



Yarriambiack
SHIRE COUNCIL

Annual Report

2021/22

"A connected rural community who values its land and wellbeing"

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Lake Lascelles - Hopetoun



Introduction

Report of Operations 2021/22

Snapshot of Council

Highlights of the Year

Challenges and Future Outlook

Netball / Tennis Facility Development

Report of Operations 2021/22

Council is committed to transparent reporting and accountability to the community and the Annual Report 2021/22 is the primary means of advising the Yarriambiack Shire community about Council's operations and performance during the financial year.

Snapshot of Council

Demographic Profile

Yarriambiack Shire Council includes the townships of **Warracknabeal**, **Murtoa**, and **Hopetoun**.

There are many smaller communities which include Minyip, Rupanyup, Beulah, Woomelang, Lascelles, Lubeck, Patchewollock, Speed, Tempy, Brim, Yaapeet, Sheep Hills, Rosebery, Lah and Turriff.



The majority of residents, 28%, work as Managers within the municipality followed by Professionals, Community and personal service workers and Labourers.



An estimated resident population of 6,556 (as at 30 June 2021) with the median age being 52. 50.7% of the population being male, with 49.3% being female.



The Average number of people per household is 2.1 with the median weekly household income being approx \$1,102.



Purpose

Our Vision

"A connected rural community who values its land and wellbeing..."

Our Values

ICARE VALUES:

Integrity

- Make decisions lawfully, fairly, impartially, and in the public interest.
- We are honest, trustworthy, reliable, transparent and accountable in our dealings.
- Keep our customers informed, in plain language, about the process and outcome.

Community Focus

- Lead and develop leadership within our community.
- Constantly strive to improve our services.
- Forge closer relationships with customers.

Accountability

- We are careful, conscientious and diligent.
- Use public resources economically and efficiently.
- Investigate matters thoroughly and objectively.

Respect

- Treat people fairly, with respect and have proper regard for their rights.
- Treat our customers with courtesy and respect.

Excellence

- Actively pursue positive outcomes for the community.
- Investigate matters thoroughly and objectively.

Continuous Improvement

We drive continuous and sustainable improvement in service provision, operational efficiency and stakeholder relations to create a leading organisation.

Quick Stats 2021/22



12,126

meals on
wheels
delivered



11

kilometres of
sealed road
rehabilitation



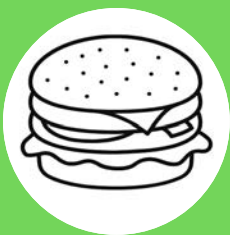
979

dogs
registered



3,196.20

tonnes of recycled
& general waste
collected



12

food complaints
received



77

birth
notifications



7,272

rates notices
issued



9,658

hours of
personal/domestic
care delivered



348

cats
registered



376

active library
borrowers



17.8

square metres
of footpath
construction



201

planning & building
applications
received

Highlights of the Year

The Council Plan 2021-2025 guides the work of Council in providing services and projects for the community. The plan is set out in five strategic objectives and what follows is a summary of achievements under those four key areas.

STRATEGIC OBJECTIVE 1

Our Vibrant and Diverse Economy

2021/22 achievements:

- Adoption of Asset Management Plan 2022-2023
- Road Management Plan 2022 – 2025 revised and adopted
- Successful Regional Infrastructure Funding application for \$2.8m towards affordable housing
- Funding announcement for installation of two cabins at Minyip Wetlands
- Hopetoun Powerhouse redevelopment completed including accommodation and artist in residence area
- Works commenced at Warracknabeal Caravan Park with the installation of three new cabins, construction of new amenities block and fit out of camp kitchen.
- Procured two new cabins for the Hopetoun Caravan Park, and planning for fit out of camp kitchen commenced.
- Launched the Business and Community Directory on Council's new Website.
- Yarri Yarns Weekly Newsletter reaching a large cross section of our community each week.
- Completed \$4.6m of Roads and Associated Infrastructure Works
- Received \$1.2m in additional State Government AgriLinks funding for the upgrade and widening of the Sea-Lake Lascelles Road, Banyena-Pimpinio and Hopetoun-Yaapect Road.
- Successful applications for Local Roads and Community Infrastructure Funding, Roads to Recovery and submitted applications for Heavy Vehicle funding.
- Lascelles Caravan Park Fire Safety and Wastewater Upgrade and Hopetoun and Murtoa Caravan Park Fire Safety Upgrade.
- State Government Outdoor Activation and Dining Program funding.

STRATEGIC OBJECTIVE 2

A Healthy and Inclusive Community

2021/22 achievements:

- Application for \$845k submitted for Building Better Regions Round 6 Funding for Dunmunkle Childcare. Increased advocacy for this project, raising awareness with State and Federal Members of Parliament.
- Waivered all Business Registration Fees in 21-22 Financial Year through the COVIDSafe Outdoor Activation State Government Funding
- Distributed \$124k to Community Groups to activate their townships to meet COVIDSafe requirements.
- Well attended and successful Seniors Concert, with headline Act Tanya Kernaghan
- Application submitted for a redevelopment of the old Shire Building in Rupanyup, to transform it into a Community Library facility.
- Master planning for ANZAC Park and Murtoa Recreation Reserve commenced.
- Successful Sport and Recreation Victoria funding application for Rabl Park pump track, playground and walking tracks, Warracknabeal Recreation Precinct, Minyip and Hopetoun Recreation Reserve Master planning.
- Successful Sport and Recreation Victoria funding to upgrade the Woomelang Bowling Green.
- Completed the \$1.5m Rupanyup Recreation Reserve Netball/Tennis Courts upgrade and construction of new changeroom facilities.
- Completed the construction of the new Brim Netball and Tennis Courts and the construction of the new Beulah changeroom facilities with a combined value of \$1.66 million
- Upgrade of the Hopetoun Kindergarten Toilets and Store
- Hopetoun Recreation Reserve lighting upgrade \$277k
- Minyip Kindergarten Sand and Science Project \$25k
- Warracknabeal Leisure Centre lighting, sporting equipment and score board upgrades.

STRATEGIC OBJECTIVE 3

A Robust and Thriving Environment

2021/22 achievements:

- Capping and conversion of the Warracknabeal landfill to a transfer station
- Rolled out glass recycling service and purchased a glass crushing machine.
- Adopted the Resource Recovery and Waste Management Strategy
- Implementation of waste and environment education and awareness program
- Delivery of \$30k weeds and pest program funded by Mallee Catchment Management Authority.
- Streetscape Master planning commenced in Rupanyup, Beulah and Patchewollock.

STRATEGIC OBJECTIVE 4

A Council who serves its Community

2021/22 achievements:

- Successful Round 2 – Rural Council's Transformation Program Funding of \$750k approved in collaboration with Ararat Rural City Council and Buloke Shire Council.
- Adopted Council's first ever Workforce Plan and Gender Equality Action Plan.
- Implemented Video Conferencing equipment in Council Chambers for live streaming of Council Meetings.
- Launched Council's new website and online payment portal for Building and Planning applications.
- Enhanced Audit and Risk Committee reporting and professional development.

Challenges and Future Outlook

The Council Plan 2021-2025 guides the work of Council in providing services and projects for the community. The plan is set out in five strategic objectives and what follows is a summary of achievements under those four key areas.

Key Challenges:

- Rising cost of supplies and materials significantly impacting on construction scope of works and project costs. Projects are requiring descopeing due to funding constraints and rising costs.
- Decreased availability of housing stock, impacting on the available skilled labour market across the Shire.
- Shortage of available trades people in the region to undertake works, placing significant pressure on project delivery timeframes.
- Limited tender submission, placing further pressure on delivery timeframes of projects.
- High number of carry forward projects, due to increased opportunities for project funding and decreased number of available contractors in the market.
- Experienced COVID-19 impacts on service delivery and contractor engagement and construction timelines throughout the year.
- Decreased number of gravel pits across the Shire, with the requirement to cart and purchase gravel from further afield. Resulting in increased costs to construct and upgrade roads and related infrastructure.

Future Outlooks:

- It is predicted that materials, supplies and construction costs will continue to rise in 22-23 financial year.
- Skills shortage is expected to remain in 22-23 along with housing shortages.
- Increased focus on investing in training and development and upskilling of current workforce.
- Advocacy for professional development and post graduate study opportunities to be available within the Wimmera Region.

Netball / Tennis Facility Development

Beulah, Brim and Rupanyup Recreation Reserve Projects

The Netball / Tennis Facility Development – Beulah, Brim, Rupanyup Recreation Reserves Project aimed to construct multi-use Netball / Tennis Facilities and supporting amenities at the Beulah, Brim and Rupanyup Recreation Reserve.

The works at the Beulah Recreation Reserve involved the construction and installation of a Female Friendly and Accessible Modular Changeroom Facility adjacent to the Netball / Tennis Courts.

The works at the Brim Recreation Reserve included the demolition of existing Netball / Tennis courts including fencing and lighting towers to make way for a full reconstruction of the Netball / Tennis Facility. The new court surfaces provides three tennis courts and two netball courts over top. Further, player and scorer shelters, fencing and lighting to 200 & 350 LUX was installed.

The works at the Rupanyup Recreation Reserve involved the partial demolition of the existing front bay of tennis courts, including fencing, lighting towers and surrounding tennis shed, to include a redevelopment of the tennis facility to become multipurpose Netball / Tennis Courts. The new Court Surfaces provided two tennis courts line marked with two netball courts ovetop. Player and Scorer Shelters, fencing and lighting to 200 & 350 LUX was also installed. In addition, works also included the construction and installation of a Female Friendly and Accessible Modular Changeroom Facility adjacent to the new multi-purpose Netball / Tennis Courts.

THANK YOU TO OUR FUNDING PARTNERS:

• Victorian Government	\$2,673,699.00
• Australian Government	\$350,000
• Yarriambiack Shire Council	\$11,897.87
• Brim Sports & Social Club	\$100,000
• Southern Mallee Giants	\$50,000
Total Project Cost	\$3,185,596.87

THANK YOU TO THE PROJECT CONTROL GROUP:

• Kayla Weidemann	• Tanya Cullen
• James McFarlane	• Fiona Young
• Bridget Williams	• Jayden Cowling
• Michelle Anderson	• Gavin Blinman
• Pam Ferrari	• Kate-lyn Perkins
• Scott Douglas	

THANK YOU TO THE PROJECT WORKING GROUPS:

Without your time, commitment and dedication, these projects would not have been possible!

Beulah:

- Bridget Williams
- Karen Williams
- Megan Thompson
- Lauren Hallam
- Rory Shannon

Brim:

- James McFarlane
- Chris McPherson
- Graeme Holland
- Hugh Keam

Rupanyup

- Kayla Weidemann
- Steve Lingham
- Ash Teasdale

THANK YOU TO THE PROJECT CONTRACTORS:

- ATG Projects & Property Solutions –Beulah and Rupanyup Modular Changeroom Building Construction
- Tuff Group Holdings –Brim and Rupanyup Netball / Tennis Courts Construction

Beulah Modular Changeroom Building



BEFORE CONSTRUCTION



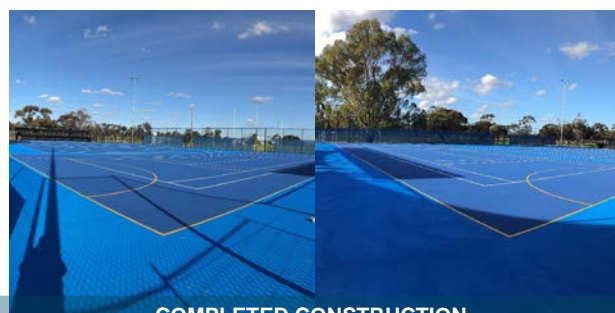
COMPLETED CONSTRUCTION

Beulah official opening - Saturday 7th May 2022

Brim Netball / Tennis Courts



BEFORE CONSTRUCTION



COMPLETED CONSTRUCTION



Brim official opening - Saturday 9th July 2022

Rupanyup Recreation Reserve Courts & Building



BEFORE CONSTRUCTION



COMPLETED CONSTRUCTION



Rupanyup official opening - Saturday 25th June 2022

THANK YOU TO THE VARIOUS PROJECT SUB-CONTRACTORS / CONSULTANTS / SUPPLIERS WHO CONTRIBUTED TO THE PROJECT:

- Idwala
- Laser Electrical and Plumbing Horsham
- GTS Plumbing
- Warrack Electrical
- S & CL Macklin Plumbing
- Preston Builders Warracknabeal
- Horsham Earthmoving and Demolition
- HED Industries
- Geotechnical Testing Services
- Ferguson Perry Surveying Horsham
- CivilTest Mildura
- Wartook Woods Environmental Health
- Brandrick Architects
- Loud Signs
- CHS Group
- Carey Covers
- Carters Tree Services
- Wimmera Wastewater Treatment
- Horsham Doors and Glass
- Thompsons Hardware & Diesel Repairs

Year In Review

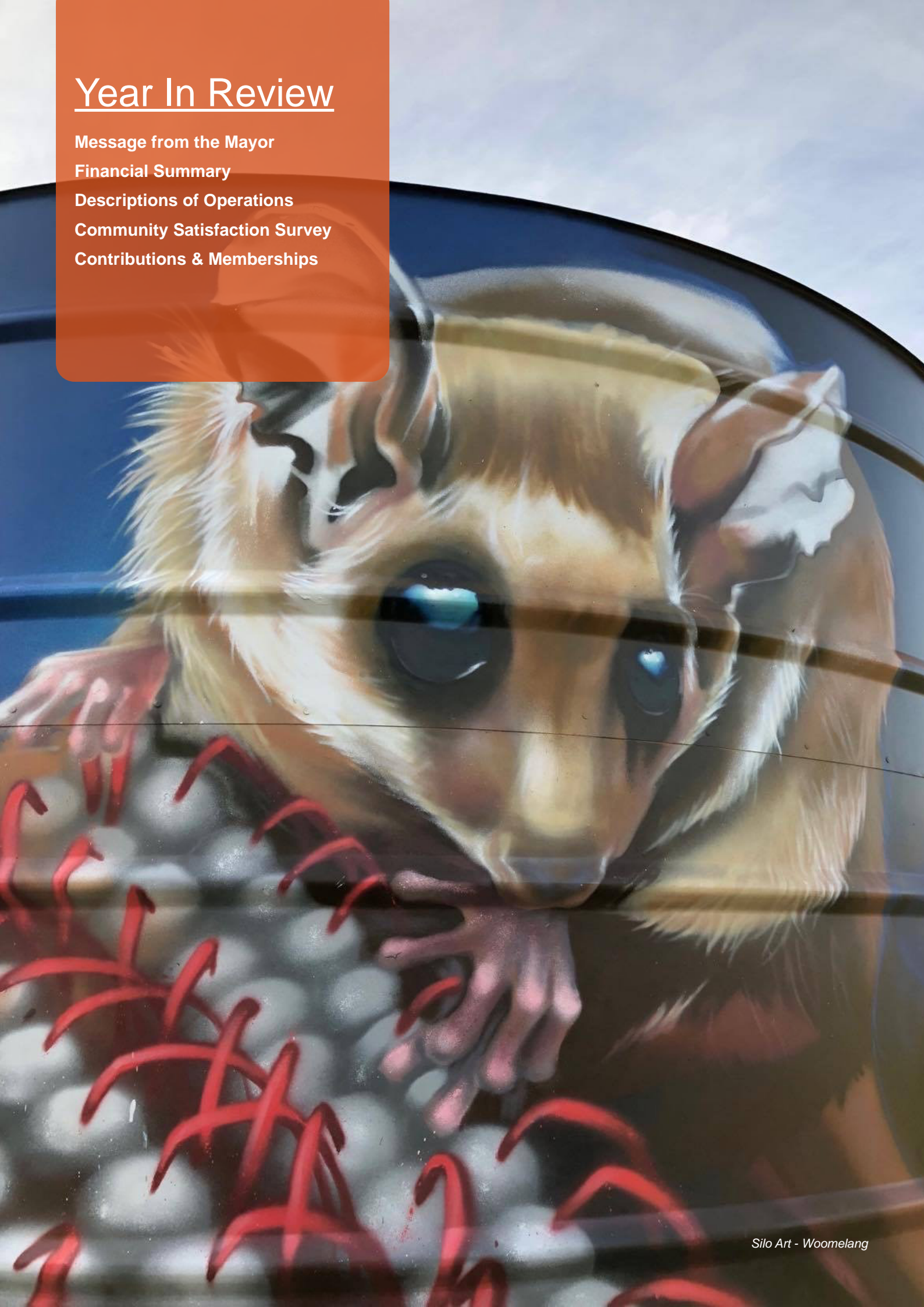
Message from the Mayor

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Message from the Mayor *Councillor Kylie Zanker*



As Mayor of the Yarriambiack Shire it is with much pleasure and pride that I have the privilege to present the introduction to the Annual Report for 2021-2022. I am delighted to provide an overview of Yarriambiack Shire Council's achievements during the past year. I have immensely enjoyed my role as Mayor and am proud to lead our Council as we have co-operatively and consciously represented the residents of Yarriambiack Shire.

The report highlights council's dedication towards the betterment of residents across the Yarriambiack municipality.

The Annual Report is an important document that provides a transparent record of the Shire Council's performance in addressing the strategic objectives that are set out in the Council Plan. The report ensures that all individuals, groups, and organisations are kept informed of Council's decision-making processes during the last financial year.

Extensive community engagement within the first six months of the year focused upon the strategic vision and direction of council. Many thanks to our Yarriambiack communities for their feedback, ideas, suggestions, and advice during this process. Council's commitment to strengthening and improve community engagement, advocacy, and the use of "local skills and knowledge" has been invaluable. Council and communities' dedication to partner, engage grow and prosper within our forever changing and challenging world is evident within the outcomes achieved.

I am delighted to be able to highlight numerous council priorities and achievements, with all achievements elaborated in more detail throughout the Annual Report which I encourage you to peruse.

The Asset management plan was adopted, along with the road management plan 2022/2025 which was reviewed and adopted. Council received \$1.2m in additional State Government Agri Links funding for the upgrade and widening of the Sea-Lake Lascelles Road, Banyena-Pimpinio and Hopetoun-Yaapect Road, success with the applications for Local Roads and Community Infrastructure Funding, Roads to Recovery and applications submitted for Heavy Vehicle funding.

Partnerships with State and Federal Governments, major stakeholders and importantly the community demonstrate that council as in previous years places considerable importance and is committed to developing and maintaining positive and productive relationships.

We have continued with the pursuit of Federal and State funding to finance projects in many towns across Yarriambiack. Among the new funded and completed projects was the redevelopment of the Hopetoun Powerhouse to create a venue for an artist in residence, the commencement of works at the Warracknabeal Caravan Park to install three new cabins and construction of a new amenities block and fit out of camp kitchen. Funding for cabins at Minyip and two new cabins for the Hopetoun Caravan Park and planning for a fit out of a camp kitchen. Funding for Lascelles Caravan Park Fire Safety and Wastewater Upgrade and Hopetoun and Murtoa Caravan Park Fire Safety Upgrade will see these necessary projects come to fruition.

Council was successful in obtaining the Regional Infrastructure Funding application for \$2.8m towards affordable housing which will see further housing built across our Shire in Hopetoun, Warracknabeal, Rupanyup, Woomelang, and Murtoa.

Council applied for \$845k for Building Better Regions Round 6 Funding for Dunmunkle Childcare. Advocacy for this project, raising awareness of the importance with State and Federal Members of Parliament has been a key direction of council.

Master planning for recreation reserves at ANZAC Park Warracknabeal and Murtoa has commenced, a successful sport and recreational Victoria funding application for Rabl Park pump track, playground and walking tracks, Warracknabeal Recreation Precinct, Minyip, and Hopetoun Recreation Reserve Master planning. Successful Sport and Recreation Victoria funding to upgrade the Woomelang Bowling Green was sought, with completed projects including \$1.5m Rupanyup Recreation Reserve Netball/Tennis Courts upgrade and construction of new changeroom facilities, the construction of the new Brim Netball and Tennis Courts, the construction of the new Beulah changeroom facilities and Hopetoun Recreation Reserve lighting upgrade.

The adoption of the resource recovery and waste management strategy included the capping and conservation of the Warracknabeal landfill site to a transfer station, the roll out of glass recycling service along with the purchase of a glass crushing machine. The refined crushed glass by-product is to be used in road and footpath stabilisation and construction across the Shire.

I am proud of our council's achievements over the past financial year, and I thank my fellow Councillors, Chief Executive Officer Ms Tammy Smith and her staff for their commitment, professionalism, and combined efforts, always working in partnership they have been willing to assist Councillors with any concerns or challenges they brought forward.

I thank my fellow Councillors for their co-operation and support in all matters. Their role in representing ratepayers has been carried out thoughtfully, consciously, and diligently.

I believe that this report endorses the strong underpinning framework of the current Council Plan, demonstrating that council understands, listens and acts that its purpose - to serve its community.

Financial Summary

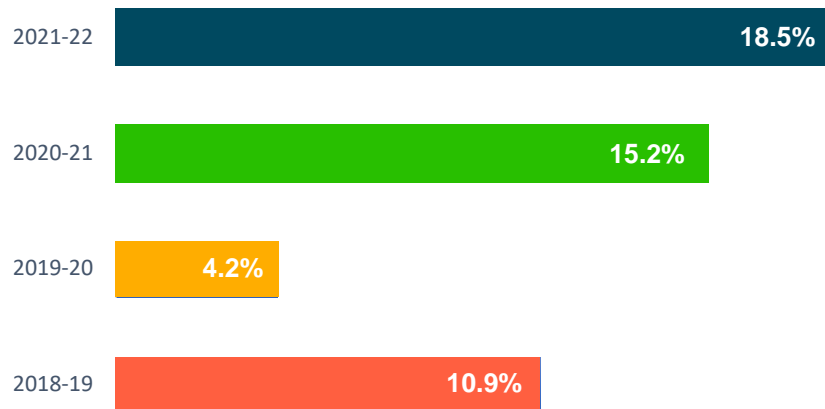
Council's financial position continues to remain sound.

Detailed information about our financial performance is included within the Financial Statements sections of this annual report on pages 54 to 108. A summary of our performance is outlined below.

