

Hindmarsh Shire Council
ANNUAL REPORT
2023-2024





Hindmarsh Shire Council acknowledges the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagalk Nations as Traditional Owners of Country.

We recognise the important ongoing role that Indigenous people have in our community and pay our respects to their Elders, past and present.



Contents

Introduction and Overview of Council

Pages 4 - 24

Part One - Year in Review

Pages 27 - 57

Part Two - Performance Report

Pages 59 - 88

Part Three - Governance Report

Pages 91 - 105

Part Four - Financial Report

Pages 107 - 174

Welcome.

This Annual Report details the achievements and performance of Hindmarsh Shire Council (**Council**) during the 2023/2024 financial year. We are committed to transparent reporting and accountability to the community and the report of operations provides a comprehensive record of Council's operations and performance during the financial year.

The *Victorian Local Government Act 2020* requires all Councils to prepare an Annual Report and present the report at a public Council meeting within four months of the end of the financial year.

The report details our performance against our commitments as set out in the Council Plan 2021-2025 and provides an analysis of our financial performance.

This report also demonstrates the breadth of our operations and the diversity of services delivered on a daily basis to the Hindmarsh community.

The Annual Report acknowledges all of the great things that have been happening across the municipality and notes the challenges that have marked the year.

We hope you enjoy reading about the 2023/2024 financial year and we thank our community for your continued support and direction.

How to read this report

This Report is designed to serve the needs of our community by informing them of what we have been doing, how we've followed through on the Council Plan and how we performed over the past 12 months, as well as to meet legislative requirements.

The Report presents the information that our community might find most interesting at the start, with information that is more detailed and specific such as the Financial Report, contained towards the back of the document.

The Report is divided into the following sections:

Overview

Find out all about Hindmarsh Shire and your Council.

Part One - Year in Review

We take a look back on some of the great things Council and the community have achieved in 2023/2024.

Part Two - Performance Report

This section details how we have set about achieving the goals of the Council Plan. It includes what we have undertaken to achieve our strategic direction over the last financial year and how this measures against our budget.

Part Three - Governance Report

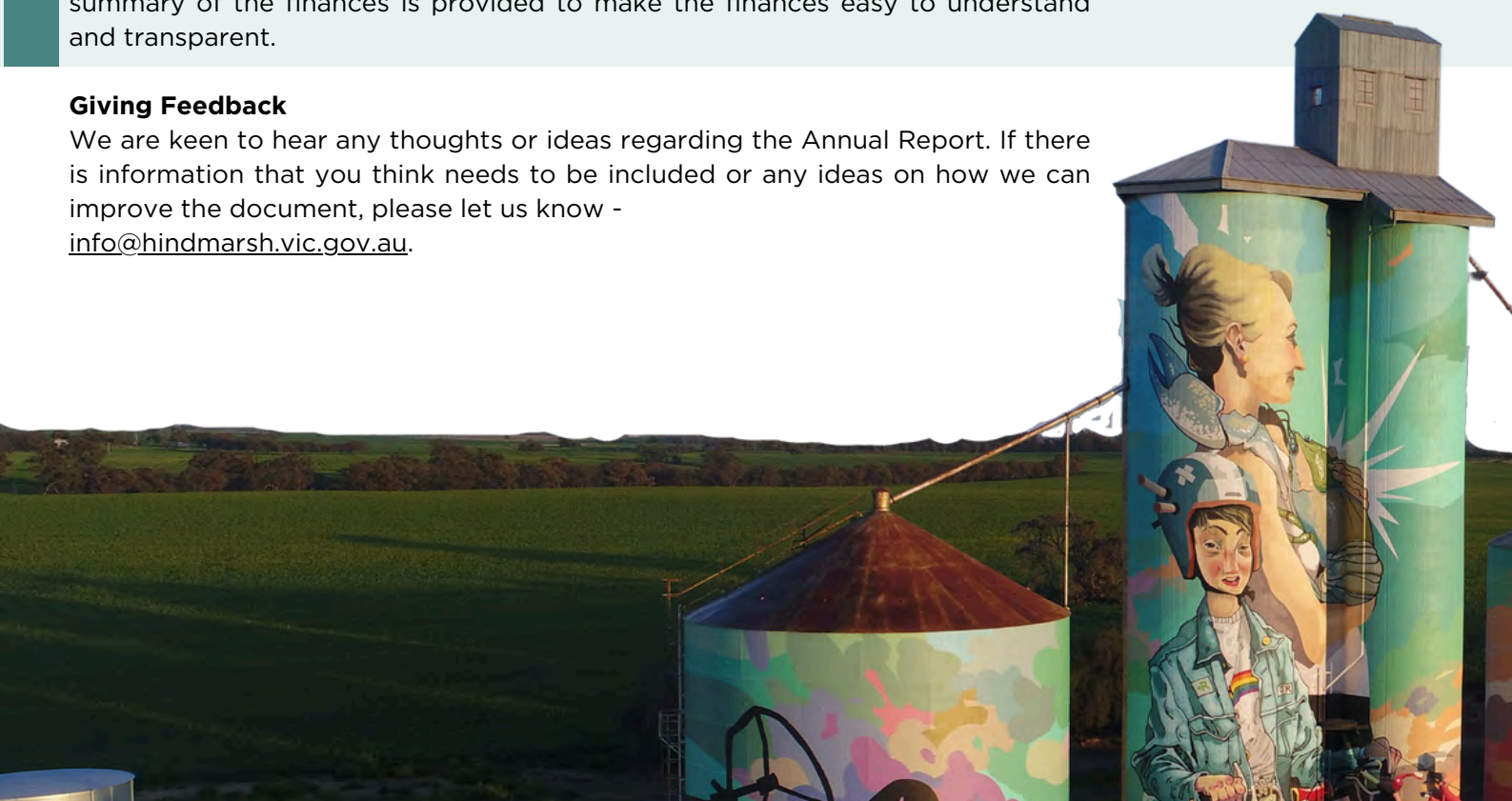
Presents the Corporate Governance and statutory information.

