

# Annual Report

2023 / 2024









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# About our Annual Report

The 2023/2024 Annual Report reviews our strategic, operational, and financial performance for the financial year from 1 July 2023 to 30 June 2024. This important document demonstrates our commitment to open and accountable governance, showing our community how we have performed and whether we fulfilled our promises.

The report aligns our highlights and achievements with the strategic goals and strategies set out in our Council Plan 2021-2025. It meets legislative and compliance reporting requirements under section 98 of the Local Government Act 2020. The Annual Report contains the following:

- (a) a report of operations of the Council
- (b) an audited performance statement
- (c) audited financial statements
- (d) a copy of the auditor's report on the financial statements under part three of the Audit Act 1994
- (f) any other matters prescribed by the regulations.

This year, our Annual Report goes beyond statutory requirements, providing a comprehensive and engaging account of our activities. It serves as an essential tool to inform all stakeholders of our performance and plans, reflecting our vision to create a community where people choose to live, work, visit, and invest.

The Annual Report 2023/2024 includes:

- An overview of the shire, including a message from the CEO
- Information on our council and governance
- Organisational structure
- Detailed performance and financial statements
- Case studies highlighting key projects and initiatives



Photo: Edenhope Early Childhood Service International Day of Happiness



# Our Shire

**West Wimmera Shire Council (WWSC) is situated along the Victorian – South Australian border, covers 9,108 square kilometres and includes the townships of Apsley, Edenhope and Harrow in the southern half of the shire through to Goroke, Kaniva and Serviceton in the north.**

Home to approximately 4,006 residents, the region prides itself for its welcoming communities and wide diversity of industry and environment.

Consisting of untouched desert parks, vast wetlands and fertile plains, West Wimmera is equally known for its acres of wheat, barley, canola, beans, oats, lentils and legumes, and as a home to the famous malleefowl, red-tailed black cockatoo and a unique abundance of wildflowers.

A relaxed informal lifestyle, Mediterranean climate and spectacular scenery are the key features of the West Wimmera region. There is no commuter rush, and any drive is framed by beautiful, natural vistas. The region boasts high-quality education and healthcare services and well-equipped sporting facilities providing excellent outdoor activities for young and old.

A wide range of community groups also provide social and recreational opportunities for residents and help increase the strong sense of community.





# About West Wimmera



**4,006**  
Estimated  
resident  
population



**2.6%**  
Population  
increase  
from 2016-2021



**51**  
Median age  
compared with  
38 for Victoria



**49.8%**  
Female



**50.2%**  
Male



**44.3%**  
Aged 55 and  
over  
compared with  
28.3% for Victoria



**36.7%**  
Year 12 or  
equivalent  
education



**39.2%**  
Employed by  
agriculture  
industry



**97,855**  
National  
Parks (ha)



**84%**  
Born in  
Australia  
compared with 65%  
for Victoria



**1%**  
Aboriginal and  
Torres Strait  
Islander  
Peoples



**2.2**  
Average  
household  
size



**33.6%**  
People who  
volunteer  
in the past 12 months  
(people over 15 years).  
Compared with 13.3% for  
Victoria.



**42.5%**  
have one or  
more long  
term health  
conditions  
compared with 35% for  
Victoria



**59%**  
Adults are  
inactive or  
insufficient  
physical activity  
levels  
compared with 44% for  
Victoria



**45%**  
take part in  
group sport or  
teams  
compared with 29% for  
Victoria



**59.4%**  
Working full-  
time  
compared with 56.2%  
for Victoria



**\$1,207**  
Median  
weekly  
household  
income  
compared with  
\$1,759 for Victoria



**2,720km**  
of Roads  
Are managed by the  
West Wimmera Shire  
Council



**1468**  
businesses



**14%**  
increase in  
social media  
reach



**3**  
WWSC run  
kindergartens



**45**  
births



**6068**  
meals  
provided  
Meals on Wheels,  
centre-based and meal  
voucher program)





## Chief Executive Officer's message

### David Bezuidenhout

I am pleased to present West Wimmera Shire Council's Annual Report for 2023/24, offering a comprehensive overview of our progress and achievements aligned with our strategic goals.

The Chief Executive Officer is responsible for:

- Establishing and maintaining an appropriate organisational structure for Council,
- Ensuring that the decisions of Council are implemented without undue delay,
- The day-to-day management of Council's operations in accordance with the Council Plan,
- Developing, adopting, and disseminating a Code of Conduct for Council staff,
- Providing timely advice to Council.

Over the past year, our focus has been on enhancing our operational efficiency and delivering high-quality services to our community. Through careful financial management and the implementation of various business improvement ideas, we achieved meaningful cost savings, allowing us to reinvest in priority areas. West Wimmera Shire Council remains financially stable and committed to responsible resource management, ensuring sustainable growth while delivering essential services and infrastructure to meet the needs of the community.

We have made significant progress in infrastructure development, particularly in maintaining and upgrading our road network. Numerous roadworks have been carried

out across the shire, improving accessibility and safety for both residents and visitors. These improvements are part of our ongoing commitment to ensuring safe and reliable transport routes throughout the region.

Major projects, including the Kaniva, Lake Charlegrark, Goroke, and Harrow Cabin Project, are nearing completion. These initiatives are a testament to our commitment to improving the amenities and facilities that our residents and visitors enjoy.

Our efforts to support the growth and sustainability of our region continued with the completion and adoption of the new Economic Development Strategy. This strategy is designed to drive economic growth, attract investment, and create opportunities for businesses and residents alike.

Another highlight was the successful completion of the West Wimmera Sport and Active Recreation Strategy, which will guide our investments and activities, ensuring our community has access to quality recreational facilities and programs.

As we reflect on these accomplishments, we remain steadfast in our commitment to serving the needs of our community. The positive results in the Victorian Community Satisfaction Survey once again demonstrates the high standard of work our Council employees maintain, with performance ratings consistently exceeding those of other small rural shires and state-wide averages.

In closing, I would like to thank our Councillors for their hard work and dedication over the past four years. Their leadership and commitment have been instrumental in achieving our goals, and we look forward to welcoming a new Council in November.

I also extend my gratitude to the local community for their unwavering support and to the West Wimmera Shire Council staff for their tireless efforts. Together, we continue to strive for excellence and ensure a bright and prosperous future for West Wimmera Shire.

## Our Vision

Our West Wimmera community is healthy, thriving, diverse, harmonious, prosperous, and self-sustaining, with regional and global connectivity.

## Our Values

### **Innovative**

We will proactively respond to change, are optimistic about our future and pursue continuous improvement in everything that we do.

### **Accountable**

We will be responsible, take ownership of our actions and are committed to good governance, excellence, transparency, achievement of goals, and advocating for our community.

### **Collaborative**

We will actively and openly consult with you and work constructively with community organisations, agencies, the business community, and other levels of government to our community's benefit.

### **United**

We will do everything within our ability to encourage and form trusting relationships, to work together as one team to achieve our goals and advocate for 'One West Wimmera'.

## Major changes

There has been no major changes to Council's organisational structure for 2023/24.



# Major achievements

## Goal 1: Liveable and Healthy Community

- Completion of West Wimmera Shire Council Sport and Active Recreation Strategy
- 16 days of activism against gender-based violence campaign in November
- Road Safety Awareness programs in kindergartens
- Commenced intergenerational playgroup program and intergenerational gardening program
- Completion of Kaniva Cabin Project
- Community Support Fund (Insurance Support)
- Delivery of projects (Band Park improvements, Kaniva Office upgrade, Edenhope Lakeside Tourist Park amenities and landscaping)
- Completion of Apsley netball tennis court upgrade and Harrow netball tennis court upgrade
- Edenhope Early Childhood Service landscaping and renovation
- Roll out of new library partnership with HRCC under Wimmera Libraries

## Goal 2: Diverse and Prosperous Economy

- Business Assistance Program implemented
- Completion and adoption of new Economic Development Strategy
- Commenced glass recycling collection

## Goal 3: Sustainable Environment

- Annual advocacy plan developed

## Goal 4: Good Governance

- Project management framework and project management software implemented
- Cloud-based records management system implemented





Photo: 2023/24 West Wimmera Shire Councillors



# Our Council

This section presents the profiles of the elected members and a financial summary for 2023/2024. It outlines the Council's financial position. The report covers key aspects such as cash reserves, income sources, and the completion of capital works projects. It also highlights the Council's ongoing investment in infrastructure and community initiatives, aimed at maintaining assets and supporting community needs, while indicating a focus on long-term financial sustainability.



# Elected Member Profiles



## **Mayor Tim Meyer**

First term: 18 Oct 2020  
Current term: 18 Oct 2020  
WWSC Mayor since: Nov 2023

**M** | 0437 219 818  
**E** | TimMeyer@westwimmera.vic.gov.au

Committee representative for: West Wimmera Cemetery Trust, Rural Councils Victoria, Western Highway Action Committees, North West Municipalities Association, Municipal Association of Victoria (MAV), CEO Performance Planning Advisory Committee, Wimmera Southern Mallee Development



## **Councillor Jodie Pretlove**

First term: 22 Oct 2016  
Current term: 18 Oct 2020  
WWSC Deputy Mayor: Nov 2020-  
Nov 2023

**M** | 0437 238 902  
**E** | JodiePretlove@westwimmera.vic.gov.au

Committee representative for: West Wimmera Shire Cemetery Trust, CEO Performance Planning Advisory Committee, Audit and Risk Committee, Wimmera Regional Tourism Association



## **Councillor Richard Hicks**

First term: 22 Oct 2016  
Current term: 9 Oct 2023

**M** | 0437 220 351  
**E** | RichardHicks@westwimmera.vic.gov.au

Committee representative for: CEO Performance Planning Advisory Committee, West Wimmera Shire Cemetery Trust, Wimmera Southern Mallee Regional Transport Group, Rail Freight Alliance



## **Councillor Tom Houlihan**

First Term: 22 Oct 2016  
Current term: 18 Oct 2020  
WWSC Deputy Mayor since: Nov  
2023

**M** | 0437 219 881  
**E** | TomHoulihan@westwimmera.vic.gov.au

Committee representative for: CEO Performance Planning Advisory Committee, Johnny Mullagh Interpretive Centre Inc, West Wimmera Rural Water Supply Project Steering Committee, West Wimmera Cemetery Trust, Wimmera Mallee Sustainability Alliance, Local Government Statewide Forum- Recycling & Waste Matters



## **Councillor Bruce Meyer OAM**

First term: 1993  
Current term: 18 Oct 2020

**M** | 0437 261 280  
**E** | BruceMeyer@westwimmera.vic.gov.au

Committee representative for: Audit and Risk Committee, CEO Performance Planning Advisory Committee, Kaniva Community Sporting Complex, West Wimmera Shire Cemetery Trust



## **Councillor Trevor Domaschenz**

First term: 2016  
Current term: Resigned Sept  
2023

**M** | 0437 220 351  
**E** | TrevorDomaschenz@westwimmera.vic.gov.au

Committee representative for: West Wimmera Landcare Group, West Wimmera Shire Cemeteries Trust, Wimmera Development Association (WDA), Wimmera Mallee Regional Tourism Association, CEO Performance Planning Advisory Committee (CEMAC), West Wimmera Shire Sustainability Advisory Committee



# 2023/2024 Financial Summary

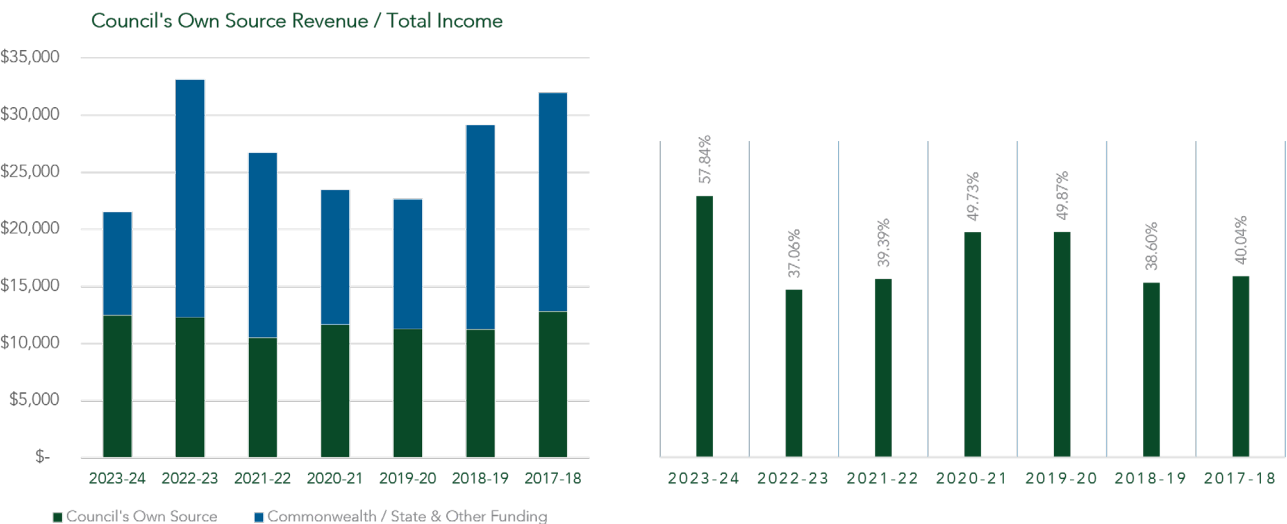
Council's financial position continues to remain sound with sustainable indicators in all of Council's operations and service delivery. Council's audited Financial Statements and Performance Statement are included herein as part of our annual report.

## OPERATING POSITION

Council's operating results reflect a deficit of \$11.484 million (FY 2022-23: \$ 2.886 million Surplus) for the year, primarily due to a strategic grants release schedule for our Financial Assistance Grants (FAGs) by the Commonwealth. This allocation of \$7.406 million was budgeted as cash inflow for 2023-24 in accordance with historical funding policy. Additionally, the Council has also delivered over \$3.700 million in community projects – as part of Council's Annual Plan and these projects are vital for community wellbeing and recreation activity needs of the community.

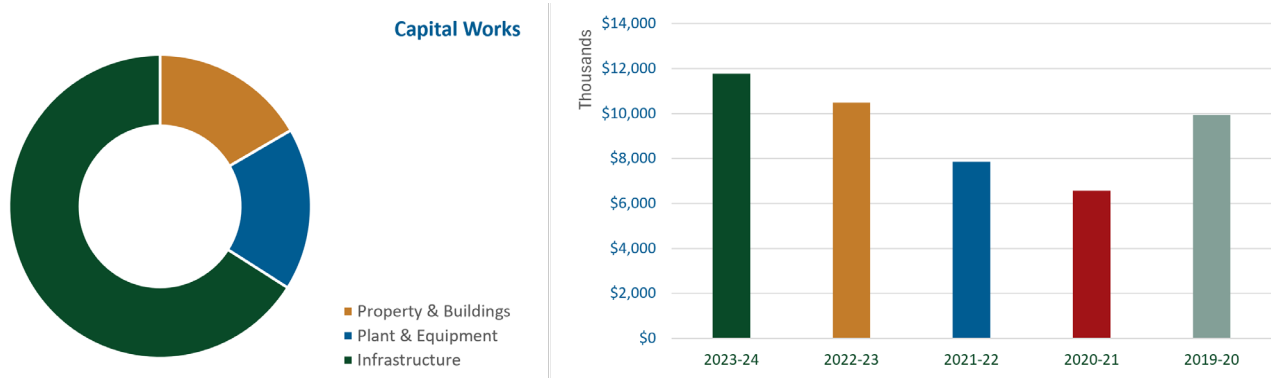
The Commonwealth has released 85% of FAGs during July 2024 with balance to be funded in four equal instalments during the year. Despite this temporary impact of FAGs reschedule, the Council has reported \$8.052 million in cash reserves – with no external restrictions and reflects Council's strong ability to meet its current liabilities.

Council's own source income for the year is reported at 57.84% of the total income aggregating to \$12.462 million with another \$9.082 million received in Commonwealth and State grants and subsidies. Council raised \$8.605 million in Rates and Charges, \$1.751 million in reimbursements for roads maintenance works, \$0.743 million in User Fees, \$0.602 million in interest and \$0.292 million in gain on sale of Council assets. Council has demonstrated significant year on year growth in utilisation of its assets and generating better financial outcome for the Council.



Operating Grants aggregated to \$5.568 million – falling short of the budgeted estimates due to FAGs released in July 2024 and as per directive released for accounting, this amount has been recognised in financial year 2024-25. Capital Grants for FY 2023-24 are reported at \$3.514 million and have also remained lower than our budgeted projections. Council continues to rely on grants and funding from Commonwealth and State for sustainable delivery of its operations and services to the community. Commonwealth and State have endorsed their commitment towards regional and rural Councils in Victoria due to their limited capacity to generate funds from own sources and Council considers its sustainable position in the region with strong delivery and community satisfaction statistics.

Council has achieved a significantly high delivery of capital works program during FY 2023-24 with over \$15.500 million completed and delivered projects. This program delivery includes \$11.774 million spent on Council owned assets including our major infrastructure and roads network and another \$3.711 million spent on community projects. Council highly values the significance of these community projects and has prioritised community wellbeing in delivering these sporting and recreational activity projects. This has been one of the highest capital works delivered in many years and Council continues to set higher delivery benchmarks in the region.



Council’s reported expenses for the year are represented by Employee Costs of \$10.687 million and account for 30% of the total expenses. Materials & Services aggregate to \$13.829 million and considering the value of capital works delivery for the year, the combined total of Employee Costs and Materials & Services have made a significant value-added contribution towards Council’s objectives and commitments to the community.

Depreciation for the year is reported at \$8.052 million and the Council has a well-integrated mechanism of its asset management plan, and the renewals linked to our critical infrastructure assets. Council has over \$266.296 million worth of assets and have a comprehensive condition assessment and management plan to maintain these assets over their useful life.

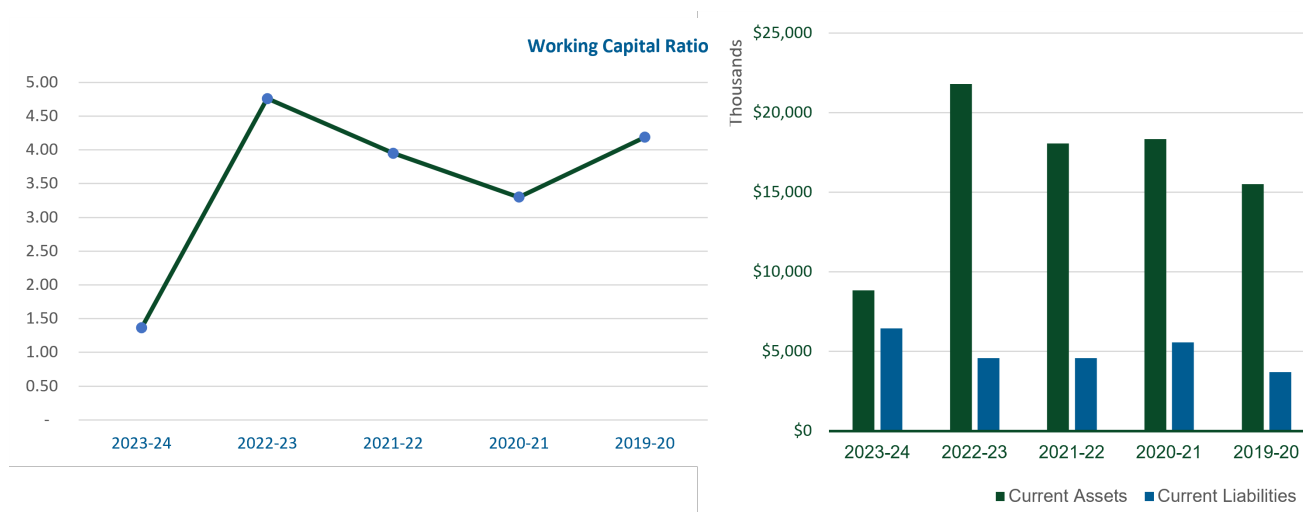
Council’s current assets of \$8.821 million provide a fair capacity to meet our current liabilities of \$6.450 million and demonstrate a balanced current ration of 1.4X. Our cash reserves stand at \$8.052 million, and Council has demonstrated significant growth in its yield on investments made.



Current liabilities at close of financial year remained \$6.450 million represented by \$3.097 million in trade and other payables. The projects completion and other works completed in Q4 and towards end of financial year are reflected in this liability and settled in accordance with terms of trade. An amount of \$2.301 million in our current liabilities provide coverage to employee leave entitlements and other financial obligations expected to be settled within the next financial year. Contract liabilities of \$0.946 million reflect initial funding released for projects planned for FY 2024-25 and community contributions towards these projects. These funds have not been recognised as income in this financial year in accordance with provisions of Australian Accounting Standard Board AASB 1058 and AASB 15.

Council's non-current assets have indicated steady growth to aggregate at \$266.296 million with highest representation from our infrastructure assets worth \$235.753 million. Council gauges the importance of these infrastructure assets as critical and allocates its financial resources to maintain these assets. A recent statewide condition assessment comparison demonstrates that WWSC is amongst the top performing Council for road and infrastructure assets conditions. The community surveys also reflect higher satisfaction level for Council's delivery services to its residents and rate payers.

Council's working capital adequacy is reflected by our current assets adequacy to meet our financial obligations. The working capital adequacy for FY 2023-24 is considered optimum and is reflective of changes in grants disbursements by the Commonwealth, but Council's financial indicators demonstrate the sustainability measure.





# WEST WIMMERA SHIRE COUNCIL



# Our Organisation

This section provides an overview of West Wimmera Shire Council's structure and leadership, focusing on the roles within the Executive Leadership Team and business units. It highlights Council's commitment to occupational health and safety, gender equality, and equal employment opportunity. Detailed human resource data, including employee distribution and workplace diversity, is presented through diagrams and tables to offer a clear picture of the organisation's workforce.



# Organisational structure

West Wimmera Shire Council is divided into two directorates: infrastructure, development and works; corporate and community service, each led by a director who reports to the Chief Executive Officer (CEO).

Each directorate includes a number of business units, led by a business unit manager, each overseeing thier individual areas of responsibility while working collaboratively across the organisation. Council is the governing body that appoints the Chief Executive Officer (CEO). The CEO has responsibility for the day-to-day management of operations in accordance with the strategic directions of the Council Plan. Two directors and the CEO form the Executive Leadership Team.

*Organisational chart as at 30 June 2024*





## Occupational Health and Safety initiatives

West Wimmera Shire Council continues its association with AEGIS Risk Management Services, enhancing return-to-work strategies that have significantly reduced the timeframe for injured workers to resume their duties. In 2023/24, there was a greater focus on employee and contractor inductions, with more than 200 online inductions completed. Additionally, approximately 60% of Council employees have been re-inducted to ensure compliance and safety awareness.

Council's OHS Committee, formed in accordance with the OHS Act 2004, consists of seven management representatives and six elected Health and Safety Representatives. In 2023/24, the committee had five meetings on 11 July 2023, 12 September 2023, 13 February 2024, 14 May 2024, and 25 June 2024.

OHS safety awards are presented quarterly to recognise individuals who have demonstrated exceptional safety-based initiatives.

Council has also continued to upskill its employees through an extensive OHS training program. Training includes construction induction (white card), first aid, chainsaw operation, chemical handling, Health and Safety Representatives courses, manual handling, front-end loader operation, backhoe operation, heavy truck licenses, traffic management, electrical spotters, and fire warden training.

Other OHS initiatives delivered by the Council include an OHS Trivia Quiz held in October 2023, (won by the "Centre of Excellence" team based in the old Edenhope library), an internal OHS poster competition, and skin cancer checks.

These efforts reflect the Council's commitment to maintaining a safe and healthy working environment for all employees and contractors.



# Executive profiles

## David Bezuidenhout

Chief Executive Officer



Master of Project Management  
Certified Practising Project Director  
Graduate Company Director  
Law degree

Admitted as Legal Practitioner in Supreme Court of Queensland and High Court of Australia.

David Bezuidenhout was born in South Africa and spent nearly 20 years in the defence force. David is qualified as a lawyer and worked in private practice for 16 years in South Africa and later in Queensland after migrating to Australia in 2006. Over the next 12 years, David worked in both the legal space and in senior projects and general management roles for firms including, Worley Parsons and Spotless in Queensland.

David made the transition into the public sector in 2015 as Head of Capital Projects for the Gladstone Area Water Board and in 2018 joined Cloncurry Shire Council in northwest Queensland as its CEO.

## James Bentley

Director Corporate and Community Services



Master of Professional Accounting

After starting his career in corporate risk and underwriting in Sydney, James transitioned to Local Government in 2006. He has held senior roles in customer experience, finance and revenue in councils across New South Wales and Queensland and brings with him genuine enthusiasm about the power of positive culture to deliver improvement for our community.

James believes that working in Council is one of the most satisfying ways to contribute to the prosperity and sustainability of the place we call home.

### Areas of responsibility:

- Finance, rates and revenue
- Customer service
- Human resources
- Governance
- Occupational health, safety and risk
- Kindergartens, early years services
- Risk management, audit committee
- Maternal and Child Health Service
- Youth services
- Home and Community Care Services
- Community and volunteer support
- Information technology
- Cemeteries
- Community development and tourism

## Ram Upadhyaya

Director Infrastructure  
Development and Works



Company Director Course  
Master of Infrastructure Engineering and Management

Ram commenced with Council as Director Infrastructure, Development and Works in January 2022 and brought extensive experience in asset management, project management, leadership, and stakeholder management. He has a very young family and thoroughly enjoys the rural lifestyle.

Having worked for several Wimmera councils at various capacity for the past 13 years, Ram understands the challenges faced by the community and Council. Ram resigned from WWSC in January 2024.

## Brendan Pearce

Director Infrastructure  
Development and Works



Bachelor of Engineering (Civil)

Brendan Pearce was born in Hopetoun and was raised on a wheat/sheep farm near Woomelang. He attended school at Woomelang Primary School and Sea Lake High School (now Tyrell College).

Since graduation, Brendan has worked in engineering roles for councils in Victoria (Bairnsdale Shire, Macedon Ranges Shire), Queensland (Kilcoy Shire, Burnett Shire, North Burnett Shire, Cloncurry Shire) and Northern Territory (Katherine Town Council).

Brendan has two children, who are now young adults and live in Brisbane, and a small dachshund that is probably too spoiled. Brendan enjoys living in 'real' Australia and throughout his career and travels has gravitated to smaller country communities.

### Areas of responsibility:

- Roads program
- Footpaths
- Waste, recycling and transfers
- Culverts and drains
- Public and environment health
- Statutory planning, municipal building surveyor
- Strategic planning
- Property services
- Emergency management and fire prevention
- Project management and delivery
- Domestic animals and local laws
- Roadside pests and weeds program
- Parks and gardens
- Aerodrome
- Quarries
- Contracts and procurement
- Seasonal pools
- Shire buildings
- Qualities and facilities
- Projects and innovation
- Economic and business development
- Communications

# Our people

West Wimmera Shire Council is divided into two directorates: infrastructure, development and works; corporate and community service, each led by a director who reports to the Chief Executive Officer (CEO).

Council continues to maintain its commitment to the principles of Equal Employment Opportunity through recruitment and selection and employment arrangements.

Council continued to implement its Gender Equality Action Plan (GEAP) and submitted a Progress Report to the Gender Equality Commission in February 2024. The progress report documented Council's work towards the strategies and measures outlined in the GEAP and progress in relation to the workplace gender equality indicators. Council was pleased to welcome Dr Niki Vincent in September

2023, who gave an informative presentation to members of the Senior Leadership Group.

Equal Impact Assessment training was delivered to the Senior Leadership Group, facilitated by Women's Health Grampians. The training assisted Council staff to ensure the principles of gender equality are embedded in our policy and program development, according to the requirements of the Gender Equality Act.

All staff also undertook externally facilitated prevention of sexual harassment and bullying training in July 2023.

