



GANNAWARRA

Shire Council

Monday, 16 September 2024

6:00 PM

Kerang Senior Citizen Community Rooms

Kerang

AGENDA

Council Meeting

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	Nil	

Geoff Rollinson
CHIEF EXECUTIVE OFFICER

1 WELCOME TO COUNTRY

Playing of the Welcome to Country video clip.

2 OPENING DECLARATION

We, the Councillors of the Shire of Gannawarra, declare that we will undertake the duties of the office of Councillor, in the best interests of our community, and faithfully, and impartially, carry out the functions, powers, authorities and discretions vested in us, to the best of our skill and judgement.

3 APOLOGIES AND LEAVE OF ABSENCE

4 CONFIRMATION OF MINUTES

Meeting - 21 August 2024

5 DECLARATION OF CONFLICT OF INTEREST

General conflict of interest

Unless exempt under Section 129 of the *Local Government Act 2020* (the Act) or regulation 7 of the Local Government (Governance and Integrity) Regulations 2020, a Councillor or member of Council staff has a general conflict of interest in a matter if an impartial, fair-minded person would consider that the person's private interests (as defined in Section 127(2) of the Act) could result in that person acting in a manner that is contrary to their public duty.

Material conflict of interest

Unless exempt under Section 129 of the *Local Government Act 2020* or regulation 7 of the Local Government (Governance and Integrity) Regulations 2020, a Councillor or member of Council staff has a material conflict of interest in respect of a matter if an affected person (as defined in Section 128(3) of the Act) would gain a benefit or suffer a loss depending on the outcome of the matter.

Disclosure of a conflict of interest

A Councillor who has a conflict of interest and is attending a meeting of the Council must make a full disclosure of that interest by either advising:

- a) the Council at the meeting immediately before the matter is considered at the meeting; or
- b) the Chief Executive Officer in writing before the meeting –

whether the interest is a general conflict of interest or a material conflict of interest; and the nature of the interest.

Note: If a Councillor advises the Chief Executive Officer of the details under b) above, the Councillor must make a disclosure of the class of interest only to the meeting immediately before the matter is considered at the meeting.

In accordance with Section 130 of the Act, a councillor who has a disclosed a conflict of interest in respect of a matter must exclude themselves from the decision making process in relation to the matter, including any discussion or vote on the matter at any Council meeting, and any action in relation to the matter.

Failure to comply with Section 130 of the Act may result in a penalty of 120 penalty units

6 BRIEFING SESSIONS

6.1 RECORDS OF COUNCILLOR BRIEFINGS - 7 AUGUST 2024 TO 3 SEPTEMBER 2024

Author: Jodie Basile, Executive Assistant to CEO

Authoriser: Geoff Rollinson, Chief Executive Officer

Attachments: 1 Council Briefing Record - 7 August 2024 to 3 September 2024

RECOMMENDATION

That Council note the records of Councillor Briefings 7 August 2024 to 3 September 2024.

EXECUTIVE SUMMARY

This report presents to Council written records of Councillor Briefings in accordance with Clause 31 of the Gannawarra Shire Council Governance Rules.

DECLARATIONS OF CONFLICT OF INTEREST

The Officer preparing this report declares that they have no conflict of interest in regard to this matter.

COUNCIL PLAN

Council Plan 2021-2025:

- Be a creative employer of choice through our adherence to good governance and our inclusive culture.

BACKGROUND INFORMATION

In accordance with Clause 32 of the Gannawarra Shire Council Governance Rules, a written record of a meeting held under the auspices of Council is, as soon as practicable, reported at a meeting of the Council and incorporated in the minutes of that Council meeting.

The record must include:

1. The names of all Councillors and members of Council staff attending
2. The matters considered
3. Any conflict-of-interest disclosures made by a Councillor attending
4. Whether a Councillor who has disclosed a conflict of interest left the meeting.

CONSULTATION

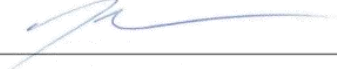
Consultation with Councillors and staff has occurred to ensure the accuracy of the Councillor Briefing records.

CONCLUSION

To ensure compliance with Clause 32 of the Gannawarra Shire Council Governance Rules, it is recommended that Council note the Councillor Briefing records as attached to this report.

RECORD OF A COUNCILLOR BRIEFING



Type of Meeting	Councillor Briefing Session	
Date:	Monday, 2 September 2024	
Time:	9:00am – 3.00pm	
Location:	Council Chambers, Kerang	
In Attendance: (Councillors)	Cr Ross Stanton (Mayor) Cr Charlie Gillingham Cr Travis Collier Cr Kelvin Burt Cr Keith Link Cr Garner Smith	
Apologies:	Cr Jane Ogden	
In Attendance: (Officers)	Geoff Rollinson, Jodie Basile, Wade Williams, Amanda Wilson, Paul Fernee, Leigh Hollingworth, Narelle O'Donoghue, Kellie Burmeister.	
In Attendance: (Other)	Steve Crowe, Phil Burn, Shane Morris, Neil Lehmann, Rosanne Lacorcia (Teams), Tony Hedley (Teams)	
Matters Discussed:	<p>Presentations</p> <p>1.1A Virya Clean Energy 1.1B Transmission Company Victoria</p> <p>Councillor Briefing Updates</p> <p>2.1 Kerang to Koondrook Rail Trail Project Update 2.2 Safe Local Roads and Street Program 2.3 Operation Task Force Macorna 2.4 Future Listing Report</p> <p>September Council Agenda</p> <p>7.1 Gannawarra Reconciliation Action Plan N/A Annual Report 2024 7.2 Road Naming and Road Addition to the Road Register Report 7.3 Asset Rationalisation Report</p> <p>Councillor Issues</p> <p>3.1 Councillor Issues raised for discussion with CEO and Directors</p>	
Conflict of Interest Disclosures		
Matter No.	Councillor/Officer making disclosure	Councillor/Officer left meeting Yes/No
Nil		
Completed By:	Geoff Rollinson – Chief Executive Officer 	



Type of Meeting	Special Councillor Briefing Session	
Date:	Monday, 9 September 2024	
Time:	9:30am – 11.30pm	
Location:	Council Chambers, Kerang	
In Attendance: (Councillors)	Cr Charlie Gillingham Cr Jane Ogden Cr Travis Collier Cr Kelvin Burt Cr Keith Link Cr Garner Smith	
Apologies:	Cr Ross Stanton (Mayor)	
In Attendance: (Officers)	Geoff Rollinson, Dylan Taylor, Wade Williams, Amanda Wilson, Paul Fernee, Rebecca Hollingworth	
In Attendance: (Other)		
Matters Discussed:	<p>September Council Agenda</p> <p>7.4 2024 Annual Financial Statements</p> <p>Councillor Issues</p> <p>3.1 Councillor Issues raised for discussion with CEO and Directors</p>	
Conflict of Interest Disclosures		
Matter No.	Councillor/Officer making disclosure	Councillor/Officer left meeting Yes/No
Nil		
Completed By:	Geoff Rollinson – Chief Executive Officer 	



7 BUSINESS REPORTS FOR DECISION

7.1 GANNAWARRA RECONCILIATION ACTION PLAN

Author: Narelle O'Donoghue, Manager Community Health

Authoriser: Paul Fernee, Director Community Wellbeing

Attachments: 1 Gannawarra Reconciliation Action Plan 2024-2026

RECOMMENDATION

That Council adopt the Gannawarra Reconciliation Action Plan 2024-2026.

EXECUTIVE SUMMARY

Council and a range of partner agencies have a long history of working with local Aboriginal communities on local issues. This relationship strengthened in 2013 with the establishment of the Kerang Elders and Leaders Group.

The development of an Innovate Reconciliation Action Plan focuses on developing and strengthening relationships with Aboriginal and Torres Strait Islander peoples, engaging staff and stakeholders in reconciliation, and developing and piloting innovative strategies to empower Aboriginal and Torres Strait Islander peoples.

Council has an established Partnership Agreement, originally signed on 30 May 2016, reaffirming the commitment of all partners to continued collaboration and in working together to develop a Gannawarra Reconciliation Action Plan.

The Gannawarra Reconciliation Action Plan was endorsed by Council at the July 2024 Council Meeting for Community feedback, and after the consultation process the final plan is presented to Council for adoption before being endorsed by Reconciliation Australia.

The Gannawarra Reconciliation Action Plan as presented has received conditional endorsement from Reconciliation Australia.

PURPOSE

The purpose of this report is to present the Gannawarra Reconciliation Action Plan 2024-2026 to Council for adoption.

ATTACHMENTS

Gannawarra Reconciliation Action Plan 2024–2026

DISCUSSION

Council officers have worked closely with the Kerang Elders and Leaders Group and partner agencies to develop a Gannawarra Reconciliation Action Plan.

The Gannawarra Reconciliation Action Plan attached to this report highlights the partnerships in place and the principles in which this partnership operates. It also articulates Council's

commitment to Aboriginal and Torres Strait Islander peoples who call Gannawarra home and puts in place actions for a future based on respect, harmony and collaboration.

The Kerang Elders and Leaders Group chose the theme 'Walking Forward Together' for the Gannawarra Reconciliation Action Plan. The draft plan proudly contains all local artwork, photographs and images contributed by the local Aboriginal community.

The Gannawarra Reconciliation Action Plan contains 'Our Journey towards Reconciliation'. This highlights the work of Council, the Kerang Elders and Leaders Group and other key partners in working to improve outcomes for the local Aboriginal community.

Reconciliation Australia is the lead body for reconciliation across Australia.

Organisations can develop one of four types of Reconciliation Action Plans - Reflect, Innovate, Stretch or Elevate.

The Gannawarra Reconciliation Action Plan is being based on the 'Innovate' Reconciliation Action Plan.

An Innovate Reconciliation Action Plan focuses on developing and strengthening relationships with Aboriginal and Torres Strait Islander peoples, engaging staff and stakeholders in reconciliation, and developing and piloting innovative strategies to empower Aboriginal and Torres Strait Islander peoples.

An Innovate Reconciliation Action Plan must be for a two-year duration and must be based on a template provided to ensure consistency in commitments across all Reconciliation Action Plans endorsed by Reconciliation Australia. The deliverables set by Reconciliation Australia (as indicated by a * and notation on each of the Action Plan pages) cannot be altered in anyway.

Twenty-Two (22) 'unique' deliverables for Gannawarra as determined in partnership with the Kerang Elders and Leaders Group have been approved by Reconciliation Australia for inclusion in the Gannawarra Reconciliation Action Plan.

It is noteworthy that some of these unique deliverables have already been achieved and others have been significantly progressed by Council officers over recent months. The inclusion of 'Aboriginal Self-Determination' as a key pillar of the 2022 Flood Recovery funding received by Council from the Federal and State Governments through Emergency Recovery Victoria has provided \$100,000 to Council specifically for this purpose.

The Gannawarra Reconciliation Action Plan has been 'conditionally endorsed' by Reconciliation Australia. This provides Council with confidence that the document as presented meets the requirements of Reconciliation Australia. It should however be noted that any changes made to the draft document removes the 'conditional endorsement' and it must then go through another approval process round, which takes approximately eight (8) weeks.

Once final approval is granted, a report to Reconciliation Australia must be submitted by September each year.

RELEVANT LAW

The development and implementation of a Gannawarra Reconciliation Action Plan supports Council to meet its obligations under Australian and Victorian laws and policies. These laws and policies provide a foundation for how local government and Aboriginal and Torres Strait Islander peoples work together, embed self-determination, and strengthen relationships. These laws and policies also promote and protect Aboriginal and Torres Strait Islander rights and ensure that Aboriginal and Torres Strait Islander voices inform government policies, programs and practices.

The *Local Government Act 2020* recognises Traditional Owners as part of the 'municipal community' and creates statutory obligations on local government to engage Traditional Owners in strategic planning and decision making.

Other relevant Victorian legislation is the *Public Health and Wellbeing Act 2008*, *Traditional Owner Settlement Act 2010*, *Aboriginal Heritage Act 2006*, *Victoria's Charter of Human Rights and Responsibilities Act 2006*, and the *Advancing the Treaty Process with Aboriginal Victorians Act 2018*.

There are also many Commonwealth laws in place relating to Aboriginal and Torres Strait Islander peoples. This includes the *Constitution Alteration (Aboriginals) 1967*, *Aboriginal and Torres Strait Islander Heritage Protection Act 1984*, *Native Title Act 1993*, *Indigenous Education (Targeted Assistance) Act 2000*, *Aboriginal and Torres Strait Islander Act 2005*, and many more.

Australia is also a signatory to the United Nations Declaration on the *Rights of Indigenous Peoples 2007*. This Declaration covers all areas of human rights as they relate to Indigenous peoples under 4 key principles of self-determination, participation in decision-making, respect for and protection of culture, equality and non-discrimination.

RELATED COUNCIL DECISIONS

Council adopted the Gannawarra Council Plan 2017-2021 and Gannawarra Council Plan 2021-2025 which included that Council would develop and implement a Reconciliation Action Plan.

OPTIONS

1. Council may approve the Gannawarra Reconciliation Action Plan 2024-2026 as presented.
2. Council may reject the Gannawarra Reconciliation Action Plan 2024-2026 as presented and seek alterations to the document, noting that this removes the 'conditional endorsement' provided by Reconciliation Australia.

SUSTAINABILITY IMPLICATIONS

Under the *Local Government Act 2020* priority is to be given by Council to achieving the best outcomes for the municipal community, including future generations.

Furthermore, the *Public Health and Wellbeing Act 2008* requires that Council aims to achieve the highest attainable standard of public health and wellbeing by:

- Protecting public health and preventing disease, illness, injury, disability or premature death
- Promoting conditions in which people can be healthy
- Reducing public health and wellbeing inequalities in Victoria.

Adopting a Gannawarra Reconciliation Action Plan will provide a framework for Council to guide future partnership work to overcome inequalities that currently exist and support Aboriginal and Torres Strait Islander peoples who call Gannawarra home to stand proud in their community, by:

- Acknowledging, respecting and celebrating Aboriginal and Torres Strait Islander culture, language and connection to Country
- Involving Aboriginal and Torres Strait Islander peoples in decisions that impact on their lives
- Identifying the current gap that exists between indigenous and non-indigenous residents across the key social determinants of health and wellbeing
- Working in partnership to close the identified gaps in support of current and future generations

COMMUNITY ENGAGEMENT

The Gannawarra Reconciliation Action Plan has been developed in partnership with the Kerang Elders and Leaders Group and supporting agencies.

A workshop was held with local Aboriginal community members in October 2021 to help formulate the key components of the plan.

Council officer attended a meeting of the Barapa Wamba Steering Committee in Swan Hill in July 2022.

Council's management team have been consulted throughout the development of the plan.

Council officers attended the Traditional Owners Flood Recovery Forum held in Nyah in June 2024 and presented on the key priorities within the Gannawarra Reconciliation Action Plan.

The Gannawarra Reconciliation Action Plan was released for community feedback on 18 July 2024 with comments invited through to 15 August 2024.

One (1) community submission was received, and this is summarised below:

No	Feedback	Officer Comment
1	Referring to 'our' Indigenous and 'our' Aboriginal traditional owners in the document - is possessive language and indicates ownership. We do not 'own' the traditional owners of this land. I would recommend that references to 'our' are removed. It is paternalistic language.	Changes incorporated <i>Comment:</i> Reconciliation Australia required that the Draft Gannawarra Reconciliation Action Plan be reviewed against the Reconciliation Australia <i>Demonstrating Inclusive and Respectful Language Guide</i> . There were references within the draft plan which were missed where the inappropriate use of the word 'our' was used. This has been corrected.

	<p>In addition, the Welcome to Country on page 2 contains the use of the word ‘our’. To avoid confusion, the acknowledgement wording connected to the Welcome to Country was moved to the right-hand side of page 2 and the wording added ‘Words from Gannawarra Welcome to Country Video’.</p>
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Direct communication with key stakeholder groups has also taken place and the following comments received:

Mallee District Aboriginal Service: *“The Reconciliation Action Plan may be a partnered effort but, you have done such an amazing job with the draft and Gannawarra Shire should be very proud of you and the amazing work you have done with this.”*

Northern District Community Health: *“Congratulations. A significant achievement and I know a piece of work that spans years – well done and a great testament to the local commitment.”*

In addition, permission was sought from the direct family of Aunty Esther Kirby OAM to use images, artwork and stories in the Gannawarra Reconciliation Action Plan. Written permission was received and acknowledgement of this has been added to Page 2, Page 3, Page 9.

Permission is also in place for identifiable people within images throughout the document.

Also to note is that the “Wamba Wemba Aboriginal Corporation” became a Registered Aboriginal Party on 7 August 2024.

Advice was sought regarding the appropriate use of wording in the final version of the Reconciliation Action Plan. These discussions have confirmed that the naming of Wamba Wemba for the Registered Aboriginal Party relates to cultural heritage management plans, and that reference to traditional Country in Gannawarra Shire should continue to be referred to as Wamba Wamba.

Feedback received on the Draft Plan has been fully considered and incorporated into the Gannawarra Reconciliation Action Plan 2024-2026. It is believed that these are minor changes only and will not alter the conditional endorsement provided by Reconciliation Australia.

INNOVATION AND CONTINUOUS IMPROVEMENT

The Gannawarra Reconciliation Action Plan is a document that has been worked towards since the establishment of the Kerang Elders and Leaders Group in 2013. Continued innovation in the facilitation of the partnership since this time has enabled a formal framework to continuously strengthen local partnership work around the key values of Relationships, Respect and Opportunities.

This new innovate plan provides Council with the opportunity to publicly formalise its commitment to reconciliation by identifying clear actions with realistic targets. It also aims to embed cultural changes within Council, elevate the recognition of the rich cultural heritage of the

Barapa Barapa, Wamba Wamba and Yorta Yorta peoples, and which will encourage integrated decision making now and into the future.

COLLABORATION

The Gannawarra Local Agency Meeting (GLAM) is a formal partnership between Council, Mallee District Aboriginal Services, Northern District Community Health, Victoria Police, Kerang District Health and Cohuna District Hospital. This partnership has led the development of the Gannawarra Reconciliation Action Plan through the Kerang Elders and Leaders Group, which was established in 2013.

A Partnership Agreement, originally signed on 30 May 2016, further strengthened the partnership. The agreement was updated and re-signed on 27 May 2022, reaffirming the commitment of all partners to continued collaboration and in working together to develop a Gannawarra Reconciliation Action Plan.

It was first intended that a Gannawarra Reconciliation Action Plan would be across all GLAM agencies. This was not permitted by Reconciliation Australia which requires a Reconciliation Action Plan to be developed by individual organisations. This ensures clear accountability and reporting to the community and Reconciliation Australia on progress towards the implementation of the plan.

It is intended however that the Gannawarra Reconciliation Action Plan, once endorsed formally by Reconciliation Australia, will be able to be used as a template by other GLAM agencies to broaden the strong commitment to reconciliation across Gannawarra.

FINANCIAL VIABILITY

The implementation of this Gannawarra Reconciliation Action Plan will require some investment from Council, and this will be assessed through the annual budget process each year. The first stage of implementation is being supported by \$100,000 provided to Council by Emergency Recovery Victoria for the purpose of Aboriginal self-determination and this work is well advanced in partnership with key stakeholders. regional, state and national plans and policies

A Reconciliation Action Plan forms part of the National Agreement on Closing the Gap, which came into effect in July 2021. Local government has a responsibility to actively support Closing the Gap implementation.

Furthermore, the *Victorian Aboriginal and Local Government Strategy – Pathways to Stronger Partnerships 2021-2026* is a strategy that identifies the vital role local government plays in self-determination for Aboriginal people who live in Victoria and the need for partnerships based on sharing, listening, care, trust, truth telling and understanding. The strategy provides a clear framework for shared decision-making processes and actions for working together.

Through the Victorian Treaty process, which commenced on 1 August 2018, Truth Telling through the Yoorrook Justice Commission, and Closing the Gap initiatives, Victoria is leading the way on progress towards reconciliation.

COUNCIL PLANS AND POLICIES

- Gannawarra Council Plan 2021-2025 – commitment that Council will develop and implement a Reconciliation Action Plan.
- Gannawarra Social Inclusion Strategy 2019-2023
- Council Policy No. 129 – Diversity
- Council Policy No. 143 – Community Engagement
- Council Policy No. 148 – Flags
- Acknowledgement of Country Statement of Commitment
- Welcome to Country Video Clip Protocol

TRANSPARENCY OF COUNCIL DECISIONS

This decision will be made in an open Council meeting.

CONFLICT OF INTEREST


The officer preparing this report declares that they have no conflict of interest in regard to this matter.




**INNOVATE
RECONCILIATION
ACTION PLAN**

SEPTEMBER 2024 - AUGUST 2026
WALKING FORWARD TOGETHER

KERANG
COHUNA
KOONDROOK
LAKES DISTRICT
MURRABIT AND DISTRICT
LEITCHVILLE
LALBERT
QUAMBATOOK
MACORNA
TRAGOWEL



RECONCILIATION
ACTION PLAN
INNOVATE



GANNAWARRA
Shire Council

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WARNING: Aboriginal and Torres Strait Islander readers are warned that this Gannawarra Reconciliation Action Plan may contain images of deceased persons.

Cover artwork Gecko by Auntie Esther Kirby OAM purchased by Gannawarra Shire Council in 2006. (Used with family permission for this purpose)



The Gannawarra Shire is on the ancestral lands of the Barapa Barapa, the Wamba Wamba and the Yorta Yorta peoples.

We respectfully acknowledge the people who came before us and cared for this land, the Elders who guide us every day, and our emerging leaders - our children and youth.

IT IS UP TO ALL OF US TO SUPPORT AND NURTURE OUR COMMUNITY FOR FUTURE GENERATIONS.

Artwork Life's a Risk by Aunty Esther Kirby OAM purchased by Gannawarra Shire Council in 2009
(Used with family permission for this purpose)

We are proud of our heritage,
our stories,
our sunsets and sunrises,
our beautiful tall gum trees,
the mighty Murray, Loddon and
Avoca riverlands, and waterways.

"WELCOME TO OUR COUNTRY"

Uncle Barry Atkinson, Wamba Wamba
(Used with permission for this purpose)

"Words from Gannawarra Welcome to Country Video"

INNOVATE RAP

Reconciliation Australia commends Gannawarra Shire Council on the formal endorsement of its inaugural Innovate Reconciliation Action Plan (RAP).

Commencing an Innovate RAP is a crucial and rewarding period in an organisation's reconciliation journey. It is a time to build strong foundations and relationships, ensuring sustainable, thoughtful, and impactful RAP outcomes into the future.

Since 2006, RAPs have provided a framework for organisations to leverage their structures and diverse spheres of influence to support the national reconciliation movement.

This Innovate RAP is both an opportunity and an invitation for Gannawarra Shire Council to expand its understanding of its core strengths and deepen its relationship with its community, staff, and stakeholders.

By investigating and understanding the integral role it plays across its sphere of influence, Gannawarra Shire Council will create dynamic reconciliation outcomes, supported by and aligned with its business objectives.

An Innovate RAP is the time to strengthen and develop the connections that form the lifeblood of all RAP commitments. The RAP program's framework of relationships, respect, and opportunities emphasises not only the importance of fostering consultation and collaboration with Aboriginal and Torres Strait Islander peoples and communities, but also empowering and enabling staff to contribute to this process, as well.