TOTAL REVENUE	\$ 32.951 million
TOTAL EXPENDITURE	\$ 26.869 million
SURPLUS	\$ 6.082 million
TOTAL ASSETS	\$ 159.356 million
TOTAL LIABILITIES	\$ 8.805 million
EQUITY	\$ 150.551 million
NET CASH FROM OPERATING ACTIVITIES	\$ 8.331 million

Operating position

Council achieved a surplus of \$6.082 million in 2021/22. The surplus has increased on the prior year surplus of \$4.535 million. As per the Comprehensive Income Statement in the Financial Report, the variance is mainly due to an increase in the number of grants that were received for Council and community projects.

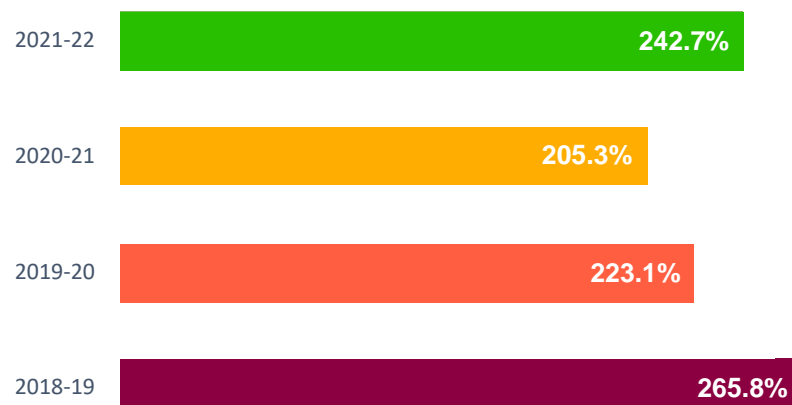


Liquidity

While cash has decreased by \$5.351 million, current liabilities have also increased by \$5.125 million mainly due to a decrease in unexpended grants of \$3.406 million.

The working capital ratio which assesses Council's ability to meet current commitments is calculated by measuring Council's current assets as a percentage of current liabilities.

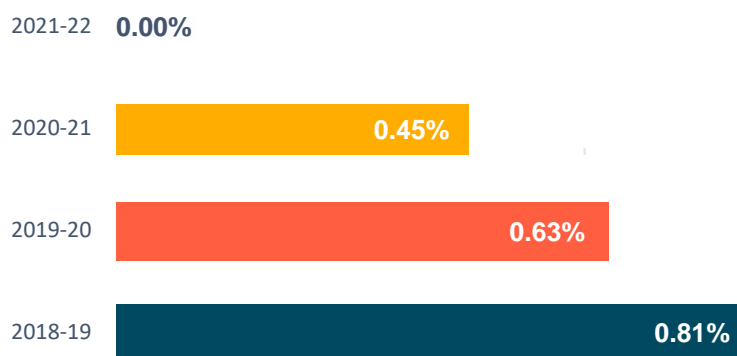
Council's result of 242% is an indicator of a satisfactory financial position and is in the expected target band of 100% to 300%.



Obligations

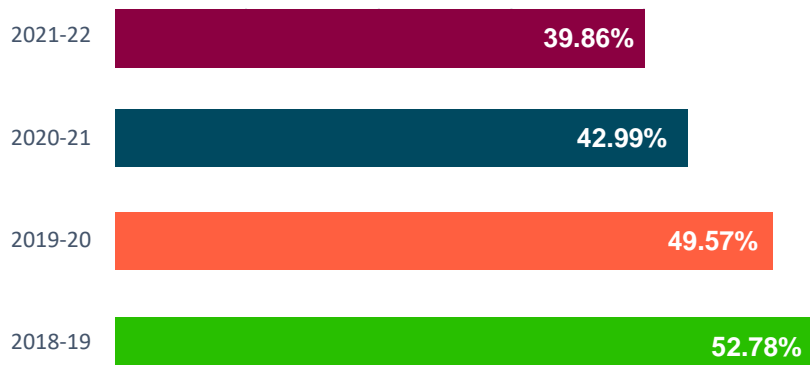
Council aims to ensure that it can maintain its infrastructure assets at the expected levels, while at the same time continuing to deliver the services needed by the community. To bridge the infrastructure gap, Council invested \$5.996 million in renewal works during the 2021/22 year.

This was funded from operations and cash reserves. At the end of the 2021/22 year Council's debt ratio, which is measured by comparing interest-bearing loans and borrowings to rate revenue, was 0% which was within the expected target band of 0% - 10%.



Stability & efficiency

Council raises a wide range of revenues including rates, user fees, fines, grants and contributions. Despite this, Council's rates concentration, which compares rate revenue to adjusted underlying revenue was 39.86% for the 2021/22 year which is within the expected target band of 40% - 80%.



Description of Operations

Yarriambiack Shire Council is responsible for services ranging from roads, family and children's services, economic development, recreation facilities, waste management, open space, libraries, youth and community development, planning for appropriate development and ensuring accountability for Council's budget.

This broad range of community services and infrastructure for residents supports the wellbeing and prosperity of our community.

Council's vision, strategic objectives, and strategies to further improve services and facilities are described in our Council Plan 2021/25 and the associated Budget 2021/22 and reported on this document.

The delivery of services and facilities are described in our Council Plan Strategic Objectives, measured by a set of service performance indicators and measures.

Economic factors

- Strong economic growth, and estimated to continue into 22-23 by 3.25%
- Full-time employment is well above pre-pandemic levels, with Yarriambiack unemployment rate being 3.1% and Wimmera Southern Mallee below 3%.
- Rising inflation is placing pressure on wage growth. Wages price index (WPI) increased by 2.6% over the year to 30 June 2022. Demand for skilled jobs over the last 12 months has continued to build wage pressure across a broad range of industries and jobs, reflected in the increasing size of pay rises (ABS June 2022).
- Yarriambiack Shire Council wages are increasing by 1.95% annually, which is less than WPI growth.
- Rate capping at 1.5% in 2021-22 Financial Year, with wage increases incurred greater than rate capping increase.

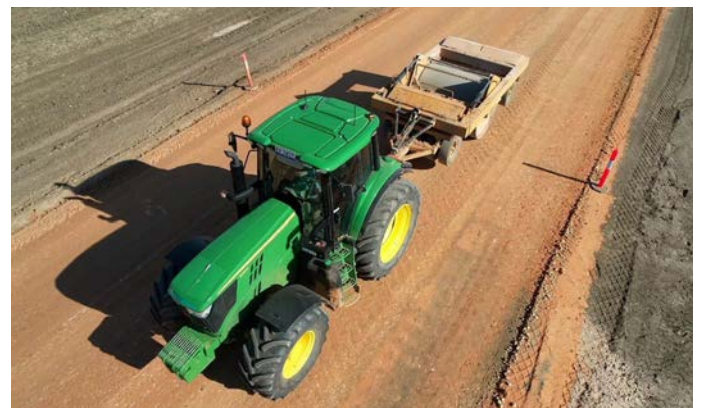


Major Capital Works & Achievements

The 2021/22 capital works year delivered an exceptional capital works program compared to recent years for Yarriambiack Shire with capital works expenditure totalling over \$7.54 million.

The highlights included:

- Brim Netball and Tennis Courts upgrade
- Rupanyup Netball and Tennis Courts and Changerooms
- Beulah Netball and Tennis Changerooms
- Hopetoun Recreation Reserve Lighting
- Hopetoun Powerhouse Accommodation and Art Studio
- 39 km road reseal (primer seal) around the Municipality
- 9.66km urban rehabilitations and 15.24km rural rehabilitation
- 47 km road gravel rehseets
- 300m new concrete footpath including upgrade
- 4 Footbridges renewed over the Yarriambiack Creek, Warracknabeal
- 16 km shoulder resheet on sealed road around the municipality.
- Council has completed majority of the Home is Where the Halls is Projects, upgrading 12 halls across the Shire.
- 11km of heavy vehicles route upgrade from narrow seal to two lane
- 1.2 million additional LRCI funding secured for capital works program
- 95% of Drought Communities Programme completed
- Successful funding for Rural Council's Transformation Program round 2 – in conjunction with Buloke Shire Council and Ararat Rural City Council (\$750k)
- Roll out of the Glass Bin system and purchase of glass crusher.



Community Satisfaction

2022 Community Satisfaction Survey

Each year Local Government Victoria (LGV) coordinates a State-wide Local Government Community Satisfaction Survey throughout Victorian local government areas. The main objectives of the survey are to assess the performance of councils across a range of measures and to seek insight into ways to provide improved or more efficient service delivery.

Yarriambiack Core Performance

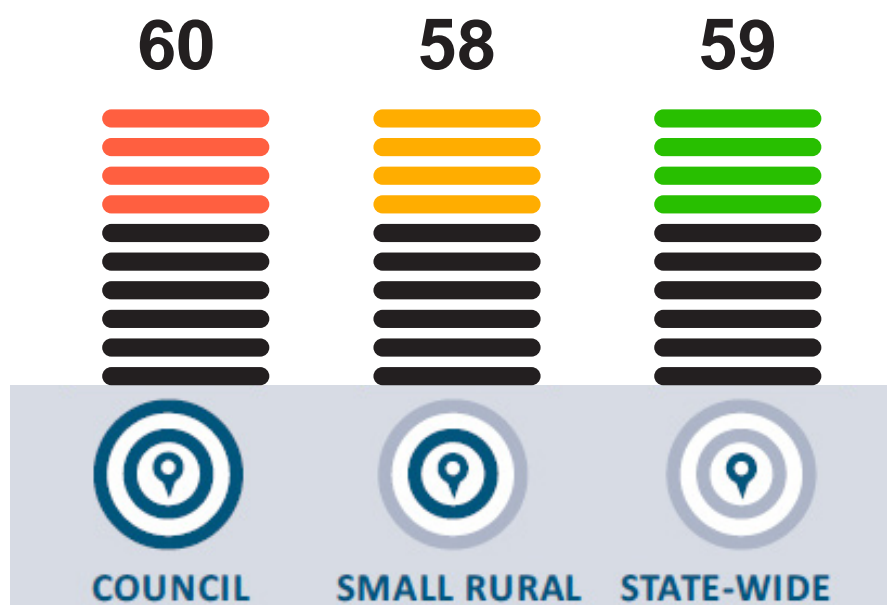
The overall performance index score of 60 for Yarriambiack Shire Council is in line with the 2021 result (index score of 61). Council maintained a ratings gain achieved post 2020 after having declined significantly in its overall performance between 2019 and 2020. Overall performance has not yet returned to its 2014 peak level of 65 index points.

Council's overall performance is rated statistically similar to (at the 95% confidence interval) the average ratings for councils in the Small Rural group and State wide (index scores of 58 and 59 respectively).

- Residents aged 50 to 64 years (index score of 54) rate overall performance significantly lower than the Council average.

Two in five residents (38%) rate the value for money they receive from Council in infrastructure and services provided to their community as 'very good' or 'good'.

This is compared to 23% who rate Council as 'very poor' or 'poor' in terms of providing value for money. A further 35% rate Council as 'average' on this measure.



OVERALL COUNCIL PERFORMANCE

Results Shown are Index Scores Out of 100

Services	Yarriambiack 2022	Yarriambiack 2021	Small Rural 2022	State-wide 2022	Highest score	Lowest score
Overall Performance	60	61	58	59	Aged 65+ years	Aged 50-64 years
Overall council direction	52	54	51	58	Aged 18-34 years	Aged 50-64 years
Customer service	72	75	67	68	Aged 18-34 years	Dunmunkle residents
Consultation & engagement	57	62	54	54	Aged 65+ years	Aged 50-64 years, Aged 35-49 years
Lobbying	57	58	54	53	Aged 65+ years	Aged 18-64 years, Men, Hopetoun residents
Community decisions	60	61	54	54	Aged 65+ years, Aged 35-49 years	Aged 50-64 years
Business/Community Development/Tourism	64	62	63	60	Dunmunkle residents, Aged 35-49 years	Aged 50-64 years, Men, Warracknabeal residents, Hopetoun residents
Sealed local roads	38	39	50	53	Aged 65+ years	Aged 35-49 years

Contributions & Memberships

PROJECT	AMOUNT \$	PROJECT	AMOUNT \$
CONTRIBUTIONS			
Beulah Business & Information Centre (OAF)	\$2,000.00	Murtoa Mechanics Hall (SG)	\$3,000.00
Southern Mallee Kart Club (SG)	\$3,000.00	Murtoa & District Neighbourhood House (SG)	\$2,727.27
Murtoa Progress Association (SG)	\$3,000.00	Rupanyup Swimming Pool (SG)	\$2,600.00
Hopetoun & District Neighbourhood House (SG)	\$2,727.27	Beulah Business & Information Centre (SG)	\$909.09
Wood's Heritage Museum (SG)	\$1,108.18	Patchewollock Memorial Hall (CSG)	\$2,000.00
Yaapeet Community Club Inc (SG)	\$3,000.00	Rotary Club of Warracknabeal (CSG)	\$2,000.00
Warrack Eagles Football Netball Club (SG)	\$1,803.64	Shared Learning & Activities Murtoa Inc (CSG)	\$2,000.00
Murtoa A & P Society (SG)	\$1,000.00	Wallup Ag Group (CSG)	\$2,000.00
Rupanyup Major Events Committee (SG)	\$1,000.00	Minyip Lions Club (CSG)	\$2,200.00
Warracknabeal & District Historical (SG)	\$545.45	Rupanyup Major Events Committee (CSG)	\$2,200.00
Warracknabeal Action Group (SG)	\$909.09	Country Women's Association Hopetoun (CSG)	\$2,200.00
Murtoa's Big Weekend Committee (RDV)	\$7,272.73	Mallee Machinery Field Days (RDV)	\$8,000.00
Warracknabeal Action Group (RDV)	\$7,272.73	Southern Mallee Kart Club (SG)	\$3,000.00
Patchewollock Music Festival (RDV)	\$8,000.00	Murtoa Progress Association (SG)	\$3,000.00
Destination Rupanyup Incorporated (SG)	\$1,000.00	Hopetoun & District Neighbourhood House (SG)	\$2,727.27
Warracknabeal & District Historical (SG)	\$2,272.73	Woomelang & District Development Association (OAF)	\$5,000.00
Clugston Butchers (SG)	\$1,818.18	Rupanyup Progress (OAF)	\$2,000.00
Boolite Public Hall & Recreation Reserve (SG)	\$2,400.00	Yaapeet Community Club Inc (OAF)	\$4,000.00
Warracknabeal Action Group Townscape Committee (SG)	\$2,727.27	Lascelles Progress Association (AAF)	\$1,276.47
Warracknabeal Town Hall Committee (SG)	\$2,454.55	Beulah Business & Information Centre (STF)	\$5,000.00
IGA Express Murtoa (SG)	\$1,818.18	Destination Rupanyup Incorporated (STF)	\$5,000.00
Murtoa & District Historical Society (SG)	\$1,250.00	Explore the Mallee (STF)	\$4,183.00
Beulah Business & Information Centre (SG)	\$2,594.55	Patchewollock Progress Association (AAF)	\$1,160.43
Minyip Lions Club (SG)	\$1,000.00	Wild Duck Kafe (STF)	\$5,000.00
Minyip Golf Club Inc (SG)	\$2,948.00	Rupanyup Living (STF)	\$5,000.00
Lubeck Memorial Public Hall Inc (SG)	\$3,000.00	Lake Marma Reserve Committee of Management (CSG)	\$45,000.00
Lubeck Murtoa Cricket Club (SG)	\$2,500.00	Robyn Cox - Business Innovation Pilot Project (STF)	\$4,980.00
Gateway Beet Inc (CSG)	\$2,000.00		<hr/>
Rupanyup Major Events Committee (RDV)	\$8,000.00		\$249,652.44
Warracknabeal Action Group (OAF)	\$5,000.00		
Wood's Heritage Museum (SG)	\$1,108.18	Warracknabeal Memorial Swimming Pool (AC)	\$73,620.00
Yaapeet Community Club Inc (SG)	\$3,000.00	Hopetoun Swimming Pool (AC)	\$33,565.00
Warrack Eagles Football Netball Club (SG)	\$1,803.64	Murtoa Swimming Pool Inc (AC)	\$37,811.00
Murtoa A & P Society (SG)	\$1,000.00	Minyip Swimming Pool Inc (AC)	\$26,799.00
Rupanyup Major Events Committee (SG)	\$1,000.00	Rupanyup Swimming Pool (AC)	\$33,189.00
Warracknabeal & District Historical (SG)	\$545.45	Tempy Swimming Pool (AC)	\$8,802.00
Warracknabeal Action Group (SG)	\$909.09	Beulah Swimming Pool (AC)	\$23,517.00
Murtoa Golf Club Inc (SG)	\$2,500.00	Woomelang Swimming Pool (AC)	\$22,985.00
Brim Active Community Group (OAF)	\$4,000.00		<hr/>
Beulah Business & Information Centre (OAF)	\$5,000.00		\$260,288.00
Patchewollock Progress Association (OAF)	\$4,000.00		
Rupanyup Progress (OAF)	\$5,000.00		
Lions Club of Beulah (CSG)	\$2,000.00		
Woomelang CWA (CSG)	\$2,200.00		
Speed Lions Club (CSG)	\$2,000.00		

PROJECT	AMOUNT \$
Lake Marma Committee of Management (AWPC)	\$6,650.58
Lake Lascelles/Corrong Committee of Management (AWPC)	\$10,805.58
Yaapeet Community Club Inc (AWPC)	\$3,537.32
Brim Lions Club (AWPC)	\$5,943.08
Beulah Public Purpose Reserve Committee of Management (AWPC)	\$4,811.06
	<hr/>
	\$31,747.62

Anzac Park Trustees (AC)	\$57,173.00
Speed Recreation Reserve (AC)	\$3,399.00
Rupanyup Recreation Reserve (AC)	\$19,174.00
Woomelang Recreation Reserve (AC)	\$3,252.00
Brim Recreation Reserve Trustees (AC)	\$9,343.00
Murtoa Showyards Reserve Inc. (AC)	\$19,074.00
Beulah Park Trustees Committee (AC)	\$9,440.00
Lubeck Recreation Reserve (AC)	\$3,399.00
Yaapeet Community Club Inc (AC)	\$3,399.00
Minyip Recreation Reserve Committee (AC)	\$12,912.00
Hopetoun Recreation Reserve (AC)	\$21,790.00
	<hr/>
	\$162,355.00

Beulah Business & Information Centre (AAF)	\$1,276.47
Rupanyup Consultative Committee (AAF)	\$1,276.47
Warracknabeal Action Group (AAF)	\$1,160.43
Woomelang & District Development Association (AAF)	\$1,276.47
Brim Active Community Group (AAF)	\$1,276.47
Murtoa Progress Association (AAF)	\$1,276.47
Yaapeet Community Club Inc (AAF)	\$1,276.47
Gateway Beet Inc (AAF)	\$1,276.47
Lascelles Progress Association - Outdoor Activation - Community Gathering	\$2,000.00
Murtoa Progress Association - (CSG)	\$2,000.00
Warracknabeal Action Group - (OAF)	\$2,000.00
Minyip Progress Association - (CSG)	\$2,000.00
Woomelang & District Development Association (OAF)	\$2,000.00
Minyip Progress Association (AAF)	\$1,267.47
	<hr/>
	\$21,363.19

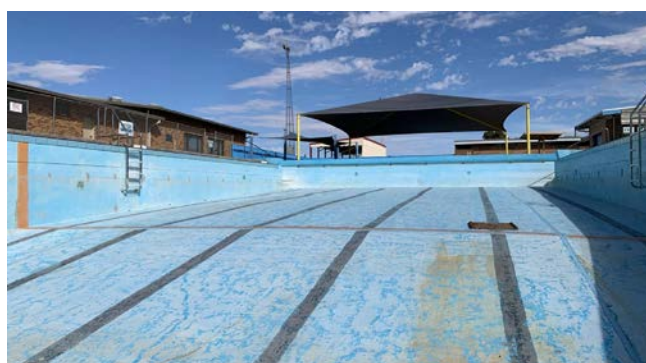
PROJECT	AMOUNT \$
MEMBERSHIPS	
North West Municipalities Association	\$1,000.00
Wimmera Development Association	\$58,541.00
Municipal Association of Victoria	\$19,096.00
Sunraysia Highway Improvement Committee	\$2,000.00
Rural Councils Victoria Incorporated	\$3,000.00
Wimmera Mallee Tourism	\$6,589.74
Victorian Local Governance Association	\$2,982.25
Rail Freight Alliance	\$3,300.00
	<hr/>
	\$96,508.99



New cabins being installed at Warracknabeal Caravan Park



Clugston Butchers facade upgrade at Hopetoun



Minyip Swimming Pool upgrades

SG = Share Grant, AC = Annual Contribution, AAF = Administration Assistance Funding, AWPC = Annual Weir Pool Contribution, STF = Spark Tank Funding, CSG = Grant money for running a COVID safe Australia Day Event, RDV = Regional Recovery Fund (Kickstart Project), OAF = Local Government Victoria Outdoor Activation Funding

Our Council

Shire Profile

Councillors

Organisational Structure

Council Staff

Other Staff Matters



Shire Profile

Yarriambiack Shire Council is situated in north-western Victoria, in the heart of the State's wheat belt. The population is concentrated in a number of small towns which service the surrounding broad hectare farming properties.

Our primary centres are Warracknabeal, Murtoa, and Hopetoun. Smaller communities include Minyip, Rupanyup, Beulah, Woomelang, Lascelles, Lubeck, Patchewollock, Speed, Tempy, Brim, Yaapect, Sheep Hills, Rosebery, Lah and Turriff.

Yarriambiack Shire is the heartland of grain production and handling in the Wimmera and Mallee. The main industry is agriculture which accounts for almost half the workforce.

Council administration is based in the township of Warracknabeal, and a Council service centre also operates from the township of Hopetoun, administered by Gateway BEET.

Tourism is ever growing throughout our shire. We are located immediately to the east of some of Victoria's main eco-tourist attractions, including the Big Desert, Wyperfeld National Park, Lake Hindmarsh, Lake Albacutya and the Little Desert. In recent years, The Silo Art Trail has become Australia's largest outdoor gallery. The trail stretches over 200 kilometres, linking Brim with neighbouring towns Lascelles, Patchewollock, Rosebery, Rupanyup and Sheep Hills.