Table 1: Employee distribution by organisational structure by employment type by gender

Employment Type/ Gender	Executive	Corporate & Community Services	Infrastructure, Development & Works	Total FTE
Permanent FT - F	-	16	6	22
Permanent FT - M	3	4	49	56
Permanent FT - X	-	0	0	0
Permanent PT - F	0.8	18.2	5.3	24.3
Permanent PT - M	-	0	3.6	3.6
Permanent PT - X	-	0	0	0
Casual - F	-	0	0	0
Casual - M	-	0	0	0
Casual - X	-	0	0	0
<b>Total</b>	<b>3.8</b>	<b>38.2</b>	<b>63.9</b>	<b>105.9</b>

F - Female, M - Male, X - Persons of self-described gender  
FT - Full time, PT - Part time



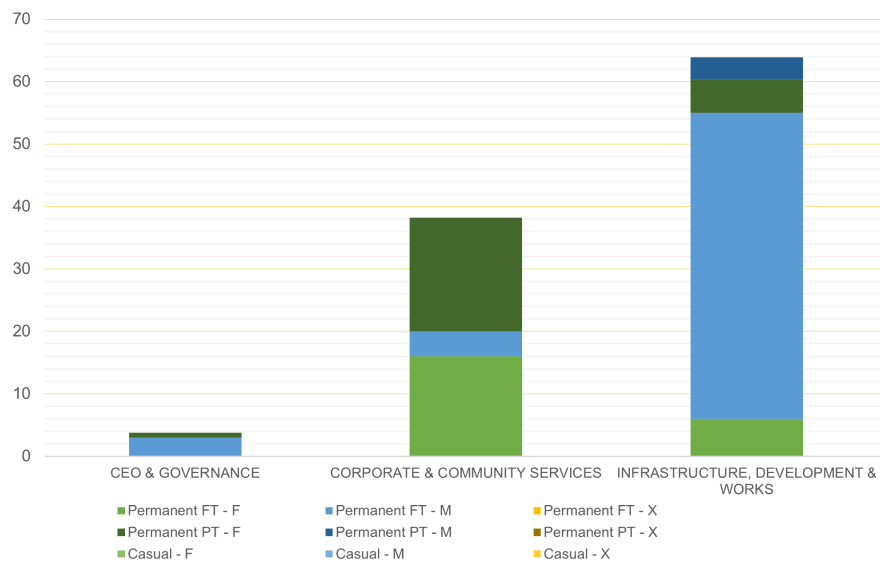


Figure 1: Employee distribution by organisational structure by employment type by gender (CEO, Corporate and Community and Infrastructure Development and Works)

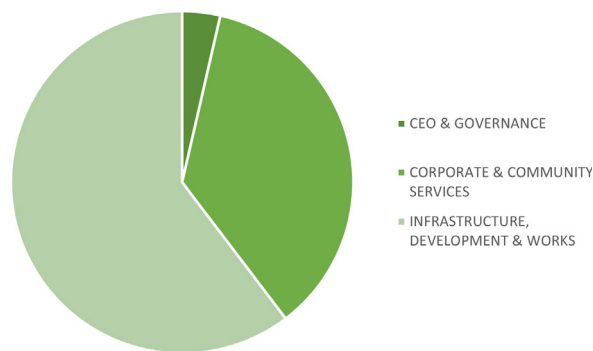


Figure 2: Percentage distribution of enrolment type within organisational structure (CEO, Corporate and Community and Infrastructure Development and Works)

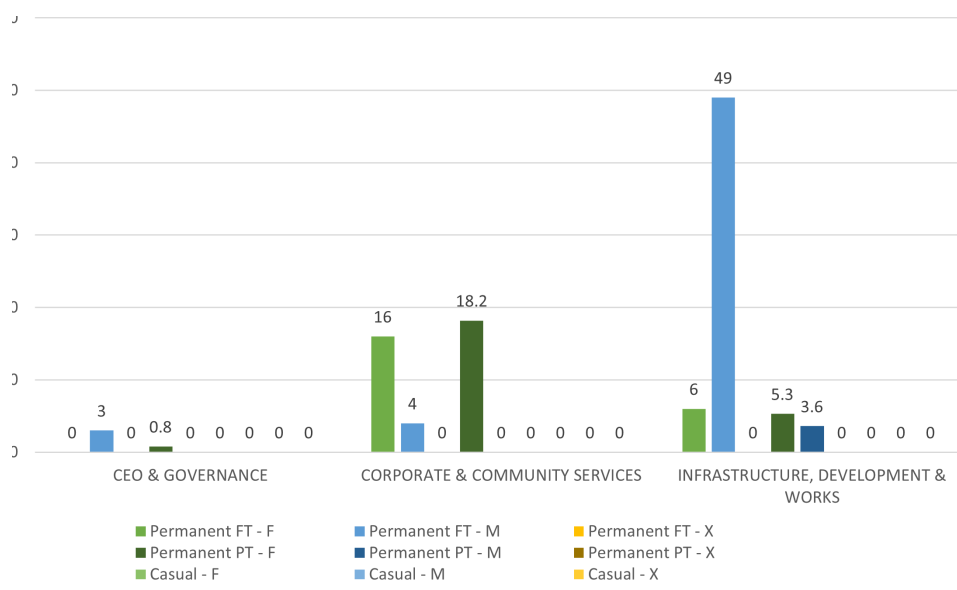


Figure 3: Distribution of employees by organisational structure, employment type and gender (CEO, Corporate and Community and Infrastructure Development and Works)

Table 2: Employee distribution by banding by gender

	Female			Male			Self-described			Total
	FT	PT	Casual	FT	PT	Casual	FT	PT	Casual	FTE
Band 1	0	0	0	0	0	0				0
Band 2	2	0.5	0	11	1.6	0				15.1
Band 3	0	1.6	0	16	0.6	0				18.2
Band 4	3	5.3	0	6	0	0				14.3
Band 5	5	4	0	7	0.6	0				16.6
Band 6	5	1.3	0	5	0	0				11.3
Band 7	4	1.3	0	3	0.8	0				9.1
Band 8	2	1.8	0	5	0	0				8.8
Other	1	8.5	0	3	0	0				12.5
<b>TOTAL</b>	<b>22</b>	<b>24.3</b>	<b>0</b>	<b>56</b>	<b>3.6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105.9</b>

F - Female, M - Male, X - Persons of self-described gender  
 FT - Full time, PT - Part time

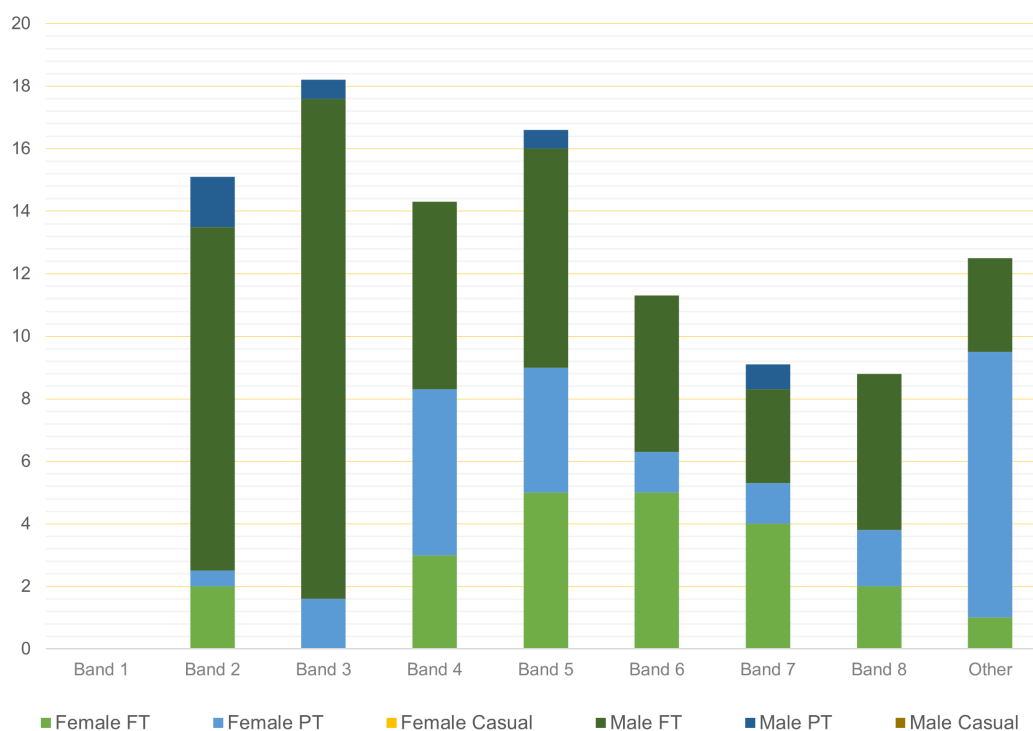


Figure 4: Employee distribution by banding by gender

# Occupational Health and Safety

West Wimmera Shire Council has both a legal and moral obligation to provide a safe workplace for all employees, contractors, and volunteers. This principal is embedded in the West Wimmera Shire Council OHS Policy.

West Wimmera Shire Council will work towards achieving ZERO HARM by focusing on four key areas.



Photo: staff undertaking a 2-day chainsaw course

- 1. LEADERSHIP**  
Provide direction and support in the pursuit of improved workplace health and safety and environment standards
- 2. SYSTEMATIC APPROACH**  
Provide an organised and consistent approach to all OHS matters across the organisation
- 3. ACTIVE OHS CULTURE**  
Ensure continued improvement in performance occurs
- 4. WORKPLACES AND EQUIPMENT**  
Ensure there is within the workplace a deep understanding of the nature of hazards with Council work, activities, and undertakings




Photo: Kaniva outdoor crew member Brodie Cramer





# Our Community

This section highlights West Wimmera Shire Council's role in supporting and engaging with the community. It covers the celebration of community events, advocacy efforts on behalf of residents, and the Council's communication strategies, including newsletters, social media, and website. The section also provides insights from the Community Satisfaction Survey and other data, offering an overview of how these efforts have supported the community.





# Our communications

West Wimmera Shire Council is committed to keeping the community informed and engaged through various channels and initiatives.

Our stakeholders include:
Residents
Ratepayers
Community groups and volunteers
Customers
Government
Visitors

Throughout 2023/24, West Wimmera Shire Council provided communications and engagement support for many projects across all areas of the Council. Major projects and events included the completion of the Edenhope Lakeside Tourist Park redevelopment, the construction of netball and tennis courts in Apsley and Harrow, and the West Wimmera Shire cabins project. Additionally, significant campaigns and events such as the 16 Days of Activism against gender-based violence campaign, International Women’s Day, National Volunteers Week, the Australia Day Awards, and the Senior Citizen of the Year awards were supported.

Communications and engagement were also integral to the development of key plans and strategies endorsed by the Council during the year. These included the Sport and Active Recreation Strategy, Council Plan, Tourism Strategy, and the annual budget.

The fortnightly electronic newsletter remains a primary communication channel, with 1050 subscribers receiving the latest updates. In addition, a monthly hard copy version is

published and distributed to various post offices around the shire for residents to pick up free of charge. The West Wimmera Shire Council newsletter provides the latest news and information about Council projects, services, events, and activities, and community engagement opportunities. It also includes a calendar of community events.

The 2024 Annual Community Satisfaction Survey found that 25 percent of respondents regularly received and read the newsletter. There has also been a notable increase in the preference for communication via social media, with 18 per cent of respondents to the survey now favoring it as their preferred communication channel. This is the highest level recorded since 2019. This places social media as the third preferred communication channel behind mail and email.

In the past year, 60 media releases were issued to news publications and community media release subscribers, all of which were also published on the Council’s website. Regular advertising is placed with a variety of community publications, including the Nhill Free Press and Kaniva Times, Edenhope and District Echo, Wimmera Mail-Times, the Weekly Advertiser, Goroke Free Press, Servi Snippets, Maggie Chatter (Apsley), and Harrow Happenings.

## Website

Information is shared online via the West Wimmera Shire Council website and the tourism sub-site. These websites are a well-used source of information and guidance, providing the community with easy access to resources. Most people arrived at the West Wimmera Shire website via a search engine such as Google.



The most popular pages on the website were:

- Employment
- Landfill and transfer stations
- Contact us
- Meeting and agendas
- Events calendar

Council's website also serves as a platform for the local community to share and promote free or low-cost events. In the past year, more than 100 events were featured on the website's calendar, ensuring that residents and visitors are informed about local activities and opportunities.

### Social media

Key figures from Council's social media platforms in 2023/2024 included:

Platform	Description
Facebook	Council increased its reach on social media in 2023/24 by 14 percent, with an increase in Facebook followers from 2251 to 2567. A total of 921 posts were made on Council's Facebook page.
Instagram	Council increased its Instagram follows by 25 per cent and published 67 posts
Other	Other Council-affiliated social media accounts include: <ul style="list-style-type: none"><li>• Youth Services Facebook Page (722 followers)</li><li>• Visit West Wimmera Facebook Page (462 followers)</li><li>• Visit West Wimmera Instagram Page (269 follows)</li></ul>

## Advocacy

The West Wimmera Shire Council Plan 2021-2025 was divided into actions and advocacy actions to enable more accurate tracking of activity associated with the plan and to ensure that all activities align with the plan.

The plan contains several advocacy points, which include advocacy to various stakeholders (federal and state governments, state departments, members of parliament and other organisations).

Our councillors, CEO and directors have attended a series of meetings with these stakeholders during the past financial year.

Main advocacy points were on the following:

- Road infrastructure and condition of roads
- Connectivity (internet and mobile)
- Secure potable water, including water pressure
- The West Grampians Pipeline Project
- Access to health and community services
- Improvements in public transport
- Support with development with childcare solutions
- Incentives to attract the required skilled workforce for the region
- Additional external funding for roads and bridges

**Jacinta Ermacora, State Member of Western Victoria (5th September 2023)**

- Council Advocacy

**Niki Vincent, Public Sector Gender Equality Commissioner (15th September 2023)**

- Gender Equality Discussion



Photo: Lake Wallace parkrun community group of the year

## Australia Day 2024

Kaniva resident Michael Hodges was honoured as West Wimmera Shire's Australia Day Citizen of the Year during the celebrations at the Kaniva Memorial Swimming Pool.

The other Australia Day award winners included Henley on Lake Wallace, recognised as the Community Event of the Year for its centennial celebration, and Lake Wallace parkrun, awarded Community Group of the Year for its commitment to fostering community well-being since its inception in December 2022.

Michael Hodges was recognised for his unwavering commitment to Kaniva over two decades. His extensive contributions include more than 20 years of service with Ambulance Victoria, as well as active involvement with the Kaniva Leeor United Football Netball Club and the Kaniva Memorial Swimming Pool committee. He also played a pivotal role in the construction of the Kaniva Community

Hub.

The Henley on Lake Wallace event celebrated 100 years in 2023, showcasing the committee's dedication to preserving this traditional Edenhope event. Meanwhile, the Lake Wallace parkrun has attracted hundreds of participants and volunteers, promoting inclusivity and social connections through its free, weekly 5km events.

All award winners made significant contributions to the community, with their efforts being essential to the vibrancy of the shire. Their hard work in making the communities thrive is greatly appreciated.

All winners will be formally recognised at the Australia Day ceremonies on January 26, where they will receive a framed certificate and lapel pin.

# Innovation Platform

The Innovation Platform initiative continues to capture great ideas from the community and Council staff. This year a total of 124 submissions were recieved. The majority of these submissions (93) related to business improvements that could be considered to improve service delivery. A total of 31 submissions related to projects, some related to existing projects or projects in early stages of development whilst some were new and standalone projects.

- The framing and hanging of the Archibald prize winning print “The Paul Jurasek Monolith” by Marcus Wills was one such submission. This print now hangs proudly in the Kaniva Shire Hall foyer.
- Henley Park Commemorative Path, marking 100 year anniversary of Henley on Lake Wallace was a submission where Council worked with the Henly on Lake Wallace Committee to partially fund and install this wonderful new path.
- Other submissions such as improving housing for staff in our region are being used to inform Council’s advocacy plan and advocacy work that it undertakes with state and federal government agencies.

# Community satisfaction survey

West Wimmera Shire Council has ranked well above the state average in the 2024 Community Satisfaction Survey, conducted by JWS Research on behalf of Local Government Victoria. The survey asked residents a series of questions about West Wimmera Shire Council, focusing on seven core measures: overall performance, community consultation, lobbying, making community decisions, sealed local roads, customer service, and overall Council direction.

Council’s overall performance index score was 59, which surpassed the average score for small rural councils (53) and the state-wide average (54). The top-performing areas for Council included the appearance of public areas, elderly support services, family support services, and waste management.

The highest rating of the core measures was customer service, achieving a score of 73 index points. Exceptional customer service remains a cornerstone of Council’s operations, with about 57 percent of West Wimmera Shire residents having contact with Council in the past 12 months. Overall, Council’s performance received the same score as last year, indicating stability in its direction.





# Our volunteers

Volunteering in West Wimmera Shire Council is alive and well – Council boasts 101 people who participate in its volunteer programs across the shire. Council volunteers are involved in delivering Meals on Wheels in Edenhope, Apsley and Kaniva. This is a vital service our volunteers provide to the community.

But it certainly does not stop there, Council has regular participants who care for the birds and animals at the Kaniva Fauna Park. These volunteers feed the animals and clean out the aviary. They get to know the animals and their quirks and have a strong bond with them.

The Companion Transport Program is a successful initiative that is available in Edenhope, Harrow and Kaniva. Participants involved in this program volunteer their time to take and support those who don't have family and are registered with My Aged Care, to appointments in Horsham, Hamilton, Nhill, and Mt Gambier.

The Wimmera Southern Mallee bus takes passengers from Kaniva to Horsham every Wednesday, with pickups in all towns along the way. This program is a collaboration between

West Wimmera Shire Council and the Centre for Participation in Horsham. Volunteers from both Kaniva and Horsham work together to ensure this service continues, providing a vital link for those in the community who require it.

Volunteers are vital to ensure these programs are available to the people who need them. The rate of participation in these programs is growing. Council aims to ensure those who participate as volunteers have a meaningful experience. Council's volunteers participate in training such as Occupational Health and Safety Training and driver training. They also meet on a regular basis to enjoy the company of common interests and socialise together. All volunteers must have a police check, which Council pays for.

Council is always looking for volunteers - the more volunteers we have, the more flexible the programs can be for everyone. Flexibility is the key to a successful volunteering experience.

Should you wish to enquire further, either call Council on 13 99 72 or visit West Wimmera Shire Council's website <https://www.westwimmera.vic.gov.au/Community/Volunteering>



Photo: West Wimmera volunteers

# Community grants

In 2024, Council fine-tuned all its community grants. These changes were to ensure that the maximum amount of money available was provided and that it went to applicants that demonstrated the highest community benefit. In 2023/24 Council provided a total of

	Total spend 2023/24
Community Strengthening Grants	\$30,723.28
Community Support Grant contributions	\$23,000.00
Community Support Grant insurances	\$2,533.17
Quick Response Grant	\$1300.00 direct financial support \$6356.00 direct in-kind support
Support for Events Grant	\$31,844.00 (in-kind support directly from Council)
Sponsorship and Contributions Grant	\$3299.00 direct financial support \$1784.00 direct in-kind support
<b>The total spend on community grants:</b>	<b>\$100,839.45 (including both financial and in-kind support)</b>

It is important to note that grant guidelines have been amended recently so anyone thinking about applying for a community grant should take the time to read the applicable guidelines and talk to Council's community development staff.

## Council grant workshops

Council hosted grant workshops in Kaniva, Edenhope, and Goroke throughout July and early August to inform community groups about the new Council grants and how to access them via Smarty Grants. The well-attended workshops featured extensive discussions and questions, highlighting the community's interest in exploring funding opportunities.



Photo: Harrow National Bush Billycart Championships purchased an upgraded timing system.



Photo: Goroke Lions Club purchased a new lawn mower.



Photo: Kaniva A&P Society purchased flags for the annual show.



# Events

## 16 Days Of Activism

### November 23 and December 1

West Wimmera Shire Council held two events during the 16 Days of Activism campaign to promote action against gender-based violence, featuring guest speakers Luke Baker and Melissa Morris from Women's Health Grampians, and community engagement from the Kaniva and Goroke Lions Clubs. These events highlight Council's commitment to fostering a safer and more equitable community.

## International Volunteers Day Morning Tea Kaniva and Edenhope

### December 7 and 14

West Wimmera Shire Council hosted festive morning teas to celebrate International Volunteers Day and express gratitude to volunteers in Edenhope and Kaniva. A Council representative acknowledged the invaluable contributions of volunteers, whose dedication enhances the vibrancy and resilience of the community.

## R U OK Day & Convoy

### September 14 and October 28

West Wimmera Shire Council marked R U OK? Day with a heartwarming barbecue breakfast for outdoor staff and a lunch for office staff, emphasising the importance of checking in on colleagues, friends, and loved ones. Edenhope also hosted the R U OK? Convoy on October 28 at Henley Park, where the community engaged with qualified counsellors and enjoyed a community barbecue, reinforcing the message that a conversation can change a life.

## Other Events

West Wimmera Shire has hosted several major community events over the past year.

### Henley on Lake Wallace – February 10

Henley on Lake Wallace attracted a large crowd and continues to grow in its 101st year.

### Lake Charlegrark Country Music Marathon – February 17-19

The Lake Charlegrark Country Music Marathon celebrated its 31st year, featuring leading country music entertainers from across Australia, with Tania Kernigan as the highlight performer.

### Goroke Rodeo – March 2

The Goroke Rodeo remains a popular and growing event, drawing in a substantial audience.

### Harrow National Bush Billy Cart Championships – March 9-10

Harrow shone with the Harrow National Bush Billy Cart Championships on Labour Day weekend.

### Johnny Mullagh Cup – March 10

On Sunday, March 10, the Johnny Mullagh Cup took place, featuring a performance by Shane Howard, the former Goanna frontman.

### Harrow Cricket Festival – April 13-14

In April, Harrow hosted the Harrow Cricket Festival, which included a one-day match between the NSW O50s Aboriginal side and the VIC O50s Aboriginal side, accompanied by a dinner featuring guest speaker Bharat Sundarasan.

### Day of the Dackel – April 7

The Day of the Dackel in April attracted Dachshund enthusiasts from across Australia.





## Senior Citizen of the Year: Ralph Zwar

West Wimmera Shire Council named Ralph Zwar from Harrow as the 2023 Senior Citizen of the Year, recognising his significant contributions to the well-being of the Harrow and Edenhope communities. Mr Zwar received the award during the West Wimmera Shire's Seniors Concert in Kaniva.

Since moving to Harrow from South Australia in 1983 with his wife, Myrna, after purchasing a grazing property, Mr Zwar has actively participated in various organisations and committees. He is a long-time member of the Harrow Historical Society and is well-known for his passion for local history. Mr Zwar has also been a volunteer with the Harrow Sound and Light Show since its inception, portraying Dr Potts, a doctor from the late 1800s in Harrow.

In addition to his historical contributions, Mr Zwar is involved with the Harrow Bush

Nursing Centre and was a founding member of the Bush Billy Carts Committee. He actively participates in the Edenhope Lions Club, the Harrow Promotion and Development Group, and the Harrow Hall committee. His dedication to service was recognised in 2010 with the James D Richardson Award for outstanding service to Lions, and he received the Melvin Jones Fellowship Award in 2011-2012, which is the highest honour given by Lions Clubs.

The Senior Citizen of the Year award celebrates individuals aged 60 and older who positively impact community well-being, maintain an active lifestyle, and inspire others to engage in their communities. Mr Zwar embodies these qualities, having made an outstanding contribution to the Harrow and Edenhope regions.



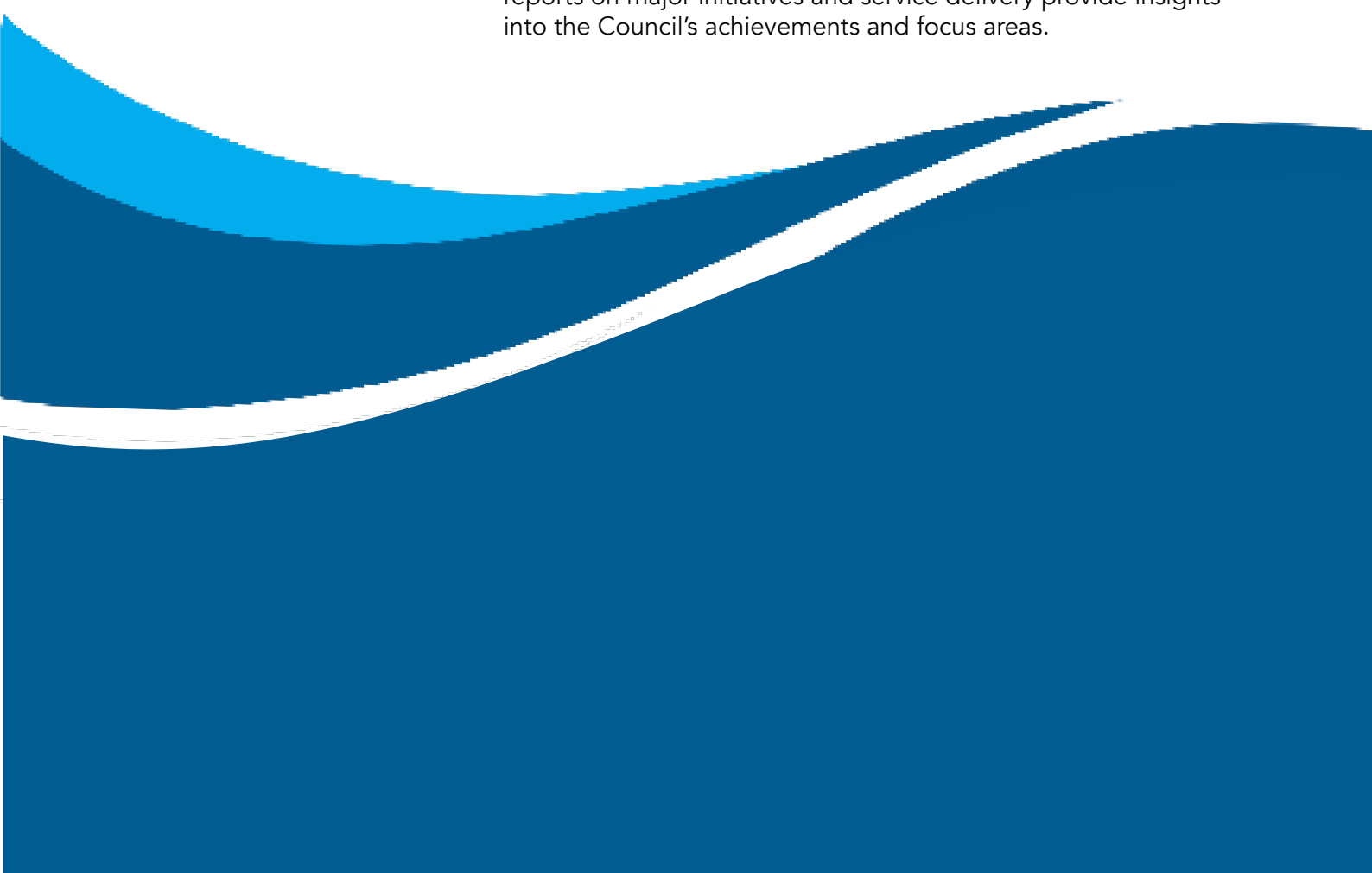


Photo: Icons of Edenhope by Geoffrey Carran



# Our Performance

This section reviews West Wimmera Shire Council's performance, highlighting how it meets its strategic goals and legislative requirements. It covers the Council Plan 2021-2025 and its alignment with community priorities. Performance is assessed through various indicators and measures, with detailed reports on each of the Council's five strategic goals: Liveability and Healthy Community, Diverse and Prosperous Community, Sustainable Environment, Good Governance, and Our Commitment. Detailed reports on major initiatives and service delivery provide insights into the Council's achievements and focus areas.





# Integrated Strategic Planning and Reporting Framework

Part 4 of the *Local Government Act 2020* requires Councils to prepare the following:

- A community vision (for at least the next 10 financial years)
- A council plan (for at least the next four financial years)
- A financial plan (for at least the next 10 financial years)
- An asset plan (for at least the next 10 financial years)
- A revenue and rating plan (for at least the next four financial years)
- An annual budget (for the next four financial years)
- A quarterly budget report

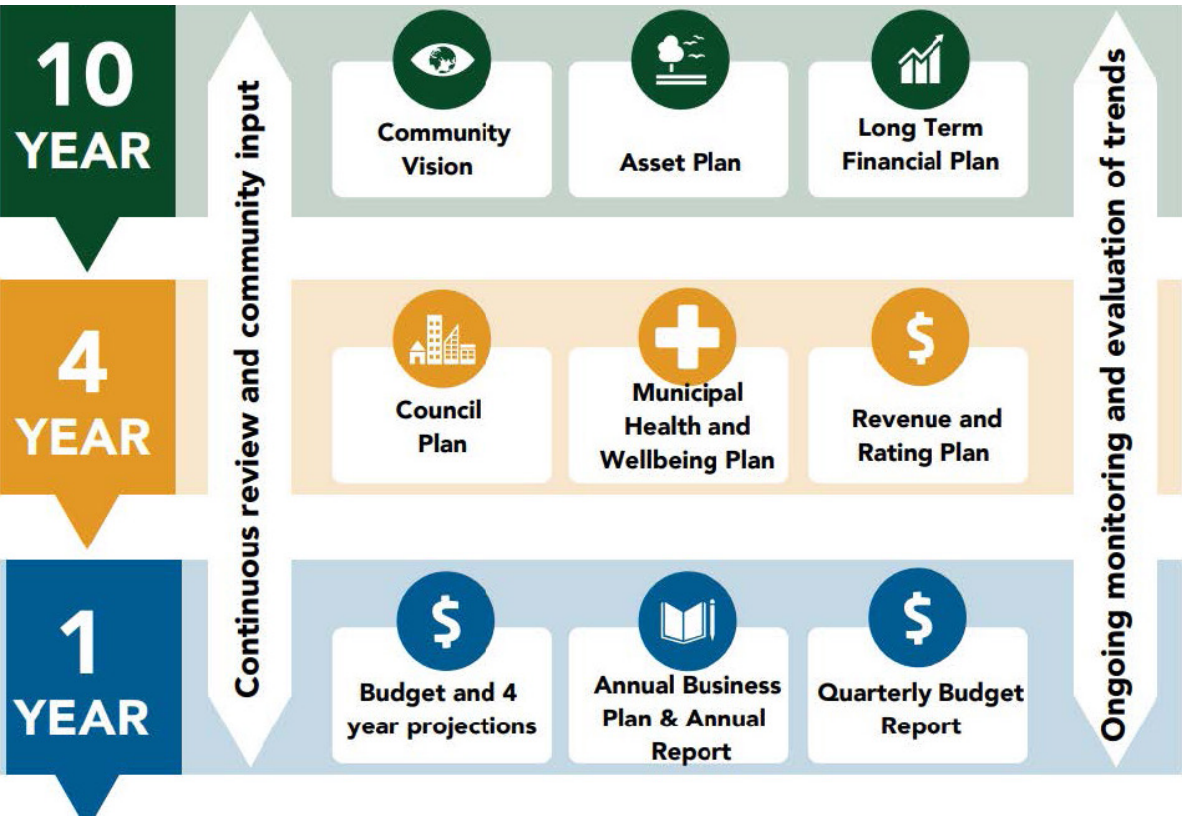
- An annual report (for each financial year) and
- Financial policies

The Act also requires councils to prepare:

- A Workforce Plan (including projected staffing requirements for at least four years).

The following diagram shows the relationships between the key planning and reporting documents that make up the integrated strategic planning and reporting framework for Local Government.

Diagram 4: Integrated planning and reporting framework



# Council Plan 2021-2025 at a glance

The preparation of a council plan is a legislative requirement. Under the Victorian Local Government Act 2020, a council plan must be prepared every four years and submitted to the Minister for Local Government. The West Wimmera Shire Council Plan is our key strategic document and incorporates the Municipal Public Health and Wellbeing Plan with our commitment to health and wellbeing reflected throughout.

The Council Plan and indicators are reviewed each year to ensure that they reflect the priorities of the Council and our community. Council will also report quarterly on an annual plan which will contain more detail on the projects and actions to be delivered each year.

The Council Plan has been developed in accordance with relevant legislation and reflects the outcomes of consultation with the local community and other key stakeholders over the past year. The plan is a roadmap for West Wimmera Shire Council, outlining where we are heading and what we all need to do to get there.

The Council Plan:

- States the Council's long-term vision and goals
- Integrates the Municipal Public Health and Wellbeing Plan, emphasising health and wellbeing
- Reviews and updates indicators annually to align with Council and community priorities
- Reports quarterly on detailed annual projects and actions
- Reflects community and stakeholder consultation outcomes
- Complies with legislative requirements under the Victorian Local Government Act 2020



Five goals have been identified as the focus for Council and community activity to achieve the vision:

**Goal 1: Liveable and Healthy Community**

**Goal 2: Diverse and Prosperous Economy**

**Goal 3: Sustainable Environment**

**Goal 4: Good Governance**

**Goal 5: Our Commitment**

The Council Plan is available to view on Council's website [www.westwimmera.vic.gov.au](http://www.westwimmera.vic.gov.au). The implementation of the Council Plan will drive improvements in service delivery and contribute to achieving the community's vision for West Wimmera Shire as a vibrant and sustainable region.



# Reporting performance

Council's performance for the 2023/24 year has been reported against each strategic goal and strategy to demonstrate how Council is performing in achieving the 2021-2025 Council Plan. Performance can be measured as follows:

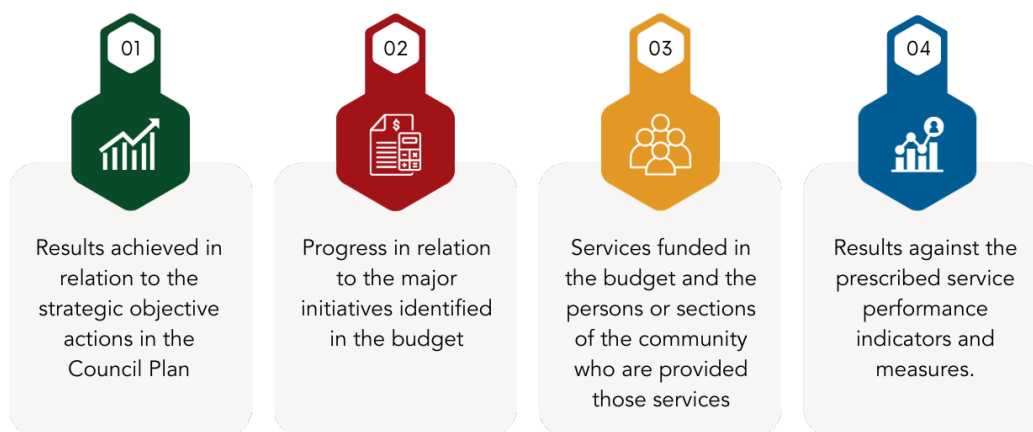


Photo: Kaniva Poolside Caravan Park Cabins



# Description of operations

West Wimmera Shire Council is responsible for the delivery of more than 70 services across many areas including:

## FOR OUR BUSINESSES



- Food and Health businesses registration and regulation
- Business Support and education
- Business networking opportunities
- Business permits
- Food safety regulation programs

## FOR OUR COMMUNITY



- Building Services and Planning Permits
- Sporting Facilities
- Parks, Gardens and Playgrounds
- Council-run events
- Community grants for activities
- Waste and recycling services
- Road and footpath maintenance
- Graffiti removal
- Environmental sustainability initiatives
- Local amenities and facilities maintenance
- VIC Roads Agency Services
- Animal Control
- Pet Registration
- Provision for seasonal swimming pools
- Tourism development
- Street cleaning
- Fire prevention and pest control management
- Accommodation
- Volunteer support
- Street lighting and signage

## FOR OUR FAMILIES



- Playgroups
- Kindergartens
- Family services
- School crossing supervisors
- Social support for youth
- Early years support
- Maternal Childrens health services
- Childcare - Edenhope

## FOR OUR OLDER PEOPLE AND PEOPLE WITH A DISABILITY



- Referral for aged care and disability services
- Social support groups
- Personal care and home care
- Emergency support
- Property maintenance
- Living at home assessments
- Delivered meals (meals on wheels)
- Community transport programs
- Respite care

This broad range of community services and infrastructure for residents, supports the wellbeing and prosperity of our community. Council's vision, strategic goals and strategies to further improve services and facilities are described in our Council Plan 2021-2025. The associated Annual Plan 2023/24 and the Budget 2023/24 are guided and reported upon in this document.