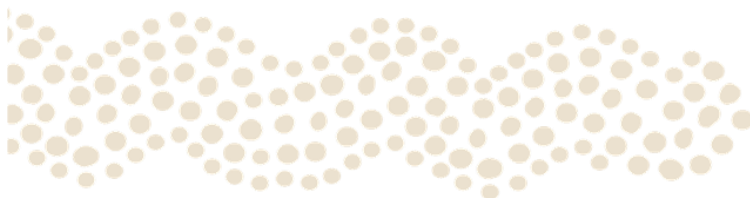
With close to 3 million people now either working or studying in an organisation with a RAP, the program's potential for impact is greater than ever. Gannawarra Shire Council is part of a strong network of more than 2,500 corporate, government, and not-for-profit organisations that have taken goodwill and intention, and transformed it into action.

Implementing an Innovate RAP signals Gannawarra Shire Council readiness to develop and strengthen relationships, engage staff and stakeholders in reconciliation, and pilot innovative strategies to ensure effective outcomes.

Getting these steps right will ensure the sustainability of future RAPs and reconciliation initiatives, and provide meaningful impact toward Australia's reconciliation journey.

Congratulations Gannawarra Shire Council on your Innovate RAP and I look forward to following your ongoing reconciliation journey.

Karen Mundine
Chief Executive Officer
Reconciliation Australia



MESSAGE FROM THE MAYOR

Gannawarra Shire Council and its partners acknowledge the Barapa Barapa, Wamba Wamba and Yorta Yorta peoples as the Traditional Custodians of the land that encompasses the Gannawarra Shire, and their enduring relationship with Country.

The Traditional Custodians have cared and nurtured for the Gannawarra area for tens of thousands of years.

Gannawarra Shire Council and its partners recognise Australia's rich cultural heritage and aim to encourage integrated decision making now and into the future.

While Council and its partners have worked closely with Aboriginal and Torres Strait Islander peoples, the important next step of our journey towards reconciliation is the development of this Reconciliation Action Plan.

This plan converts good intentions into real actions. It publicly formalises our commitment to reconciliation by identifying clear actions with realistic targets. It aims to embed cultural change within our whole organisation through building good relationships, respecting the special contribution of Aboriginal and Torres Strait Islander peoples, and creating opportunities.

Most importantly, it has been developed in partnership with Aboriginal and Torres Strait Islander communities, organisations and leaders.

As a partnership we aspire to continue to strengthen relationships with Aboriginal and Torres Strait Islander peoples and support participation in Indigenous cultural processes.

The development of relationships requires all of us to come to terms with history as we move towards a unified future, in which we understand, value and respect each other.

The values of Relationships, Respect and Opportunities are the foundation on which true Reconciliation stands, and it is these values that will guide Council and its partners through our continued journey towards reconciliation; a journey that requires all of us to walk together with courage.



GANNAWARRA SHIRE COUNCIL ACKNOWLEDGES THE TRADITIONAL CUSTODIANS OF THE LAND, AND PAYS RESPECT TO ELDERS BOTH PAST, PRESENT, AND EMERGING.

View the Welcome to Country video at the bottom of Council's homepage.



PARTNERSHIPS FOR RECONCILIATION

The following partners have worked together successfully for many years on a journey towards reconciliation.

The relationship between these partners is strong and articulated through a formal Partnership Agreement.

Existing trust and respect, through an investment of time and resources, will continue as together we implement this Innovate Reconciliation Action Plan:

- Kerang Elders and Leaders Group
- Gannawarra Shire Council
- Northern District Community Health
- Kerang Mallee District Aboriginal Service
- Kerang District Health
- Cohuna District Hospital
- Victoria Police



OUR PARTNERSHIP PRINCIPLES



- Encourage the development of a respect for, and an understanding of, Aboriginal and Torres Strait Islander peoples, histories and cultures, facilitating better relationships between Aboriginal and Torres Strait Islander peoples and the community by performing an Acknowledgement of Country at the beginning of meetings and performing Welcome to Country at special events.
- Communicate the significance of Aboriginal and Torres Strait Islander cultural heritage and help to promote development of mutual respect and understanding.
- Show respect for Aboriginal and Torres Strait Islander heritage and the ongoing relationship of the Traditional Owners of the area with the land.
- Communication is a fundamental building block for collaboration and will be honest and timely. Communication will be offered and received in the spirit of co-operation.
- In the spirit of collaboration, partners will acknowledge and honour their different goals or motivations for collaboration by open communication, clarifying agendas and identifying areas of mutuality and divergence.
- All parties are accountable to each other, through transparent processes, fair use of resources, acknowledgement and recognition of each other.
- All parties wish to cooperate to provide welcoming environments at each of the services and foster relationships that improve the health of Aboriginal and Torres Strait Islander peoples.
- The Partnership adheres to the principles espoused by the National Health Agreement on Closing the Gap in Indigenous Health Outcomes and adheres to the principles as set out in Closing the Aboriginal Health Gap Loddon Mallee Strategic Action Plan 2010, all of which recognises that improving the health of Aboriginal and Torres Strait Islander peoples is a national priority supported by governments at both federal, state and local levels.
- The Partnership acknowledges the principles in the United Nations Declaration on Rights of Indigenous Peoples.



ABOUT GANNAWARRA

OUR PEOPLE,
OUR PLACE,
OUR PRIDE.

With an area of 3,736 square kilometres, Gannawarra Shire is bordered by the Murray River to the north east and incorporates a variety of natural environments; rivers, swamps, marshes, and wetlands, all surrounded by majestic forests.

The Barapa Barapa, Wamba Wamba, and Yorta Yorta Aboriginal peoples inhabited the lands that now form the Gannawarra Shire.

The area provided plentiful supplies of fish, roots, plants, grubs, snakes and lizards, goannas, possums, emus, kangaroos, and birds of many kinds. Bark from trees was used for shelter and to make canoes, shields, and containers.

With 57 lakes, swamps and marshes, the Gannawarra region forms one of Australia's largest and most important wetlands.

The significance of local wetlands is internationally recognised through their listing under the Ramsar Convention – the only organisation in the world dedicated to the protection of wetland biodiversity. We are also home to Gunbower Island, the largest inland island in Australia.

The Murray River and its tributaries, along with the Loddon and Avoca rivers weave their way through Gannawarra's unique landscape.

Gannawarra is also a place of strong community pride where our communities motivate and inspire each other to make the Gannawarra a great place to live, visit and do business.

Towns of Gannawarra include Kerang, Cohuna, Koondrook, Lake Charm, Lalbert, Leitchville, Macorna, Murrabit, Mystic Park, and Quambatook.

Gannawarra is home to approximately 268 residents who identify as Aboriginal and Torres Strait Islander. This is equivalent to 2.5 per cent of Gannawarra Shire's population (2021 Australian Bureau of Statistics Census data). This was an increase of 65 persons from the Census in 2016 and 103 persons from the previous Census in 2011). The percentage of Aboriginal and Torres Strait Islander persons living in Gannawarra is significantly higher than the state average of 1 per cent.

OUR BUSINESS

Gannawarra Shire Council was gazetted on 20 January 1995. Council is constituted under the Local Government Act 2020 to provide leadership for the good governance of the municipal district and the local community.

Council works in collaboration with State and Federal government, state, regional and local agencies, neighbouring municipalities, and community members.

We deliver more than 300 different services and manages a wide range of public assets and infrastructure to ensure our community enjoy a high quality of life now and into the future.

We focus on inclusive services and assets that enhance the health and wellbeing, cultural heritage, connectivity, and productivity of our communities.

Services include libraries, children services, community health, maternal and child health, arts and culture, community engagement, sport and recreation, marketing and events, economic development and tourism, waste collection and recycling, infrastructure and development, local laws, swimming pools, and a range of customer and corporate services.

Gannawarra is 1.25 hours by car from Bendigo, 40 minutes by car from Swan Hill and 3 hours' drive from Melbourne.

Gannawarra Shire Council and is one of the largest employers in the area employing over 314 employees.

Our Council Values are Trust, Respect, Innovation and Collaboration.





The mosaic artwork was designed by Aunty Esther Kirby OAM and created by Aunty Esther, her family, and the staff at Kerang District Health.

The mosaic forms part of Kerang District Health's Indigenous Garden, opened on 14 August 2019.

Puthekaty Lahnangurruk, Kurrek, gunya means:

"Welcome to everyone, our country, our place, our camp fire."

The mosaic depicts the welcome, the warmth and hospitality.

The fire means: welcome and warmth, the stones inside the fire represent the meal.

The blue and white tiles represent the water, hospitality, and refreshment.

The black stones are the family groups of the tribe.

The ochre-coloured stones represent the land we share.

The black tiles on the outside represent the traditional Aboriginal tribes.

The coloured tiles in amongst the black stones represent other nationalities who have come to share our land.

(Artwork and Story used with family permission for this purpose)



**A FUTURE BASED ON RESPECT,
HARMONY, AND COLLABORATION.**

OUR VISION FOR RECONCILIATION

Gannawarra Shire Council aims to create a municipality where Aboriginal and Torres Strait Islander communities and non-Indigenous people can live, thrive and collaborate in respect and harmony.

Council will develop actions that embed cultural change in our organisation through increased mutual understanding and effective partnerships. An investment of time and resources will be made to continue to build on our philosophy of existing trust and respect.

We will strive to improve relationships with Aboriginal and Torres Strait Islander community members by incorporating community

input into decision making and recognising the involvement and contribution from Aboriginal and Torres Strait Islander communities.

Council recognises the need for representation and protection for Aboriginal and Torres Strait Islander cultural heritage and will work hard to improve opportunities to acknowledge, celebrate and listen to the voices of all Aboriginal and Torres Strait Islander peoples that call Gannawarra home.

Council's vision for Reconciliation supports our Community Vision Statement:

Our community will be proud, connected, and inclusive as we actively seek opportunities that enhance lifestyle and liveability.

We will recognise and appreciate the value of the natural environment and how it connects our communities.

We will strive to be resilient to a changing environment through innovation and collaboration.

The Gannawarra will grow through encouraging economic diversity, creating unique tourism destinations, and embracing cultural and natural assets.


COMMITMENT IN THE GANNAWARRA SHIRE COUNCIL PLAN

OUR COMMUNITY VISION
**OUR COMMUNITY WILL BE PROUD,
CONNECTED AND INCLUSIVE AS WE
ACTIVELY SEEK OPPORTUNITIES THAT
ENHANCE LIFESTYLE AND LIVEABILITY.**











**WE WILL DEVELOP
AND IMPLEMENT
A RECONCILIATION
ACTION PLAN.**

Artwork by Tyipen Kwe

Gannawarra Reconciliation Action Plan SEPTEMBER 2024 - AUGUST 2026 11



ABORIGINAL ART SYMBOLS

 Emu Track / Spear	 Rainbow / Cloud	 Possum Track	 Rain	 Star / Sun
 Waterhole / Campsite	 Fire / Smoke Water	 Kangaroo Track	 Human Track	 Man / Woman

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OUR JOURNEY TOWARDS RECONCILIATION

Gannawarra Shire Council and individual agencies have a long history of working with local Aboriginal communities. This relationship strengthened in 2013 with the establishment of the Kerang Elders and Leaders Group.

The Kerang Elders and Leaders Group was initially a partnership between Kerang Elders and Council before expanding its membership in 2015 to include Mallee District Aboriginal Services, Northern District Community Health and Victoria Police.

In 2016 the group expanded further to include the North Central Catchment Management Authority, Regional Arts Victoria and the Kerang Local Aboriginal Network, Kerang District Health and Cohuna District Hospital.

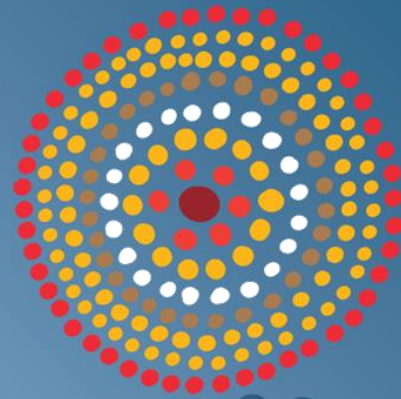
Gannawarra Shire Council adopted an Acknowledgement of Country at its meeting held on February 17, 2016.

A Partnership Agreement was signed on May 30, 2016 as part of Reconciliation Week celebration in Kerang. The Partnership Agreement acknowledged that partners had worked together successfully for many years and that the relationship between partners was strong. The Partnership Agreement also articulated the principles and recommended approach to continue to work together and to build on the philosophy of existing trust and respect through an investment of time and resources.

From 2014 onwards, National Reconciliation Week has been celebrated within the Shire. The aim is to involve the whole community in a united display demonstrating support for Reconciliation.

In 2015 Council and Regional Arts Victoria worked with the local Aboriginal community on a Shields and Spears installation in Apex Park Koondrook.

Artworks by local Elder and Artist, Aunty Esther Kirby OAM is also included in the new Koondrook Wharf precinct, opened in March 2017.





NAIDOC Week has been acknowledged each year since 2014 with a Ceremony including flag raising, smoking ceremony and morning tea. These celebrations provide an opportunity for local Elders and the Aboriginal and Torres Strait Islander communities to share their stories about Reconciliation and NAIDOC with the wider community.

Exhibitions of local Aboriginal art have been supported through the Gannawarra Library Services and sale of artwork is supported through the Gateway to Gannawarra Visitor Centre in Cohuna.

In 2016 Council partnered with Regional Arts Victoria to apply for a Victorian Department of Justice and Regulation Community Safety Grant. Working with local Elder, Uncle Lloyd Murray, a 'Respark the Park' event was held. The event helped develop community ideas to turn an outdated playground into a much needed place for children to play and meet others in the neighbourhood.

Over the following two years, plans were developed to turn the Respark the Park ideas into reality with the new look park opening in October 2018. The revamped park went on to be Highly Commended in the Prevention and Community Safety category at the 2019 National Awards for Local Government.

In 2016, Stage 1 of the Murray Explored project commenced; a Murray Explored Bioscan. The 2016 Bioscan was conducted in partnership with the local Aboriginal community. A number of events were held during this time including a school day, history day and an evening event at the Koondrook Hotel.

Visits to the Shire's pre-schools and the Gannawarra Children's Centre have been supported by Council over the years.

In 2017, the Kerang Elders partnered with Council, Mallee District Aboriginal Services, Northern District Community Health, Cohuna District Hospital, Kerang District Health and Victoria Police to facilitate a community Plaque Unveiling ceremony to acknowledge the Stolen Generation. The ceremony consisted of a Welcome to Country and smoking ceremony, followed by a presentation by Elders, the plaque unveiling and 'The Creation Dance' by Tyipen Kwe. The plaque is installed at the Gannawarra Children's Centre.



Also in 2017, Council commenced the development of a Beyond the Battle project. The Kerang Elders Group supported the inclusion of local Aboriginal and Torres Strait Islander stories with the film previewing in the Kerang Memorial Hall on Remembrance Day, 11 November 2018, with 352 people in attendance. A large exhibition of photographs and stories was also on display as part of the event.

Council and partnership agencies hosted a production of HART by She Said Theatre in 2018. HART, a one man show, told a powerful story from the perspective of four Noongar men spanning three generations. The event was supported by a Welcome to Country and smoking ceremony by local Elders and art display by Tyipen Kwe.

Filming for the Welcome to Country video story was undertaken at Lake Meran in 2019 with this video story available for local events, to showcase on the websites of Council and partner agencies and social media platforms. The video story acknowledges the Traditional Owners and aims to create a respect and understanding of Aboriginal cultures in the wider community.

Our Journey towards Reconciliation has been one of Relationships, Respect and Opportunities.

We have been innovative and adaptive in our united approach and together we have acknowledged, celebrated and strengthened the voice of local Aboriginal and Torres Strait Islander peoples.

Our commitment for the future will continue to build on our joint commitment to Relationships, Respect and Opportunities as we all celebrate the unique culture of the Gannawarra.

IT IS UP TO ALL OF US TO SUPPORT AND NURTURE OUR COMMUNITY FOR FUTURE GENERATIONS.

**RELATIONSHIPS
RESPECT
OPPORTUNITIES**

OUR RECONCILIATION ACTION PLAN

Gannawarra Shire Council’s Reconciliation Action Plan builds on Council’s vision for a proud, connected, and inclusive community.

Council strives to provide leadership to the broader community by building on our philosophy of existing trust and respectful relationships through an investment of time and resources.

Supported by the Kerang Elders and Leaders Group, Council is committed to progressing reconciliation by developing and implementing our Reconciliation Action Plan in partnership with local Aboriginal and Torres Strait Islander peoples.

The agreed set of actions in our Gannawarra Reconciliation Action Plan underpins the commitment from Council to work with Aboriginal and Torres Strait Islander peoples to strengthen our existing relationships and work towards opportunities to improve health, employment and engagement outcomes.

The actions are organised under:

- Relationships - Partnerships, Communication, Engagement and Collaboration
- Respect - Cultural Learning, Participation and Celebration
- Opportunities - Employment, Education, Procurement and Projects
- Governance - Transparency and Accountability

To ensure accountability, Council commits to report progress back to Reconciliation Australia each year and to the community via Council’s various communication channels, the Kerang Elders and Leaders Group, and external stakeholders.



OUR RECONCILIATION WORKING GROUP

Council's Reconciliation Working Group is responsible for the development, implementation and reporting of the Reconciliation Action Plan.

Made up of members of the Kerang Elders and Leaders Group, Councillors, Council staff and partner agencies, the working group consists of a diverse representation of people committed to the Reconciliation Action Plan vision:

- Chair of the Kerang Elders and Leaders Group (Local Elder)
- Mayor and Deputy Mayor
- Director Community Wellbeing
- Manager Community Health
- Coordinator Community Partnerships
- Coordinator Inclusive Communities
- Aboriginal and/or Torres Strait Islander Elders, emerging leaders and community representatives (no less than 5)
- Chief Executive Officer, Northern District Community Health
- Mallee District Aboriginal Service representatives
- Chief Executive Officer, Kerang District Health
- Chief Executive Officer, Cohuna District Health
- Senior Sergeant, or representative, Victoria Police

An internal working group of Council officers responsible for the implementation of strategic actions contained within the Reconciliation Action Plan will meet quarterly and a half yearly progress report will be presented at the Gannawarra Shire Council Leadership Group meetings.

The internal working group of Council will consist of the following staff, Chief Executive Officer, Director Community Wellbeing (Reconciliation Action Plan Champion), Director Corporate Services, Executive Manager Economic Development, Manager Community Health, Manager Library Services, Manager People and Culture, Coordinator Inclusive Communities, and Coordinator Community Partnerships.

The Coordinator Inclusive Communities will provide secretariat support to Council's Reconciliation Working Group.

A presentation to a Council Briefing Session will take place annually and will be scheduled prior to the annual report to Reconciliation Australia.





RELATIONSHIPS

Council is committed to working in partnership with Aboriginal and Torres Strait Islander peoples to develop respectful and collaborative relationships as we continue our Reconciliation journey together. Council recognises that through respectful and collaborative relationships, we strengthen our ability to include and celebrate Aboriginal and Torres Strait Islander peoples' voices, wisdom, culture and connection to Country into our shared goal of improving outcomes for all residents of the Gannawarra Shire.





ACTION	DELIVERABLE	TIMELINE	RESPONSIBILITY
1 * ESTABLISH, MAINTAIN, AND STRENGTHEN MUTUALLY BENEFICIAL RELATIONSHIPS WITH ABORIGINAL AND TORRES STRAIT ISLANDER STAKEHOLDERS AND ORGANISATIONS	* Meet with local Aboriginal and Torres Strait Islander stakeholders and organisations to develop guiding principles for future engagement.	October 2024	Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group Kerang Elders and Leaders Group
	* Develop and implement an engagement plan to work with Aboriginal and Torres Strait Islander stakeholders and organisations.	June 2025	Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group Kerang Elders and Leaders Group
	Review the 2022 Partnership Agreement (see Appendix 1) between Kerang Aboriginal Elders and Council.	May 2025	Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group Kerang Elders and Leaders Group Gannawarra Local Agency Meeting (GLAM) partners
	Facilitate an annual Walk on Country/Yarning Circle for community leaders to increase mutual understanding and build community leadership for reconciliation.	May 2025	Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group Kerang Elders and Leaders Group
2 * BUILD RELATIONSHIPS THROUGH CELEBRATING NATIONAL RECONCILIATION WEEK	* Circulate Reconciliation Australia’s National Reconciliation Week resources and reconciliation materials to Council staff.	May 2025, 2026	Lead: Coordinator Inclusive Communities
	* Reconciliation Action Plan Working Group members to participate in an external National Reconciliation Week event.	27 May - 3 June 2025, 2026	Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group
	* Encourage and support staff and senior leaders to participate in at least one external event to recognise and celebrate National Reconciliation Week.	27 May - 3 June 2025, 2026	Lead: Chief Executive Officer Support: Reconciliation Action Plan Working Group
	* Organise at least one National Reconciliation Week event each year.	27 May - 3 June 2025, 2026	Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group Kerang Elders and Leaders Group
	* Register all National Reconciliation Week events on Reconciliation Australia’s National Reconciliation Week website.	May 2025, 2026	Lead: Coordinator Inclusive Communities
	* Deliverables set by Reconciliation Australia	Hold at least one Aboriginal Art exhibition annually, particularly to coincide with Reconciliation Week and NAIDOC Week.	May 2025, 2026



ACTION	DELIVERABLE	TIMELINE	RESPONSIBILITY
3 * PROMOTE RECONCILIATION THROUGH OUR SPHERE OF INFLUENCE	* Develop and implement a staff engagement strategy to raise awareness of reconciliation across Council's workforce and increase staff awareness and understanding around the Uluru Statement from the Heart.	June 2025	Lead: Manager People and Culture Support: Reconciliation Action Plan Working Group
	* Communicate Council's commitment to reconciliation publicly.	September 2024	Lead: Chief Executive Officer Support: Reconciliation Action Plan Working Group
	* Explore opportunities to positively influence our external stakeholders to drive reconciliation outcomes.	February 2025	Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group Kerang Elders and Leaders Group
	* Collaborate with Reconciliation Action Plan organisations and other like-minded organisations to develop innovative approaches to advance reconciliation.	February 2025	Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group Kerang Elders and Leaders Group
	Work with a range of new partners including employment agencies, schools, Traditional Owner Groups, North Central Catchment Management Authority, and other councils.	February 2025	Lead: Manager Community Health Support: Reconciliation Action Plan Working Group
4 * PROMOTE POSITIVE RACE RELATIONS THROUGH ANTI-DISCRIMINATION STRATEGIES	* Conduct a review of human resources policies and procedures to identify existing anti-discrimination provisions, and future needs.	November 2024	Lead: Manager People and Culture Support: Reconciliation Action Plan Working Group
	* Develop, implement, and communicate an anti-discrimination policy for Council.	December 2024	Lead: Chief Executive Officer Support: Reconciliation Action Plan Working Group
	* Engage with Aboriginal and Torres Strait Islander advisors to consult on Council's anti-discrimination policy.	December 2024	Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group
	* Educate senior leaders on the effects of racism.	December 2024	Lead: Chief Executive Officer Support: Reconciliation Action Plan Working Group

* Deliverables set by Reconciliation Australia



RESPECT

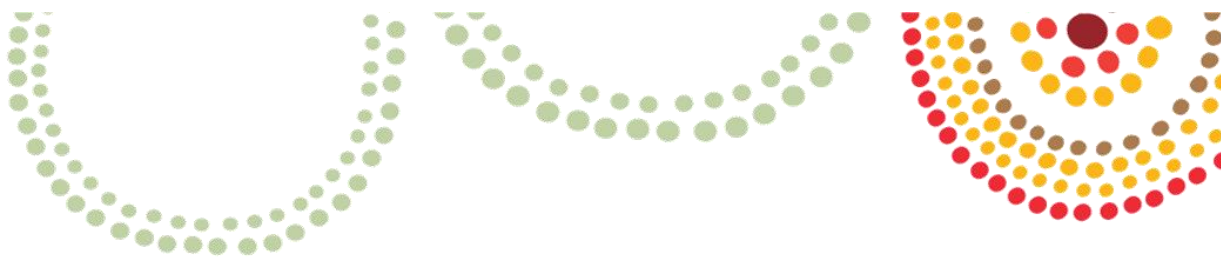
Council is committed to promoting respect for Aboriginal and Torres Strait Islander peoples, cultures and histories. Council supports an increase of cultural awareness across our organisation and municipality as we recognise that this builds understanding and supports a deeper sense of connection, cultural identity, pride and belonging. We acknowledge and respect the Traditional Custodians of Gannawarra, the Barapa Barapa, the Wamba Wamba and the Yorta Yorta peoples. Through this Reconciliation Action Plan we are committed to walking forward together towards a unified future, in which we understand, value and respect each other.

