July 2019 Asset and Place Naming Policy adopted 28 May 2019
GC5	Revenue and Rating Plan	YES	29/06/2021	Revenue and Rating Plan adopted Council Meeting 29 June 2021
GC6	Annual budget	YES	22/06/2021	Annual budget adopted Council Meeting 22 June 2021
GC7	Risk policy	YES	24/03/2020	Risk Management Policy adopted 24 March 2020
GC8	Fraud policy	YES	24/04/2018	Prevention of Fraud and Corruption Policy adopted 24 April 2018
GC9	Municipal emergency management plan	YES	15/09/2020	Municipal Emergency Management Plan adopted 15 September 2020
GC10	Procurement policy	YES	23/06/2020	Procurement Policy adopted 23 June 2020
GC11	Business continuity plan	YES	29/10/2018	Business Continuity Plan adopted 29 October 2018
GC12	Disaster recovery plan	YES	29/10/2018	Disaster Recovery Plan and the Business Continuity Plan are contained in the same document (adopted 29 October 2018)
GC13	Risk management framework	YES	24/03/2020	Risk Management Policy provides details of risk management framework. Adopted 24 March 2020
GC14	Audit and Risk Committee	YES	28/07/2020	Committee established in accordance with section 139 of the Act Council meeting 26 September 2017 Charter updated 28 July 2020
GC15	Internal audit	YES	30/10/2017	Letter of acceptance 30 October 2017
GC16	Performance reporting framework	YES	1/07/2014	Set through the Local Government (Planning and Reporting) Regulations 2014

GOVERNANCE AND MANAGEMENT CHECKLIST

Governance and Management Item		YES or NO	Date if YES (single item/date)	Date if YES (multiple items/dates)
GC17	Council Plan report	YES		Council Plan Action Plan Progress Report 25 August 2020 agenda 01 December 2020 agenda 23 February 2021 agenda 25 May 2021 agenda
GC18	Financial reporting	YES		Reports to Council – Finance reports 20 October 2020 September quarter update 27 April 2021 Mid Year Forecast 25 May 2021 April Forecast 22 June 2021 May Forecast
GC19	Risk reporting	YES		Audit and Risk Committee agendas 14 September 2020 agenda 27 October 2020 agenda 08 December 2020 agenda 01 March 2021 agenda 07 June 2021 agenda Audit and Risk Biannual Report 22 June 2021 Council agenda
GC20	Performance reporting	YES		Reports to Council – Finance reports 20 October 2020 agenda 27 April 2021 agenda 25 May 2021 agenda 22 June 2021 agenda
GC21	Annual report	YES	15/12/2020	15 December 2020 Council meeting agenda
GC22	Councillor Code of Conduct	YES	23/02/2021	Councillor Code of Conduct 23 February 2021
GC23	Delegations	YES		s5 28 July 2020 s6 25 August 2020 s1 Financial delegations 24 August 2020 S 14 VicSmart PEA 1987 24 August 2020 S 13 Instrument 24 August 2020 S7 Sub-delegation by CEO 24 August 2020
GC24	Meeting procedures	YES	25/08/2020	25 August 2020 agenda

SERVICE PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2021

Service / Indicator / Measure	Results 2018	Results 2019	Results 2020	Results 2021	Comments
Aquatic Facilities					
Utilisation					
AF6 <i>Utilisation of aquatic facilities</i>	7.58	7.55	5.69	4.03	Visitation of all facilities decreased due to COVID-19 closures
[Number of visits to aquatic facilities / Municipal population]					
Animal Management					
Health and safety					
AM7 <i>Animal management prosecutions</i>	New in 2020	New in 2020	0%	0%	No prosecutions in 2021
[Number of successful animal management prosecutions]					
Food Safety					
Health and safety					
FS4 <i>Critical and major non-compliance outcome notifications</i>	0.00%	0.00%	75.00%	100.00%	11 major or critical non compliances were raised during the reporting period. All non-compliances were followed up during this reporting period
[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100					
Governance					
Satisfaction					
G5 <i>Satisfaction with council decisions</i>	42.00	52.00	49.00	51.00	No material change
[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]					
Libraries					
Participation					
LB4 <i>Active library borrowers in municipality</i>	13.98%	14.87%	11.16%	9.20%	Due to COVID-19 restrictions and lockdowns many patrons have not returned and will not due a number of different reasons to the library until all restrictions and caps are lifted
[Number of active library borrowers in the last three years / The sum of the population for the last three years] x100					

SERVICE PERFORMANCE INDICATORS
FOR THE YEAR ENDED 30 JUNE 2021

Service / Indicator / Measure	Results 2018	Results 2019	Results 2020	Results 2021	Comments	
Maternal and Child Health (MCH)						
Participation						
MC4	Participation in the MCH service	86.14%	84.20%	82.97%	70.15%	Due to COVID-19 restrictions, all non-essential Key Age and Stage (KAS) consultations were cancelled or postponed until further notice as per instruction from the Principal MCH Nurse advisor at Safer Care Victoria
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100						
Participation						
MC5	Participation in the MCH service by Aboriginal children	96.61%	87.32%	81.58%	100.00%	A gap analysis was conducted, and records amended for all ATSI enrolments. Following the roll out of the Bexero immunisation for ATSI children, an increase in consultations was observed
[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100						
Roads						
Satisfaction						
R5	Satisfaction with sealed local roads	48.00	48.00	51.00	50.00	No material change
[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]						
Statutory Planning						
Decision making						
SP4	Council planning decisions upheld at VCAT	0.00%	100.00%	100.00%	100.00%	One decision was upheld by VCAT and one decision was set aside as the planning minister amended the scheme
[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100						
Waste Collection						
Waste diversion						
WC5	Kerbside collection waste diverted from landfill	42.70%	42.96%	45.07%	45.00%	No material change
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100						

Definitions

- “Aboriginal child” means a child who is an Aboriginal person
- “Aboriginal person” has the same meaning as in the Aboriginal Heritage Act 2006
- “active library member” means a member of a library who has borrowed a book from the library
- “annual report” means an annual report prepared by a council under sections 131, 132 and 133 of the Act
- “CALD” means culturally and linguistically diverse and refers to persons born outside Australia in a country whose national language is not English
- “class 1 food premises” means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 1 food premises under section 19C of that Act
- “class 2 food premises” means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 2 food premises under section 19C of that Act
- “critical non-compliance outcome notification” means a notification received by council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
- “food premises” has the same meaning as in the *Food Act 1984*
- “local road” means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*
- “major non-compliance outcome notification” means a notification received by a council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
- “MCH” means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
- “population” means the resident population estimated by council
- “WorkSafe reportable aquatic facility safety incident” means an incident relating to a council aquatic facility that is required to be notified to the Victorian WorkCover Authority under Part 5 of the *Occupational Health and Safety Act 2004*

FINANCIAL REPORT

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CERTIFICATION OF THE FINANCIAL STATEMENTS

In my opinion, the accompanying financial statements have been prepared in accordance with the *Local Government Act 1989*, the *Local Government (Planning and Reporting) Regulations 2014*, the Australian Accounting Standards and other mandatory professional reporting requirements.



Mick Smith FCPA

Principal Accounting Officer

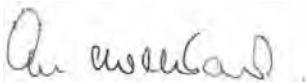
Date: 19 October 2021

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 2021 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 2014* to certify the financial statements in their final form.

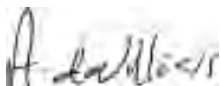


Chris Meddows-Taylor

Councillor

Date: 19 October 2021

Maryborough



Anna De Villiers

Councillor

Date: 19 October 2021

Maryborough



Lucy Roffey

Chief Executive Officer

Date: 19 October 2021

Maryborough



Independent Auditor's Report

To the Councillors of Central Goldfields Shire Council

Opinion	<p>I have audited the financial report of Central Goldfields Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2021 • 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 significant accounting policies • certification of the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2021 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 6 of the <i>Local Government Act 1989</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's <i>APES 110 Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the financial report	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Local Government Act 1989</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Auditor's responsibilities for the audit of the financial report

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

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

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

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

MELBOURNE
6 November 2021



Sanchu Chummar

as delegate for the Auditor-General of Victoria

**COMPREHENSIVE INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2021 \$'000	2020 \$'000
Income			
Rates and charges	3.1	15,716	15,178
Statutory fees and fines	3.2	422	456
User fees	3.3	1,647	1,580
Grants – operating	3.4	10,401	8,588
Grants – capital	3.4	1,589	2,280
Contributions – monetary	3.5	131	113
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6	(10)	(14)
Other income	3.7	287	961
Total income		30,182	29,141
Expenses			
Employee costs	4.1	15,178	12,062
Materials and services	4.2	9,702	9,694
Depreciation	4.3	6,467	6,258
Amortisation – right of use assets	4.4	51	65
Bad and doubtful debts	4.5	(24)	18
Borrowing costs	4.6	39	66
Finance costs – leases	4.7	10	13
Other expenses	4.8	360	479
Total expenses		31,784	28,655
Surplus/(deficit) for the year		(1,602)	486
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	6.2	339	(6,262)
Total comprehensive result		(1,263)	(5,776)