Refer to the section on Our Performance for more information about Council services. The delivery of services, facilities, support and advocacy to achieve the strategic goals and strategies is measured by a set of service performance indicators and measures. Council also has a wide range of responsibilities under Victorian and Australian legislations.

# Council Goal 1

## Liveability and Healthy Community

### Strategic Indicators

Indicators/measures	Comments/results
<b>West Wimmera population (ABS)</b>	2021 Australian Bureau of Statistics Census indicated population growth for West Wimmera Shire Council from 3,810 to 4,006.
<b>Primary Care Partnership – Wimmera Community Profile</b>	The data set has previously been provided by Wimmera Primary Care Partnership, who have now joined the Grampians Region Public Health Unit within Grampians Health. Western Victoria Primary Health Network now provide LGA data set. The data set is provided on a four yearly basis.
<b>Annual Local Government Satisfaction Survey</b>	<p>The index score recorded for elderly support services for the West Wimmera Shire was 73 compared with the state-wide score of 63.</p> <p>Appearance of public areas remains Council's best performing area (index score 76).</p>

# Major initiatives

## Goal 1: Liveable & Healthy Community

Strategies	Initiatives	Timing	Achievements/ Actions
<b>1.1 Create a healthy, active, and vibrant community.</b>	1.1.1 Review and implement a revised Community Strengthening Program to ensure programs, clubs and infrastructure are supported equitably across the shire.	2021-2022	Overarching Grants Policy has been reviewed and updated in April 2023 and also includes associated guidelines for each grant category. SmartyGrants and Grant Guru has been implemented.
	1.1.2 Seek funding for and prepare a Municipal Sport and Recreation Strategy to guide sport and recreation infrastructure and activities in the shire.	2021-2023	Funding applied for and received. Strategy due to be completed by December 2023.
	1.1.3 Implement Municipal Sport and Recreation Strategy.	Ongoing from 2023	Strategy to be implemented once completed.
	1.1.4 Advocate for improved access to health and community services within the shire.	2021-2025	Ongoing.
	1.1.5 Work with other sporting, education, and health service providers to promote and deliver accessible healthy and active lifestyle programs.	2021-2025	Ongoing.
	1.1.6 Work with local health providers to provide long term mental health services.	2021-2025	Ongoing.
	1.1.7 Work with state, regional and local sporting associations to offer socially modified forms of sport and recreation that cater to all ability levels.	2021-2025	Commenced discussions with some sporting codes within the shire to offer modified forms of recreation and sport. Also discussions with Grampians Health regarding the identification of safe walk areas within the shire for people with mobility issues.
	1.1.8 Support and promote volunteering opportunities within the organisation with local community groups.	2021-2025	On the website, volunteer opportunities are listed and prospective volunteers are encouraged to call Events and Volunteering Officer to discuss opportunities. Website includes volunteer handbook and application form. Event held to recognise volunteers across the shire.
<b>1.2 Support a safe and inclusive community.</b>	1.2.1 Maintain supported playgroups across the shire.	2021-2025	Supported Facilitator operates three supported playgroups each week. Funding maintained with DFFH; additional pop-up intergenerational playgroups have been implemented.
	1.2.2 Provide a range of youth focused activities that provide a diverse range of safe and inclusive experiences across the shire.	2021-2025	Ongoing through FreeZa and Engage state government funding.
	1.2.3 Partner with relevant local and regional organisations to promote and deliver domestic violence awareness campaigns.	2021-2025	Ongoing.



	1.2.4 Support relevant regional and local agencies in promotion of mental health, drug, and alcohol awareness programs and also, advocate for increased resources.	2021-2025	Ongoing through MCH and youth services.
	1.2.5 Ensure Communities of Respect and Equality (CoRE) Action Plan is maintained and being implemented.	2021-2025	CoRE Action Plan implemented.
	1.2.6 Actively participate in road safety awareness programs.	2021-2025	Completed. Road safety awareness programs delivered in all kindergartens in 2023.
	1.2.7 Prepare and implement an action plan to reflect and incorporate the new Child Safe Standards in Council governance and operations.	2021-2025	Completed.
	1.2.8 Develop and promote intergenerational wellbeing activities in cooperation with other relevant agencies.	2021-2025	Pop-up intergenerational programs have been implemented with local aged care facilities.
<b>1.3 Provide well-planned and sustainable community infrastructure.</b>	1.3.1 Actively support committees of management in management of community facilities.	2022-2023	Council continues to liaise and support and provide guidance to committees of management via seminars to provide good governance and leadership. The refund of the Fire Service Property Levy (FSPL) was obtained through the State Revenue Office (SRO), as reserves were not eligible to pay. Ongoing consultation and support provided.
	1.3.2 Ensure key infrastructure (roads and buildings) is maintained and renewed as required to support our economy, community use and involvement.	2021-2025	Council budget adopted with consideration of ongoing asset management plans.
	1.3.3 Actively assist community groups in applying for funding to upgrade sport and recreation community infrastructure in line with the Municipal Sport and Recreation Strategy.	Ongoing	Council continue to support committees of management and apply for funds for upgrades to community infrastructure.
	1.3.4 Continue to extend Council's footpath network in towns and seek funding to develop and extend trails in accordance with Recreational Trails Strategy.	Ongoing	New footpath sections completed Elizabeth Street, Edenhope and Webb Street, Kaniva.
	1.3.5 Advocate for improvements in public transport services for West Wimmera Shire.	2021-2025	Partnership with Centre for Participation to provide the Wimmera Southern Mallee bus service from Kaniva to Horsham, which has been heavily utilised.
	1.3.6 Review and improve Council's Asset Management System to manage Council buildings and facilities in accordance with legislative requirements.	Ongoing	Valuation of buildings completed. Access to building data on POZI has been improved.

<b>1.4 Deliver quality services that support community life.</b>	1.4.1 Partner with key stakeholders to complete a study of current and future childcare requirements across the shire and define Council's role in the planning, service development and facility provision requirements.	2021-2022	Completed and childcare service is now provided in Edenhope.
	1.4.2 Advocate for funding support from state and federal governments to assist with development and ongoing childcare solutions.	2021 - ongoing	State Government approval for Childcare Subsidy. Childcare service implemented in Edenhope. Kaniva childcare (Uniting Vic Tas) has ongoing non-competitive funding to ensure viability.
	1.4.3 Support the implementation of childcare initiatives across shire.	2022-2025	Childcare service continues to be provided.
	1.4.4 Work with key partners to encourage rural employment.	Ongoing	Land supply and capacity report has been delivered by WSMD. Housing a key priority in the Economic Development Plan consultation.
	1.4.5 Partner with other agencies in attracting additional training opportunities for short courses.	Ongoing	Business Training Calendar is now live on Council's website.
	1.4.6 Collaborate with local schools to assist with funding advocacy where required.	Ongoing	
	1.4.7 Secure ongoing, flexible, rural appropriate funding to support Maternal and Child Health and other early years initiatives.	Ongoing	Annual funding received.
	1.4.8 Prepare a community events manual to support safe, sustainable, and inclusive community activity.	2021-2022	Completed. New events diary on Facebook.
	1.4.9 Advocate for secure provision of potable water for our towns.	Ongoing	Included in GWMWater review. Pipeline supply for Kaniva underway.
<b>1.5 Support and encourage our events, cultural and arts communities.</b>	1.5.1 Through membership of the Wimmera Libraries continue to provide library services that are relevant and contemporary.	Ongoing	Library services continue to be delivered in Kaniva, Edenhope, Harrow and Goroke.
	1.5.2 Seek funding for the development of a Community Arts Strategy.	2022-2023	No state or federal funding for Local Government Community Arts Strategies available.
	1.5.3 Develop an annual events program.	2022-2025	Events are listed on website and annual events program being developed.
	1.5.4 Review and improve Council's event support program to encourage local and regional events in the shire.	2021-2022	New event support process established and new website page to assist event organisers and events handbook implemented. SmartyGrants developed to assist in event administration.
	1.5.5 Work with local and regional organisations to develop and implement a range of initiatives that promote performing and visual arts within the shire for the benefit of locals and tourists.	2022-2025	Advocacy with RDV regarding funding opportunities to promote the arts within the shire.

<b>1.6 Support a prepared and resilient community.</b>	1.6.1 Promote community participation in municipal emergency management planning.	Ongoing	Regular quarterly Municipal Emergency Management Planning Committee and Municipal Fire Management Planning Committee meetings.
	1.6.2 Partner with communities, agencies, and neighbouring municipalities to strengthen emergency and disaster planning, awareness and preparedness.	Ongoing	Combined Municipal Emergency Management Planning Committee and Municipal Fire Management Planning Committee meetings held with four neighbouring municipalities annually. Employment of Wimmera Emergency Team shared by the four neighbouring Councils, which also incorporates combined training with other municipalities and other agencies.
	1.6.3 Plan for and deliver emergency response, relief and recovery as required in conjunction with Regional Emergency Management Planning Committee (REMP) partners.	Ongoing	Municipal Emergency Management Plan development complete. Municipal Fire Management Plan currently awaiting the assurance process by REMPC.
	1.6.4 Support local emergency services agencies. Plan for and deliver emergency services as required in conjunction with REMPC.	Ongoing	Ongoing emergency management planning through MFMP Committee and MEMPC Committee through quarterly meetings.
<b>1.7 Improve the livability of the shire to assist in growing our population into the future.</b>	1.7.1 Partner with state and regional bodies to improve the availability of housing options in the shire.	2021-2025	Land Supply and Capacity Report has been delivered by WSMD in November. Distributed to CEO and directors 7 Dec 22. Recent discussions with WSMD,
	1.7.2 Assist emergency housing agencies. Partner with state and regional bodies to improve the availability of housing options in the shire.	Ongoing	Continue to work with WSMD/Homes Victoria on housing project.
	1.7.3 Undertake a Planning Scheme review to identify options for increased residential development in and around townships.	2021-2022	Planning Scheme review completed.
	1.7.4 Implement findings of the Planning Scheme review through an amendment to the Planning Scheme.	2022-2023	Recommendations presented to Council and a priority list developed which is being implemented.
	1.7.5 Partner with Wimmera Development Association (WDA) to implement a livability framework to connect our community and to help develop a region that thrives in social, economic, and environmental aspects.	2021-2022	Ongoing work with WSMD on housing.



## Services funded in budget

Goal 1: Liveable & Healthy Community	Service Area	Description of Services Provided	Net Cost (\$ '000)		
			Budget	Actual	Variance
	<b>Buildings and Property</b>	This service provides for management and maintenance of Council's building portfolio.	918.69	2,371.98	1,453.29
	<b>Footpaths</b>	Council is responsible for effective and sustainable management of Council's pathway network and capital works upgrades or replacements are prioritised for footpaths each financial year.	124.64	(41.70)	(166.34)
	<b>Aerodrome</b>	This service area provides for maintaining the operation of the Edenhope Aerodrome.	10.25	(13.27)	(23.52)
	<b>Arts and Culture</b>	This service provides a varied ongoing program of arts and cultural events and activities, plans and develops arts and cultural facilities and infrastructure and develops policies and strategies to facilitate art practice.	278.53	121.47	(157.06)
	<b>Children, Youth and Family Services</b>	This service provides a range of children and youth support activities, including pre-schools, Infant Welfare Centres, Freeza and youth engagement programs.	81.63	75.88	(5.75)
	<b>Fire Prevention and Emergency Services</b>	This service provides for essential monitoring and management of vegetation in fire risk areas and also for the funding of emergency service activities provided by Council.	37.82	5.35	(32.47)
	<b>Sanitation</b>	This service provides for street cleaning across Council's urban centres and for management and maintenance of Council's public amenities.	427.00	403.00	(24.00)
	<b>Street Lighting</b>	This service provides for public lighting in Council's urban centres.	36.00	35.56	(0.44)
	<b>Traffic Management</b>	This service provides for school crossing services.	12.00	10.26	(1.74)

## Service performance indicators

Results					
Service / indicator / measure	2020	2021	2022	2023	Comments
<b>LIBRARIES</b>					
<b>Utilisation</b>					
Loans per head of population [Number of library collection item loans / Population]	New	New	New	4.14	
<b>Resource currency</b>					
Recently purchased library collection [Number of library collection items purchased in the last five years / Number of library collection items] x100	37.44%	38.98%	42.14%	36.43%	

<b>Participation</b>					
Library membership [Number of registered library members / Population] x100	New	New	New	23.37%	
Library visits per head of population [Number of library visits / Population]	New	New	New	2.10	
<b>Service cost</b>					
Cost of library service per population [Direct cost of the library service / Population]	\$53.64	\$57.76	\$48.90	\$55.59	
<b>MATERNAL AND CHILD HEALTH (MCH)</b>					
<b>Service standard</b>					
Infant enrolments in the MCH service [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	96.97%	96.77%	202.21%	145.16%	There has been a decrease in the number of enrolments from births in interstate areas and neighbouring shires, such as Naracoorte and Hindmarsh Shire.
<b>Service cost</b>					
Cost of the MCH service [Cost of the MCH service / Hours worked by MCH nurses]	\$57.74	\$55.08	\$63.18	\$58.21	
<b>Participation</b>					
Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	85.63%	86.83%	93.10%	100.00%	
<b>Participation</b>					
Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	100.00%	100.00%	100.00%	0.00%	All Indigenous children in the shire have surpassed the key ages and stages for Maternal and Child Health (MCH) services and are therefore no longer in need of these services. Additionally, there have been no recent Indigenous births in the shire.
<b>Satisfaction</b>					
Participation in 4-week Key Age and Stage visit	139.39%	116.13%	116.28%	122.58%	
[Number of 4-week key age and stage visits / Number of birth notifications received] x100					



Photo: 3 1/2 year old Maternal Child Health visit

## Community Support and Wellbeing

The Community Support and Wellbeing unit encompass our delivery of community services – early years, youth, aged and disability. Our service provision relies heavily on government funding and must ensure regulation compliance. Service delivery across the shire in 2023/24 included:

- Maternal and child health clinics in Goroke, Edenhope, Kaniva and Harrow and perinatal emotional health support outreach service for families with children - prenatal to 3 years of age.
- Supported playgroup facilitation and in-home support for families with children under school age
- Kindergarten: 3- and 4-year-old kindergarten programs in Goroke, Edenhope and Kaniva for all children
- Childcare in Edenhope for children 6 months to 5 years of age and before and after kindergarten care for children 3 to 5 years of age
- Youth program available to all young people
- Home and Community Care Program (HACC PYP) for those under 65 years of age who are eligible for support
- Living at Home Assessment
- Commonwealth Home Support Program (CHSP) for those over 65 years of age who are eligible for support
- Regional Assessment Service



# Kindergartens

Seventy-eight children are attending kindergarten in West Wimmera Shire in 2024. In 2023 kindergartens offered all children two days of 7.5-hour sessions (15 hours), with combined three- and four-year-old groups. In 2024, an increase in enrolment numbers at Edenhope Early Childhood Service kindergarten program, which additionally offers a wraparound childcare service within the program, saw the implementation of separate 3- and 4-year-old kindergarten session days.

An inclusive building and landscape renovation project at Edenhope Early Childhood Service was implemented with funding from two Victorian School Building Authority Building Blocks grants. We thank the Edenhope Parent Advisory Group who fundraised to contribute additional funds toward the project. The funds contributed to interior building and landscaping works, which improved accessibility in the service for all families and will contribute to a sustainable yard into the future. The inclusion refurbishment project is almost complete with some final tasks to complete in 2024. During the renovations both childcare and kindergarten programs were relocated to the senior citizens building next door. After 6 months in the non-purpose-built facility, which provided many challenges, the children and staff enjoyed moving back into their newly renovated facility on 15 July 2024. Staff dedication, patience, resilience and care during this period was greatly appreciated. Two Department of Education and Training Building Blocks Grants were submitted in 2022 to contribute to inclusion and accessibility improvements projects at Edenhope Early Childhood Service. The project has been in the pipeline for more than three years. It is wonderful to finally see the project come to fruition thanks to a collaborative approach with the projects team, works team, early years team and families. The children are now enjoying exploring their inclusive new environment.



Photo: Kaniva students



Photo: Educator Casey with Kaniva students

## ENROLMENTS 2024

Kindergarten	3yo	4yo	Total
Edenhope	17	20	37
Goroke	4	8	12
Kaniva	21	8	29
<b>Total</b>	<b>42</b>	<b>36</b>	<b>78</b>

While staffing challenges at early years services saw some session closures during 2024, we have attracted many local trainees who are currently studying and working in our services. They have been an asset to our team and will continue in our services for years to come as they finish their studies and are supported by our dedicated qualified staff.

Council commends the staff at all early childhood services with providing quality education and care for all children.

# PRE-PREP ROLLOUT

Preparations are commencing for the 2027 rollout of thirty hours of pre-prep, which will replace 4-year-old kindergarten. This will be implemented as a staged approach under direction of Department of Education with all services in West Wimmera Shire to offer 30 hours of pre-prep by 2031.

Pre-prep will see an increase in the hours of teacher-led play-based learning in the year before school that will continue to align with the Victorian Early Years Learning and Development Framework. Pre-prep will give children even greater access to the many benefits of early childhood education, including more time to develop important social and emotional skills. Teachers and educators will have more time with children to be able to provide deeper and more deliberate play experiences, which will give children more opportunities to embed their learning.

West Wimmera Shire Council continues to offer 15 hours of 3-year-old kindergarten and participate in the free kinder program ensuring all families have access to kindergarten programs.



Photo: Brooke Ewer completed her Cetifictae III in Early Childhood Education and Care

# Childcare

## EDENHOPE CHILDCARE ENROLMENTS 2024

	Mon	Tue	Wed	Thurs	Total
Under 3s	8	8	8	8	32
Over 3s	4	10	7	8	29
Before K care	1	0	1	0	2
After K care	1	1	1	1	4

Our childcare program continues to support family care needs in Edenhope 4 days a week. Demand far outweighs capacity for childcare. The under 3-year-old room currently runs at capacity. In the over 3 room, we are at capacity on Tuesdays and Thursdays (for 2024) meaning we have 10/11 childcare children enrolled additional to our kindergarten enrolments.

Current waiting list for childcare at Edenhope:

Day	Current waitlist number
Monday	11
Tuesday	17
Wednesday	13
Thursday	18

Kaniva childcare, delivered by Uniting Vic Tas, faced similar staffing challenges and program closures over the 2023/24 period and has a lengthy waiting list for available childcare spaces as do most childcare programs Australia wide.



Photo: Edenhope kindergarten and childcare renovations



# Supported Playgroup

Supported playgroups are a free program for families across Victoria with children from birth to school age with funding provided by Department of Families, Fairness and Housing (DFFH).

A qualified facilitator leads these fun sessions where parents develop their skills and confidence to support their child's wellbeing and development.

At supported playgroups, parents and children enjoy a range of fun play opportunities and activities together. Parents also find out about local services and support networks in the community. Eligibility criteria apply for families to attend.

In 2023/24, facilitated playgroups have been provided in Edenhope, Harrow and Gorokey, with the introduction of Green Thumbs Playgroup at the Edenhope Community Gardens. Pop up intergenerational playgroups within

Green Thumbs provided intergenerational connections.

On Sunday 24 March 2024 a pop-up playgroup was provided at the Johnny Mullagh Championship Cup in Harrow.

Over 10 families living in remote areas have used West Wimmera Shire Council supported playgroup programs. Many families from many different regions of the shire have had access to in-home playgroup and small talk coaching.

Staff have been working on organising a new supported playgroup in collaboration with Lakeside Living in Edenhope. The Ageless Connections Playgroup at Edenhope Lakeside living commenced early July 2024.

Council values the commitment of volunteers who continue to run community playgroups in Kaniva and Apsley. Playgroups provide residents with babies and children an opportunity to connect with each other. Facilitated playgroups provide additional support for families.



Photo: Little Green Thumbs Gardening Club in Edenhope



# Maternal and Child Health

Our Maternal and Child Health (MCH) team continued to deliver a range of excellent services to local families in 2023/24. West Wimmera Shire Council recorded 45 births in 2023/24 and provided many hours of consultations to more than 203 families in the shire. Additional referrals to external health and wellbeing organisations were provided to support wrap around care for more than 70 families.

Key ages and stages consultations and parent groups:

Maternal and Child Health Clinical	Number of consults
Key ages and stages - Home Consultation	41
Key ages and stages – 2 weeks	40
Key ages and stages - 4 weeks	40
Key ages and stages - 8 weeks	40
Key ages and stages - 4 months	40
Key ages and stages - 8 months	41
Key ages and stages – 12 months	40
Key ages and stages - 18 months	40
Key ages and stages – 2 years	40
Key ages and stages – 3.5 years	40
<b>Additional clinical consultations</b>	<b>46</b>
Parent education	Participants/ hours
PEHP baby massage course (five weeks duration each)	5 participants
Parent groups	43.33 hours

Birth information	Number
Births - WWSC (Note:46 births 2022/23)	45
Births - Edenhope	28
Births - Kaniva	12
Births - Goroke	4
Births - Harrow	1
First time mothers	12

Additional assessments and referrals	Number
MIST (vision screen 3.5 - 4.5 years) attended	46
MIST (vision screen 3.5 - 4.5 years) referrals	11
Child health and wellbeing referrals	36
Mother/family counselling referrals	26
Family violence (MARAM) assessments	45
Family violence (MARAM) referrals	3

## PERINATAL EMOTIONAL HEALTH

Council's Perinatal Emotional Health Practitioner (PEHP) has provided invaluable in-home and telephone support to families in West Wimmera Shire. Additionally, the practitioner offered a five-week baby massage course, which has numerous health benefits for both infants and parents.

## PARENT GROUPS

Parent group education sessions have been held in Edenhope, Goroke, and Kaniva. The parent education sessions have covered topics such as pregnancy, loss and grief, perinatal mental health, Red Nose Day, and breastfeeding education. A variety of guest speakers were included to discuss their areas of expertise including a paramedic, occupational therapist, physiotherapist and speech therapist.

## IMMUNISATIONS

Immunisations have continued to be made available to all families in the shire, as well as those who have called in for a catch up, while visiting. All Council staff have been offered the flu vaccination, as well as ensuring the School Immunisation Program at the five schools in the shire has been completed. Paediatric flu clinics were provided at both Kaniva and Edenhope and flu immunisations opportunities at all MCH Centres. 399 immunisations were provided by MCHN in 2023/24.

## BY FIVE WSM EARLY YEARS

The By Five Wimmera Southern Mallee (WSM) Early Years Initiative is a place-based community collaboration with the vision that 'Every WSM child succeeds in learning and life'.

The By Five project is committed to ensuring that every child and family has access to consistent, quality early years services in the quantity required for children to thrive in a supportive community environment.

By Five represents five local government areas, working together to improve outcomes across five developmental domains measured at school entry through the Australian Early Development Census.

West Wimmera Shire Council staff work collaboratively with By Five on projects such as workforce development and local early year's identified needs such as unmet childcare demand.

## Youth Service

Youth Services West Wimmera has had an extremely busy year.

The 2023/24 financial year has seen a very busy time providing services for our community in very challenging times for our young people.

Between FReeZA and Engage! funding we have been able to deliver more than 30 events, projects, activities and programs, distributed, partnered and ably delivered through schools, neighbourhood houses, galleries, libraries, and businesses.

All the funds allocated have been spent locally, adding vitality and viability to the community.

Some of the experiences offered over the past year include defensive driving, Fit 2 Drive, first aid, barista course, safe food handling and RSA, Youth Life Gym, activities at local agriculture shows, graduation events and senior formals, experiential learning, hip hop workshops, dance parties, live music, and mental health first aid.

These experiences provide broad scope for developing executive skills, build personal and professional capacity, and encourage volunteering and citizenship qualities in the communities that our young people live. They also celebrate young people and their achievements and milestones, which is also an important part of youth development.

The final six months of the current Engage and FReeZA funding round will see all project plans met, and our youth budgets successfully acquitted, as well as applications submitted for the 2025 – 2027 funding rounds.

West Wimmera Shire Council was represented at the Western Victorian Careers Expo on Tuesday 25 June at Longerenong College. A team from a variety of Council departments engaged with students and job seekers sharing insights into career opportunities at West Wimmera Shire Council and showcasing the best of what our shire has to offer.

Young people are the future and without them, and their participation, families, business, employment, volunteers, and the very essence of our communities will be depleted, and the vitality of our participation will be compromised.

It is vital that Council celebrate and encourage young people, recognising their strengths and potential. By making consistent, committed, and regular efforts to engage in activities, voice their preferences, and participate in organised events, they can further develop their skills and leadership qualities.



Photo: Youth trip to Robe for Charlie's Surf School lessons

# Aged and Disability

West Wimmera Shire Council has supported approximately 300 residents with their care needs.

Our Community Services team empowers people to have more control in their lives to maintain their independence at home and in their community. A little help is sometimes all that's needed to keep people independent at home and involved in what is most important to them. Council partners with consumers and their carers to maintain a healthy and active life, through providing support with household tasks, social activities, accessing the community, personal care, maintaining a safe home, meals, or support for carers.

## HOME AND COMMUNITY CARE PROGRAM FOR YOUNGER PEOPLE

There have been 17 Home and Community Care Program for Younger People (HACCPYP) Assessments enabling both short- and long-term services to be accessed by younger people needing help at home. Several HACCPYP clients have transitioned to My Aged Care for ongoing support.

HACCPYP services are available to people under the age of 65 who need either short-term or ongoing services to assist them to remain independent at home.

HACC-PYP is for people aged under 65 and Aboriginal people aged under 50 who need assistance with daily activities, including personal care, dressing, preparing meals, house cleaning, property maintenance, community access and using public transport.

## Commonwealth Home Support Program (CHSP)

Number of consumers	
Commonwealth Home Support Program (CHSP)	251
Home and Community Care Program for Younger People (HACC PYP)	17
Home Care Packages (HCP)	21
Post-acute care	9

West Wimmera Shire Council delivered the following services under the CHSP program in 2023/24.

Service	Delivery units
Social support individual	350 hours
Social support group	1411 hours
Domestic assistance	2596 hours
Personal care	664 hours
Flexible respite	64 hours
Meals (Meals on Wheels, centre-based and meal voucher program)	6068 meals
Home maintenance	241 hours
Transport	21 trips

West Wimmera Shire Council provides additional support to clients with their transport and social needs through engaging a team of dedicated volunteers and support by Harrow Bush Nursing Centre.



## **COMMONWEALTH HOME SUPPORT PROGRAM TRANSITION TO SUPPORT AT HOME PROGRAM**

The Federal Government is currently reforming aged care and implementing the Support at Home program in response to the Royal Commission into Aged Care Quality and Safety. The program will bring together some of the current in-home care programs, ensuring a simpler and fairer system for older people. Support at Home will ensure improved access to services, equipment and home modifications to help older people to remain healthy, active and socially connected to their community.

From 1 July 2025, the Support at Home program will replace the existing Home Care Packages (HCP) Program and Short-Term Restorative Care (STRC) Programme.

The Commonwealth Home Support Programme (CHSP) will transition to the new program no earlier than 1 July 2027.

West Wimmera Shire Council is a service provider for CHSP and will transition to Support at Home Program. Council will be required to adhere to the New Age Care Act due to be implemented 1 July 2025. Transitioning to Support at Home Program will require additional resources to ensure quality, governance, finance/ IT systems, and training to ensure compliance of increased responsibilities.

The staged approach of transitioning from CHSP to Support at Home gives Council time to change business systems and adjust to new payment arrangements. This will ensure we can operate successfully under Support at Home and avoid disruptions for consumers.

Current in-home aged care programs will continue operating as normal until they transition into the new program as directed by the Department of Health.



Photo:

## REGIONAL ASSESSMENT SERVICE

In the past 12 months the West Wimmera Shire Council Regional Assessment Service (RAS) has completed 84 new assessments and 150 support plan reviews. These assessments and reviews help support our older population to access the services they need to remain independent at home. The RAS works closely with neighbouring councils, the Aged Care Assessment Service (ACAS) and aged care service providers to ensure clients receive appropriate and timely referrals to the provider of their choice.

The Regional Assessment Officer has continued to support neighbouring councils by providing cover for staff leave periods.

Council farewelled its Regional Assessment Officer Samantha Hendy, as assessment services transitioned to the Single Assessment System on 1 July 2024. Council thanks Sam for her dedication and professionalism throughout her time with council.

Following a Federal Government limited tender to contract Regional Assessment Services for six months in Victoria, all 46 RAS councils ceased their contracts with the State Government on 30 June 2024.

## SINGLE ASSESSMENT SYSTEM

From 1 July 2024 the Single Assessment System replaced the:

- Regional Assessment Service (RAS) – used for the Commonwealth Home Support Programme
- Aged Care Assessment Teams (ACATs) – used for: the Home Care Packages Program

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the Home Care Packages Program

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the Short-Term Restorative Care Programme

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the Transition Care Programme

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residential respite

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entry to residential aged care

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Prior to 1 July 2024, there were different assessment pathways, including Regional Assessment Service (RAS). As a result, assessments were not consistent and older people are often moved between assessment organisations as their needs change.

## ABOUT AGED CARE ASSESSMENTS

A person needs to be assessed before they can access government-funded aged care services. An aged care assessment works out:

- a person's care needs
- the types of care and services a person may be eligible for.

## WHY AGED CARE ASSESSMENT REFORM IS IMPORTANT

The Single Assessment System will simplify and improve the experience of older people by providing a flexible system that can quickly adapt to their aged care needs.

The new system will provide a single assessment pathway that can quickly adapt to changing needs, without having to change assessment providers.

Community members over the age of 65 can contact My Aged Care 1800 200 422 for further information and support or go to [www.myagedcare.gov.au](http://www.myagedcare.gov.au).

## Customer service

The results of the 2024 Community Satisfaction Survey showed that more than half of Council residents (57%) have had contact with Council in the last 12 months. Among those residents who have had contact with Council, 70% provide a positive customer service rating of 'very good' or 'good'. Overall, Council's customer service continues to be rated significantly higher than other small rural councils and the statewide average for councils.

Customer service staff received 2069 customer requests via the online and at counter CRM system in 2023/24. The majority of these requests were redirected to the appropriate staff with the rest being managed by customer service staff. Of the 2069 customer requests, 36 were complaints

Between the two offices, customer service staff managed 1966 VicRoads transactions. Staff also participate in a new VicRoads portal trial, which has resulted in a new online portal and allows staff to manage transactions more efficiently.

Edenhope staff are also required to action any items from Centrelink on a daily basis. More than 20 hours of interaction with Centrelink customers occurs each week.

Customer service staff are involved in several individual Council projects and portfolios. These include the following:

- Cemetery Trust
- Sport and Active Recreation Strategy
- Tourism Strategy
- Hall hire
- Grants
- Finance
- Pool vehicle allocations to staff and volunteers including vehicle familiarisation for volunteers
- Assist with HACC clients
- Assist managers and other staff with administration of portfolios

## Emergency management

Council staff have been involved with a number of initiatives to improve community safety and awareness of emergencies over the past 12 months.

### **WIMMERA 72 – PAMPHLET AND WEBSITE**

Wimmera 72 is a website that provides residents with the tools required to prepare for an emergency, and the following 72 hours after the initial emergency has passed. The website is <https://wimmera72.com.au/>

### **FIRE READY GUIDES**

Fire ready guides are developed for West Wimmera towns that have been designated a major risk from fire. Apsley's and Harrow's guides are available at Council's website, and Edenhope's guide is under construction. Further guides are being planned for other towns within the shire.

### **EMERGENCY AWARENESS AND PREPAREDNESS FLYERS**

West Wimmera Shire Council, together with Hindmarsh, Yarriambiack, and Horsham councils, has signed a resource sharing partnership agreement to provide their communities with safer response and coordinated relief and recovery to all emergencies. The Wimmera Emergency Management Team has prepared a range of resources to help residents plan and provide for an emergency. Brochures available include:

- Are you emergency aware?
- Three steps to emergency preparedness



**COUNCIL STAFF HAVE ASSISTED IN THE FOLLOWING MAJOR INCIDENTS**

Truck crash, Western Hwy

- Provide diversions for all traffic including laying out signs with consultation with Victoria Police.
- Provide cleanup services and some road remediation services.
- Provided updates via Facebook and Instagram of the status of the road closures and provided links to the VicRoads traffic disruptions web site.