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ACTION	DELIVERABLE	TIMELINE	RESPONSIBILITY
<p>5 * INCREASE UNDERSTANDING, VALUE AND RECOGNITION OF ABORIGINAL AND TORRES STRAIT ISLANDER CULTURES, HISTORIES, KNOWLEDGE, AND RIGHTS THROUGH CULTURAL LEARNING</p>	<p>* Conduct a review of Council’s cultural learning needs.</p>	<p>June 2025</p>	<p>Lead: Manager People and Culture Support: Reconciliation Action Plan Working Group</p>
	<p>* Consult local Traditional Owners and/ or Aboriginal and Torres Strait Islander advisors to inform Council’s cultural learning strategy.</p>	<p>September 2025</p>	<p>Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group Kerang Elders and Leaders Group Traditional Owner Groups</p>
	<p>* Develop, implement, and communicate a cultural learning strategy document for Council staff and councillors.</p>	<p>September 2025</p>	<p>Lead: Manager People and Culture Support: Reconciliation Action Plan Working Group</p>
	<p>* Provide opportunities for Reconciliation Action Plan Working Group members, human resource staff and other key leadership staff to participate in formal and structured cultural learning and incorporate cultural awareness training in the induction process.</p>	<p>March 2025</p>	<p>Lead: Manager People and Culture Support: Reconciliation Action Plan Working Group</p>

* Deliverables set by Reconciliation Australia



ACTION	DELIVERABLE	TIMELINE	RESPONSIBILITY
<p>6 * DEMONSTRATE RESPECT TO ABORIGINAL AND TORRES STRAIT ISLANDER PEOPLES BY OBSERVING CULTURAL PROTOCOLS</p>	<p>* Increase Council staff understanding of the purpose and significance behind cultural protocols, including Acknowledgement of Country and Welcome to Country protocols.</p>	<p>May 2025</p>	<p>Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group</p>
	<p>* Develop, implement, and communicate a cultural protocol document including Welcome to Country and Acknowledgement of Country with input from Local Elders.</p>	<p>May 2025</p>	<p>Lead: Council Support: Reconciliation Action Plan Working Group Kerang Elders and Leaders Group</p>
	<p>* Invite a local Traditional Owner or Custodian to provide a Welcome to Country or other appropriate cultural protocol at significant events each year.</p>	<p>October 2024</p>	<p>Lead: Chief Executive Officer Support: Reconciliation Action Plan Working Group</p>
	<p>* Include an Acknowledgement of Country or other appropriate protocols at the commencement of important meetings.</p>	<p>October 2024</p>	<p>Lead: Chief Executive Officer Support: Reconciliation Action Plan Working Group</p>
	<p>Implement an Acknowledgement of Country in email banners, website, strategic documents, official letterheads, and newsletters.</p>	<p>October 2024</p>	<p>Lead: Director Corporate Services Support: Coordinator Communications Reconciliation Action Plan Working Group</p>
	<p>Develop a policy for flying the Aboriginal and Torres Strait Islander flags at Council and partnership agency facilities.</p>	<p>September 2024</p>	<p>Lead: Council Support: Director Community Wellbeing Reconciliation Action Plan Working Group Kerang Elders and Leader Group</p>
<p>7 * BUILD RESPECT FOR ABORIGINAL AND TORRES STRAIT ISLANDER CULTURES AND HISTORIES BY CELEBRATING NAIDOC WEEK</p>	<p>* Reconciliation Action Plan Working Group to participate in an external NAIDOC Week event.</p>	<p>First week in July 2025 and 2026</p>	<p>Lead: Coordinator Inclusive Communities Support: Reconciliation Action Plan Working Group</p>
	<p>* Review human resource policies and procedures to remove barriers to staff participating in NAIDOC Week.</p>	<p>June 2025</p>	<p>Lead: Manager People and Culture Support: Reconciliation Action Plan Working Group</p>
	<p>* Promote and encourage participation in external NAIDOC events to all staff.</p>	<p>June 2025, 2026</p>	<p>Lead: Chief Executive Officer Support: Reconciliation Action Plan Working Group</p>

* Deliverables set by Reconciliation Australia



ACTION	DELIVERABLE	TIMELINE	RESPONSIBILITY
UNIQUE ACTIONS TO DEVELOP RESPECT			
8 PROVIDE OPPORTUNITIES FOR THE PROMOTION OF ABORIGINAL ARTS AND CULTURE THROUGHOUT THE COMMUNITY	Provide exhibition space for Aboriginal artwork in suitable Council venues throughout the Shire.	October 2025, 2026	Lead: Director Community Wellbeing Support: Coordinator Community Partnerships
	Use local Aboriginal artwork and photographs in Council's strategic documents to increase the visibility of Aboriginal and Torres Strait Islander peoples.	February 2025	Lead: Director Community Wellbeing Support: Coordinator Communications
	Engage a minimum of one Aboriginal Touring Product in the annual theatre production calendar per year.	June 2025, 2026	Lead: Director Community Wellbeing Support: Coordinator Community Partnerships
	Explore opportunities for a bush tucker garden to be established in Kerang.	June 2025	Lead: Manager Community Health Support: Reconciliation Action Plan Working Group Kerang Elders and Leaders Group Northern District Community Health Mallee District Aboriginal Service
9 INCREASE VISIBILITY OF ABORIGINAL & TORRES STRAIT ISLANDER PEOPLES THROUGHOUT COUNCIL'S WORK	Engage a First Nations artist to create a community designed shirt and a protocol for wearing a shirt at partnership events.	March 2025	Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group Kerang Elders and Leaders Group Northern District Community Health
	Develop an agreed framework for using and celebrating local language and stories.	June 2025	Lead: Director Community Wellbeing Support: Kerang Elders and Leaders Group Reconciliation Action Plan Working Group Northern District Community Health Mallee District Aboriginal Service
10 INCREASE UNDERSTANDING, VALUE AND RECOGNITION OF ABORIGINAL AND TORRES STRAIT ISLANDER CULTURES & HISTORIES THROUGHOUT THE WIDER COMMUNITY.	Continue to build and provide educational resources through the Gannawarra Library Service and Gannawarra Children's Services	October 2024	Lead: Manager Libraries Support: Manager Children Services



OPPORTUNITIES

Council is committed to improving inclusion, access, and equity for all residents. Through this Reconciliation Action Plan Council aims to walk with Aboriginal and Torres Strait Islander peoples, to listen to their voices and to support input into decisions that impact on their lives. We aim to support all Gannawarra Shire residents to be proud of, and openly celebrate, their cultural identity and to have equal access to opportunities that improve social, economic and health outcomes. Council's values of Trust, Respect, Innovation and Collaboration and goals of enhancing Liveability, Growth and Sustainability, will guide our future work as we seek out opportunities to improve the lives of all residents who call Gannawarra home.

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ACTION	DELIVERABLE	TIMELINE	RESPONSIBILITY
11 * IMPROVE EMPLOYMENT OUTCOMES BY INCREASING ABORIGINAL AND/OR TORRES STRAIT ISLANDER RECRUITMENT, RETENTION, AND PROFESSIONAL DEVELOPMENT	* Build understanding of current Aboriginal and Torres Strait Islander staffing to inform future employment and professional development opportunities.	June 2025	Lead: Manager People and Culture Support: Reconciliation Action Plan Working Group
	* Engage with Aboriginal and Torres Strait Islander staff to consult on our recruitment, retention, and development strategy.	March 2026	Lead: Manager People and Culture Support: Reconciliation Action Plan Working Group
	* Develop and implement an Aboriginal and Torres Strait Islander recruitment, retention, and development strategy.	March 2026	Lead: Manager People and Culture Support: Reconciliation Action Plan Working Group
	* Advertise job vacancies to effectively reach Aboriginal and Torres Strait Islander stakeholders.	March 2026	Lead: Manager People and Culture Support: Reconciliation Action Plan Working Group
	* Review human resource and recruitment procedures and policies to remove barriers to Aboriginal and Torres Strait Islander participation in our workplace.	March 2026	Lead: Manager People and Culture Support: Reconciliation Action Plan Working Group
12 * INCREASE ABORIGINAL AND TORRES STRAIT ISLANDER SUPPLIER DIVERSITY TO SUPPORT IMPROVED ECONOMIC AND SOCIAL OUTCOMES	* Develop and implement an Aboriginal and Torres Strait Islander procurement strategy.	June 2025	Lead: Executive Manager Economic Development Support: Reconciliation Action Plan Working Group
	* Investigate Supply Nation membership.	June 2025	Lead: Executive Manager Economic Development Support: Reconciliation Action Plan Working Group
	Investigate accessing support through Kinaway Chamber of Commerce Victoria, the Aboriginal and Torres Strait Islander business support and advice service.	June 2025	Lead: Executive Manager Economic Development Support: Reconciliation Action Plan Working Group
	* Develop and communicate opportunities for procurement of goods and services from Aboriginal and Torres Strait Islander businesses to staff.	June 2025	Lead: Director Corporate Services Support: Reconciliation Action Plan Working Group
	* Review and update procurement practices to remove barriers to procuring goods and services from Aboriginal and Torres Strait Islander businesses.	June 2025	Lead: Director Corporate Services Support: Reconciliation Action Plan Working Group
	* Develop commercial relationships with Aboriginal and/or Torres Strait Islander businesses.	June 2025	Lead: Executive Manager Economic Development Support: Reconciliation Action Plan Working Group

* Deliverables set by Reconciliation Australia



ACTION	DELIVERABLE	TIMELINE	RESPONSIBILITY
UNIQUE ACTIONS TO DEVELOP OPPORTUNITIES			
13	PARTICIPATE IN PARTNERSHIP OPPORTUNITIES THAT ENCOURAGE ABORIGINAL AND TORRES STRAIT ISLANDER EDUCATION PATHWAYS, AND OPPORTUNITIES FOR CHILDREN AND YOUNG PEOPLE	Advocate for ongoing funding for Children and Youth Programs including local programs Tyipen Kwe (Children), Tyipen Kwe (Youth) and Kethawil Pemenguuk to ensure that children and young people are culturally strong and have the opportunity to learn about Country, language, stories, women’s and men’s business and develop a sense of belonging, cultural identity, and connection.	October 2024 Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group Kerang Elders and Leaders Group Northern District Community Health Mallee District Aboriginal Service
		Provide funding to support Healing on Country activities for local First Nations young people through a series of on Country excursions and camps such as to Lake Meran, Sandhill Lake, Gunbower Island in partnership with NDCH.	May 2025 Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group Kerang Elders and Leaders Group Northern District Community Health Mallee District Aboriginal Service
		Engage an Aboriginal Elder to attend local kindergartens annually to encourage and support reconciliation, inclusion, pride in culture and connection to Country.	March 2025 Lead: Manager Children Services Support: Northern District Community Health
		Continue to support and expand the Gannawarra Bush Kindergarten programs.	December 2024 Lead: Manager Childrens Services
14	INVESTIGATE ABORIGINAL TOURISM OPPORTUNITIES THAT SUPPORTS SUSTAINABLE ECONOMIC GROWTH FOR THE REGION	Commit to exploring a project that supports Aboriginal and Torres Strait Islander participation in the tourism sector.	March 2026 Lead: Executive Manager Economic Development Support: Reconciliation Action Plan Working Group
		Celebrate aboriginal heritage and RAMSAR sites, including the development and installation of interpretive signage along key tourism trails.	March 2026 Lead: Executive Manager Economic Development Support: Reconciliation Action Plan Working Group





ACTION	DELIVERABLE	TIMELINE	RESPONSIBILITY
15 SUPPORT GANNAWARRA'S ABORIGINAL AND TORRES STRAIT ISLANDER COMMUNITIES TO DEVELOP A DEEPER SENSE OF CONNECTION, CULTURAL IDENTITY, AND BELONGING	Explore funding opportunities to create a dedicated gathering space in Kerang for Aboriginal Elders, leaders, and community members to gather and yarn, celebrate culture, and strengthened connections.	October 2024	Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group Kerang Elders and Leaders Group Northern District Community Health Mallee District Aboriginal Service
	Engage with local Elders and community members to identify community needs and how these can effectively be supported by Council.	October 2024	Lead: Director Community Wellbeing Support: Kerang Elders and Leaders Group
	Work with local Elders and partner agencies to explore the National Agreement on Closing the Gap and outcomes which can be influenced locally to close the gap for Aboriginal and Torres Strait Islander residents.	March 2025	Lead: Manager Community Health Support: Kerang Elders and Leaders Group Northern District Community Health Mallee District Aboriginal Service

GOVERNANCE

We will track our progress and report regularly to acknowledge our achievements, challenges, and learnings.

ACTION	DELIVERABLE	TIMELINE	RESPONSIBILITY
16 * ESTABLISH AND MAINTAIN AN EFFECTIVE RECONCILIATION WORKING GROUP TO DRIVE GOVERNANCE OF THE RECONCILIATION ACTION PLAN	* Maintain Aboriginal and Torres Strait Islander representation on the Reconciliation Working Group.	September 2024	Lead: Director Community Wellbeing Support: Kerang Elders and Leaders Group
	* Establish and apply a Terms of Reference for the Reconciliation Working Group.	September 2024	Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group Kerang Elders and Leaders Group
	* Meet at least four times per year to drive and monitor Reconciliation Action Plan implementation.	April, July, October, January annually	Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group Kerang Elders and Leaders Group
17 * PROVIDE APPROPRIATE SUPPORT FOR EFFECTIVE IMPLEMENTATION OF RECONCILIATION ACTION PLAN COMMITMENTS	* Define resource needs for Reconciliation Action Plan implementation.	September 2024	Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group
	* Engage our senior leaders and other staff in the delivery of Reconciliation Action Plan commitments.	September 2024	Lead: Chief Executive Officer Support: Reconciliation Action Plan Working Group
	* Define and maintain appropriate systems to track, measure and report on Reconciliation Action Plan commitments.	October 2024	Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group
	* Appoint and maintain an internal Reconciliation Action Plan Champion from senior management.	October 2024	Lead: Chief Executive Officer

* Deliverables set by Reconciliation Australia



ACTION	DELIVERABLE	TIMELINE	RESPONSIBILITY
<p>18</p> <p>* BUILD ACCOUNTABILITY AND TRANSPARENCY THROUGH REPORTING RECONCILIATION ACTION PLAN ACHIEVEMENTS, CHALLENGES, AND LEARNINGS BOTH INTERNALLY AND EXTERNALLY</p>	<p>* Contact Reconciliation Australia to verify that Council's primary and secondary contact details are up to date, to ensure that Council does not miss out on important Reconciliation Action Plan correspondence.</p>	<p>June annually</p>	<p>Lead: Coordinator Inclusive Communities</p>
	<p>* Contact Reconciliation Australia to request our unique link, to access the online Reconciliation Action Plan Impact Survey.</p>	<p>August annually</p>	<p>Lead: Coordinator Inclusive Communities</p>
	<p>* Complete and submit the annual Reconciliation Action Plan Impact Survey to Reconciliation Australia.</p>	<p>30 September annually</p>	<p>Lead: Coordinator Inclusive Communities</p>
	<p>* Report Reconciliation Action Plan progress to all staff and senior leaders quarterly.</p>	<p>March, June, September, December annually</p>	<p>Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group</p>
	<p>* Publicly report our Reconciliation Action Plan achievements, challenges, and learnings annually via the Council's Annual Report.</p>	<p>30 June annually</p>	<p>Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group</p>
	<p>* Investigate participating in Reconciliation Australia's biennial Workplace Reconciliation Action Plan Barometer.</p>	<p>March 2026</p>	<p>Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group</p>
	<p>* Submit a traffic light report to Reconciliation Australia at the conclusion of this Reconciliation Action Plan.</p>	<p>August 2026</p>	<p>Lead: Director Community Wellbeing Support: Reconciliation Action Plan Working Group</p>
<p>19</p> <p>* CONTINUE OUR RECONCILIATION JOURNEY BY DEVELOPING COUNCIL'S NEXT RECONCILIATION ACTION PLAN.</p>	<p>* Register via Reconciliation Australia's website to begin developing Council's next Reconciliation Action Plan.</p>	<p>March 2026</p>	<p>Lead: Coordinator Inclusive Communities</p>

* Deliverables set by Reconciliation Australia



CONTACT DETAILS:

Name: Paul Fernee

Position: Director Community Wellbeing

Phone: 03 5450 9333

Email: council@gsc.vic.gov.au



7.2 ROAD NAMING AND ROAD ADDITION TO THE ROAD REGISTER REPORT

Author:	Dmitry Belyakov, Manger Council Assets & Property
Authoriser:	Wade Williams, Director Infrastructure and Development
Attachments:	1 Unnamed Road Location - Aerial view
	2 Planning Permit for the Development
	3 Endorsed Plan for the Development Under the Planning Permit
	4 Summary of the Received Objections / Feedback to the Naming Proposals

RECOMMENDATION

That Council:

- 1. Name the Kerang unnamed road as Cedar Lane, nominated by the residents as one of the naming proposals and being determined as the preferred name by the public poll.**
- 2. Accept a 200-metre segment of new road length to the Council's Road Register to formalise the road as an Unsealed Access-Major Road.**

EXECUTIVE SUMMARY

Proposal to name the unnamed road, to add the road to the road register and approve expenditure to maintain the road at the appropriate standard to enable the provision of primary access to the new residential property. The report provides recommendation on road naming and the evidence to demonstrate the need for access by the general public / community.

PURPOSE

The purpose of this report is to:

1. Provide supporting evidence and recommend naming the road in accordance with the preferred name as determined by the public consultation.
2. Provide evidence to demonstrate the general public need for the additional proposed public road.
3. Provide recommendation and seek approval to add the road to the Council Road Register and maintain at Access-Major Road standard.

ATTACHMENTS

- Unnamed Road Location - Aerial view
- Planning Permit for the Development
- Endorsed Plan for the Development Under the Planning Permit
- Summary of the Received Objections / Feedback to the Naming Proposals

DISCUSSION

Under the current statute, the Gannawarra Shire Council is the responsible road naming authority in the Gannawarra municipality. To support the Council's objective of delivering sustainable and adequate transportation services through road assets infrastructure and to maintain legal

compliance, responsible officers maintain the Council's Road Register. Where the Council is the responsible road authority under the Road Management Act 2004, the roads reasonably required for public use must be included in the Register and maintained at the appropriate service levels.

Road Naming Proposal

Based on the Planning Permit P22129 requirement 4, the Council has received the naming proposal from the property owner to name the road as White Cedar Lane. The request was processed in accordance with the applicable statutory requirements and the Council's policies.

The outcome of the process is the determination of the community preference to name the road as the Cedar Lane. This name was proposed as a substitute to the original request, as it matches street naming consistency throughout Kerang and recognises the (Cedar tree varieties) members of the Australian flora.

The endorsement of the outcome will conclude the Council's naming process for this road. Any further concerns from the residents can be addressed by the Geographic Names Victoria via their formal objections process.

Proposed Road Addition to Council's Road Register

Seek approval in addition to the naming proposal to add the road proposed to be named (above) to Council's Road Register and at the cost of the Developer, upgrade the road condition to the satisfactory of Council's road standards.

As the responsible Road Authority, with consideration to the service standards objectives the Council must consider if the request demonstrated that the road access is reasonably required for public use. The proposed road is shown on the aerial view document attached to this report.

If the road is deemed by the Council to be reasonably required for public use the appropriate road standard for this road is Access Major (Unsealed), in line with all other residential non-through rural access roads across the municipality.

RELEVANT LAW

- Local Government Act 2020
- Road Management Act 2004
- Geographic Place Names Act 1998

RELATED COUNCIL DECISIONS

Nil

OPTIONS

Council may wish to endorse the proposed actions or make amendments or decide to not proceed with the proposed actions at this time.

SUSTAINABILITY IMPLICATIONS

Nil

COMMUNITY ENGAGEMENT

For the original proposal to name the road "White Cedar Lane" community feedback was sought between 17th of June 2024 and 16th of July 2024, with the engagement process promoted via the distribution of a media release on the 17th of June 2024, social media post published on Council's

Facebook page, references in the 25th of June and the 9th of July editions of Gannawarra News and the references during the fortnightly 3SH Mayoral Interviews during the consultation period.