Council Offices

Main Office:

34 Lyle Street, Warracknabeal

Service Centre:

Gateway BEET

75 Lascelles Street, Hopetoun

Postal address: PO Box 243,
Warracknabeal 3393

Telephone: (03) 5398 0100

Email: info@yarriambiack.vic.gov.au

Website: www.yarriambiack.vic.gov.au



About us



YOUTH AND EARLY YEARS

15 FReeZA youth
events (3 years)
135 3 & 4 year old
Kinder enrolments



ECONOMIC DEVELOPMENT

1,003 Registered
businesses
574 Agriculture
businesses



COMMUNITY FACILITIES & SERVICES

26 parks &
playgrounds
15 halls &
community centres



COUNCIL SERVICES

6,972 rateable
properties
121 EFT staff



AGRICULTURE

1/4 of Victoria's wheat &
barley is
produced in our shire
640,655 hectares of
agricultural land



ECONOMIC DEVELOPMENT

158,000
Visitors to Yarriambiack
(2019)
\$2.5b Gross Regional
Product
(Wimmera Southern Mallee)

Age

1,461



0 - 19

2,176



20 - 54

2,695



55 - 84

256



85 +

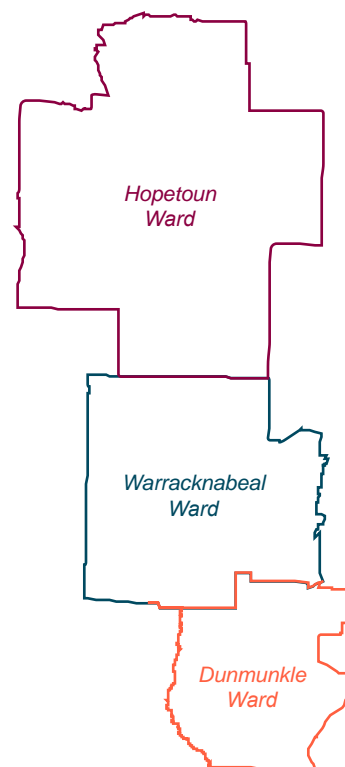
Our Councillors

The Council was elected to provide leadership and good governance of Yarriambiack Shire and the local community. In 2020 the Yarriambiack Shire Council community elected this Council for a four year term.

The municipality is divided into three wards. The seven elected Councillors are the representatives of all residents and ratepayers across the Shire.

They have the responsibility for setting the strategic direction for the municipality, policy development, identifying service standards and monitoring performance.

The Councillors are:



Cr Kylie Zanker Warracknabeal Ward

First elected: 2008

Email: kzanker@yarriambiack.vic.gov.au

Council appointments:

Internal Audit Committee, Municipal Association of Victoria, North West Municipalities Association, Warracknabeal Saleyards Committee, Wimmera Mallee Tourism Association, Western Highway Action Committee and Council Youth Action Committee



Cr Graeme Massey Warracknabeal Ward

First elected: 2012

Email: gmassey@yarriambiack.vic.gov.au

Council appointments:

Internal Audit Committee and Yarriambiack Tourism Association



Cr Andrew McLean Hopetoun Ward

First elected: 2020

Email: amclean@yarriambiack.vic.gov.au

Council appointments:

Grampians Central West Waste & Resource Recovery Group and Sunraysia Highway Improvement Committee



Cr Chris Lehmann Hopetoun Ward

First elected: 2020

Email: clehmann@yarriambiack.vic.gov.au

Council appointments:

Henty Highway Action Group and Yarriambiack Tourism Association



Cr Corinne Heintze Dunmunkle Ward

First elected: 2016

Email: cheintze@yarriambiack.vic.gov.au

Council appointments:

GWM Water Regional Recreation Water Users Group, Seasonal Conditions Committee and Yarrilinks - Yarriambiack Landcare Group



Cr Karly Kirk Warracknabeal Ward

First elected: 2020

Email: kkirk@yarriambiack.vic.gov.au

Council appointments:

Wimmera Development Association, Wimmera Southern Mallee Regional Transport Group and BY5 Steering Committee



Cr Tom Hamilton Dunmunkle Ward

First elected: 2016

Email: thamilton@yarriambiack.vic.gov.au

Council appointments:

Rail Freight Alliance and Yarriambiack Tourism Association





Our People

Organisation Structure
Council Staff
Other Staff Matters

Organisational Structure

Council is the governing body that appoints a Chief Executive Officer (CEO). The CEO has the responsibility for the day-to-day management of operations in accordance with the strategic directions of the Council Plan. Three Directors and the CEO lead the organisation. They provide information and advice that supports strategic and effective decision making.



TAMMY SMITH

Chief Executive Officer

Directors reporting directly to the Chief Executive Officer:



PAUL BRUMBY

Acting Director Business, Strategy & Performance

Areas of responsibility:

- Finance
- Rates
- Information Technology
- Procurement
- Media
- Payroll
- Corporate Planning
- Human Resources
- Risk and Safety
- Customer Service



MICHAEL EVANS

Director Assets & Operations

Areas of responsibility:

- Emergency Management
- Roads, Footpaths, Kerb & Channel
- Bridges, Culverts, Drainage
- Parks & Gardens
- Planning & Building
- Waste Management
- Plant & Depot Operations



GAVIN BLINMAN

Director Community Development & Wellbeing

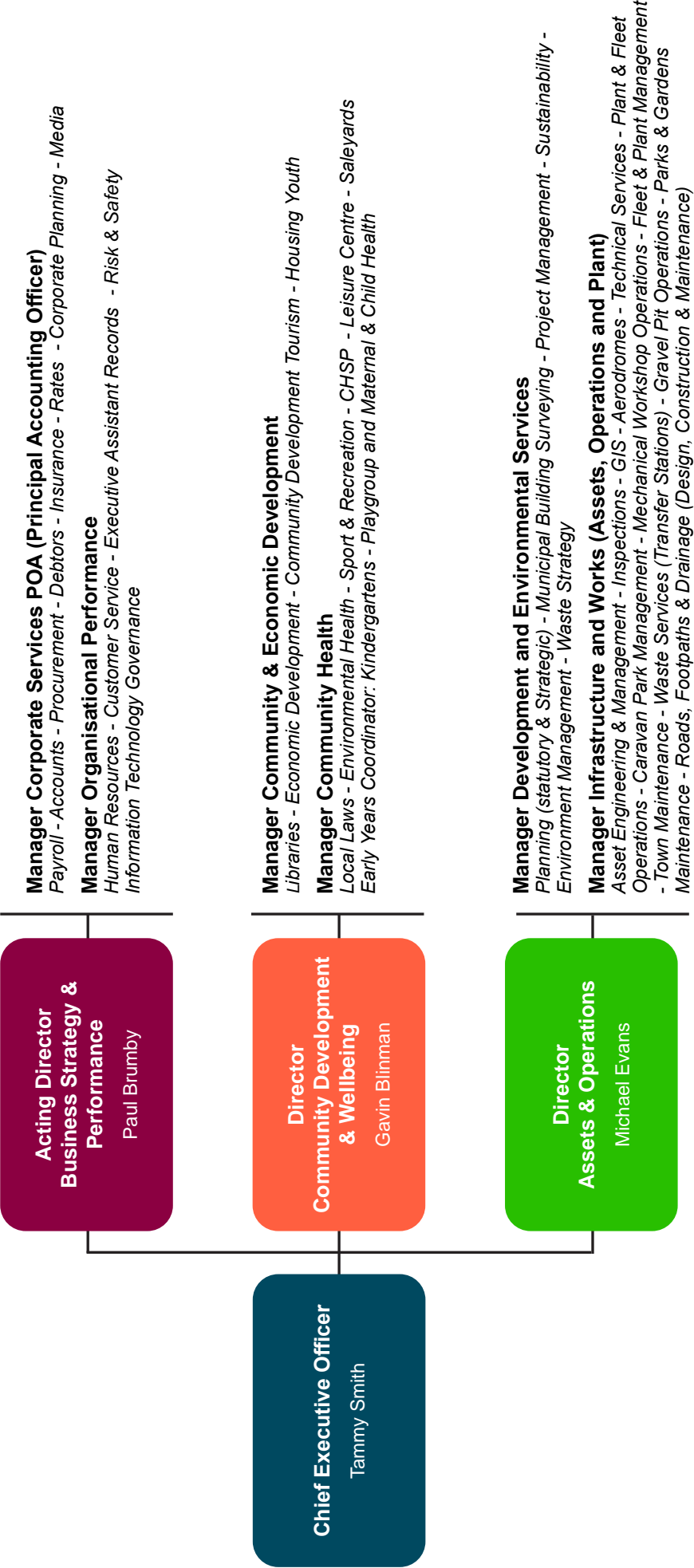
Areas of responsibility:

- Aged & Disability Services
- Youth and Early Years
- Economic Development
- Tourism
- Libraries
- Local Laws
- Sport & Recreation
- Maternal & Child Health



On Friday 21st January 2022, Jessie Holmes bid farewell as the CEO of Yarriambiack Shire Council. Tammy Smith moved from Director Business, Strategy & Performance to acting CEO before being appointed as Council's new CEO on 13th April 2022.

The chart setting out the organisational structure of Council is shown below:



Council Staff

A summary of the number of full time equivalent (FTE) Council staff by organisational structure, employment type and gender is set out below:

Employment type/gender	CEO FTE	Community Development & Wellbeing FTE	Business Strategy & Performance FTE	Assets & Operations FTE	Total FTE
Permanent FT - F	1	8	8	5	22
Permanent FT - M	7	2	-	69	78
Permanent FT - X	-	-	-	-	0
Permanent PT - F	-	20.68	0.48	-	21.16
Permanent PT - M	-	0.13	-	2.11	2.24
Permanent PT - X	-	-	-	-	0
Casual - F	-	0.74	-	0.15	0.89
Casual - M	-	-	-	-	0
Casual - X	-	-	-	-	0
Total	8	31.55	8.48	76.26	124.29

Legend: FT (full time), PT (part time), F (female), M (male), X (person of self-described gender)

Employment Classification	Women FTE	Male FTE	Women Part Time	Male Part Time	Women Casual	Male Casual	Total FTE
Band 1	-	-	-	-	-	-	-
Band 2	1.99	-	-	1.99	-	-	1.99
Band 3	5.83	52.24	-	58.07	-	-	58.07
Band 4	1.64	11	-	12.64	-	-	12.64
Band 5	4.3	6	-	10.3	-	-	10.3
Band 6	7.08	5	-	12.08	-	-	12.08
Band 7	3.86	1	-	4.86	-	-	4.86
Band 8	2	2	-	4	-	-	4
Other (senior executives/ managers)	2	3.15	-	5.15	0.74	-	20.35
Other (individual flexibility arrangements)	15.2	-	-	15.2	-	-	-
Total	43.9	80.39	0	124.29	0.74	0.15	124.29

Other Staff Matters

Equal Employment Opportunity Program

Yarriambiack Shire Council is committed to providing a workplace free of all forms of discrimination and harassment including bullying. It aims for equality of opportunity for all employees – both permanent and temporary.

By effectively implementing our Equal Opportunity and Anti-discrimination Guidelines within Council's Human Resources Policy & Guidelines we will attract talented people and use their abilities to maximum advantage for both the organisation and the employee alike.

The objective of Council's Equal Employment Opportunity and Anti-discrimination Guidelines is to ensure there is no discrimination relating to the characteristics listed under the Equal Opportunity Act 2010 such as race, colour, sex, marital status, parenthood, physical or mental impairment, age, religious or political affiliation, gender identity and sexual orientation. Further objectives include ensuring the workplace is free from bullying and harassment. Discrimination, harassment and bullying is not only unacceptable it is unlawful.

Professional Development

Council's workforce plays a vital role in ensuring that Council meets current and future business needs. Council is committed to continually developing and improving the skills and capacity of its staff by providing access to a range of professional development opportunities. This year there was a focus on leadership development with several training sessions and workshops attended. Staff also continued to attend a range of training, conference, and forum opportunities to ensure currency in their field of expertise.

Council supports pathways for local students by providing work experience, work placement and traineeships. Council's work experience programs allow students from across the municipality to experience working in a variety of Council departments. This allows young people to see the many career opportunities available in local government and increase awareness of Council's operations.

Health & Safety

Council continued its strong commitment to Occupational Health & Safety during 2021/22. Our OH&S committee is represented by employees from across the business with attention given to both preventative and relief measures.

Staff Service Milestones

Skillful, motivated and dedicated staff are critical to Council's success. As part of Council's ongoing 'years of service' recognition program, staff were presented with Certificates of Recognition at the all-staff Christmas lunch.

On 17 December a lunch was held at the Warracknabeal Racecourse, with the following certificates being presented:

40 years:

Russell Sherwell

25 years:

Anita McFarlane
Samantha Callaby
Robyn Hallam

20 years:

Peter Mitchell
Wayne Romeo
Trudi Peters
Thea Jarvis

15 Years:

Allan Moyle
Helen Cuzner

10 Years:

Natasha Hallam

5 Years:

Alannah Lehmann
Ryan Smith
Peter James
Allan Fisher
Tanya Hardy
Tori Lehmann
Juliann Geus
Sheri Garton
Joanne Thomson

Recognising Outstanding Service

List of service awards for 2021/2022.

CHRISTOPHER HEENAN: 19 August 2008 - 17 March 2022 *14 years*

PHIL GUNN: 1 May 1989 - 20 August 2021 *32 years*

EUGENE GERMANO: 13 July 1987 - 27 August 2021 *34 years*

PETER WATTS: 31 October 1983 - 18 March 2022 *38 years*

GREG WILSON: 7 March 2005 - 1 April 2022 *17 years*

KATHY EDWARDS: 19 January 1998 - 8 July 2022 *24 years*



Pictured: Phil Gunn receiving his certificate from Mayor Zanker.



Our Performance

Planning and Accountability Framework

Council Plan

Performance

- Our Vibrant and Diverse Economy
- A Healthy and Inclusive Community
- A Robust and Thriving Environment
- A Council who serves its Community

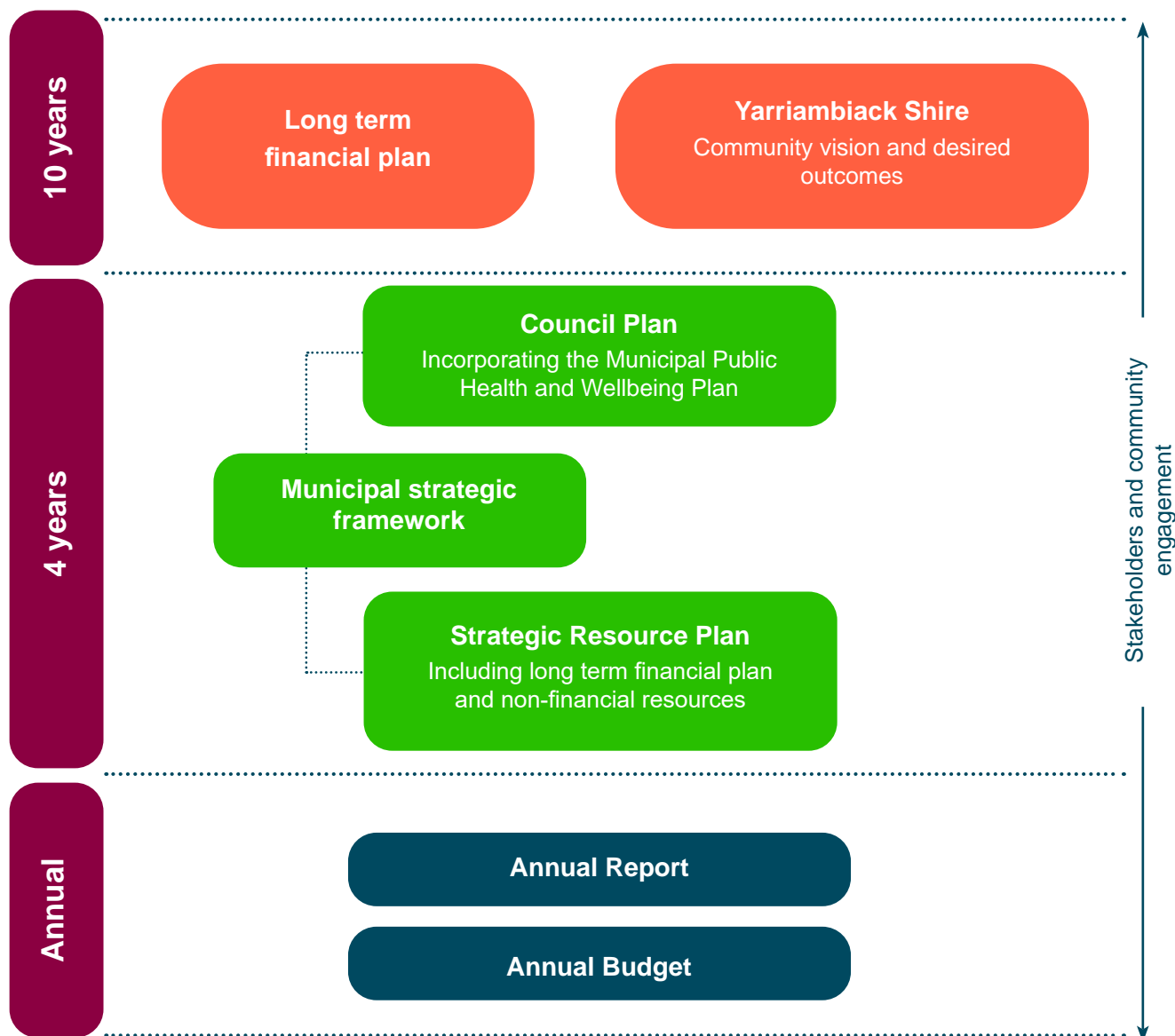
Planning and Accountability Framework

The Local Government Act 2020 requires Council to prepare the following planning and reporting documents:

- a council plan within the six months after each general election or by 30 June, whichever is later;
- a strategic resource plan for a period of at least four years and include this in the council plan;
- a budget for each financial year; and
- an annual report in respect of each financial year.

The diagram shows the relationship between the key planning and reporting documents that make up the planning and accountability framework for local government.

It also shows that there are opportunities for community and stakeholder input and feedback at each stage of the planning and reporting cycle.



Council Plan

The Council Plan 2021-2025 includes strategic objectives, strategies for achieving these over the four-year period and strategic indicators for monitoring achievement of the objectives.

The following are the five strategic focus areas as detailed in the Council Plan.

- Our Vibrant and Diverse Economy
- A Healthy and Inclusive Community
- A Robust and Thriving Environment
- A Council who serves its Community





Performance

Council's performance for the 2020/21 year has been reported in a number of ways:

- Results achieved in relation to the strategic indicators in the Council Plan
- Progress in relation to the major initiatives identified in the Budget
- Services funded in the budget and the persons or sections of the community who are providing those services
- Results against the prescribed service performance indicators and measures



Our Vibrant and Diverse Economy

Strategies

These strategies contribute to achieving this goal:

- Improving the visitor experience through activities and services available
- Actively facilitating improved accommodation options
- Embedding art related experiences into the community
- Marketing the Silo Art Trail and wider Wimmera Mallee Tourism Experience
- Streamlining business applications made through the regulatory system
- Working with Wimmera Development Association and Small Business Victoria to support our small business network
- Workforce planning and skills gap identification at a local and regional level
- Actively applying for telecommunication Blackspot funding to State and Federal Government.
- Ensuring adequate land supply for residential growth
- Adopting well-informed long-term asset management strategies
- Lobbying for increased funding from State and Federal Governments towards infrastructure
- Consideration of a range of housing supply options to attract and retain residents
- Maintaining a safe road network that reflects our communities' priorities including the movement of agricultural machinery
- Reducing the number of movements on road by transferring freight to rail
- Ensuring land use does not compromise the right to farm
- Partnering with organisations such as Birchip Cropping Group to seek research and extension funding
- Advocating to Regional Roads Victoria for appropriate public transport options
- Developing innovative solutions to provide community transport options with stakeholders.

Services

The following services contributed to achieving the strategies and goals for this environment:

Service Area	Description of services provided		2020/21 Actual \$'000	2021/22 Budget \$'000	2021/22 Actual \$'000
Community and Economic Development	The service provides a range of services that facilitates an environment that is conducive to sustaining and growing local residential and business sectors. The services include town planning, economic development and building control.	Exp	1,290	2,613	1,551
		Rev	(1,476)	(967)	(912)
		Net	(186)	1,646	639
Saleyards	This service is responsible for the management and maintenance of the Warracknabeal Regional Livestock Exchange.	Exp	135	119	138
		Rev	(289)	(127)	(78)
		Net	(154)	(8)	60
Public Halls	This service provides contributions towards insurance for public halls.	Exp	232	526	441
		Rev	-	(502)	(480)
		Net	232	24	(39)
Other Heritage and Culture	This service provides a range of services that facilitates the maintenance and development of museums, other heritage buildings and cultures for the enjoyment of future generations.	Exp	63	73	69
		Rev	(6)	-	(3)
		Net	58	73	66
Roads, Streets and Footpaths	The service provides ongoing maintenance of the Council's roads, drains, bridges and footpaths.	Exp	7,224	8,218	6,303
		Rev	(4,415)	(2,594)	(1,720)
		Net	2,809	5,624	(4,583)
Tourism and Area Promotion	This service provides a range of services that facilitates the tourist industry, and the cleaning and maintenance of the tourist centre, caravan parks and public amenities.	Exp	653	1,176	819
		Rev	(225)	(298)	(1,843)
		Net	428	878	(1,024)
Passive Recreation	This service provides for the maintenance of public parks and gardens.	Exp	160	152	178
		Rev	-	-	-
		Net	160	152	178
Other Transport Services	This service provides for the works crew administration and plant operations, as well as any private works.	Exp	2,349	1,305	1,768
		Rev	(383)	(241)	(285)
		Net	1,967	1,064	1,483

Major Initiatives

The following statement reviews the year's progress on major and other initiatives identified in the 2021/22 budget.