Truck fire, Western Hwy

- Provide diversions for all traffic including laying out signs with consultation with Victoria Police.
- Provide cleanup services and some road remediation services.
- Provided information to the general public via Council social media pages on road closures and diversions and provided links to the VicRoads traffic disruptions web site.

Storm event Kaniva

- Minor flooding control
- Vegetation removal
- Road maintenance and clean up

February catastrophic weather and Grampians bushfires

- Council staff were responded to the Horsham Incident Coordination Centre as Emergency Management Liaison Officers and provided support to six councils during the February catastrophic weather conditions. Council officers provided a two-way conduit of information about the fires’ impact and progress to Horsham, Hindmarsh, Yarriambiack, West Wimmera, Northern Grampians, and Ararat councils. Officers acted upon requests for the activation of relief centers, plant, machinery, and relief resources as requested by the Incident Controller. Officers also linked several regional and state government resources into the information flow so the

relief and recovery process could commence as soon as possible.

- Council officers were involved in the formal debrief process for this fire and other fires in the western part of Victoria during February 2024. As a result, lessons learnt are now and, in the future, forming a part of Council’s thinking in improving community safety and resilience as well as Council’s response to relief and recovery.

Wimmera Emergency Management Resource Sharing Partnership

- West Wimmera Shire Council is an active member of the Wimmera Emergency Management Resource Sharing Partnership and as such supports and is supported by Horsham, Hindmarsh and Yarriambiack councils during emergency situations. The State Government’s Municipal Emergency Management Program funds the partnership. The partnership employs two staff who provide support to Council in managing its responsibilities to the Emergency Management Act, the state, regional and council emergency management plans, and subsidiary plans. With the assistance of Council staff the following plans are in place:

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Municipal Emergency Management Plans (MEMPs): 2022 - 2024

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Integrated Emergency Animal Welfare Support Sub-plan 2022-2025

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Wimmera Integrated Relief and Recovery Sub-plan 2023-2025

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Municipal Fire Management Sub-plan: 2022 - 2025

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West Wimmera Municipal Heatwave Sub Plan currently in planning

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West Wimmera Flood Emergency Sub Plan – 2020

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Edenhope Airfield Operations Manual

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# Council Goal 2

## Diverse and prosperous community

### Services funded in budget

Goal 2: Diverse and Prosperous Economy	Service Area	Description of Services Provided	Net Cost (\$ '000)		
			Budget	Actual	Variance
	Finance & Rates	This service predominantly provides financial based services to both internal and external customers including the management of Council's finances, payment of salaries and wages to Council employees, procurement and contracting of services, raising and collection of rates and charges and valuation of properties throughout the municipality.	918.21	372.37	(545.83)
	Business and Economic Development	The business and economic development service assists the organisation to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access employment.	396.01	129.26	(266.75)
	Buildings	This service provides statutory building services to Council and the community including processing of building permits, investigations of complaints and illegal works.	200.00	203.58	3.58
	Planning	This service provides statutory planning services to Council and the community including processing of planning permits, investigations of complaints and illegal works.	647.55	398.14	(249.41)

# Major initiatives

## Goal 2: Diverse and Prosperous Economy

Strategies	Initiatives	Timing	Achievements/ Actions
<b>2.1 Encourage and support the establishment and expansion of innovative, creative, and sustainable businesses.</b>	2.1.1 Develop strategies and then prepare and implement a campaign to attract businesses and families.	2021-2022	Economic Development Strategy adopted in March 2024
	2.1.2 Undertake a review of the planning scheme to ensure appropriate zonings are in place to support business development and livability.	2021-2022	Planning Scheme review completed.
	2.1.3 Implement the findings of the planning review through an amendment to the West Wimmera Planning Scheme.	2022-2023	Recommendations presented to Council with a priority list developed which is being implemented.
	2.1.4 Deliver a Business Assistance Program that supports businesses to establish and grow.	2022-2023	Business Concierge Program implemented and promoted via social media.
	2.1.5 Work with the agricultural sector to support the continued development of cutting-edge farming.	2022-2023	Continue support of the Birchip Cropping Group program Young Farmers program.
	2.1.6 Include a local planning policy in the Planning Scheme Review to protect agricultural land and provide diverse opportunities across the shire.	2021-2022	Will be completed in conjunction with the recommendations as they are implemented.
	2.1.7 Seek funding to assist with COVID-19 recovery for local businesses and the community.	2021-2022	Funding received to implement the Local Government Business Concierge and Hospitality Support Program and completed.
<b>2.2 Promote the shire as a great place to visit, live and invest</b>	2.2.1 Prepare a Tourism Strategy to guide Council's and our community's roles in supporting tourism activity.	2021-2022	Tourism Strategy developed and adopted by Council at the June 2023 Council meeting.
	2.2.2 Actively participate in regional tourism planning and promotional campaigns.	Ongoing	Ongoing interaction with Wimmera Mallee Tourism, Grampians Tourism and Wimmera Development Association.
	2.2.3 Implement Council's actions from Tourism Strategy.	2022-2023	Tourism Strategy developed and adopted by Council at the June Council Meeting and implementation of Council's actions has commenced.
	2.2.4 Design and implement a marketing campaign to encourage tourists to visit the shire, based on recommendations from the Tourism Strategy.	Ongoing	To be commenced. Advertising campaigns in collaboration with Wimmera Mallee Tourism.
	2.2.5 Investigate options to advocate for incentives to attract the required skilled workforce to the region eg. health care, childcare, agriculture.	2022-2024	Examine possible options utilising the Economic Development Strategy. Strategy shows a lack of available housing and rentals. Monitor suggested actions in Economic Development Strategy.



<b>2.3 Facilitate the development of the local economy and jobs.</b>	2.3.1 Review and update the Economic Development Strategy to maximise economic activity in the shire.	2021-2022	Economic Development Strategy adopted March 2024.
	2.3.2 Work with government, employers, and regional bodies to find solutions to fill skill shortages and create jobs in West Wimmera.	2021-2022	Continuing to work with Wimmera Southern Mallee Development Ltd. Associated on skill shortages.
	2.3.3 Lobby and promote agricultural development in the West Wimmera Shire.	2021-2025	Continuing to work with Wimmera Southern Mallee Development Ltd.
	2.3.4 Advocate for aquaculture opportunities including the possible re-establishment of the facility near Lake Charlegrark.	2021-2025	
<b>2.4 Create vibrant and attractive town centres.</b>	2.4.1 Seek funding and partnership opportunities to implement streetscape plans for Edenhope and Kaniva.	2022-2025	Streetscape Plans have been completed for both Kaniva and Edenhope
	2.4.2 Continue to maintain and expand footpaths and shared paths in town centres.	Ongoing	Extension of footpath in Elizabeth Street, Edenhope and Webb Street, Kaniva.
	2.4.3 Facilitate the installation of electric vehicle charging stations in Edenhope and Kaniva.	2022-2023	Installation of EV Chargers in Edenhope and Kaniva installed and active. Project complete.
	2.4.4 Review Local Law to assist business opportunities in the shire and ensure the safety and amenities of our towns are preserved.	2021-2022	Under review.
	2.4.5 Complete streetscape master plans for Harrow, Apsley, Serviceton, Dergholm and Goroce.	2024-2025	In progress
	2.4.6 Actively work to improve the appearance of main streets and town entrances across the shire.	2024-2025	New accessible parking bays constructed in Kaniva.
<b>2.5 Enhance the local road network and explore transport options.</b>	2.5.1 Review the Road Management Plan (RMP) within 12 months of the Council elections.	2021-2022	Completed and adopted in November 2021.
	2.5.2 Continue the programmed maintenance of the sealed and unsealed road network in accordance with the RMP and Moloney Report.	Annually	Inspections undertaken as required under the RMP to inform maintenance requirements. Annual capital works program developed using Moloney report to establish reseal, re-sheet and reconstruction program.
	2.5.3 Implement the Annual Capital Works program in line with the RMP and road network reporting requirements.	Annually	Capital Works Program completed successfully.

	2.5.4 Implement an Asset Management System to monitor and plan road and asset maintenance and renewal.	2022-2023	Asset condition inspection and valuation of roads, footpaths and kerbing completed By Moloney Management Systems. AssetAsyst defect mapping improvements done.
	2.5.5 Advocate for additional external funding for roads and bridges.	Ongoing	Funding applications through HVSPF unsuccessful. Further applications to be made 2024-25 FY. Regular meetings attended by senior staff and Councillors.
	2.5.6 Advocate for Department of Transport an Planning to improve the quality of state roads throughout our shire.	Ongoing	Wimmera Southern Mallee Transport Group (WSMTG) and Western Highway Action Committee and regular meetings with DTP.
	2.5.7 Seek funding to upgrade local roads throughout the shire to support freight routes, heavy vehicles, and high traffic volumes.	Ongoing	Applications made to HVSPF and were unsuccessful. Further applications to be made 2024-25 FY.
<b>2.6 Provide infrastructure to sustain economic activity.</b>	2.6.1 Campaign for improved access to quality digital connectivity.	Ongoing	Working with State Government and service providers to identify blackspots and connectivity requirements. NBN fibre to premise commenced for Kaniva on ground while Edenhope in planning to be delivered 2023/2024.
	2.6.2 Advocate for the West Grampians Pipeline Project.	Ongoing	Consultation continuing with Grampians Wimmera Mall Water
	2.6.3 Advocate for improved water pressure within towns.	2021-2022	Consultation continuing with Grampians Wimmera Mall Water. Kaniva works proceeding to provide treated potable water and new reticulation system.
	2.6.4 Advocate for the improvement of roads to meet requirements for road trains.	2021-2025	Wimmera Southern Mallee Transport Group (WSMTG) and Western Highway Action Committee hold regular meetings with DTP.
	2.6.5 Advocate for a gas pipeline extension into West Wimmera.	2021-2025	Consultation continuing with State Government
	2.6.6 Advocate for the continued sale and promotion of unallocated groundwater in the areas identified as still having sustainable water for sale.	2021-2025	Consultation continuing with Grampians Wimmera Mall Water
	2.6.7 Advocate for recreational water.	2021-2025	Consultation continuing with Grampians Wimmera Mall Water

# Strategic indicators

Indicators/measures	Comments/results												
West Wimmera Shire unemployment rate	2021 Australia Bureau Statistics show unemployment rate at 3.2% for West Wimmera Shire Council.												
Number of businesses in shire	The total number of employees in the West Wimmera Shire is 1,842. Number of businesses in the West Wimmera Shire is 1, 468. Number of West Wimmera Shire residents who are employed is estimated at 1,802. Percentage employed in the agriculture sector is sitting at 47%.												
Annual tourism related visitation	In 2023, West Wimmera Shire Council attracted an estimated 110,000 visitors, of which 52.4% were domestic day trip visitors, 47% domestic overnight visitors and 0.4% international visitors. It is encouraging to see international visitors back after the pandemic and visitation into the municipality increase from 103,000 visitors in 2021.  Welcoming an increase in visitor numbers, the municipality has additionally experienced a boost in visitor spend, from \$22.2 million in 2021 to \$29.1 million in 2023, with domestic overnight visitors contributing \$22.5 million to our economy. This demonstrates the incredible yield of the overnight visitor, whilst only compromising 47% of visitation, they generate 77% of total spend.  West Wimmera Shire Council is committed to increasing tourism related visitation and visitor spend in the municipality, and in 2023 adopted the West Wimmera Tourism Strategy to assist Council in ongoing development and growth of West Wimmera’s visitor economy.  *Source Tourism Research Australia												
Annual Local Government Community Satisfaction Survey	The index score recorded for sealed local roads for the West Wimmera Shire was 51 compared with the state-wide score of 45 and small rural councils score of 41. The index score recorded for unsealed roads for the West Wimmera Shire was 43 compared with state-wide 36 and small rural councils 35. The index score recorded for lobbying for the West Wimmera Shire was 55 compared with state-wide 50 and small rural 50.												
Moloney’s Road Asset Report	The Moloney Management System (MMS) sets projected renewal expenditure for various assets to ensure Council allocates capital expenditure each year to maintain its assets. For 2023/24 the recommended expenditure by MMS and the corresponding actual expenditure are displayed:  <table><tr><td>Asset class</td><td>MMS recommended exp</td><td>Actual exp</td></tr><tr><td>Sealed Rd Reconstruction</td><td>\$2,605,000</td><td>\$2,592,559</td></tr><tr><td>Sealed Road resealing</td><td>\$1,195,000</td><td>\$1,177,355</td></tr><tr><td>Gravel road resheeting</td><td>\$1,235,000</td><td>\$1,266,539 (including neighbouring Council contribution)</td></tr></table>	Asset class	MMS recommended exp	Actual exp	Sealed Rd Reconstruction	\$2,605,000	\$2,592,559	Sealed Road resealing	\$1,195,000	\$1,177,355	Gravel road resheeting	\$1,235,000	\$1,266,539 (including neighbouring Council contribution)
Asset class	MMS recommended exp	Actual exp											
Sealed Rd Reconstruction	\$2,605,000	\$2,592,559											
Sealed Road resealing	\$1,195,000	\$1,177,355											
Gravel road resheeting	\$1,235,000	\$1,266,539 (including neighbouring Council contribution)											



# Service performance indicators

Results					
Service / indicator / measure	2020	2021	2022	2023	Comments
<b>STATUTORY PLANNING</b>					
<b>Timeliness</b>					
Time taken to decide planning applications [The median number of days between receipt of a planning application and a decision on the application]	49.00	41.00	40.00	43.00	
<b>Service standard</b>					
Planning applications decided within required time frames [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	85.71%	83.33%	80.65%	62.50%	Availability of consultant planners pushed timeframes out for planning permit decisions.
<b>Service cost</b>					
Cost of statutory planning service [Direct cost of the statutory planning service / Number of planning applications received]	\$7,888.78	\$8,266.00	\$7,820.40	\$3,015.77	Lower activity levels, combined with a structured resource allocation model for distributing relevant employee costs associated with participation in other activities across the shire, have influenced overall operational efficiency.
<b>Decision making</b>					
Council planning decisions upheld at VCAT [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	0.00%	0.00%	0.00%	0.00%	

# Economic development

The Economic and Business Development department has delivered the West Wimmera Economic Development Strategy 2024-2029. It captures the ideas, thoughts and aspirations of our businesses and community groups to build upon our strong foundations and capitalise on new and emerging opportunities to deliver long-term, inclusive, and sustainable growth. The strategy highlights four pillars that have been designed to guide how opportunities and recommendations can be delivered. These four pillars focus on continuing to support the growth of the agricultural sector throughout the municipality, enhance liveability to increase amenity and grow the appeal of the municipality's towns, support small business growth and focus on the introduction of additional commissionable tourism product to grow the municipality's visitor economy.

## BUSINESS DEVELOPMENT

Through the Business Better Approvals Service, Council's business concierge support continues to assist new business owners through compliance related queries, understanding their requirements, the permit application and approval processes. Other areas of business support include Grant Guru, a search engine specifically for grants, along with a dedicated page on Council's website advising upcoming training sessions, online upskilling workshops, free toolkits and programs.

## BUSINESS GRANTS

The Business Assistance and Business Streetscape grants continue to deliver on Council's commitment to support local businesses with five successful streetscape grant applications during 2023/24.



Photo: Dergholm Pub before and after



# Capital works

	\$
Broughton Rd/Miram West Rd intersection upgrade	\$30,000
Minimay Francis Rd reconstruction, Ch 6265 - Ch 6645	\$118,560
Yearinga Rd reconstruction, Ch 2826 - Ch 3651	\$297,000
Mooree Rd reconstruction, Ch. 3400 - Ch. 4560 & Ch 7600 - Ch, 9840	\$1,264,800
Newlands Settlement Rd box culvert refurbishment	\$50,000
Compston St parking lane, Barrack to Church streets.	\$29,250
Commercial St, Kaniva, disable bay and island adjacent IGA	\$50,000
Broughton Road reseal, various sections	\$97,489
Dergholm - Edenhope Road reseal, Ch 7,540 - Ch 10,840	\$70,956
Yarrock Road reseal, Ch 0 - Ch 2,805	\$55,069
Edenhope - Goroke Road reseal, Ch 360 - Ch 3,410 & Ch 10,950 - Ch 12,350	\$136,301
Edgerley Road reseal, Ch 1,460 - Ch 5,270	\$117,707
Murrawong Road reseal, Ch 8,680 - Ch 11,150 & Ch 7160 - Ch 7690	\$92,739
Newlands Settlement Road reseal, Ch 0 - Ch 5,140	\$113,004
Chappel Road shoulder sheeting, various chainages	\$108,190
Charlegrark Road shoulder sheeting, various chainages	\$65,410
Goroke Nurcoun Road shoulder sheeting, various sections	\$74,520
Charam Wombelano Road shoulder sheeting, various sections	\$45,570
Harrow Clear Lake Road shoulder sheeting, various sections	\$123,845
Brimble Road Resheet, Ch 9,120 - Ch 9,320 & Ch 11,800 - Ch 12,850	\$50,000
Hawkers & Goodwins Road sheeting	\$90,000
Stehn and Ross Road resheet Ch 750 - Ch 2,090	\$63,000
Thomas North South Road resheet, Ch 1,000 - Ch 1,975 & Ch 2,250 - Ch 2,480	\$48,000
Gerrickies Road (CH 180 - CH 650; Ch 1,560 - Ch 2,260)	\$47,000
Haylocks Road resheet, Ch 3,800 - Ch 4,900 & Ch 5,200 - Ch 5,580	\$ 7,360
Koolomurt Road resheet, Ch 4140 - Ch 5,000 & Ch 5,800 - Ch 6,500	\$49,411



# 2023/24 all completed projects insights

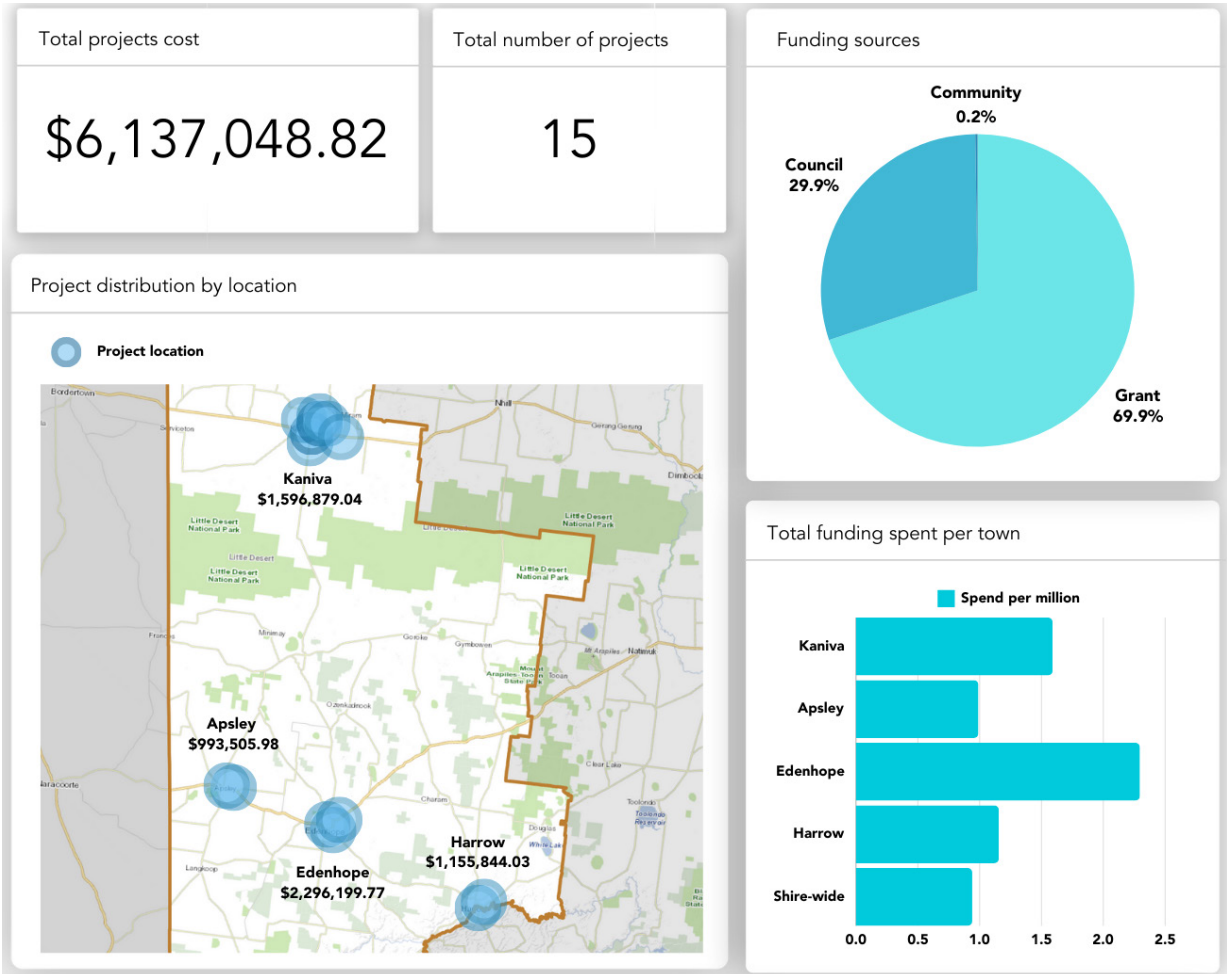


Photo: Harrow's Johnny Mullagh Caravan Park Cabin

# Projects

## BROWNS HOUSE

Following completion of the structural component of the building in June 2023, landscaping works have been completed and the building has been handed over for use to the Harrow Historical Society.

## EDENHOPE EQUINE FACILITY

The Edenhope Equine Facility was officially opened by Jacinta Ermacora in June 2024 with some minor works to be conducted on site before the project is officially completed. The equine facility users have been utilising the new facility since April 2024.

Funding for this project is made up of \$250,000 from the State Government (Sport & Recreation Victoria), along with \$200,000 from West Wimmera Shire Council and \$28,000 from the local community.

## HARROW NETBALL TENNIS COURTS

The Harrow netball/tennis courts were completed in January 2024 and opened officially by Jacinta Ermacora in June 2024. The new courts have hosted night tennis grand finals and many hours of netball night training and games.

Funding came from the State Government \$738,945, West Wimmera Shire Council \$196,316 and Harrow and District Community \$50,000. The total cost of project was \$985,261.

## APSLEY NETBALL TENNIS COURTS

The Apsley netball/tetball courts were completed in February 2024 and opened officially by Jacinta Ermacora in June 2024. The new courts have hosted several netball home games and tennis activities.

Funding for this project is made up of \$555,452 from the State Government (Sports and Recreation Victoria), along with \$60,000 from the community and \$339,861 from West Wimmera Shire Council.

## EDENHOPE LAKESIDE TOURIST PARK

The Edenhope Lakeside Tourist Park amenities block was completed in December 2023. The new amenities block provides a large upgrade to the park incorporating both male and female toilet and shower facilities, a laundry room, small storage, accessible toilets and a large, combined games and kitchen room into one facility. The second stage of this project included demolishing several older buildings to provide additional powered sites, as well as general landscaping throughout the park.

Funding for this project was made up of \$1.05 million from the State Government (Regional Development Victoria), along with \$350,000 from West Wimmera Shire Council.

## EDENHOPE KINDERGARTEN AND LANDSCAPING

Edenhope kindergarten renovation and landscaping projects started in January 2024 and were completed in June 2024. This project provided upgrades in line with current standards as well as providing for all accessibility needs that may be required moving forward.

Funding for this project is made up of \$342,199 from the Department of Education and Training and \$6000 from the kindergarten's Parent Advisory Group. The landscaping for this project began in January 2024 and was completed in April 2024. This and entailed a large redevelopment of the existing kindergarten yard. This project was funded by \$70,000 from the Department of Education and Training.

## KANIVA BAND PARK UPGRADE

An upgate to Kaniva's Band Park toilets and landscaping was much-needed as the facilities were dated, and the park attracts a high number of tourists, due to the nearby silo art. New toilets, landscaping and better accessible paths have made the space safer and more visually appealing. The total cost of this project was \$215,115.



## **REGIONAL CABINS PROJECT**

The Regional Cabins Project involves caravan parks across West Wimmera Shire Council receiving new cabins, in a bid to boost accommodation offerings for tourists across the region. This project is progressing well, with Kaniva Poolside Caravan Park's two cabins now open to the public. Goroke and Harrow caravan parks have received their cabins and Lake Charlegrark Caravan Park's cabins will soon arrive.

Funding for this project is made up of \$1.68 million from the State Government (Regional Development Victoria), along with \$500,000 from West Wimmera Shire Council.

## **KANIVA AFL LIGHTING UPGRADE**

Preparations for an upgrade to the lighting at the Kaniva Recreation Reserve's AFL oval have been in the planning stage since April 2024. Works are expected to take place in late 2024 or early 2025. Works will see the current light towers removed and upgraded with new towers and sport-compliant lighting.

Funding for this project is made up of \$250,000 from Sport and Recreation Victoria through the 23/24 Country Football Netball Program, \$45,000 from Kaniva Leeor United Football Netball Club and \$38,334 from West Wimmera Shire Council.

## **HARROW AFL LIGHTING UPGRADE**

Work to update the lighting at Harrow Recreation Reserve's football oval will involve removing the current light towers and the installation of new towers and sport-compliant lighting. Preparations for this upgrade have been in the planning stages since April 2024, with works expected to begin late 2024/early 2025.

Funding for Harrow has been made available from the State Government through its Community Support Fund (\$250,000), Harrow Recreation Reserve committee (\$50,000) and West Wimmera Shire Council (\$33,334).

## **KANIVA OFFICE UPGRADE**

The upgrade to the Kaniva office has brought new life to an old office space, making a better working environment for staff. Glass walls and new LED lighting has brightened up the building and new carpet flooring has made a cleaner look. The total cost of this project was \$200,000.

## **APSLEY WAR MEMORIAL PARK FENCE UPGRADE**

The new fencing at Apsley War Memorial Park has made the playground safer for all who use it. This park was identified in Council's Edenhope Playspace Masterplan as an area that needed upgrading. More work will be completed in the future as funding becomes available. The total cost of the fencing was \$40,035.19.

## **KANIVA SHIRE HALL HEATING AND COOLING**

New heating and cooling was installed to improve the hours of use in the hall. With the heritage features in mind the heat, units were floor-mounted and the compressor units were installed under the external stairs. This new system has made a big difference to a great Council asset. The total cost of the project was \$45,270.65.

## **EDENHOPE RECREATION RESERVE CHANGEROOM PROJECT**

Planning for the Edenhope Recreation Reserve changeroom project began in 2020. A new opportunity for funding recently presenting itself in the Regional Community Sports Infrastructure Fund. The new changeroom facility will include two new changerooms with shower and toilet facilities, new umpire changerooms, toilets, first aid room, accessible car park and storeroom.

Funding for this project is made up of \$1million from Sport and Recreation Victoria's Regional Community Sports Infrastructure Fund, \$360,000 from the Edenhope Apsley Football Netball Club and \$240,000 from West Wimmera Shire Council.





## Official opening of community projects

West Wimmera Shire Council celebrated the official opening of three significant community projects, marked by a visit from Member for Western Victoria Jacinta Ermacora. The openings, held over two days, highlighted the completion of new recreational facilities that were all jointly funded by the State Government, Council, and community groups.

Ms Ermacora toured the new Apsley netball and tennis courts, made possible through \$555,452 from the State Government's 2021-22 Local Sports Infrastructure Fund. These courts replaced the old non-compliant and unsafe courts and include two new netball courts and three tennis courts, complete with lighting.

Ms Ermacora also visited the newly established Edenhope Equine Facility, a project supported by a \$250,000 grant from the same funding source. The Edenhope Equine Facility boasts a new building that will serve the Edenhope Adult Riding Club and the Apsley Pony Club. The new building includes a kitchen, office, and first aid room, along with toilets and showers.

Concluding the tour, Ms Ermacora inaugurated the Harrow netball and tennis courts, developed with a substantial investment of \$738,945 from the State Government's 2022 Local Sports Infrastructure Fund. The new courts include two new netball and three tennis courts, plus lighting. They complement a state-of-the-art netball/tennis change room building, completed at the recreation reserve in 2020. The new courts are a welcome addition to the Harrow Recreation Reserve.

Funding for all three projects also included contributions from Council, along with community and user groups. These new facilities are more than just places to play sport; they are community hubs where people of all ages can come together, stay active, and build stronger connections with one another. The community has shown enormous support for these new projects, and these clubs are expected to continue growing.

# Tourism

## GRAMPIANS WIMMERA MALLEE VISITOR ECONOMY PARTNERSHIP

Following a review of regional tourism in 2019, the State Government committed to changes to regional tourism, mapping the way forward for government and the tourism sector in the Experience Victoria Plan 2033.

In addition to the plan, the State Government released the Visitor Economy Partnership Framework in 2023, advising on the transition from regional tourism boards to Visitor Economy Partnerships (VEP).

The VEPs are recognised by the State Government as the official peak industry body and voice for visitor economy in their region. It is envisioned through improved governance, policy development, tactical marketing, and advocacy, VEPs will be better equipped in responding to challenges facing industry, identifying and optimising emerging opportunities and assisting councils, visitors, local communities, and businesses.

For many years, West Wimmera Shire Council has successfully partnered with Hindmarsh, Yarriambiack and Buloke councils to actively promote the Wimmera Mallee region by being an affiliated member of Wimmera Mallee Tourism (WMT) Incorporated. Unfortunately, as WMT is not recognised by the State Government as an official regional tourism entity, nor has the governance structure to be endorsed by the State Government, options outside of WMT were considered.

Under the new plan, councils must be aligned and a financial member of a Visitor Economy Partnership to be eligible for tourism funding. It was proposed that WMT and Grampians Tourism councils join to form a new Visitor Economy Partnership renamed Grampians Wimmera Mallee Tourism.

West Wimmera Shire Council is now an official member of the Grampians Wimmera Mallee

Tourism Visitor Economy Partnership. Although operating under one VEP board and working in a collaborative, the Grampians and Wimmera Mallee brands will remain independent of each other.

Under the current governance model, there will be two Wimmera Mallee tourism dedicated positions, a partnership manager and a marketing manager who will work closely with Council and industry partners across the Wimmera Mallee region.

Currently a Destination Management Plan (DMP) for the Wimmera Mallee and Local Area Action Plans (LAAP) for each Wimmera Mallee Council are being developed. These strategically important documents will drive the direction of Wimmera Mallee tourism into the future, which is looking full of possibilities and opportunities!

## VISITOR ECONOMY PROJECTS

West Wimmera Shire Council actively seeks every opportunity via grant funding and/or partnership collaborations to deliver visitor economy projects.

Current projects include:

In conjunction with Wimmera Southern Mallee and Wimmera Mallee Tourism:

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Mallee Art Silo Art Signage Audit and Report

- Mallee Art Silo Signs for Kaniva and Goroke completed (awaiting installation)
- Silo Art site AED - Wesfarmers Program (awaiting installation)

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Eclectic Visitor Accommodation Feasibility Study

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Cabins across the Wimmera (ongoing)

- Marketing strategy (consultants 25Eight)
- Branding and promotion (consultants Allnutt)

In conjunction with Grampians Tourism:

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Visitor Servicing Fund Grant – Visitor Inspiration Passport (ongoing)

- Off grid visitor self-servicing kiosks
  - Visitor servicing digital app
-

In conjunction with Grampians Wimmera  
Mallee Tourism:

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Wimmera Mallee Destination Management Plan  
(ongoing)

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West Wimmera Local Area Action Plan (ongoing)

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Council projects funded by State Government  
grants:

Regional Development Victoria (RDV):

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Mallee Silo Art Trail – West Wimmera

- Business Innovation Pilot Program – Award recipient #1: Discover Western Victoria
  - Business Innovation Pilot Program – Award recipient #2: Edenhope Artist Residency
- 

Augmented/Digital Reality Project

- West Wimmera Digital Explorer App (Stage1)\*
- 

\*An application has been submitted to the Regional Tourism Investment Fund – July 2024 seeking funding to fund Stage 2 and completion of the West Wimmera Digital Explorer App.