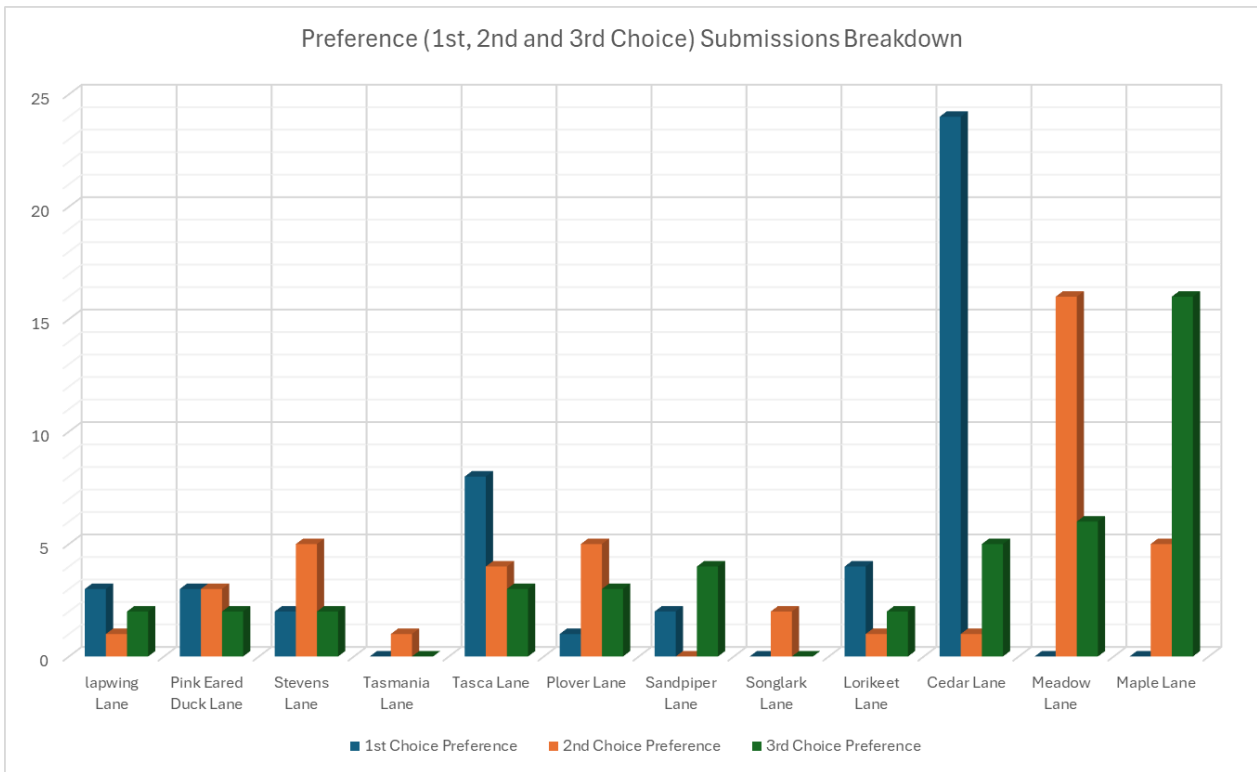
There was a strong response from the community members, with the total of eighteen responses received during the initial community engagement period. The following responses / proposals were received and checked against the statutory criteria:

Proposed Name	Reasoning	Outcome
Fosters Lane	As it leads to Fosters Swamp.	Rejected due to duplication with the Fosters Road in McMillans locality
Lapwing Lane	The Masked Lapwing, also known as a plover, is common to the area.	Accepted for further consideration
Pink Eared Duck Lane	The Pink Eared Duck is common throughout mainland Australia.	Accepted for further consideration
Rifle Butts Road	The road led to the old rifle range and was known as "RIFLE BUTTS ROAD" it's nice to recognize the history we have. It was always known as the Rifle Butts Road in those days. I think the name should reflect something about the position and history of the road so that others will know in years to come about the purpose for the road and that there was a Rifle Range down there.	Rejected due to duplication with the Rifle Butt Road in Cohuna
Stevens lane	The Stevens family lived nearby for many years.	Accepted for further consideration
Tasmania lane	The Tasmania family lived nearby for many years.	Accepted for further consideration
Nesbit Lane	Is more appropriate as it reflects the location of Nesbit's abattoir that was located beside this lane way.	Naming after commercial entities is not permitted
Tasca Lane	The Tasca family were the first people to build a home on the property at the corner of the unnamed road and Jane Road.	Accepted for further consideration
Plover Lane	The plover, also known as masked lapwings, are common to the area.	Accepted for further consideration
Sandpiper Lane	The Common Sandpiper is common to coastal areas and inland wetlands throughout Australia.	Accepted for further consideration
Songlark Lane	The Brown Songlark is common throughout mainland Australia, except for parts of the far north of the continent.	Accepted for further consideration
Lorikeet Lane	The Rainbow Lorikeet is common throughout eastern Australia.	Accepted for further consideration
Cedar lane	This name was proposed as a substitute to the original request, as it matches street naming consistency throughout Kerang.	Accepted for further consideration
White Cedar Lane	Original Proposal	Duplication with White Lane in Kerang
Meadow Lane	This name was proposed as a substitute to the original request, as it reflects local fauna and flora in the area.	Accepted for further consideration
Maple Lane	This name was proposed as a substitute to the original request, as it recognises the tree species that the original request identified.	Accepted for further consideration

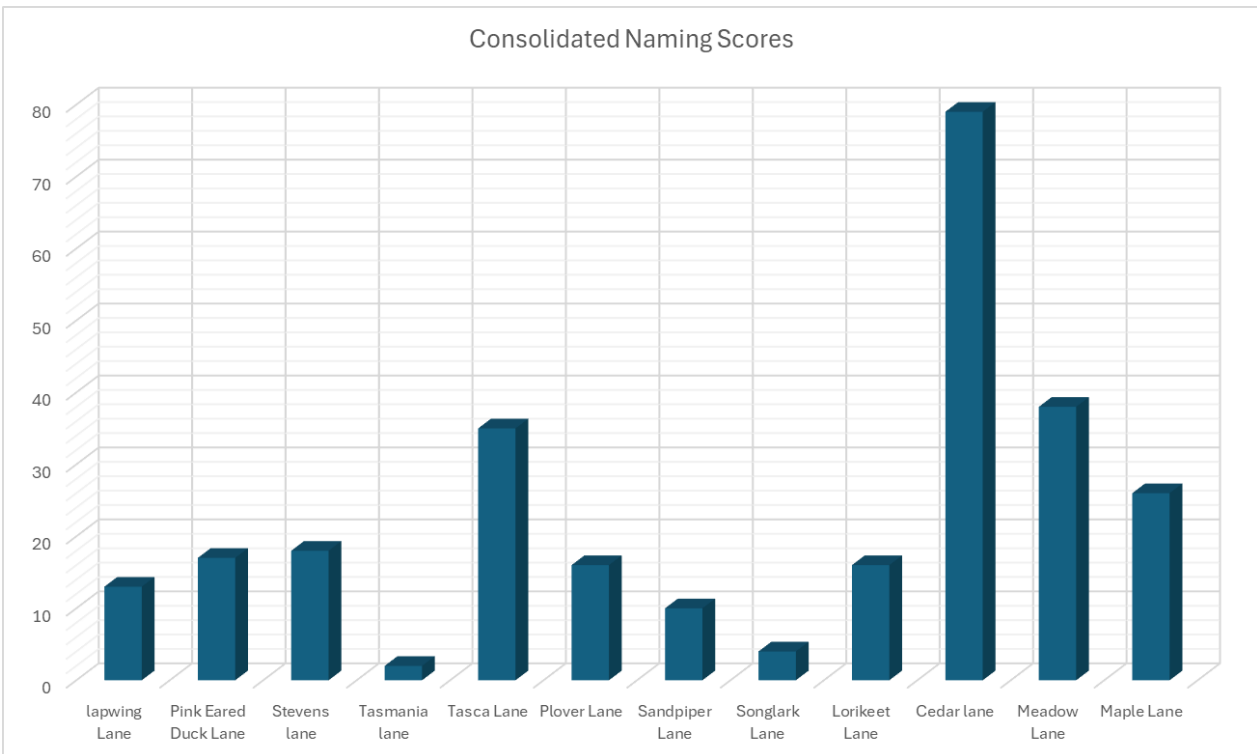
The further community feedback on the twelve shortlisted names was sought between the 29th of July and 23rd of August with the engagement process promoted via the distribution of a media release on the 29th of July 2024, social media post published on Council's Facebook page, reference in the 6th of August edition of Gannawarra News and the references during the fortnightly 3SH Mayoral Interviews during the consultation period.

The community members had the opportunity to shortlist their top three preferred naming options or submit their objections to any of the proposed names. There was a strong response

from the community members, with the total of forty-nine responses received during the second round (voting poll) community engagement period. The following responses were received:



The responses were scored to gauge the overall preference with the scoring points awarded as follows: 3 points for each 1st choice vote, 2 points for each 2nd choice vote and 1 point for each 3rd choice vote received. The chart showing the outcome of the scoring is shown below:



No objections linked to any of the Naming Principles was received against the proposed “Cedar Lane” road name. All objections received were compiled into the Road Naming Feedback document that was presented to Councillors. To ensure compliance with Council’s Public

Transparency policy, all feedback provided will remain confidential as the comments received could identify and may cause harm to individuals within the community.

INNOVATION AND CONTINUOUS IMPROVEMENT

Nil

COLLABORATION

Nil

FINANCIAL VIABILITY

Addition of 200 metres of Access-Major Road to the Register to provide formal all-weather access to the new residential property along the (currently) unnamed road in Kerang:

- No CAPEX costs due to road upgrade being handled by the owner / occupier of the new property, in accordance with the condition of the Planning Permit.
- Annual operational costs are estimated at \$420, including operational / maintenance expenses and depreciation.

REGIONAL, STATE AND NATIONAL PLANS AND POLICIES

- Naming rules for places in Victoria - Statutory requirements for naming roads, features and localities - 2022

COUNCIL PLANS AND POLICIES

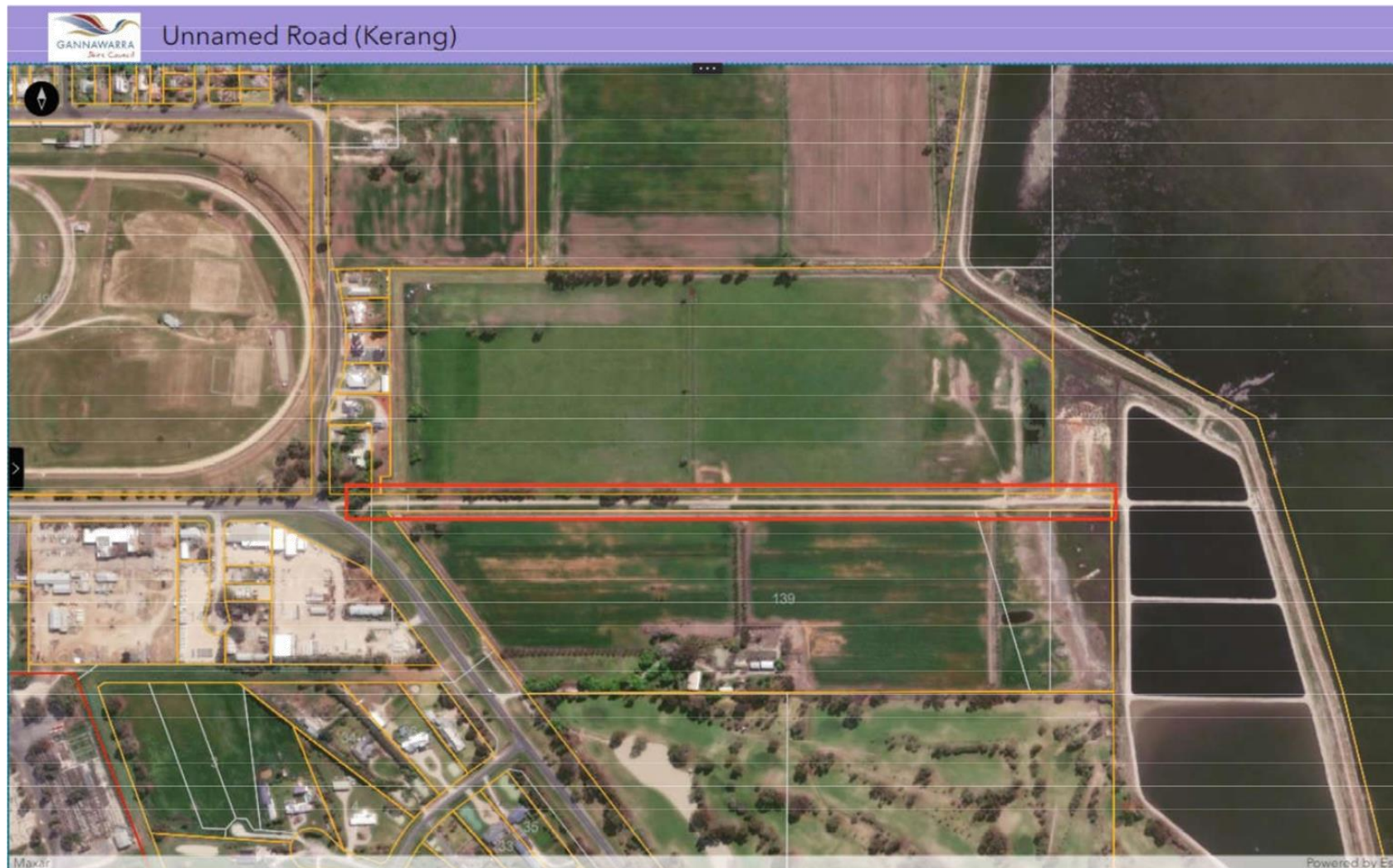
- Gannawarra Shire Council Plan 2021 – 2025 - Liveability – Goal 1 – Respond to key community needs through innovative, commercially focused services including aged care and early childhood services.
- Asset Management Council Policy No. 85
- Asset Naming Policy No. 98

TRANSPARENCY OF COUNCIL DECISIONS

This report will be considered in an open Council meeting.

CONFLICT OF INTEREST

The officer preparing this report declares that they have no conflict of interest in regards to this matter.



PLANNING PERMIT



PERMIT NO: P22129

PLANNING SCHEME: Gannawarra Planning Scheme

RESPONSIBLE AUTHORITY: **Gannawarra Shire Council**

ADDRESS OF THE LAND: Lot 6, PS306133, off Kerang-Koondrook Road, Kerang

THIS PERMIT ALLOWS: Use and development of a dwelling and associated outbuilding in accordance with the endorsed plans

THE FOLLOWING CONDITIONS APPLY TO THIS PERMIT:

General Requirement

1. The use and development of the site for the proposed buildings and works as detailed with the application and shown as the endorsed plans must not be altered or modified without the written consent of the Responsible Authority.

Drainage

2. All stormwater and surface water discharging from the site, buildings and works must be retained onsite to the satisfaction of the Responsible Authority.

Road Upgrading

3. Before the use begins and/or the building(s) is/are occupied, the developer must pay a 100% contribution to upgrade the road to an all-weather access standard including:
 - a. Gravel road with an overall trafficable width of 5.5m.
 - b. Road pavement to be constructed of class 3 crushed rock or equivalent with a minimum total thickness of 200mm as approved by the Responsible Authority.
 - c. Road upgrade works to continue 20m past the proposed property access.
 - d. Supply and installation of signage and associated hardware to include:
 - i. No through road,
 - ii. Give way,
 - iii. Street name plate.

Road construction details may only be varied in writing by the Responsible Authority at its sole discretion. All works to be at no cost to Council.

Date Issued: 24 July 2023

Signature for the
Responsible Authority: _____

Kellie Burmeister

MANAGER PLANNING AND REGULATORY SERVICES

PLANNING PERMIT



PERMIT NO: P22129

Road Name Allocation

4. Before the use begins and/or the building(s) is/are occupied, the applicant must lodge a proposed name for the currently unnamed road in accordance with Council Policy 98 - Asset Naming.

No Mud on Roads

5. Appropriate measures must be implemented throughout the construction stage of the development to rectify and/or minimise mud, crushed rock or other debris being carried onto public roads or footpaths from the subject land, to the satisfaction of the Responsible Authority.

Cladding

6. The external walls of the proposed outbuilding must be clad in a colour of muted toning or other material that is not highly reflective to the satisfaction of the Responsible Authority.

Environmental Health Officer

7. All wastewater must be contained within the property boundary to the satisfaction of Council's Environmental Health Office.

Access

8. Access to the dwelling must be provided via an all-weather road with dimensions adequate to accommodate emergency vehicles to the satisfaction of the Responsible Authority.

Electricity Supply

9. The dwelling must be connected to a reticulated electricity supply or have an alternative energy source to the satisfaction of the Responsible Authority.

Water Supply

10. The dwelling must be connected to a reticulated potable water supply or have an alternative potable water supply with adequate storage for domestic use as well as for fire fighting purposes to the satisfaction of the Responsible Authority.

Fire Fighting Facilities

11. The following fire fighting facilities must be provided:
 - At least 10,000 litres of water set aside for firefighting and located within 60 metres of the dwelling.
 - If stored in a tank, it must be equipped with CFA compatible fittings, as detailed below:
 - At least one 64mm, 3 thread / 25mm x 50mm nominal bore BSP, round male coupling to CFA specifications
 - All pipe work and valving between the water supply and the outlet must be no less than 50mm nominal bore, and
 - If less than 20 metres from the dwelling, each outlet must face away from the dwelling on the opposite side of the water supply.

Date Issued: 24 July 2023

Signature for the
Responsible Authority: _____

A handwritten signature in blue ink, appearing to read "Kellie Burmeister".

Kellie Burmeister

MANAGER PLANNING AND REGULATORY SERVICES

PLANNING PERMIT



PERMIT NO: P22129

- An all-weather track to the dwelling and the water supply that will enable a fire truck to gain access.

Native Vegetation

12. No native vegetation is to be removed as a consequence of the works allowed by this permit, except in accordance with the provisions of the Gannawarra Planning Scheme.

Department of Transport and Planning

13. The access to the subject land must be limited to the local road as shown on the plans appended to the application and a direct access onto Kerang-Koondrook Road will not be permitted.

Notes: To assist in the approvals process required for the construction of the access works and associated roadworks, the following is guidance is provided:

- Any planning permit approval received in accordance with a municipal planning scheme does not constitute consent to conduct the works under the Road Management Act 2004. Any works in the arterial road reserve designated as Transport Zone 2 (TRZ2) require a Works Within Road Reserve Permit from the Department of Transport and Planning. Section 63 and clause 16 of Schedule 7 of the Road Management Act 2004 require any person proposing to carry out works in, on, under or over an arterial road in Transport Zone 2, to obtain the consent of the Department of Transport and Planning, except where exemptions under the Act, or its Regulations (Road Management (Works and Infrastructure) Regulations 2005), apply.
- Please contact the Department of Transport and Planning prior to commencing any works on nr.admin@roads.vic.gov.au.
- For more information regarding working within the road reserve please visit the VicRoads website:
 - <https://www.vicroads.vic.gov.au/business-and-industry/design-and-management/working-within-the-road-reserve>, and
 - <https://www.vicroads.vic.gov.au/traffic-and-road-use/road-access-permits-portal>

Goulburn Murray Water

14. All construction and ongoing activities must be in accordance with sediment control principles outlined in 'Construction Techniques for Sediment Pollution Control' (EPA, 1991).
15. All wastewater from the dwelling must be treated and disposed of using an approved system. The system must have a certificate of conformity issued by the Conformity Assessment Body (or equivalent approval) and be installed, operated and maintained in accordance with the relevant Australian Standard and EPA Code of Practice.
16. The wastewater disposal area must be located a minimum of 60m from Goulburn-Murray Water irrigations drains and channels, and from any dams, and at least 20m from any bores.

Date Issued: 24 July 2023

Signature for the
Responsible Authority: _____

Kellie Burmeister

MANAGER PLANNING AND REGULATORY SERVICES

PLANNING PERMIT



PERMIT NO: P22129

17. The wastewater management system must be appropriately designed to manage the potential volume of wastewater generated under full occupancy (based on a minimum 7 bedrooms), including an appropriately sized disposal area based on a full water balance specific to the proposal and subject land in accordance with the requirements of the current EPA Code of Practice—Onsite Wastewater Management.
18. The wastewater disposal area must be kept free of stock, buildings, driveways and service trenching and must be planted with appropriate vegetation to maximise its performance. Stormwater must be diverted away. A reserve wastewater disposal field of equivalent size to the primary disposal field must be provided for use in the event that the primary field requires resting or has failed.
19. The outbuilding must not contain bedrooms (or rooms that could be used as bedrooms) or any facilities with the potential to produce wastewater, including toilets, kitchens or other food preparation facilities.
20. Stormwater run-off from buildings and other impervious surfaces must be dissipated as normal concentrated overland flow or directed to a storage tank or dam.
21. The outbuilding must not encroach on the wastewater treatment system or disposal area, or breach the minimum setback distances specified in the relevant EPA Code of Practice—Onsite Wastewater Management. Stormwater run-off from the shed roof must not be directed towards the disposal area.
22. No buildings or works may be erected or carried out within 30 metres of any Goulburn Murray Water surface infrastructure (including open irrigation channels and drains), 10 metres from any other structure (such as culverts, drainage inlets, subways, syphons), or 5 metres from any below surface infrastructure (including pipelines), located on any Goulburn Murray Water freehold, easements or reserves.

Note: The subject property is located within an area of Cultural Heritage Sensitivity. Should the activity associated with proposed development require a Cultural Heritage Management Plan (CHMP), planning permits, licences and work authorities cannot be issued unless a CHMP has been approved for the activity.

Lower Murray Water

23. The owner must enter into a Section 173 Agreement with the Responsible Authority and Lower Murray Water acknowledging the existence of the Kerang Wastewater Treatment Plant and the potential for impact from odour and other real and perceived amenity impacts. All costs associated with the preparation and lodgement of the Agreement are to be met by the owner.

Date Issued: 24 July 2023

Signature for the
Responsible Authority: _____

Kellie Burmeister

MANAGER PLANNING AND REGULATORY SERVICES

PLANNING PERMIT



PERMIT NO: P22129

24. Buildings are not permitted to encroach within the 700m Buffer Zone to the boundary of the Kerang Wastewater Treatment Plant. The Buffer Zone for the Kerang Wastewater Treatment Plant has been calculated using EPA Publication 1518: Recommended separation distances for industrial residual air emissions.

Notes:

1. A Building Permit must be obtained prior to commencing any building works.
2. All building works must comply with the Victorian Building Regulations.
3. Any new or otherwise vehicular entrances to the subject land from the road, must be constructed at a location and of a size and standard satisfactory to the Responsible Authority. Consent for 'Works Within the Road Reserve' must be obtained from Council prior to carrying out any vehicle crossing works.
4. **Aboriginal Cultural Heritage**
Works must cease immediately upon the discovery of any Aboriginal cultural material, and Aboriginal Affairs Victoria must be notified immediately of any such discovery at GPO Box 2392V, Melbourne 3001 or on (telephone) 1300 551 380.

If any suspected human remains are found, work in the area must cease and the Victoria Police and the State Coroner's Officer must be informed of the discovery without delay. The State Coroner's Office can be contacted at any time on Telephone (03) 9684 4444.

If there are reasonable grounds to suspect that the remains are Aboriginal, the discovery should also be reported to Aboriginal Affairs Victoria on (telephone) 1300 888 544 or (03) 92083287 and the provisions of Division 2 of Part 2 of the Aboriginal Heritage Act 2006 will apply.

Officers of Aboriginal Affairs Victoria shall be permitted access to the site at any reasonable time, for the purpose of monitoring adherence to conditions above.

All Aboriginal Cultural Heritage, that is, Aboriginal places, Aboriginal objects and Aboriginal human remains, is protected under the State Aboriginal Heritage Act 2006. It is an offence to do an act that will harm Aboriginal Cultural heritage or is likely to harm Aboriginal Cultural Heritage.

Please note that under the Aboriginal Heritage Act 2006 any works involving high impact activities located within 200 metres of a culturally sensitive area, will require the development of a Cultural Heritage Management Plan. For more information regarding the kind of activities that trigger a Cultural Heritage Management Plan please refer to the Aboriginal Heritage Regulations 2007 or follow the web link to <http://www.aav.nrms.net.au/aavQuestion1.aspx>.

Date Issued: 24 July 2023

Signature for the
Responsible Authority: _____

Kellie Burmeister

MANAGER PLANNING AND REGULATORY SERVICES

IMPORTANT INFORMATION ABOUT THIS PERMIT

WHAT HAS BEEN DECIDED?

The Responsible Authority has issued a permit.

- ❖ (Note: This is not a permit granted under Division 5 or 6 of Part 4 of the Planning and Environment Act 1987)

WHEN DOES A PERMIT BEGIN?

A permit operates:

- ❖ from the date specified in the permit, or if
- ❖ no date is specified, from:
 - i. the date of the decision of the Victorian Civil and Administration Tribunal, if the permit was issued at the direction of the Tribunal, or
 - ii. the date of which it was issued, in any other case.

WHEN DOES A PERMIT EXPIRE?