Initiative	Result
Install cabins at Warracknabeal and Hopetoun Caravan Park	<i>In Progress</i>
Seek funding to implement the Minyip Caravan Park Masterplan	<i>In Progress</i>
Install camp kitchens in Hopetoun and Warracknabeal	<i>In Progress</i>
Replace the amenity building at Warracknabeal Caravan Park	<i>In Progress</i>
Create a calendar of events to assist with marketing and promotion	<i>Completed</i>
Provide businesses concierge services and funding through a dedicated monthly newsletter	<i>Completed</i>
Regional Development Australia Grampians 'For Want of a Worker' Strategy initiatives actively pursued to attract and train the future workforce	<i>In Progress</i>
Update the Community & Business Directory	<i>Completed</i>
Application for 14 affordable dwellings to be built across the Shire through State Big Build funding	<i>Completed</i>
Facilitate discussions between business owners to ensure opening hours, goods and services are suitable for consumers	<i>In Progress</i>
Utilising the Wimmera Southern Mallee Regional Partnership Digital Strategy to identify key areas for improvement and build an advocacy platform	<i>In Progress</i>
Advocate for equitable access in each township to the premier product for townships from the NBN multi platform technology mix	<i>In Progress</i>
Advertise the NBN Local community program – inviting NBN to attend community events to provide support and information.	<i>In Progress</i>
Adopt a 10 year Asset Management Plan	<i>Completed</i>
Partnering with Wimmera Development Association to develop a distributed housing model which makes serviced land available for new homes to be built	<i>In Progress</i>
Review and set a new Road Management Plan including service levels for road types	<i>Completed</i>
Apply for State or Federal funding to upgrade Heavy Vehicle routes	<i>Completed</i>
Embed the predominant land use of agriculture into the local planning policy framework through a strategic planning scheme amendment	<i>Not Started</i>
Support the Birchip Cropping Group extension research into Indigenous planting	<i>Completed</i>
Encourage value-adding as a sustainable option for existing products	<i>Completed</i>
Seek funding to upgrade a second ramp at the Livestock Exchange	<i>In Progress</i>
Trial a modified community transport model that utilises existing Council vehicles	<i>In Progress</i>
Highlight job opportunities for working remotely to attract people to live and work in the Shire	<i>Ongoing</i>

Strategic Indicators

The following statement reviews the performance of Council against the Council Plan, including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic Indicator/Measure	2020/21 result	2021/22 result	Comments
<i>Satisfaction with Sealed Local Roads</i> Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.	39	38	Based on the annual Community Satisfaction Survey completed in the 2021/22 financial year.
<i>Planning Scheme Outcomes</i> Percentage of planning application decisions subject to review by VCAT that were not set aside	0	0	No planning applications were sent to VCAT during the 2021/22 financial year.

Service Performance Indicator

Results of the prescribed service performance indicators and measures including explanation of material variations:

Service/Indicator/ Measure	Result 2019	Result 2020	Result 2021	Result 2022	Material variations and comments
ROADS					
<i>Satisfaction of use</i> Number of sealed local road requests	3.82	13	33	32	Our Customer Request Management (CRM) system enables Council to record the number of sealed local road requests. This has resulted in Council to record constant numbers of sealed local road requests.
<i>Condition</i> Sealed local roads maintained to condition standards	98%	80%	100%	99%	Council maintains a strong focus on asset renewal, including local sealed roads.
<i>Service Cost</i> Cost of sealed local road reconstruction per square metres	\$25	\$61	\$94	\$52	The result is lower than the previous year due to receiving less grant money. In 2021/22 year we received extra funding for Fixing Country Roads and Roads to Recovery funding.
Cost of sealed local road resealing per square metres	\$5	\$7	\$18	\$7	The local road resealing is contracted out and the cost varies with the amount of resealing required to be undertaken. In 2021/22 extra road reseals were added to the program.
<i>Satisfaction</i> Community satisfaction out of 100 with sealed local roads	42	40	39	38	Based on the annual Community Satisfaction Survey completed in the 2021/22 financial year.

Service/Indicator/ Measure	Result 2019	Result 2020	Result 2021	Result 2022	Material variations and comments
STATUTORY PLANNING					
<i>Timeliness</i> Time (days) taken to decide planning applications	16	18	18	49	Council has implemented a new program named Greenlight which automatically calculates the time taken to decide planning applications rather than manually calculating this figure.
<i>Service Standard</i> Planning applications decided within required time frames	88%	102%	98%	89%	There has been a decrease in the number of planning applications processed within the required time frame.
<i>Service Cost</i> Cost of statutory planning service	\$1,731	\$2,423	\$4,725	\$4,206	There has been a slight reduction in the costs of providing the statutory planning service.
<i>Decision Making</i> Council planning decisions upheld at VCAT	0	0	0	0	No planning applications were sent to VCAT during the 2021/22 financial year.

2

A Healthy and Inclusive Community

Strategies

These strategies contribute to achieving this goal:

- Ensuring the appropriate buildings to accommodate early years learning.
- Attracting and retaining quality early years staff.
- Ensuring high levels of engagement and access to the myriad of services available to children, youth and families.
- Attracting funding to support Early Years and Youth activities across the Shire and region.
- Close relationships with the health services located in our Shire and wider regional footprint.
- Partnering with health services to deliver co-current health promotion activities.
- Master planning for future sport and recreation facilities.
- Maintaining a contemporary Sport and Recreation Strategy to ensure appropriate investment of resources.
- Developing strong relationships with key sporting funding agencies and peak bodies.
- Providing opportunities for passive recreation such as accessible walking tracks.
- Supporting volunteers to maintain their high level of service provision.
- Assisting Communities to develop and identify their own development profile through Community Action Plans.
- Recognising the changing demographics and ensuring that service delivery is well-targeted and efficient.
- Raising awareness with our older population about the services available to enable them to remain in the community.
- Ensuring adequate housing diversity and supply for those older people looking for suitable independent accommodation.
- Advocating strongly to remain a provider of Commonwealth Home Support Programme services.
- Implementing a family violence clause into Council's Enterprise Bargaining Agreement providing greater employment flexibility for victims and additional paid leave to protect their physical and emotional health.
- Ensuring that all policy and service decisions are assessed against the gender impact assessment framework (genderequalitycommission.vic.gov.au) to ensure equity and inclusion for all members of the community.

Services

The following services contributed to achieving the strategies and goals for this environment:

Service Area	Description of services provided		2020/21 Actual \$'000	2021/22 Budget \$'000	2021/22 Actual \$'000
Health and Education	This service provides family oriented support services including kindergartens, maternal & child health, counselling & support, immunisation, holiday programs and health & safety.	Exp	1,996	1,943	1,948
		Rev	(1,854)	(1,980)	(2,301)
		Net	142	(37)	(353)
Aged & Disability Services	This service provides a range of home and community care services for the aged and disabled, including home delivered meals, personal care, transport, dementia care, home maintenance, housing support and senior citizens.	Exp	1,238	1,160	1,436
		Rev	(1,159)	(1,291)	(1,257)
		Net	80	(131)	179
Library Services	This service provides the contribution to a regional library corporation for the provision of mobile and static services throughout the Shire.	Exp	356	243	274
		Rev	(136)	(120)	(157)
		Net	220	123	117

Major Initiatives

The following statement reviews the year's progress on major and other initiatives identified in the 2021/22 budget.

Initiative	Result
Expand the Warracknabeal Children's Centre to accommodate the higher demand in kindergarten and childcare	<i>In Progress</i>
Seek funding for Dunmunkle Early Years and Childcare Centre	<i>In Progress</i>
Re-engage with health services (post- covid) to embed intergenerational activities	<i>In Progress</i>
Active involvement with the Regional Partnership Strengthening Children in Communities Program	<i>In Progress</i>
Seek internal or external funding allocations to provide meaningful playgroup programs to families	<i>Completed</i>
Encourage the use of Library facilities across the Shire for all children and youth	<i>In Progress</i>
Deliver short courses that assist young people to gain employment	<i>In Progress</i>
Support community initiatives that raise awareness of gender equity and family violence	<i>In Progress</i>
Support volunteers by coordinating their statutory requirements such as Police Checks	<i>Completed</i>
Continue to implement Council's Cigarette Sales to Minors Program to improve retailer compliance and reduce in incidence of tobacco use in our younger demographic	<i>In Progress</i>

Initiative	Result
Promote awareness through social media on the signs of family violence and the support mechanisms in place available for victims	<i>In Progress</i>
Develop masterplans for Murtoa and Warracknabeal Recreation Facilities	<i>In Progress</i>
Seek funding for the design and development of Murtoa Rabi Park Youth Park, Warracknabeal Pump Track and Hopetoun Skatepark upgrades	<i>In Progress</i>
Develop a Participation Plan for the Beulah, Brim and Rupanyup Recreation Reserves as part of the 2020 Community Sport Infrastructure Stimulus Funding	<i>Completed</i>
Become a Local Government Authority VicSport Member	<i>Completed</i>
Continue to assist Sporting Clubs and Community Organisations with funding or grant applications to support sport, active and passive recreation programs, initiatives, or infrastructure	<i>Completed</i>
Liaise with communities to ensure all Community Action Plans are up to date	<i>In Progress</i>
Ensuring representatives from Council attend Progress Association and Consultative Meetings	<i>Completed</i>
Promote the Library facilities across the Shire and encourage usage of all resources	<i>Completed</i>
Advocate for GP services and specific specialist services to be delivered in place, eg dialysis	<i>In Progress</i>
Utilise the Words on Wheels Van for the delivery of library items and engage communities as a social interaction space	<i>In Progress</i>
Annual roadshows with Regional Assessment officer to promote services available	<i>In Progress</i>
Provide appropriate support mechanisms and resources to successfully implement community transport model	<i>In Progress</i>
Implement new client management system to improve our quality of service to clients of the Commonwealth Home Support Program	<i>Completed</i>
Maintain support and promotion of Council's Access and Inclusion Plan to encourage participation and social connection for residents of all abilities	<i>In Progress</i>

Strategic Indicators

The following statement reviews the performance of Council against the Council Plan, including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic Indicator/Measure	2020/21 result	2021/22 result	Comments
<i>Participation in MCH Service</i> Percentage of children enrolled who participate in the MCH service.	86%	80%	Council continues to have an acceptable participation rate in the MCH service.
<i>Participation in MCH Service by Aboriginal Children</i> Percentage of Aboriginal children enrolled who participate in the MCH service.	90%	73%	Variation reflects small number of Aboriginal people within the Shire. Participation in key ages and stage visits reflect the results over the years.
<i>Active Library Members</i> Percentage of Municipality that are active library members.	8%	5%	Council's established its own library hubs and therefore are continuing to promote and educate the community on how to use the new library service.
<i>Critical and Major Non-compliance Notifications</i> Percentage of critical and major non-compliance notifications that are followed up by Council.	0%	0%	Council engages proactively with businesses to achieve compliance through education.

Service/Indicator/ Measure	Result 2019	Result 2020	Result 2021	Result 2022	Material variations and comments
FOOD SAFETY					
<i>Timeliness</i> Time taken to action food complaints	3	1	3	5	Council engages proactively with complainants to address complaints received in a timely manner.
<i>Service Standard</i> Food safety assessments	51%	71%	53%	91%	The number of food safety assessments completed have increased.
<i>Service Cost</i> Cost of food safety service	\$802	\$1,029	\$195	\$334	Costs have varied over the years due to covid. Council engaged a new part time position which solely focuses on food safety.
<i>Health and Safety</i> Critical and major non-compliance notifications	100%	100%	100%	0%	Council engages proactively with businesses to achieve compliance through education.

Service/Indicator/ Measure	Result 2019	Result 2020	Result 2021	Result 2022	Material variations and comments
LIBRARIES					
<i>Utilisation</i> Physical library collection usage	1.28	1.01	0.51	0.79	Council is now providing this service to the community inhouse. While Council is actively promoting this service it is still in the early stages.
<i>Resource Standard</i> Recently purchased library collection	40%	41%	42%	46%	There is a slight increase in the library collection compared to the previous year.
<i>Participation</i> Active library borrowers in municipality	9%	10%	8%	5%	Council's established its own library hubs and therefore are continuing to promote and educate the community on how to use the new library service.
<i>Service Cost</i> Cost of library service per population	\$28	\$31	\$31	\$33	Costs have increased due to the employment of extra staff which has allowed Council to extend the library service across the Shire.

Service/Indicator/ Measure	Result 2019	Result 2020	Result 2021	Result 2022	Material variations and comments
MATERNAL & CHILD HEALTH					
<i>Service Standard</i> Infant enrolments in the MCH service	98%	103%	101%	102%	All newborns in the shire have received a first home visit from the MCH nurses.
<i>Service Cost</i> Cost of the MCH service	\$122	\$169	\$102	\$126	There has been an increase in costs in providing the MCH service due to the employment of relief staff. This includes the engagement of a part-time student MCH nurse.
<i>Participation</i> Participation in MCH service	93%	91%	86%	80%	Council continues to have an acceptable participation rate in the MCH service.
<i>Participation</i> Participation in MCH service by Aboriginal children	100%	94%	90%	73%	Variation reflects small number of Aboriginal people within the Shire. Participation in key ages and stage visits reflect the results over the years.
<i>Satisfaction</i> Participation in 4-week key age and stage visit	New in 2020	98%	98%	88%	In the 2021/2022 financial year, there were 7 premature infants born (higher than normal). Visits were at the gestational age rather than their corrected age.

3 A Robust and Thriving Environment

Strategies

These strategies contribute to achieving this goal:

- Restoration plans for all closed or soon to be closed landfill pits.
- The rollout of the State Government's circular policy.
- Educating the community about waste recovery opportunities.
- Educating the community about climate resilience.
- Increasing access to heat-reducing treatments such as shade.
- Ensuring robust emergency management strategies for climate events such as fire, floods and heatwaves.
- Working closely with partners in Landcare to increase the area of land under conservation.
- Working with regional partners to ensure an ongoing supply of recreational and environmental water to Yarriambiack Shire waterways and looks at opportunities to increase supply
- Identifying and educating communities around high ecological value landscapes across the Shire.
- Working with stakeholders to strengthen weed and pest management to preserve high ecological value native vegetation.

Services

The following services contributed to achieving the strategies and goals for this environment:

Service Area	Description of services provided		2020/21 Actual \$'000	2021/22 Budget \$'000	2021/22 Actual \$'000
Active Recreation	This service provides for the contributions and maintenance of indoor and outdoor sporting complex's, clubs, amenities and recreation officer.	Exp	945	1,922	2,112
		Rev	(33)	(376)	(2,976)
		Net	912	1,546	(864)
Swimming Areas and Beaches	This service provides for the contributions and maintenance of swimming pools as well as the contributions to the weir pools.	Exp	1,021	429	370
		Rev	(66)	(27)	(13)
		Net	955	402	357
Street Cleaning, Lighting and Beautification	This service provides for the cleaning, lighting and beautification of Council's streets.	Exp	1,528	974	898
		Rev	(145)	-	-
		Net	1,384	974	898
Law, Order and Public Safety	This service provides support for services including fire prevention, animal control, local laws and emergency services.	Exp	1,244	278	248
		Rev	(25)	(61)	(154)
		Net	1,219	217	94
Waste Management and Environment	This service is responsible for garbage collection, transfer stations, septic tanks, kerbside recycling and land care operations of Council.	Exp	673	1,620	1,653
		Rev	(55)	(1,779)	(1,470)
		Net	618	(159)	183

Major Initiatives

The following statement reviews the year's progress on major and other initiatives identified in the 2021/22 budget.

Initiative	Result
Funding to deliver a glass crusher that reduces waste	<i>In Progress</i>
Develop a Waste Management Strategy	<i>Completed</i>
Identify Council's resourcing requirements to implement the Victorian Government's waste reform targets	<i>Ongoing</i>
Participate in Municipal Association Victoria Procurement to group purchase green energy offsets to Council's power contracts	<i>Completed</i>
Development of an Environmental Strategy	<i>Not Started</i>
Encourage community groups to seek funding to install solar	<i>In Progress</i>
Install solar on Council owned Community managed buildings	<i>In Progress</i>
Update the Tree Policy, Tree register and ensure a risk-based approach to tree maintenance across the shire	<i>Completed</i>
Streetscape works targeted at reducing the heat impacts in main street districts	<i>In Progress</i>

Initiative	Result
Continue collaboration with Catchment Management Authority for projects that encounter the environmental impacts of roadside weeds and pests	<i>In Progress</i>
Seek additional environmental water for Minyip and Warracknabeal initiatives	<i>Not Started</i>
Design Integrated water management systems for the larger townships to ensure preservation of stormwater	<i>Not Started</i>
Support Yarrilinks and Mallee Landcare in attracting funding to the Shire for environmental projects	<i>In Progress</i>
Advocate to reduce the grid infrastructure capacity issues	<i>In Progress</i>

Strategic Indicators

The following statement reviews the performance of Council against the Council Plan, including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic Indicator/Measure	2020/21 result	2021/22 result	Comments
<i>Utilisation of Aquatic Facilities</i> Number of visits to aquatic facilities per head of municipal population.	0.49	0.48	During the 2021/22 summer the number of visitors to the Hopetoun Pool decreased slightly by 119 visitors.
<i>Waste Diversion</i> Kerbside collection waste diverted from landfill, calculated as the percentage of garbage and recyclables collected from kerbside bins that is diverted from landfill.	21%	16%	During the 2021/22 financial year the recycling industry has resumed accepting waste as per previous years.
<i>Animal Management Prosecutions</i> Number of successful animal management prosecutions.	100%	0%	No animal prosecutions occurred during the 2021/22 financial year.

Service/Indicator/Measure	Result 2019	Result 2020	Result 2021	Result 2022	Material variations and comments
WASTE COLLECTION					
<i>Satisfaction</i> Kerbside bin collection requests	31	51	7	43	The number of bin collection requests recorded in our CRM System increased in the 2021/22 year. This is due to a stronger emphasis on the recording of all customer requests.
<i>Service Standard</i> Kerbside collection bins missed	1.44	.32	.64	.36	There has been less missed bins reported compared to the previous year.
<i>Service Cost</i> Cost of kerbside garbage collection service	\$169	\$179	\$191	\$198	During the 2021/22 financial year the recycling industry has resumed accepting waste as per previous years.
Cost of kerbside recyclables collection service	\$164	\$96	\$137	\$177	The cost of providing the recyclables collection service increased due to recycling being accepted by recycling contractors as per previous years.
<i>Waste Diversion</i> Kerbside collection waste diverted from landfill	25%	19%	22%	16%	During the 2021/22 financial year the recycling industry has resumed accepting waste as per previous years.

Service/Indicator/ Measure	Result 2019	Result 2020	Result 2021	Result 2022	Material variations and comments
ANIMAL MANAGEMENT					
<i>Timeliness</i> Time taken to action animal requests	1.24	1.04	1.17	1.46	Animal management requests are actioned within one business day.
<i>Service Standard</i> Animals reclaimed	57%	50%	91%	44%	The number of animals reclaimed has decreased. During the 2021/22 year, Council continued to ensure many impounded animals are reclaimed by their owners.
Animals rehomed	New in 2020	71%	45%	56%	With animals being reclaimed by their owners, the result shows an increase in the number of animals that needed to be rehomed.
<i>Service Cost</i> Cost of animal management service per population	\$15	\$17	\$14	\$18	The increase in costs is due to the employment of a second part time ranger.
<i>Health and safety</i> Animal management prosecutions	New in 2020	0	100%	0	No animal prosecutions occurred during the 2021/22 financial year.

Service/Indicator/ Measure	Result 2019	Result 2020	Result 2021	Result 2022	Material variations and comments
AQUATIC FACILITIES					
<i>Service Standard</i> Health inspections of aquatic facilities	0	0	0	0	No actual inspection was undertaken of the aquatic facility during the 2021/22 financial year.
<i>Utilisation</i> Utilisation of aquatic facilities	0.51	0.35	0.49	.48	During the 2021/22 summer the number of visitors to the Hopetoun Pool decreased slightly by 119 visitors.
<i>Service Cost</i> Cost of outdoor aquatic facilities	New in 2020	\$15	\$11	\$14	Costs for the 2021-22 year are now looking to be in alignment with previous years pre covid.

4

A Council who serves its Community

Strategies

These strategies contribute to achieving this goal:

- Promoting continuous professional learning for Councillor development.
- Supporting our Councillors in performing their roles and responsibilities.
- Having a robust Workforce Organisational Plan that supports our culture.
- Promote professional development opportunities for staff
- Improve the functionality and accessibility of customer service to our community both online and in person and ensure it remains contemporary
- Provide a range of communications aligned to our residents and stakeholders needs.
- Remaining focused on reducing outstanding audit and risk items as an all of Council priority.
- Embedding good governance in all decision making made by Council.
- Secure representation on relevant Federal, State, regional and local bodies

Services

The following services contributed to achieving the strategies and goals for this environment:

Service Area	Description of services provided		2020/21 Actual \$'000	2021/22 Budget \$'000	2021/22 Actual \$'000
Councillors, Chief Executive and Executive Team	This area of governance includes the Mayor, Councillors, Chief Executive Officer and Executive Management Team and associated support which cannot be easily attributed to the direct service provision areas.	Exp	945	996	1,185
		Rev	(33)	-	(29)
		Net	912	996	1,156
Information Services	This service provides, supports and maintains reliable and cost effective communications and computing systems, facilities and infrastructure to Council staff, enabling them to deliver services in a smart, productive and efficient way.	Exp	1,021	831	842
		Rev	(66)	-	-
		Net	955	831	842
Customer Service and Administration Staff and Municipal Offices	This service provides Council with strategic and operational organisation development support. It provides meeting rooms and function venues for Council use. It also provides a customer interface for an increasing number of service units and a wide range of transactions. The service is delivered through two customer service centres, a free call number and an emergency after hours service.	Exp	1,528	516	1,506
		Rev	(145)	(11)	(128)
		Net	1,384	505	1,378
Director, Contracts, Design and Asset Management	This area includes the Director and Council Officers and associated costs of supporting these positions.	Exp	1,244	2,639	2,181
		Rev	(25)	(17)	(125)
		Net	1,219	2,622	2,056
Accounting and Finance	This service predominately provides financial based services to both internal and external customers including the management of Council's finances, payments 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.	Exp	673	832	841
		Rev	(55)	-	(62)
		Net	618	832	779

Major Initiatives

The following statement reviews the year's progress on major and other initiatives identified in the 2021/22 budget.