Department of Premier and Cabinet (DPC):

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Serviceton Silo Art

- Delayed (ongoing)
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Public Records Office Victoria (PROV):

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A History of Serviceton (recording)

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Photo: Gabby and Dan from MixxFM visit the Daschund Museum in Edenhope.

## RECREATION AND SPORT

### Sport and Active Recreation Strategy

Sport and active recreation are integral parts of communities across West Wimmera Shire. It is essential to health, physical and mental wellbeing, sense of belonging and connection to each other. Sport and active recreation contributes significantly to the liveability of communities and is underpinned by a network of local facilities, opportunities to participate and a strong volunteer culture.

The West Wimmera Shire Council Sport and Active Recreation Strategy (strategy) aims to build strong and engaged communities where diversity, participation and healthy lifestyles are encouraged and valued. The strategy focuses on encouraging participation from the whole community including all ages, genders, abilities, and backgrounds.

The strategy's vision is:

"A welcoming integrated network of safe sport and active recreation facilities, promoting diversity in opportunities and participation. Our programs foster strong community engagement. Through diverse and localised management arrangements, we empower local communities to take ownership of their recreational spaces."

### Fair access policy

In February 2024, Council approved the Sport and Recreation Fair Access Policy. The Fair Access Policy seeks to address known barriers experienced by women and girls in accessing and using community sports infrastructure. The policy aims to progressively build capacity and capabilities of West Wimmera Shire Council in the identification, and elimination of systemic causes of gender inequality in policy, programs, communications, and delivery of services in relation to community sports infrastructure. The policy will be used for all future active recreation and sporting infrastructure projects, including major and community grant applications.



# Council Goal 3

## **Sustainable Environment**

# Major Initiatives

## Goal 3: Sustainable Environment

Strategies	Initiatives	Timing	Achievements/Actions
<b>3.1 Preserve and enhance the natural environment.</b>	3.1.1 Prepare a Waste Management Plan to guide waste management activities and to maximise recycling and resource recovery.	2022-2025	In progress.
	3.1.2 Review West Wimmera Shire Domestic Animal Management Plan.	2022-2023	Completed.
	3.1.3 Review West Wimmera Shire Domestic Wastewater Management Plan.	2022-2023	In progress.
	3.1.4 Review and update Council's fleet policy for the use of electric and hybrid vehicles.	2022-2023	Motor Vehicle Policy developed and adopted 20 July 2022.
	3.1.5 Explore potential exemptions, offsets, and land banking opportunities to compensate for native vegetation removal on farms and roadsides.	2022-2023	Offsets are to be sought through registered third party offset brokers that are registered through the State Government and who have reporting requirements and land management requirements for managing the land that they sell offsets from. First party offsets require land owners to prepare management plans with annual requirements about managing weeds, fencing and the use of the land. The requirement to seek these offsets either through a thirdparty broker or through managing an offset on their own land is the requirement of property owners.
	3.1.6 Advocate to GWMWater to complete part two of the Goroke Sewer Scheme.	2021-2025	Ongoing. Currently in GWMWater schedule for 2023/24 financial year.
	3.1.7 Advocate to relevant stakeholders to maintain safe infrastructure (i.e roads, furniture, signage) on public land for recreation (lakes, parks, and natural environments).	2021-2025	Ongoing discussions with DEWLP and Parks Victoria.
<b>3.2 Promote sustainable environmental management practices.</b>	3.2.1 Support activities to control pest animals in farming and township areas.	2021-2025	Annual rollout of corella management plan and roadside weeds and pest funding activities.
	3.2.2 Work with partner agencies on roadside vegetation management.	2021-2025	Delivery of annual Roadside Weeds and Pest Management Program.
	3.2.3 Support initiatives to assist with disposal of waste products from agricultural activity.	2021-2025	EPA to develop a farm waste disposal project.
	3.2.4 Continue to look at circular economy opportunities.	2021-2025	Contribute to shared regional glass crushing facility – agreement signed. Funding application under Transfer Station Upgrade Program to introduce glass collection facility in transfer stations. Funding recieved. Introduction of glass recycling stream through kerbside collection and drop off facilities. Complete. Assisting the State Government with site selection for container deposit scheme setup.

<b>3.3 Protect and promote public open space and natural assets.</b>	3.3.1 Identify opportunities to improve safe access and use of natural areas for recreational purposes.	2022-2023	Lobbying for all weather access to Lake Boorooopki. Lobbying for all weather access to Lake Ratzcastle for emergency access.
	3.3.2 Explore opportunities to define, scope and develop a Wetlands Centre of Excellence.	2022-2023	Project is on hold until AV/DR project is realized
	3.3.3 Investigate the feasibility of establishing a man-made lake at the Kaniva racecourse site.	2024-2025	Concept plan completed and recommendation is on hold.
	3.3.4 Partner with key stakeholders to support the implementation of the Lake Wallace Strategy where funding permits.	2021-2025	Lake Wallace Strategic Plan adopted.
<b>3.4 Pursue alternative and sustainable energy sources</b>	3.4.1 Promote alternative and sustainable energy projects in the shire.	2021-2025	Supported two potential renewable energy projects. Included in Planning Scheme review.
	3.4.2 Investigate the potential for micro-grids in industrial areas and towns.	2024-2025	Potential for this opportunity needs to come from the ground up i.e., from the community or a specific segment. Council could then facilitate with WSMD potentially. Not considered a priority by community in EcoDev consultation.

## Services funded in budget

Goal 3: Sustainable Environment	Service Area	Description of Services Provided	Net Cost (\$ '000)		
			Budget	Actual	Variance
	<b>Bridges</b>	Council will effectively manage the structural safety of bridges and prioritises annual funding to the areas of greatest short-term need to fully assure their continued safe operation.	73.16	12.32	(60.84)
	<b>Stormwater Drainage</b>	This service provides for maintenance works on Council's stormwater drainage network.	213.95	350.94	136.99
	<b>Waste Management</b>	This service provides for waste management solutions, including kerbside pickup, disposal and transfer station sites.	995.37	706.74	(288.63)

## Strategic Indicators

Indicators/measures	Comments/results
<b>Annual Local Government Community Satisfaction Survey</b>	The index score recorded for waste management for the West Wimmera Shire was 68 compared with the state-wide score of 67 and the small rural councils score of 67. The index score recorded for slashing and weed control for the West Wimmera Shire Council was 49 compared with state-wide 45 and small rural councils 46.
<b>Reportable environmental impacts</b>	Council has not been notified of any reportable environmental impacts.



# Service Performance Indicators

Results					
Service / indicator / measure	2020	2021	2022	2023	Comments
<b>ANIMAL MANAGEMENT</b>					
<b>Timeliness</b>					
Time taken to action animal management requests [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	1.00	1.22	1.61	1.45	Local laws officer settled into role and quicker to respond to animal requests now.
<b>Service standard</b>					
Animals reclaimed [Number of animals reclaimed / Number of animals collected] x100	15.38%	31.48%	10.37%	18.33%	The Council had previously been calculating these figures incorrectly, resulting in a significant discrepancy compared to previous years.
Animals rehomed [Number of animals rehomed / Number of animals collected] x100	84.62%	61.11%	32.59%	16.33%	The Council had previously been calculating these figures incorrectly, resulting in a significant discrepancy compared to previous years.
<b>Service cost</b>					
Cost of animal management service per population [Direct cost of the animal management service / Population]	\$27.32	\$21.26	\$18.04	\$5.48	Lower activity levels in this area resulted in low cost for the reporting period
<b>Health and safety</b>					
Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	0.00%	0.00%	0.00%	0.00%	
<b>FOOD SAFETY</b>					
<b>Timeliness</b>					
Time taken to action food complaints [Number of days between receipt and first response action for all food complaints / Number of food complaints]	0.00	0.00	0.00	0.00	
<b>Service standard</b>					
Food safety assessments [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100	95.35%	54.72%	75.00%	81.13%	

Food safety samples [Number of food samples obtained / Required number of food samples] × 100	New	New	New	100.00%	
<b>Service cost</b>					
Cost of food safety service [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]	\$638.40	\$686.57	\$167.93	\$173.84	
<b>Health and safety</b>					
Critical and major non-compliance outcome notifications [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	100.00%	0.00%	0.00%	100.00%	
<b>WASTE COLLECTION</b>					
<b>Service standard</b>					
Kerbside collection bins missed [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	1.21	1.20	0.68	0.68	
<b>Service cost</b>					
Cost of kerbside garbage bin collection service [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$93.86	\$104.62	\$206.88	\$114.61	New contract signed and implemented for Waste and Recyclable collections
<b>Service cost</b>					
Cost of kerbside recyclables collection service [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$96.78	\$85.92	\$104.73	\$70.41	New contract signed and implemented for Waste and Recyclable collections
<b>Waste diversion</b>					
Kerbside collection waste diverted from landfill [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	20.95%	20.43%	19.98%	12.87%	Statistics indicate a general cynicism regarding the effectiveness of individual recycling efforts, and suggest that most people would be more inclined to recycle if they were confident the materials were being properly processed.

## LOCAL LAWS AND ANIMAL CONTROL

Council's sole Local Laws Officer/Ranger has spent the previous 12 months solidifying his knowledge in this role and attending training sessions to further develop the wide variety of skills required for this multiskilled role. Trainings attended include dog bite prevention and safe handling of firearms. The local laws area has also spent some time working on adding in data management modules into the CouncilWise management system to ensure the correct ongoing management of permits and data for this area. Regular tasks undertaken in this area include:

- Responding to wandering stock on roads
- Responding to roaming /menacing dogs
- Discussions with landowners regarding fencing to contain animals
- Issuing notices to comply for unsightly properties
- Issuing fire prevention notices
- Dealing with barking dog complaints
- Dealing with neighbourhood disputes
- Organising treatment of roadside weeds
- Organising ripping of roadside rabbit burrows
- Rehoming cats and dogs with Phoenix Animal Welfare/Horsham Paws
- Managing an increasing number of cats at large (feral, domestic, and abandoned)
- Corella management activities
- Supported Agriculture Victoria and the RSPCA on animal welfare issues
- Responding to after-hours call outs

## ENVIRONMENTAL HEALTH

Council's Environmental Health Officer (EHO) undertakes tasks to ensure the public health of our community. This involves inspections of food premises, tobacco retailers, accommodation premises and hair/beauty and tattoo premises and taking food samples for analysis. Over the past 12 months Council's Environmental Health Technician has also been studying to gain her full Environmental Health Officer qualification. Having a full-time dedicated environmental health team member has increased the number of inspections and assessments that have occurred in this space.

During the 2023/24 year, Council's EHO undertook:

- 81 food assessments and inspections under the Food Act 1984
- Issued five permits to install or alter septic tanks under the Environment Protection Act 2017
- Completed 16 inspections under the Tobacco Act 1987
- Completed 18 Inspections under the Public Health and Wellbeing Act 2008
- 100% satisfactory result from 15 statutory food samples taken as required in the Food Act 1984

Council's EHO has also implemented a regular EHO column in the Council newsletter highlighting providing public health education to the community.

Council received a \$20,000 grant to update its onsite wastewater management plan in line with the new Environment Protection legislation.



## WASTE MANAGEMENT

### Glass recycling

In line with the State Government waste reduction and recycling legislation, West Wimmera Shire Council has introduced glass recycling. This involves a kerbside collection, upgrades to transfer stations and the introduction of approximately 12 local area drop off locations across the shire. This change involved extensive community consultation as well as a variation to our waste management contract for the kerbside collection and to transport the glass to the crushing plant in Yarriambiack Shire.

### Concrete crushing

Council has engaged a contractor and undertaken the crushing of approximately 3500 tonnes of waste concrete. The planned use for this material is for road base on roads within our council.

### Green waste

Council engaged a contractor and undertook the mulching of green waste which occurs annually. Council also offered the community a free green waste disposal fortnight to assist with clean up prior to the fire danger period.

Council will continue to explore new avenues to reduce waste and promote recyclable streams.

### Bin audit results

In September 2023, Wimmera Mallee Waste conducted a detailed audit of the community's waste management practices. This audit provided valuable insights into how well residents are sorting our waste and where improvements are needed.

Audit details:

- Glass bins audit: conducted on September 13 and 14, 64 glass bins were analysed.
- Recycling bins audit: conducted on September 20 and 21, 66 recycling bins were examined.

Findings:

Glass bins:

- Contamination rates: 1.34%
- Presentation rates: approximately 10% presentation rates
- Breakdown: average over the two collection days: approved glass 166.24kg, other glass 2.67kg, plastics 0.475kg, cans 0.27kg, waste 2.66kg, glass fines 281.40k

Recycling bins:

- Contamination rates: 15.13%
- Common contaminants: recyclable items not processed through kerbside recycling, such as wax paper cartons (e.g., long-life milk bottles) and soft plastics.
- Glass content: constituted just 3% of the recycling bin contents.

Community efforts and next steps

Our community's efforts in proper waste management is crucial for maintaining a sustainable environment. While the results of the bin audit show room for improvement, it is encouraging to see correct practices being followed by many.

Another audit will be conducted to assess the changes and success of the glass bins rollout, communications, and community uptake. This will help Council understand the impact of its efforts and identify further areas for improvement.



Photo: Kaniva children putting out the glass recycling bin



# Council Goal 4

## Good Governance

### Goal 4: Good Governance

Strategies	Initiatives	Timing	Achievements/Actions
4.1 Ensure long term financial sustainability.	4.1.1 Prepare and implement a 10-Year Financial Plan.	2021-2022	Adopted October 2021.
	4.1.2 Prepare and implement long term Asset Plan.	2021-2022	Adopted May 2022.
	4.1.3 Provide quarterly financial reports tracking Council performance including Annual Plan performance measures and Capital Works Program.	Quarterly	Ongoing. Quarterly financial reports provided.
	4.1.4 Prepare and implement a Fees and Charges Strategy.	2021-2022	Fees and Charges Strategy implemented.
	4.1.5 Maximise income from alternative sources.	2021-2025	Continuing to apply for external grants.
	4.1.6 Implement the West Wimmera Shire Council Revenue and Rating Strategy.	2021-2025	Completed. Adopted 16 June 2021.
	4.1.7 Undertake continuous improvement initiatives to look for cost efficiencies and savings.	2021-2025	Continuing to receive and implement innovation platform ideas.



<b>4.2 Engage with the community in a timely and respectful way.</b>	4.2.1 Implement the Community Engagement Policy.	2021-2025	Implemented.
	4.2.2 Live stream Council meetings.	Ongoing	Completed.
	4.2.3 Regularly provide information to the community via the website and other channels to ensure Council's program and activities enjoy a high level of awareness.	Ongoing	Fortnightly West Wimmera Shire Council newsletter distributed to the community. Regular social media updates.
	4.2.4 Implement an Innovation Platform.	2021-2022	Completed. Innovation Platform committee meetings held monthly.
<b>4.3 Advocate for our community on issues important to our future.</b>	4.3.1 Prepare a document setting out key advocacy issues for West Wimmera Shire.	2021-2022	Draft Advocacy Plan underway.
<b>4.4 Develop a high performing accountable organisation.</b>	4.4.1 Develop and implement the Workforce Plan.	2021-2022	Completed and adopted December 2021.
	4.4.2 Prepare and implement an Information Technology Strategy to support efficient Council operations and community interaction.	2022-2024	Currently being developed in consultation with Council's new managed service provider, CT Technology and strategic IT consultants, corporate strategic systems.
	4.4.3 Review procurement policies and processes to maximise accountability, value for money, and encourage local procurement.	2021-2022	Adopted December 2021.
	4.4.4 Implement the action plan for the implementation of the Gender Equality Act.	2021-2022	Completed and implementation underway.
	4.4.5 Implement a cultural awareness training program for all Councillors and Council staff.	2022-2023	Cultural Awareness Training provided to staff.
	4.4.6 Prepare an Annual Business Plan to identify and track financial and operational performance.	Annually	FY2023/2024 Annual Plan developed.
	4.4.7 Implement a Project Management Framework.	2022-2024	Project Management framework developed and implemented
	4.4.8 Develop and implement a Council intranet.	2022-2023	Completed. Continuous improvement and development.
	4.4.9 Develop a framework and/or relevant management plans for key management areas in Council to ensure accountability and a clear understanding of responsibilities, processes, systems, and procedures.	2021-2025	Ongoing.
	4.4.10 Investment in Council staff and Councillors to enable them to be the best leaders for their communities.	2021-2025	Staff team building, February 2024 Writing for influence, February 2024 Cultural awareness training
	4.4.11 Review and implement a records management system, strategy and policy that ensures good organisational governance.	2021-2025	Electronic data records management system implemented (Microsoft Teams). Records Management Policy currently being developed in collaboration with joint councils.

<b>4.5 Maintain a rigorous risk management framework.</b>	4.5.1 Support the activities of the Audit and Risk Advisory Committee.	Ongoing	Key recommendations implemented.
	4.5.2 Prepare and implement an annual internal audit program.	Annually	Completed.
	4.5.3 Review and update the Business Continuity Plan.	2021-2022	Business Continuity Plan adopted  January 2023  Reviewed 1 May 2024 and endorsed by the Audit and Risk Committee  Audit of Business Continuity Plan conducted 31 July 2024 with key stakeholders
	4.5.4 Prepare and maintain a register of Council's statutory obligations including reporting and public registers.	Annually	Completed.

## Services funded in budget

Goal 4: Good Governance	Service Area	Description of Services Provided	Net Cost (\$ '000)		
			Budget	Actual	Variance
	Director Corporate and Community	This service provides management and administration support to the corporate area of Council and includes the Risk Management and Occupational Health and Safety functions.	344.24	270.06	(74.18)
	Elected Members	This service provides for leadership from and support to the community's elected leaders.	274.36	221.77	(52.58)
	Governance	This service provides support and oversight to Council operations including the conduct of Council meetings. The Governance service also covers such items as customer satisfaction monitoring.	152.13	261.66	109.54
	Information Technology	This service is responsible for the provision of information management services to Council and the community, including hardware and software solutions to enable Council to undertake its desired activities and to provide contact methodologies for our community.	540.00	661.77	121.77
	Records Management	This service is responsible for providing and maintaining accurate and up to date record keeping facilities and archives.	212.99	93.20	(119.78)
	CEO Office	This service provides executive leadership and support to Council, and co-ordinates advocacy programs on behalf of the West Wimmera community.	474.55	417.86	(56.69)
	Regulatory Services	This service provides all management and enforcement of Council's Local Laws, including animal registration, control and enforcement.	270.22	131.59	(138.63)

## Strategic indicators

Indicators/measures	Comments/results
<b>Annual Local Government Community Satisfaction Survey</b>	The index score recorded for consultation and engagement for the West Wimmera Shire Council was 56 compared with the state-wide score of 51 and small rural score of 51.
<b>Annual Council Audit</b>	Council's external auditors, Crowe Australasia, acting as agents for VAGO have completed the 2023/24 final audit pending approval from VAGO.

## Service Performance Indicators

Results					
Service / indicator / measure	2020	2021	2022	2023	Comments
<b>GOVERNANCE</b>					
<b>Transparency</b>					
Council decisions made at meetings closed to the public [Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors ] x100	16.75%	13.59%	35.23%	32.86%	
<b>Consultation and engagement</b>					
Satisfaction with community consultation and engagement [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement ]	55.00	54.00	54.00	56.00	
<b>Attendance</b>					
Councilor attendance at council meetings [The sum of the number of Councilors who attended each Council meeting / (Number of Council meetings) × (Number of Councilors elected at the last Council general election)] x100	96.00%	98.82%	98.89%	92.94%	
<b>Service cost</b>					
Cost of elected representation [Direct cost of the governance service / Number of Councilors elected at the last Council general election]	\$34,567.00	\$37,469.00	\$40,258.00	\$43,311.40	
<b>Satisfaction</b>					
Satisfaction with council decisions [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	58.00	54.00	55.00	59.00	



# Council Goal 5

## Our Commitment

# Major initiatives

## Goal 5: Our Commitment

To put the right emphasis and importance on how we deliver on the Council Plan, Council has created a fifth goal; making a commitment to deliver the goals based on the following values.

- Innovation
- Accountability
- United
- Collaborative

## Services funded in budget

Goal 5: Our Commitment	Service Area	Description of Services Provided	Net Cost (\$ '000)		
			Budget	Actual	Variance
	Customer Service	This service provides Council with infrastructure management services, including works, engineering, contract management and inventory and stores control activities. It also includes Plant maintenance costs and all costs and income associated with plant usage.	460.58	406.06	(54.51)
	Communications	This service provides communications support to Council and the community, including managing public relations, distributing information, and promoting local initiatives.	137.68	134.33	(3.35)
	Cemeteries	This service provides management of the Kaniva, Edenhope and Gorohe cemeteries.	3.00	4.45	1.45
	Depot Operations	Depot Operations include public infrastructure management, including footpaths, roads and stormwater drainage as well as maintenance of parks, reserves and playgrounds, as well as the waste and recycling.	861.51	829.60	(31.91)
	Roads	Council is responsible for the care and maintenance of public roads within the municipality that are not the legislated or otherwise accepted responsibility of other Road Authorities. The roads that are maintained by Council are listed on the Road Register. The Road Register is a public document and can be found on Council's website.	4,611.95	4,212.39	(399.56)

# Service performance indicators

Results					
Service / indicator / measure	2020	2021	2022	2023	Comments
<b>AQUATIC FACILITIES</b>					
<b>Service standard</b>					
Health inspections of aquatic facilities [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	0.67	0.67	0.00	0.67	
<b>Utilisation</b>					
Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]	3.06	3.06	2.91	3.41	Families and tourists from neighbouring towns have visited and utilised these facilities amid high temprature weather in the year
<b>Service cost</b>					
Cost of aquatic facilities [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$17.90	\$17.43	\$22.67	\$21.10	
<b>ROADS</b>					
<b>Satisfaction of use</b>					
Sealed local road requests [Number of sealed local road requests / Kilometers of sealed local roads] x100	7.51	4.48	2.74	3.75	The systems have been changed, resulting in different recording methods. It is also possible that not all entries were correctly transferred to the new system during the initial stages of its adoption.
<b>Condition</b>					
Sealed local roads maintained to condition standards [Number of kilometers of sealed local roads below the renewal intervention level set by Council / Kilometers of sealed local roads] x100	99.73%	99.83%	100.00%	100.00%	
<b>Service cost</b>					
Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction / Square meters of sealed local roads reconstructed]	\$38.72	\$44.80	\$45.39	\$47.76	
<b>Service Cost</b>					
Cost of sealed local road resealing [Direct cost of sealed local road resealing / Square meters of sealed local roads resealed]	\$4.76	\$4.27	\$5.79	\$5.69	
<b>Satisfaction</b>					
Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	54.00	54.00	53.00	51.00	



# Engineering and works

Council has completed the following projects:

## Roads

- Mooree Road construction (two sections)
- Broughton Road Miram West intersection
- Minimay Francis Road construction
- Yearinga Road construction

## Footpaths

- Webb Street, Kaniva
- Elizabeth Street, Edenhope

## Kerb and channel

- Compston Street, Goroke
- Phillips Street, Kaniva

## Bridges

- Newlands Settlement Rd. Box culvert repairs.

## Aerodromes

- Commencement of fire upgrade project at Edenhope Aerodrome

## Design for future projects

- Phillips Street, Kaniva. A detailed design was developed to an advanced stage with a focus on drainage improvements, footpath and kerb and channel.

## GENERAL OVERVIEW

The past 12 months has again been busy for the infrastructure, engineering and works teams. A large capital works and maintenance program was delivered as well as continued improvements to the asset management systems and geographical information systems.

Most of the design and construction work was delivered by in-house staff with occasional support from consultants or contractors.

Council undertook its routine maintenance program including, sealed and unsealed roads, bridges, Council-owned buildings and reserves, playgrounds, footpaths, kerb and channel, and parks and gardens.

A traffic analysis study of Kaniva urban precinct was started, with a focus on safety improvements for pedestrian and vehicle movements. The project was supported by funding from the Transport Accident Commission (TAC).

Council has a contract for maintenance of Department of Transport and Planning arterial roads within the municipality. This includes sections of the Wimmera and Western highways and other arterial roads including the Kaniva-Edenhope Road, Casterton Apsley Road, Edenhope Penola Road, Wombelano Road, Serviceton North-Telopea Downs Road and Nhill-Harrow Road. The maintenance of the Western Highway by Council concluded 30 June 2024.

Minor flood/storm restoration works were completed in the greater Kaniva area.

Gravel resheeting of various roads was completed to the value of \$1.49 million while the shoulder resheeting program was undertaken on sealed roads at a budgeted cost of \$500,000. The annual resealing of sealed roads was also successfully completed with the value of works approximating \$1.2 million.

The capital works program was boosted by project specific funding provided by the Federal Government

\$1.528,000 Local Roads and Community Infrastructure Program.

\$1.528,000 Roads to Recovery program.

\$859,000 Heavy Vehicle Safety Productivity

# Asset management and GIS

A variety of activities have been undertaken during the year to maintain or improve asset and GIS functions:

- Annual inspection of playground infrastructure was undertaken by an external consultant
- The road, footpath and kerbing network was condition rated and valued using the Moloney Management System
- Council's bridges and major culverts were assessed for condition and valued by RMG Driscoll Engineering
- Revaluation of Council's building infrastructure
- Continued compilation of photographic record of road assets for natural disaster purposes
- Improved the data available on the GIS viewing portal known as POZI including new layers for transfer stations, strategic fire breaks, township mowing areas, and boundary roads

# Contracts and procurement

The Contract and Procurement Department continues to refine the processes that were implemented in 2022, with tenders being evaluated to ensure total transparency during the tender and evaluation process.

Microsoft Teams has assisted greatly in records the management and the transparency of storage of contract records, this system is far superior to the previous drive set up.

Teams allows all who need access to contract records to do so with ease and having an auditable path acts as a further layer of transparency to the contract records management.

Moving forward Council will be looking at whole-life contract management systems.

Council continues to work on refining documentation and streamlining the process for users.

All service contracts entered or purchased over \$150,000 in the 2023/24 financial year went through the competitive process in accordance with section 186(5)(a) and (c) of the Local Government Act 2020 and the West Wimmera Shire Council Procurement Policy.

During the year, Council entered into nine new contracts that covered a combination of capital plant purchases, works and services.

As of the June 30, Council has 31 active contracts covering a diverse and important range of works and services for West Wimmera Shire Council as listed.

## Capital plant purchases:

- CM0 579 – the supply and delivery of one mid-sized excavator
- CM0 588 - the supply and delivery of one motor grader
- CM0 589 - the supply and delivery of one 4WD Tractor
- CM0 587 - the supply and delivery of one tip truck and four-axle tipping trailer

## Project tenders:

- CM0 582 - Lake Charlegrark Caravan Park cabins
- CM0 583 - Harrow Caravan Park cabins
- CM0 584 - Goroke Caravan Park cabins

## Operations:

- CM0 581 - the supply and or delivery of road making materials

# Planning and building services

Council's Planning Department is responsible for preparing and administering the West Wimmera Planning Scheme under the Planning and Environment Act 1987. Its responsibilities under the Act include issuing planning permits for use and development of land, planning scheme amendments, strategic planning and enforcement. Throughout the shire, 25 applications for planning permits were received and 12 16 planning permits were issued in 2023/24. Council also responded to 33 enquiries for written planning advice. As with permits, these requests were wide ranging, including the use of premises for business purposes, native vegetation regulations, and subdivisions.

Beyond the core responsibility of providing planning services for the community, there have been several additional areas of focus. Council officers have been working towards completing the multiple actions identified in the West Wimmera Planning Scheme Review. Currently in training, there are flood studies for Edenhope and Apsley, funding has been received for a targeted settlement strategy for the Kaniva township, implementing flood controls for Harrow and Chetwynd, and implementing policy neutral scheme changes. Enforcement issues have continued, with illegal native vegetation removal being a particular area of concern.

With the shortage of planning services and planning professionals across the state, the planning department team has endeavored to implement the most effective services possible for the community. Council's senior planner has continued to respond to many planning enquiries, progress Council's strategic work and allocate statutory work to Council's contract planners.

Council's building service is provided by a contract arrangement with Government Shared Services (GovSS). GovSS also fills the

role of Council's Municipal Building Surveyor (MBS). Council's building service operates in accordance with the Victorian Building Regulations pursuant to the Building Act 1993. Council's MBS is also responsible for responding to complaints regarding illegal building activity and unsafe buildings and structures. During 2023/24, Council's building department responded to 45 requests for building/property information, conducted 45 building inspections, received 15 building permit applications, issued nine building notices, and issued 11 reports and consents. Private building surveyors issued 60 building permits across the shire.

## Quality and facilities

The 2023/24 year has progressed with the continued development and preparation of leases, licences and user agreements.

Council is the custodian of land on behalf of, and for the benefit of, its community. This land includes property owned by Council, crown land where Council is the Committee of Management and land leased or licensed by Council for identified purposes.

Newly developed user agreements include Goroke Men's Shed, Kaniva Men's Shed, and the Kaniva LINK Neighbourhood House Committee of Management.

Council land leases that were completed: Kaniva Aerodrome Lease.

Council renewed a licence with the Old Kaniva Racecourse Committee of Management over this reserve.

Council relinquished the licence of the Old Kaniva Racecourse Reserve with the Department of Energy, Environment and Climate Action (DEECA). This has enabled West Wimmera Shire Council to be appointed as the Committee of Management over this reserve.

DEECA revoked the appointment of Goroke Recreation Reserve Committee Inc of the Goroke Swimming Pool and Goroke Little



Desert Nature Space. They appointed the West Wimmera Shire Council as the Committee of Management in August 2023 for both parcels.

The Quality and Facilities team were responsible for the management of the Kaniva Poolside Caravan Park for this financial year. The cleaning staff did a great job to maintain the amenities and Council's parks and gardens are commended on the efforts of the lawn and garden maintenance. The procurement of a contractor was advertised, and the successful candidate has been will be appointed for the 2024/25 year.

Two new cabins (two bedroom and three bedroom) from Coolibah Cabins arrived at the Kaniva Poolside Caravan Park in early 2024. The first guests enjoyed these at the end of May; positive reviews were received. An online booking system is available to book the powered, non-powered sites and cabins, this has been a great enhancement for the park.

This Council portfolio offers guidance and support to the committee of management of recreation reserves, user groups of Council facilities and other government departments with legislative and policy requirements. To ensure quality and the provision of these services are maintained and managed accordingly.



Photo: Council works team completing road construction





## Edenhope Equine Facility update

The Edenhope equestrian community has seen significant developments thanks to the support of West Wimmera Shire Council and state government grants. The Edenhope Equine Facility, now boasting a new, fully off-grid building, has become a hub for local equestrian activities.

This project was made possible by \$250,000 in state government funding, alongside contributions of \$200,000 from the Council and \$28,000 from the Edenhope Adult Riding Club and the Apsley Pony Club. The facility is now equipped with modern amenities, including a kitchen, office, first aid room, toilets, and showers, all powered by solar energy and rainwater storage. The off-grid system ensures the facility is self-sufficient, reducing operating costs for the community groups that use it.

Edenhope Adult Riding Club president Brooke White said the project had had a positive impact on the community. "The new building has been a game-changer for us. It has not only provided us with the facilities we needed but has also significantly reduced our volunteer workload. Before, we had to spend days setting up makeshift canteens and offices

in the old shed. Now, everything is ready to go, which means we can focus more on the events and less on the preparations," she said.

The facility's new features have already proven their worth. Since its opening, the Edenhope Adult Riding Club has hosted several events, including a showjumping competition that attracted 69 riders and 87 horses, with 19 families camping overnight. The new design allows the clubrooms to be secured while still providing campers access to the essential facilities.

The Apsley Pony Club has also been active at the new facility, using it for weekly school equine programs and hosting their own events. The inclusion of indoor spaces has been particularly beneficial, offering a safe and comfortable environment for children during bad weather.

The Edenhope Equine Facility stands as a testament to what can be achieved through collaboration between local government, community groups, and the state government. It has not only met the current needs of the equestrian community but also laid a solid foundation for future growth and success.








# Our Governance

This section covers West Wimmera Shire Council's governance approach, highlighting its role in providing leadership, managing resources responsibly, and advocating for community interests. It includes details on decision-making processes, conflict of interest policies, councillor attendance, and adherence to governance and management standards. The section also addresses Council's commitment to effective democratic and corporate governance through audits, policy reviews, and maintaining transparency.