1. A permit for the development of land expires if
 - ❖ the development or any stage of it does not start within the time specified in the permit, or
 - ❖ the development requires the certification of a plan of subdivision or consolidation under the Subdivision Act 1988 and the plan is not certified within two years of the issue of the permit, unless the permit contains a different provision; or
 - ❖ the development or any stage is not completed within the time specified in the permit, or, if no time is specified, within two years after the issue of the permit or in the case of a subdivision or consolidation within 5 years of the certification of the plan of subdivision or consolidation under the Subdivision Act 1988.
2. A permit for the use of land expires if –
 - ❖ the use does not start within the time specified in the permit, or if no time is specified, within two years after the issue of the permit, or
 - ❖ the use is discontinued for a period of two years.
3. A permit for the development and use of land expires if –
 - ❖ the development or any stage of it does not start within the time specified in the permit; or
 - ❖ the development or any stage of it is not completed within the time specified in the permit, or if no time is specified, within two years after the issue of the permit; or
 - ❖ the use does not start within the time specified in the permit, or, if no time is specified, within two years after the completion of the development, or
 - ❖ the use is discontinued for a period of two years.
4. If a permit for the use of land or the development and use of land relating to any of the circumstances mentioned in section 6A(2) of the Planning and Environment Act 1987, or to any combination of use, development or any of those circumstances requires the certification of a plan under the Subdivision Act 1988, unless the permit contains a different provision
 - ❖ the use or development of any stage is to be taken to have started when the plan is certified; and
 - ❖ the permit expires if the plan is not certified within two years of the issue of the permit.
5. The expiry of a permit does not affect the validity of anything done under that permit before the expiry.

WHAT ABOUT REVIEWS?

- ❖ The person who applied for the permit may apply for a review of any condition in the permit unless it was granted at the direction of the Victorian Civil and Administrative Tribunal where, in which case no right of appeal exists.
 - ❖ An application for review must be lodged within 60 days after the permit was issued, unless a Notice of Decision to grant a permit has been issued previously, in which case the application for review must be lodged within 60 days after the permit was issued, in which case the appeal must be lodged within 60 days after the giving of that notice.
 - ❖ An application for review is lodged with Victorian Civil and Administrative Tribunal.
 - ❖ An application for review must be made on the relevant form which can be obtained from the Victorian Civil and Administrative Tribunal and be accompanied by the applicable fee.
 - ❖ An application for review must state the grounds upon which it is based.
- A copy of an application for review must also be served on the Responsible Authority.
Details about applications for review and the fees payable can be obtained from the Victorian Civil and Administrative Tribunal.

SITE PLAN
1:3000

ENDORSED PLANS

PLANNING & ENVIRONMENT ACT

GANNAWARRA PLANNING SCHEME

PERMIT NO. **P22129**

SHEET NO. **1 of 1**

SIGNED **Kellie Burmeister**

SHIRE OF GANNAWARRA

DATE **24/07/2023**

<p><small>© COPYRIGHT - THESE PLANS ARE SUBJECT TO COPYRIGHT. REPRODUCTION IN WHOLE OR PART IS FORBIDDEN WITHOUT WRITTEN CONSENT.</small></p> <p><small>WRITTEN AGREEMENTS ARE TO HAVE PRECEDENCE OVER SCALE (E.G. 1:500), LOT DIMENSIONS</small></p>	<p>CONTRACT NO. 2402023-0301</p> <p>DATED ON 2 / 7</p> <p>BY OWNER</p> <p>BY SURVEYOR</p> <p>BY APPROVED</p>	<p>PROJECT : PROPOSED RESIDENCE & OUTBUILDING</p> <p>CLIENT : J. & R. GREENWOOD</p> <p>LOCATION : N/N Lot 6 KERANG - KOONDROOK RD KERANG VIC 3579</p> <p>REGISTRATION: 192/2023/001/001 DESIGN: 6/24 DRAWN: aw</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th>REVISION</th> <th>DESCRIPTION</th> <th>DATE</th> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </table>	REVISION	DESCRIPTION	DATE				<p>DATE: 24/05/2023</p> <p>TITLE: SITE PLAN</p> <p>SCALE: 1:3000 (EN A2)</p> <p>NORTH</p> <p>SHEET No. 1 OF 1</p> <p>JOB No: 22-4993</p>	<div style="border: 1px solid black; padding: 2px; font-size: 8px;"> <p>LOCAL PLANNING PROVISIONS:</p> <p>PLANNING ZONE: FARMING ZONE (FZ)</p> <p>APPLICABLE OVERLAYS: SC02</p> <p>IS SHOWN IN THIS AREA: YES</p> </div> <div style="border: 1px solid black; padding: 2px; font-size: 8px; margin-top: 2px;"> <p>BUSHFIRE ATTACK LEVEL (BAL)</p> <p>SITE IS LOCATED IN A DESIGNATED BUSHFIRE PRONE AREA. A MINIMUM BUSHFIRE ATTACK LEVEL OF BAL-12.5 IS APPLICABLE. FOR THE CLASSIFICATION OF BAL-12.5, REFER TO THE BAL-12.5 BUSHFIRE REPORT FOR SPECIAL CONSTRUCTION REQUIREMENTS FOR THIS BUSHFIRE ATTACK LEVEL.</p> </div>	<p>McKnight & Bray</p> <p><small>KERANG - SWAN HILL 0831 842 2200 info@mkbray.com.au www.mkbray.com.au</small></p> <p>McKnight & Bray BUILDING DESIGN</p>
REVISION	DESCRIPTION	DATE										

DESIGN DEVELOPMENT ISSUE (NOT FOR CONSTRUCTION)

Summary of Objections for the unnamed road naming consultation (29 July 2024- 23 August 2024)

Objection contained within the submissions:

No.	Proposed Names objected to	Objection	Applicable Naming Principles
1	Maple Lapwing Plover Pink Eared Duck Sandpiper Stevens Tasca	<ul style="list-style-type: none"> Maple – no maple trees here – Canadian Lapwing & Plover – children are frightened by their habit of swooping – not a bird to be celebrated Pink Eared Duck – not known locally Sandpiper – Sandpipers common to coastal areas Stevens & Tasca – both families live either side of lane. Both are rate payers – very unfair to choose one family over other. Avoid!!! No family names please. Hawthorne + Adams names used, without permission, there is no joy or pride in having ones name attached to the public housing area known as Hawthorne and Adams Court!! 	Stevens & Tasca - Principle I - Using commemorative names (feedback indicates lack of strong regard).
2	Stevens Tasca Tasmania	Should not be using family names, they are attributed to colonisation and are offensive for the first peoples of this land. You need to review your policy around this, see Swan Hills naming policy for inspiration.	N/A
3	Pink Eared Duck	It's ridiculous	N/A
4	Cedar Maple Meadow	These trees are not native and very few exist in Kerang. Meadow is not an Australian terminology.	N/A
5	Lapwing Lorikeet Maple Pink Eared Duck Plover Sandpiper	I feel the names I have put forward pertain to the area best. Native bird names don't necessarily fit the area appropriately.	N/A

	Songlark Stevens Tasmania		
6 & 7	Lapwing Lorikeet Pink Eared Duck Plover Sandpiper Songlark Stevens Tasca Tasmania	<p>As per clause 8.1 of the Naming Rules for Places in Victoria “Stating our personal link with the to be named road” I am objecting to these names based on the personal affect this road naming will have on myself and my family as we are the only residents with a driveway on this lane that will be required to use this as an address.</p> <p>The names Lapwing Duck, Lorikeet Lane, Pink Eared Duck Lane, Plover Lane, Sandpiper Lane, Songlark are in some cases lengthy and difficult to pronounce, this may lead to confusion and create ambiguity for emergency services and hindering effective navigation, as they are not commonly recognized and could be misinterpreted by visitors or those unfamiliar with the area. The specificity of these name may hinder effective communication during emergencies. Clear, recognizable names are essential for effective communication and response. Tasmania Lane could cause confusion, as it refers to a different geographical location entirely. This could mislead emergency services and hinder timely responses, impacting public safety. I would like to formally object to the proposed road names Tasca Lane, Stevens Lane, and Tasmania Lane based on the guidelines outlined in Naming Principle I. This principle clearly states that commemorative names of living individuals should be avoided due to the potential for changing community attitudes and opinions over time.</p> <p>Naming roads after individuals who are still alive can lead to future complications, as the perception of these individuals may change, resulting in community discord or dissatisfaction. Furthermore, using their names now could create an undue burden on the naming process, potentially leading to delays and challenges in the future.</p>	<p>Lapwing, Lorikeet, Pink Eared Duck, Plover, Sandpiper, Songlark, Tasmania – Principle A – Ensuring Public safety (are in some cases lengthy and difficult to pronounce, this may lead to confusion and create ambiguity for emergency services and hindering effective navigation. Tasmania Lane could cause confusion, as it refers to a different geographical location entirely). Tasmania, Stevens & Tasca - Principle I - Using commemorative names (potential for changing community attitudes and opinions over time).</p>

	<p>Additionally, this situation directly contradicts Naming Principle A, which emphasizes the importance of ensuring that naming proposals do not adversely affect the operations of emergency services and other public services, including mail delivery. By naming roads after living individuals, we risk prolonged uncertainty regarding official addresses, which could hinder effective navigation for emergency responders and disrupt essential services for residents.</p> <p>I urge the Gannawarra Shire Council to reconsider these proposed names to ensure compliance with the established naming principles, protect community cohesion, and maintain operational efficiency for public services.</p>	
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CONFIDENTIAL

7.3 ASSETS RATIONALISATION REPORT

Author:	Dmitry Belyakov, Manger Council Assets & Property
Authoriser:	Wade Williams, Director Infrastructure and Development
Attachments:	1 Quambatook Units Property Location (Aerial View)
	2 Kerang Sale Yards Property Location (Aerial View)
	3 Vacant Block in Quambatook Property Location (Aerial View)
	4 Quambatook Senior Citizens Property Location (Aerial View)

RECOMMENDATION

That Council endorse the Chief Executive Officer to engage the community in consultation regarding the following proposed rationalisation (including potential sale) of Council Assets post the 2024 Councillor election to:

- a. Dispose of the Quambatook Units (QUA001) building asset (at 9-11 Guthrie Street, Quambatook) and the associated land (LOTS 1&2 TP113426 (CA PT33&PT34) & LOTS 1-3 TP113502 (CA PT33&PT34&PT37) PARISH OF QUAMBATOOK) via the open market / competitive property sale process.
- b. Permanently suspend the Kerang Saleyards on-site cattle sales service and identify feasible rationalisation options for the Kerang Sale Yards (KER010) asset located at 9 Markets Road, Kerang, along with the associated land LOT 2 PS437856 (CA PT7A & PT7B SEC 1) in the Parish of Kerang.
- c. Dispose of the Vacant Block of residential land at 2 Patterson Street in Quambatook (LOT 2 PS17887 CA PT2 SEC 2 PARISH OF QUAMBATOOK) via the open market / competitive property sale process.
- d. Dispose of the end-of-life Quambatook Senior Citizens Hall (QUA003) building asset (at 4 Olive Street, Quambatook) and the associated land (LOTS 5&6 BLOCK 2 PS3901 CA PT2 SEC 2 PARISH OF QUAMBATOOK) via the open market / competitive property sale process.

EXECUTIVE SUMMARY

This asset rationalisation proposal aims to support the sustainability of key Council services. The report evaluates vacant land and properties owned by the Council and seeks Councillors' interest in disposing of the identified properties via a publicly transparent process following community engagement.

PURPOSE

The purpose of this report is to:

- Initiate the continuous improvement work aimed to maintain the service levels and cost efficiencies of the Council's services.
- Provide recommendation and seek approval to initiate the process for rationalising the identified non-core / legacy assets.

ATTACHMENTS

- Asset Rationalisation Spreadsheet
- Quambatook Units Property Location (Aerial View)
- Kerang Sale Yards Property Location (Aerial View)
- Vacant Block in Quambatook Property Location (Aerial View)
- Quambatook Senior Citizens Property Location (Aerial View)

DISCUSSION

To support the Council's objective of delivery of financially sustainable services to the community via its Infrastructure assets portfolio, the responsible officers have conducted a high-level review to identify legacy / non-core assets and to assess the feasibility of conducting further assessment for optimisations via Infrastructure assets disposals. The assessments of the Council's land and property assets were conducted to:

- review the linkages to the Council's services,
- gauge the local community need for the assets,
- understand the potential benefit vs. deterioration of the levels of associated services from rationalising (disposing / repurposing) of an asset.

The following assets (Table 1) are not directly linked with any of the services currently provided by the Council and are recommended for disposal:

TABLE 1.

ASSET NAME	ADDRESS	TITLE DETAILS	ZONE	CURRENT USE, IMPLICATIONS & RECOMMENDATION	POTENTIAL &
Quambatook Units QUA001	9-11 Guthrie Street	LOTS 1&2 TP113426 (CA PT33&PT34) & LOTS 1-3 TP113502 (CA PT33&PT34&PT37) PARISH OF QUAMBATOOK	Township Zone	3 residential units with tenancy leases. Redundant service / operating at loss. May require termination of one tenancy agreement. Recommendation is to sell the property, subject to the results of community engagement.	
Kerang Sale Yards KER010	9 Markets Road	LOT 2 PS437856 (CA PT7A&PT7B SEC 1) PARISH OF KERANG	Noxious / Offensive / Dangerous Industry	Redundant facility operating at loss. Not recommended for sale in current state due to size / planning zone, environmental considerations. Would require investigation into disposal options to maximise disposal income / community benefit. Recommendation is to investigate further rationalisation options for cost-effective disposal. If a form of disposal is then recommended, it would be subject to the results of community engagement.	

Vacant Block	2 Patterson St	LOT 2 PS17887 CA PT2 SEC 2 PARISH OF QUAMBATOOK	Township Zone	1400 m2 residential block of land. No implications. Recommendation is to sell the property, subject to the results of community engagement.
Quambatook Senior Citizens QUA003	4 Olive Street	LOTS 5&6 BLOCK 2 PS3901 CA PT2 SEC 2 PARISH OF QUAMBATOOK	Township Zone	Previously being the Senior Citizens facility, currently vacant legacy asset at the end of service life. Recommendation is to sell the property, subject to the results of community engagement.

The above proposed actions offer an opportunity to trial and document the rationalisation process and will enable the Council to utilise the lessons learned for future service reviews and targeted rationalisation actions. Further information on these assets is below.

Quambatook Units QUA001 Background and Current Status

Originally managed by the Department of Families, Fairness and Housing, this building was acquired by the Gannawarra Shire Council to supplement the home / community-based services offered by the offered by Community Care Services (CCS) team. Following the cessation of the provision of the CCS services by the Council, the building remained with the Council as a legacy asset.

Currently offering periodic (monthly) residential tenancy to existing tenants or new-starters Council staff, the units are operating at loss and have no linkage to any current Council services offered to the community.

Kerang Sale Yards KERO10 Background and Current Status

Historically operated by Council to support the sales of sheep (via sheep yards) and cattle (via cattle yards) components. The sheep yards have not been in service since 2008 and following the Council decision in September 2016 the sheep yards and loading ramps infrastructure components were sold to an external entity via a publicly transparent process. The cattle yards have been operated by Scanclear Pty Ltd under the lease agreement arrangement until April 2019, until the decision by the Vendor was made to not renew the lease citing that very few sales were held at the site over the preceding 12 months period.

Since 2019 the Council has maintained the saleyards while investigating the options to continue the provision of the saleyards service without success. Only the truck wash facility remained operational and following the transition to Council for operation / management in 2019 has been operating at loss with no linkage to saleyards services / limited direct benefit to the community.

With no commercial entities expressing interest in operating or utilising the saleyards the option of rationalising is recommended to be considered.

Vacant Block at 2 Patterson St in Quambatook - Background and Current Status

Being a legacy asset with limited acquisition history, this residential block of land within the township area has no linkages to any current Council's services and with no plans to utilise this land in the foreseeable future.

Quambatook Senior Citizens Hall QUA003

Historically the Seniors Citizens Hall was operated by the Council as part of the supporting service to the Seniors Citizens club operating across the municipality. Currently the building is in end-of-life condition and is no longer in-use by the club nor it has any linkages to any other services provided by the Council.

The recommended approach is to facilitate the rationalisation of the Quambatook Senior Citizens Hall asset, subject to the results of community engagement.

RELEVANT LAW

- Local Government Act 2020 (Section 114)

RELATED COUNCIL DECISIONS

- Decision of the 14th of September 2016 – “That Council resolve to advertise the Kerang sheep yards infrastructure (not land) for sale by expression of interest to purchase and remove the sheep yards and three loading ramps from the Kerang saleyards.”

OPTIONS

Council may wish to endorse the proposed actions or make amendments or decide to not proceed with the rationalisation actions at this time.

SUSTAINABILITY IMPLICATIONS

Nil

COMMUNITY ENGAGEMENT

Nil

INNOVATION AND CONTINUOUS IMPROVEMENT

Nil

COLLABORATION

Nil

FINANCIAL VIABILITY

Rationalisation of assets will result in reduced operating costs, depreciation and average income / expense balance.

All property sale actions will deliver a one-off capital income. Under Section 114 of the Local Government Act 2020, all properties would require a market evaluation by a suitably qualified consultant prior to being offered for sale.

REGIONAL, STATE AND NATIONAL PLANS AND POLICIES

Nil

COUNCIL PLANS AND POLICIES

Gannawarra Shire Council Plan 2021 – 2025 Goal 1 Liveability:

- 4. Respond to key community needs through innovative, commercially focused services including aged care and early childhood services.

Gannawarra Shire Council Plan 2021 – 2025 Goal 3 Sustainability:

- 2. Carefully monitor expenditure to ensure value for money and monitor our long-term financial plan to maintain financial sustainability.
- 3. Be a creative employer of choice through our adherence to good governance and our inclusive culture.

Policy 128 - Asset Disposal & Rationalisation

Policy 143 – Community Engagement

TRANSPARENCY OF COUNCIL DECISIONS

This report will be considered in an open Council meeting.

CONFLICT OF INTEREST

The officer preparing this report declares that they have no conflict of interest in regards to this matter.









7.4 2024 ANNUAL FINANCIAL STATEMENTS

Author: Rebecca Hollingworth, Acting Chief Financial Officer

Authoriser: Amanda Wilson, Director Corporate Services

Attachments: 1 Financial Statement 2024
2 Performance Statement 2024

RECOMMENDATION

That Council:

1. Acknowledge that the 'in principle' 2024 Financial Statements, and 'in principle' 2024 Performance Statement have been presented to and endorsed by the Audit and Risk Committee at its meeting on 10 September 2024.
2. Approve the 'in principle' 2024 Financial Statements and 'in principle' 2024 Performance Statement.
3. Approve the Chief Executive Officer to be authorised to effect any changes required by the Victorian Auditor-General's Office.
4. Nominate Cr Stanton and Cr Gillingham to be authorised to certify on behalf of Council the 'final statement' 2024 Financial Statements, and 'final statement' 2024 Performance Statement, which are also to be signed by the Chief Executive Officer and the Principal Accounting Officer and submit to the Minister and Auditor-General.

EXECUTIVE SUMMARY

The 2024 Financial Statements and Performance Statement are presented to Council for 'in principle' approval. The statements, subject to final audit, present the financial position of the Council as at 30 June 2024.

PURPOSE

The purpose of this report is to seek Council's 'in principle' approval to sign the 2024 Financial Statements and Performance Statement.

ATTACHMENTS

- 2024 Draft Financial Statements
- 2024 Draft Performance Statement

DISCUSSION

The 'in principle' statements, together with a copy of the Council resolution, are required to be given to Council's external auditor (the contractor).

The Victorian Auditor-General's Office (VAGO) then reviews the 'in principle' statements and requests changes where appropriate and notifies the contractor of such changes. Council's Principal Accounting Officer then considers the Auditor-General's requested changes and incorporates these changes into the 'in principle' statements where appropriate.

When Council has made the appropriate changes requested by the Auditor-General's office and adequately responds to any queries, the statements are signed by the delegated Councillors, the Chief Executive Officer and Principal Accounting Officer as the 'final statements' to be forwarded to the contractor.

The Auditor-General's report is issued to Council once formally signed statements have been received and checked by his office.

The following documents in draft form were presented to and reviewed by Council's Audit and Risk Committee on 10 September 2024:

- 2024 Financial Statement,
- 2024 Performance Statement,
- Audit Closing Report, and
- Management Letter.

The Audit and Risk Committee resolved to "Recommend that Council approve the 'in principle' 2024 Financial Statements and 2024 Performance Statement".

Council is now required to give 'in principle' approval for the 2024 Financial Statements and 2024 Performance Statement and submit them to the Auditor-General and the Minister.

Council is also required to authorise two Councillors, on behalf of Council, to certify the statements once amendments or changes requested by the Auditor-General have been made. Recommended Councillors include the Mayor and Deputy Mayor who is also a member of the Audit and Risk Committee.

RELEVANT LAW

- Section 98, 99 and 100 *Local Government Act 2020* – Annual Report requirements;
- Section 101 and 105 *Local Government Act 2020* – Financial management principles and accounts and records;
- Section 54 *Local Government Act 2020* – ARC functions and responsibilities.

RELATED COUNCIL DECISIONS

The Annual Budget was adopted on 28 June 2023.

Quarterly Financial Reports have been presented to Council on 15 November 2023, 20 March 2024 and 15 May 2024.

OPTIONS

To submit the Financial Statements to the Minister, the Council is required to pass a resolution giving 'in principle' approval to the statements.

SUSTAINABILITY IMPLICATIONS

The Performance Statement attached to this report includes various economic, social, environmental and climate change indicators. These provide a sound guide on the Council's sustainability results.

COMMUNITY ENGAGEMENT

The Performance Statement provide key data that is utilised on the Victorian Auditor General's website.

INNOVATION AND CONTINUOUS IMPROVEMENT

The Performance Statements are regularly reviewed and updated as part of a continuous improvement process. The audit of the Financial Statements is subject to audit improvement recommendations in the closing report and management letter.

COLLABORATION

The Financial Statements are audited by the Victorian Auditor General's Office.

The Audit and Risk Committee form an important component of the stewardship and independent evaluation of the Council's finances.

FINANCIAL VIABILITY

The Financial Statements present the actual financial position to 30 June 2024, subject to final audit. They show a total comprehensive result of \$2.489 million surplus, which includes \$6.239 million worth of asset revaluation increments.

REGIONAL, STATE AND NATIONAL PLANS AND POLICIES

The Financial Statements must comply with the *Local Government Act 2020*, the Local Government (Planning and Reporting) Regulations 2020, the Australian Accounting Standards and other mandatory professional reporting requirements.

COUNCIL PLANS AND POLICIES

Council Plan 2021-2025: Sustainability – "Maintaining financial sustainability of Council".

The completion of the 2024 Financial Statements is the actual end of year result. This links with the adoption of the budget and the quarterly performance reporting that occurs during the financial year. The results will also be included in the adoption of the Annual Report.

TRANSPARENCY OF COUNCIL DECISIONS

This report will be considered in an open Council meeting.

CONFLICT OF INTEREST

The officer preparing this report declares that they have no conflict of interest in regards to this matter.

**Gannawarra Shire Council
ANNUAL FINANCIAL REPORT**

For the Year Ended 30 June 2024

**Gannawarra Shire Council
Financial Report
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**Gannawarra Shire Council
Financial Report
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Certification of the Financial Statements

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

Amanda Kaye Wilson, Bachelor Business (Accounting), Diploma Human Resource Management.