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

BALANCE SHEET

AS AT 30 JUNE 2021

	Note	2021 \$'000	2020 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1	3,855	1,999
Trade and other receivables	5.1	3,221	2,670
Other financial assets	5.1	17,250	11,250
Inventories	5.2	9	17
Non-current assets classified as held for sale	6.1	245	245
Other assets	5.2	766	860
Total current assets		25,348	17,041
Non-current assets			
Property, infrastructure, plant and equipment	6.2	308,735	308,266
Right-of-use assets	5.8	220	271
Total non-current assets		308,955	308,537
Total assets		334,303	325,578
Liabilities			
Current liabilities			
Trade and other payables	5.3	15,092	4,642
Trust funds and deposits	5.3	520	565
Provisions	5.5	2,315	2,070
Interest-bearing liabilities	5.4	668	3,321
Lease liabilities	5.8	73	–
Total current liabilities		18,668	10,598
Non-current liabilities			
Provisions	5.5	246	169
Prepaid Revenue	5.5	–	124
Interest-bearing liabilities	5.4	2,089	–
Lease liabilities	5.8	147	271
Total non-current liabilities		2,482	564
Total liabilities		21,150	11,162
Net assets		313,152	314,416
Equity			
Accumulated surplus		124,999	126,601
Reserves	9.1	188,153	187,815
Total Equity		313,152	314,416

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021**

2021	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		314,416	126,601	187,350	466
Adjusted Opening balance		314,416	126,601	187,350	466
Surplus/(deficit) for the year		(1,602)	(1,602)	–	–
Net asset revaluation increment/(decrement)	6.2	339	–	339	–
Transfers to other reserves	9.1	–	–	–	–
Transfers from other reserves	9.1	–	–	–	–
		313,152	124,999	187,689	466
Balance at end of the financial year		313,152	124,999	187,689	466

2020	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		320,287	126,115	193,703	469
Impact of change in accounting policy – AASB 15 Revenue from Contracts with Customers		–	–	–	–
Adjusted Opening balance		320,287	126,115	193,703	469
Surplus/(deficit) for the year		486	486	–	–
Net asset revaluation increment/(decrement)	6.2	(6,262)	–	(6,262)	–
Transfers to other reserves	9.1	(95)	–	(91)	(3)
Transfers from other reserves	9.1	–	–	–	–
		314,416	126,601	187,350	466
Balance at end of the financial year		314,416	126,601	187,350	466

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 2021

	2021 Inflows/ (Outflows) \$'000	2020 Inflows/ (Outflows) \$'000
Cash flows from operating activities		
Rates and charges	15,516	14,359
User fees, statutory fees and fines	1,786	1,480
Grants – operating	10,401	9,938
Grants – capital	12,194	2,279
Contributions – monetary	131	124
Interest received	75	88
Trust funds and deposits taken	(45)	261
Other receipts	26	335
Net GST refund/(payment)	(1,712)	1,424
Employee costs	(14,856)	(12,815)
Materials and services	(11,159)	(8,635)
Other payments	(360)	(542)
Net cash provided by/(used in) operating activities	11,997	8,296
Cash flows from investing activities		
Payments for property, infrastructure, plant and equipment	6.2 (7,071)	(6,541)
Proceeds from sale of property, infrastructure, plant and equipment	10	–
Payments for other financial assets	(2,477)	(1,000)
Net cash provided by/(used in) investing activities	(9,538)	(7,541)
Cash flows from financing activities		
Finance costs	(39)	(60)
Repayment of borrowings	(564)	(564)
Net cash provided by/(used in) financing activities	(603)	(624)
Net increase (decrease) in cash and cash equivalents	1,856	131
Cash and cash equivalents at the beginning of the financial year	1,999	1,868
Cash and cash equivalents at the end of the financial year	3,855	1,999
Financing arrangements	5.6	
Restrictions on cash assets	5.1	

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 2021**

	Note	2021 \$'000	2020 \$'000
Property			
Land		–	–
Land improvements		446	280
Total land		446	280
Buildings		648	1,091
Total buildings		648	1,091
Total property		1,094	1,371
Plant and equipment			
Plant, machinery and equipment		209	433
Fixtures, fittings and furniture		373	595
Total plant and equipment		582	1,028
Infrastructure			
Roads		2,465	2,713
Bridges and major culverts		–	657
Footpaths and cycleways		313	156
Drainage		1,014	413
Kerb and channel		38	125
Minor culverts		13	58
Waste water assets		20	–
Traffic control facilities		49	–
Other infrastructure		1,483	20
Total infrastructure		5,395	4,142
Total capital works expenditure		7,071	6,541
Represented by:			
New asset expenditure		697	463
Asset renewal expenditure		1,525	3,855
Asset expansion expenditure		704	2,223
Asset upgrade expenditure		4,146	–
Total capital works expenditure		7,071	6,541

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 2021

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 1989*, and the *Local Government (Planning and Reporting) Regulations 2014*.

Significant accounting policies

(a) Basis of accounting

The accrual basis of accounting has been used in the preparation of these financial statements, 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.

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 (refer to Note 8.2)
- 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.

(b) Impact of Covid-19

On 16 March 2020 a state of emergency was declared in Victoria due to the global pandemic COVID-19 virus, known as coronavirus. A state of disaster was subsequently declared on 2 August 2020. While the impacts of the pandemic have abated somewhat through the 2020-21 year, Council has noted the following significant impacts on its financial operations:

- Additional revenue – Working for Victoria grant, outdoor eating and entertainment grant, CASI grants and Rural ICT grant
- Revenue reductions – waivers on a number of user fees and charges
- Revenue foregone – interest on overdue rates waived for the year as well as a pause on debt collection
- Additional costs – additional salaries relating to grants noted above, additional cleaning and supplies, building alterations

The ongoing impacts of COVID-19 are still being felt across both Council and the community.

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**
Note 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 2014* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 5 percent or \$200k 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 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

1.1 Income and expenditure

	Budget 2021 \$'000	Actual 2021 \$'000	Variance 2021 \$'000	Variance 2021 %	Ref
Income					
Rates and charges	15,900	15,716	(184)	-1%	
Statutory fees and fines	520	422	(98)	-19%	2
User fees	1,871	1,647	(224)	-12%	2
Grants – operating	9,868	10,401	533	5%	
Grants – capital	9,505	1,589	(7,916)	-83%	1
Contributions – monetary	103	131	28	27%	
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	200	(10)	(210)	-105%	
Other income	389	287	(102)	-26%	
Total income	38,356	30,182	(8,174)	-21%	
Expenses					
Employee costs	13,985	15,178	(1,193)	-9%	5
Materials and services	8,693	9,702	(1,009)	-12%	4
Depreciation	6,157	6,467	(310)	-5%	3
Amortisation – Right of use assets	91	51	40	43%	3
Bad and doubtful debts	10	(24)	34	339%	
Borrowing costs	53	39	14	26%	
Finance costs – Leases		10	(10)	0%	
Other expenses	394	360	34	9%	
Total expenses	29,383	31,785	(2,402)	-8%	
Surplus/(deficit) for the year	8,973	(1,602)	(10,575)	-118%	

Note 1: Performance against budget

1.1 Income and expenditure (continued)

(i) Explanation of material variations

- 1 A decrease in capital grants of \$7.9m on budget is a reflection of the timing of receipt of these grants. A number of grants were received late in the financial year, with the delivery of these projects to take place in the 2021/22 financial year. These include the following Capital projects;
 - Art Gallery upgrade and extension
 - Maryborough Outdoor Pool heritage works
 - Carisbrook Recreation reserve
 - Carisbrook Levee
 - Energy Breakthrough infrastructure upgrade
 - Skate and Scooter Park
- 2 Council adopted a COVID-19 hardship support policy in March 2020, which was extended through to the end of June 2021. The impact of this policy was a waiving of numerous fees, charges and interest. The quantum of these fees waived is \$435k on budget. This is reflected across *User Fees, Statutory fees and fines* and *Rates and Charges*.
- 3 Depreciation and Amortisation combined was \$270k with continued investment in assets and infrastructure. The variance in total of 3% was a result of budget set lower than historical actual depreciations. This will be further reviewed as part of the asset revaluation process in 2021/22.
- 4 \$1.0m increase in materials and services expenses offset in part by external funding includes costs associated with COVID-19 response. Items not externally funded include increased legal and VCAT costs and increased insurance premiums (\$200k in total).
- 5 Increase in employee costs of \$1.2m included a number of grant funded positions. Many of these were to support COVID-19 response and recovery (e.g. Outdoor Eating and Dining grant). Additional employee costs include Long Service Leave, Workcover premiums and recruitment costs.