Part Four - Financial Report

Presents the audited performance and financial statements detailing our financial performance over the last financial year. A quick and easy-to-read summary of the finances is provided to make the finances easy to understand and transparent.

Giving Feedback

We are keen to hear any thoughts or ideas regarding the Annual Report. If there is information that you think needs to be included or any ideas on how we can improve the document, please let us know - info@hindmarsh.vic.gov.au.



Snapshot of our Council

Hindmarsh Shire Council is located in the Wimmera region in Western Victoria, covering an area of 7,527 km².

We are bound by two National Parks, the Little Desert in the South and Wyperfeld in the North.

Hindmarsh Shire is based in or around the Shire's four main towns of Dimboola, Jeparit, Nhill and Rainbow.

We are a closely linked community of approximately 5,698 people (2021 Census), with a median age of 50 years.

Hindmarsh Shire is rich in natural beauty like the Wimmera River and Lake Hindmarsh, Pink Lake and Lake Albacutya.

The economy is largely dependent on agriculture (primary and secondary), health services, manufacturing and retail.

The median average weekly household income is \$1,159 with the median monthly mortgage repayments being \$750 and median rent \$180 per week.

50.1% of the population are Male and 49.9% are female. 82.6% of people were born in Australia, with English the only language spoken in 86.0% of homes. 1.6% of Hindmarsh's population are Aboriginal or Torres Strait Islander, with the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagalk Nations being the recognised Traditional Owners of Country in the Wimmera region.

Our most significant group of migrants are Karen refugees from Burma (Myanmar), with approximately 213 people speaking Karen language at home.



Vision.

Working together to be a connected, inclusive and prosperous community.

We will achieve our vision through four key themes woven into our Council Plan and Vision:

- Our Community
- Built and Natural Environment
- Competitive and Innovative Economy
- Good Governance and Financial Sustainability

Values.

Council addresses key values through:

- Transparent and accountable actions and decisions
- Inclusion and collaboration with residents
- Showing respect and integrity to all
- Being proactive and responsible by encouraging innovation

Mission.

- Increase accessible services to enable the community to be healthy, active and engaged.
- Provide infrastructure essential to support the community; and to protect and enhance our natural environment.
- Foster a sustainable and diversified local economy where economic growth is encouraged and supported.
- Promote user friendly services to ensure transparency, good governance and financial sustainability.
- Advance gender equality, equity and inclusion for all.

The services we provide



Food safety regulation programs

Business assistance grants

Youth Council

School holiday programs

Early years services (managed by third party)

Youth programs and events

Rhyme time at local libraries

Library services in four main towns

Building and planning permits

Collection and management of waste

Hosting Australian citizenship ceremonies

Local laws enforcement

Events and community activities

Advocating with state and federal bodies for community needs

Community development



Facts and figures



145

work tickets relating to footpaths actioned



923

work tickets relating to roads actioned



39

work tickets relating to drainage and culverts actioned



7,982

physical library items borrowed at Hindmarsh Shire Libraries



6,458

phone calls answered at Customer Service Centres



13,000+

visitors used library services and facilities



\$63,526

spent on community, business and events grants programs



6,312

attendees at outdoor swimming pools



33

groups assisted by annual Council grants



26

residents became Australian Citizens



33

planning permit applications received



49

trees ordered/planted



653

customer action requests actioned



2,020

tonnes of waste collected



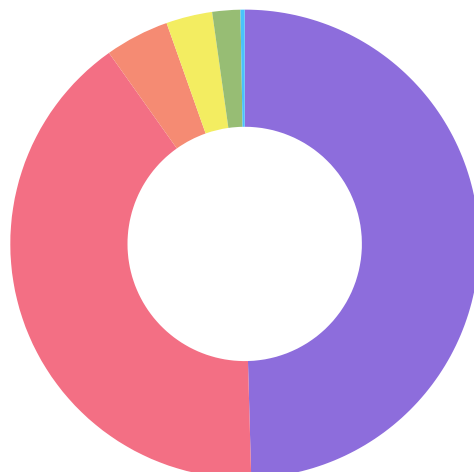
As of 30 June 2024

1,234

cats and dogs were registered (313 cats and 921 dogs)

5,179

rateable properties consisting of the following:



- Residential (2566)
- Farm (2,103)
- Commercial (229)
- Urban Vacant (165)
- Industrial (100)
- Recreational (15)

Elected Councillors

Hindmarsh Shire Council comprises six democratically elected Councillors who represent our community. As the locally elected representatives, they advocate on behalf of residents and undertake critical tasks such as approving the Council Plan and Council Budget.

Councillors have a responsibility, as stewards of community resources, to manage Council's assets, provide a wide range of services and facilities and ensure finances are allocated in the best interests of the whole community.