The West Wimmera Shire Council is constituted under the Act to provide leadership for the good governance of the municipal district and the local community. Council has a number of roles including:

- Taking into account the diverse needs of the local community in decision-making
- Providing leadership by establishing strategic objectives and monitoring achievements
- Ensuring that resources are managed in a responsible and accountable manner
- Advocating the interests of the local community to other communities and governments
- Fostering community cohesion and encouraging active participation in civic life.

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

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

## **CONFLICT OF INTEREST**

Councillors are elected by the residents and ratepayers to act in the best interests of the community and are committed to making decisions impartially and in the best interests of the municipal community. They therefore recognise the importance of fully observing the requirements of the Act and Council's Governance Rules in regard to the disclosure of conflicts of interest. This is a position of trust that requires Councillors to act in the public interest. When a Council delegates its powers to a Council officer or a committee, the committee or officer also needs to act in the public interest.

A conflict of interest occurs when a personal or private interest could compromise the ability to act in the public interest. A conflict of interest exists even if no improper act results from it.

Council has a comprehensive procedure in place to accommodate the disclosure of a conflict of interest.

Declaration of a conflict of interest is a standard agenda item for all Council and Committee meetings. While the procedures vary depending on the particular role and circumstances, in general they involve disclosing the relevant interests in a specific way and then stepping aside from the relevant decision-making process or from the exercise of the public duty. A register is maintained to record all disclosed conflict of interests.

During 2023/24, 28 conflicts of interest were declared at Council meetings which were all recorded in the Council minutes.

## Council meetings: Councillor attendance

Table 3: Scheduled Council meetings attendance record 2023/24

Date	Cr. Tim Meyer, Mayor	Cr. Jodie Pretlove Deputy Mayor	Cr. Trevor Domaschenz	Cr. Tom Houlihan Deputy Mayor	Cr. Bruce Meyer OAM	Cr. Richard Hicks
19/07/2023	Attended	Attended	Leave of Absence	Attended	Attended	-
16/08/2023	Attended	Attended	Leave of Absence	Attended	Attended	-
20/09/2023	Attended	Attended	Attended	Attended	Attended	-
18/10/2023	Attended	Attended	-	Attended	Attended	Attended
15/11/2023	Attended	Attended	-	Attended	Attended	Attended
13/12/2023	Attended	Attended	-	Attended	Attended	Attended
21/02/2024	Attended	Apology	-	Attended	Attended	Attended
20/03/2024	Attended	Attended	-	Attended	Attended	Attended
17/04/2024	Attended	Attended	-	Attended	Attended	Attended
15/05/2024	Attended	Attended	-	Attended	Attended	Attended

\* Cr Trevor Domaschenz resigned 27 September 2024

\* Cr Richard Hicks was declared elected on the 9 October 2024

Table 4: Unscheduled Council meetings attendance record 2023/24

Date	Cr. Tim Meyer, Mayor	Cr. Jodie Pretlove Deputy Mayor	Cr Bruce Meyer, OAM	Cr. Trevor Domaschenz	Cr. Tom Houlihan	Cr. Richard Hicks
24/07/2023 Unscheduled Council meeting Wimmera Southern Mallee Development	Attended	Attended	Attended	Leave of Absence	Attended	-
11/08/2023 Unscheduled Council meeting CEMAC	Attended	Attended	Attended	Leave of Absence	Attended	-
02/10/2023 Unscheduled confidential Council meeting annual report	Attended	Attended	Attended	Leave of Absence	Attended	-
31/10/2023 Unscheduled Council meeting annual report	Attended	Attended	Attended	-	Attended	Attended
01/11/2023 Annual statutory meeting	Attended	Attended	Attended	-	Attended	Attended
12/03/2024 Unscheduled Council meeting CEMAC	Attended	Attended	Attended	-	Attended	Attended



## COUNCIL MEETINGS

Council conducts open public meetings on the third Wednesday of each month. Members of the community are welcome to attend these meetings and observe from the gallery or via livestream. Council meetings provide the opportunity for community members to submit a written question or verbally ask a question to Council. For the 2023/24 year, Council held 17 Council meetings.

Recordings are also available on Council's website, along with Council meeting agendas, minutes, policies and strategies.

## COMMUNITY FORUMS

West Wimmera Shire Council community forums are scheduled twice a year in conjunction with the monthly Council meeting. Community forums are held within the smaller community towns located within the shire and give the councillors the opportunity to have a meal with residents and discuss local issues in a relaxed and informal atmosphere. The community is provided with the opportunity to lodge customer requests, which are followed up by the relevant Council officers.

Two community forums were held in Dergholm (October 2023) and Goroke (April 2024).

## LOCAL LAWS

Local Law No. 8 – Use of Common Seal was adopted by Council in August 2020.

Local Law No. 9 – Community Local Law was adopted by Council on 17 May 2023

## REVIEW OF DELEGATIONS

West Wimmera Shire Council continue to review all delegations every six months to meet the legislative requirements of the *Local Government Act 2020*. The next review is scheduled in July 2024.

Delegations are available for viewing on Council's website.

## REVIEW OF COUNCIL POLICIES

West Wimmera Shire Council policies are reviewed regularly in accordance with a rolling review schedule. The review includes compliance with relevant legislation, removal of any procedural items and tailoring of policies to current activities and reformatting to current template styles.

As policies are reviewed and endorsed by Council, they are uploaded onto Council's website where public access is available. Plans and policies are also managed within Council's document control system, ensuring review cycles are maintained and managed.

## COUNCILLOR CODE OF CONDUCT

Council has a Councillor Code of Conduct, which was adopted on 17 February 2021. The Councillor Code of Conduct outlines the following principles:

- Assist councillors to maintain the highest standards of conduct and behaviour as well as provide a means to deal with problems they may encounter
- Attract the highest level of confidence from Council's stakeholders
- Assist the mayor and councillors to discharge the responsibilities of their public office appropriately.

In addition to setting out the Councillor

Conduct Principles, the Code also outlines:

- Other conduct definitions under the Act, such as those relating to misuse of position, improper direction, breach of confidentiality and conflict of interest
- Roles and relationships
- Dispute resolution procedures.

## COUNCILLOR ALLOWANCE AND EXPENSES

An important reform of the Local Government Act 2020 (2020 Act) was the transfer of responsibilities in determining mayoral, deputy mayoral and councillor allowances to the Victorian Independent Remuneration Tribunal (the Remuneration Tribunal).

On 7 March 2022, in accordance with section 23A of the Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019 (Vic) (VIRTIPS Act), the Tribunal made the allowance payable to mayors, deputy mayors and councillors (Victoria) Determination No. 01/2022.

The determination applies to all mayors, deputy mayors, and councillors (Council members) in all Victorian councils and saw an increase to mayoral and councillor allowances, to be phased in over five years (for mayors and deputy mayors) and three years (for councillors). A separate allowance was established for deputy mayors.

The new allowances were applied retrospectively from 18 December 2021, and Council members were paid in accordance with the tribunal's determination. The determination also set a remote area travel allowance for Council members and provided eligibility criteria for claiming it.

The determination sets a base allowance for each Council member. The value of the base allowance payable to a Council member varies depending on the role (mayor, deputy mayor, or councillor) and the Council allowance category assigned to Council as specified in the determination. The tribunal has assigned each Council to one of four Council allowance categories. West Wimmera Shire Council falls under category 1.

The determination allows for further scheduled annual increases to allowance values until 18 December 2025. The last increase took effect on 18 December 2023.

The tribunal decided to phase in the increases to base allowances over five years for mayors, and over three years for councillors, as follows:

- An initial increase of eight per cent was applied to mayoral base allowances (backdated to 18 December 2021), with the remaining 12 per cent increase to be applied in four equal portions on 18 December each year from 2022 to 2025.
- An initial increase of four per cent was applied to councillor base allowances backdated to 18 December 2021 with the remaining six per cent increase to be applied in two equal portions on 18 December 2022 and 18 December 2023.

For the period 1 July 2023 until 30 June 2024, the allowance that was payable to the mayor, deputy mayor, and councillors is set out below:

	Type	Amount
Mayor	Mayoral allowance	\$ 82,852.89
Cr Tim Meyer	Reimbursement	\$ 5,604.76
Dept Mayor	Councillor Allowance	\$ 32,164.24
Cr Jodie Pretlove	Reimbursement	\$ 284.62
Cr Trevor Domaschenz	Councillor Allowance	\$ 7,248.21
	Reimbursement	\$ 224.03
Dept Mayor	Councillor Allowance	\$ 36,368.63
Cr Tom Houlihan	Reimbursement	\$ 4,850.02
Cr Bruce Meyer	Councillor Allowance	\$ 26,760.39
	Reimbursement	\$ -
Cr Richard Hicks	Councillor Allowance	\$ 18,103.28
	Reimbursement	\$ 1,653.90

\*includes back payments relating to FY 2022/23 in accordance with *LGA2020*

## ALLOWANCE INCLUSIVE OF SUPERANNUATION ENTITLEMENTS

The value of the allowance payable to a Council member is inclusive of any Superannuation Guarantee Contribution amount, or equivalent, that may be payable under Commonwealth Law to the Council member with respect to their service in that office (for example, due to the Council member's Council being an eligible local governing body).

## REMOTE TRAVEL ALLOWANCE

If a Council member normally resides more than 50 kilometres by the shortest possible practicable road distance from the location or locations specified for the conduct of ordinary, special or committee meetings of Council, or any municipal or community functions that have been authorised by Council resolution for the Council member to attend, the Council member is entitled to be paid an allowance of \$45.90 for each day on which one or more meetings or authorised functions were attended by the Council member, up to a maximum of \$5,738 per year.

## VAGO PERFORMANCE AUDIT

The Victorian Auditor General's Office (VAGO) provides assurance to Parliament on the accountability and performance of the Victorian public sector. They achieve this through an annual program of financial and performance audits of state and local government public sector entities. These performance audits assess whether agencies are meeting their aims effectively, using their resources economically and efficiently, and complying with relevant legislation.

West Wimmera Shire Council was selected as one of six Victorian councils to participate in a performance audit into Fraud Control Over Local Government Grants during the 2021/22 year. The audit commenced in July 2021 and concluded in May 2022, with the final report being tabled in Parliament on 11 May 2022.

VAGO reached the following overall conclusion of the performance audit:

- Councils' fraud controls for their grant programs are not always well designed and operating as intended. In some cases, they are missing.
- Councils are not consistently identifying conflicts of interest, assessing applications against criteria, documenting their decisions, checking how funds are used or evaluating their grant programs' outcomes. This unnecessarily increases the risk of fraud and makes it harder for the audited councils

to show that their grant programs are transparent, equitable and benefit the community.

The report made nine recommendations to West Wimmera Shire Council, all of which were agreed or partially agreed with by Council.

Council has been working on a review of its community support and has recently engaged a consultant to assist with this process. This process will involve a review of the current arrangements and support provided, benchmarking, policy review, staff engagement and reporting.

Over the past 12 months, Council has built a framework around community grants using data collected from the independent review into our grants process along with the recommendations from the VAGO performance audit that ensures all grants are received and assessed in line with good governance against conflicts of interest. This framework utilises the software program SmartyGrants, which is a program used by many councils in Victoria to manage their grant program. SmartyGrants allows for a transparent process from application through to decision and records all keystrokes so that it can be audited and reported on if required.

## INTERNAL AUDIT

Council's internal audit function provides independent and objective assurance to the Audit and Risk Committee that appropriate processes and controls are in place across Council.

The following reviews occurred during the 2023/24 year as part of the Internal Audit program:

- General Financial Controls, November 2022
- Cyber Security (in progress)



## EXTERNAL AUDIT

Council is externally audited by the Victorian Auditor-General's Office (VAGO).

The 2023/24 annual external audit of Council's Financial Statements and Performance Statement is being conducted by Crowe Australasia, who is VAGO's appointed audit service provider.

## DELEGATED COMMITTEES

The Local Government Act 2020 allows councils to establish one or more delegated committees consisting of:

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

West Wimmera Shire Council established three delegated committees in the 2023/24 financial year.

Delegated Committee	Councillors	Council Officers	Community Members
19/07/2023 Community Strengthening Grant Application	2	0	1
20/09/2023 Lighting Upgrade Application for funding	2	1	0
15/11/2023 Community Strengthening Grant Application	2	1	0

# Audit and risk committee

In accordance with Section 53 of the Local Government Act 2020, Council is required to establish an Audit and Risk Committee to oversee and monitor the effectiveness of

Council in carrying out its responsibilities for accountable financial management, good corporate governance, maintaining an effective system of internal control and risk management and fostering an ethical environment.

Council's Audit and Risk Committee consists of two members of the Council and three external independent members including Celeste Gregory, Andrew Johnson, and Mick Jaensch. Councillors Mayor Bruce Meyer (from November 2023) and Deputy Mayor Jodie Pretlove are Council representatives on the Committee. Councillor Tim Meyer was a Council representative from November 2022 - November 2023)

During 2023/24 the audit committee met on four occasions:

- 27 September 2023
- 12 December 2023
- 9 April 2024
- 11 June 2024

# Statutory information

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

## Documents available for public inspection

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

- A document containing details of overseas or interstate travel (other than interstate travel by land for less than three days) undertaken in an official capacity by councillor or any member of Council staff in the previous 12 months
- Minutes of ordinary and unscheduled meetings held in the previous 12 months, other than those agendas and minutes relating to a part of a meeting which was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77(2) of the Act
- The minutes of meetings of delegated committees established under section 86 of the Act and held in the previous 12 months, other than those minutes relating to a part of a meeting which was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77(2) of the Act
- A register of delegations kept under sections 87(1) and 98(4) of the Act, including the date on which the last review took place under sections 86(6) and 98(6), respectively, of the Act
- A document containing details of all leases involving land which were entered into by the council as lessor, including the lessee and the terms and the value of the lease
- A register maintained under section 224(1A) of the Act of authorised officers appointed under that section

- A list of donations and grants made by the council in the previous 12 months, including the names of persons who, or bodies which, have received a donation or grant and the amount of each donation or grant.

## Freedom of information

In accordance with section 7(4AA)(a) and 7(4AA)(b) of the Freedom of Information Act 1982 Council is required to publish certain statements in its annual report. The FOI Act provides the opportunity for public access to council documents and establishes a legally enforceable right for the community to access information in document form held by council. All requests for information must be in writing and require the payment of an application fee.

Council received eight requests under Freedom of Information for the period 1 July 2023 to 30 June 2024. Access was granted in full for two requests and one in part. Two requests were no documents and three were processed outside of the Act. There were no applications for review of a decision made and no disciplinary action taken against any person in respect of the administration of the Act. The amount of \$62.00 in fees was collected and \$192.40 in fees waived by Council. A report of the operation of the Act is prepared each year and a copy of each report is available for public inspection during ordinary business hours at Council offices. Publications under Section 7 and 8 of the Freedom of Information Act 1982 are available to the public and can be obtained by contacting the Freedom of Information Officer.

## Disability Action Plan

In accordance with section 38 of the Disability Act 2006, Council must report on the implementation of the Disability Action Plan in its Annual Report. Council has incorporated initiatives into the Council Plan 2021-2025.

- Referral for aged care and disability
- Services
- Social support groups
- Personal care and home care
- Emergency support
- Property maintenance

- Living at home assessments
- Delivered meals (Meals on Wheels)
- Community transport programs
- Respite care

### **Public Interest Disclosure Procedures**

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

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

Council's policy on how to make a disclosure is publicly available on Council's website.

During the 2023/24 financial year, no disclosures were notified to Council officers, appointed to receive disclosures or to IBAC.

### **Road Management Act Ministerial Direction**

In accordance with section 22 of the Road Management Act 2004, a council must publish a copy or summary of any ministerial direction in its Annual Report. No such ministerial directions were received by Council during the 2023/24 financial year.

### **Infrastructure and development contributions**

In accordance with section 46GM and 46QD of the Planning and Environment Act 1987, a council that is a collecting or developing agency must prepare and give a report to the Minister for Planning on Infrastructure and development contributions, including levies and works in-kind. The report must be published in Council's Annual Report. Council had no infrastructure or development contributions for 2023/24 financial year.

### **Contracts**

All service contracts entered into or purchases over \$150,000 in the 2023/24 financial year went through the competitive process in accordance with section 186(5)(a) and (c) of the Local Government Act 2020 and the West Wimmera Shire Council Procurement Policy.

### **Domestic Animal Management Plan**

In accordance with the Domestic Animals Act 1994, Council is required to prepare and implement a Domestic Animal Management Plan every four years and evaluate its implementation in the Annual Report. This plan sets out a program of actions, which aim to ensure compliance with statutory requirements, and to implement the vision and strategic objectives identified for effective animal management control in the West Wimmera Shire.

The initial implementation stages of this plan has seen officers preparing education on responsible pet ownership, promoting registering and microchipping their pets and starting the investigations for on leash and off leash areas within the shire. The Domestic Animal Management Plan was adopted 16 November 2022.

### **Food Act Ministerial Directions**

There were no Food Act Ministerial Directions for 2023/24 financial year.

### **Extraordinary vacancy**

An extraordinary vacancy occurred in West Wimmera Shire Council following the resignation of Councillor Trevor Domaschenz on Wednesday 27 September 2023. A countback of votes was not required as there was only one remaining candidate from the October 2020 general election. After providing a signed declaration that they were still qualified to be a councillor, Cr Richard Hicks was declared elected at 3:30 pm on Monday 9 October 2023.

On the 18 October 2024, Councillor Hicks took the Oath of Affirmation before the Chief Executive Officer at the Dergholm Community Hall in accordance with Section 30 of the Local Government Act 2020.



# Governance and management checklist

Governance and management items	Assessment
1 <b>Community Engagement Policy</b> (policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest).	Adopted in accordance with section 55 of the Act.  Date of adoption: 17 February 2021. ✓
2 <b>Community Engagement Guidelines</b> (guidelines to assist staff to determine when and how to engage with the community).	Current guidelines in operation. ✓  Date of adoption: 17 February 2021 *Included within Community Engagement Policy.
3 <b>Financial Plan</b> (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next ten financial years).	Adopted in accordance with section 91 of the Act. ✓  Date of Adoption: 18 October 2021.
4 <b>Asset Plan</b> (plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next ten years).	Adopted in accordance with section 92 of the Act. ✓  Date of Adoption: 18 May 2022.
5 <b>Revenue and Rating Plan</b> (plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges).	Adopted in accordance with section 93 of the Act, ✓  Date of adoption: 16 June 2021.
6 <b>Annual Budget</b> (plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required).	Adopted in accordance with section 94 of the Act ✓  Date of adoption: 16 June 2024.
7 <b>Risk Policy</b> (policy outlining Council's commitment and approach to minimising the risks to Council's operations).	Current policy in operation ✓  Date of commencement of current policy: 15 February 2023.
8 <b>Fraud Policy</b> (policy outlining Council's commitment and approach to minimising the risk of fraud).	Current policy in operation ✓  Date of commencement of current policy: 20 April 2022.
9 <b>Municipal Emergency Management Plan</b> (plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response and recovery).	Prepared and maintained in accordance with section 20 of the <i>Emergency Management Act 1986</i> ✓  Date of adoption: August 2022 Review date: 24 August 2024

<b>10 Procurement Policy</b> (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council).	Adopted in accordance with section 108 of the Act. ✓  Date of adoption: 17 November 2021.
<b>11 Business Continuity Plan</b> (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster).	Date of adoption: 15 February 2023. ✓
<b>12 Disaster Recovery Plan</b> (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster).	Current plan in operation. ✓  Date of commencement of plan: 1 July 2017. *Disaster recovery plan currently under review.
<b>13 Risk Management Framework</b> (framework outlining council's approach to managing risks to the council's operations).	Current framework in operation ✓  Date of commencement of current framework: 16 January 2023. *Incorporated into Risk Management Policy
<b>14 Audit and Risk Committee</b> (advisory committee of Council under section 53 and 54 of the Act).	Established in accordance with section 53 of the Act. ✓  Date of establishment: 16 May 2013.
<b>15 Internal Audit</b> (independent accounting professionals engaged by the council to provide analyses and recommendations aimed at improving council's governance, risk and management controls).	Internal auditor engaged ✓  Date of engagement of current provider: 2 May 2024
<b>16 Performance Reporting Framework</b> (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the <i>Local Government Act 2020</i> ).	Current framework in operation. ✓
<b>17 Council Plan Report</b> (report reviewing the performance of the council against the council plan, including the results in relation to the strategic indicators, for the first six months of the financial year).	Current report in operation. ✓  Date of Council Plan adoption: 18 October 2021.
<b>18 Quarterly Budget Reports</b> (quarterly reports presented to the Council under section 97(1) of the <i>Local Government Act 2020</i> , comparing actual and budgeted results and an explanation of any material variations).	Reports presented to the Council in accordance with section 97(1) of the <i>Local Government Act 2020</i> . ✓  Date reports presented: 15 November 2023 20 March 2024
<b>19 Risk Reporting</b> (6-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies).	Risk reports presented to Audit and Risk Committee quarterly and reviewed every six months. ✓  Date updated and presented: 27 September 2023 12 December 2023 9 April 2024 11 June 2024

<b>20 Performance reporting</b> (6-monthly reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the <i>Local Government Act 2020</i> ).	Council produces the Local Government Performance Report Framework annually ✓  Date report submitted to LGV: 22 November 2022.
<b>21 Annual Report</b> (annual report under sections 98, 99 and 100 of the <i>Local Government Act 2020</i> containing a report of operations and audited financial and performance statements).	Presented at a meeting of the Council in accordance with section 100 of the Act ✓  Date statements presented: 31 October 2023 pending VAGO's approval (still pending as at 30 June 2024)
<b>22 Councillor code of conduct</b> (Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters).	Reviewed and adopted in accordance with section 139 of the Act ✓  Date of review: 17 February 2021.
<b>23 Delegations</b> (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11(7) and 47 of the Act).	Reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act ✓  Date of review: 20 March 2024
<b>24 Meeting procedures</b> (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees).	Governance Rules adopted in accordance with section 60 of the Act ✓  Date Governance Rules adopted: 16 November 2022.

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



**David Bezuidenhout**  
 Chief Executive Officer  
 Dated:



**Cr Tim Meyer**  
 Mayor  
 Dated:



# Performance Statement

For the year ended 30 June 2024





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## West Wimmera Shire Council 2023-24 Performance Statement

### 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.



Abbas Mehr CA FCCA FIPA FFA  
**Principal Accounting Officer**  
**Dated:** 24 September 2024

In our opinion, the accompanying performance statement of the West Wimmera 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.

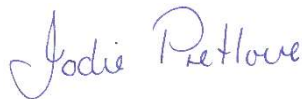
The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

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.



Mayor Tim Meyer  
**Dated:** 24 September 2024



Cr. Jodie Pretlove  
**Dated:** 24 September 2024



Mr. David Bezuidenhout  
**Chief Executive Officer**  
**Dated:** 24 September 2024



# Independent Auditor's Report

## To the Councillors of West Wimmera Shire Council

<b>Opinion</b>	<p>I have audited the accompanying performance statement of West Wimmera Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"><li>• description of municipality for the year ended 30 June 2024</li><li>• service performance indicators for the year ended 30 June 2024</li><li>• financial performance indicators for the year ended 30 June 2024</li><li>• sustainable capacity indicators for the year ended 30 June 2024</li><li>• notes to the accounts</li><li>• certification of the performance statement.</li></ul> <p>In my opinion, the performance statement of West Wimmera Shire Council in respect of the year ended 30 June 2024 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020.</p>
<b>Basis for Opinion</b>	<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 APES 110 <i>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>
<b>Councillors' responsibilities for the performance statement</b>	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

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**Auditor's  
responsibilities  
for the audit of  
the performance  
statement**

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

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

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

---

MELBOURNE  
16 October 2024



Travis Derricott  
*as delegate for the Auditor-General of Victoria*

# Description of municipality

West Wimmera Shire is located in the western part of Victoria, adjacent to South Australia's border. It spans an extensive area of approximately 9,200 square kilometres, encompassing a diverse landscape that includes rich agricultural land, significant water bodies, numerous State and National Parks and vibrant small communities. Just over 4000 residents call West Wimmera home.

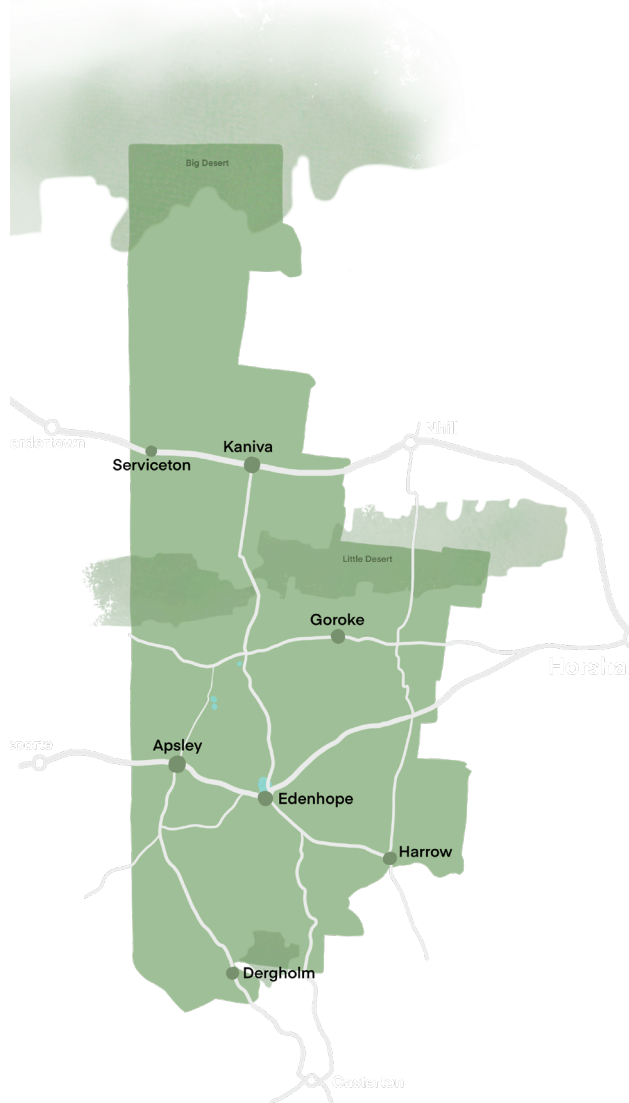
Key townships include Apsley, Edenhope, Goroke, Harrow and Kaniva, each with their own unique attractions and character. The shire's economy is primarily driven by agriculture, with broadacre cropping and livestock farming being the main industry. The Shire is known for high quality grain, wool, and meat significantly contributing to Victoria's agricultural output. Additionally, the region has a growing interest in tourism, with visitors attracted to its natural and untouched beauty, historical sites, outdoor activities, and silo art.

## Operational summary

In 2023-24, Council maintained strong performance across key indicators, ensuring sustainable service delivery for the community. Council successfully delivered an ambitious capital works program, with over \$15.600 million including \$11.774 million on Council-owned assets and \$3.780 million on community assets. This investment reflects Council's commitment to enhancing community wellbeing, providing healthy sporting and recreational opportunities. Council has consistently supported business

and economic development, fulfilling its service performance goals and receiving positive feedback on service quality from residents and ratepayers. A proactive approach to maintaining critical roads and infrastructure has ensured safer, more reliable assets for the community.

Council's focus on environmental sustainability has seen the successful implementation of initiatives such as recyclable glass bins and increased community awareness around responsible recycling. Council remains committed to investing in environmentally friendly programs for a greener future.





## Section 2 - Service Performance Indicators

For the year ended 30 June 2024

Results						
	2021	2022	2023	2024		Comment
Service / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	
<b>Aquatic Facilities</b> <b>Utilisation</b> <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	3.06	3.06	2.91	N/A	3.41	Families and tourists from neighbouring towns have visited and made use of these facilities during periods of high temperatures throughout the year.
<b>Animal Management</b> <b>Health and safety</b> <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	0%	0%	0%	N/A	0%	
<b>Food Safety</b> <b>Health and safety</b> <i>Critical and major non-compliance outcome notifications</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	100.00%	0.00%	0.00%	N/A	100.00%	
<b>Governance</b> <b>Consultation and engagement</b> <i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement ]	58	54	55	-	56	
<b>Libraries</b> <b>Participation</b> <i>Library membership</i> [Number of registered library members / Population] x100	11.60%	10.46%	10.19%	15.50%	23.37%	

**Results**

	2021	2022	2023	2024		Comment
Service / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	
<b>Maternal and Child Health (MCH)</b> <b>Participation</b> <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	85.63%	86.83%	93.10%	N/A	100.00%	
<i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	100.00%	100.00%	100.00%	N/A	0.00%	All Indigenous children in the shire have surpassed the key ages and stages for Maternal and Child Health (MCH) services and are therefore no longer in need of these services. Additionally, there have been no recent Indigenous births in the shire.
<b>Roads</b> <b>Condition</b> <i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	99.73%	99.83%	100.00%	-	100.00%	
<b>Statutory Planning</b> <b>Service standard</b> <i>Planning applications decided within required time frames</i> [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	85.71%	83.33%	80.65%	-	62.50%	The availability of consultant planners has extended the timeframes for making planning permit decisions.
<b>Waste Management</b> <b>Waste diversion</b> <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	20.95%	20.43%	19.98%	-	12.87%	Statistics indicate a general cynicism regarding the effectiveness of individual recycling efforts, and suggest that most people would be more inclined to recycle if they were confident the materials were being properly processed.

## Section 3 - Financial Performance Indicators

For the year ended 30 June 2024

	Results					Forecasts				
	2021	2022	2023	2024		2025	2026	2027	2028	Material Variations and Comments
Dimension / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
<b>Efficiency</b> <b>Expenditure level</b> <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$4,811.40	\$5,106.20	\$6,046.40	\$5,726.89	\$6,919.76	\$5,860.47	\$6,015.92	\$6,212.24	\$6,408.97	Due to the delayed release of Financial Assistance Grants by the Commonwealth, net expenses have risen significantly.
<b>Revenue level</b> <i>Average rate per property assessment</i> [Sum of all general rates and municipal charges / Number of property assessments]	\$1,477.20	\$1,495.60	\$1,528.00	N/A	\$1,660.17	\$1,872.62	\$1,919.34	\$1,967.53	\$2,067.04	
<b>Liquidity</b> <b>Working capital</b> <i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	365.54%	506.80%	470.62%	474.72%	136.76%	333.42%	284.44%	285.88%	299.94%	The Council did not receive the Financial Assistance Grants for 2024-25 within the 12-month period covered by this report, resulting in a significant reduction in our cash reserves.
<b>Unrestricted cash</b> <i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x100	333.74%	476.45%	407.31%	N/A	109.49%	302.40%	254.88%	256.90%	272.13%	A minimum impact of \$7.406 million reduction in reportable cash is related to non release of Financial Assistance Grants from the Commonwealth.



	Results					Forecasts				
	2021	2022	2023	2024		2025	2026	2027	2028	Material Variations and Comments
Dimension / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
<b>Obligations</b>										
<b>Loans and borrowings</b> <i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	0.00%	0.00%	0.00%	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	
<i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	0.00%	0.00%	0.00%	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>Indebtedness</b> <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	4.65%	1.75%	1.64%	1.90%	2.03%	1.81%	2.00%	2.12%	2.22%	The shortfall in the target closing Cash and Cash Equivalents has led to this financial imbalance.
<b>Asset renewal and upgrade</b> <i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and asset upgrade expense / Asset depreciation] x100	81.54%	88.57%	80.71%	94.87%	128.49%	118.55%	89.94%	83.76%	79.22%	The Council has completed the budgeted projects, along with several projects carried forward from previous years that were classified as work in progress.