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

Note 1: Performance against budget

1.2 Capital works

	Budget 2021 \$'000	Actual 2021 \$'000	Variance \$'000	Variance %	Ref
Property					
Land	212	–	(212)	-100%	1
Land improvements	3,467	446	(3,021)	-87%	1
Total land	3,679	446	(3,233)	-88%	
Buildings	4,297	648	(3,649)	-85%	2
Total buildings	4,297	648	(3,649)	-85%	
Total property	7,976	1,094	(6,882)	-86%	
Plant and equipment					
Plant, machinery and equipment	770	209	(561)	-73%	3
Fixtures, fittings and furniture	370	373	3	1%	3
Total plant and equipment	1,140	582	(558)	-49%	
Infrastructure					
Roads	3,425	2,465	(960)	-28%	4
Bridges	70	–	(70)	-100%	
Footpaths and cycleways	181	313	132	73%	
Drainage	2,831	1,065	(1,766)	-62%	5
Recreational, leisure and community facilities	–	1,077	1,077	100%	6
Waste management	–	44	44	100%	
Parks, open space and streetscapes	282	252	(30)	-11%	
Aerodromes	–	110	110	100%	
Other infrastructure	–	68	68	100%	
Total infrastructure	6,789	5,395	(1,394)	-21%	
Total capital works expenditure	15,905	7,071	(8,834)	-56%	
Represented by:					
New asset expenditure	3,434	697	(2,737)	-80%	
Asset renewal expenditure	10,805	1,525	(9,280)	-86%	
Asset expansion expenditure	991	704	(287)	-29%	
Asset upgrade expenditure	675	4,146	3,471	514%	
Total capital works expenditure	15,905	7,071	(8,834)	-56%	

Note 1: Performance against budget

1.2 Capital works (continued)

(i) Explanation of material variations

Ref	Item	Explanation
1	Land	Works below budget include Ovals Surrounds and Landfill rehabilitation works. Each of these is anticipated to be carried forward into 2021/22. Spend in this category is offset by the spend greater than budget in Recreational, leisure and community facilities due to reclassification.
2	Buildings	Works below budget are grant funded projects that have commenced and will be completed in 2021/22. These include the Carisbrook Recreation Reserve, Art Gallery and community facility projects.
3	Plant Machinery and Equipment	Both plant and machinery (notably asphaltting machinery) and utilities purchased and anticipated delivery in 2020/21 but delivered in 2021/22.
4	Roads	Works have begun on various projects, including Goldsmith St (Newton to Wills), Avoca Rd Upgrade works, Gillies St Renewal (Majorca Rd), as well as seals renewals and reseals to be finalised in 2021/22.
5	Drainage	Carisbrook Levee Stage 4 will commence in 2021/22 when announced funding is received.
6	Recreational, Leisure and Community Facilities	Spend in this category is offset by the underspend in Land Improvements due to reclassification. Notably Maryborough Outdoor Pool works and Energy Breakthrough each of which has started and will be completed in 2021/22.

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 2: Analysis of Council results by program

Council delivers its functions and activities through the following programs.

2 (a)

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 family day care, long day care, kindergarten and support playgroup), maternal and child health, aged care services (incorporating personal care, respite care, home maintenance, social support and delivered meals) and youth services.

Economic Development

Promotion of tourism, including the Visitor Information 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, library and arts. 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 aerodrome, 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.

Note 2: Analysis of Council results by program**2 (b) Summary of revenues, expenses, assets and capital expenses by program**

	Income \$'000	Expenses \$'000	Surplus /(Deficit) \$'000	Grants included in income \$'000	Total assets \$'000
2021					
Community	1,479	3,044	(1,565)	1,029	7,107
Health & Human Services	4,503	4,549	(46)	3,478	201
Economic Development	204	585	(381)	194	5,732
Culture & Heritage	302	718	(416)	298	5,611
Recreation & Leisure	142	2,545	(2,403)	134	24,744
Transport	2,989	8,977	(5,988)	2,851	272,701
Waste & Environment	3,572	2,967	605	45	225
Administration	16,899	8,307	8,592	3,960	17,981
	<u>30,090</u>	<u>31,692</u>	<u>(1,602)</u>	<u>11,989</u>	<u>334,303</u>
2020					
Community	1,273	2,149	(876)	1,105	6,922
Health & Human Services	4,032	4,098	(66)	3,149	196
Economic Development	820	2,298	(1,478)	50	5,582
Culture & Heritage	180	829	(649)	167	5,465
Recreation & Leisure	286	2,929	(2,643)	245	24,098
Transport	3,208	7,144	(3,936)	3,102	265,584
Waste & Environment	3,354	2,780	574	105	219
Administration	16,002	6,442	9,560	2,945	17,512
	<u>29,155</u>	<u>28,669</u>	<u>486</u>	<u>10,868</u>	<u>325,578</u>

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**
Note 3: Funding for the delivery of our services

2021	2020
\$'000	\$'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 2020/21 was \$2,335 million (2019/20 \$2,325 million).

General rates	10,737	10,198
Municipal charge	1,613	1,816
Waste management charge	3,331	3,097
Interest on rates and charges	34	66
Total rates and charges	15,716	15,178

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2021, and the valuation will be first applied in the rating year commencing 1 July 2021.

Annual rates and charges are recognised as revenues 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	20	33
Town planning fees	183	141
Land information certificates	19	14
Permits	105	135
Registrations	92	131
Other	1	2
Total statutory fees and fines	422	456

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

3.3 User fees

Aged and health services	407	395
Vic Road agency fees	280	279
Child care/children's programs	489	381
Registration and other permits	3	69
Waste management services	189	148
Other fees and charges	278	309
Total user fees	1,647	1,580

User fees by timing of revenue recognition

User fees recognised over time	–	–
User fees recognised at a point in time	1,647	1,580
Total user fees	1,647	1,580

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.

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

	2021 \$'000	2020 \$'000
Commonwealth funded grants	5,568	5,927
State funded grants	6,422	4,941
Total grants received	11,990	10,868

(a) Operating Grants**Recurrent – Commonwealth Government**

Financial Assistance Grants	2,987	2,828
General home care	925	1,055
Financial Assistance Grants – roads	1,261	1,254

Recurrent – State Government

Community Safety	428	267
Go Goldfields	450	653
School Crossing supervisors	36	37
Health and Human services	1,983	1,441
Maternal Child Health	271	354
Aged Care	345	304
Youth	42	132
Library	298	154
Heritage and Culture	41	5
Recreation	82	–
Transport	40	–
Environment	45	35

Total recurrent operating grants

9,235	8,519
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Non-recurrent – State Government

Economic Development	194	69
Working for Victoria	873	–
ICT	100	–

Total non-recurrent State Government operating grants

1,166	69
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(b) Capital Grants**Recurrent – Commonwealth Government**

Roads to recovery	–	790
Total recurrent capital grants	–	790

Non-recurrent – Commonwealth Government

Transport	395	–
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Non-recurrent – State Government

Community	113	245
Drainage	802	–
Bridges	–	500
Transport	279	558
Waste and Environment	–	187

Total non-recurrent capital grants

1,589	1,490
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Total capital grants

1,589	2,280
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**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$'000	\$'000
Note 3: Funding for the delivery of our services (continued)		
3.4 Funding from other levels of government (continued)		
(c) Unspent grants received on condition that they be spent in a specific manner		
<i>Operating</i>		
Balance at start of year	1,410	2,405
Received during the financial year and remained unspent at balance date	1,228	1,410
Received in prior years and spent during the financial year	(487)	(2,405)
Balance at year end	<u>2,151</u>	<u>1,410</u>
<i>Capital</i>		
Balance at start of year	143	143
Received during the financial year and remained unspent at balance date	10,750	143
Received in prior years and spent during the financial year	(66)	(143)
Balance at year end	<u>10,827</u>	<u>143</u>

Grant income is recognised at the point in time when the council satisfies its performance obligations as specified in the underlying agreement.

3.5 Contributions

Monetary	<u>131</u>	<u>113</u>
Total contributions	<u>131</u>	<u>113</u>

Monetary contributions are recognised as revenue when Council obtains control over the contributed asset.

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

Proceeds of sale	183	107
Written down value of assets disposed	(193)	(121)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	<u>(10)</u>	<u>(14)</u>

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	75	154
Donations and sponsorship	26	111
Investment property rental	–	21
Reimbursements	12	51
Other	174	624
Total other income	<u>287</u>	<u>961</u>

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.