Cr Brett Ireland, Mayor

Elected Mayor from November 2022

Cr Wendy Bywaters, Deputy Mayor

Elected Deputy Mayor from November 2023

Cr Melanie Albrecht

Elected Councillor from October 2020

Cr Rob Gersch OAM

Elected Councillor from October 2020

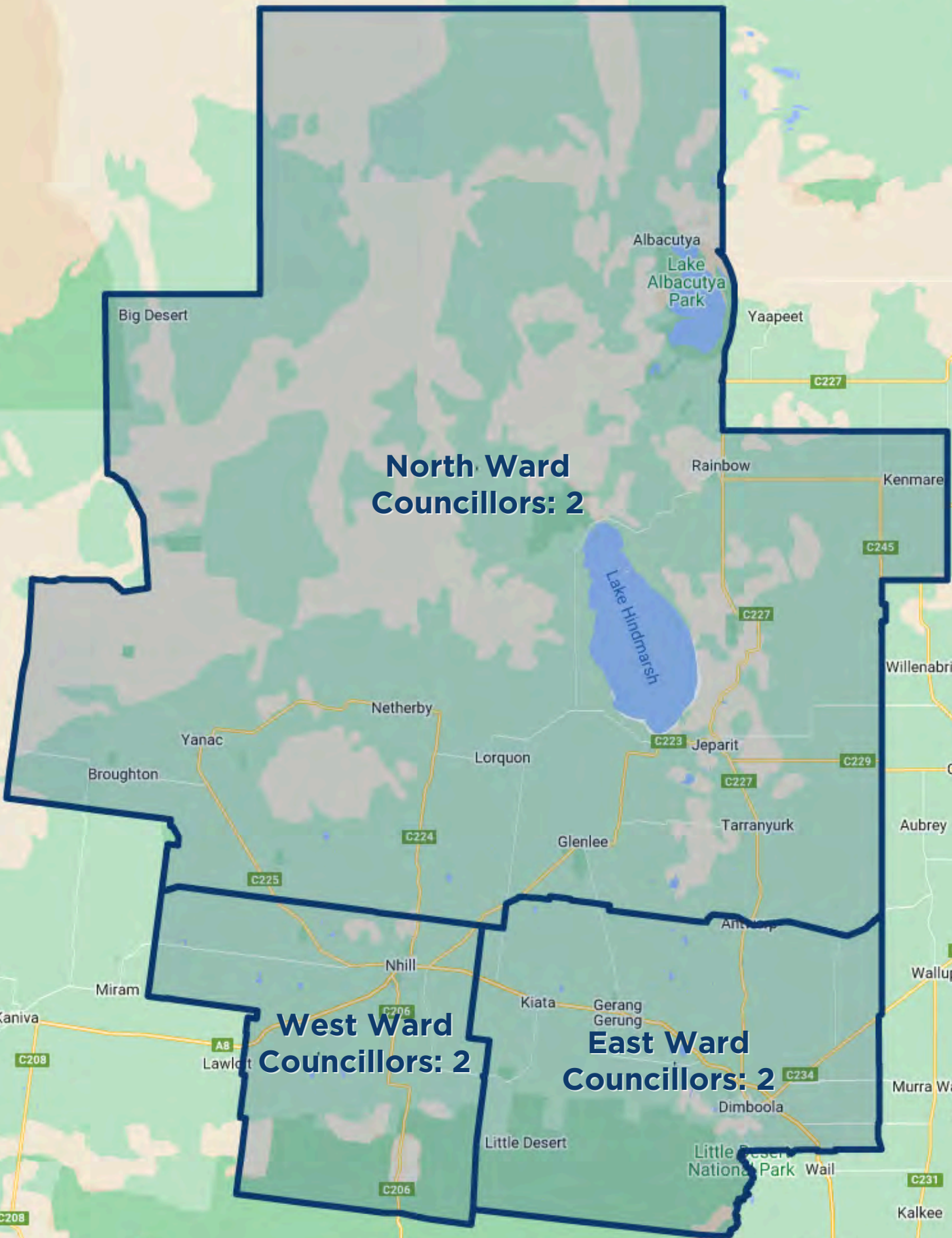
Cr Ron Ismay

Elected Councillor from October 2020

Cr Debra Nelson

Elected Councillor from October 2020





**North Ward
Councillors: 2**

**West Ward
Councillors: 2**

**East Ward
Councillors: 2**

Big Desert

Albacutya
Lake
Albacutya
Park

Yaapeet

C227

Rainbow

Kenmare

C245

Lake Hindmarsh

C227

Willenabrina

Netherby

Yanac

Lorquon

Jeparit

C229

Crymelon

Broughton

Tarranyurk

Aubrey

C224

Glenlee

Antipap

C234

C225

Nhill

Wallup

Kaniva

Miram

Kiata

Gerang
Gerung

Lawford

C206

**East Ward
Councillors: 2**

C234

Murra Warra

Blackhea

C208

AB

Little Desert

Little Desert
National Park

Wail

C231

Kalkee

C208

Pimpinio

Duchembegarra

Nurcoung

Dooen



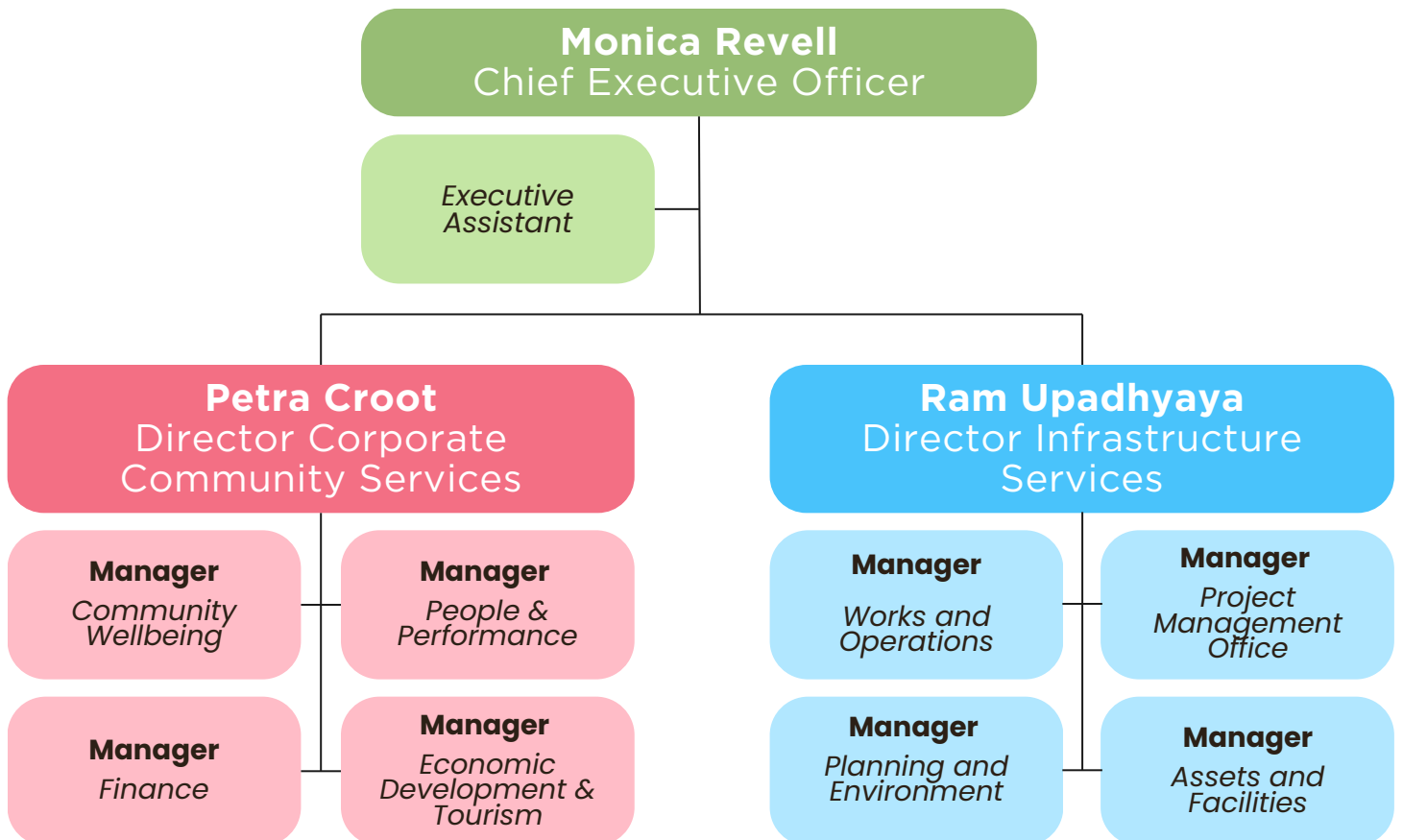
MECHANICS INSTITUTE 1912-1979

The Executive



Council is the governing body that appoints a Chief Executive Officer (CEO). The CEO has responsibility for the day-to-day management of operations in accordance with the strategic directions of the Council Plan. Two Directors and the CEO form the Executive Management Team (EMT) and lead the organisation. Details of the CEO and senior officers reporting directly to the CEO are set out below.

Pictured L to R: Petra Croot, Monica Revell & Ram Upadhyaya



Executive Roles

Chief Executive Officer	Director Infrastructure Services	Director Corporate and Community Services
The CEO provides strategic guidance for the management of Council and is responsible for the organisation's overall operations.	The Director Infrastructure Services is responsible for Asset Management, Engineering and Traffic Management, Environment and Sustainability, Infrastructure Maintenance and Development, Parks and Gardens, Environmental Health, Local Laws, Building Controls, Planning and Development.	The Director Corporate and Community Services is responsible for Finance, Governance, Information Technology, Business Development, Families, Youth and Leisure, Libraries, Social Welfare, and Economic Development.