Initiative	Result
Councillor professional development through forum and peer led education	In Progress
Councillors to be kept informed about community events/issues and up to date with legislative compliance	In Progress
Cultural Audit and Workforce Plan carried out to identify skill gaps and training requirements	Completed
Develop a Training Matrix/Plan to deliver on skill gaps and training requirements	Completed
Action on 'People Matters Survey' to improve gender equality and culture	In Progress
Ensure performance reviews reflect accountability in all staff roles	Completed
Review the risk register at an operational level	Completed

Initiative	Result
Monitor, maintain and report on Audit outcomes	<i>Completed</i>
Upgrade the Council's website	<i>Completed</i>
Strong collaboration between Council and the Audit & Risk Committee including annual interactions with Councils internal and external auditors	<i>Completed</i>

Strategic Indicators

The following statement reviews the performance of Council against the Council Plan, including results achieved in relation to the strategic indicators included in the Council Plan.

Strategic Indicator/Measure	2020/21 result	2021/22 result	Comments
<i>Consultation and Engagement</i> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council.	62	57	Based on the annual Community Satisfaction Survey completed in the 2021/22 financial year.
<i>Satisfaction with Council Decisions</i> Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community.	61	60	Based on the annual Community Satisfaction Survey completed in the 2021/22 financial year.
<i>Workforce Turnover</i> Percentage of staff who resigned or were terminated from the organisation.	17%	18%	No material variation

Service/Indicator/Measure	Result 2019	Result 2020	Result 2021	Result 2022	Material variations and comments
GOVERNANCE					
<i>Transparency</i> Council decisions made at meetings closed to the public	15%	12%	21%	24%	The number of contracts and tenders that Council has had to consider in closed sessions due to a sensitive nature has increased during the 2021/22 financial year.
<i>Consultation and engagement</i> Community satisfaction rating out of 100 with community consultation and engagement.	63	59	62	57	Based on the annual Community Satisfaction Survey completed in the 2021/22 financial year.
<i>Attendance</i> Council attendance at Council meetings	83%	89%	92%	80%	Councillors are active in their communities and conscientious in attending to the Councillor responsibilities.
<i>Service Cost</i> Cost of elected representation	\$32,429	\$34,179	\$37,305	\$43,667	Costs have increased due to consultancy in recruitment for a new CEO along with increased participation at training/conferences since covid.
<i>Decision making</i> Community satisfaction rating out of 100 for satisfaction with Council decisions.	63	58	61	60	Based on the annual Community Satisfaction Survey completed in the 2021/22 financial year.



Governance, Management and Other Information

Governance

Management

Governance and Management Checklist

Statutory Information

Governance

Yarriambiack 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 to Special Committees of council.

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

Meetings of Council

Council conducts open public meetings on the 4th Wednesday of each month from January to December. When COVID restrictions are not in place, members of the community are welcome to attend Council meetings and observe from the gallery.

Council meetings also provide the opportunity for community members to submit a question to the Council, make a submission or speak to an item on the agenda. In addition, meetings are streamed live via the Yarriambiack Shire Council YouTube site.

For the 2021/22 year Council held the following meetings:

- 11 Ordinary Council meetings
- 2 Special Council meetings.

One Special Meeting was to determine the Mayor for 2021/2022 year.

Second Special Meeting was to appoint the Chief Executive Officer.

For the 2021/22 year, Council held 11 ordinary meetings and 2 Special Council meetings. The following table provides a summary of councillor attendance for the 2021/22 year.

Councillors	Council Meeting	Special Council Meeting	Total
Cr Graeme Massey	9	2	11
Cr Corinne Heintze	11	2	13
Cr Kylie Zanker	11	2	13
Cr Tom Hamilton	11	2	13
Cr Andrew McLean	11	2	13
Cr Chris Lehmann	11	2	13
Cr Karly Kirk	10	2	12

The Statutory meeting, including the election of the Mayor and Deputy Mayor was held on 24 November 2021.

Code of Conduct

The Local Government Act 2020 requires Council to develop and approve a Councillor Code of Conduct within the period of four months after a general election.

The Code of Conduct is part of Council's commitment to governing our Shire effectively and adhering to the principles of good governance.

Good governance is the complex set of processes, protocols and behaviours which lead to good decisions. Good decisions are those which are informed by evidence and good advice, contributed to and understood by communities, underpinned by integrity and make sense in the long term interests of the community.

As per the Local Government Act 2020, Council may review or amend the Councillor Code of Conduct at any time.

On 27 February 2021 the Councillor Code of Conduct was reviewed and amended to meet the requirements of section 139 of the Local Government Act 2020. These amendments include the five standards of conduct listed below to assist Councillors in understanding the conduct that is expected of them in the course of performing their duties and functions, including prohibiting discrimination, harassment (including sexual harassment) and vilification.

Councillor allowances

In accordance with Section 39 of the Local Government Act 2020, councillors are entitled to receive an allowance while performing their duty as a Councillor. The Mayor is also entitled to receive a higher allowance.

The State Government sets the upper and lower limits for all allowances paid to Councillors and Mayors.

Councils are divided into three categories based on the income and population of each council. In this instance, Yarriambiack Shire Council is recognised as a category one council.

On 27 April 2022, Cr Karly Kirk declined the ability to receive the Deputy Mayor allowance, and instead continue to receive the lesser amount, being the Councillor allowance in accordance with the determination category 1: Determination of Allowances for Mayors, Deputy Mayors and Councillors

The following table contains details of current allowances fixed for the Mayor and Councillors during the year:

	Allowance
Cr Graeme Massey*	\$39,020.96
Cr Corinne Heintze	\$21,481.61
Cr Kylie Zanker*	\$48,200.56
Cr Tom Hamilton	\$21,481.61
Cr Andrew McLean	\$21,481.61
Cr Chris Lehmann	\$21,481.61
Cr Karly Kirk	\$21,481.61
Total	\$194,629.57

* Includes Mayoral allowance



Councillor expenses

In accordance with Section 40 and 41 of the Local Government Act 2020, Council is required to reimburse a Councillor for expenses incurred whilst performing his or her duties as a Councillor. Council is also required to adopt and maintain a policy in relation to the reimbursement of expenses for Councillors. The policy provides guidance for the payment of reimbursements of expenses and the provision of resources, facilities and other support to the Mayor and Councillors to enable them to discharge their duties. Council also publishes in its Annual Report the details of the expenses, including reimbursement of expenses for each Councillor and member of a Council Committee paid by the Council.

The details of the expenses including reimbursement of expenses for each Councillor and member of a Council committee paid by the Council for the 2021/22 year are set out in the following table.

Councillors	Travel	Remote Factor	Information & Communication	Conferences & Training	Total
Cr Graeme Massey	-	-	-	-	-
Cr Corinne Heintze	-	-	-	-	-
Cr Kylie Zanker	-	-	-	-	-
Cr Tom Hamilton	-	-	-	-	-
Cr Andrew McLean	\$3,575.21	\$1,108.00	-	-	\$4,683.21
Cr Chris Lehmann	-	-	-	-	-
Cr Karly Kirk	-	-	-	-	-
Total	\$3,575.21	\$1,108.00	-	-	\$4,683.21



Pictured: Cr Tom Hamilton, Cr Corinne Heintze, Cr Karly Kirk, Cr Graeme Massey, Cr Kylie Zanker, Cr Andrew McLean and Cr Chris Lehmann

Management

Council has implemented a number of statutory and better practice items to strengthen its management framework. Having strong governance and management frameworks leads to better decision making by Council.

The Local Government Act requires Council to undertake an assessment against the prescribed governance and management checklist and include this in its report of operations. Council's Governance and Management Checklist results are set out on the following pages.

The following items have been highlighted as important components of the management framework.

Audit and Risk Committee

The Council has established an Audit and Risk Committee pursuant to Section 53 of the Local Government Act 2020 to support Council in discharging its oversight responsibilities related to:

- a) Financial and performance reporting;
- b) Risk management (including CCTV system);
- c) Fraud prevention systems and control;
- d) Maintenance of a sound internal control environment;
- e) Assurance activities including internal and external audit; and
- f) Council's performance with regard to compliance with its policies and legislative and regulatory requirements.

It acts in this capacity by monitoring, reviewing, endorsing and advising on the above matters as set out in the Audit and Risk Committee Charter. The Charter was reviewed and adopted by Council on 27 April 2022.

During the year, the Audit and Risk Committee's independent Chairperson James Gregson resigned after nine years of service. James was recognised for his outstanding service to Yarriambiack Shire Council, at the Council meeting held on 27 April 2022, where he was presented with a recognition of service award.

Bruce Potgieter was appointed as Independent Chairperson on 27 April 2022.

Bruce is joined by Diane Connolly, Martin Moynihan and Simon Coutts as independent members of the Audit and Risk Committee.

Councillor representatives are Cr Kylie Zanker and Cr Karly Kirk.

The independent members are appointed for a one year, two year or three-year term. The Committee meets at minimum four times per year.

The CEO, Director Business Strategy and Performance, Manager Corporate Services, Director Assets and Operations and Director Community Development and Wellbeing all attend the Audit and Risk Committee Meetings, along with the Internal Auditors, RSD Audit.

The External Auditors are invited to all scheduled Audit and Risk Committee Meetings.

The meetings were held on 19 July 2021, 27 September 2021 (special meeting), 18 October 2021, 17 January 2022 and 21 April 2022.

Internal audit

Council's internal audit function provides independent and objective assurance that the appropriate processes and controls are in place across the Council. A risk based Strategic Internal Audit Plan (SIAP) is revised annually to ensure the audit resources remain focused on the appropriate areas. The review process considers Council's risk framework, the Council Plan, the impact of any change on operations, systems or the business environment; prior audit coverage and outcomes and management input. The SIAP is reviewed and approved by the Audit and Risk Committee annually.

The Internal Auditor attends each Audit and Risk Committee meeting to report on the status of the SIAP to provide an update on the implementation of audit recommendations and to present findings of completed reviews. All audit issues identified are risk rated. Recommendations are assigned to the responsible Manager and tracked in Council's performance management system. Managers provide status updates that are reviewed by the Internal Auditor and the Audit and Risk Committee.

Internal Audits Completed in 2021/22 were;

- GST and FBT Audit
- Service Level Planning
- Disaster Recovery and Business Continuity
- Occupational Health and Safety

External audit

Council is externally audited by the Victorian Auditor-General. For the 2021/22 year, the annual external audit of Council's Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's representative.

The external auditors attend the Audit and Risk Committee meetings to present the audit plan and Independent Audit Report. The external audit management letter and responses are also provided to the Audit and Risk Committee.

Risk management

In August 2021 Council reviewed and revised its Risk Management Framework, adopting the Risk Management Manual on 25 August 2021. The Manual is consistent with AS ISO 31000:2018 Risk Management – Guidelines.

The Risk Management Manual incorporates:

- Roles and Responsibilities
- Risk Management Strategy
- Strategic Resources
- The Value of Risk Management to the Organisation
- Governance Structure
- Risk Appetite
- Risk Culture
- Risk Management Practices, including software and embedding practices into the organisation
- Risk Evaluation and Process for Managing Risk
- Risk Maturity, Assurance Management Tools and Checklists.

Congratulations

Council recognised the outstanding service of James Gregson, who has reached his maximum term on the Audit and Risk Committee, serving nine years as a member and the Chairperson.

We sincerely thank James for his service and dedication to his community.

James Gregson – 9 years April 2013 – March 2022



Pictured: James Gregson receiving his certificate from Mayor Zanker.

Governance and Management Checklist

The following are the results in the prescribed form of Council's assessment against the prescribed governance and management checklist

Governance & Management Items		Assessment	
1	Community Engagement Policy (policy outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act Date of adoption: 24 March 2021	Y
2	Community Engagement Guidelines (guidelines to assist staff to determine when and how to engage with the community)	Guidelines in place No guidelines but the Community Engagement Policy, Complaints Handling Policy and Customer Service Charter all support each other to determine when and how to engage with the community	N
3	Financial Plan (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 92 of the Act Date of adoption: 22 August 2021	Y
4	Asset Plan (plan that sets out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Adopted in accordance with section 92 of the Act Date of adoption: 25 August 2021	Y
5	Revenue and Rating Plan (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: 23 June 2021	Y
6	Annual Budget (plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Adopted in accordance with section 94 of the Act Date of adoption: 23 June 2021	Y
7	Risk Policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Policy Date of operation of current policy: 25 August 2021	Y
8	Fraud Policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	Policy Date of operation of current policy: 23 June 2021	Y
9	Municipal Emergency Management Plan (plan under section 20 of the Emergency Management Act 1986 for emergency prevention, response and recovery)	Prepared and maintained in accordance with section 20 of the Emergency Management Act 1986 Endorsed by MEMPC 01 October 2020	Y
10	Procurement Policy (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council)	Policy Date of operation of current policy: 23 February 2022	Y
11	Business Continuity Plan (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster)	Plan Date of operation of current plan: 14 May 2022	Y
12	Disaster Recovery Plan (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	Plan Date of operation of current plan: 10 January 2022	Y
13	Risk Management Framework (framework outlining Council's approach to managing risks to the Council's operations)	Framework Date of operation of current framework: 25 August 2021	Y
14	Audit and Risk Committee (advisory committee of Council under section 53 and 54 of the Act)	Committee established in accordance with section 53 of the Act Date of establishment: 9/02/2004	Y

Governance & Management Items		Assessment	
15 Internal Audit (independent accounting professionals engaged by the Council to provide analysis and recommendations aimed at improving Council's governance, risk and management controls)	Engaged Date of engagement of current provider: 1 July 2020		Y
16 Performance Reporting Framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the Local Government Act 1989)	Framework Date of operation of current framework: 27 November 2019		Y
17 Council Plan Reporting (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)	Report Date of operation of current report: 25 August 2021		Y
18 Financial Reporting (quarterly statements to Council under section 138(1) of the Local Government Act 1989 comparing actual and budgeted results and an explanation of any material variations)	Reports presented to Council in accordance with section 138(1) of the Local Government Act 1989. Dates statements presented: 28/07/2021, 27/10/2021, 19/01/2022 and 27/04/2022 Financial & Non-Financial Performance Reporting		Y
19 Risk Reporting (6-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Reports Date of reports: 28/07/2021, 27/10/2021, 19/01/2022 and 27/04/2022 Financial & Non-Financial Performance Reporting		Y
20 Performance Reporting (6-monthly reports of indicators measuring results against financial and non-financial performance, including performance indicators referred to in section 131 of the Local Government Act 1989)	Reports Date of reports: 28/07/2021, 27/10/2021, 19/01/2022 and 27/04/2022 Financial & Non-Financial Performance Reporting		Y
21 Annual Report (annual report under sections 131, 132 and 133 of the Local Government Act 1989 containing a report of operations and audited financial and performance statements)	Presented at a meeting of Council in accordance with section 134 of the Act Date of consideration: 27 October 2021		Y
22 Councillor Code of Conduct (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 reviewed: 27 February 2021		Y
23 Delegations (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 section 11 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: S5 (Instrument of Delegation to Chief Executive Officer) – 23 February 2022 S6 (Instrument of Delegation to Members of Staff) – 23 March 2022		Y
24 Meeting Procedures (Government Rules under section 60 of the Act governing the conduct of meetings or Council and delegated committees)	Governance Rules adopted in accordance with Section 60 of the Act Date Governance Rules adopted: 26 August 2020		Y

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



Tammy Smith
Chief Executive Officer
Dated: 3rd October 2022



Cr Kylie Zanker
Mayor
Dated: 3rd October 2022

Statutory Information

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

Documents available for public inspection

In accordance with section 57 of the Local Government Act 2020, Council must adopt and maintain a Public Transparency Policy which gives effect to the Public Transparency Principles outlined in section 58 of the Act.

A list of available information is provided in the Yarriambiack Shire Council Part II Statement, published in accordance with the Freedom of Information Act 1982 and the Yarriambiack Shire Council Governance Rules.

Information is available on the Council website, at Council offices or by request. Council responds to requests for information in alignment with the Local Government Act 2020 and the Freedom of Information Act 1982.

Information available for inspection includes but not limited to;

- Minutes of Ordinary and Special Meetings of Council
- Register of Authorised Officers
- Annual Report in respect of each financial year
- Summary of Personal Interests of Councillors and requested Council staff

Service Performance Principles

In accordance with section 106 of the Local Government Act 2020, Council must plan and deliver services to the municipal community in accordance with the service performance principles.

Council incorporates the service performance principles into business planning and performance monitoring activities, with particular focus on the following areas:

- a) Services will be provided in an equitable manner and be responsive to the diverse needs of the Yarriambiack Shire Community.
- b) Services will be accessible to the members of the Shire for whom the services are intended.
- c) Quality and cost standards for services is set by Council and will provide good value for money to the Shire's community.
- d) Council will seek to continuously improve service delivery to the Shire's community in response to performance monitoring.
- e) Service delivery will include a fair and effective process for considering and responding to complaints about service provision.

Contracts

Council has adopted a Procurement Policy under section 108 of the Act, information relates to:

(a) a list of contracts entered into by Council valued above the contract value at which the Council must invite a tender or seek an expression of interest under its Procurement Policy; and

(b) a list of contracts entered into by Council valued above the contract value at which the Council must invite a tender or seek an expression of interest under its Procurement Policy but for which the Council did not invite a tender or seek an expression of interest and which did not meet the conditions for the Council to purchase goods or services without inviting a public tender or seeking an expression of interest;

During the 2021/22 financial year Yarriambiack Shire invited a Tender or EOI of \$80,000 and above for the supply of plant and equipment and services.

- C282-2021: Beulah Modular Changeroom Building Construction (\$812,558)
- C289-2021: Rupanyup Modular Changeroom Building Construction (\$860,034)
- ACP007-2021: Purchase of Glass Crushing Machine (\$300,000)
- C296-2021: Hopetoun Recreation Reserve Lighting Upgrade (\$275,752)
- C306-2022: Warracknabeal Caravan Park Amenities Upgrade (\$280,566)
- C305-2022: Supply & Install Caravan Park Cabins Warracknabeal and Hopetoun (\$396,000)
- C312-022: Murtoa Stick Shed (\$371,415)
- C299-2022: Design & Construct Rural Sealed Roads (\$850,000)
- C286-2021: Kerb & Channel (\$515,235)
- C301-2021: Fire Prevention - Vegetation & Hazard Removal
- C298-2022: Warracknabeal Visitor Info Centre Upgrade Project (\$321,000)
- C311-2022: Home is Where the Hall Is - Restumping Aubrey, Beulah & Minyip Halls
- C302-2021: Digital Radio Communication System (\$150,000 est)

Disability Action Plan

In accordance with section 38 of the Disability Act 2006, Council has prepared a Disability Action Plan it must report on the implementation of the Disability Action Plan in its annual report.

The previous plan goals have been met but these are ongoing goals or lobbying by Council to Government.

MOVING AROUND

We are still working on lobbying Government for better public transport and looking at ways our transfer stations can be more accessible

BEING INFORMED

Key information to make sure accessibility to all new buildings and renovated buildings is still being done

Researching information in alternate formats for council brochures and flyers currently as part of the review

ACCESSING SERVICES

Always working on improving how we do this in all meetings and council services.

CONNECTING WITH OTHERS

Have largely met these goals, improving community engagement is ongoing

MAINTAINING COMPLIANCE

This goal is an ongoing one council will continue to work within its powers to ensure all areas meet regulations and compliance in DDA and information to ensure accessible services and buildings enable shire residents can have the same life experiences regardless of ability or gender and ethnicity.

Domestic Animal Management Plan

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

Council adopted the 2017/21 Domestic Animal Management Plan on the 22 November 2017 and was endorsed by the Secretary of the Department of Economic Development, Jobs, Transport and Resources (DEDJTR).

The Plan is developed through consultation with Council's animal management team along with input from other Council departments, government agencies and animal groups.

All actions relating to the document are continually implemented through Council's animal management team on a daily basis to ensure compliance with animal related issues within the Yarriambiack Shire Council.

A new Domestic Animal Management Plan is underway, to be released for community consultation in coming months.

Food Act Ministerial Directions

In accordance with section 7E of the Food Act 1984, Council is required to publish a summary of any Ministerial Directions received during the financial year in its annual report.

No such Ministerial Directions were received by Council during the financial year.

Freedom of Information

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

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

- it should be in writing;
- it should identify as clearly as possible which document is being requested
- it should be accompanied by the appropriate fee (the fee may be waived in certain circumstances).

Requests for documents in the possession of Council should be addressed to the Freedom of Information Officer. Requests can also be lodged via Council's website or email.

Freedom of information (FOI) applications received:

2017/18	2018/19	2019/20	2020/21	2021/22
4	0	0	0	1

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

Public Interest Disclosure Procedures

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

The Protected Disclosure Act 2012 aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are publicly available on Council's website.

During the 2021/22 year no disclosures were notified to Council officers appointed to receive disclosures, or to IBAC.

Service Performance Principles

In accordance with section 106 of the Local Government Act 2020, Council must plan and deliver services to the municipal community in accordance with the service performance principles.

Council incorporates the service performance principles into business planning and performance monitoring activities, with particular focus on the following areas:

- a) Services will be provided in an equitable manner and be responsive to the diverse needs of the Yarriambiack Shire Community.
- b) Services will be accessible to the members of the Shire for whom the services are intended.
- c) Quality and cost standards for services is set by Council and will provide good value for money to the Shire's community.
- d) Council will seek to continuously improve service delivery to the Shire's community in response to performance monitoring.
- e) Service delivery will include a fair and effective process for considering and responding to complaints about service provision.

Road Management Act Ministerial Direction

In accordance with section 22 of the Road Management Act 2004, Council must publish a copy or summary of any Ministerial Direction in its Annual Report.

No such Ministerial Directions were received by Council during the financial year.



Financial Reports



Annual Financial Report

FOR THE YEAR ENDED 30 JUNE 2022

FINANCIAL REPORT

Certification of the Financial Report

Victorian Auditor-General's Office Report

PAGE NO.

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Financial Report

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.



ANITA J MCFARLANE B.COMM (ACC)

Principal Accounting Officer

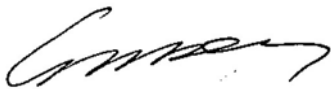
Location: Warracknabeal

Date: 3rd October 2022

In our opinion the accompanying financial statements present fairly the financial transactions of Yarriambiack Shire Council for the year ended 30 June 2022 and the financial position of the Council as at that date.