	2021 \$'000	2020 \$'000
Note 4: The cost of delivering services		
4.1 (a) Employee costs		
Wages and salaries	12,743	11,111
WorkCover	340	218
Superannuation	1,234	1,006
Fringe benefits tax	62	89
Long Service Leave	720	(431)
Other	78	69
Total employee costs	15,178	12,062
(b) Superannuation		
Council made contributions to the following funds:		
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	135	153
	<u>135</u>	<u>153</u>
Employer contributions payable at reporting date.	–	–
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	628	621
Employer contributions – other funds	537	381
	<u>1,165</u>	<u>1,002</u>
Employer contributions payable at reporting date.	70	79
Refer to note 9.3 for further information relating to Council's superannuation obligations.		
4.2 Materials and services		
Contractors	7,960	7,793
Operating lease payments	35	32
Grants and contributions	267	207
Event Support – Energy Breakthrough	2	469
Other materials and services	1,437	1,193
Total materials and services	9,702	9,694
4.3 Depreciation		
Property	1,238	785
Plant, machinery and equipment	292	322
Fixtures, fittings and furniture	222	205
Infrastructure	4,715	4,946
Total depreciation	6,467	6,258
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 Amortisation – Right of use assets		
Property	51	65
Total Amortisation – Right of use assets	51	65

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$'000	\$'000
Note 4: The cost of delivering services (continued)		
4.5 Bad and doubtful debts		
Other debtors	(24)	18
Total bad and doubtful debts	(24)	18
Movement in provisions for doubtful debts		
Balance at the beginning of the year	(66)	(48)
New provisions recognised during the year	2	(18)
Amounts already provided for and written off as uncollectable	9	–
Amounts provided for but recovered during the year	15	–
Balance at end of year	(40)	(66)
Provision for doubtful debt 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	39	66
Total borrowing costs	39	66
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	10	13
Total finance costs	10	13
4.8 Other expenses		
Auditors' remuneration – VAGO – audit of the financial statements, performance statement and grant acquittals	45	44
Auditors' remuneration – Internal	25	71
Councillors' allowances	153	–
Administrators' allowances	137	364
Total other expenses	360	479

Note 5: Our financial position**5.1 Financial assets****(a) Cash and cash equivalents**

	2021 \$'000	2020 \$'000
Cash on hand	37	39
Cash at bank	3,817	1,960
Total cash and cash equivalents	<u>3,854</u>	<u>1,999</u>

(b) Other financial assets

Term deposits – current	17,250	11,250
Total other financial assets	<u>17,250</u>	<u>11,250</u>
Total financial assets	<u>21,104</u>	<u>13,249</u>

Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:

– Trust funds and deposits (Note 5.3)	520	565
– Unexpended grants (Note 5.3)	12,186	1,709
Total restricted funds	<u>12,706</u>	<u>2,274</u>
Total unrestricted cash and cash equivalents	<u>(8,852)</u>	<u>(275)</u>

Intended allocations

Although not externally restricted the following amounts have been allocated for specific future purposes by Council:

– cash held to fund carried forward capital works	10,826	1,000
– cash held to fund carried forward other Council programs	1,360	709
Total funds subject to intended allocations	<u>12,186</u>	<u>1,709</u>

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.

(c) Trade and other receivables**Current**

Rates debtors	2,362	2,162
Australian Tax Office – Net GST receivable	–	8
Infringement debtors	13	12
<i>Non statutory receivables</i>		
Victorian Government Grant debtors	–	128
Employee related debtors	29	18
Families and childcare	75	66
Private works	428	179
Aged care	87	86
<i>Other debtors</i>	249	77
Provision for doubtful debts – other debtors	(22)	(66)
Total trade and other receivables	<u>3,221</u>	<u>2,670</u>

Short term receivables are carried at invoice amount. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred. Long term receivables are carried at amortised cost using the effective interest rate method.

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

Note 5: Our financial position (continued) **2021**
\$'000 **2020**
\$'000

5.1 Financial assets (continued)

(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)	754	371
Past due by up to 30 days	21	45
Past due between 31 and 180 days	59	27
Past due between 181 and 365 days	47	124
Total trade and other receivables	881	567

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$22k (2020: \$66k) were impaired. The amount of the provision raised against these debtors was \$22k (2020: \$66k). 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.

5.2 Non-financial assets

	2021 \$'000	2020 \$'000
(a) Inventories		
Inventories held for distribution	9	17
Total inventories	9	17

Inventories held for distribution are measured at cost and are 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	192	255
Accrued income	23	132
Other	551	473
Total other assets	766	860

Note 5: Our financial position (continued)

	2021 \$'000	2020 \$'000
5.3 Payables		
(a) Trade and other payables		
Trade payables	2,468	2,324
Accrued salaries and wages	438	460
Unearned revenue	12,186	1,709
Accrued interest	1	149
Total trade and other payables	15,092	4,642
(b) Trust funds and deposits		
Refundable deposits	53	168
Fire services levy	357	273
Retention amounts	109	124
Total trust funds and deposits	520	565
(c) Unearned income		
Grants received in advance – operating	1,152	553
Grants received in advance – capital	10,826	1,000
Other	208	156
Total unearned income	12,186	1,709

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.

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 monthly 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.

5.4 Interest-bearing liabilities**Current**

Borrowings – secured	668	3,321
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Non Current

Borrowings – secured	2,089	–
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Total

	2,757	3,321
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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 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. Council determines the classification of its interest bearing liabilities at initial recognition.

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

Note 5: Our financial position (continued)

5.5 Provisions

	Employee \$ '000	Gravel pit rehabilitation \$ '000	Total \$ '000
2021			
Balance at beginning of the financial year	2,170	68	2,238
Additional provisions	1,127	(13)	1,114
Amounts used	(791)	–	(791)
Balance at the end of the financial year	2,506	55	2,561
2020			
Balance at beginning of the financial year	2,902	89	2,991
Additional provisions	135	(21)	114
Amounts used	(867)	–	(867)
Balance at the end of the financial year	2,170	68	2,238
		2021 \$'000	2020 \$'000
(a) Employee provisions			
Current provisions expected to be wholly settled within 12 months			
Annual leave		894	636
Long service leave		1,366	1,333
		2,260	1,969
Current provisions expected to be wholly settled after 12 months			
Annual leave		131	101
		131	101
Total current employee provisions		2,391	2,070
Non-current			
Long service leave		246	100
Total non-current employee provisions		246	100
Aggregate carrying amount of employee provisions:			
Current		2,260	2,070
Non-current		246	100
Total aggregate carrying amount of employee provisions		2,506	2,170

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

Wages and salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulated sick leave expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits in respect of employee services up to the reporting date, classified as current liabilities and measured at their nominal values.

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.

Note 5: Our financial position (continued)

5.5 Provisions (continued)

(a) Employee provisions (continued)

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. LSL is measured at present value. Unconditional LSL is disclosed as a current liability. 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.

Key assumptions:

– discount rate	1.491%	0.872%
– index rate	2.950%	4.250%

	2021	2020
	\$'000	\$'000
(b) Gravel pit rehabilitation restoration		
Current	–	–
Non-current	55	68
	55	68

Council is obligated to restore the Dunolly and Daisy Hill Gravel Pit sites to a particular standard once all gravel has been exhausted. The provision for Gravel Pit restoration is based on liability calculations performed by the Manager Infrastructure and approved by DELWP. The liability is based on discounted values as the majority of works are expected to be undertaken beyond the next 12 months. Council does not expect to receive reimbursement from a third party.

Key assumptions:

– discount rate	1.400%	1.400%
– index rate	2.950%	4.313%

(c) Other provisions

Current	124	–
Non-current	–	124
	124	124

5.6 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2021

Borrowings	2,757	3,321
Credit card facilities	50	50
Unused credit card facilities	50	50
Total borrowings	2,807	3,371

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

Note 5: Our financial position (continued)

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.

	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	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
2021					
Operating					
Garbage collection	513	4,107	–	–	4,620
Total	513	4,107	–	–	4,620
Capital					
Buildings	73	–	–	–	73
Recreation	28	–	–	–	28
Total	101	–	–	–	101
	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	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
2020					
Operating					
Garbage collection	2,030	4,214	–	–	6,244
Management of Council facilities	687	–	–	–	687
Total	2,717	4,214	–	–	6,931

Note 5: Our financial position (continued)

5.8 Leases

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

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

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

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

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

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

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

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

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

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

Council has elected to apply the temporary option available under AASB 16 Leases which allows not-for-profit entities to not measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

- Information about the entity's reliance on peppercorn leases.
- Nature and term of leases such as any qualitative information about restrictions on use of asset, information about lease term, description of underlying assets.