Monica Revell

*Director Corporate and Community Services until April 2024
Acting Chief Executive Officer from October 2023 until April 2024
Appointed Chief Executive Officer from April 2024 until current*

Monica Revell was appointed to the role of Director Corporate and Community Services in December 2017. During the 2023/2024 financial year Monica was appointed Acting CEO, and in April 2024 was appointed to the role of Chief Executive Officer.

Petra Croot

*Acting Director Corporate and Community Services from October 2023 until May 2024
Appointed Director Corporate and Community Services from May 2024 until current*

Petra was appointed to the role of Director Corporate & Community Services in May 2024, following a period as the Acting Director Corporate & Community Services from October 2023.

Ram Upadhyaya

Director Infrastructure Services from January 2024 until current

Ram Upadhyaya was appointed to the role of Director Infrastructure Services in January 2024.



Jessie Holmes

*Director Infrastructure Services until October 2023 (on leave from 1 July 2023 until October 2023)
Chief Executive Officer October 2023 until February 2024 (on leave during this period)*

Jessie Holmes was appointed to the role of Director Infrastructure Services on 11 July 2022 and concluded in October 2023 following her appointment to the position of Chief Executive Officer. After a period of leave, Jessie concluded in the Chief Executive Officer position as of February 2024.



Michael Henderson

Acting Director Infrastructure Services

During the 2023/2024 financial year Michael undertook various periods as Acting Director Infrastructure Services.



Daniel Griffiths

Acting Director Infrastructure Services

During the 2023/2024 financial year Daniel undertook various periods as Acting Director Infrastructure Services.