	Results					Forecasts				
	2021	2022	2023	2024		2025	2026	2027	2028	Material Variations and Comments
Dimension / Indicator / Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	
<b>Operating position</b> <b>Adjusted underlying result</b> <i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	-6.02%	2.78%	3.45%	N/A	-60.94%	-8.52%	-9.85%	-10.99%	-11.13%	The shortfall in operating grants, primarily from Financial Assistance Grants, along with lower-than-budgeted capital grants for projects, has impacted the Council's financial position. Despite this, the Council has successfully completed and delivered \$3.7 million in capital projects for community-owned assets, which were deemed important for community wellbeing and activities.
<b>Stability</b> <b>Rates concentration</b> <i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x100	35.10%	30.71%	26.32%	33.06%	42.17%	37.64%	38.12%	38.30%	39.04%	Underlying revenue is short due to lower amount of operating and capital grants recognised in this financial year. The rates revenue therefore represents higher than usual composition of the total underlying revenue.
<b>Rates effort</b> <i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.26%	0.22%	0.15%	N/A	0.14%	0.16%	0.16%	0.16%	0.17%	

## Section 4 - Sustainable Capacity Indicators

For the year ended 30 June 2024

Results					
	2021	2022	2023	2024	Comment
<i>Indicator / Measure</i> [Formula]	Actual	Actual	Actual	Actual	
<b>Population</b> <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$6,314.17	\$6,808.27	\$7,546.68	\$8,397.66	The major delivery of \$3.7 million in community projects has resulted in higher Employee Costs as well as increased expenditure on Materials and Services. The Council views these projects as highly valuable for the community.
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$59,367.45	\$60,227.47	\$72,115.58	\$67,370.96	The Council conducted a revaluation of its infrastructure assets in the previous year. These values have now stabilised to their usual levels in the current financial year, resulting in the observed reduction.
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	1.39	1.36	1.46	1.39	
<b>Own-source revenue</b> <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$3,059.32	\$2,806.40	\$2,999.50	\$3,162.73	
<b>Recurrent grants</b> <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$2,612.34	\$3,380.53	\$3,791.31	\$1,286.55	Recurrent Financial Assistance Grants were not released in this financial year but the allocations were declared for all VIC Councils.
<b>Disadvantage</b> <i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	5.00	5.00	5.00	5.00	
<b>Workforce turnover</b> <i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	5.2%	10.7%	15.8%	20.9%	Council experienced a number of planned retirements. Additionally, in the childcare and early education sector, turnover was higher than usual due to a nationwide shortage of staff and current employees seeking opportunities in larger urban areas.



## **West Wimmera Shire Council**

### **2023-24 Performance Statement**

#### **Other Information**

For the year ended 30 June 2024

##### **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.

## West Wimmera Shire Council 2023-24 Performance Statement

### 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"> <li>• non-recurrent grants used to fund capital expenditure; and</li> <li>• non-monetary asset contributions; and</li> <li>• contributions to fund capital expenditure from sources other than those referred to above</li> </ul>
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



A close-up photograph of a Banksia flower, showing its dense, cylindrical structure of numerous small, pointed petals in shades of pink and white. The flower is surrounded by several large, green, serrated leaves that have a slightly waxy texture. The background is softly blurred, showing more of the plant's foliage and other flowers.

# Annual Financial Report

For the year ended 30 June 2024



Annual Financial Report  
for the year ended 30 June 2024

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**Content Overview**

These financial statements are General Purpose Financial Statements and cover the consolidated operations for West Wimmera Shire Council

All figures presented in these financial statements are presented in Australian Currency.

These financial statements were authorised for issue by the Council on 23 September 2024  
Council has the power to amend and reissue these financial statements.

## Annual Financial Report

for the year ended 30 June 2024

### 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.



**Abbas Mehr CA FCCA FIPA FFA**

**Chief Financial Officer**

**Dated:** 24 September 2024

Edenhope

In our opinion, the accompanying financial statements present fairly the financial transactions of West Wimmera 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 which would render any particulars in the financial statements to be misleading or inaccurate.

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



**Tim Meyer**

**Mayor**

**Dated:** 24 September 2024

Edenhope



**Jodie Pretlove**

**Councillor**

**Dated:** 24 September 2024

Edenhope



**David Bezuidenhout**

**Chief Executive Officer**

**Dated:** 24 September 2024

Edenhope

# Independent Auditor's Report

## To the Councillors of West Wimmera Shire Council

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



**Auditor's  
responsibilities  
for the audit of  
the financial  
report**

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

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

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

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



MELBOURNE  
16 October 2024

Travis Derricott  
*as delegate for the Auditor-General of Victoria*

## Comprehensive Income Statement

for the year ended 30 June 2024

	Note	2024 \$ '000	2023 \$ '000
<b>Income / Revenue</b>			
Rates and charges	3.1	8,605	8,242
Statutory fees and fines	3.2	132	156
User fees	3.3	743	696
Grants - operating	3.4	5,568	14,624
Grants - capital	3.4	3,514	6,360
Contributions - monetary	3.5	26	126
Net gain on disposal of property, infrastructure, plant and equipment	3.6	292	174
Other income	3.7	2,664	2,951
<b>Total income / revenue</b>		<b>21,544</b>	<b>33,329</b>
<b>Expenses</b>			
Employee costs	4.1	10,687	9,919
Materials and services	4.2	13,829	9,277
Depreciation	4.3	8,052	10,661
Other expenses	4.4	504	453
Share of net losses of associates and joint ventures	6.3	—	133
<b>Total expenses</b>		<b>33,072</b>	<b>30,443</b>
<b>Surplus/(deficit) for the year</b>		<b>(11,528)</b>	<b>2,886</b>
<b>Other comprehensive income:</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Net asset revaluation gain/(loss)	9.1	—	36,329
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>—</b>	<b>36,329</b>
<b>Total other comprehensive income</b>		<b>—</b>	<b>36,329</b>
<b>Total comprehensive result</b>		<b>(11,528)</b>	<b>39,215</b>

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
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5.1	8,052	20,099
Trade and other receivables	5.1	578	1,098
Prepayments	5.2	21	236
Other financial assets	5.1	18	—
Inventories	5.2	135	141
Contract assets	5.1	—	215
Other assets	5.2	17	—
<b>Total current assets</b>		<b>8,821</b>	<b>21,789</b>
<b>Non-current assets</b>			
Investments in associates, joint arrangements and subsidiaries	6.3	462	529
Property, infrastructure, plant and equipment	6.2	265,833	262,355
Other assets	5.2	1	—
<b>Total non-current assets</b>		<b>266,296</b>	<b>262,884</b>
<b>Total assets</b>		<b>275,117</b>	<b>284,673</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	5.3	2,997	2,048
Trust funds and deposits	5.3	94	94
Contract and other liabilities	5.3	1,102	—
Provisions	5.4	2,301	2,435
<b>Total current liabilities</b>		<b>6,494</b>	<b>4,577</b>
<b>Non-current liabilities</b>			
Provisions	5.4	252	197
<b>Total non-current liabilities</b>		<b>252</b>	<b>197</b>
<b>Total liabilities</b>		<b>6,746</b>	<b>4,774</b>
<b>Net assets</b>		<b>268,371</b>	<b>279,899</b>
<b>Equity</b>			
Accumulated surplus		36,139	46,064
Reserves	9.1	232,232	233,835
<b>Total Equity</b>		<b>268,371</b>	<b>279,899</b>

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

	Note	Total \$ '000	Accumulated Surplus \$ '000	Revaluation Reserves \$ '000	Other Reserves \$ '000
<b>2024</b>					
<b>Balance at beginning of the financial year</b>		279,899	46,064	229,868	3,967
<b>Surplus/(deficit) for the year</b>		(11,528)	(11,528)	—	—
<b>Other comprehensive income</b>					
Net asset revaluation gain/(loss)	6.2	—	—	—	—
<b>Other comprehensive income</b>		—	—	—	—
<b>Total comprehensive income</b>		(11,528)	(11,528)	—	—
Transfers to other reserves	9.1	(1,603)	—	—	(1,603)
Transfers from other reserves	9.1	1,603	1,603	—	—
<b>Balance at end of the financial year</b>		268,371	36,139	229,868	2,364
<b>2023</b>					
<b>Balance at beginning of the financial year</b>		240,684	41,987	193,539	5,158
<b>Surplus/(deficit) for the year</b>		2,886	2,886	—	—
<b>Other comprehensive income</b>					
Net asset revaluation gain/(loss)	6.2	36,329	—	36,329	—
<b>Other comprehensive income</b>		36,329	—	36,329	—
<b>Total comprehensive income</b>		39,215	2,886	36,329	—
Transfers to other reserves	9.1	—	(1,392)	—	1,392
Transfers from other reserves	9.1	—	2,583	—	(2,583)
<b>Balance at end of the financial year</b>		279,899	46,064	229,868	3,967

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

		2024 Inflows/ (Outflows) \$ '000	2023 Inflows/ (Outflows) \$ '000
	Note		
<b>Cash flows from operating activities</b>			
Rates and charges		8,520	8,242
Statutory fees and fines		132	156
User fees		743	696
Grants - operating		6,254	13,531
Grants - capital		3,514	5,647
Contributions - monetary		26	126
Interest received		602	301
Other receipts		2,882	2,650
Net GST refund/payment		—	1,966
Employee costs		(10,766)	(9,919)
Materials and services		(12,529)	(10,766)
Short-term, low value and variable lease payments		(5)	—
Other payments		(231)	—
<b>Net cash provided by/(used in) operating activities</b>	9.2	<b>(858)</b>	<b>12,630</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment	6.2	(11,774)	(10,480)
Proceeds from sale of property, infrastructure, plant and equipment		536	684
Proceeds from sale of investments		49	—
<b>Net cash provided by/(used in) investing activities</b>		<b>(11,189)</b>	<b>(9,796)</b>
<b>Cash flows from financing activities</b>			
Trust Funds & Other Deposits		—	(21)
<b>Net cash flow provided by/(used in) financing activities</b>		<b>—</b>	<b>(21)</b>
<b>Net Increase (decrease) in cash and cash equivalents</b>		<b>(12,047)</b>	<b>2,813</b>
Cash and cash equivalents at the beginning of the financial year		20,099	17,286
<b>Cash and cash equivalents at the end of the financial year</b>		<b>8,052</b>	<b>20,099</b>
Financing arrangements	5.5		

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

	2024 \$ '000	2023 \$ '000
<b>Property</b>		
Land improvements	311	–
<b>Total land</b>	<b>311</b>	<b>–</b>
Buildings	1,649	–
Building improvements	–	1,197
<b>Total buildings</b>	<b>1,649</b>	<b>1,197</b>
<b>Total property</b>	<b>1,960</b>	<b>1,197</b>
<b>Plant and equipment</b>		
Plant, machinery and equipment	1,638	1,797
Fixtures, fittings and furniture	148	–
Computers and telecommunications	–	169
Motor Vehicles	257	–
<b>Total plant and equipment</b>	<b>2,043</b>	<b>1,966</b>
<b>Infrastructure</b>		
Roads	6,751	6,736
Bridges	37	358
Footpaths and cycleways	139	223
Drainage	56	–
Kerbs & Channels	73	–
Capital Works in Progress	715	–
<b>Total infrastructure</b>	<b>7,771</b>	<b>7,317</b>
<b>Total capital works expenditure</b>	<b>11,774</b>	<b>10,480</b>
<b>Represented by:</b>		
New asset expenditure	583	1,165
Asset renewal expenditure	10,053	8,850
Asset upgrade expenditure	1,138	465
<b>Total capital works expenditure</b>	<b>11,774</b>	<b>10,480</b>

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



## Notes to the Financial Statements

for the year ended 30 June 2024

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## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 1. Overview

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#### Introduction

The West Wimmera Shire Council was established by an Order of the Governor in Council on 20th January 1995 and is a body corporate.

The Council's main office is located at 49 Elizabeth Street, Edenhope VIC 3318.

#### Statement of compliance

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

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

#### Accounting policy information

##### 1.1 Basis of accounting

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

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

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

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

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2.)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2.)
- the determination of employee provisions (refer to Note 5.4.)
- 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)
- whether or not *AASB 1059 Service Concession Arrangements: Grantors* is applicable
- other areas requiring judgements

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

Notes to the Financial Statements  
for the year ended 30 June 2024

Note 1. Overview (continued)

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**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 Statements

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 of the lower of 10 percent or \$100,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

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

	Budget 2024 \$ '000	Actual 2024 \$ '000	Variance \$ '000	Variance %	Ref
<b>2.1.1 Income / Revenue and expenditure</b>					
<b>Income / Revenue</b>					
Rates and charges	8,618	8,605	(13)	(0.15)%	
Statutory fees and fines	129	132	3	2.33%	
User fees	563	743	180	31.97%	1
Grants - operating	10,926	5,568	(5,358)	(49.04)%	2
Grants - capital	5,655	3,514	(2,141)	(37.86)%	3
Contributions - monetary	25	26	1	4.00%	
Contributions - non monetary	—	—	—	∞	
Net gain on disposal of property, infrastructure, plant and equipment	100	292	192	192.00%	4
Share of net profits of associates and joint ventures	—	—	—	∞	
Other income	1,634	2,664	1,030	63.04%	5
<b>Total income / revenue</b>	<b>27,650</b>	<b>21,544</b>	<b>(6,106)</b>	<b>(22.08)%</b>	
<b>Expenses</b>					
Employee costs	9,811	10,687	(876)	(8.93)%	6
Materials and services	9,144	13,829	(4,685)	(51.24)%	7
Depreciation	7,864	8,052	(188)	(2.39)%	8
Other expenses	504	504	—	0.00%	
<b>Total expenses</b>	<b>27,323</b>	<b>33,072</b>	<b>(5,749)</b>	<b>(21.04)%</b>	
<b>Surplus/(deficit) for the year</b>	<b>327</b>	<b>(11,528)</b>	<b>(11,855)</b>	<b>(3,625.38)%</b>	



## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 2.1 Performance against budget (continued)

## (i) Explanation of material variations

Variance Ref	Explanation
--------------	-------------

- |    |   |
|----|---|
| 1. | The Edenhope Childcare is operating at its full capacity and due to consistent demand of this service in the Shire, the User Fee has indicated positive trends. The facility has achieved break even during the year amid strategic user fee schedule to adequately cover its operating costs.  |
| 2. | The Commonwealth allocated \$7.406 Million as Financial Assistance Grant for the Council which was partially released in July 2024 and the balance will be released on quarterly basis during FY 2024-25. The Commonwealth also released a directive to recognise this income as FY 2024-25. This delayed release of Financial Assistance Grants and Accounting Guidelines issued for this operating grant resulted in shortfall of Operating Grants as compared to Annual Budget 2023-24.  |
| 3. | The allocation of Capital Grants by the Commonwealth for projects remained lower than budgeted and the Council had to contribute its own funds from its reserves for execution and completion of certain projects.  |
| 4. | The management implemented certain business process improvements to strategise liquidation of its Plant and Vehicles Fleet, which has resulted in better optimised proceeds from sale of assets.  |
| 5. | The Council has delivered additional reimbursable road maintenance works for VicRoads, resulting in higher income from these maintenance jobs. Additionally, the strategic reforms in our Investments segment has also contributed higher than budgeted interest income targets.  |
| 6. | The substantial change in Workcover impacted this overspend. Also, higher delivery of Capital Works during the year has a direct impact on Employee Costs this year.  |
| 7. | The Council has delivered \$3.799 Million worth of Capital Works on Community Assets this year. These projects were initiated for funding and Council contribution in previous years and through an accelerated delivery this year, the projects were delivered to the Community. These capital works are operational projects and the costs associated with these projects constitute to this higher spend. Council considers these projects as important and vital for the Community needs and wellbeing and has prioritised their delivery in this year. |
| 8. | Depreciation has mainly remained well aligned with the budget, and the additional assets capitalised during the year have resulted in additional depreciation for this financial year.  |

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 2.1 Performance against budget (continued)

	Budget 2024 \$ '000	Actual 2024 \$ '000	Variance \$ '000	Variance %	Ref
<b>2.1.2 Capital works</b>					
<b>Property</b>					
Land improvements	35	311	276	788.57%	1
<b>Total land</b>	<b>35</b>	<b>311</b>	<b>276</b>	<b>788.57%</b>	
Buildings	517	1,649	1,132	218.96%	2
<b>Total buildings</b>	<b>517</b>	<b>1,649</b>	<b>1,132</b>	<b>218.96%</b>	
<b>Total property</b>	<b>552</b>	<b>1,960</b>	<b>1,408</b>	<b>255.07%</b>	
<b>Plant and equipment</b>					
Plant, machinery and equipment	1,659	1,638	(21)	(1.27)%	
Fixtures, fittings and furniture	—	148	148	∞	
Motor Vehicles	509	257	(252)	(49.51)%	
<b>Total plant and equipment</b>	<b>2,168</b>	<b>2,043</b>	<b>(125)</b>	<b>(5.77)%</b>	
<b>Infrastructure</b>					
Roads	5,875	6,751	876	14.91%	3
Bridges	50	37	(13)	(26.00)%	
Footpaths and cycleways	140	139	(1)	(0.71)%	
Drainage	60	56	(4)	(6.67)%	
Kerbs & Channels	—	73	73	∞	
Capital Works in Progress	—	715	715	∞	
<b>Total infrastructure</b>	<b>6,125</b>	<b>7,771</b>	<b>1,646</b>	<b>26.87%</b>	
<b>Total capital works expenditure</b>	<b>8,845</b>	<b>11,774</b>	<b>2,929</b>	<b>33.11%</b>	
<b>Represented by:</b>					
New asset expenditure	518	583	65	12.55%	
Asset renewal expenditure	7,220	10,053	2,833	39.24%	
Asset upgrade expenditure	1,107	1,138	31	2.80%	
<b>Total capital works expenditure</b>	<b>8,845</b>	<b>11,774</b>	<b>2,929</b>	<b>33.11%</b>	

## (i) Explanation of material variations

Variance	Explanation
Ref	

1. The Council initiated scoping and planning on various land improvement projects and also delivered much needed amenities upgrade at Band Park - Kaniva. These capital works were considered important and renewal / upgrade to these assets resulted in over budget spends during the year.
2. Major works completed on Edenhope Lakeside Caravan Park, Wimmera Cabins Project in Kaniva and refurbishments / renovation of Council Office - Kaniva. The capital works for the year also include essential maintenance and renewals to other buildings and Council has invested necessary sum in addition to originally budgeted spend.

Notes to the Financial Statements  
for the year ended 30 June 2024

Note 2.1 Performance against budget (continued)

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- 3. During the year, the Council delivered the road renewal and upgrades planned for the year and also completed the infrastructure works in progress on roads carried forward from previous year, resulting in aggregate higher value of capital works delivered.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 2.2 Analysis of Council results by program

---

#### 2.2.1 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

##### **Community Services**

Community Services provides high quality community focused programs, service delivery and communication to residents. Community Services is comprised of community care, connected communities, family services, youth, early childhood care, kindergarten, health communities, leisure and recreational services and social planning and investment.

##### **Corporate Services**

Corporate Services provide management of number of shared services across various functions. Important services including Finance, Human Resource Management, Information Technology, Operational Health & Safety, Risk, Customer Services operate and are managed under Corporate Services. These services aim to deliver important objectives in effective and efficient manner for smooth operations for other functions in the Council.

##### **Development and Environmental Services**

Development and Environmental Services conducts all planning and regulatory services in the shire and includes the assessment of town / rural developments, health and local laws, planning strategy and urban growth, environmental projects, management of weeds, pests and other similar functions.

##### **Engineering**

Engineering is an important part of the Infrastructure, Development and Works Directorate and responsible for planning, design, construction, maintenance, upgrades of all assets throughout the shire. All of our critical road and infrastructure assets, building, land and land improvements, sporting and recreation facilities are managed by Engineering.

##### **Governance**

Governance provides important support of monitoring and reporting Council wide activities within legal and regulatory framework. Coordination with several State and Commonwealth reporting channels, matters relating to Councillors and Management, Periodic and adhoc reporting and to ensure that Council is in compliance with its operational mandate.



## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 2.2 Analysis of Council results by program (continued)

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

Functions/activities	Income / Revenue \$ '000	Expenses \$ '000	Surplus / (Deficit) \$ '000	Grants included in income / revenue \$ '000	Total assets \$ '000
<b>2024</b>					
Community Services	2,614	3,754	(1,140)	2,039	5
Corporate Services	9,618	6,242	3,376	222	22,413
Development and Environmental Services	696	1,011	(315)	496	16
Engineering	8,616	21,800	(13,184)	6,325	248,850
Governance	–	221	(221)	–	3,833
<b>Total functions and activities</b>	<b>21,544</b>	<b>33,028</b>	<b>(11,484)</b>	<b>9,082</b>	<b>275,117</b>
<b>2023</b>					
Community Services	2,357	2,882	(525)	1,689	5
Corporate Services	19,279	5,353	13,926	9,843	22,364
Development and Environmental Services	905	2,194	(1,289)	428	12
Engineering	10,630	18,172	(7,542)	9,024	258,559
Governance	25	1,709	(1,684)	–	3,733
<b>Total functions and activities</b>	<b>33,196</b>	<b>30,310</b>	<b>2,886</b>	<b>20,984</b>	<b>284,673</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 3. Funding for the delivery of our services

	2024 \$ '000	2023 \$ '000
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## 3.1 Rates and charges

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is its current market value determined by Valuer General Victoria.

The valuation base used to calculate general rates for 2023/24 was \$ 6,254 million (2022/23: \$ 5,598 million).

General rates	7,421	7,166
Municipal charge	491	474
Waste management charge	700	583
Supplementary rates and rate adjustments	12	—
Interest on rates and charges	—	19
Pensioner Concessions	(19)	—
<b>Total rates and charges</b>	<b>8,605</b>	<b>8,242</b>

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

Regulatory Services	60	57
Town planning fees	30	42
Land information certificates	5	15
Permits	37	42
<b>Total statutory fees and fines</b>	<b>132</b>	<b>156</b>

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

## 3.3 User fees

Aged and health services	186	160
Child care/children's programs	299	270
Waste management services	80	79
Other fees and charges	178	187
<b>Total user fees</b>	<b>743</b>	<b>696</b>

## User fees by timing of revenue recognition

User fees recognised at a point in time	743	696
<b>Total user fees</b>	<b>743</b>	<b>696</b>

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 Statements

for the year ended 30 June 2024

## Note 3. Funding for the delivery of our services (continued)

	2024 \$ '000	2023 \$ '000
<b>3.4 Funding from other levels of government</b>		
Grants were received in respect of the following:		
<b>Summary of grants</b>		
Commonwealth funded grants	3,821	15,445
State funded grants	5,261	5,539
<b>Total grants received</b>	<b>9,082</b>	<b>20,984</b>
<b>(a) Operating Grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Financial Assistance Grants	—	8,691
Other	641	—
Commonwealth Home Support Programme	—	393
<b>Recurrent - State Government</b>		
Facilities and Quality	—	25
Aged care	215	168
School crossing supervisors	8	7
Community Support	65	66
Maternal and child health	443	394
Recreation	3	4
Regulatory Services	94	75
Preschool Operating	907	714
Youth Initiatives	86	86
Immunisations	—	4
Other	108	45
<b>Total recurrent operating grants</b>	<b>2,570</b>	<b>10,672</b>
<b>Non-recurrent - Commonwealth Government</b>		
Other	344	—
Children Week	—	1
<b>Non-recurrent - State Government</b>		
Community health	—	63
Other	1	—
Economic Development	52	137
Waste Management Funding	17	276
Apsley Netball Tennis Court Upgrade	—	55
Harrow & District Recreation Reserve	—	74
Youth Affairs	—	9
Public Health	—	20
Records Management	—	170
West Wimmera Cabins	649	481
Council Flood Support	332	500
Infrastructure	1,603	2,166
<b>Total non-recurrent operating grants</b>	<b>2,998</b>	<b>3,952</b>
<b>Total operating grants</b>	<b>5,568</b>	<b>14,624</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 3. Funding for the delivery of our services (continued)

	2024 \$ '000	2023 \$ '000
<b>(b) Capital Grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Roads to recovery	1,528	4,400
Local Roads & Community Infrastructure Projects	964	116
<b>Total recurrent capital grants</b>	<b>2,492</b>	<b>4,516</b>
<b>Non-recurrent - Commonwealth Government</b>		
Heavy Vehicle Safety & Productivity Program	–	1,023
Buildings & Facilities	–	821
Other	344	–
<b>Non-recurrent - State Government</b>		
Other	678	–
<b>Total non-recurrent capital grants</b>	<b>1,022</b>	<b>1,844</b>
<b>Total capital grants</b>	<b>3,514</b>	<b>6,360</b>

**(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 for 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.

<b>Income recognised under AASB 1058 Income of Not-for-Profit Entities</b>		
General purpose	5,261	10,778
Other specific purpose grants	3,172	10,018
<b>Revenue recognised under AASB 15 Revenue from Contracts with Customers</b>		
Specific purpose grants	649	188
	<b>9,082</b>	<b>20,984</b>



## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 3. Funding for the delivery of our services (continued)

	2024 \$ '000	2023 \$ '000
<b>(d) Unspent grants received on condition that they be spent in a specific manner:</b>		
<b>Operating</b>		
Balance at start of year	7,262	972
Received during the financial year and remained unspent at balance date	561	7,100
Received in prior years and spent during the financial year	(7,137)	(810)
<b>Balance at year end</b>	<b>686</b>	<b>7,262</b>
<b>Capital</b>		
Balance at start of year	16	509
Received in prior years and spent during the financial year	(16)	(493)
<b>Balance at year end</b>	<b>–</b>	<b>16</b>

Unspent grants are determined and disclosed on a cash basis.

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 3. Funding for the delivery of our services (continued)

	2024 \$ '000	2023 \$ '000
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## 3.5 Contributions

**Monetary contributions**

Monetary	26	126
<b>Total monetary contributions</b>	<b>26</b>	<b>126</b>

<b>Total contributions</b>	<b>26</b>	<b>126</b>
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Monetary and non monetary contributions are recognised as income at their fair value when Council obtains control over the contributed asset.

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

**Property, infrastructure, plant and equipment**

Proceeds of sale	536	684
Written down value of assets disposed	(244)	(510)
<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<b>292</b>	<b>174</b>

<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<b>292</b>	<b>174</b>
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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	602	301
Reimbursements - Roads	1,751	2,251
Reimbursements - Other	12	36
Insurance / Workcover	127	101
Rent	52	52
Fuel Tax Refund	16	21
Other	104	189
<b>Total other income</b>	<b>2,664</b>	<b>2,951</b>

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 Statements

for the year ended 30 June 2024

## Note 4. The cost of delivering services

	2024	2023
	\$ '000	\$ '000

## 4.1 Employee costs

## (a) Employee costs

Wages and salaries	8,069	8,156
WorkCover	339	284
Superannuation	1,044	1,052
Fringe benefits tax	30	74
Other	1,205	353
<b>Total employee costs</b>	<b>10,687</b>	<b>9,919</b>

## (b) Superannuation

Council made contributions to the following funds:

## Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	27	49
	<b>27</b>	<b>49</b>

Employer contributions payable at reporting date	–	9
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## Accumulation funds

Employer contributions - other funds	1,017	1,002
	<b>1,017</b>	<b>1,002</b>

Employer contributions payable at reporting date	173	94
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<b>Total superannuation costs</b>	<b>1,044</b>	<b>1,051</b>
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Contributions made exclude amounts accrued at balance date. Refer to note 9.3 for further information relating to Council's superannuation obligations.

## 4.2 Materials and services

Contract payments	8,331	4,994
General maintenance	74	–
Utilities	433	298
Office administration	14	55
Information technology	463	489
Insurance	1,008	479
Consultants	877	650
Expenses from short term leases	5	–
Materials and Services	2,160	1,969
Plant and equipment maintenance	464	343
<b>Total materials and services</b>	<b>13,829</b>	<b>9,277</b>

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

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 4. The cost of delivering services (continued)

	2024 \$ '000	2023 \$ '000
<b>4.3 Depreciation</b>		
<b>Property</b>		
Land improvements	266	257
Heritage buildings	2	1
Buildings - specialised	1,021	961
Buildings - non specialised	38	35
<b>Total depreciation - property</b>	<b>1,327</b>	<b>1,254</b>
<b>Plant and equipment</b>		
Plant machinery and equipment	969	746
Fixtures fittings and furniture	93	75
Motor Vehicles	181	157
<b>Total depreciation - plant and equipment</b>	<b>1,243</b>	<b>978</b>
<b>Infrastructure</b>		
Roads	5,020	7,947
Bridges	49	177
Footways and cycleways	103	97
Drainage	178	63
Kerbs & Channels	132	145
<b>Total depreciation - infrastructure</b>	<b>5,482</b>	<b>8,429</b>
<b>Total depreciation</b>	<b>8,052</b>	<b>10,661</b>

Refer to note 6.2 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

## 4.4 Other expenses

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	44	73
Auditors' remuneration - Internal Audit	13	13
Councillors' allowances	211	184
Other	225	172
Operating Rental Leases	11	11
<b>Total other expenses</b>	<b>504</b>	<b>453</b>



## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 5. Investing in and financing our operations

	2024 \$ '000	2023 \$ '000
<b>5.1 Financial assets</b>		
<b>(a) Cash and cash equivalents</b>		
<b>Current</b>		
Cash on hand	1	1
Cash at bank	6,544	4,998
Term deposits	1,507	15,100
<b>Total cash and cash equivalents</b>	<b>8,052</b>	<b>20,099</b>
<b>(b) Other financial assets</b>		
<b>Current</b>		
Other	18	—
<b>Total current other financial assets</b>	<b>18</b>	<b>—</b>
<b>Total cash and cash equivalents and other financial assets</b>	<b>8,070</b>	<b>20,099</b>

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 Statements

for the year ended 30 June 2024

## Note 5. Investing in and financing our operations (continued)

	2024 \$ '000	2023 \$ '000
<b>(c) Trade &amp; Other Receivables</b>		
<b>Current</b>		
<i>Statutory receivables</i>		
Rates debtors	325	240
Allowance for expected credit loss	(68)	(68)
<i>Non-statutory receivables</i>		
Other debtors	321	926
<b>Total current trade and other receivables</b>	<b>578</b>	<b>1,098</b>
<b>Total trade and other receivables</b>	<b>578</b>	<b>1,098</b>

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 & other receivables (excluding statutory receivables) that are not impaired was:

Current (not yet due)	115	444
Past due by up to 30 days	115	414
Past due between 31 and 180 days	15	9
Past due between 181 and 365 days	63	52
Past due by more than 1 year	13	7
<b>Total trade and other receivables</b>	<b>321</b>	<b>926</b>

**(e) Ageing of individually impaired receivables**

At balance date, other debtors representing financial assets with a nominal value of \$ 321 (2023: \$ 926). Council has completed a detailed assessment into quality of these debtors and as at reporting date, these debtors are considered as good with payments expected against these outstanding bills as part of its normal operations.

**(f) Contract assets****Current**

Contract Assets	–	215
<b>Total Current</b>	<b>–</b>	<b>215</b>
<b>Total contract assets</b>	<b>–</b>	<b>215</b>

Contract assets are recognised when Council has transferred goods or services to the customer but where Council is yet to establish an unconditional right to consideration.

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 5. Investing in and financing our operations (continued)

	2024 \$ '000	2023 \$ '000
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## 5.2 Non-financial assets

## (a) Inventories

## Current

Inventories held for distribution	135	141
<b>Total current inventories</b>	<b>135</b>	<b>141</b>

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

## (b) Other assets

## Current

Other	17	—
<b>Total current other assets</b>	<b>17</b>	<b>—</b>

Prepayments	21	236
<b>Total current Prepayments</b>	<b>21</b>	<b>236</b>

## Non-current

Other	1	—
<b>Total non-current other assets</b>	<b>1</b>	<b>—</b>

## 5.3 Payables, trust funds and deposits and contract and other liabilities

## (a) Trade and other payables

## Current

## Non-statutory payables

Trade payables	2,803	1,695
Accrued expenses	48	82
Payroll / Entitlements Payable	216	304
Superannuation Payable	173	94
Net GST / FBT payable	(243)	(127)
<b>Total current trade and other payables</b>	<b>2,997</b>	<b>2,048</b>

## (b) Trust funds and deposits

## Current

Fire services levy	94	94
<b>Total current trust funds and deposits</b>	<b>94</b>	<b>94</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 5. Investing in and financing our operations (continued)

	2024 \$ '000	2023 \$ '000
<b>(c) Contract and other liabilities</b>		
<b>Contract liabilities</b>		
<b>Current</b>		
<b>Grants received in advance:</b>		
Unspent Grants - Operating (Note 3.4 d)	686	—
<b>Total grants received in advance</b>	<b>686</b>	<b>—</b>
<b>Total current contract liabilities</b>	<b>686</b>	<b>—</b>
<b>Other liabilities</b>		
<b>Current</b>		
Retention on Contracts	416	—
<b>Total current other liabilities</b>	<b>416</b>	<b>—</b>
<b>Total current contract and other liabilities</b>	<b>1,102</b>	<b>—</b>

*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 grants received in advance and are subject to AASB 1058 and will be recognised as income upon successful completion of liked projects. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

*Other liabilities*

Other Liabilities include retention money held against contracts which are subject to successful completion and quality assurance in accordance with the relevant contracts. Other liabilities also include community contributions towards community projects which are subject to successful funding application and final delivery of the projects and will be recognised upon completion of the projects.