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

Note 5: Our financial position (continued)

5.8 Leases (continued)

Right-of-Use Assets

	Property \$'000	Vehicles \$'000	Other, etc. \$'000	Total \$'000
Balance at 1 July 2019	336	–	–	336
Additions	–	–	–	–
Amortisation charge	(65)	–	–	(65)
Balance at 30 June 2020	<u>271</u>	<u>–</u>	<u>–</u>	<u>271</u>
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2020	271	–	–	271
Additions	–	–	–	–
Amortisation charge	(51)	–	–	(51)
Balance at 30 June 2021	<u>220</u>	<u>–</u>	<u>–</u>	<u>220</u>

Lease Liabilities

	2021 \$'000	2020 \$'000
Maturity analysis – contractual undiscounted cash flows		
One to five years	224	–
More than five years	–	276
Total undiscounted lease liabilities as at 30 June:	<u>224</u>	<u>276</u>
Lease liabilities included in the Balance Sheet at 30 June:		
Current	73	50
Non-current	147	221
Total lease liabilities	<u>220</u>	<u>271</u>

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.

Expenses relating to:	2021 \$'000	2020 \$'000
Short-term leases	23	17
Total	<u>23</u>	<u>17</u>

Note 6: Assets we manage**6.1 Non current assets classified as held for sale**

	2021	2020
	\$'000	\$'000
Industrial Land – Cost of acquisition	245	245
Total non current assets classified as held for sale	245	245
Capitalisation rate used in the allocation of borrowing costs	0%	0%

Non-current assets classified as held for sale (including disposal groups) are measured at the lower of its carrying amount and fair value less costs of disposal, and are not subject to depreciation. Non-current assets, disposal groups and related liabilities and assets are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification.

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

Note 6: Assets we manage (continued)

6.2 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	At Fair Value 30 June 2020	Additions	Contributions	Revaluation	Depreciation	Disposal	Write-off	Transfers	At Fair Value 30 June 2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	11,673	-	-	-	-	-	-	-	11,673
Buildings	32,056	-	-	(1,195)	(1,195)	-	-	2,204	33,064
Plant and equipment	4,770	-	-	339	(514)	(422)	-	844	5,017
Infrastructure	257,646	-	-	-	(4,758)	-	-	2,135	255,023
Work in progress	2,102	7,071	-	-	-	-	(31)	(5,184)	3,957
	308,246	7,071	-	339	(6,467)	(422)	(31)	(1)	308,735

Summary of Work in Progress

	Opening WIP	Additions	Write-off	Transfers	Closing WIP
	\$'000	\$'000	\$'000	\$'000	\$'000
Land	7	446	-	-	453
Buildings	1,095	648	-	(1,528)	215
Plant and equipment	-	582	(31)	161	712
Infrastructure	1,000	5,395	-	(3,818)	2,576
Total	2,102	7,071	(31)	(5,185)	3,957

Note 6: Assets we manage (continued)**6.2 Property, infrastructure, plant and equipment (continued)****(a) Property**

	Land – specialised \$'000	Land – non specialised \$'000	Land improvements \$'000	Total Land & Land Improvements \$'000	Heritage buildings \$'000	Buildings – specialised \$'000	Total Buildings \$'000	Work In Progress \$'000	Total Property \$'000
At fair value 1 July 2020	381	11,292	–	11,673	–	88,123	88,123	1,102	100,898
Accumulated depreciation at 1 July 2020	–	–	–	–	–	(56,068)	(56,068)	–	(56,068)
	381	11,292	–	11,673	–	32,056	32,056	1,102	44,831
Movements in fair value									
Additions	–	–	–	–	–	1,715	1,715	1,094	2,809
Contributions	–	–	–	–	–	–	–	–	–
Revaluation	–	–	–	–	–	–	–	–	–
Disposal	–	–	–	–	–	–	–	–	–
Write-off	–	–	–	–	–	–	–	–	–
Transfers	–	–	–	–	–	975	975	(1,528)	(552)
Impairment losses recognised in operating result	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	2,691	2,691	(434)	2,257
Movements in accumulated depreciation									
Depreciation and amortisation	–	–	–	–	–	(1,195)	(1,195)	–	(1,195)
Accumulated depreciation of disposals	–	–	–	–	–	–	–	–	–
Impairment losses recognised in operating result	–	–	–	–	–	–	–	–	–
Transfers	–	–	–	–	–	(489)	(489)	–	(489)
	–	–	–	–	–	(1,683)	(1,683)	–	(1,683)
At fair value 30 June 2021	381	11,292	–	11,673	–	90,814	90,814	668	103,156
Accumulated depreciation at 30 June 2021	–	–	–	–	–	(57,751)	(57,751)	–	(57,751)
	381	11,292	–	11,673	–	33,064	33,064	668	45,405

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

Note 6: Assets we manage (continued)

6.2 Property, infrastructure, plant and equipment (continued)

(b) Plant and Equipment

	Plant machinery and equipment \$'000	Fixtures fittings and furniture \$'000	Artwork collection \$'000	Library collection \$'000	Works in progress \$'000	Total plant and equipment \$'000
At fair value 1 July 2020	7,381	4,500	225	328	-	12,433
Accumulated depreciation at 1 July 2020	(3,994)	(3,669)	-	-	-	(7,663)
	3,386	831	225	328	-	4,770
Movements in fair value						
Additions	489	-	-	-	582	1,072
Contributions	-	-	-	-	-	-
Revaluation	-	-	309	29	-	339
Disposal	(422)	-	-	-	-	(422)
Write-off	-	-	-	-	(225)	(225)
Transfers	-	-	-	-	355	355
Impairment losses recognised in operating result	-	-	-	-	-	-
	67	-	309	29	712	1,119
Movements in accumulated depreciation						
Depreciation and amortisation	(292)	(222)	-	-	-	(514)
Accumulated depreciation of disposals	-	-	-	-	-	-
Prior period error	292	63	-	-	-	355
Impairment losses recognised in operating result	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
	(0)	(159)	-	-	-	(159)
At fair value 30 June 2021	7,448	4,500	534	357	712	13,552
Accumulated depreciation at 30 June 2021	(3,995)	(3,828)	-	-	-	(7,822)
	3,453	672	534	357	712	5,729

Note 6: Assets we manage (continued)**6.2 Property, infrastructure, plant and equipment (continued)****(c) Infrastructure**

	Roads \$'000	Bridges \$'000	Footpaths and cycleways \$'000	Drainage \$'000	Other Infrastructure \$'000	Work in Progress \$'000	Total Infrastructure \$'000
At fair value 1 July 2020	246,439	42,923	9,486	22,026	32,659	1,000	354,533
Accumulated depreciation at 1 July 2020	(61,355)	(14,183)	(3,909)	(6,488)	(9,951)	–	(95,887)
	185,084	28,739	5,577	15,538	22,708	1,000	258,646
Movements in fair value							
Additions	2,420	53	209	221	76	5,395	8,374
Contributions	–	–	–	–	–	–	–
Revaluation	–	–	–	–	–	–	–
Disposal	–	–	–	–	–	–	–
Write-off	–	–	–	–	–	–	–
Transfers	(660)	(517)	–	29	(262)	(3,819)	(5,229)
Impairment losses recognised in operating result	–	–	–	–	–	–	–
	1,760	(464)	209	250	(186)	1,576	3,145
Movements in accumulated depreciation							
Depreciation and amortisation	(3,868)	(415)	(213)	(220)	(43)	–	(4,758)
Accumulated depreciation of disposals	–	–	–	–	–	–	–
Impairment losses recognised in operating result	–	–	–	–	–	–	–
Transfers	(159)	725	–	–	–	–	566
	(4,027)	310	(213)	(220)	(43)	–	(4,192)
At fair value 30 June 2021	248,199	42,459	9,695	22,276	32,473	2,576	357,677
Accumulated depreciation at 30 June 2021	(65,382)	(13,873)	(4,122)	(6,708)	(9,994)	–	(100,079)
	182,817	28,586	5,573	15,568	22,478	2,576	257,599

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

Note 6: Assets we manage (continued)

6.2 Property, infrastructure, plant and equipment (continued)

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.

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	–	–
land improvements	5-100 years	2
Buildings		
buildings	25-250 years	5
building and leasehold improvements	15-125 years	2
Plant and Equipment		
fixture, fittings and furniture	2-20 years	2
plant, machinery and equipment	2-40 years	2
computers and telecommunications	2-10 years	2
Infrastructure		
roads–pavements, substructure, formation and earthworks	15-60 years	10
roads–kerb, channel and minor culverts and other	20-50 years	1
pathways	30-50 years	1
bridges and major culverts	70-100 years	10
drainage	40-100 years	3
minor culverts	80 years	1
monuments	200 years	2
waste water assets	20-60 years	10
traffic control facilities	50 years	5
Intangible assets	5-100 years	2

Note 6: Assets we manage (continued)

6.2 Property, infrastructure, plant and equipment (continued)

Land under roads

Council recognises land under roads it controls at fair value.