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

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



GRAEME MASSEY

Councillor

Location: Warracknabeal

Date: 3rd October 2022



KYLIE ZANKER

Councillor

Location: Warracknabeal

Date: 3rd October 2022



TAMMY SMITH

Chief Executive Officer

Location: Warracknabeal

Date: 3rd October 2022

Independent Auditor's Report

To the Councillors of Yarriambiack Shire Council

Opinion	<p>I have audited the financial report of Yarriambiack Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2022 • comprehensive income statement for the year then ended • statement of changes in equity for the year then ended • statement of cash flows for the year then ended • statement of capital works for the year then ended • notes to the financial statements, including significant accounting policies • certification of the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2022 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 <i>Local Government (Planning and Reporting) Regulations 2020</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's <i>APES 110 Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the financial report	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i>, and for such internal control as the Councillors 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
14 October 2022

Travis Derricott
as delegate for the Auditor-General of Victoria

Comprehensive Income Statement

FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 \$'000	2020/21 \$'000
INCOME			
Rates and charges	3.1	13,133	12,848
Statutory fees and fines	3.2	209	191
User fees	3.3	850	870
Grants - operating	3.4	15,469	10,111
Grants - capital	3.4	2,849	4,974
Contributions - monetary	3.5	233	106
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6	(324)	(158)
Share of net profits (or loss) of associates	6.3	108	200
Other income	3.7	424	741
Total Income		32,951	29,883
EXPENSES			
Employee costs	4.1	(11,020)	(11,029)
Materials and services	4.2	(8,368)	(6,367)
Depreciation	4.3	(4,915)	(5,337)
Amortisation - right of use assets	4.4	(222)	(334)
Bad and doubtful debts	4.5	(67)	25
Contributions and donations	4.6	(743)	(834)
Finance costs - leases	4.7	(18)	(20)
Other expenses	4.8	(1,516)	(1,454)
Total Expenses		(26,869)	(25,350)
Surplus/(deficit) for the year		6,082	4,532
OTHER COMPREHENSIVE INCOME			
<i>Items that will not be reclassified to surplus or deficit in future periods</i>			
Net asset revaluation increment/(decrement)	6.2	(8,210)	(2,419)
Share of other comprehensive income of associates and joint ventures	6.3	305	-
Total Other Comprehensive Result		(7,905)	(2,419)
Total Comprehensive Result		(1,823)	2,113

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

Balance Sheet

FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 \$'000	2020/21 \$'000
ASSETS			
Current assets			
Cash and cash equivalents	5.1	16,428	18,577
Trade and other receivables	5.1	2,036	1,875
Other financial assets	5.1	575	669
Inventories	5.2	319	555
Non current assets classified as held for sale	6.1	15	15
Other assets	5.2	228	165
Total Current Assets		19,601	21,855
Non-current assets			
Trade and other receivables	5.1	350	418
Investments in associates	6.3	387	280
Property, infrastructure, plant and equipment	6.2	138,447	141,681
Right-of-use assets	5.8	571	655
Total Non-current Assets		139,755	143,034
Total Assets		159,356	164,889
LIABILITIES			
Current liabilities			
Trade and other payables	5.3	2,878	2,541
Trust funds and deposits		142	-
Unearned income/revenue	5.3	1,611	5,017
Provisions	5.5	3,111	3,354
Interest-bearing liabilities	5.4	-	58
Lease liabilities	5.8	336	333
Total Current Liabilities		8,078	11,303
Non-current liabilities			
Provisions	5.5	465	460
Lease liabilities	5.8	264	447
Total Non-current Liabilities		729	907
Total Liabilities		8,807	12,210
Net Assets		150,549	152,678
EQUITY			
Accumulated surplus		85,198	79,116
Reserves	9.1	65,351	73,561
Total Equity		150,549	152,678

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

Statement of Changes in Equity

FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2021/22					
Balance at beginning of the financial year		152,678	79,116	73,546	15
Surplus/(deficit) for the year		6,082	6,082	-	-
Net asset revaluation increment/(decrement)	6.2	(8,210)		(8,210)	-
Balance at end of the financial year		150,549	85,198	65,336	15

	NOTE	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2020/21					
Balance at beginning of the financial year		150,564	74,584	75,965	15
Surplus/(deficit) for the year		4,532	4,532	-	-
Net asset revaluation increment/(decrement)	6.2	(2,419)	-	(2,419)	-
Balance at end of the financial year		152,678	79,116	73,546	15

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

Statement of Cash Flows

FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Inflows/ (Outflows) \$'000	2020/21 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		13,303	12,572
Statutory fees and fines		160	191
User fees		876	870
Grants - operating		11,706	10,111
Grants - capital		3,080	4,974
Contributions - monetary		256	106
Interest received		91	19
Rent received		58	-
Trust funds and deposits taken		142	5,017
Other receipts		409	1,463
Net GST refund/payment		1,617	961
Employee costs		(11,372)	(10,927)
Materials and services		(9,706)	(6,767)
Short-term, low value and variable lease payments		-	(333)
Trust funds and deposits repaid		-	(36)
Other payments		(2,288)	(2,288)
Net cash provided by/(used in) operating activities	9.2	8,332	15,933
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.2	(10,966)	(7,407)
Proceeds from sale of property, infrastructure, plant and equipment		575	337
Payment for investments		(107)	(3,000)
Payment for financial assets		-	3,668
Loans and advances made		-	(491)
Net cash provided by/(used in) investing activities		(10,498)	(6,893)
Cash flows from financing activities			
Proceeds from borrowings		(58)	-
Interest paid - lease liability		(18)	(20)
Net cash provided by/(used in) financing activities		(76)	(20)
Net increase (decrease) in cash and cash equivalents		(2,242)	9,019
Cash and cash equivalents at the beginning of the financial year		19,245	10,226
Cash and cash equivalents at the end of the financial year		17,003	19,245
Financing arrangements	5.6		
Restrictions on cash assets	5.1		

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

Statement of Capital Works

FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 \$'000	2020/21 \$'000
PROPERTY			
Land		-	114
Total land		-	114
Buildings		523	430
Heritage buildings		88	6
Total buildings		611	436
Total Property		611	550
PLANT AND EQUIPMENT			
Plant, machinery and equipment		795	757
Fixtures, fittings and furniture		14	11
Computers and telecommunications		138	-
Library books		36	224
Total Plant and Equipment		983	992
INFRASTRUCTURE			
Roads		5,996	5,535
Bridges		135	-
Footpaths and kerb and channel		99	38
Drainage		32	-
Recreational, leisure and community facilities		1,818	106
Waste management		138	87
Parks, open space and streetscapes		7	99
Total Infrastructure		8,225	5,865
Total Capital Works Expenditure		9,819	7,407
REPRESENTED BY:			
New asset expenditure		3,074	524
Asset renewal expenditure		5,996	6,883
Asset upgrade expenditure		749	-
Total Capital Works Expenditure		9,819	7,407

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

Overview

INTRODUCTION

The Yarriambiack Shire Council was established by an Order of the Governor in Council on 19th January 1995 and is a body corporate.

The Council's main office is located at 34 Lyle Street, Warracknabeal.

STATEMENT OF COMPLIANCE

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

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

Significant accounting policies

(a) Basis of accounting

The accrual basis of accounting has been used in the preparation of these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid. The financial statements are based on the historical cost convention unless a different measurement basis is specifically disclosed in the notes to the financial statements.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The financial statements have been prepared on a going concern basis. The financial statements are in Australian dollars. The amounts presented in the financial statements have been rounded to the nearest thousand dollars unless otherwise specified. Minor discrepancies in tables between totals and the sum of components are due to rounding.

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities (refer to Note 3)
- the determination, in accordance with AASB 16 Leases, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- whether or not AASB 1059 Service Concession Arrangements: Grantors is applicable (refer to Note 8.2)
- other areas requiring judgements

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

(b) Impact of Covid-19

During 2021-22 the COVID-19 pandemic continued to impact on Council's operations. Council has noted the following significant impacts on its financial operations:

- Additional revenue – Council has received extra grant funding as a result of COVID-19. Council received grant funding for COVID Safe Australia Day \$4,400, Covid Safe Outdoor Activation \$200,000, Business Concierge Program \$60,000, COVID Relief High Risk and Complex Settings \$15,000, COVID-19 Kindergarten Support \$22,720, COVID-19 and Early Childhood Ventilation Support Grant \$27,000.
- Revenue reductions – Council's main revenue reduction in user fees and charges as a result of Covid was \$20,000 due to the Warracknabeal Leisure Complex being closed during lock downs and no revenue being generated.
- Additional costs – Council has had to deliver the above mentioned grants but Council has also incurred extra costs in the delivery of our services such as extra cleaning of our public amenities, kindergartens, etc.

Notes to Financial Statements

Note 1: Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$500,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 23 June 2021. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for income and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

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

	Budget 2022 \$'000	Actual 2022 \$'000	Variance 2022 \$'000	Variance 2022 %	Ref
1.1 INCOME AND EXPENDITURE					
<u>Income</u>					
Rates and charges	13,040	13,133	93	1%	
Statutory fees and fines	177	209	32	18%	
User fees	849	850	1	0%	
Grants - operating	8,890	15,469	6,579	74%	1
Grants - capital	4,259	2,849	(1,410)	(33%)	2
Contributions - monetary	-	233	233	100%	
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	229	(324)	(553)	(242%)	3
Share of net profits/(losses) of associates and joint ventures	-	108	108	100%	
Other income	445	424	(21)	(5%)	
Total Income	27,889	32,951	5,062	18%	
<u>Expenses</u>					
Employee costs	11,095	11,020	75	1%	
Materials and services	9,189	8,368	821	9%	
Depreciation	5,200	4,915	285	5%	
Amortisation - right of use assets	155	222	(67)	(43%)	
Bad and doubtful debts	1	67	(66)	(6,609%)	
Contributions and donations	727	743	(16)	(2%)	
Finance costs - leases	22	18	4	19%	
Other expenses	1,886	1,516	370	20%	
Total Expenses	28,275	26,869	1,406	5%	
Surplus/(deficit) for the Year	(386)	6,082	6,468	1,675%	

Explanation of material variations

REF	ITEM	EXPLANATION
1	Grants - operating	Council operating grants are higher than budgeted due mainly to extra funding being received for Financial Assistance Grants (\$1.777 million) in June 2022. Council has also received unbudgeted grant funds for Recreation Reserve Projects (\$2.643 million) and Tourism projects (\$1.515 million).
2	Grants - capital	Council received less capital grants compared to budget as it was expected that we would receive Commonwealth funding for Agrilink roads projects of \$1.270 million.
3	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	The variance is due to plant and equipment and staff fleet that were upgraded during the 2021/22 year. It also includes the sale of the Council residence in Warracknabeal which had not been budgeted.

1.2 CAPITAL WORKS

Property

	Budget 2022 \$'000	Actual 2022 \$'000	Variance 2022 \$'000	Variance 2022 %	Ref
Buildings	3,650	523	(3,127)	(86%)	1
Heritage buildings	341	88	(253)	(74%)	
Total buildings	3,991	611	(3,380)	(85%)	
Total Property	3,991	611	(3,380)	(85%)	

Plant and Equipment

Plant, machinery and equipment	1,250	795	(455)	(36%)
Fixtures, fittings and furniture	22	14	(8)	(36%)
Computers and telecommunications	111	138	27	24%
Library Books	20	36	16	80%
Total Plant and Equipment	1,403	983	(420)	(30%)

Infrastructure

Roads	6,338	5,996	(343)	(5%)	2
Bridges	100	135	35	35%	
Footpaths and kerb and channel	611	99	(512)	(84%)	
Drainage	100	32	(68)	(68%)	
Recreational, leisure and community facilities	1,568	1,818	250	16%	
Waste management	466	138	(328)	(70%)	
Parks, open space and streetscapes	145	7	(138)	(95%)	
Other infrastructure	34	-	(34)	(100%)	
Total Infrastructure	9,362	8,225	(1,137)	(12%)	
Total Capital Works Expenditure	14,756	9,819	(4,937)	(33%)	

Represented by:

New asset expenditure	5,564	3,074	(2,490)	(45%)
Asset renewal expenditure	5,772	5,996	224	4%
Asset upgrade expenditure	3,420	749	(2,671)	(78%)
Total Capital Works Expenditure	14,756	9,819	(4,937)	(33%)

Explanation of material variations

REF	ITEM	EXPLANATION
1	Buildings	Council has not commenced the following projects: Housing \$1.015 million, the Warracknabeal Public Amenities \$150,000 and the Warracknabeal Depot \$200,000 projects. The Warracknabeal Kindergarten project and the Caravan Park projects have all experienced some delays.
2	Footpaths and kerb and channel	The Council contract for kerb and channel has not yet commenced and will be carried forward into the 2022/23 year.

Note 2: Analysis of Council results by program

Council delivers its functions and activities through the following programs.

2 (a) **COMMUNITY SERVICES**

Administration of maternal & child health services, immunisations, kindergartens and rental accommodation, homecare, senior citizen centres, meals on wheels, home maintenance and sundry welfare services

CORPORATE SERVICES

General rates and grants commission revenue, general administration and finance costs, which are not allocated to the other functions.

ECONOMIC DEVELOPMENT

Commercial and industrial promotion, caravan parks, livestock exchange, tourist promotion and public conveniences.

ENGINEERING

Construction and maintenance of roads and bridges, footpaths, packing facilities, traffic control, street lighting, street cleaning and drainage, plant operations, workshops and depots and quarries.

GOVERNANCE

Governance provides an effective oversight of the organisation. Human resource management provides support to the organisation and ensures Council's customer focus includes communication and community engagement processes. Service areas include governance, enterprise risk and legal services.

RECREATION, CULTURE AND LEISURE

Maintenance of halls, cultural buildings and operations of the library, parks and reserves, recreation centres, swimming pools, sporting clubs, saleyards and other sundries.

REGULATORY SERVICES

Planning, building control, fire prevention, animal control and the administration of local laws and the health act.

WASTE AND ENVIRONMENT

Rubbish collection, recycling and disposal and tree schemes.

2 (b) Summary of income, expenses, assets and capital expenses by program

	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2022					
Community Services	3,837	3,705	132	3,108	2,361
Corporate Services	19,397	2,155	17,242	7,421	18,782
Economic Development	2,731	1,523	1,208	2,422	15
Engineering	1,405	10,965	(9,560)	1,848	128,102
Governance	145	2,464	(2,319)	21	402
Recreation, Culture and Leisure	3,736	3,342	394	3,396	9,346
Regulatory Services	230	745	(515)	6	50
Waste and Environment	1,470	1,970	(500)	97	916
	32,951	26,869	6,082	18,319	159,974

	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2021					
Community Services	3,013	3,302	(289)	2,651	2,566
Corporate Services	17,766	2,358	15,408	5,873	20,626
Economic Development	1,836	1,196	640	1,443	2,015
Engineering	4,461	11,877	(7,416)	4,553	130,964
Governance	127	1,948	(1,821)	22	-
Recreation, Culture and Leisure	244	1,844	(1,600)	161	8,137
Regulatory Services	214	723	(509)	-	-
Waste and Environment	2,221	2,102	119	382	581
	29,882	25,350	4,532	15,085	164,889

Note 3: Funding for the delivery of our services

	2021/22 \$'000	2020/21 \$'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 Capital Improved Value of a property is the net market valued after deducting selling costs.

The valuation base used to calculate general rates for 2021/22 was \$3.097 million (2020/21 \$2,726 million).

Residential	2,089	2,116
Commercial	314	347
Farm/Rural	8,938	8,713
Municipal charge	389	383
Waste management charge	1,239	1,204
Interest on rates and charges	77	-
Revenue in lieu of rates	87	85
Total Rates and Charges	13,133	12,848

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

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

3.2 STATUTORY FEES AND FINES

Animal control fees and fines	55	33
Town planning and building fees	99	146
Health	2	2
Other	53	9
Total Statutory Fees and Fines	209	191

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

3.3 USER FEES

Aged and health services	55	58
Aged and health services brokerage fees	85	99
Meals on wheels	90	86
Meals on wheels brokerage fees	34	35
Leisure centre and recreation	1	1
Caravan park fees	218	224
Waste management services	85	86
Rents	58	71
Saleyards fees and charges	78	106
Vic Roads fees and charges	9	10
Tourism	21	-
Rates	46	45
Maternal and child health	24	-
Other fees and charges	45	49
Total User Fees	850	870

	2021/22 \$'000	2020/21 \$'000
User fees by timing of revenue recognition		
User fees recognised over time	850	870
Total user fees	850	870

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.

3.4 FUNDING FROM OTHER LEVELS OF GOVERNMENT

Grants were received in respect of the following :

SUMMARY OF GRANTS

Commonwealth funded grants	10,001	10,928
State funded grants	8,318	4,157
Total Grants Received	18,319	15,085

(A) OPERATING GRANTS

Recurrent - Commonwealth Government

Financial Assistance Grants	7,421	5,807
General home care	659	615
Meals on wheels	121	97
Other	431	522
Total Recurrent - Commonwealth Government	8,631	7,041

Recurrent - State Government

Kindergartens	1,306	1,218
Aged care	21	18
Senior citizens	4	-
Maternal and child health	392	370
Library	126	126
Sustainability	101	113
Youth	53	47
CASI	-	150
Other	69	93
Total Recurrent - State Government	2,072	2,135

Total Recurrent Operating grants	10,703	9,176
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	2021/22 \$'000	2020/21 \$'000
Non-recurrent - State Government		
Work for Victoria	-	396
Economic development	30	350
Library	25	-
Covid	275	75
Information Technology	-	66
Heritage	249	6
Recreation	2,643	-
Tourism	1,515	-
Planning	-	10
Waste	27	-
Other	2	32
Total Non-recurrent - State Government	4,766	935
Total Non-recurrent Operating grants	4,766	935
Total Operating grants	15,469	10,111
(B) CAPITAL GRANTS		
Recurrent - Commonwealth Government		
Roads to Recovery	1,323	1,984
Total Recurrent - Commonwealth Government	1,323	1,984
Total Recurrent Capital Grants	1,323	1,984
Non-recurrent - Commonwealth Government		
Livestock exchange	-	184
Local Roads and Community Infrastructure	47	1,719
Total Non-recurrent - Commonwealth Government	47	1,903
Non-recurrent - State Government		
Kindergartens	465	-
Recreation	690	10
Vic Roads	-	195
AgriLinks	325	484
Local Roads to Market	-	31
Waste Management	-	367
Total Non-recurrent - State Government	1,480	1,087
Total non-recurrent capital grants	1,526	2,990
Total Capital Grants	2,850	4,974
TOTAL GRANTS	18,319	15,085

	2021/22 \$'000	2020/21 \$'000
(C) UNSPENT GRANTS RECEIVED ON CONDITION THAT THEY BE SPENT IN A SPECIFIC MANNER		
OPERATING		
Balance at start of year	4,108	573
Received during the financial year and remained unspent at balance date	107	4,108
Received in prior years and spent during the financial year	(4,108)	(573)
Balance at year end	107	4,108
CAPITAL		
Balance at start of year	909	100
Received during the financial year and remained unspent at balance date	1,504	909
Received in prior years and spent during the financial year	(909)	(100)
Balance at year end	1,504	909

(D) 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 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.

Income recognised under AASB 1058 Income of Not-for-Profit Entities

General purpose	7,421	5,807
Specific purpose grants to acquire non-financial assets	2,849	4,974
Other specific purpose grants	8,049	4,304

Revenue recognised under AASB 15 Revenue from Contracts with Customers

Specific purpose grants	1,611	5,017
	19,930	20,102

	2021/22 \$'000	2020/21 \$'000
3.5 CONTRIBUTIONS		
Monetary	233	106
Total contributions	233	106

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

3.6 NET GAIN/(LOSS) ON DISPOSAL OF PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT		
Proceeds of sale	575	337
Written down value of assets disposed	(899)	(495)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(324)	(158)

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	14	19
Workcover reimbursements	3	3
Private use vehicle reimbursements	20	75
Insurance recoupment	115	44
Leave transferred from other Councils	12	27
Income protection	90	82
Legal costs recovered	72	61
Recycling recoupment	49	526
Fire service levy	-	30
Employee contributions	-	38
Other	49	(163)
Total Other Income	424	741

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.

Note 4: The cost of delivering services

	2021/22 \$'000	2020/21 \$'000
4.1 (A) EMPLOYEE COSTS		
Wages and salaries	8,266	8,512
WorkCover	172	242
Superannuation	933	1,002
Fringe benefits tax	57	32
Annual leave and long service leave	969	718
Conferences and training	170	165
Councillor allowances	219	204
Income protection	41	15
Redundancies	-	-
Other	193	139
Total Employee Costs	11,020	11,029

(B) SUPERANNUATION

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	44	66
Employer contributions payable at reporting date.	-	-

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	595	589
Employer contributions - Other Funds	294	253
	889	842

Total	933	908
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Employer contributions payable at reporting date.	-	-
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Refer to note 9.3 for further information relating to Council's superannuation obligations.