Principal Accounting Officer

Dated : 16-Sep-24

Kerang

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

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

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

Ross Stanton

Councillor

Dated : 16-Sep-24

Kerang

Charlie Gillingham

Councillor

Dated : 16-Sep-24

Kerang

Geoff Rollinson

Chief Executive Officer

Dated : 16-Sep-24

Kerang

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Comprehensive Income Statement For the Year Ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Income/Revenue			
Rates and charges	3.1	15,627	14,558
Statutory fees and fines	3.2	359	396
User fees	3.3	2,684	2,795
Grants - operating	3.4	4,020	17,543
Grants - capital	3.4	3,077	3,074
Contributions - monetary	3.5	78	37
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6	101	254
Other income	3.7	2,806	4,835
Total income/revenue		<u>28,752</u>	<u>43,492</u>
Expenses			
Employee costs	4.1	15,175	19,211
Materials and services	4.2	9,055	10,962
Depreciation	4.3	7,924	7,075
Allowance for impairment losses	4.4	25	133
Borrowing costs	4.5	6	13
Other expenses	4.6	315	314
Total expenses		<u>32,501</u>	<u>37,708</u>
Surplus for the year		<u>(3,750)</u>	<u>5,784</u>
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain/(loss)	6.1	6,239	31,901
Total other comprehensive result		<u>6,239</u>	<u>31,901</u>
Total comprehensive result		<u>2,489</u>	<u>37,685</u>

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

Balance Sheet As at 30 June 2024

	Note	2024 \$'000	2023 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1 (a)	6,671	16,071
Trade and other receivables	5.1 (c)	2,995	3,322
Other financial assets	5.1 (b)	15,208	12,147
Inventories	5.2 (a)	242	378
Prepayments	5.2 (b)	801	249
Other assets	5.2 (b)	368	195
Total current assets		26,286	32,362
Non-current assets			
Property, infrastructure, plant and equipment	6.1	284,859	277,721
Investment property	6.2	1,030	1,030
Total non-current assets		285,888	278,751
Total assets		312,174	311,113
Liabilities			
Current liabilities			
Trade and other payables	5.3 (a)	2,713	2,507
Trust funds and deposits	5.3 (b)	1,415	430
Contract and other liabilities	5.3 (c)	4,550	5,246
Interest-bearing liabilities	5.4	53	102
Provisions	5.5	3,964	6,138
Total current liabilities		12,696	14,423
Non-current liabilities			
Interest-bearing liabilities	5.4	-	53
Provisions	5.5	1,064	710
Total non-current liabilities		1,064	763
Total liabilities		13,760	15,185
Net assets		298,415	295,927
Equity			
Accumulated surplus		104,359	108,109
Revaluation Reserves	9.1	194,056	187,818
Total Equity		298,415	295,927

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

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

2024	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserves \$'000
Balance at beginning of the financial year		295,927	108,109	187,818
Surplus for the year		(3,750)	(3,750)	-
Net asset revaluation gain	6.1	6,239	-	6,239
Balance at end of the financial year		298,415	104,359	194,056

2023		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserves \$'000
Balance at beginning of the financial year		258,242	102,325	155,917
Surplus for the year		5,784	5,784	-
Net asset revaluation gain	6.1	31,901	-	31,901
Balance at end of the financial year		295,927	108,109	187,818

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 2024**

	Note	2024 Inflows/ (Outflows) \$'000	2023 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		15,570	14,115
Statutory fees and fines		359	396
User fees		3,031	2,956
Grants - operating		3,819	17,763
Grants - capital		2,581	2,634
Contributions - monetary		78	37
Interest received		989	330
Net trust funds and deposits taken/(repaid)		985	(129)
Other receipts		1,643	4,332
Net GST refund/(payment)		13	(81)
Employee costs		(17,210)	(17,537)
Materials and services		(9,051)	(9,865)
Other payments		(315)	(446)
Net cash provided by operating activities	9.2	<u>2,491</u>	<u>14,505</u>
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.1	(8,998)	(5,955)
Proceeds from sale of property, infrastructure, plant and equipment		276	960
Purchase of investments		(18,113)	(7,937)
Proceeds from sale of investments		15,052	1,500
Net cash used in investing activities		<u>(11,783)</u>	<u>(11,432)</u>
Cash flows from financing activities			
Finance costs		(6)	(13)
Repayment of borrowings		(102)	(95)
Net cash used in financing activities		<u>(108)</u>	<u>(108)</u>
Net increase in cash and cash equivalents		(9,399)	2,964
Cash and cash equivalents at the beginning of the financial year		16,071	13,110
Cash and cash equivalents at the end of the financial year		<u>6,672</u>	<u>16,071</u>
Financing arrangements	5.6	153	255

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 2024**

	Note	2024 \$'000	2023 \$'000
Property			
Land		880	-
Land improvements		817	111
Total land		1,697	111
Buildings		12	-
Building improvements		49	284
Total buildings		61	284
Total property		1,758	394
Plant and equipment			
Plant, machinery and equipment		779	315
Fixtures, fittings and furniture		-	32
Computers and telecommunications		150	229
Library books		107	111
Total plant and equipment		1,036	687
Infrastructure			
Roads		3,511	2,528
Bridges		29	-
Footpaths and cycleways		1,413	747
Kerb and channel		312	223
Drainage		257	547
Recreational, leisure and community facilities		230	28
Waste management		10	-
Parks, open space and streetscapes		419	730
Other infrastructure		22	93
Total infrastructure		6,203	4,897
Total capital works expenditure		8,998	5,979
Represented by:			
New asset expenditure		1,673	759
Asset renewal expenditure		5,261	4,669
Asset expansion expenditure		-	186
Asset upgrade expenditure		2,063	366
Total capital works expenditure		8,998	5,979

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 2024

Note 1 OVERVIEW

Introduction

The Gannawarra Shire Council was established by an Order of the Governor in Council on 20 January 1995 and is a body corporate. The Council's main office is located at 47 Victoria Street, Kerang.

Statement of compliance

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

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

Accounting policy information

1.1 Basis of accounting

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

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

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

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.

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

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 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities* (refer to Note 3).
- 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

Goods and Services Tax (GST)

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

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

Note 2 ANALYSIS OF OUR RESULTS**Note 2.1 Performance against budget**

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold on the variance of higher of 10 percent and \$50k where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

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

2.1.1 Income / Revenue and expenditure	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
Income/Revenue					
Rates & Charges	15,557	15,627	70	0%	1
Statutory fees and fines	406	359	(47)	-12%	2
User fees	3,208	2,684	(524)	-16%	3
Grants - operating	10,313	4,020	(6,294)	-61%	4
Grants - capital	31,767	3,077	(28,690)	-90%	5
Contributions - monetary	45	78	34	76%	6
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	144	101	(43)	-30%	7
Other income	4,166	2,806	(1,360)	-33%	8
Total income/revenue	65,606	28,752	(36,855)	-56%	
Expenses					
Employee costs	18,368	15,175	(3,193)	-17%	9
Materials and services	9,367	9,055	(312)	-3%	10
Depreciation	7,215	7,924	709	10%	11
Allowance for impairment losses	-	25	25	-100%	12
Borrowing costs	8	6	(2)	-23%	
Other expenses	352	315	(36)	-10%	13
Total expenses	35,311	32,501	(2,808)	-8%	
Surplus for the year	30,296	(3,750)	(39,663)	-131%	

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

(i) Explanation of material variations

1 Rates & Charges

Supplementary valuations processed during the year and additional bin services have generated additional rates income (\$136k). Decrease in budgeted Payment in Lieu of Rates (PILOR) from Horfield solar farm yet to commence operation (\$101k). Interest on rates has been higher than expected (\$35k).

2 Statutory Fees and Fines

Building and planning fees are lower than budgeted.

Council ceased issuing building permits from April 2024 and the number of permits issued were lower than prior year.

Planning activity decreased in 2023/24 with lower than anticipated applications received.

3 User fees

The decrease in user fees is attributed to a number of reasons -

a. Reduced income from Community Care services due to exit from services (\$296k)

b. Reduction in user fees from children's services (\$93k)

c. Budgeted internal allocation of cleaning costs across the organisation has been removed at year end (\$459k).

The decrease is offset by increase in income from sale of sandstone (\$256k).

4 Grants - operating

The primary reason for the decrease in operating grants is due to -

a. Receipt of the budgeted advance payment of 2024/25 Victoria Grants Commission annual allocation (\$4.9m) being received in July 2024 (2024/25).

b. Reclassification of Budgeted Roads to Recovery allocation (\$1.28m) to capital grants.

c. Ceasing of Community Care services (\$899k).

The above decreases are partly offset by the following increases -

a. Additional flood grant funding (\$472k).

b. Additional children's services grants to deliver the State Government new initiatives (\$82k).

c. Extension of the Federal Government's Community Child Care Fund (CCCF) Open Competitive Sustainability Support subsidy (\$40k).

Unspent flood grant funding is shown in Note 5.1 under Intended Allocation.

5 Grants - Capital

Major variance of \$25m relates to reduction in flood funded works due to secondary assessment of flood damage being lower than original budgeted estimate.

Roads to recovery allocation received (\$1.51m) has been reclassified as capital grants.

Capital grants received in advance to actual spend are recognised as unearned grants in accordance with the accounting standard. (\$4.1m).

6 Contributions - Monetary

Variation in contributions due to ad hoc contributions received during the year.

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

Variance relates to delays in sale of plant and equipment.

8 Other Income

Decrease is due to reduction in reimbursements due to Council ceasing Community Care services (\$2.53m).

The above decrease has been partly offset by

a. Increase in interest on investments (\$1.04m). The budget was based on cash rate of 3.10% - Cash rate at 30 June 2024 was 4.35%. In addition to the higher than anticipated interest rate, grants received in advance of expenditure have been invested to yield this return.

b. Workcover reimbursements - offset by additional costs (\$55k).

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

9 Employee costs

There have a number of increases and decreases within this category of expenditure.

The decreases include -

- a. Labour reduction due to Council ceasing Community Care service (\$3.2m offset by redundancy cost \$186k. Net reduction = \$3.03m).
- b. Vacancies across the organisation during the year (\$857k). Saving due to temporary staff vacancies partly due to secondment to higher positions or flood related positions during the year are partly offset by contractors & consultant fees. Flood related employee costs are expected to be recouped via flood claims and acquittal process.
- c. Reduction in FBT (\$34k).

The increases include -

- a. Flood related positions (\$379k).
- b. Other redundancies (\$195k).
- c. Children's services higher than budgeted (\$93k) primarily relates to operating grants carried forward to facilitate delivery of funded service.
- d. Higher than anticipated Workcover premium (\$73k).
- e. Higher than anticipated staff recruitment costs to fill vacancies (\$43k).

10 Materials and services

The decrease relates to

- a. Budgeted internal allocation of cleaning costs across the organisation has been removed at year end (\$445k).
- b. Reduction due to Council ceasing Community care Services (\$138k).
- c. 2023/24 Major Community Grants Program withdrawn (\$150k).
- d. Waste Management costs being lower than anticipated (\$212k). At the time of preparing this report, the anticipated cost of capping landfill cell 3 has not been finalised and therefore landfill provision (current) has not been amended. Any cost increase above the existing landfill provision (current) will be reflected in future years.

The above mentioned decreases have been partly offset the following increases -

- a. Flood related costs (\$635k) - These expenses are expected to be recouped from unspent grants at 30 June 2023 (shown in Note 5.3) and additional grants received during the year via flood claims and acquittal process. However, there have been costs that have been rejected by the funding bodies and Council is in ongoing negotiations to seek funding to cover these costs.
- b. External works (\$153k) offset by additional income.

11 Depreciation

Depreciation for 2023/24 is higher than budgeted as a result of the infrastructure revaluations as at 30 June 2023.

12 Allowance for impairment losses

The provision for bad and doubtful debts has been increased as per estimation of doubtful debt that may need to be written off.

13 Other Expenses

Internal audits did not take place during the year due to staff vacancies.

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

2.1.2 Capital works	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
Property					
Land	910	880	(30)	-3%	
Land Improvements	-	817	817	100%	1
Total land	910	1,697	787	86%	
Buildings	1,413	12	(1,401)	-99%	2
Building improvements	110	49	(61)	-55%	3
Total buildings	1,523	61	(1,462)	-96%	
Total property	2,433	1,758	(675)	-28%	
Plant and equipment					
Plant, machinery and equipment	807	779	(28)	-3%	
Computers and telecommunications	411	150	(261)	-63%	4
Library books	120	107	(13)	-11%	
Total plant and equipment	1,338	1,036	(302)	-23%	
Infrastructure					
Roads	31,253	3,511	(27,742)	-89%	5
Bridges	-	29	29	100%	6
Footpaths and cycleways	130	1,413	1,283	987%	7
Kerb and channel	174	312	138	79%	8
Drainage	274	257	(17)	-6%	
Recreational, leisure and community facilities	155	230	75	48%	9
Waste management	650	10	(640)	-98%	10
Parks, open space and streetscapes	2,030	419	(1,611)	-79%	11
Other infrastructure	254	22	(232)	-91%	12
Total infrastructure	34,920	6,204	(28,716)	-82%	
Total capital works expenditure	38,691	8,998	(29,693)	-77%	
Represented by:					
New asset expenditure	4,802	1,673	(3,129)	-65%	
Asset renewal expenditure	18,182	5,261	(12,921)	-71%	
Asset upgrade expenditure	15,707	2,063	(13,644)	-87%	
Total capital works expenditure	38,691	8,998	(29,693)	-77%	

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

(i) Explanation of material variations

1 Land Improvements

Variance relates to -

- a. Completion of the grant funded Cohuna and Kerang Children's centre works (\$278k) & Kangaroo Lake North End Stage 2 - Jetty Structure (\$178k) carried forward from 2022/23.
- b. Part of Kerang CBD Stage 3 works have been reclassified and capitalised under land improvements (\$344k). This project was budgeted under the classification roads.

2 Buildings

The variance relates to the Glasshouse project which has been delayed and deferred to 2024/25 (\$1.375m).

3 Building Improvements

Buildings renewal projects have been capitalised into appropriate classification of assets.

4 Computers and telecommunications

Variance relates to the delivery of the ICT Joint Council Asset Management Software project and HR management system being deferred to 2024/25 (\$261k).

5 Roads

Major variance of \$25m relates to reduction in flood funded works due to secondary assessment of flood damage being lower than original budgeted estimate.

Grant funded Kerang CBD Stage 4 project is a works in progress at 30 June 2024 (\$1.11m).

Part of Kerang CBD Stage 3 works (budgeted under the classification roads) have been reclassified and capitalised under land improvements (\$344k), footpath & cycleways (\$937k), kerb & channel (\$84k) and drainage (\$101k). This project was budgeted under the classification roads.

6 Bridges

Variance relates to McLean and Kervins bridge projects which are in works in progress at 30 June 2024.

7 Footpaths and cycleways

Variance relates to -

- a. Part of Kerang CBD Stage 3 works have been reclassified and capitalised under Footpaths & cycleways (\$937k). This project was budgeted under the classification roads.
- b. Koondrook To Kerang Rail Trail project (\$147k).

8 Kerb and Channel

Variance relates to -

- a. Part of Kerang CBD Stage 3 works have been reclassified and capitalised under Kerb & channel (\$84k). This project was budgeted under the classification roads.

9 Recreational, leisure and community facilities

Buildings renewal projects have been capitalised into appropriate classification of assets.

10 Waste Management

Capping of Denyer's landfill cell 3 has been deferred to 2024/25. Though the budget is shown as part of capital works, the actual spend will be recovered out of landfill provisions.

11 Parks, open space and streetscapes

The variance relates to carried forward works on the multiyear project - Sustainable Recreational Water for Quambatook (\$1.526m).

12 Other Infrastructure

The variance relates to carried forward works on the multiyear project - Koondrook Levee (\$84k) and savings from Strategic Development program (\$87k).

Remaining unspent funds on carried forward works have been earmarked as part of carried forward funds and is shown in Note 5.1 under Intended Allocation.

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

Note 2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

2.2.1 Programs

Liveability

To achieve our objective of Liveability, the following are our strategic priorities:

1. Improve the health, safety and wellbeing of our community through partnerships, services and programs.
2. Build unique transformational infrastructure that enhances liveability and passive and active recreation.
3. Construct a regional community wellbeing centre.
4. Respond to key community needs through innovative, commercially focused services including aged care and early childhood services.

Growth

To achieve our objective of Growth the following are our strategic priorities:

1. Facilitate infrastructure, programs and policies that support economic development and productivity, whilst considering our natural environment.
2. Facilitate the implementation of new energy infrastructure and energy projects.
3. Advocate for improvements in digital connectivity and services.
4. Support the creation of destinations in the Gannawarra to attract visitors to our region.
5. Continue to support existing agriculture and facilitate diversification to improve regional productivity through sustainable planning.
6. Support growth through land rezoning for future rural residential development opportunities.

Sustainability

To achieve our objective of Sustainability, the following are our strategic priorities:

1. Generate additional revenue through new energy infrastructure and commercially viable services.
2. Carefully monitor expenditure to ensure value for money and monitor our long term financial plan to maintain financial sustainability.
3. Be a creative employer of choice through our adherence to good governance and our inclusive culture.
4. Support community resilience through climate adaptation, clean energy, environmental sustainability and waste management programs.

Rates and charges

To achieve a fair and equitable distribution of rates across all rating categories.

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

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

	Income/ Revenue \$'000	Expenses \$'000	Surplus \$'000	Grants included in income/ revenue \$'000	Total assets \$'000
2024					
Liveability	10,354	21,484	(11,131)	6,524	228,875
Growth	680	1,661	(982)	96	7,207
Sustainability	1,784	9,355	(7,571)	170	76,092
Rates And Charges	15,627	-	15,627	-	-
Victoria Grants Commission	307	-	307	307	-
	28,752	32,501	(3,750)	7,097	312,174
	Income/ Revenue \$'000	Expenses \$'000	Surplus \$'000	Grants included in income/ revenue \$'000	Total assets \$'000
2023					
Liveability	17,771	25,955	(8,184)	11,769	221,856
Growth	1,311	2,432	(1,121)	40	7,037
Sustainability	1,215	9,322	(8,107)	170	82,220
Rates And Charges	14,558	-	14,558	-	-
Victoria Grants Commission	8,638	-	8,638	8,638	-
	43,493	37,709	5,784	20,617	311,114

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

Note 3. Funding for the delivery of our services	2024	2023
3.1 Rates and charges	\$'000	\$'000

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is its value at which the unencumbered land might be expected to realise in an open market at the time of the valuation.

The valuation base used to calculate general rates for 2023/24 was \$3,444 million (2022/23 \$2,621 million).

	2023-2024	2022-2023
	cents in the	cents in the
	dollar	dollar
General rates	0.004520	0.004099
Commercial/industrial	0.004773	0.005503
Farm irrigation district	0.003097	0.004131
Farm dryland	0.001642	0.002493
Cultural and recreational	0.002260	0.002495
General rates	11,988	11,440
Municipal charge	656	651
Service rates and charges	2,695	2,191
Interest on rates and charges	153	150
Revenue in lieu of rates	135	126
Total rates and charges	<u>15,627</u>	<u>14,558</u>

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

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

3.2. Statutory fees and fines

Animal control	93	98
Town planning and building control	262	295
Other	4	3
Total statutory fees and fines	<u>359</u>	<u>396</u>

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

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

3.3. User fees	2024	2023
	\$'000	\$'000
Aged and health services	108	284
Child care/children's programs	1,721	1,868
External Works	410	265
Hall hire	22	17
Health and preventative services	59	73
Library, arts and culture	8	9
Office services	31	26
Recreation	160	129
Tourism	8	7
Waste and environment	100	88
Other fees and charges	56	29
Total user fees	<u>2,684</u>	<u>2,795</u>
User fees by timing of revenue recognition		
User fees recognised at a point in time	<u>2,684</u>	<u>2,795</u>
Total user fees	<u>2,684</u>	<u>2,795</u>

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.

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

3.4. Funding from other levels of government	2024	2023
Grants were received in respect of the following :	\$'000	\$'000
Summary of grants		
Commonwealth funded grants	3,243	13,909
State funded grants	3,854	6,709
Total grants received	7,097	20,617
(a) Operating Grants		
<i>Recurrent - Commonwealth Government</i>		
Financial Assistance Grants - unallocated	194	5,557
Financial Assistance Grants - local roads	112	3,081
Children and families	40	40
Aged Care	341	1,154
<i>Recurrent - State Government</i>		
Libraries	146	160
Children and families	2,077	1,665
Heritage and culture	1	13
Preventative services	51	102
Community services	-	18
Aged care	60	338
School crossings	30	30
Municipal emergency	-	60
Roadside weeds and pest control	69	68
Recreation	-	3
Other	-	40
Total recurrent operating grants	3,122	12,329
<i>Non-recurrent - Commonwealth Government</i>		
2022 Flood Assistance Grants	250	2,037
<i>Non-recurrent - State Government</i>		
Children and families	82	-
2022 Flood Assistance Grants	222	2,893
Other Non-Recurrent State	344	284
Total non-recurrent operating grants	898	5,214
Total operating grants	4,020	17,543

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

(b) Capital Grants	2024	2023
	\$'000	\$'000
Recurrent - Commonwealth Government		
Roads to recovery	1,541	1,056
Recurrent - State Government		
Library	6	6
Total recurrent capital grants	1,547	1,062
Non-recurrent - Commonwealth Government		
Building improvements	287	-
Drainage	-	365
Parks and streetscapes	476	619
Non-recurrent - State Government		
Land improvements	276	138
Building improvements	(249)	40
Recreation	-	346
Office equipment	22	19
Footpaths	134	134
Drainage	8	51
Waste management	-	23
Parks and streetscapes	548	277
Total non-recurrent capital grants	1,529	2,012
Total capital grants	3,077	3,074

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

(c) Recognition of grant income

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

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

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

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

	2024	2023
	\$'000	\$'000
Income recognised under AASB 1058 <i>Income of Not-for-Profit Entities</i>		
General purpose	307	8,638
Specific purpose grants to acquire non-financial assets	3,077	3,074
Other specific purpose grants	1,183	5,579
Revenue recognised under AASB 15 <i>Revenue from Contracts with Customers</i>		
Specific purpose grants	2,530	3,327
	7,097	20,617

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

Balance at start of year	617	395
Received during the financial year and remained unspent at balance date	416	589
Received in prior years and spent during the financial year	(617)	(368)
Balance at year end	416	617

Capital

Balance at start of year	4,630	5,070
Received during the financial year and remained unspent at balance date	588	1,025
Received in prior years and spent during the financial year	(1,084)	(1,466)
Balance at year end	4,134	4,630

3.5. Contributions

	2024	2023
	\$'000	\$'000
Monetary	78	37
Total contributions	78	37

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

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

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

Proceeds of sale	276	960
Written down value of assets disposed	(174)	(706)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	101	254

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	1,163	503
Investment property rental	344	289
Reimbursements - welfare and children's services	1,121	3,484
Reimbursements - garbage collection and recycling	5	-
Reimbursements - other	162	542
Other	12	17
Total other income	2,806	4,835

Interest is recognised as it is earned.

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

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

Note 4. The cost of delivering services	2024	2023
4.1. (a) Employee costs	\$'000	\$'000
Wages and salaries	9,876	12,442
Workcover	484	353
Superannuation	1,414	1,712
Fringe benefits tax	116	130
Annual leave and long service leave	1,695	1,821
Other leave	1,156	1,474
Salaries capitalised	(195)	(179)
Redundancies - Community Care Services and Staff Restructure	1,681	-
Redundancy provision	(1,300)	1,300
Other	249	157
Total employee costs	15,175	19,211
(b) Superannuation		
Council made contributions to the following funds:		
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	42	43
	<u>42</u>	<u>43</u>
Employer contributions payable at reporting date.	-	-
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	685	877
Employer contributions - other funds		
Australian Superannuation	167	179
Other superfunds - less than 10% individually	520	613
	<u>1,372</u>	<u>1,669</u>
Employer contributions payable at reporting date.	-	-
Total superannuation costs	1,414	1,712
Contributions made exclude amounts accrued at balance date. Refer to note 9.3 for further information relating to Council's superannuation obligations.		