Depreciation and amortisation

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

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

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

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

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

Repairs and maintenance

Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

Leasehold improvements

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

Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer VRC Property Pty Ltd (Michael Marsiglio API Member No 63349) as at 30 June 2019. 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 of the current valuation is detailed in the following table. No indexed based revaluation was conducted in the current year, this valuation was based on, rates per square metre, a full revaluation of these assets will be conducted in 2021/22 in line with the Asset Management Plan.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2021 are as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Date of Valuation</u>
Land	–	–	11,292	30/6/19
Specialised land	–	–	381	30/6/19
Buildings	–	–	33,064	30/6/19
Total	–	–	<u>44,737</u>	

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

Note 6: Assets we manage (continued)

6.2 Property, infrastructure, plant and equipment (continued)

Valuation of infrastructure

Valuation of infrastructure assets has been determined in accordance with a management valuation

The date of the current valuation is detailed in the following table. No index based revaluation was conducted in the current year, this valuation was based on, rates per square metre, a full revaluation of these assets will be conducted in 2021/22.

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

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2021 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation
Roads	–	–	182,817	30/6/19
Bridges	–	–	28,586	30/6/19
Footpaths and cycleways	–	–	5,573	30/6/19
Drainage	–	–	15,568	30/6/19
Other infrastructure	–	–	22,478	30/6/19
Total	–	–	255,023	

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 \$71 and \$117 per square metre.

Specialised buildings are valued using a depreciated 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 \$250 to \$5,000 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 15 years to 250 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 depreciated 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 200 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.

	2021 \$'000	2020 \$'000
Reconciliation of specialised land		
Land under roads	381	381
Total specialised land	381	381

Note 6: Assets we manage (continued)

6.3 Investments in associates, joint arrangements and subsidiaries

(a) Investments in associates

Council does not have any investments in associates, joint ventures or subsidiaries.

Committees of management

All entities controlled by Council that have material revenues, expenses, assets or liabilities, such as committees of management, 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 committees of management.

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

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

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 2021, Council does not have any interests in any subsidiaries and/or associates

(b) Key Management Personnel

Details of persons holding the position of Councillor or other members of key management personnel at any time during the year are:

Councillors	Mayor—Chris Meddows-Taylor (appointed 17 November 2020) Councillor Liesbeth Long (appointed 17 November 2020) Councillor Gerard Murphy (appointed 17 November 2020) Councillor Grace La Vella (appointed 17 November 2020) Councillor Wayne Sproull (appointed 17 November 2020) Councillor Geoff Lovett (appointed 17 November 2020) Councillor Anna De Villiers (appointed 17 November 2020)
Administrators	Administrator Noel Harvey OAM (to 16 November 2020) Administrator Karen Douglas (to 16 November 2020) Administrator The Hon Hugh Delahunty (to 16 November 2020)
Executive	Chief Executive Officer— Lucy Roffey General Manager Infrastructure Assets & Planning –Rebecca Stockfeld General Manager Community Wellbeing – Martin Collins General Manager Corporate Performance – Paul Brumby (to 14 August 2020) General Manager Corporate Performance – David Anderson (17 August 2020 to 8 January 2021) General Manager Corporate Performance – Mick Smith (from 11 January 2021)

	2021	2020
	No.	No.
Total Number of Councillors	7	–
Total Number of Administrators	3	3
Total of Chief Executive Officer and other Key Management Personnel	6	4
Total Number of Key Management Personnel	<u>16</u>	<u>7</u>

Note 7: People and relationships (continued)**7.1 Council and key management remuneration (continued)****(c) Remuneration of Key Management Personnel**

	2021	2020
	\$	\$
Total remuneration of key management personnel was as follows:		
Short-term benefits	1,011,318	937,772
Long-term benefits	85,216	100,998
Post employment benefits	–	–
Termination benefits	–	–
Total	<u>1,096,534</u>	<u>1,038,770</u>

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

	2021	2020
	No.	No.
\$10,000–\$19,999	6	–
\$30,000–\$39,999	2	–
\$40,000–\$49,999	1	–
\$60,000–\$69,999	1	–
\$70,000–\$79,999	2	2
\$80,000–\$89,999	1	–
\$130,000–\$139,999	–	1
\$170,000–\$179,999	1	–
\$180,000–\$189,999	1	3
\$240,000–\$249,999	1	1
	<u>16</u>	<u>7</u>

(d) Senior Officer Remuneration

A Senior Officer is an officer of Council, other than Key Management Personnel, who:

- has management responsibilities and reports directly to the Chief Executive; or
- whose total annual remuneration exceeds \$151,000

The number of Senior Officers are shown below in their relevant income bands:

Income Range:	2021	2020
	No.	No.
\$60,000–\$69,999	1	0
\$180,000–\$189,999	1	0
	<u>2</u>	<u>–</u>

Total Remuneration for the reporting year for Senior Officers included above, amounted to:

338,876	94,794
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**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

Note 7: People and relationships (continued)

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 Coliban Water (CEO Lucy Roffey is Chair of the Board)

**2021
\$'000**

**2020
\$'000**

22

25

Purchase of goods and services under normal trading terms

– Payments to Unified Community Sports & Leisure (Councillor Gerard Murphy is a Director)

687

0

(b) Outstanding balances with related parties

There were no balances owing to related parties for the year ended 30 June 2021.

Note 8: Managing uncertainties

8.1 Contingent assets and liabilities

(a) Contingent assets

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 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.

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 \$135k (2019/20 \$153k during the 2019/20 year). There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2021. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2022 are \$150k.

Landfill

Council owns a non operational landfill

Liability Mutual Insurance

Council is 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.

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

Note 8: Managing uncertainties (continued)

8.1 Contingent assets and liabilities (continued)

(b) Contingent liabilities (continued)

The net financial impact on Council as a result of the cessation of the MAV WorkCare Scheme for the 2020-21 financial year is yet to be determined. Any obligation is dependent upon the Authority's initial actuarial assessment of the tail claims liabilities of the MAV WorkCare Scheme.

In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six- year liability period following the cessation of the MAV WorkCare Scheme. During the liability period, adjustment payments may be required (or received) by Council. The determination of any adjustment payments is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by the Authority.

Council makes 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.

(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.

(1) Reinstatement of quarries

	2021 \$'000	2020 \$'000
Council has provided a bank guarantee to DELWP for the reinstatement of quarries		
At balance date Council's exposure as a result of these guarantees is:		
Bank Guarantee – Department of Environment, Land, Water and Planning	<u>61</u>	<u>61</u>

(2) Waste disposal site rehabilitation

	2021 \$'000	2020 \$'000
Council operated a waste disposal site and the Carisbrook landfill.		
This has now been rehabilitated in accordance with EPA requirements.		
A separate bank guarantee is provided for any remedial works if they are required in the future	<u>460</u>	<u>460</u>

Note 8: Managing uncertainties (continued)

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2021 reporting period. Council assesses the impact of these new standards. As at 30 June 2021 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2022 that are expected to impact Council.

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 significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, 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 1989*. 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.

(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 provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 8: Managing uncertainties (continued)

8.3 Financial instruments (continued)

(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 +0.25% and -0.25% in market interest rates (AUD) from year-end rates of 0.10% (0.25% at 30 June 2020).

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.

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.

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

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

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

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

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

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

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. 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 ranging from 3 to 5 years. The valuation is performed either by experienced council officers or independent experts.

Note 8: Managing uncertainties (continued)

8.4 Fair value measurement (continued)

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

Ongoing Impacts of COVID-19

On 5 August 2021, the sixth Victorian lockdown was imposed and was subsequently extended on the 16 August 2021. This has led to the closure of the leisure centre facilities, libraries and community centres. This resulted in a decrease in the council user fee revenue.

The frequency, extent and impact of the lockdowns has created volatility and uncertainty. However, the Council has enhanced its capability and capacity to rapidly and safely adapt its operations.

Overall, the Council anticipates that the current lockdown will not materially impact its ability to operate during the reporting period.

The Council is not aware of any other events occurring subsequent to 30 June 2021 that may have a material effect on the financial statements (2020: nil) or its going concern.