	2021/22 \$'000	2020/21 \$'000
4.2 MATERIALS AND SERVICE		
Contracts	1,526	929
Waste management	831	1,208
Weir pool	-	84
Swimming pool	10	87
Community projects	2,252	234
Road works	401	413
Gravel Pit works	-	40
Communication	33	35
Information technology contract	281	527
Materials and services	1,612	1,187
Building and ground maintenance	138	93
Supply of meals	185	231
Utilities	411	388
External plant hire	57	166
Information technology and equipment	421	280
Consultants	181	422
Other	29	43
Total Materials and Services	8,368	6,367

4.3 DEPRECIATION

Property	620	613
Plant and equipment	994	1,091
Infrastructure	3,301	3,634
Total Depreciation	4,915	5,337

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

4.4 AMORTISATION - RIGHT OF USE ASSETS

Vehicles	222	334
Total Amortisation - Right of use assets	222	334

4.5 BAD AND DOUBTFUL DEBTS

Rates debtors	47	13
Other	20	(38)
Total Bad and Doubtful Debts	67	(25)

Movement in provisions for doubtful debts

Balance at the beginning of the year	247	272
New provisions recognised during the year	249	147
Amounts provided for but recovered during the year	(181)	(172)
Balance at end of Year	315	247

Provision for doubtful debt is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

	2021/22 \$'000	2020/21 \$'000
4.6 CONTRIBUTIONS AND DONATIONS		
Sporting reserves	162	172
Swimming pools	231	224
Economic development	107	204
Community halls	42	36
Weir pools	32	29
Other	169	169
Total contributions and donations	743	834
4.7 FINANCE COSTS - LEASES		
Interest - Lease Liabilities	18	20
Total finance costs	18	20
4.8 OTHER EXPENSES		
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	48	28
Auditors' remuneration - Internal Audit	43	29
Insurances	739	703
Operating lease rentals	30	136
Printing and stationery	78	56
Advertising	92	77
Postage	21	21
Legal costs	131	139
Subscriptions	160	207
Registrations	128	125
Bank fees and charges	31	34
Others	15	(101)
Total Other Expenses	1,516	1,454

Note 5: Our financial position

	2021/22 \$'000	2020/21 \$'000
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5.1 FINANCIAL ASSETS***(a) Cash and cash equivalents***

Cash on hand	1	1
Cash at bank	12,649	14,908
Term deposits	3,775	3,668
Total Cash and Cash Equivalents	16,425	18,577

(b) Other financial assets

Term deposits - current	575	669
Total other financial assets	575	669

Total Financial Assets	16,999	19,246
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Councils cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:

Trust funds and deposits (Note 5.3)	142	-
Unspent grants (Note 3.4)	1,504	5,017
Total Restricted Funds	1,646	5,017

Total Unrestricted Cash and Cash Equivalents	14,779	9,892
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Intended allocations

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

- cash held to fund carried forward capital works	1,587	923
- include details of other allocated amounts	-	-
Total funds subject to intended allocations	1,587	923

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.

	2021/22 \$'000	2020/21 \$'000
(c) Trade and other receivables		
CURRENT		
Rates debtors	1,441	1,688
Infringement debtors	50	-
Provision for doubtful debts	(219)	(172)
<i>Non statutory receivables</i>		
Loans and advances to community organisations	73	73
Other debtors	787	361
Provision for doubtful debts - other debtors	(96)	(75)
Total current trade and other receivables	2,036	1,875
NON-CURRENT		
<i>Non statutory receivables</i>		
Loans and advances to community organisations	350	418
Total non-current trade and other receivables	350	418
Total trade and other receivables	2,386	2,293

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

(d) Ageing of Receivables

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

Current (not yet due)	577	161
Past due by up to 30 days	18	98
Past due between 31 and 180 days	62	506
Past due between 181 and 365 days	3	12
Past due by more than 1 year	454	-
Total trade and other receivables	1,114	777

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$96,000 (2021: \$75,000) were impaired. The amount of the provision raised against these debtors was \$96,000 (2021: \$75,000). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

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

Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 180 days	-	-
Past due between 181 and 365 days	-	-
Past due by more than 1 year	96	75
Total trade & other receivables	96	75

2021/22 \$'000	2020/21 \$'000
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5.2 NON-FINANCIAL ASSETS

(a) Inventories

Inventories held for distribution	319	555
Total inventories	319	555

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

(b) Other assets

Prepayments	220	149
Accrued income	8	16
Total other assets	228	165

5.3 TRADE AND OTHER PAYABLES

(a) Trade and other payables

Non-statutory payables

Trade payables	2,618	4,742
Net GST payable	473	(172)

Statutory payables

Accrued expenses	(213)	(2,029)
Total trade and other payables	2,878	2,541

(b) Trust funds and deposits

Fire services levy	(63)	-
Retention amounts	205	-
Total trust funds and deposits	142	-

(c) Unearned income

Grants received in advance - operating	107	4,108
Grants received in advance - capital	1,504	909
Total unearned income	1,611	5,017

Unearned income/revenue represents contract liabilities and reflect consideration received in advance from customers in respect of various projects, such as Operating grants for Planning for a Healthier Yarriambiack \$27,000 and Home is where the Hall \$80,000. Capital grants such as Affordable Housing \$560,000, Rumble at Rabl \$80,000, Woomelang Bowling Club \$144,000, Wimmera Southern Mallee Caravan Park Upgrades \$544,000, Regional Airports \$54,000 and Agrilinks Upgrade Program \$100,000. Unearned income/revenue are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

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

Purpose and nature of items

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

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

	2021/22 \$'000	2020/21 \$'000
5.4 INTEREST-BEARING LIABILITIES		
Current		
Finance leases	-	58
	-	58
Non-current		
Finance leases	-	-
Total	-	-
Total Interest-bearing Liabilities	-	58

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

Not later than one year	-	58
Later than one year and not later than five years	-	-
	-	58

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

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities at initial recognition.

	Annual Leave	Long Service Leave	Sick Leave	Landfill & Gravel Pit restoration	Total
	\$'000	\$'000	\$'000	\$'000	\$'000

5.5 PROVISIONS

2022

Balance at beginning of the financial year	1,309	1,868	108	529	3,814
Additional provisions	671	125	4	-	800
Amounts used	(876)	(137)	(20)	(10)	(1,043)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	5	-	-	5
Balance at the end of the financial year	1,104	1,861	92	519	3,576

2021

Balance at beginning of the financial year	1,337	1,935	126	885	4,283
Additional provisions	790	242	9	-	1,041
Amounts used	(818)	(318)	(27)	(356)	(1,519)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	9	-	-	9
Balance at the end of the financial year	1,309	1,868	108	529	3,814

	2021/22 \$'000	2020/21 \$'000
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(a) Employee provisions

Current provisions expected to be wholly settled within 12 months

Annual leave	910	842
Long service leave	137	327
Sick Leave	49	64
	1,096	1,233

Current provisions expected to be wholly settled after 12 months

Annual leave	194	467
Long service leave	1,580	1,403
	1,774	1,870

Total Current Employee Provisions	2,870	3,103
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Non-current

Long service leave	144	138
Annual leave	43	44
Total non-current employee provisions	187	182

Aggregate carrying amount of employee provisions:

Current	2,870	3,103
Non-current	187	182

Total Aggregate Carrying amount of Employee Provisions	3,057	3,285
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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:	2021/22	2020/21
- discount rate	3.693%	1.491%
- index rate	3.850%	2.950%

	2021/22 \$'000	2020/21 \$'000
(b) Landfill restoration		
Current	241	251
Non-current	278	278
	519	529

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

Key assumptions:	2021/22	2020/21
- discount rate	3.693%	1.491%
- index rate	3.850%	2.950%

5.6 FINANCING ARRANGEMENTS

The Council has the following funding arrangements in place as at 30 June 2022.

Bank overdraft	3,500	3,500
Credit card facilities	5	5
Other facilities	300	300
Total facilities	3,805	3,805

Used facilities		
Credit card facilities	3	-
Other facilities	279	279
Unused facilities	3,523	3,526

5.7 COMMITMENTS

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

	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Total \$'000
2021/22				
<i>Operating</i>				
Banking	19	-	-	19
Recycling	286	-	-	286
Garbage collection	121	-	-	121
Supply of PPE Clothing	45	45	45	135
Communications consultant	47	47	47	141
Meals for delivery	160	-	-	160
Internal Audit Services	26	26	52	104
Municipal Building Surveying Services (MBS)	183	188	193	564
Murtoa Stick Shed - Reception Building Upgrade	410	-	-	410
Information, Communication & Technology Managed Service Provider	204	-	-	204
Fire prevention	20	20	-	40
Total	1,521	326	337	2,184
<i>Capital</i>				
Buildings	1,773	-	-	1,773
Roads	1,123	330	-	1,453
Plant & Equipment	50	-	-	50
Total	2,946	330	-	3,276

	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	Total \$'000
2020/21				
<i>Operating</i>				
Internal Audit Services	26	26	78	130
Supply of PPE Clothing	50	45	135	230
Meals on Wheels	160	-	-	160
Brim & Rupanyup Netball / Tennis Court Reconstruction	1,395	-	-	1,395
Communications Consultant	43	43	86	172
Kerbside Recycling Collection	286	-	-	286
Kerbside Garbage Collection	121	-	-	121
Information, Communication & Technology Managed Service Provider	204	204	-	408
Total	2,285	318	299	2,902
<i>Capital</i>				
Buildings	1,140	-	-	1,140
Roads	530	330	330	1,190
Total	1,670	330	330	2,330

5.8 LEASES

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

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

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

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

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

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

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

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

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

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

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

	Vehicles \$'000	Total \$'000
Right-of-Use Assets		
Balance at 1 July 2021	655	655
Additions	138	138
Amortisation charge	(222)	(222)
Balance at 30 June 2022	571	571

Balance at 1 July 2020	937	937
Additions	335	335
Amortisation charge	(617)	(617)
Balance at 30 June 2021	655	655

	2021/22 \$'000	2020/21 \$'000
Lease Liabilities		
<i>Maturity analysis - contractual undiscounted cash flows</i>		
Less than one year	336	333
One to five years	264	454
Total undiscounted lease liabilities as at 30 June:	600	787

Lease liabilities included in the Balance Sheet at 30 June:

Current	336	333
Non-current	264	447
Total lease liabilities	600	780

Short-term and low value leases

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of AUD\$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

There are no new low value leases in the 2021/22 financial year.

Note 6: Assets we manage

	2021/22 \$'000	2020/21 \$'000
6.1 NON CURRENT ASSETS CLASSIFIED AS HELD FOR SALE		
Cost of acquisition	15	15
Total non current assets classified as held for sale	15	15

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

6.2 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2021 \$'000	Additions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Transfers \$'000	Carrying amount 30 June 2022 \$'000
Land	2,005	-	221	-	-	-	2,226
Property	13,874	611	-	(621)	(145)	-	13,719
Plant and equipment	5,835	983	-	(994)	(80)	-	5,744
Infrastructure	119,044	8,225	(8,431)	(3,301)	(672)	-	114,866
Work in progress	923	1,587	-	-	-	(618)	1,892
Total	141,681	11,406	(8,210)	(4,916)	(897)	(618)	138,447

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
Property	356	1,005	-	(51)	1,310
Plant and equipment	-	162	-	-	162
Infrastructure	567	420	-	(567)	420
Total	923	1,587	-	(618)	1,892

(A) PROPERTY									
	Land - specialised \$'000	Land - non specialised \$'000	Total Land \$'000	Heritage Buildings \$'000	Buildings - specialised \$'000	Buildings - non specialised \$'000	Total Buildings \$'000	Work In Progress \$'000	Total Property \$'000
At fair value 1 July 2021	1,831	174	2,005	1,720	11,783	983	14,486	356	16,847
Accumulated depreciation at 1 July 2021	-	-	-	(138)	(449)	(25)	(612)	-	(612)
	1,831	174	2,005	1,582	11,334	958	13,874	356	16,235
Movements in fair value									
Additions	-	-	-	88	523	-	611	1,005	1,616
Revaluation	201	20	221	-	-	-	-	-	221
Disposal	-	-	-	-	-	(154)	(154)	-	(154)
Transfer							(51)	(51)	(51)
	201	20	221	88	523	(154)	457	954	1,632
Movements in accumulated depreciation									
Depreciation and amortisation	-	-	-	(140)	(456)	(25)	(621)	-	(621)
Accumulated depreciation of disposals	-	-	-	-	-	9	9	-	9
	-	-	-	(140)	(456)	(16)	(612)	-	(612)
At fair value 30 June 2022	2,032	194	2,226	1,808	12,306	829	14,943	1,310	18,479
Accumulated depreciation at 30 June 2022	-	-	-	(278)	(905)	(41)	(1,224)	-	(1,224)
Carrying amount	2,032	194	2,226	1,530	11,401	788	13,719	1,310	17,255

(B) PLANT AND EQUIPMENT						
	Plant machinery and equipment \$'000	Fixtures, fittings and furniture \$'000	Computers and Telecoms \$'000	Library Books \$'000	Work In Progress \$'000	Total plant and equipment \$'000
At fair value 1 July 2021	12,403	302	501	224	-	13,430
Accumulated depreciation at 1 July 2021	(7,077)	(253)	(246)	(19)	-	(7,595)
	5,326	49	255	205	-	5,835
Movements in fair value						
Additions	795	14	138	36	162	1,145
Revaluation	-	-	-	-	-	-
Disposal	(613)	(3)	-	-	-	(616)
	182	11	138	36	162	529
Movements in accumulated depreciation						
Depreciation and amortisation	(915)	9	(64)	(24)	-	(994)
Accumulated depreciation of disposals	532	4	-	-	-	536
Revaluation	-	-	-	-	-	-
	(383)	13	(64)	(24)	-	(458)
At fair value 30 June 2022	12,585	313	639	260	162	13,959
Accumulated depreciation at 30 June 2022	(7,460)	(240)	(310)	(43)	-	(8,053)
Carrying amount	5,125	73	329	217	162	5,744

	Roads	Bridges	Footpaths, kerb & channel	Drainage	Recreational, leisure & community facilities	Waste Management	Parks, open spaces & streetscapes	Aerodromes	Infrastructure	Other	Work In Progress	Total Infrastructure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
(C) INFRASTRUCTURE												
At fair value 1 July 2021	193,389	2,673	18,064	8,097	8,377	594	1,099	3,103		900	567	236,863
Accumulated depreciation at 1 July 2021	(98,460)	(1,430)	(10,000)	(5,082)	(240)	(13)	(14)	(1,739)		(274)	-	(117,252)
	94,929	1,243	8,064	3,015	8,137	581	1,085	1,364		626	567	119,611
Movements in fair value												
Additions	5,996	135	99	32	1,818	138	7	-		-	420	8,645
Revaluation	(3,766)	(113)	99	561	37	-	72	20		-	-	(3,090)
Disposal	(2,088)	(63)	(20)	-	-	-	-	-		-	-	(2,171)
Transfer											(567)	(567)
	142	(41)	178	593	1,855	138	79	20		-	(147)	2,817
Movements in accumulated depreciation												
Depreciation and amortisation	(2,598)	(32)	(211)	(112)	(244)	(15)	(17)	(49)		(23)	-	(3,301)
Accumulated depreciation of disposals	1,479	14	5	-	-	-	-	-		1	-	1,499
Revaluation	(3,421)	12	(1,331)	(534)	-	-	-	(67)		-	-	(5,341)
	(4,540)	(6)	(1,537)	(646)	(244)	(15)	(17)	(116)		(22)	-	(7,143)
At fair value 30 June 2022	193,531	2,632	18,242	8,690	10,232	732	1,178	3,123		900	420	239,680
Accumulated depreciation at 30 June 2022	(103,000)	(1,436)	(11,537)	(5,728)	(484)	(28)	(31)	(1,855)		(296)	-	(124,395)
Carrying amount	90,531	1,196	6,705	2,962	9,748	704	1,147	1,269		604	420	115,286

Acquisition

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

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

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

	Depreciation Period	Threshold Limit \$'000
Asset recognition thresholds and depreciation periods		
Land & land improvements		
land	-	1,000
land under roads	-	1,000
Buildings		
buildings	30 - 75 years	5,000
heritage buildings	50 years	5,000
Plant and Equipment		
plant, machinery and equipment	5 - 25 years	1,000
motor vehicles	1 - 15 years	1,000
fixtures, fittings and furniture	3 - 15 years	1,000
Infrastructure		
earthworks all		5,000
gravel road pavements / resheets	10 - 14 years	2,000
sealed road pavements	60 years	5,000
sealed road final seal	12 years	2,000
bridges	80 years	5,000
footpaths, kerb and channel	25 years	2,000
drainage	25 - 80 years	5,000
aerodromes	12 years	5,000
recreation and leisure	30 - 75 years	5,000
parks and open space	30 - 75 years	5,000
waste management	4 - 30 years	5,000
other infrastructure	4 - 30 years	5,000

Land under roads

Council recognises land under roads it controls at fair value.

Depreciation

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

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

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

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

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

Repairs and maintenance

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

Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer Preston Rowe Paterson National Property Consultant - Benjamin Sawyer AAPI Reg 63163. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

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

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

The date of the current valuation is detailed in the following table.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2022 are as follows:

	LEVEL 1	LEVEL 2	LEVEL 3	DATE OF VALUATION
Land - non specialised	-	194	-	Jun-20
Land - specialised	-	-	2,032	Jun-20
Buildings - heritage	-	-	1,530	Jun-20
Buildings - non specialised	-	-	788	Jun-20
Buildings - specialised	-	-	11,401	Jun-20
Total	-	194	15,751	

Refer to note 8.4 for definitions

Valuation of infrastructure

Valuation of infrastructure assets has been determined in accordance with an AASB 113 Fair Value utilising the cost approach (replacement cost) method internally utilising Assetfinda software and processed by Pradip Bhujel, Certified Engineer (BE Civil) (MIE Aust).

The date of the current valuation is detailed in the following table.

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

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2022 are as follows:

	LEVEL 1	LEVEL 2	LEVEL 3	DATE OF VALUATION
Roads	-	-	90,531	Jun-22
Bridges	-	-	1,196	Jun-22
Footpaths and kerb and channel	-	-	6,705	Jun-22
Drainage	-	-	2,962	Jun-22
Recreational, leisure and community facilities	-	-	9,748	Jun-22
Waste management	-	-	704	Jun-22
Parks, open space and streetscapes	-	-	1,147	Jun-22
Aerodromes	-	-	1,269	Jun-22
Other infrastructure	-	-	604	Jun-22
Total	-	-	114,866	

Refer to note 8.4 for definitions

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions.

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 \$10 to \$6,500 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 30 years to 75 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 12 years to 80 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

	2021/22 \$'000	2020/21 \$'000
Reconciliation of specialised land		
Other land	2,032	1,831
Total Specialised Land	2,032	1,831

	2021/22 \$'000	2020/21 \$'000
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6.3 INVESTMENTS IN ASSOCIATES

(a) Investments in associates

Wimmera Development Association	387	280
Total Investments in Associates	387	280

Wimmera Development Association

Background

Yarriambiack Shire Council in conjunction with Horsham Rural City Council, Hindmarsh Shire Council, Northern Grampians Shire Council and West Wimmera Shire Council have an interest in the Wimmera Development Association. Wimmera Development Association (WDA) is the peak economic development organisation for the Wimmera Southern-Mallee region supporting existing local businesses and promoting economic development opportunities to investors. Yarriambiack Shire Council currently has a 13.58% equity interest, (13.58% in 2020/21).

Fair value of Council's investment in Wimmera Development Association	387	280
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Council's share of accumulated surplus/(deficit)

Council's share of accumulated surplus(deficit) at start of year	200	55
Reported surplus(deficit) for year	107	148
Transfers (to) from reserves	(2)	(3)
Council's share of accumulated surplus (deficit) at end of Year	305	200

Council's share of reserves

Council's share of reserves at start of year	(22)	(19)
Transfers (to) from reserves	(2)	(3)
Council's share of reserves at end of Year	(24)	(22)

Movement in carrying value of specific investment

Carrying value of investment at start of year	280	132
Share of surplus(deficit) for year	107	148
Carrying value of investment at end of year	387	280

Council's share of expenditure commitments

Operating commitments	409	218
Council's share of expenditure commitments	409	218

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.

The consolidated financial statements of Council incorporate all entities controlled by Council as at 30 June 2022, and their income and expenses for that part of the reporting period in which control existed.

Entities consolidated into Council include:

- Hopetoun Swimming Pool Committee of Management
- Murtoa Community Units Committee of Management
- Woomelang Community Units of Management

(b) Community Asset Committee

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

Note 7: People and relationships**7.1 COUNCIL AND KEY MANAGEMENT REMUNERATION****(A) RELATED PARTIES****Parent entity**

Yarriambiack Shire Council is the parent entity.

Associates

Interests in subsidiaries and associates are detailed in Note 6.3.

(B) KEY MANAGEMENT PERSONNEL

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

Councillors:

Councillor Kylie Zanker (Mayor from November 2021)

Councillor Graeme Massey (Mayor to November 2021)

Councillor Tom Hamilton

Councillor Corrine Heintze

Councillor Karly Kirk

Councillor Andrew McLean

Councillor Chris Lehmann

Chief Executive Officer Jessie Holmes (1 July 2021 to 21 January 2022)

Chief Executive Officer Tammy Smith (Acting CEO 22 January 2022 and appointed CEO 13 April 2022)

Director - Business Strategy & Performance Tammy Smith (1 July 2021 to 21 January 2022)

Director - Business Strategy & Performance Paul Brumby (Acting 8 February 2022 via Contract)

Director - Community & Development Gavin Blinman

Director - Assets & Operations Michael Evans

Total Number of Councillors	7	9
Total of Chief Executive Officer and other Key Management Personnel	5	4
Total Number of Key Management Personnel	12	13

(C) REMUNERATION OF KEY MANAGEMENT PERSONNEL

Total remuneration of key management personnel was as follows:

Short-term benefits	888	829
Long-term benefits	11	15
Post employment benefits	88	100
Total	987	944

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

	2022 No.	2021 No.
\$0 - \$9,999	-	2
\$10,000 - \$19,999	5	3
\$20,000 - \$29,999	-	3
\$30,000 - \$39,999	1	-
\$40,000 - \$49,999	1	-
\$60,000 - \$69,999	-	1
\$70,000 - \$79,999	1	-
\$160,000 - \$169,999	2	2
\$170,000 - \$179,999	1	1
\$190,000 - \$199,999	1	-
\$210,000 - \$219,999	-	1
	12	13

2021/22 2020/21

(D) SENIOR OFFICER REMUNERATION

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

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

There are no other Senior Officers other than the key management personnel.

7.2 RELATED PARTY DISCLOSURE

(a) Transactions with related parties

During the period Council entered into the following transactions with the Wimmera Development Association which is a related party.

59 59

(b) Outstanding balances with related parties

There are no balances outstanding at the end of the reporting period in relation to transactions with related parties

0 0

(c) Loans to/from related parties

There are no aggregate amount of loans in existence at balance date that have been made, guaranteed or secured by the council to a related party.

0 0

(d) Commitments to/from related parties

There are no aggregate amount of commitments in existence at balance date that have been made, guaranteed or secured by the council to a related party.

0 0

Note 8: Managing uncertainties

8.1 CONTINGENT ASSETS AND LIABILITIES

(A) CONTINGENT ASSETS

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.