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

4.2. Materials and services	2024	2023
	\$'000	\$'000
Operational materials	1,727	2,006
Operational services	4,092	4,468
Contract payments	237	655
Building maintenance	27	53
General maintenance	10	8
Utilities	347	364
Office administration	307	353
Information technology	493	567
Insurance	507	460
Consultants	699	1,111
Contributions	456	450
Bank charges	39	36
Other	116	430
Total materials and services	9,055	10,962

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

4.3. Depreciation

Property

Land improvements	170	165
Buildings - non specialised	581	581
Building improvements	36	32
Total depreciation - property	788	779

Plant and equipment

Plant machinery and equipment	837	904
Computers and telecommunications	234	239
Library books	86	80
Total depreciation - plant and equipment	1,156	1,223

Infrastructure

Roads	3,465	3,050
Bridges	454	272
Footpaths and cycleways	158	160
Drainage	343	298
Waste management	63	65
Recreation, parks and open spaces	578	558
Aerodromes	51	51
Kerb and channel	516	266
Other infrastructure	353	353
Total depreciation - infrastructure	5,980	5,073

Total depreciation

7,924	7,075
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Refer to note 6.1 for a more detailed breakdown of depreciation charges and accounting policy.

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

4.4. Allowance for impairment losses	2024	2023
	\$'000	\$'000
Local laws	-	3
Rates debtors	23	67
Other debtors	2	64
Total allowance for impairment losses	25	133

Movement in allowance for impairment losses in respect of debtors

Balance at the beginning of the year	549	548
New allowances recognised during the year	25	132
Amounts already allowed for and written off as uncollectible	-	(131)
Balance at end of year	573	549

An allowance for impairment losses in respect of debtors is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

4.5. Borrowing costs

Interest - Borrowings	6	13
Total borrowing costs	6	13

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.

4.6. Other expenses

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	51	50
Auditors' remuneration - Internal Audit	5	3
Councillors' allowances	251	238
Valuations	6	23
Election expenses	2	-
Total other expenses	315	314

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

Note 5 Investing in and financing our operations

5.1. Financial assets	2024	2023
(a) Cash and cash equivalents	\$'000	\$'000
Cash on hand	2	3
Cash at bank	3,669	1,352
Term deposits	3,000	14,716
Total cash and cash equivalents	<u>6,671</u>	<u>16,071</u>
(b) Other financial assets		
Current		
Term deposits	15,208	12,147
Total other financial assets	<u>15,208</u>	<u>12,147</u>
Total cash and cash equivalents and other financial assets	<u>21,880</u>	<u>28,217</u>

Councils 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)	1,415	430
Total restricted funds	<u>1,415</u>	<u>430</u>
Total unrestricted cash and cash equivalents	<u>5,256</u>	<u>15,641</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	786	784
- cash held to fund carried forward community grants project	-	100
- Grant monies received but not yet expended	4,746	5,246
- Flood grant monies received but not yet expended	2,976	2,685
Total funds subject to intended allocations	<u>8,509</u>	<u>8,815</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.

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

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

	2024	2023
	\$'000	\$'000
(c) Trade and other receivables		
Current		
<i>Statutory receivables</i>		
Rates debtors	2,556	2,499
Allowance for expected credit loss - rates	(380)	(357)
Fire services debtor levy	367	326
Net GST receivable	254	268
Infringement debtors	39	39
Allowance for expected credit loss - infringements	(39)	(39)
<i>Non statutory receivables</i>		
Other debtors	352	740
Allowance for expected credit loss - other debtors	(147)	(130)
Allowance for expected credit loss - NDIS	(8)	(23)
Total current trade and other receivables	<u>2,995</u>	<u>3,322</u>

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

(d) Ageing of Receivables

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

Current (not yet due)	63	481
Past due by up to 31 and 60 days	10	36
Past due between 61 and 90 days	3	36
Past due by more than 90 days	122	33
Total trade and other receivables	<u>198</u>	<u>586</u>

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$155k (2023: \$153k) were impaired. The amount of the allowance raised against these debtors was \$155k (2023: \$153k). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

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

Past due by more than 1 year	155	153
Total trade & other receivables	<u>155</u>	<u>153</u>

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

5.2. Non-financial assets	2024	2023
(a) Inventories	\$'000	\$'000
Inventories held for distribution	242	378
Total inventories	242	378
Inventories held for distribution represent gravel stockpile and are measured at charge out rates based on gravel extraction, processing and cartage rates.		
(b) Other assets		
Prepayments	801	249
Other	368	195
Total other assets	1,170	443
5.3 Payables, trust funds and deposits and contract and other liabilities		
(a) Trade and other payables		
Current		
<i>Non-statutory payables</i>		
Trade payables	1,834	1,774
Accrued expenses	879	733
Total current trade and other payables	2,713	2,507
(b) Trust funds and deposits		
Current		
Refundable deposits	74	60
Fire services levy	1,335	326
Retention amounts	6	33
Other refundable deposits	-	11
Total current trust funds and deposits	1,415	430
(c) Contract and other liabilities		
Contract liabilities		
Current		
Grants received in advance - operating	416	617
Total contract liabilities	416	617
Other liabilities		
Current		
Deferred capital grants	4,134	4,630
Total other liabilities	4,134	4,630
Total contract and other liabilities	4,550	5,246

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

Trust funds and deposits

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

Contract liabilities

Contract liabilities reflect consideration received in advance from customers in respect of delivery of services/delivery of grant outcomes. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

Other liabilities

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

Purpose and nature of items

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

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

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

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

5.4. Interest-bearing liabilities	2024	2023
	\$'000	\$'000
Current		
Borrowings - secured	53	102
	<u>53</u>	<u>102</u>
Non-current		
Borrowings - secured	-	53
	<u>-</u>	<u>53</u>
Total	<u>53</u>	<u>155</u>

Borrowings are secured by rates.

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

Not later than one year	53	102
Later than one year and not later than five years	-	53
	<u>53</u>	<u>155</u>

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

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

5.5. Provisions

	Employee	Landfill	Total
	\$ '000	restoration	\$ '000
	\$ '000	\$ '000	\$ '000
2024			
Balance at beginning of the financial year	5,649	1,199	6,848
Additional provisions	267	270	537
Amounts used	(2,015)	(12)	(2,027)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(287)	(43)	(330)
Balance at the end of the financial year	<u>3,614</u>	<u>1,414</u>	<u>5,028</u>
<i>Provisions - current</i>	3,257	707	3,964
<i>Provisions - non-current</i>	357	707	1,064
2023			
Balance at beginning of the financial year	3,975	1,226	5,201
Additional provisions	1,973	39	2,012
Change in the discounted amount arising because of time and the effect of any change in the discount rate	(300)	(66)	(366)
Balance at the end of the financial year	<u>5,649</u>	<u>1,199</u>	<u>6,848</u>
<i>Provisions - current</i>	5,454	683	6,138
<i>Provisions - non-current</i>	194	516	710

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

	2024	2023
	\$'000	\$'000
(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	851	1,148
Long service leave	182	2,149
Redundancies	-	1,300
	<u>1,034</u>	<u>4,597</u>
Current provisions expected to be wholly settled after 12 months		
Annual leave	374	340
Long service leave	1,849	518
	<u>2,223</u>	<u>858</u>
Total current employee provisions	<u>3,257</u>	<u>5,454</u>
<i>In 2023, employee current provisions expected to be wholly settled within 12 months took into account payout of leave balances and redundancies for community care services - Council exited this service on 31 Oct 2023.</i>		
Non-current		
Long service leave	357	194
Total non-current employee provisions	<u>357</u>	<u>194</u>
Aggregate carrying amount of employee provisions:		
Current	3,257	5,454
Non-current	357	194
Total aggregate carrying amount of employee provisions	<u>3,614</u>	<u>5,649</u>

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

Annual leave

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

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

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

Long service leave

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

Key assumptions:

	2024	2023
- discount rate	4.35%	4.06%
- index rate	4.45%	4.35%

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

	2024	2023
	\$'000	\$'000
(b) Landfill restoration		
Current	707	683
Non-current	707	516
	<u>1,414</u>	<u>1,199</u>

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

Council reviews the landfill restoration provision on an annual basis, including the key assumptions listed below.

Key assumptions:	2024	2023
- discount rate	4.35%	4.06%
- index rate - CPI	3.67%	5.62%

5.6. Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2024.

Credit card facilities	100	100
Loans	53	250
Total facilities	<u>153</u>	<u>350</u>
Used facilities	66	175
Unused facilities	<u>87</u>	<u>175</u>

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

5.7. Commitments

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

a) Commitments for expenditure

2024	Not later than	Later than 1	Later than 2	Later than 5	Total
	1 year	year and not later than 2	years and not later than 5 years		
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Garbage & Recycling Collection	1,524	1,596	5,256	-	8,375
Total	1,524	1,596	5,256	-	8,375
Capital					
Recreation and Community	4,975	-	-	-	4,975
Waste	82	-	-	-	82
Bridges	1,235	-	-	-	1,235
Plant and Equipment	106	-	-	-	106
Flood Recovery Works	3,420	-	-	-	3,420
Total	9,818	-	-	-	9,818
2023	Not later than	Later than 1	Later than 2	Later than 5	Total
	1 year	year and not later than 2	years and not later than 5 years		
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Garbage & Recycling Collection	1,219	1,271	4,149	1,503	8,141
Major Community Project Fund	100	-	-	-	100
Total	1,319	1,271	4,149	1,503	8,241
Capital					
Recreation and Community	4,586	-	-	-	4,586
Plant and Equipment	81	-	-	-	81
Total	4,666	-	-	-	4,666

b) Operating lease receivables

The Council has entered into commercial property leases on its investment property, consisting of surplus freehold office complexes. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 10 years. All leases include a CPI based revision of the rental charge annually.

Future undiscounted minimum rentals receivable under non-cancellable operating leases are as follows:

	2024	2023
	\$'000	\$'000
Not later than one year	311	248
Later than one year and not later than five years	726	255
Later than five years	376	179
Total	1,413	682

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

Note 6. Assets we manage

6.1. Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2023 \$'000	Additions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Transfers \$'000	Carrying amount 30 June 2024 \$'000
Property	37,476	1,692	2,695	(788)	(95)	820	41,800
Plant and equipment	4,685	1,003	-	(1,156)	(79)	-	4,454
Infrastructure	233,232	5,497	3,544	(5,980)	-	-	236,293
Work in progress	2,326	806	-	-	-	(820)	2,312
	277,719	8,998	6,239	(7,924)	(174)	-	284,859

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Transfers \$'000	Closing WIP \$'000
Property	435	63	(143)	355
Infrastructure	1,891	743	(677)	1,957
Total	2,326	806	(820)	2,312

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

(a) Property

	Land - specialised \$'000	Land - non specialised \$'000	Land improvements - specialised \$'000	Land improvements - non specialised \$'000	Land under roads \$'000	Total Land & Land Improvements \$'000	Buildings - non specialised \$'000	Building improvements \$'000	Total Buildings \$'000	Work In Progress \$'000	Total Property \$'000
At fair value 30 June 2023	5,144	5,087	6,051	-	4,500	20,782	31,532	1,095	32,627	435	53,845
Accumulated depreciation at 30 June 2023	-	-	(1,558)	-	-	(1,558)	(14,009)	(365)	(14,375)	-	(15,933)
	5,144	5,087	4,493	-	4,500	19,224	17,523	730	18,253	435	37,911
Movements in fair value											
Additions	-	880	800	-	-	1,680	12	-	12	63	1,755
Revaluation	-	-	879	-	-	879	3,596	125	3,721	-	4,601
Disposal	-	(95)	-	-	-	(95)	-	-	-	-	(95)
Transfers	-	-	817	-	-	817	4	-	4	(143)	677
	-	785	2,496	-	-	3,280	3,612	125	3,737	(80)	6,938
Movements in accumulated depreciation											
Depreciation	-	-	(170)	-	-	(170)	(581)	(36)	(618)	-	(788)
Revaluation	-	-	(197)	-	-	(197)	(1,663)	(46)	(1,709)	-	(1,906)
	-	-	(367)	-	-	(367)	(2,245)	(82)	(2,327)	-	(2,694)
At fair value 30 June 2024	5,144	5,872	8,548	-	4,500	24,063	35,144	1,220	36,364	355	60,782
Accumulated depreciation at 30 June 2024	-	-	(1,926)	-	-	(1,926)	(16,254)	(447)	(16,701)	-	(18,627)
Carrying amount	5,144	5,872	6,622	-	4,500	22,137	18,890	773	19,663	355	42,155

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

(b) Plant and Equipment

	Plant machinery and equipment \$'000	Fixtures and fittings and furniture \$'000	Computers and telecommunicat ions \$'000	Library books \$'000	Total plant and equipment \$'000
At fair value 30 June 2023	10,138	248	2,743	1,720	14,629
Accumulated depreciation at 30 June 2023	(6,903)	(126)	(2,087)	(1,048)	(9,315)
	3,235	122	657	672	4,685
Movements in fair value					
Additions	779	-	128	95	1,003
Disposal	(430)	-	-	-	(430)
	349	-	128	95	572
Movements in accumulated depreciation					
Depreciation	(809)	(28)	(234)	(86)	(1,156)
Accumulated depreciation of disposals	351	-	-	-	351
	(458)	(28)	(234)	(86)	(805)
At fair value 30 June 2024	10,487	248	2,872	1,815	15,202
Accumulated depreciation at 30 June 2024	(7,361)	(154)	(2,320)	(1,133)	(10,969)
Carrying amount	3,126	94	551	682	4,453

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

(c) Infrastructure

	Roads \$'000	Bridges \$'000	Footpaths and cycleways \$'000	Drainage \$'000	Waste Management \$'000	Recreation, parks and open spaces \$'000	Aerodromes \$'000	Kerb and channel \$'000	Other infrastructure \$'000	Work In Progress \$'000	Total Infrastructure \$'000
At fair value 30 June 2023	227,401	44,781	14,987	27,409	3,092	29,535	2,747	41,262	17,799	1,891	410,905
Accumulated depreciation at 30 June 2023	(106,071)	(14,741)	(5,473)	(12,452)	(1,204)	(10,489)	(1,547)	(15,811)	(7,994)	-	(175,782)
	121,331	30,040	9,515	14,957	1,887	19,046	1,200	25,451	9,804	1,891	235,122
Movements in fair value											
Additions	3,511	-	1,208	226	10	230	-	312	-	743	6,240
Revaluation	-	-	-	-	354	3,388	313	-	2,029	-	6,084
Transfers	-	-	-	-	-	-	-	-	-	(677)	(677)
	3,511	-	1,208	226	363	3,618	313	312	2,029	66	11,647
Movements in accumulated depreciation											
Depreciation	(3,465)	(454)	(158)	(343)	(63)	(578)	(51)	(516)	(353)	-	(5,980)
Revaluation	-	-	-	-	(145)	(1,262)	(182)	-	(952)	-	(2,540)
	(3,465)	(454)	(158)	(343)	(208)	(1,840)	(233)	(516)	(1,304)	-	(8,520)
At fair value 30 June 2024	230,912	44,781	16,196	27,635	3,455	33,153	3,061	41,574	19,828	1,957	422,552
Accumulated depreciation at 30 June 2024	(109,536)	(15,195)	(5,630)	(12,795)	(1,412)	(12,328)	(1,780)	(16,327)	(9,299)	-	(184,303)
Carrying amount	121,377	29,586	10,565	14,840	2,043	20,825	1,280	25,247	10,529	1,957	238,249

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

Acquisition

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

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

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

<i>Asset recognition thresholds and depreciation periods:</i>	Depreciation Period	Threshold Limit \$'000
Land & land improvements		
Land	Not depreciated	2,000
Land improvements	10 - 50 Years	5,000
Buildings		
Buildings	43 - 65 years	5,000
Building and leasehold improvements	10 - 65 years	5,000
Plant and Equipment		
Plant, machinery and equipment	3 - 10 years	2,000
Fixtures, fittings and furniture	5 - 10 Years	2,000
Computers and telecommunications	4 - 10 Years	2,000
Library books	15 - 20 years	1,000
Infrastructure		
Roads - pavements, substructure, formation and earthworks	15 - 100 years	10,000
Roads - kerb, channel and minor culverts	80 years	5,000
Bridges	100 years	5,000
Footpaths and cycleways	100 years	5,000
Drainage	80 years	10,000
Aerodromes	50 - 65 years	5,000
Recreational, leisure and community facilities	40 - 90 years	5,000
Parks, open space and streetscapes	10 - 65 years	5,000
Waste management	50 - 65 years	5,000

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

Land under roads

Council recognises land under roads it controls at fair value. Valuation of land under roads was undertaken by a qualified independent valuer, Preston Rowe Paterson Horsham & Wimmera Pty. Ltd. Land under roads has been valued based on land sales, sales of unused roads and sales of channel easements with adjustments made for location and overall land area.

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.

Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer, Preston Rowe Paterson Horsham & Wimmera Pty. Ltd. 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.

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

The date of the current valuation is detailed in the following table. An indexed based revaluation was conducted in the current year, this valuation was based on the Rawlinson's index movement of 11.40% since the last revaluation of 30 June 2022 - a management adjustment to this effect has been made. A full revaluation of these assets will be conducted in 2024/25.

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

	Level 1	Level2	Level 3	Date of Valuation	Type of Valuation
	\$'000	\$'000	\$'000		
Land	-	5,872	5,144	30/06/2022	Independent
Land Improvements	-	-	6,622	30/06/2024	Indexed
Land under roads	-	-	4,500	30/06/2022	Independent
Buildings	-	-	18,890	30/06/2024	Indexed
Building Improvements	-	-	773	30/06/2024	Indexed
Total	-	5,872	35,929		

Valuation of infrastructure

Valuation of infrastructure assets has been determined in accordance with a valuation undertaken by Council's Manager of Assets & Property, Dmitry Belyakov (MSc, CPEng) staff using Confirm asset management software. Bridges condition and unit rate assessments were completed by JJ Ryan Consulting Pty Ltd. Drainage valuation indexation was based on Rawlinson's Australian Construction Handbook 2024 and roads, kerb & channel and footpath valuation were based on internal and contract rates.

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

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

	Level 1	Level2	Level 3	Date of Valuation	Type of Valuation
	\$'000	\$'000	\$'000		
Roads	-	-	121,377	30/06/2023	Independent
Bridges	-	-	29,586	30/06/2023	Independent
Footpaths and cycleways	-	-	10,565	30/06/2023	Independent
Drainage	-	-	14,840	30/06/2023	Independent
Waste management	-	-	2,043	30/06/2024	Indexed
Parks, open space and streetscapes	-	-	20,825	30/06/2024	Indexed
Aerodromes	-	-	1,280	30/06/2024	Indexed
Kerb and channel	-	-	25,247	30/06/2023	Independent
Other infrastructure	-	-	10,529	30/06/2024	Indexed
Total	-	-	236,292		

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

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 30% and 80%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$7.50 and \$425 per square metre.

Specialised buildings are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$330 to \$5,500 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 4 to 50 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 15 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

Reconciliation of specialised land	2024	2023
	\$'000	\$'000
Land	5,144	5,144
Land improvements	6,622	4,493
Land under roads	4,500	4,500
Total specialised land	16,266	14,137

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

6.2 Investment property	2024	2023
	\$'000	\$'000
Balance at beginning of financial year	1,030	1,030
Balance at end of financial year	<u>1,030</u>	<u>1,030</u>

Investment property is held to generate long-term rental yields. Investment property is measured initially at cost, including transaction costs. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefit in excess of the originally assessed performance of the asset will flow to the Council. Subsequent to initial recognition at cost, investment property is carried at fair value, determined annually by independent valuers. Changes to fair value are recorded in the comprehensive income statement in the period that they arise.

Valuation of investment property

Valuation of investment property has been determined in accordance with an independent valuation in 2021 by Eishold Property (Simon Eishold, Certified Practising Valuer) who has experience in the location and category of the property being valued. The valuation is at fair value, based on the current market value for the property as at 1 June 2021.

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

Note 7. People and relationships**7.1. Council and key management remuneration****(a) Related Parties***Parent entity*

Council is the parent entity.

Subsidiaries and Associates

Mystic Park Cemetery Trust has not been consolidated into the accounts of the parent entity as the level of transactions is immaterial. There are no other subsidiaries or associates.

(b) Key Management Personnel

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

Details of KMP at any time during the year are:

Councillors	Councillor Ross Stanton (Mayor from 6 November 2023)		
	Councillor Charlie Gillingham (Mayor to 6 November 2023, Deputy Mayor from 6 November 2023)		
	Councillor Jane Ogden (Deputy Mayor to 6 November 2023)		
	Councillor Kelvin Burt		
	Councillor Travis Collier		
	Councillor Keith Link		
	Councillor Garner Smith		
	Chief Executive Officer		
	Director - Corporate Services (1/7/2023 - 18/11/2023, 27/11/2023 - current)		
	Director - Community Wellbeing		
	Director - Infrastructure and Development		
	Executive Manager - Economic Development		
	Manager - Governance (1/7/2023 - 29/3/2024)		
		2024	2023
		No.	No.
Total Number of Councillors		7	7
Total of Chief Executive Officer and other Key Management Personnel		6	6
Total Number of Key Management Personnel		<u>13</u>	<u>13</u>

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

(c) Remuneration of Key Management Personnel

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

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

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

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

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

	2024	2023
	\$'000	\$'000
Total remuneration of key management personnel was as follows:		
Short-term benefits	1,203	1,256
Other long-term benefits	21	54
Post employment benefits	98	95
Total	1,322	1,404

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

	No.	No.
\$20,000 - \$29,999	4	5
\$30,000 - \$39,999	1	1
\$50,000 - \$59,999	1	-
\$60,000 - \$69,999	1	-
\$70,000 - \$79,999	1	1
\$80,000 - \$89,999	-	1
\$110,000 - \$119,999	1	-
\$170,000 - \$179,999	-	1
\$190,000 - \$199,999	1	-
\$200,000 - \$209,999	2	2
\$210,000 - \$219,999	-	1
\$280,000 - \$289,999	1	1
	13	13

(d) Remuneration of other senior staff

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

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

	2024	2023
	\$'000	\$'000
Total remuneration of other senior staff was as follows:		
Short-term benefits	106	-
Other long-term benefits	28	-
Post employment benefits	11	-
Termination benefits	120	-
Total	<u>265</u>	<u>-</u>

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

	2024	2023
	No.	No.
Income Range:		
\$260,000 - \$269,999	<u>1</u>	<u>-</u>
	<u>1</u>	<u>-</u>
	\$'000	\$'000
Total Remuneration for the reporting year for other senior staff included above, amounted to:	265	-

7.2. Related party disclosure

(a) Transactions with related parties

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

Purchase of hay during the floods - from related party to Cr. Gillingham

2024	2023
Nil	\$ 920

(b) Outstanding balances with related parties

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

2024	2023
Nil	Nil

(c) Loans to/from related parties

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

2024	2023
Nil	Nil

(d) Commitments to/from related parties

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

2024	2023
Nil	Nil

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

Note 8. Managing uncertainties**8.1. Contingent assets and liabilities**

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

(a) Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council. At balance date, Council held the following bank guarantees for contract works being undertaken.