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

Note 9: Other matters

9.1 Reserves

(a) Asset revaluation reserves

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Share of increment (decrement) on revaluation by an associate \$'000	Balance at end of reporting period \$'000
2021				
Property				
Land and land improvements	4,817	–	–	4,817
Buildings	12,969	–	–	12,969
	<u>17,786</u>	<u>–</u>	<u>–</u>	<u>17,786</u>
Property and equipment				
Library book stock	28	338	–	366
	<u>28</u>	<u>338</u>	<u>–</u>	<u>366</u>
Infrastructure				
Roads	121,716	–	–	121,716
Kerb and channel	10,193	–	–	10,193
Bridges and major culverts	19,913	–	–	19,913
Pathways	4,143	–	–	4,143
Drainage	5,716	–	–	5,716
Minor culverts	7,198	–	–	7,198
Monuments	304	–	–	304
Waste water assets	263	–	–	263
Traffic control facilities	90	–	–	90
Offstreet car parks	–	–	–	–
Other infrastructure	–	–	–	–
	<u>169,536</u>	<u>–</u>	<u>–</u>	<u>169,536</u>
Total asset revaluation reserves	<u>187,349</u>	<u>338</u>	<u>–</u>	<u>187,687</u>

Note 9: Other matters (continued)**9.1 Reserves (continued)****(a) Asset revaluation reserves (continued)**

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Share of increment (decrement) on revaluation by an associate \$'000	Balance at end of reporting period \$'000
2020				
Property				
Land and land improvements	4,813	4	–	4,817
Buildings	12,969	–	–	12,969
	<u>17,782</u>	<u>4</u>	<u>–</u>	<u>17,786</u>
Property and equipment				
Library book stock	29	(1)	–	28
	<u>29</u>	<u>(1)</u>	<u>–</u>	<u>28</u>
Infrastructure				
Roads	127,538	(5,822)	–	121,716
Kerb and channel	10,193	–	–	10,193
Bridges and major culverts	20,336	(423)	–	19,913
Pathways	4,234	(91)	–	4,143
Drainage	5,716	–	–	5,716
Minor culverts	7,198	–	–	7,198
Monuments	323	(19)	–	304
Waste water assets	263	–	–	263
Traffic control facilities	90	–	–	90
Offstreet car parks	–	–	–	–
Other infrastructure	–	–	–	–
	<u>175,892</u>	<u>(6,356)</u>	<u>–</u>	<u>169,536</u>
Total asset revaluation reserves	193,703	(6,353)	–	187,349

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 2021**

Note 9: Other matters (continued)

9.1 Reserves (continued)

(b) Other reserves

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
2021				
Unfunded superannuation	450	–	–	450
Open space	16	–	–	16
Total Other reserves	466	–	–	466
2020				
Unfunded superannuation	450	–	–	450
Open space	19	(3)	–	16
Total Other reserves	469	(3)	–	466

Unfunded Superannuation

This reserve is used to assist in funding future liabilities related to Defined Benefits Superannuation. Transfers to and from the 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 or expansion of recreational opportunities for the community, and are held until such time the relevant expenditure is incurred.

9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)

	2021 \$'000	2020 \$'000
Surplus/(deficit) for the year	(1,602)	486
Profit/(loss) on disposal of property, infrastructure, plant and equipment	10	14
Works in progress expensed during the year	225	155
Borrowing costs	39	66
Depreciation	6,518	6,258
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade and other receivables	(551)	(491)
(Increase)/decrease in prepayments	63	(103)
Increase/(decrease) in accrued income	(109)	(67)
Increase/(decrease) in trade and other payables	7,003	1,613
(Increase)/decrease in inventories	–	103
Increase/(decrease) in provisions	323	(753)
Increase/(decrease) in financial and other assets	78	754
Increase/(decrease) in trust funds and deposits	–	261
Net cash provided by/(used in) operating activities	11,997	8,295

Note 9: Other matters (continued)

9.3 Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in the Comprehensive Operating 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 2021, this was 9.5% as required under Superannuation Guarantee (SG) legislation).

Defined Benefit

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

Funding arrangements

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

A triennial actuarial review for the Defined Benefit category as at 30 June 2020 was conducted and completed by the due date of 31 December 2020. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 104.6%. The financial assumptions used to calculate the VBI were:

Net investment returns 5.6% pa
Salary information 2.5% pa for two years and 2.75% pa thereafter
Price inflation (CPI) 2.0% pa.

As at 30 June 2021, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category.

Vision Super has advised that the VBI at 30 June 2021 was 109.7%. The financial assumptions used to calculate this VBI were:

Net investment returns 4.8% pa
Price inflation (CPI) 2.25% pa
Salary information 2.75% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2020 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

Regular contributions

On the basis of the results of the 2020 triennial actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2021, this rate was 9.5% of members' salaries (9.5% in 2019/2020). 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 2020 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.

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 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.

**NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

Note 9: Other matters (continued)

9.3 Superannuation (continued)

The 2020 triennial actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. A full investigation was conducted as at 30 June 2020.

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

	2020 (Triennial) \$m	2019 (Interim) \$m
– A VBI Surplus	100.0	151.3
– A total service liability surplus	200.0	233.4
– A discounted accrued benefits surplus	217.8	256.7

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 2020.

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 2020.

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 2020.

Council was notified of the 30 June 2020 VBI during August 2020 (2019: August 2019).

The 2021 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2021 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2021.

Council was notified of the 30 June 2021 VBI during August 2021 (2020: August 2020).

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2021 are detailed below:

Scheme	Type of Scheme	Rate	2021 \$'000	2020 \$'000
Vision super	Defined benefit	9.50%	135	153
Vision super	Accumulation fund	9.50%	–	621

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2021.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2022 is \$130k.

Note 10: Change in accounting policy***AASB 1059 Service Concession Arrangements: Grantors (AASB 1059) (applies 2020/21 for LG Sector)***

Council has adopted *AASB 1059 Service Concession Arrangements: Grantors*, from 1 July 2020.

This has had no impact on Council financials in the 2020/21 period.

AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material (applies 2020/21 for LG Sector)

Council has adopted *AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material*, from 1 July 2020 .

AASB 2019-1 Amendments to Australian Accounting Standards – References to the Conceptual Framework (applies 2020/21 for LG Sector)

Council has adopted *AASB 2019-1 Amendments to Australian Accounting Standards – References to the Conceptual Framework* from 1 July 2020

It is not expected that these standards will have any significant impact on council.

PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

Description of municipality

Located at the geographical centre of Victoria, 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 is currently experiencing moderate growth with key infrastructure projects and residential developments reaching fruition.

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 2020/21 for a four year term, beginning in November 2020.

COVID-19

In January 2020, the World Health Organisation declared the outbreak of COVID-19 a public health emergency of international concern and subsequently in March 2020 it was declared a global pandemic. On 16 March 2020, a State of Emergency was declared in Victoria in relation to the COVID-19 pandemic and a national restriction was put in place on gatherings, a nationwide call to work from home and significantly lower levels of activity in the economy and community.

A number of Council services required immediate change, including the closure of recreation centres and libraries, cancellation of events and revised health precautions.

The impacts of COVID-19 continue to be felt by many organisations, and Central Goldfields Shire is not alone in this case. The impact on the organisation and community require ongoing assessment to ensure the support is appropriate and policies and procedures reflect this.

At this time, all three levels of Government sought to provide additional resources to the community and adjust for the financial hardship they were facing. The impacts were felt with a loss of income, increased costs due to compliance, changes to service delivery and in some instances cessation of services. On 2 April 2020, Council adopted a COVID-19 Financial Hardship Policy which allowed the deferral of rate payments and interest waivers together with a number of financial support measures for the ratepayers and community at large. These measures included the waiver of fees and charges and rentals, refunds of event fees paid, extension of permit expiry dates and dedicated support resources.

Restrictions throughout Victoria have varied since the beginning of the pandemic. At the time of writing, Victoria remains in Stage 4 lockdowns.

Council has continued to support the community through the pandemic by the extension and expansion of hardship relief during 2020/2021.