Greg Wood

Chief Executive Officer until October 2023

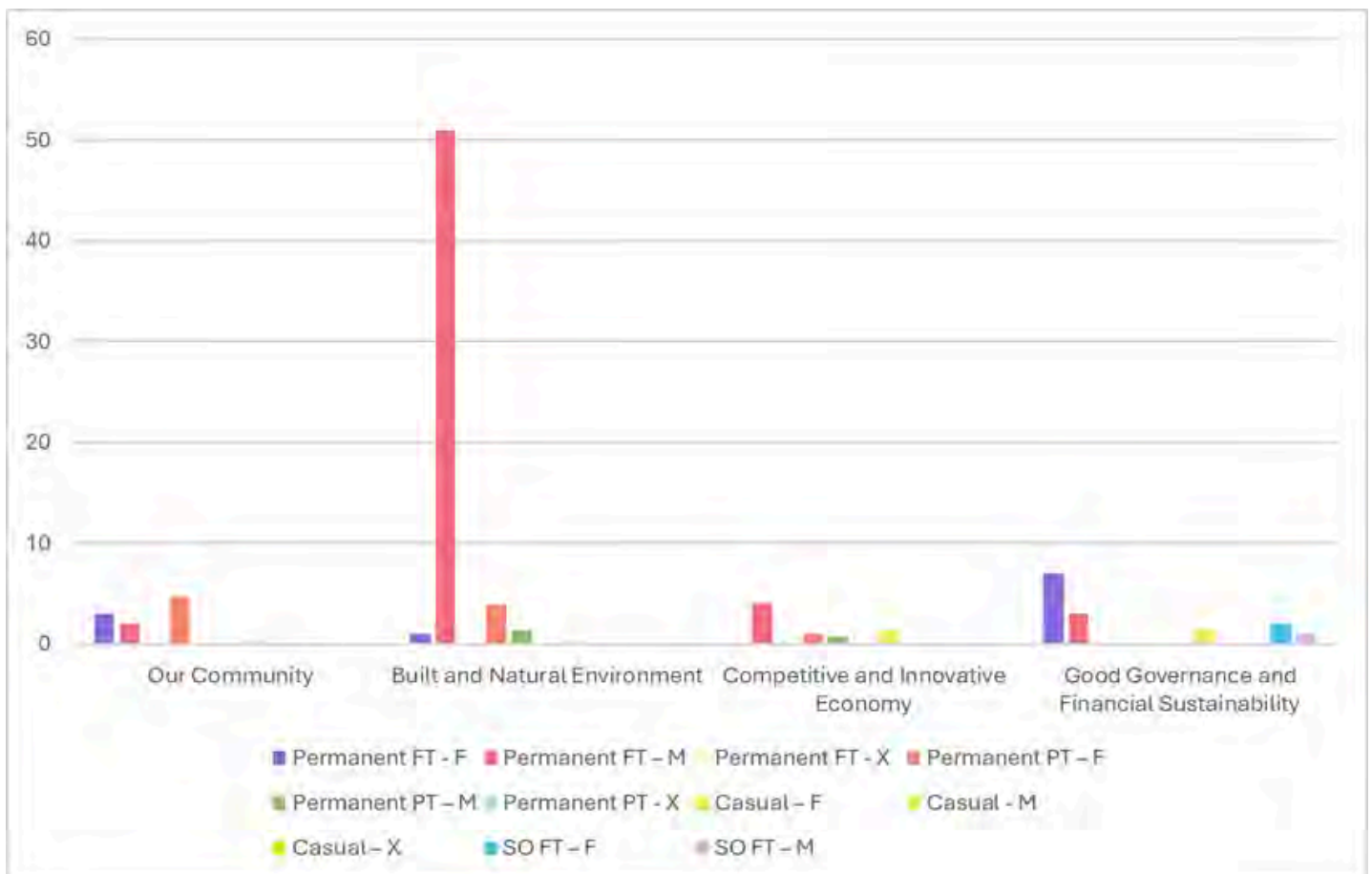
Greg Wood was appointed as the Chief Executive Officer of Hindmarsh Shire Council in September 2016.

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.