	Start Date	Amount \$'000
Boral Asphalt - G06-2021 (Practical Completion)	21/12/2021	45
Earthworks Civil & Construction Pty Ltd - G10-2021 (Practical Completion)	9/07/2022	38
Earthworks Civil & Construction Pty Ltd - G10-2021 (Defects Liability)	9/07/2022	38
CJ & BT McLoughlan Pty Ltd - G04-2022 (End of Maintenance Period)	8/12/2022	7
CJ & BT McLoughlan Pty Ltd - G06-2022 (End of Maintenance Period)	15/02/2023	10
S & R Engineering - G02-2021 (Practical Completion)	23/02/2023	25
S & R Engineering - G11-2021 (Practical Completion)	23/02/2023	11
Veolia Environmental Services - G03-2021 (Practical Completion)	28/03/2023	310
CJ & BT McLoughlan Pty Ltd - G10-2022 (Practical Completion)	10/05/2023	58
CJ & BT McLoughlan Pty Ltd - G10-2022 (End of Maintenance Period)	27/04/2023	58

(b) Contingent liabilities

Contingent liabilities are:

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

Superannuation

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

Landfill

Council operates a landfill. Council will have to carry out site rehabilitation works in the future. At balance date Council is unable to accurately assess the financial implications of such works.

Insurance claims

Council is unaware of any major insurance claims that could have a material impact on future operations.

Legal matters

Council is unaware of any major legal matters that could have a material impact on future operations.

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

Building cladding

Council is unaware of any potential contingents that may exist in relation to rectification works or other matters associated with building cladding that may have the potential to adversely impact on Council.

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.

(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. This amount is determined by the Environment Protection Authority to cover the Council's landfill rehabilitation requirements.

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.

The following Bank Guarantee is held by State of Victoria - Environment Protection Authority on behalf of Council:

	Start Date	Amount \$'000
Kerang Landfill Financial Assurance	11/04/2013	247

8.2. Change in accounting standards

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

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

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

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

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

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

8.3. Financial instruments**(a) Objectives and policies**

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

(b) Market risk

Market risk is the risk that the fair value or future cash flows of Council's 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.

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

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

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

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

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

(c) Credit risk

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

- Council have a policy for establishing credit limits for the entities Council deal with;
- Council may require collateral where appropriate; and
- Council only invest surplus funds with financial institutions which have a recognised credit rating specified in Council's investment policy.

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

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

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

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

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

(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 +1% and -1% in market interest rates (AUD) from year-end rates of 4.7%.

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.

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

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. (For plant and equipment carrying amount is considered to approximate fair value given short useful lives). At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 3 to 4 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

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

Asset class	Revaluation frequency
Land	3 to 4 years
Buildings	3 to 4 years
Roads	3 to 4 years
Bridges	3 to 4 years
Footpaths and cycleways	3 to 4 years
Drainage	3 to 4 years
Recreational, leisure and community facilities	3 to 4 years
Waste management	3 to 4 years
Parks, open space and streetscapes	3 to 4 years
Aerodromes	3 to 4 years
Other infrastructure	3 to 4 years

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

Impairment of assets

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

8.5. Events occurring after balance date

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

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

Note 9. Other matters

	Balance at beginning of reporting period \$'000	Increase (decrease) \$'000	Balance at end of reporting period \$'000
9.1. Reserves			
(a) Revaluation reserves			
2024			
Property			
Land and land improvements	3,539	682	4,221
Buildings	10,552	2,012	12,564
	14,091	2,695	16,786
Infrastructure			
Roads	110,125	-	110,125
Bridges	20,244	-	20,244
Footpaths and cycleways	4,733	-	4,733
Drainage	7,095	-	7,095
Waste management	183	209	392
Recreation, parks and open space	3,351	2,127	5,478
Aerodromes	819	131	950
Kerb and channel	19,070	-	19,071
Other infrastructure	8,106	1,077	9,183
	173,726	3,544	177,271
Total revaluation reserves	187,818	6,239	194,056
2023			
Property			
Land and land improvements	3,539	-	3,539
Buildings	10,552	-	10,552
	14,091	-	14,091
Infrastructure			
Roads	106,036	4,089	110,125
Bridges	7,579	12,665	20,244
Footpaths and cycleways	3,147	1,585	4,733
Drainage	5,986	1,109	7,095
Waste management	183	-	183
Recreation, parks and open space	3,351	-	3,351
Aerodromes	819	-	819
Kerb and channel	6,617	12,453	19,070
Other infrastructure	8,106	-	8,106
	141,825	31,901	173,726
Total revaluation reserves	155,915	31,901	187,818

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 2024**

	2024	2023
	\$'000	\$'000
9.2. Reconciliation of cash flows from operating activities to surplus		
Surplus for the year	(3,750)	5,785
<i>Non-cash adjustments:</i>		
Profit on disposal of property, infrastructure, plant and equipment	(101)	(254)
Depreciation	7,924	7,075
Borrowing costs	6	13
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade and other receivables	327	(362)
(Increase)/decrease in prepayments	(553)	30
Increase/(decrease) in other assets	(174)	(173)
Increase/(decrease) in trade and other payables	206	1,116
Increase/(Decrease) in contract and other liabilities	(696)	(221)
(Decrease)/increase in other liabilities	985	(129)
(Increase)/decrease in inventories	136	(23)
Increase/(decrease) in provisions	(1,820)	1,647
Net cash provided by operating activities	<u>2,491</u>	<u>14,505</u>

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 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 2024, this was 11.0% as required under Superannuation Guarantee (SG) legislation (2023: 10.5%)).

Defined Benefit

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

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

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

Funding arrangements

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

A triennial actuarial investigation for the Defined Benefit category as at 30 June 2023 was conducted and completed by 31 December 2023. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2023 was 104.1%.

Council was notified of the 30 June 2023 VBI during August 2023. The financial assumptions used to calculate the 30 June 2023 VBI were:

Net investment returns 5.7% pa

Salary information 3.5% pa

Price inflation (CPI) 2.8% pa

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

Employer contributions**(A) Regular contributions**

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

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

(B) Funding calls

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

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

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

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

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

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

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

The 2023 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 2023.

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

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

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

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

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

The 2024 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2024 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2024. The VBI of the Defined Benefit category was 105.4% as at 30 June 2024. The financial assumptions used to calculate the 30 June 2024 VBI were:

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

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

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

The 2020 triennial investigation

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

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

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

Superannuation contributions

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

Scheme	Type of Scheme	Rate	2024 \$'000	2023 \$'000
Vision super	Defined benefits	11.0% (2023:10.5%)	42	43
Vision super	Accumulation	11.0% (2023:10.5%)	685	877
Other Funds	Accumulation	11.0% (2023:10.5%)	-	-

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2024.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2025 is \$43k.

10. Change in accounting policy

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



Gannawarra Shire Council

Performance Statement

For the year ended 30 June 2024

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Certification of the Performance Statement

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

Amanda Wilson,
Bachelor Business (Accounting), Diploma Human Resource Management
Principal Accounting Officer
Dated: 16 September 2024

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

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

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

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

Ross Stanton
Councillor
Dated: 16 September 2024

Charlie Gillingham
Councillor
Dated: 16 September 2024

Geoff Rollinson
Chief Executive Officer
Dated: 16 September 2024

Victorian Auditor – General’s Office Audit Report



Independent Auditor’s Report

To the Councillors of ABC Shire Council

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

Level 31 / 35 Collins Street, Melbourne Vic 3000
 T 03 8601 7000 enquiries@audit.vic.gov.au www.audit.vic.gov.au

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. 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:</p> <ul style="list-style-type: none">• 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. <p>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.</p>
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MELBOURNE
xx September 2024

Travis Derricott
as delegate for the Auditor-General of Victoria

Section 1. Description of municipality

Gannawarra Shire Council is located in the north-western part of Victoria, encompassing a blend of rural and regional communities. It covers a diverse landscape including significant agricultural areas along the Murray River and the Kerang Lakes. The Shire is known for its robust agricultural sector, including grain, dairy, and livestock farming, as well as emerging renewable energy projects. Covering an area of 3,735 square kilometres, Gannawarra Shire is home to over 10,500 residents, with population growth expected to remain steady. The region is characterised by its strong community ties and a growing focus on tourism, particularly related to its natural environment and water-based recreation.

Section 2. Service performance indicators

For the year ended 30 June 2024

	Results					Comments
	2021	2021	2023	2024		
	Actual	Actual	Actual	Target as per budget	Actual	
<p>Aquatic Facilities Utilisation <i>Utilisation of aquatic facilities</i></p> <p>[Number of visits to aquatic facilities / Municipal population]</p>	3.27	3.03	3.59	N/A	3.84	The past 12 months saw a significant increase in the use of the indoor exercise pool in Kerang, whilst a decrease was seen in the utilisation of Council's seasonal pools.
<p>Animal Management Health and safety <i>Animal management prosecutions</i></p> <p>[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100</p>	0.00%	0.00%	0.00%	N/A	0.00%	There were no animal management prosecutions in 2023/2024.

<p>Food Safety Health and safety <i>Critical and major non-compliance outcome notifications</i></p> <p><i>[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</i></p>	100.00%	100.00%	0.00%	N/A	0.00%	There were no critical and major non-compliance outcome notifications during the reporting period.
<p>Governance Satisfaction <i>Satisfaction with community consultation and engagement (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)</i></p>	56	46	49	50	51	Continued upward trend on community satisfaction with consultation and engagement.
<p>Libraries Participation <i>Library membership</i></p> <p><i>[percentage of the population that are registered library members] x100</i></p>	N/A	N/A	N/A	N/A	21.50%	Library membership is within the expected indicator range, as this is a new indicator it is therefore not comparable to prior years.

<p>Maternal and Child Health (MCH) Participation <i>Participation in the MCH service</i> <i>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</i></p>	85.60%	80.77%	88.56%	N/A	81.69%	Participation in the Maternal and Child Health Service has slightly decreased throughout the year, this is due to a lengthy staffing vacancy
<p>Participation <i>Participation in the MCH service by Aboriginal children</i> <i>[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100</i></p>	97.37%	83.33%	95.56%	N/A	96.49%	Participation in the Maternal and Child Health Service by Aboriginal children has slightly increased. Staff continue to strengthen partnerships with local Aboriginal services to provide a safe environment for all families to attend.
<p>Roads Condition <i>Sealed local roads below the intervention level</i> <i>(percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)</i></p>	99.50%*	99.42%*	90.72%*	99.00%	99.93%	<p>FY21-FY23 - we will not be able to provide the reliable supporting data as there was no process to capture this information in the assets registers. Our Confirm (Asset Management System) does not track condition deterioration, this data is limited to assets service life start / end dates. Also, the previous reporting was valuations-orientated and based on pavement / seal sqm. - there is no reliable way of converting this into length.</p> <p>Council are still waiting on approval for defect rectification from the October-December 2022 floods which affecting sealed road condition standard. Council is reviewing deteriorated roads on a case-by-case basis and prioritising the works to address the worst affected roads as a priority.</p>

<p>Statutory Planning Service standard <i>Planning applications decided within the relevant required time</i> <i>(percentage of planning application decisions made within the relevant required time)</i></p>	90.75%	64.75%	66.67%	68.00%	57.32%	<p>Planning applications decided within the required time frames has decreased due to the complexity of applications received and the increased number of secondary consent applications, etc received.</p>
<p>Waste Management Waste diversion <i>Kerbside collection waste diverted from landfill</i> <i>[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100</i></p>	44.88%	37.99%	36.50%	40.00%	39.54%	<p>The percentage of waste from kerbside collection being diverted from landfill has had a slight increase from previous reports but continues to remain steady.</p>

Section 3. Financial performance indicators

For the year ended 30 June 2024

Dimension/indicator/ measure	2021	2022	2023	2024		2025	2026	2027	2028	Material Variations and Comments
	Actual	Actual	Actual	Target as per budget	Actual	Forecast	Forecast	Forecast	Forecast	
Efficiency Expenditure level <i>Expenses per property assessment</i> <i>[Total expenses / Number of property assessments]</i>	\$4,708.71	\$4,696.00	\$5,387.00	\$5,030.00	\$4,643.00	\$4,668.29	\$4,660.14	\$4,793.43	\$4,924.43	The decrease in 2023/24 compared to prior year is due to - Flood related expenditure in 2022/23 - Exit from Community Care services in Oct 2023 Offset by increase in depreciation due to Infrastructure revaluation in 2022/23.
Revenue level <i>Average rate per property assessment</i> <i>[Sum of all general rates and municipal charges / Number of property assessments]</i>	\$1,613.29	\$1,654.71	\$1,727.29	N/A	\$1,806.29	\$1,863.86	\$1,910.45	\$1,958.21	\$2,007.17	This increase is in line with the rate cap and supplementary valuations during the year.

<p>Liquidity Working capital <i>Current assets compared to current liabilities</i> <i>[Current assets / Current liabilities] x100</i></p>	197.32%	199.99%	224.38%	327.23%	207.05%	337.13%	355.02%	362.93%	357.99%	<p>Council's position is sound. Reduction in ratio in 2023/24 compared to prior year is due to several reasons -</p> <ul style="list-style-type: none"> - 2022/23 cash position was higher due to advance payment of the annual allocation of Federal Assistance Grants and large number of unearned/unspent grants at year end. - 2022/23 current provisions included higher than normal provisions (annual leave, long service leave and redundancy) to facilitate payout of community care staff during exit from this service in October 2023. - 2023/24 trust funds & deposits include unpaid Fire Service Levy held in trust and payable to the State Revenue Office. <p>The indicator increases in the forward years as Council does not budget for unearned grants which is an unknown factor.</p>
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Unrestricted cash											
<i>Unrestricted cash compared to current liabilities</i>	80.64%	54.41%	47.56%	N/A	-25.62%	171.50%	192.69%	205.18%	205.14%	Unrestricted cash is negative due to the criteria in how this indicator is calculated (cash & cash equivalent less trust funds & deposits, unearned grants & carried forward capital works). The funds earmarked for these payments are invested in term deposits with maturities greater than 90 days. Prudent cash flow management has allowed Council to invest cash in excess of current operational needs in term deposits to avail of higher interest rates. Interest on investments in 2023/24 = \$1.1m (Refer Annual Financial Statements Note 3.7).	
<i>Unrestricted cash / Current liabilities] x100</i>											

<p>Obligations</p> <p>Loans and borrowings</p> <p><i>Loans and borrowings compared to rates</i></p> <p><i>[Interest bearing loans and borrowings / Rate revenue] x100</i></p>	2.64%	1.79%	1.06%	N/A	0.34%	0.00%	0.00%	13.62%	12.14%	Council will be debt free in 2024/25. Council's Adopted Budget 2024/25 proposes new loan borrowings for the construction of the Integrated Aquatic Facility in 2026/27.
<p><i>Loans and borrowings repayments compared to rates</i></p> <p><i>[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100</i></p>	0.93%	0.89%	0.74%	N/A	0.69%	0.34%	0.00%	0.88%	1.72%	Council will be debt free in 2024/25. Council's Adopted Budget 2024/25 proposes new loan borrowings for the construction of the Integrated Aquatic Facility in 2026/27.
<p>Indebtedness</p> <p><i>Non-current liabilities compared to own source revenue</i></p> <p><i>[Non-current liabilities / Own source revenue] x100</i></p>	8.36%	7.48%	3.35%	N/A	4.93%	3.45%	3.45%	13.17%	11.94%	This indicator is slightly higher than 22/23 because of the decline in own source revenue is due to the exit from Community Care services in Oct 2023. Council will be debt free in 2024/25. The indicator increases in future years because Council's Adopted Budget 2024/25 proposes new loan borrowings for the construction of the Integrated Aquatic Facility in 2026/27.

<p>Asset renewal and upgrade <i>Asset renewal and upgrade compared to depreciation</i> <i>[Asset renewal and asset upgrade expense / Asset depreciation] x100</i></p>	111.53%	94.31%	71.15%	469.70%	92.43%	263.95%	145.51%	149.43%	133.51%	<p>The increase in this ratio compared to 22/23 is due to the completion of the Roads to Recovery program (2019-2024) to claim life of program allocation and the completion of the Kerang CBD Stage 3 project. However, the ratio is less than the ideal 100% due to the impact of the 22/23 infrastructure revaluation increase on annual depreciation. 2024/25 indicator is higher because of flood restoration works and additional Roads to Recovery allocation under the new program (2025-2029).</p>
<p>Operating position Adjusted underlying result <i>Adjusted underlying surplus (or deficit)</i> <i>[Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100</i></p>	-2.23%	4.45%	9.09%	N/A	-19.39%	1.19%	2.93%	2.52%	2.15%	<p>Council did not receive an equivalent of an annual allocation of Federal Assistance Grant in 2023/24 - hence, the adjusted underlying result is negative. For e.g. - Had Council received its annual allocation for 2023/24 = \$7.1m, this indicator would have been 4.45%. Interest on investments in 2023/24 = \$1.1m is a windfall gain.</p>

Stability										
Rates concentration										
<i>Rates compared to adjusted underlying revenue</i>	41.84%	40.50%	35.10%	45.97%	57.41%	48.82%	49.11%	49.14%	49.22%	Rates proportion of adjusted underlying revenue is higher than prior years because Council had not received an equivalent of an annual allocation of Federal Assistance Grant in 2023/24. For e.g. - Had Council received its annual allocation for 2023/24 = \$7.1m, this indicator would have been 45.94%
<i>[Rate revenue / Adjusted underlying revenue] x100</i>										
Rates effort										
<i>Rates compared to property values</i>	0.72%	0.69%	0.55%	N/A	0.45%	0.44%	0.45%	0.45%	0.46%	Rates revenue compared to property values remains consistent due to rate capping.
<i>[Rate revenue / Capital improved value of rateable properties in the municipality] x100</i>										

Section 4. Sustainable capacity indicators

For the year ended 30 June 2024

Results

Indicator / measure [formula]	2021	2022	2023	2024	Comments
	Actual	Actual	Actual	Actual	
Population <i>Expenses per head of municipal population</i>	\$3,169.33	\$3,149.26	\$3,581.78	\$3,119.10	The decrease in 2023/24 compared to prior years is due to: - Flood related expenditure in 2022/23 - Exit from Community Care services in Oct 2023 - Drought Community funded projects in 2020/21.
<i>Infrastructure per head of municipal population</i> <i>[Value of infrastructure / Municipal population]</i>	\$19,380.96	\$21,806.76	\$24,553.38	\$25,213.24	The increase is as a result of management adjustment of buildings class of assets due to significant increase construction cost since previous revaluation in June 2022.

<p><i>Population density per length of road</i></p> <p><i>[Municipal population / Kilometres of local roads]</i></p>	4.55	4.58	4.62	4.57	Despite slight decline in the population, density per length of road has remained stable. Population is based on ABS estimates and is pre-populated into this template.
<p>Own-source revenue</p> <p><i>Own-source revenue per head of municipal population</i></p> <p><i>[Own-source revenue / Municipal population]</i></p>	\$1,902.98	\$2,112.09	\$2,169.26	\$2,070.73	The decline in own source revenue is due to the exit from Community Care services in Oct 2023 and The growth in the prior years was due to growth in Community Care services. This is partly offset by higher-than-expected interest on investment.
<p>Recurrent grants</p> <p><i>Recurrent grants per head of municipal population</i></p> <p><i>[Recurrent grants / Municipal population]</i></p>	\$1,157.50	\$1,144.09	\$1,271.94	\$448.08	Unlike previous years, the early payment of the Federal Assistance Grant allocation did not occur. Exit from Community Care services has also contributed to a reduction in this ratio.
<p>Disadvantage</p> <p><i>Relative Socio-Economic Disadvantage</i></p> <p><i>[Index of Relative Socio-Economic Disadvantage by decile]</i></p>	3.00	3.00	2.00	2.00	

<p>Workforce turnover</p> <p><i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100</p>	8.98%	11.48%	11.36%	41.73%	Council's staff turnover rate has seen a significant increase in 2023/2024 due to the exit from the provision of Community Care services.
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Section 5. Notes to the accounts

5.1. Basis of preparation

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

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

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by *the Local Government (Planning and Reporting) Regulations 2020*. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2024-25 to 2027-28 by the council's financial plan.

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

5.2. Definitions

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

	charges
relative socio-economic disadvantage	in relation to a municipal district, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipal district is located according to the Index of Relative Socio-Economic Disadvantage of SEIFA
restricted cash	means cash, cash equivalents and financial assets, within the meaning of the Australian Accounting Standards, not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
SEIFA	means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet site
unrestricted cash	means all cash and cash equivalents other than restricted cash

5.3. Other Matters

Overview of 2024

During the financial year council experienced growth in residents and demand for services. Extensive capital works were undertaken to improve infrastructure.

8 URGENT BUSINESS

9 NOTICES OF MOTION**9.1 NOTICE OF MOTION - NO. 94****Author: Councillor Keith Link****Attachments: Nil**

I, Councillor Keith Link, give notice that at the next Meeting of Council be held on 16 September 2024, I intend to move the following motion:-

MOTION

That Gannawarra Shire Council consider a report at the next Council meeting to make the sum of \$350,0000 available to the Cohuna Aerodrome Redevelopment Board to build a terminal at the Cohuna Airfield that would service the needs of the Air Ambulance Victoria when transferring patients plus the needs of arriving and departing pilots and passengers.

10 QUESTION TIME

Question Time provides an opportunity for members of the public to submit questions, in advance, to gain a response at the Council meeting.

QUESTIONS FROM THE GALLERY

Completed Question Time forms must be submitted to the Chief Executive Officer via email council@gsc.vic.gov.au no later than 5:00pm on the day prior to the Council meeting.

A maximum number of two questions may be submitted in writing by any one person.

Questions will be read by the author, Mayor or Chief Executive Officer.

The Mayor or Chief Executive Officer may indicate that they require further time to research an answer. In this case, an answer will be provided in writing generally within ten (10) business days.

Questions will be answered at the meeting, or later in writing, unless the Mayor or Chief Executive Officer has determined that the relevant question seeks confidential information defined in Section 3 of the *Local Government Act 2020* such as:

- Council business information
- security information
- land use planning information
- law enforcement information
- legal privileged information
- personal information
- private commercial information
- confidential meeting information
- internal arbitration information
- Councillor Conduct Panel confidential information
- an issue outside the Gannawarra Shire Council core business

or if the question is:

- defamatory, indecent, abusive or objectionable in language or substance
- repetitive of a question already answered (whether at the same or an earlier meeting)
- asked to embarrass a Councillor or Council officer.

No debate or discussion of questions or answers shall be permitted and all questions and answers shall be as brief as possible.

11 DELEGATES REPORTS

11.1 DELEGATES REPORTS

Author: Jodie Basile, Executive Assistant to CEO

Authoriser: Geoff Rollinson, Chief Executive Officer

Attachments: Nil

EXECUTIVE SUMMARY

Council has memberships with peak Local Government associations, local and regional forums, along with statutory committees. Some memberships require that a Councillor be appointed to act as a delegates to formally represent Council, typically in a voting capacity.

This Agenda item provides an opportunity for Council appointed delegates to present a verbal update on any pertinent matters arising from Council's membership with the following associations.

COUNCILLOR COMMITTEES 2024	
COMMITTEE	COUNCILLOR
Murray River Group of Councils (MRGC)	Cr Ross Stanton, Mayor
Loddon Campaspe Group of Councils	Cr Ross Stanton, Mayor
Community Halls Community Asset Committee	Cr Kelvin Burt
Municipal Association of Victoria (MAV)	Cr Travis Collier
Municipal Fire Management Planning Committee (MFMPC)	Cr Keith Link
Municipal Emergency Management Planning Committee (MEMPC)	Cr Keith Link
Transport Committee Role including Rail Freight Alliance and Road Transport	Cr Keith Link
Central Victorian Greenhouse Alliance (CVGA)	Cr Jane Ogden
Audit and Risk Committee (x 2)	Cr Charlie Gillingham Cr Garner Smith
Rural Councils Victoria	Cr Garner Smith
Timber Towns Victoria	Cr Garner Smith

12 CONFIDENTIAL ITEMS

Nil