SUSTAINABLE CAPACITY INDICATORS FOR THE YEAR ENDED 30 JUNE 2021

<i>Indicator / Measure</i>	Results 2018	Results 2019	Results 2020	Results 2021	Comments
Population					
C1 <i>Expenses per head of municipal population</i>	\$2,293.89	\$2,287.69	\$2,174.20	\$2,421.53	Increased expenses during 2020/21 included \$0.88M of costs associated with Working For Victoria (offset by grant funding). Anticipated decrease in expenses per property assessment in 2021/22 financial year.
[Total expenses / Municipal population]					
C2 <i>Infrastructure per head of municipal population</i>	\$23,609.58	\$23,173.26	\$22,493.02	\$22,690.37	No material change
[Value of infrastructure / Municipal population]					
C3 <i>Population density per length of road</i>	10.25	10.22	10.30	9.92	Marginal increase in road lengths as reported to Victorian Grants Commission in 2019/20 return.
[Municipal population / Kilometres of local roads]					
Own-source revenue					
C4 <i>Own-source revenue per head of municipal population</i>	\$1,297.94	\$1,586.78	\$1,378.36	\$1,373.37	No material change
[Own-source revenue / Municipal population]					
Recurrent grants					
C5 <i>Recurrent grants per head of municipal population</i>	\$737.24	\$704.20	\$711.13	\$794.49	Childcare and Kindergarten funding increased during 2020/21 on a per head basis. Change in funding models related to Childcare benefits
[Recurrent grants / Municipal population]					
Disadvantage					
C6 <i>Relative Socio-Economic Disadvantage</i>	1.00	1.00	1.00	1.00	No change
[Index of Relative Socio-Economic Disadvantage by decile]					
Workforce turnover					
C7 <i>Percentage of staff turnover</i>	12.4%	17.6%	14.5%	20.3%	Staff turnover was higher in 2020/21 due to a number of staff retirements, reflective of the organisational profile, and the impacts of COVID-19 on the broader employment market
[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100					

**FINANCIAL PERFORMANCE INDICATORS
FOR THE YEAR ENDED 30 JUNE 2021**

Dimension / Indicator / Measure	Results	Results	Results	Results	Results	Forecasts	Material Variations and Comments		
	2018	2019	2020	2021	2022	2023		2024	2025
Efficiency									
Expenditure level									
E2 Expenses per property assessment	\$3,748.50	\$3,738.38	\$3,385.97	\$3,962.83	\$3,704.75	\$3,724.38	\$3,786.50	\$3,874.50	Increased expenses during 2020/21 included \$0.88M of costs associated with Working For Victoria (offset by grant funding). Anticipated expenses per property assessment in 2021/22 financial year to return to normal.
[Total expenses / Number of property assessments]									
Revenue level									
E4 Average rate per property assessment	New in 2020	New in 2020	\$1,419.04	\$1,543.80	\$1,565.63	\$1,640.86	\$1,665.58	\$1,695.48	In line with the Fair Go Rate System rate cap increase
[General rates and Municipal charges / Number of property assessments]									
Liquidity									
Working capital									
L1 Current assets compared to current liabilities	139.38%	161.82%	160.79%	135.38%	164.53%	181.12%	187.87%	222.72%	Offset in part by L2. Large grant funding received late in 2020/21 which is expected to be spent in 2021/22
[Current assets / Current liabilities] x100									
Unrestricted cash									
L2 Unrestricted cash compared to current liabilities	78.12%	-10.07%	-1.12%	-46.30%	118.43%	129.35%	138.18%	166.50%	Decrease in unrestricted cash due to balances received late in the financial year for capital grants to be spent in 2021/22
[Unrestricted cash / Current liabilities] x100									

Dimension / Indicator / Measure	Results 2018	Results 2019	Results 2020	Results 2021	2022	2023	2024	2025	Material Variations and Comments
Obligations									
Loans and borrowings									
O2 Loans and borrowings compared to rates	31.86%	26.45%	21.88%	17.54%	12.94%	8.59%	4.32%	0.00%	Council has reduced its loans and borrowings annually
[Interest bearing loans and borrowings / Rate revenue] x100									
O3 Loans and borrowings repayments compared to rates	5.22%	4.91%	4.16%	3.84%	4.30%	4.25%	4.20%	4.29%	No material change
[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100									
Indebtedness									
O4 Non-current liabilities compared to own source revenue	11.95%	1.78%	3.10%	13.40%	9.03%	6.77%	3.11%	2.85%	Non current liabilities decreased due to reclassification of grant repayment to current
[Non-current liabilities / Own source revenue] x100									
Asset renewal and upgrade									
O5 Asset renewal and upgrade compared to depreciation	New in 2020	New in 2020	97.12%	87.95%	220.29%	78.07%	90.48%	88.55%	No material change, however please note increase in forecasted 2021/22 year due to large capital works program.
[Asset renewal and asset upgrade expense / Asset depreciation] x100									
Operating position									
Adjusted underlying result									
OP1 Adjusted underlying surplus (or deficit)	-11.10%	1.08%	-3.63%	-11.70%	-4.84%	-4.35%	-4.13%	-4.58%	Additional costs associated with insurance, workcover, COVID-19 specific expenses, and waiving of fees and charges (COVID-19 Hardship policy).
[Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100									

**FINANCIAL PERFORMANCE INDICATORS
FOR THE YEAR ENDED 30 JUNE 2021**

Dimension / Indicator / Measure	Results 2018	Results 2019	Results 2020	Results 2021	2022	2023	2024	2025	Material Variations and Comments
Stability									
Rates concentration									
S1 Rates compared to adjusted underlying revenue	51.86%	48.59%	54.86%	55.37%	57.10%	57.56%	57.51%	57.46%	No material change
[Rate revenue / Adjusted underlying revenue] x100									
Rates effort									
S2 Rates compared to property values	0.79%	0.76%	0.72%	0.59%	0.69%	0.70%	0.72%	0.73%	Property valuations in the Shire have increased by 8.60% while the rate revenue increase was capped at 2.0% by Essential Services Commission, hence lowering the measure
[Rate revenue / Capital improved value of rateable properties in the municipality] x100									

Retired measures Service/ Indicator/ Measure	Results 2018	Results 2019	Results 2020	Comments
Animal Management				
Health and safety				
AM4 Animal management prosecutions	#N/A	#N/A	Retired in 2020	Retired in 2020
[Number of successful animal management prosecutions]				
Efficiency				
Revenue level				
E1 Average residential rate per residential property assessment	#N/A	#N/A	Retired in 2020	Retired in 2020
[Residential rate revenue / Number of residential property assessments]				
Obligations				
Asset renewal				
O1 Asset renewal compared to depreciation	#N/A	#N/A	Retired in 2020	Retired in 2020
[Asset renewal expense / Asset depreciation] x100				

FINANCIAL PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2021

Definitions

- “adjusted underlying revenue” means total income other than:
 - (a) non-recurrent grants used to fund capital expenditure; and
 - (b) non-monetary asset contributions; and
 - (c) 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
- “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
- “current assets” has the same meaning as in the AAS
- “current liabilities” has the same meaning as in the AAS
- “non-current assets” means all assets other than current assets
- “non-current liabilities” means all liabilities other than current liabilities
- “non-recurrent grant” means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council’s Strategic Resource Plan
- “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
- “recurrent grant” means a grant other than a non-recurrent grant
- “residential rates” means revenue from general rates, municipal charges, service rates and service charges levied on residential properties
- “restricted cash” means cash and cash equivalents, within the meaning of the AAS, that are 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
- “unrestricted cash” means all cash and cash equivalents other than restricted cash.

OTHER INFORMATION FOR THE YEAR ENDED 30 JUNE 2021

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 sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the *Local Government Act 1989* and Local Government (Planning and Reporting) Regulations 2014.

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).

The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the Council's strategic resource plan. The Local Government (Planning and Reporting) Regulations 2014 requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The forecast figures included in the performance statement are those adopted by Council in its budget plan on 22 June 2021 and which forms part of the Council plan. The budget includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The strategic resource plan can be obtained by contacting Council.

CERTIFICATION OF THE PERFORMANCE STATEMENT

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 1989* and the Local Government (Planning and Reporting) Regulations 2014.



Mick Smith

Principal Accounting Officer

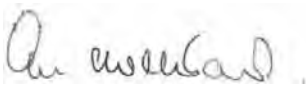
Dated: 19 October 2021

In our opinion, the accompanying performance statement of the Central Goldfields Shire Council for the year ended 30 June 2020 presents fairly the results of Council's performance in accordance with the *Local Government Act 1989* and the Local Government (Planning and Reporting) Regulations 2014.

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 2014 to certify this performance statement in its final form.



Chris Meddows-Taylor

Mayor

Dated: 19 October 2021



Lucy Roffey

Chief Executive Officer

Dated: 19 October 2021



Independent Auditor's Report

To the Councillors of Central Goldfields Shire Council

Opinion	<p>I have audited the accompanying performance statement of Central Goldfields Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • description of municipality for the year ended 30 June 2021 • sustainable capacity indicators for the year ended 30 June 2021 • service performance indicators for the year ended 30 June 2021 • financial performance indicators for the year ended 30 June 2021 • other information and • the certification of the performance statement. <p>In my opinion, the performance statement presents fairly, in all material respects, the performance of the council for the year ended 30 June 2021 in accordance with the performance reporting requirements of Part 6 of the <i>Local Government Act 1989</i>.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. I and my staff 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 performance statement in Victoria and have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the performance statement	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 1989</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of the statement of performance that is free from material misstatement, whether due to fraud or error.</p>
Auditor's responsibilities for the audit of the performance statement	<p>As required by the <i>Audit Act 1994</i>, 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.</p>

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
6 November 2021



Sanchu Chummar

as delegate for the Auditor-General of Victoria