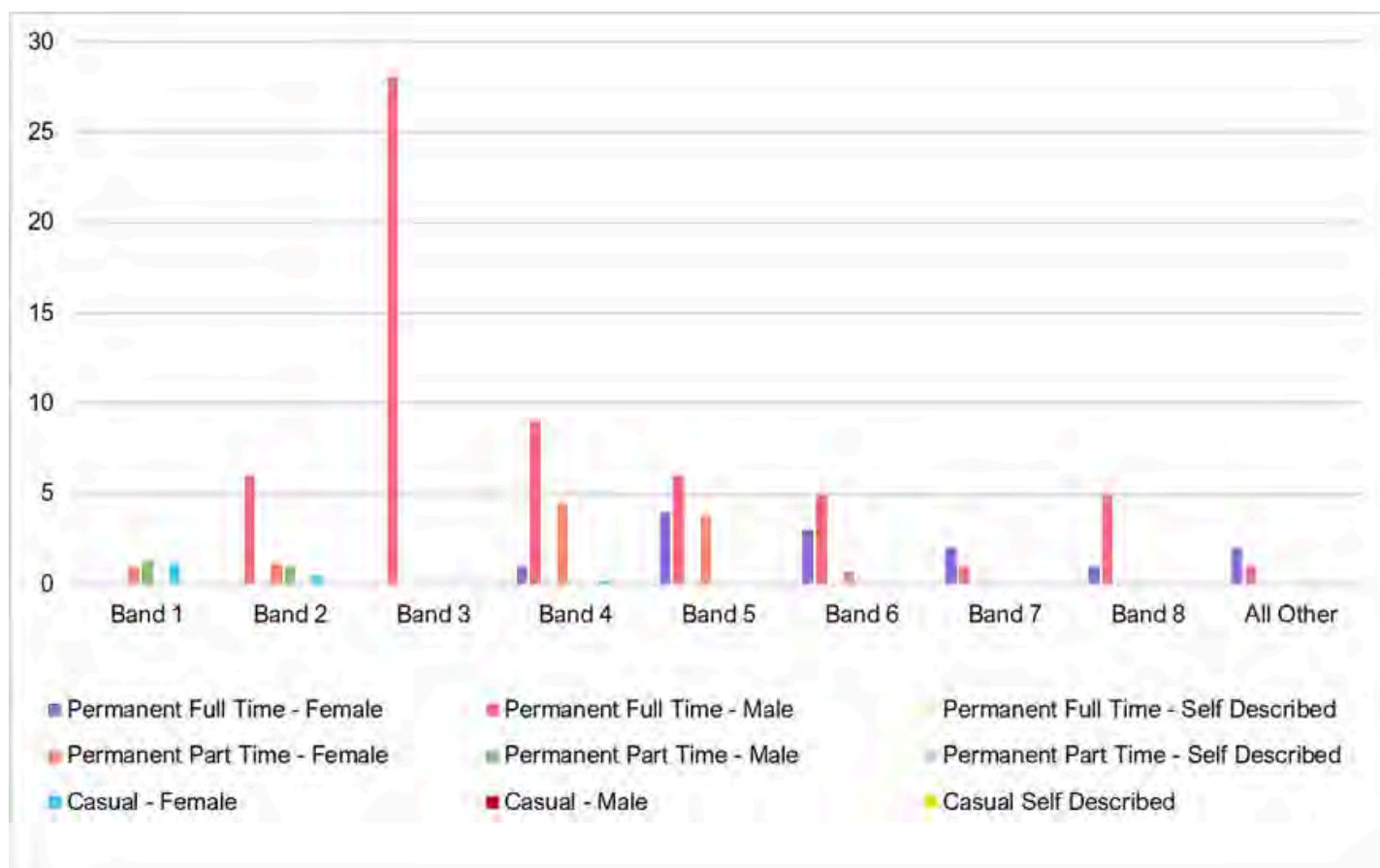
Employee type/gender	Our Community	Built and Natural Environment	Competitive and Innovative Economy	Good Governance and Financial Sustainability	Total FTE
Permanent FT - F	3.0	1.0	0.0	7.0	11.0
Permanent FT - M	2.0	51.0	4.0	3.0	60.00
Permanent FT - X	0.0	0.0	0.0	0.0	0.0
Permanent PT - F	4.7	3.9	1.0	0.0	9.6
Permanent PT - M	0.0	1.4	0.8	0.0	2.2
Permanent PT - X	0.0	0.0	0.0	0.0	0.0
Casual - F	0.2	0.2	1.4	1.5	3.3
Casual - M	0.0	0.0	0.0	0.0	0.0
Casual - X	0.0	0.0	0.0	0.0	0.0
SO FT - F	0.0	0.0	0.0	2.0	2.0
SO FT - M	0.0	0.0	0.0	1.0	1.0
TOTAL	9.9	57.5	7.2	14.5	89.1

FT-Full time PT-Part time F-Female M-Male SO-Senior Officer



A summary of the number of full time equivalent (FTE) staff categorised by employment classification and gender is set out below.

Structure	Band 1	Band 2	Band 3	Band 4	Band 5	Band 6	Band 7	Band 8	All other	Total
Classification	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Permanent Full Time - Female	0.0	0.0	0.0	1.0	4.0	3.0	2.0	1.0	2.0	13.0
Permanent Full Time - Male	0.0	6.0	28.0	9.0	6.0	5.0	1.0	5.0	1.0	61.0
Permanent Full Time - Self Described	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent Part Time - Female	0.9	1.1	0.0	4.5	3.8	0.7	0.0	0.0	0.0	11.0
Permanent Part Time - Male	1.3	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.3
Permanent Part Time - Self Described	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Casual - Female	1.1	0.5	0.0	0.2	0.0	0.0	0.0	0.0	0.0	1.8
Casual - Male	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Casual Self Described	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL	3.3	8.6	28.0	14.7	13.8	8.7	3.0	6.0	3.0	89.1



Equal Employment Opportunity Program

Council is committed to the principles of equal opportunity. In all policies and practices of Council, there shall be no discrimination relating to sex, marital status, parenthood, race, colour, national origin, physical or mental impairment, or religious or political affiliation. Selection of individuals for employment, promotion or advancement, training and staff development will be on the basis of personal merit in fair and open competition according to the skills, qualifications, knowledge and efficiency relevant to the position involved. Council's policy on equal opportunity reflects our desire to enjoy a workplace free of discrimination where each person has the opportunity to progress to the extent of their ability.

In 2023, Council participated in the LGPro Inclusive Employment Pathways program. The program connected Council to diverse employers, jobseekers and other stakeholders to help identify and respond to barriers to inclusive employment. Council's People and Safety team continue to review recruitment and employment lifecycle policies and procedures to promote diversity, accessibility and inclusion in our workplace.

Enterprise Agreement

After a negotiation process with management, staff, union delegates, and union officers, the Hindmarsh Shire Council Enterprise Agreement No 10 2022 became effective from 5 June 2023. The Agreement remains in force until 30 June 2025.

Gender Equality Action Plan

Under the *Gender Equality Act 2020*, Hindmarsh Shire Council must deliver a Gender Equality Action Plan (GEAP) as well as implement Gender Impact Assessments in policy, service and community engagement processes. The GEAP is an organisational commitment to improving gender equality in the workplace. Workplace gender equality is achieved when people can access and enjoy the same rewards, resources and opportunities regardless of gender.