**Purpose and nature of items**

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



## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 5. Investing in and financing our operations (continued)

	Annual Leave \$ '000	Long Service Leave \$ '000	Rostered Days Off \$ '000	Time in Lieu \$ '000	Total \$ '000
<b>5.4 Provisions</b>					
<b>2024</b>					
Balance at the beginning of the financial year	1,084	1,457	54	37	2,632
Additional provisions	668	95	136	72	971
Amounts used	(694)	(172)	(126)	(58)	(1,050)
<b>Balance at the end of the financial year</b>	<b>1,058</b>	<b>1,380</b>	<b>64</b>	<b>51</b>	<b>2,553</b>
<b>Provisions</b>					
Provisions - current	1,058	1,128	64	51	2,301
Provisions - non-current	—	252	—	—	252
<b>Total Provisions</b>	<b>1,058</b>	<b>1,380</b>	<b>64</b>	<b>51</b>	<b>2,553</b>
<b>2023</b>					
Balance at the beginning of the financial year	1,103	1,455	48	48	2,654
Additional provisions	790	183	123	63	1,159
Amounts used	(809)	(181)	(117)	(74)	(1,181)
<b>Balance at the end of the financial year</b>	<b>1,084</b>	<b>1,457</b>	<b>54</b>	<b>37</b>	<b>2,632</b>
<b>Provisions</b>					
Provisions - current	1,084	1,260	54	37	2,435
Provisions - non-current	—	197	—	—	197
<b>Total Provisions</b>	<b>1,084</b>	<b>1,457</b>	<b>54</b>	<b>37</b>	<b>2,632</b>
					<b>2024</b>
					<b>\$ '000</b>
					<b>2023</b>
					<b>\$ '000</b>

**(a) Employee provisions****Current provisions expected to be wholly settled within 12 months**

Annual leave	740	705
Long service leave	336	254
Rostered Days Off	64	54
Time in Lieu	51	37
	<b>1,191</b>	<b>1,050</b>

**Current provisions expected to be wholly settled after 12 months**

Annual leave	318	379
Long service leave	792	1,006
	<b>1,110</b>	<b>1,385</b>

**Total current employee provisions****2,301 2,435****Non-Current**

Long service leave	252	197
<b>Total Non-Current Employee Provisions</b>	<b>252</b>	<b>197</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 5. Investing in and financing our operations (continued)

	2024 \$ '000	2023 \$ '000
Aggregate Carrying Amount of Employee Provisions:		
Current	2,301	2,435
Non-current	252	197
<b>Total Aggregate Carrying Amount of Employee Provisions</b>	<b>2,553</b>	<b>2,632</b>

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

*Annual leave*

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

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

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

*Long service leave*

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

## Key assumptions:

- discount rate	4.20%	4.15%
- index rate	4.10%	4.00%

## 5.5 Financing arrangements

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

Bank overdraft	2,000	2,000
Credit card facilities	16	16
<b>Total Facilities</b>	<b>2,016</b>	<b>2,016</b>
Used facilities	7	5
<b>Used facilities</b>	<b>7</b>	<b>5</b>
<b>Unused facilities</b>	<b>2,009</b>	<b>2,011</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 5. Investing in and financing our operations (continued)

## 5.6 Commitments

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

## (a) Commitments for expenditure

	Not later than 1 year \$ '000	Later than 1 year and not later than 2 years \$ '000	Later than 2 years and not later than 5 years \$ '000	Later than 5 years \$ '000	Total \$ '000
<b>2024</b>					
<b>Operating</b>					
Kaniva Caravan Park / Swimming Pool Maintenance	350	350	350	—	1,050
Cleaning of Council buildings	106	112	—	—	218
Waste / Recyclables Collection	535	541	573	—	1,649
Town Maintenance - Kaniva	71	75	—	—	146
Town Maintenance - Edenhope	112	119	—	—	231
Street Cleaning Services - Kaniva	68	73	5	—	146
Street Cleaning Services - Edenhope	138	138	138	—	414
IT Support & Management Services	225	239	—	—	464
Goroke Swimming Pool	93	93	—	—	186
Edenhope Swimming Pool	137	145	—	—	282
<b>Total</b>	<b>1,835</b>	<b>1,885</b>	<b>1,066</b>	<b>—</b>	<b>4,786</b>
<b>2023</b>					
<b>Operating</b>					
Cleaning of Council buildings	126	130	—	—	256
Council Amenities Cleaning	180	183	—	—	363
Waste / Recyclables Collection	115	—	—	—	115
Kerbs & Gutters / Drainage Maintenance	209	225	—	—	434
Recycling	112	—	—	—	112
Street Cleaning Services	390	408	—	—	798
Swimming pool management	185	—	—	—	185
<b>Total</b>	<b>1,317</b>	<b>946</b>	<b>—</b>	<b>—</b>	<b>2,263</b>
<b>Capital</b>					
Plant & Fleet	230	—	—	—	230
<b>Total</b>	<b>230</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>230</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 6. Assets we manage

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#### 6.1 Non-current assets classified as "held for sale"

There are no reportable Non current assets classified as held for sale



## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 6. Assets we manage (continued)

## 6.2 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment	Carrying amount 30 June 2023 \$ '000	Additions \$ '000	Contributions \$ '000	Revaluation \$ '000	Disposal \$ '000	Depreciation \$ '000	Write-off \$ '000	Transfers \$ '000	Carrying amount 30 June 2024 \$ '000
Property	24,192	1,960	–	–	–	(1,325)	–	–	24,827
Plant and equipment	3,984	2,043	–	–	(244)	(1,245)	–	–	4,538
Infrastructure	232,305	7,056	–	–	–	(5,482)	–	1,874	235,753
Work in progress	1,874	715	–	–	–	–	–	(1,874)	715
<b>Total</b>	<b>262,355</b>	<b>11,774</b>	<b>–</b>	<b>–</b>	<b>(244)</b>	<b>(8,052)</b>	<b>–</b>	<b>–</b>	<b>265,833</b>

Summary of Work in Progress	Opening WIP \$ '000	Additions \$ '000	Write-off \$ '000	Transfers \$ '000	Closing WIP \$ '000
Property	–	571	–	–	571
Infrastructure	1,874	144	–	(1,874)	144
<b>Total</b>	<b>1,874</b>	<b>715</b>	<b>–</b>	<b>(1,874)</b>	<b>715</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 6. Assets we manage (continued)

	Land specialised \$ '000	Land improve- ments \$ '000	Total land and land improve- ments \$ '000	Heritage buildings \$ '000	Buildings specialised \$ '000	Buildings non specialised \$ '000	Total buildings \$ '000	Total property \$ '000
<b>Property</b>								
At fair value 1 July 2023	864	4,570	5,434	180	55,152	2,044	57,376	62,810
Accumulated depreciation at 1 July 2023	—	(2,173)	(2,173)	(154)	(34,990)	(1,301)	(36,445)	(38,618)
	<b>864</b>	<b>2,397</b>	<b>3,261</b>	<b>26</b>	<b>20,162</b>	<b>743</b>	<b>20,931</b>	<b>24,192</b>
<b>Movements in fair value</b>								
Additions	—	311	311	—	1,567	82	1,649	1,960
Contributions	—	—	—	—	—	—	—	—
Revaluation	—	—	—	—	—	—	—	—
Disposal	—	—	—	—	—	—	—	—
Write-off	—	—	—	—	—	—	—	—
Transfers	—	—	—	—	—	—	—	—
Impairment losses recognised in operating result	—	—	—	—	—	—	—	—
	<b>—</b>	<b>311</b>	<b>311</b>	<b>—</b>	<b>1,567</b>	<b>82</b>	<b>1,649</b>	<b>1,960</b>
<b>Movements in accumulated depreciation</b>								
Depreciation and amortisation	—	(266)	(266)	(1)	(1,021)	(37)	(1,059)	(1,325)
Accumulated depreciation of disposals	—	—	—	—	—	—	—	—
Impairment losses recognised in operating result	—	—	—	—	—	—	—	—
Transfers	—	—	—	—	—	—	—	—
	<b>—</b>	<b>(266)</b>	<b>(266)</b>	<b>(1)</b>	<b>(1,021)</b>	<b>(37)</b>	<b>(1,059)</b>	<b>(1,325)</b>
At fair value 30 June 2024	864	4,881	5,745	180	56,719	2,126	59,025	64,770
Accumulated depreciation at 30 June 2024	—	(2,439)	(2,439)	(155)	(36,011)	(1,338)	(37,504)	(39,943)
<b>Carrying amount</b>	<b>864</b>	<b>2,442</b>	<b>3,306</b>	<b>25</b>	<b>20,708</b>	<b>788</b>	<b>21,521</b>	<b>24,827</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 6. Assets we manage (continued)

	Plant machinery and equipment \$ '000	Fixtures fittings and furniture \$ '000	Motor Vehicles \$ '000	Total \$ '000	Total plant and equipment \$ '000
<b>Plant and Equipment</b>					
At fair value 1 July 2023	10,121	1,789	882	12,792	12,792
Accumulated depreciation at 1 July 2023	(7,027)	(1,517)	(264)	(8,808)	(8,808)
	<b>3,094</b>	<b>272</b>	<b>618</b>	<b>3,984</b>	<b>3,984</b>
<b>Movements in fair value</b>					
Additions	1,638	148	257	2,043	2,043
Contributions	–	–	–	–	–
Revaluation	–	–	–	–	–
Disposal	(803)	–	(178)	(981)	(981)
Write-off	–	–	–	–	–
Transfers	–	–	–	–	–
Impairment losses recognised in operating result	–	–	–	–	–
	<b>835</b>	<b>148</b>	<b>79</b>	<b>1,062</b>	<b>1,062</b>
<b>Movements in accumulated depreciation</b>					
Depreciation and amortisation	(969)	(95)	(181)	(1,245)	(1,245)
Accumulated depreciation of disposals	619	–	118	737	737
Impairment losses recognised in operating result	–	–	–	–	–
Transfers	–	–	–	–	–
	<b>(350)</b>	<b>(95)</b>	<b>(63)</b>	<b>(508)</b>	<b>(508)</b>
At fair value 30 June 2024	10,956	1,936	961	13,853	13,853
Accumulated depreciation at 30 June 2024	(7,377)	(1,611)	(327)	(9,315)	(9,315)
<b>Carrying amount</b>	<b>3,579</b>	<b>325</b>	<b>634</b>	<b>4,538</b>	<b>4,538</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 6. Assets we manage (continued)

	Roads \$ '000	Bridges \$ '000	Footpaths and cycleways \$ '000	Drainage \$ '000	Kerbs & Channels \$ '000	Total \$ '000	Work in progress \$ '000	Total infra- structure \$ '000
<b>Infrastructure</b>								
At fair value 1 July 2023	317,722	4,499	5,012	15,934	9,010	352,177	1,874	354,051
Accumulated depreciation at 1 July 2023	(103,192)	(2,063)	(1,122)	(10,133)	(3,362)	(119,872)	–	(119,872)
	<b>214,530</b>	<b>2,436</b>	<b>3,890</b>	<b>5,801</b>	<b>5,648</b>	<b>232,305</b>	<b>1,874</b>	<b>234,179</b>
<b>Movements in fair value</b>								
Additions	6,751	37	139	56	73	7,056	715	7,771
Contributions	–	–	–	–	–	–	–	–
Revaluation	–	–	–	–	–	–	–	–
Disposal	–	–	–	–	–	–	–	–
Write-off	–	–	–	–	–	–	–	–
Transfers	1,874	–	–	–	–	1,874	(1,874)	–
Impairment losses recognised in operating result	–	–	–	–	–	–	–	–
	<b>8,625</b>	<b>37</b>	<b>139</b>	<b>56</b>	<b>73</b>	<b>8,930</b>	<b>(1,159)</b>	<b>7,771</b>
<b>Movements in accumulated depreciation</b>								
Depreciation and amortisation	(5,020)	(50)	(103)	(177)	(132)	(5,482)	–	(5,482)
Accumulated depreciation of disposals	–	–	–	–	–	–	–	–
Accumulated depreciation on revaluation	–	–	–	–	–	–	–	–
Impairment losses recognised in operating result	–	–	–	–	–	–	–	–
Transfers	–	–	–	–	–	–	–	–
	<b>(5,020)</b>	<b>(50)</b>	<b>(103)</b>	<b>(177)</b>	<b>(132)</b>	<b>(5,482)</b>	<b>–</b>	<b>(5,482)</b>
At fair value 30 June 2024	326,347	4,535	5,151	15,990	9,083	361,106	715	361,821
Accumulated depreciation at 30 June 2024	(108,212)	(2,112)	(1,225)	(10,310)	(3,494)	(125,353)	–	(125,353)
<b>Carrying amount</b>	<b>218,135</b>	<b>2,423</b>	<b>3,926</b>	<b>5,680</b>	<b>5,589</b>	<b>235,753</b>	<b>715</b>	<b>236,468</b>



## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 6. Assets we manage (continued)

*Acquisition*

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

**Asset recognition thresholds and depreciation periods**

	<b>Depreciation Period years</b>	<b>Threshold Limit \$ '000</b>
<b>Land and land improvements</b>		
land		5
land improvements	6 - 50 years	5
<b>Buildings</b>		
buildings	30 - 120 years	5
building and leasehold improvements	30 - 120 years	5
<b>Plant and Equipment</b>		
heritage plant and equipment	3 - 40 years	1
plant, machinery and equipment	3 - 10 years	1
others	3 - 10 years	1
<b>Infrastructure</b>		
roads - pavements, substructure, formation and earthworks	17 - 75 years	5
roads - kerb, channel and minor culverts and other	75 years	5
bridges - deck and substructure	75 years	5
bridges - others	50 - 70 years	5
footpaths and cycleways	35 - 80 years	5
aerodromes	35 - 80 years	5
others	25 - 50 years	5
Intangible assets	70 - 80 years	5

*Land under roads*

Council recognises land under roads it controls at fair value.

*Depreciation and amortisation*

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

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

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

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

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 6. Assets we manage (continued)

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 Sandy Muir BE (Civil) Grad Dip AM, MIEAust, APEC Engineer, IntPE (Aus) from Australian Geographic Information Systems (AGIS). The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

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

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

The Council's Buildings and Structures have been assessed for their condition and age for revaluation during this financial year. This valuation has been conducted by an independent accredited professional valuer and the impact of revaluation has been incorporated in this years financial statements. Any surplus arising as part of this revaluation has been reflected in the relevant asset valuation reserves.

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	Level 2	Level 3	Date of valuation	Type of Valuation
Land	—	864	—	Nov/22	Full
Specialised land	—	—	88	Nov/22	Full
Land improvements	—	—	3,143	Nov/22	Full
Heritage buildings	—	—	24	Nov/22	Full
Buildings	—	—	20,708	Nov/22	Full
Building improvements	—	—	—	Nov/22	Full
<b>Total</b>	<b>—</b>	<b>864</b>	<b>23,963</b>		

*Valuation of Infrastructure*

The valuation is at fair value based on current replacement cost less accumulated depreciation as at the date of valuation. Council has engaged licensed valuer Peter Moloney MIEAust from Moloney Asset Management Systems for detailed condition assessment and valuation of its infrastructure assets. The condition assessment phase has been completed and a detailed valuation report will be completed during FY 2024-25.

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

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 6. Assets we manage (continued)

	Level 1	Level 2	Level 3	Date of valuation	Type of Valuation
Roads	—	—	218,168	Jun/23	Unit Rate Index
Bridges	—	—	2,424	Jun/23	Unit Rate Index
Footpaths and cycleways	—	—	3,926	Jun/23	Unit Rate Index
Drainage	—	—	5,680	Jun/23	Unit Rate Index
Recreational, leisure & community facilities	—	—	—	Jun/23	Unit Rate Index
Waste management	—	—	—	Jun/23	Unit Rate Index
Parks, open space & streetscapes	—	—	—	Jun/23	Unit Rate Index
Aerodromes	—	—	—	Jun/23	Unit Rate Index
Kerbs & Channel	—	—	5,555	Jun/23	Unit Rate Index
<b>Total</b>	<b>—</b>	<b>—</b>	<b>235,753</b>		

**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 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently Council records no land under roads.

**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 \$350 to \$1700 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 40 years to 60 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 1 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 \$ '000	2023 \$ '000
Municipal Office Land	90	90
Community Services Land	73	73
Infrastructure and Works Operations Land	113	113
Recreational and Sundry Council Land	500	500
<b>Total specialised land</b>	<b>776</b>	<b>776</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 6. Assets we manage (continued)

	2024 \$ '000	2023 \$ '000
<b>6.3 Investments in associates, joint arrangements and subsidiaries</b>		
<b>(a) Investments in associates</b>		
Investments in associates and joint arrangements accounted for by the equity method are:		
Wimmera Regional Library Corporation	298	354
Wimmera Southern Mallee Development Limited (formerly Wimmera Development Association)	164	175
<b>Total investments in associates and joint arrangements</b>	<b>462</b>	<b>529</b>
<b>Wimmera Regional Library Corporation</b>		
Wimmera Regional Library Corporation provides and manages library services across regional areas. As part of strategic change, Wimmera Regional Library Corporation is under dissolution and the provision of library services is currently being managed by Horsham Rural City Council.		
Council's investment in the Wimmera Regional Library Corporation is based on the equity method of accounting. <sup>1</sup>		
	29.27%	29.27%
<b>Fair value of Council's investment in Wimmera Regional Library Corporation</b>	<b>298</b>	<b>354</b>
<b>Council's share of accumulated surplus/(deficit)</b>		
Council's share of accumulated surplus(deficit) at start of year	3	299
Reported surplus(deficit) for year	10	1,966
Transfers (to) from reserves	(59)	59
<b>Council's share of accumulated surplus(deficit) at end of year</b>	<b>(46)</b>	<b>2,324</b>
<b>Council's share of reserves</b>		
Council's share of reserves at start of year	–	141
Transfers (to) from reserves	–	(59)
Change in equity share apportionment	–	(77)
<b>Council's share of reserves at end of year</b>	<b>–</b>	<b>5</b>
<b>Movement in carrying value of specific investment</b>		
Carrying value of investment at start of year	354	440
Share of surplus(deficit) for year	(56)	(68)
Change in equity share apportionment	–	(18)
<b>Carrying value of investment at end of year</b>	<b>298</b>	<b>354</b>

(1) The dissolution of Wimmera Regional Library Corporation is in progress and during the year, the Library services were provided and managed Horsham Rural City Council and there has been a quarterly payment made to Horsham Rural City Council in accordance with a Service and Funding Agreement signed between Horsham Rural City Council and West Wimmera Shire Council.



## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 6. Assets we manage (continued)

	2024 \$ '000	2023 \$ '000
<b>Wimmera Southern Mallee Development Limited (formerly Wimmera Development Association)</b>		
Wimmera Southern Mallee Development Limited works with communities, industries and all levels of governments to enable growth, remove barriers and build resilience and sustainability across the Wimmera Southern Mallee region. The regional encompasses Horsham Rural City and the Buloke, Hindmarsh, Northern Grampians, West Wimmera and Yarriambiack Shires.		
Council's investment in the Wimmera Southern Mallee Development Limited (formerly Wimmera Development Association) is based on the equity method of accounting.	6.89%	7.76%
<b>Fair value of Council's investment in Wimmera Southern Mallee Development Limited (formerly Wimmera Development Association)</b>	<b>164</b>	<b>175</b>
<b>Council's share of accumulated surplus/(deficit)</b>		
Council's share of accumulated surplus(deficit) at start of year	154	194
Reported surplus(deficit) for year	(10)	(47)
Transfers (to) from reserves	–	7
<b>Council's share of accumulated surplus(deficit) at end of year</b>	<b>144</b>	<b>154</b>
<b>Council's share of reserves</b>		
Council's share of reserves at start of year	21	28
Transfers (to) from reserves	–	(7)
<b>Council's share of reserves at end of year</b>	<b>21</b>	<b>21</b>
<b>Movement in carrying value of specific investment</b>		
Carrying value of investment at start of year	174	221
Share of surplus(deficit) for year	(10)	(47)
<b>Carrying value of investment at end of year</b>	<b>164</b>	<b>174</b>

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

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 6. Assets we manage (continued)

	2024 \$ '000	2023 \$ '000
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## (b) Asset Management Committees

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

The Council is the Asset Management Committee for the Edenhope, Goroke and Kaniva Cemeteries. The assets and liabilities of the Committees have been included in Council's financial statement and are summarised below:

## Edenhope Cemetery

## Assets

## Current assets

Cash and cash equivalents

## Total Current assets

## Net assets

## Income

Fees and Charges

## Total Income

## Expenses

Other Materials &amp; Services

## Total Expenses

## Surplus(Loss) for period

## Summarised Statement of Cash Flows

Net cash provided by / (used in) operating activities

## Goroke Cemetery

## Assets

## Current assets

Cash and cash equivalents

## Total Current assets

## Net assets

## Income

Fees and Charges

## Total Income

## Expenses

Other Materials &amp; Services

## Total Expenses

## Surplus(Loss) for period

## Summarised Statement of Cash Flows

Net cash provided by / (used in) operating activities

continued on next page ...

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 6. Assets we manage (continued)

	2024 \$ '000	2023 \$ '000
<b>Kaniva Cemetery</b>		
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	131	117
<b>Total Current assets</b>	<b>131</b>	<b>117</b>
<b>Net Assets</b>	<b>131</b>	<b>117</b>
<b>Income</b>		
Fees and Charges	55	15
<b>Total Income</b>	<b>55</b>	<b>15</b>
<b>Expenses</b>		
Other Materials & Services	41	33
<b>Total Expenses</b>	<b>41</b>	<b>33</b>
<b>Surplus(Loss) for period</b>	<b>14</b>	<b>(18)</b>
<b>Summarised Statement of Cash Flows</b>		
Net cash provided by / (used in) operating activities	10	(21)
Net cash provided by / (used in) investing activities	4	3
<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>14</b>	<b>(18)</b>

Notes to the Financial Statements  
for the year ended 30 June 2024

Note 7. People and relationships

7.1 Council and key management remuneration

(a) Related Parties

*Parent entity*  
West Wimmera Shire Council is the parent entity.

*Subsidiaries and Associates*  
Interests in subsidiaries and associates are detailed in Note 6.3.

(b) Key Management Personnel

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

Details of KMP at any time during the year are:

Councillors	Mayor Tim Meyer
	Cr. Jodie Pretlove
	Cr. Richard Hicks
	Cr. Bruce Meyer
	Cr. Tom Houlihan
	Chief Executive Officer David Bezuidenhout
	Director Corporate & Community Services James Bentley
	Director Infrastructure Development & Works Brendan Pearce

	2024 No.	2023 No.
Total Number of Councillors	5	5
Total of Chief Executive Officer and other Key Management Personnel	3	3
Total Number of Key Management Personnel	8	8



## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 7. People and relationships (continued)

**(c) Remuneration of Key Management Personnel**

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

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

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

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

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

	2024 \$ '000	2023 \$ '000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	676	636
Other long-term employee benefits	69	59
<b>Total</b>	<b>745</b>	<b>695</b>

	2024 No.	2023 No.
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:		
\$10,000 - \$19,999	1	—
\$20,000 - \$29,999	1	3
\$30,000 - \$39,999	2	1
\$80,000 - \$89,999	1	—
\$170,000 - \$179,999	2	—
\$250,000 - \$259,999	1	—
	<b>8</b>	<b>8</b>

**(d) Remuneration of other senior staff**

There are no other employees whose total remuneration exceeds \$170,000 for the year.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 7. People and relationships (continued)

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#### 7.2 Related party disclosure

##### **(a) Transactions with related parties**

During the period Council has no reportable transactions with related parties.

##### **(b) Outstanding balances with related parties**

There are no outstanding balances or outstanding transactions with the related parties reportable for this financial year.

##### **(c) Loans to/from related parties**

There are no loans during this financial year between Council and related parties.

##### **(d) Commitments to/from related parties**

There are no commitments to / from related parties for this financial year.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 8. Managing uncertainties

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#### 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 the Council are not aware of any contingent assets.

##### (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.

Council does not operate a landfill site within its boundaries. There are no former licenced landfill sites within the shire.

##### Insurance claims

Council does not have any outstanding insurance claim as at 30 June 2024.

##### Legal matters

There are no known matters under litigation or a legal settlement which may result in any contingent costs to the Council.

##### MAV Workcare

Council was a participant of the MAV WorkCare Scheme. The MAV WorkCare Scheme provided workers compensation insurance. MAV WorkCare commenced business on 1 November 2017 and the last day the Scheme operated as a self-insurer was 30 June 2023. In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six year liability period following the cessation of the Scheme (to 30 June 2027). During the liability period, adjustment payments may be required (or received). The determination of any adjustment payments is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by Work Safe Victoria. If required, adjustments will occur at the 3-year and 6-year points during the liability period, and will affect participating members.

##### (c) Guarantees for loans to other entities

The Council has not acted as a Guarantor for any liabilities against any other entities and / or Community Groups. Therefore there is no reportable matters or any financial obligation arising in future.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 8. Managing uncertainties (continued)

#### 8.2 Change in accounting standards

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

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

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

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

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

#### 8.3 Financial instruments

##### (a) Objectives and policies

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

##### (b) Market risk

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

##### **Interest rate risk**

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

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2021*.

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.



## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 8. Managing uncertainties (continued)

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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 has 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 has a policy for establishing credit limits for the entities Council deals with;
- Council may require collateral where appropriate; and
- Council only invests 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 provides a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

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

#### (d) Liquidity risk

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

To help reduce these risks Council:

- has a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- has readily accessible standby facilities and other funding arrangements in place;
- has a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitors budget to actual performance on a regular basis; and
- sets 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.

All financial liabilities as presented in Note 5.3 are expected to be settled within normal terms of trade.

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:

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 8. Managing uncertainties (continued)

- A parallel shift of + 1% and -1% in market interest rates (AUD) from year-end rates of 4.10%.

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

#### 8.4 Fair value measurement

##### *Fair Value Hierarchy*

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

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

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

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

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

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

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

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

##### *Revaluation*

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. (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 < > to < > 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.

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

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 8. Managing uncertainties (continued)

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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

The Wimmera Regional Library Corporation ceased to trade on 30 June 2023. The dissolution process is still a work in progress and there has been an equity adjustment for financial year 2023-24.

As of 1 July 2023, Horsham Rural City Council assumed direct management of library services and a five-year service level agreement, with an extension option of 3 years, was entered into with West Wimmera Shire Council. The service level agreement is based on the previous library corporation's funding and service agreement.

## Notes to the Financial Statements

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
<b>9.1 Reserves</b>			
<b>(a) Asset revaluation reserves</b>			
<b>2024</b>			
<b>Property</b>			
Land and land improvements	767	—	767
Buildings	14,414	—	14,414
	<b>15,181</b>	<b>—</b>	<b>15,181</b>
<b>Infrastructure</b>			
Roads	202,509	—	202,509
Bridges	517	—	517
Footpaths and cycleways	6,461	—	6,461
Drainage	4,470	—	4,470
Kerbs & Channels	732	—	732
	<b>214,689</b>	<b>—</b>	<b>214,689</b>
<b>Total asset revaluation reserves</b>	<b>229,870</b>	<b>—</b>	<b>229,870</b>
<b>2023</b>			
<b>Property</b>			
Land and land improvements	767	—	767
Buildings	7,566	6,848	14,414
	<b>8,333</b>	<b>6,848</b>	<b>15,181</b>
<b>Infrastructure</b>			
Roads	174,745	27,762	202,507
Bridges	—	517	517
Footpaths and cycleways	5,991	470	6,461
Drainage	4,470	—	4,470
Kerbs & Channels	—	732	732
	<b>185,206</b>	<b>29,481</b>	<b>214,687</b>
<b>Total asset revaluation reserves</b>	<b>193,539</b>	<b>36,329</b>	<b>229,868</b>

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



## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 9. Other matters (continued)

	Balance at beginning of reporting period \$ '000	Transfer from Accumulated Surplus \$ '000	Transfer to Accumulated Surplus \$ '000	Balance at end of reporting period \$ '000
<b>(b) Other reserves</b>				
<b>2024</b>				
<b>Restricted reserves</b>				
Plant replacement	771	—	—	771
Quarry restoration	121	—	—	121
Capital improvement	323	—	—	323
Rates revaluation	399	—	—	399
Elections	35	—	—	35
Carried Forward project Reserve	2,318	—	(1,603)	715
<b>Total Other reserves</b>	<b>3,967</b>	<b>—</b>	<b>(1,603)</b>	<b>2,364</b>
<b>2023</b>				
<b>Restricted reserves</b>				
Plant replacement	771	—	—	771
Quarry restoration	121	—	—	121
Capital improvement	323	—	—	323
Rates revaluation	399	—	—	399
Elections	35	—	—	35
Carried Forward project Reserve	3,509	1,392	(2,583)	2,318
<b>Total Other reserves</b>	<b>5,158</b>	<b>1,392</b>	<b>(2,583)</b>	<b>3,967</b>

Description of nature and purpose of each of Council's discretionary reserves are:

The Plant Replacement is funded by the Plant Operating Surplus and is maintained to replace all major items of Plant and Equipment but excludes utility and fleet replacements.

The Quarry Restoration Reserve was generated via a charge against the sale price of quarry stocks that was retained to restore the quarry sites to natural levels once quarrying has ceased. There have been no further charges (other than nominal interest) generated for this reserve since the 1997/98 financial year as the retained reserve is considered adequate to undertake restoration works.

Capital Improvement Reserve is generated via transfers from Surplus Funds from time to time as determined by Council for use on any significant capital infrastructure projects.

Rates Revaluation Reserve provides funds to undertake each property revaluation for rating purposes every two years.

The Elections Reserve provides funds to undertake Council Elections every 4th year. The scheduled Victorian Council Elections during 2024-25 will result in additional reserves created during the next budget.

The Kindergarten Operations Reserve provides that unspent budgeted funds from each year are brought forward and made available for kindergarten spending in future years. In this way negative effects of falling enrolments can be minimised.

The Carried Forward Projects Reserve provides for all budgeted amounts which have not been spent as at 30 June and which are required to be carried forward to the next financial year and are not budgeted in the next financial year.

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 9. Other matters (continued)

	2024 \$ '000	2023 \$ '000
<b>9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)</b>		
Surplus/(deficit) for the year	(11,528)	2,886
<b>Non-cash adjustments:</b>		
Depreciation/amortisation	8,052	10,661
Profit/(loss) on disposal of property, infrastructure, plant and equipment	(292)	(174)
Net share of net profits of associates and joint ventures	–	132
<b>Change in assets and liabilities:</b>		
(Increase)/decrease in trade and other receivables	520	(748)
(Increase)/decrease in inventories	6	39
(Increase)/decrease in prepayments	215	(207)
Increase/(decrease) in contract assets	215	–
Increase/(decrease) in other assets	(18)	–
Increase/(decrease) in trade and other payables	949	63
Increase/(decrease) in provisions	(79)	(22)
(Decrease)/increase in contract and other liabilities	1,102	–
<b>Net cash provided by/(used in) operating activities</b>	<b>(858)</b>	<b>12,630</b>

## 9.3 Superannuation

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

**Accumulation**

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 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 [Employer name] in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

**Funding Arrangements**

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

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 9. Other matters (continued)

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.

**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 investigations identified the following for the Defined Benefit category of which Council is a contributing employer:

	<b>2023</b> (Triennial)	<b>2022</b> (Interim)
	<b>\$m</b>	<b>\$m</b>
- 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.

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 9. Other matters (continued)

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

**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	11.00%	54	27
Vision Super	Accumulation	11.00%	420	407
Other Super Funds	Accumulation	11.00%	612	615

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 2024 is \$23,958.88

## Note 10. Changes in accounting policies

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



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