(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.

Liability Mutual Insurance

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

(C) GUARANTEES FOR LOANS TO OTHER ENTITIES

The Department of Environment, Land, Water & Planning holds a National Australia Bank Guarantee given by the Council for the sum of \$244,000, which is being used if a site is damaged after gravel extraction. This continues to be reviewed on a yearly basis.

Financial guarantee contracts are not recognised as a liability in the balance sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that the right will be exercised.

8.2 CHANGE IN ACCOUNTING STANDARDS

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2022 reporting period. Council assesses the impact of these new standards. As at 30 June 2022 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2023 that are expected to impact Council.

8.3 FINANCIAL INSTRUMENTS

(A) OBJECTIVES AND POLICIES

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

(B) MARKET RISK

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

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

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

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

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

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

(C) CREDIT RISK

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

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

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

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

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

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

(D) LIQUIDITY RISK

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

To help reduce these risks Council:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1(c), and is deemed insignificant based on prior periods' data and current assessment of risk.

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

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.4.

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

(E) SENSITIVITY DISCLOSURE ANALYSIS

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

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

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

8.4 FAIR VALUE MEASUREMENT

Fair value hierarchy

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

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

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

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

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

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

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

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

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 1 to 3 years. The valuation is performed either by experienced council officers or independent experts.

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

Impairment of assets

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

8.5 EVENTS OCCURRING AFTER BALANCE DATE

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

Note 9: Other matters

9.1 RESERVES

(A) ASSET REVALUATION RESERVES

2021/22

Property

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
Land & land improvements	2,195	221	2,416
Buildings	16,052	-	16,052
	18,247	221	18,468

Infrastructure

Roads	46,123	(7,187)	38,936
Bridges	565	(101)	464
Footpaths and kerb and channel	4,332	(1,232)	3,100
Drainage	2,910	27	2,937
Recreational, leisure and community facilities	1,087	37	1,124
Waste management	(48)	-	(48)
Parks, open space and streetscapes	(250)	72	(178)
Aerodromes	421	(47)	374
Other infrastructure	159	-	159
	55,299	(8,431)	46,868

Total Asset Revaluation Reserves	73,546	(8,210)	65,336
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2020/21

Property

Land & land improvements	2,173	22	2,195
Buildings	16,052	-	16,052
	18,225	22	18,247

Infrastructure

Roads	48,090	(1,967)	46,123
Bridges	1,545	(980)	565
Footpaths and kerb and channel	3,414	918	4,332
Drainage	3,358	(448)	2,910
Recreational, leisure and community facilities	1,087	-	1,087
Waste management	(48)	-	(48)
Parks, open space and streetscapes	(250)	-	(250)
Aerodromes	383	38	421
Other infrastructure	161	(2)	159
	57,740	(2,441)	55,299

Total Asset Revaluation Reserves	75,965	(2,419)	73,546
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The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus	Balance at end of reporting period \$'000
(B) OTHER RESERVES			
2022			
Aerodrome maintenance	15	-	15
Total Other reserves	15	-	15
2021			
Aerodrome maintenance	15	-	15
Total Other reserves	15	-	15

	2021/22 \$'000	2020/21 \$'000
9.2 RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)		
Surplus/(deficit) for the year	6,082	4,535
Profit/(loss) on disposal of property, infrastructure, plant and equipment	324	158
Bad and doubtful debts	67	(25)
Share of net profit/(loss) of associates	107	148
Depreciation	4,915	5,337
Amortisation	222	-
Other	96	-
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade and other receivables	(93)	353
(Increase)/decrease in other assets	(172)	(67)
Increase/(decrease) in trade and other payables	(3,068)	394
(Increase)/decrease in inventories	236	229
Increase/(decrease) in provisions	(238)	(470)
Increase/(decrease) in trust funds and deposits	141	4,981
(Increase)/decrease in investments in associates	(107)	213
Increase/(decrease) in lease liabilities	(180)	150
Net cash provided by/(used in) operating activities	8,332	15,936

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 2022, this was 10.0% as required under Superannuation Guarantee (SG) legislation (2021: 9.5%)).

Defined Benefit

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

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

Funding arrangements

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

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

The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 109.8%. The financial assumptions used to calculate the VBI were:

Net investment returns 4.75% pa

Salary information 2.75% pa

Price inflation (CPI) 2.25% pa.

As at 30 June 2022, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2022.

Vision Super has advised that the VBI at 30 June 2022 was 102.2%. Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021). The financial assumptions used to calculate this VBI were:

Net investment returns 5.50% pa

Salary information 2.5% pa to 30 June 2023, and 3.5% PA thereafter

Price inflation (CPI) 3.00% pa.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2021 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years

Employer contributions

Regular contributions

On the basis of the results of the 2021 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2022, this rate was 10.0% of members' salaries (9.5% in 2020/21). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2020 triennial valuation.

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

Funding calls

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

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

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

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

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

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

The 2021 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2021 and the last full investigation was conducted as at 30 June 2020.

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

	2022 (Triennial) \$m	2021 (Triennial) \$m
- A VBI Surplus	214.7	100.0
- A total service liability surplus	270.3	200.0
- A discounted accrued benefits surplus	285.2	217.8

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 2021.

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 2021.

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 2021.

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

The 2022 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2022 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2022. Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021).

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2022 are detailed below:

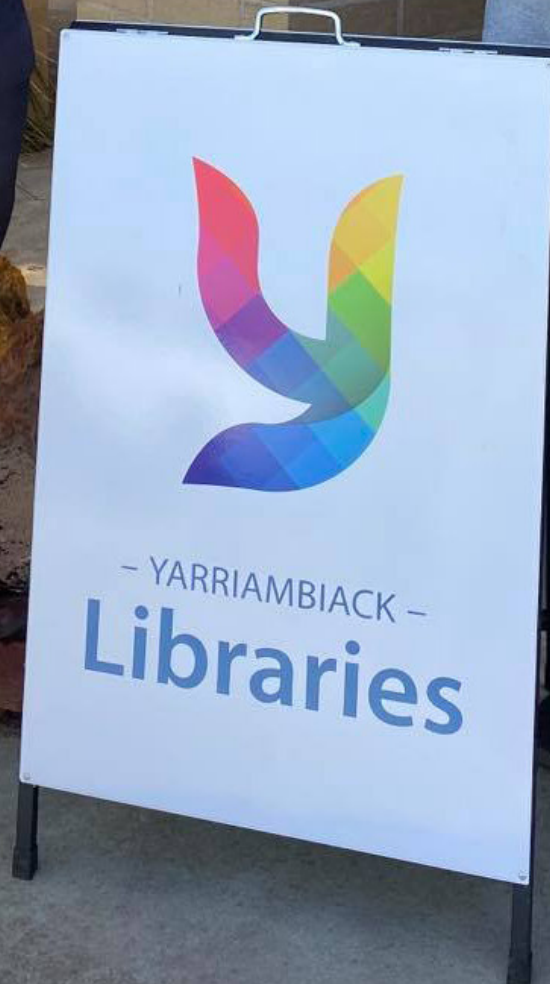
SCHEME	TYPE OF SCHEME	RATE	2022 \$'000	2021 \$'000
Vision super	Defined benefit	10.0% (2021:9.5%)	44	66
Vision super	Accumulated fund	10.0% (2021:9.5%)	889	842

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2023 is \$46,000.

10 CHANGE IN ACCOUNTING POLICY

There have been no changes to accounting policies in the 2021/22 year.

Performance Statement



Performance statement

For the year ended 30 June 2022

Description of the Municipality

Yarriambiack Shire Council is situated in the Grampians and Mildura & Murray Outback Regions and provides a link between Horsham in the south and Mildura in the northern end of that region. The Yarriambiack Creek is the main natural feature traversing the Shire. The area is also linked by road and rail systems that run in a north-south direction. The area has an almost ideal climate with a short winter and delightful autumn and spring. Summer temperatures can be hot, particularly in the north.

Yarriambiack Shire has an estimated residential population of 6,658 people. Warracknabeal is the main service centre of the area, with a catchment pattern that extends from the northern Wimmera to the Southern Mallee. It is complemented by Hopetoun in the north and Minyip, Murtoa and Rupanyup in the south, with 13 small towns spread throughout the Municipality.

The Shire is the heartland of grain production and handling in the Wimmera and Mallee. The dry-land farming area produces one quarter of Victoria's total production of wheat and barley and is noted for the production of lambs and wool.

Of the population, almost half the workforce is employed in agriculture. Many other residents depend indirectly on farming as they are employed in services used by the farming population. The population trends are remarkably similar to other areas across most of the Wimmera/Mallee.

Townships and Areas

- | | | |
|--|--|--|
| <ul style="list-style-type: none">• Alisa• Angip• Areegra• Aubrey• Bangerang• Beulah• Boolite• Brim• Cannum• Crymelon• Hopetoun• Hopevale• Jung• Kellalac• Kewell• Laen | <ul style="list-style-type: none">• Lah• Lascelles• Lawler• Longerenong• Lubeck• Minyip• Murra Warra• Murtoa• Patchewollock• Rich Avon West• Rosebery• Rupanyup• Sheep Hills• Speed | <ul style="list-style-type: none">• Tempy• Turriff• Wallup• Warracknabeal• Wilkur• Willenabrina• Woomelang• Wyperfeld National Park• Yaapeet• Yarto• Tempy• Woomelang• Yaapeet |
|--|--|--|

Borders

Yarriambiack Shire shares borders with the municipalities of:

- Mildura Rural City Council
- Buloke Shire Council
- Hindmarsh Shire Council
- Northern Grampians Shire Council
- Horsham Rural City Council

Overview of 2022

During the financial year council experienced a number of achievements. Our IT transformation to upgrade hardware and software has met with state-wide success as Council won the 2021 MAV Digital Leadership Achievement of the Year. We have continued our pursuit of Federal and State funding to finance projects in many of towns. Among the new projects is the redevelopment of the Hopetoun Powerhouse building to create a venue for an artist in residence. Grants were obtained to upgrade our 14 halls and significant finance was obtained to develop netball and tennis facilities at Beulah, Brim and Rupanyup. We have successfully delivered a transformed library service through Yarriambiack Libraries with an increased borrowing rate from 9% to 14% and our first year of 3-year-old kinder reported nearly 100% of eligible children had participated. All our achievements are elaborated on in more detail throughout the Annual Report.

BASIS OF PREPARATION

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

The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the council's strategic resource plan. The Local Government (Planning and Reporting) Regulations 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.

The forecast figures included in the performance statement are those adopted by council in its strategic resource plan on 23 June 2021 and which forms part of the council plan. The strategic resource plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The strategic resource plan can be obtained by contacting council.

Sustainable Capacity Indicators

For the year ended 30 June 2022

Indicator/measure	2018/19	2019/20	2020/21	2021/22	Material Variations
Population					
Expenses per head of municipal population [Total expenses / Municipal population]	\$3,107.69	\$3,661.46	\$3,847.91	\$4,165.09	No material variation
Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$20,901.47	\$21,125.26	\$21,505.92	\$21,461.32	No material variation
Population density per length of road [Municipal population / kilometres of local roads]	1.39	1.41	1.39	1.34	No material variation
Own-source Revenue					
Own-source revenue per head of municipal population [Own-source revenue / Municipal population]	\$1,972.81	\$2,017.72	\$2,246.21	\$2,232.13	No material variation
Recurrent grants					
Recurrent grants per head of municipal population [Recurrent grants / Municipal population]	\$1,320.07	\$1,477.77	\$2,289.77	\$1,864.21	There has been an increase in the financial assistance grant (\$1.777 million), which is due to payment of half the 2022/23 allocation being paid in June 2022.
Disadvantage					
Relative socio-economic disadvantage [Index of Relative Socio-economic Disadvantage by decile]	1	1	1	1	No material variation
Workforce turnover					
Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	9.0%	10.9%	16.84%	18.49%	Due to an ageing workforce, Council has had several retirements in the 2021/22 financial year.

Sustainable Capacity Definitions

“**adjusted underlying revenue**” means total income other than:

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to above

“**infrastructure**” means non-current property, plant and equipment excluding land

“**local road**” means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004

“**population**” means the resident population estimated by council

“**own-source revenue**” means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)

“**relative socio-economic disadvantage**”, in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage

“**SEIFA**” means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet website

“**unrestricted cash**” means all cash and cash equivalents other than restricted cash.

Service Performance Indicators

For the year ended 30 June 2022

Indicator/measure	2018/19	2019/20	2020/21	2021/22	Material Variations
Aquatic Facilities					
Utilisation					
Utilisation of aquatic facilities	0.51	0.35	0.49	0.48	During the 2021/22 summer the number of visitors to the Hopetoun Pool decreased slightly by 119 visitors.
[Number of visits to aquatic facilities / Municipal population]					
Animal Management					
Health and safety					
Animal management prosecutions	0%	0%	100%	0%	No animal prosecutions occurred during the 2021/22 financial year.
[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100					
Food Safety					
Health and safety					
Critical and major non-compliance notifications	100.00%	100.00%	100.00%	0%	Council engages proactively with businesses to achieve compliance through education.
[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] x 100					
Governance					
Satisfaction					
Satisfaction with Council decisions	63	58	61	60	Based on the annual Community Satisfaction Survey completed in the 2021/22 financial year.
[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]					

Service Performance Indicators

For the year ended 30 June 2022

Indicator/measure	2018/19	2019/20	2020/21	2021/22	Material Variations
Libraries					
Participation					
Active library borrowers in municipality [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	9%	9.61%	8.13%	5.37%	Council's established its own library hubs and therefore are continuing to promote and educate the community on how to use the new library service.
Maternal and Child Health (MCH)					
Participation					
Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	93%	90.08%	86.12%	80.25%	Council continues to have an acceptable participation rate in the MCH service.
Participation					
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%	93.75%	90%	72.73%	Variation reflects small number of Aboriginal people within the Shire. Participation in key ages and stage visits reflect the results over the years.

Service Performance Indicators

For the year ended 30 June 2022

Indicator/measure	2018/19	2019/20	2020/21	2021/22	Material Variations
Roads Satisfaction Satisfaction with sealed local road [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	42	40	39	38	Based on the annual Community Satisfaction Survey completed in the 2021/2022 financial year.
Statutory Planning Decision making 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%	0%	0%	0%	No planning applications were sent to VCAT during the 2020-2021 financial year.
Waste Collection Waste diversion 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	24.78%	2.18%	21.54%	16.30%	During the 2021/22 financial year the recycling industry has resumed accepting waste as per previous years. Council has a strong focus on reducing waste and continues to support the community in waste education.

Service Performance Definitions

“**Aboriginal child**” means a child who is an Aboriginal person

“**Aboriginal person**” has the same meaning as in the Aboriginal Heritage Act 2006

“**active library member**” means a member of a library who has borrowed a book from the library

“**annual report**” means an annual report prepared by a council under Sections 131, 132 and 133 of the Act

“**CALD**” means culturally and linguistically diverse and refers to persons born outside Australia in a country whose national language is not English

“**class 1 food premises**” means food premises, within the meaning of the Food Act 1984, that have been declared as class 1 food premises under Section 19C of that Act “class 2 food

“**premises**” means food premises, within the meaning of the Food Act 1984, that have been declared as class 2 food premises under Section 19C of that Act

“**critical non-compliance outcome notification**” means a notification received by council under Section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorised officer under that Act, of a deficiency that poses an immediate serious threat to public health

“**food premises**” has the same meaning as in the Food Act 1984

“**local road**” means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004

“**major non-compliance outcome notification**” means a notification received by a council under Section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorised officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

“**MCH**” means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age

“**population**” means the resident population estimated by Council

“**WorkSafe reportable aquatic facility safety incident**” means an incident relating to a council aquatic facility that is required to be notified to the Victorian WorkCover Authority under Part 5 of the Occupational Health and Safety Act 2004

Financial Performance Indicators

For the year ended 30 June 2022

<i>Dimension/indicator/measure</i>	<i>2018/19</i>	<i>2019/20</i>	<i>2020/21</i>	<i>2021/22</i>	<i>2022/23</i>	<i>2023/24</i>	<i>2024/25</i>	<i>2025/26</i>	<i>Material Variations</i>
Efficiency									
EXPENDITURE LEVEL									
Expenses per property assessment	\$2,955.86	\$3,502.59	\$3,621.43	\$3,838.43	\$3,902	\$3,536	\$3,615	\$3,696	No material variation
[Total expenses / Number of property assessments]									
REVENUE LEVEL									
Average rate per property assessment	New in 2020	\$1,634.34	\$1,835.43	\$1,876.14	\$1,900	\$1,935	\$1,971	\$2,008	No material variation
[General rates and Municipal charges / Number of property assessments]									
Liquidity									
WORKING CAPITAL									
Current assets compared to current liabilities	265.80%	223.14%	193.36%	242.65%	214%	241%	290%	311%	Current liabilities have decreased by \$3 million due to lower trade payables, a decrease in unexpended grants and decreases in provisions.
[Current assets / Current liabilities] x 100									
UNRESTRICTED CASH									
Unrestricted cash compared to current liabilities	145.37%	154.69%	131.90%	203.37%	165.96%	183.50%	220.27%	235.71%	The increase in grant monies will lead to an increase in unrestricted cash in future years.
[Unrestricted cash / Current liabilities] x 100									

Financial Performance Indicators

For the year ended 30 June 2022

<i>Dimension/indicator/measure</i>	<i>2018/19</i>	<i>2019/20</i>	<i>2020/21</i>	<i>2021/22</i>	<i>2022/23</i>	<i>2023/24</i>	<i>2024/25</i>	<i>22025/26</i>	<i>Material Variations</i>
Obligations									
LOANS AND BORROWINGS									
Loans or borrowings compared to rates	0.81%	0.63%	0.45%	0%	3%	3%	3%	2%	Council has paid out all loans and therefore has no current borrowings.
<i>[Interest bearing loans and borrowings / Rate revenue] x 100</i>									
Loans or borrowings repayments compared to rates	0.17%	0.17%	0.00%	0.44%	0.38%	0.67%	0.36%	0.35%	No material variation
<i>[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x 100</i>									
INDEBTEDNESS									
Non-current liabilities compared to own source revenue	4.72%	9.61%	6.13%	5.06%	9%	9%	8%	8%	Council's non current liabilities have decreased due to reductions in provisions and loans. Council intends to borrow funds in future years depending on grant funding being available.
<i>[Non-current liabilities / Own source revenue] x 100</i>									
ASSET RENEWAL AND UPGRADE									
Asset renewal and upgrade compared to depreciation	New in 2020	165.82%	128.97%	137.23%	159%	103%	101%	97%	Council continues to prioritise asset renewal and upgrade but received less road funding compared to previous financial year.
<i>[Asset renewal and upgrade expense / Asset depreciation] x 100</i>									

Financial Performance Indicators

For the year ended 30 June 2022

<i>Dimension/indicator/measure</i>	<i>2018/19</i>	<i>2019/20</i>	<i>2020/21</i>	<i>2021/22</i>	<i>2022/23</i>	<i>2023/24</i>	<i>2024/25</i>	<i>2025/26</i>	<i>Material Variations</i>
<u>Operating position</u>									
ADJUSTED UNDERLYING RESULT									
Adjusted underlying surplus (or deficit)	10.90%	4.15%	15.17%	14.50%	15%	(7%)	(7%)	(8%)	The surplus is consistent with the previous year due to increased grant funding.
<i>[Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x 100</i>									
<u>Stability</u>									
RATES CONCENTRATION									
Rates compared to adjusted underlying revenue	52.78%	49.57%	42.99%	41.79%	56%	58%	58%	58%	No material variation
<i>[Rate revenue / Adjusted underlying revenue] x 100</i>									
RATES EFFORT									
Rates compared to property values	0.57%	0.49%	0.47%	0.42%	0.30%	0.29%	0.29%	0.29%	No material variation
<i>[Rate revenue / Capital improved value of rateable properties in the Municipality] x 100</i>									

Financial Performance Definitions

“**adjusted underlying revenue**” means total income other than:

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to above

“**adjusted underlying surplus (or deficit)**” means adjusted underlying revenue less total expenditure

“**asset renewal expenditure**” means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability

“**current assets**” has the same meaning as in the AAS

“**current liabilities**” has the same meaning as in the AAS

“**non-current assets**” means all assets other than current assets

“**non-current liabilities**” means all liabilities other than current liabilities

“**non-recurrent grant**” means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council’s Strategic Resource Plan

“**own-source revenue**” means adjusted underlying revenue other than revenue that is not under the control of council (including government grants

“**population**” means the resident population estimated by Council

“**rate revenue**” means revenue from general rates, municipal charges, service rates and service charges

“**recurrent grant**” means a grant other than a non-recurrent grant

“**residential rates**” means revenue from general rates, municipal charges, service rates and service charges levied on residential properties

“**restricted cash**” means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year

“**unrestricted cash**” means all cash and cash equivalents other than restricted cash

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*, the *Local Government (Planning and Reporting) Regulations 2020*.



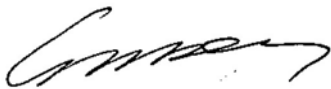
ANITA J MCFARLANE
Corporate Services Manager
Date: 3 October 2022

In our opinion the accompanying performance statement of the Yarriambiack Shire Council for the year ended 30 June 2022 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.



GRAEME MASSEY
Councillor
Date: 3 October 2022



KYLIE ZANKER
Councillor
Date: 3 October 2022



TAMMY SMITH
Chief Executive Officer
Date: 3 October 2022

Independent Auditor's Report

To the Councillors of Yarriambiack Shire Council

Opinion	<p>I have audited the accompanying performance statement of Yarriambiack Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • description of municipality for the year ended 30 June 2022 • sustainable capacity indicators for the year ended 30 June 2022 • service performance indicators for the year ended 30 June 2022 • financial performance indicators for the year ended 30 June 2022 • other information and • certification of the performance statement. <p>In my opinion, the performance statement of Yarriambiack Shire Council in respect of the year ended 30 June 2022 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020</i> and <i>Local Government (Planning and Reporting) Regulations 2020</i>.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's 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>
Councillors' responsibilities for the performance statement	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

**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
14 October 2022



Travis Derricott
as delegate for the Auditor-General of Victoria



contact council

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Yarriambiack
SHIRE COUNCIL