Hindmarsh Shire Council is committed to addressing how gender inequality can interact with other inequalities and strives to improve gender equality for all.

Primary Prevention of Gender-Based Violence

The primary prevention of gender-based violence works primarily through promoting gender equity and building respectful and safe relationships and breaking down gender-based stereotypes. This is a prevention-based approach consistent with council's health and wellbeing planning approach. This year, Council received funding through the Free from Violence Local Government Program to deliver primary prevention activities both operationally and within the community.

Communities of Respect and Equality (CoRE)

Hindmarsh Shire Council is participating in Women's Health Grampians' CoRE program. Communities of Respect and Equality is a partnership of organisations, businesses, clubs and groups who share a vision for safe, equal and respectful communities in the Grampians region.

Health & Safety

Hindmarsh Shire Council is committed to prioritising the health, safety, and wellbeing of our people. We extend this commitment to our visitors and others who work for us and with us, placing our people's physical and psychological safety at the heart of everything we do—every day.

We acknowledge our shared responsibilities and roles in promoting a safety culture that is inclusive, supportive, and free from bullying, harassment and discrimination. We commit to taking all practicable measures to eliminate or otherwise minimise risks to the physical and mental health, safety and wellbeing of our people and others.

Our work is never so urgent or important that we cannot take the time to do it safely.

Professional Development

Hindmarsh Shire Council offers study assistance for staff undertaking relevant undergraduate or postgraduate studies. In the past year, five (5) staff were successful in obtaining this form of support. Council also provides a comprehensive corporate learning program that supports a broad range of staff development needs. This is developed in alignment with strategic priorities as well as in response to needs identified through performance and development plans. A variety of learning methodologies are used including e-learning, facilitated workshops and personal coaching.

Council Offices & Libraries



Nhill Office

92 Nelson Street
NHILL VIC 3418
P: 03 5391 4444



Dimboola Office & Library

101 Lloyd Street
DIMBOOLA VIC 3414
P: 03 5391 4452



Jeparit Office & Library

10 Roy Street
JEPARIT VIC 3423
P: 03 5391 4423



Rainbow Office & Library

49 Federal Street
RAINBOW VIC 3424
P: 03 5391 4451



Nhill Library

5 Clarence Street
NHILL VIC 318
P: 03 5391 4449

Postal address:

PO Box 250
NHILL VIC 3418
Email: info@hindmarsh.vic.gov.au

Website: www.hindmarsh.vic.gov.au

Facebook:

www.facebook.com/hindmarshshirecouncil





Message from the CEO



Monica Revell
Chief Executive Officer

On behalf of Hindmarsh Shire Council, it is a great pleasure to present Council's 2023/2024 Annual Report. This report represents the collaborative contribution of our staff and community to ensure that our community thrives. We are committed to responsive leadership, sound financial management and ensuring that a strong local economy and inclusive services benefit everyone across the Shire.

Our community is rich with nature, industry and agriculture, small business, volunteers and fantastic education and health facilities supporting people of all ages. We are proud of the work we have done in the community and acknowledge and seek to overcome the challenges that continue to impact our residents and our projects and services.

Community Consultation

Council continues to livestream their Council meetings through their Facebook page, as well as allows members of the community to attend Council meetings in person.

During the financial year, Council held a variety of community consultations asking members of the community to provide their feedback on the following:

- Councillor Interaction with Developers Policy
- Public Transparency Policy
- Economic Development Strategy 2024-2028
- Community Projects Contributions Policy
- Community Action Plan 2024-2028
- Community Engagement Policy
- Privacy and Data Protection Policy
- Nhill Caravan Park Masterplan (including drop-in sessions)
- Proposed Sale of Gerang Memorial Hall (including a drop-in session)
- Proposed Sale of Dimboola Senior Citizens Building (including drop-in sessions)
- Sports and Recreation Reserves Allocation, Use and Fair Access Policy (including drop-in sessions with Sporting Clubs)
- Annual Budget 2024-25 (including drop-in sessions)
- Council Plan Actions 2024-25 (including drop-in sessions)
- Fee Waiver and Reduction Policy
- Transfer Station Summer Hours
- Tourism Community Consultations on the Destination Management Plan (tourism strategy)

Throughout June, Council held in-person Farmer Consultations in Rainbow, Jeparit, Yanac, Nhill and Dimboola. The sessions were well attended and provided an opportunity for Council officers and community members to discuss strategic roads, tree trimming, pest and weeds, and discuss Council funding constraints and farmer frustrations. Farmer Consultation sessions will be held on an ongoing basis.

After I was appointed as Chief Executive Officer in early April 2024, I attended each of the four town committee meetings and started up ongoing monthly CEO Drop-in sessions in Libraries throughout the shire where I welcomed members of the community to pop-in for a chat and to discuss any issues or questions that they have.

Council continued to circulate fortnightly e-newsletters to its subscribers and hard copies of monthly newsletters which are available at Customer Service Centres, Libraries and participating businesses throughout the Shire. In May 2024, we introduced distributing a quarterly newsletter. The first edition of this was for the period May – July 2024 and was delivered via Australia Post and local delivery people to all letterboxes within the municipality.

During June 2024, four community consultations were held throughout the Shire on the 2024/2025 Annual Budget and 2024/2025 Council Plan Actions, the future of the Dimboola Senior Citizens Centre Building and Gerang Hall building. The sessions allowed community members the opportunity to discuss with Council Officers the draft 2024/2025 budget and draft 2024/2025 Council Plan Actions.

Events

Hindmarsh Shire continues to be a great place to live. This is attributable to the many community groups who work tirelessly to assist Council in hosting events and activities. Hindmarsh has showcased some amazing events during the year.

We thank the hardworking volunteers involved in delivering a busy schedule of events across our Shire.

Message from the CEO Cont.

Volunteers

The contribution of our volunteers cannot be overstated, and we wholeheartedly thank the many volunteers who support our operations around the Shire. Their contributions in events, managing public spaces and facilities and providing social, educational and interest groups across the Shire is essential to ensuring Hindmarsh is a great place to live.

Council has 10 Community Asset Management Committees established under the Local Government Act 2020 to manage Council-owned community assets. Committees range from Hall Committees to larger assets such as the Yurunga Homestead Committee of Management and the Wimmera Mallee Pioneer Museum.

Council also has three Town Committees, who undertake an extraordinary amount of work within our towns and perform a valuable role as Council's conduit to our community. The contributions that these committees make to our Shire are significant and Council is very grateful for their support.

In addition to Council Committee volunteers, in 2023/2024 Council also relied on volunteers to assist with Community Taxi services and the operation of the Nhill Visitor Information Centre. Volunteer opportunities are also available at Council's libraries across the Shire.

Capital Works

During 2023/2024 Council undertook the following capital works:

4 Reseal/Final Seals	\$165,404
8 Resheets	\$880,258
2 Sealed Constructions	\$456,609
2 Footpaths	\$225,707
1 Shoulder Resheet	\$77,125
3 Major Culverts	\$221,786

During 2023/2024 Council's construction team completed a large number of infrastructure projects, including roads, footpaths and major culvert works. Some of these projects included sealed reconstruction on Albacutya Road, major culvert replacement works on Cutline Road and a new concrete footpath installed on Bow Street, Rainbow.

Council is responsible for approximately 3,200 kilometres of local road network. One of the main focuses of Council's capital works program is asset renewal. Council faces significant challenges in the future primarily due to the responsibility for a large local road network.

Council will continue to lobby the State and Federal governments for more appropriate funding in recognition of the size of this challenge and the importance of our road network to our economy.

Grant Funding

Grants are an important funding source for Council to allow us to deliver projects big and small to our community that could not be funded from our small budget.

Council received funding through the Federal Governments Local Roads and Community Infrastructure Program which enabled Council to construct a new Caneball Court in Nhill, install a shade structure at Rainbow Skatepark, commence stage one of the Nhill Streetscape Masterplan which included a path linking the main centre of Nhill to the Nhill Lake, and tender for the construction of new AFL compliant changerooms and tiered seating at Davis Park in Nhill. Funding was also received through the State Government Tidy Towns Fund which will be utilised to construct a dog park in Nhill and improvements to the streetscape in Roy Street Jeparit.

Grants were also received for running facilitated playgroups, youth activities and events, free from violence program, multicultural storytime, Karen new year, premiers reading challenge, seniors activities, digital planning, waste and recycling education, landcare facilitation, and roadside pest and weeds.

Council also received grants for roads.

Message from the CEO Cont.

Community Satisfaction

In 2023/2024 Council undertook quarterly Community Satisfaction Surveys, the results of which are shown below:

Performance Measures	Hindmarsh 2020	Hindmarsh 2021	Hindmarsh 2022	Hindmarsh 2023	Hindmarsh 2024	Small Rural Shires 2024
Overall Performance	61	61	58	53	55	53
Community Consultation (community consultation & engagement)	59	56	52	54	52	51
Advocacy (lobbying on behalf of the community)	61	59	55	53	52	50
Making Community Decisions (decisions made in the interest of the community)	59	59	55	52	52	50
Sealed Local Roads (condition of sealed local roads)	50	53	55	48	48	41
Customer Service	72	69	69	64	65	66
Overall Council Direction	52	48	48	42	46	44

Summary

Council is proud of the extremely skilled and hardworking team of staff members who are committed to the Hindmarsh community. We look forward to delivering a significant number of projects in 2024/2025, continuing to make our community liveable for our residents.



Monica Revell

Chief Executive Officer





PART ONE: YEAR IN REVIEW

Description of Operations	28
Awards and Citizenship Ceremonies	38
Major Challenges and Opportunities	39
Major Achievements	42
Major Capital Works Projects	49
Hindmarsh Shire Libraries	51
Council Grants Program	54
Highlights of the Year	56

Description of Operations

Hindmarsh Shire Council is responsible for more than 110 services, ranging from services for children to those for older adults, from open space to community buildings, waste management and infrastructure to matters concerning business development, planning for appropriate development and ensuring accountability for Council's budget. This broad range of services and facilities are described in our Council Plan 2021-2025 and the associated budget 2023/2024 and reported upon in this document. More information about Council services is contained in Section 2: Performance Report.



Economic Factors

Council was faced with financial challenges during 2023/2024 due to costs escalating for materials and services at a much higher rate than 3.5% (rate cap). As a result, Council faces challenges in efficiently sourcing materials and employing suitably qualified staff, resulting in the requirement to engage contractors. We continue to explore innovative solutions to complex problems being faced by Council's across the region.



Major Changes

In 2023/2024, Council saw several organisational changes, including the establishment of the Project Management Office and the splitting of the Community and Economic Development team into the Wellbeing team and the Economic Development and Tourism team. The Project Management Office now provides for the oversight and strategic planning for projects across the organisation as well as those in the community and subsumes the contracts and procurement function of Council. The Community Wellbeing team now includes the functions of supported playgroup, community development, sports and recreation, youth and social support. The Economic Development and Tourism team is now focused solely on those service areas and the implementation of the Economic Development Strategy and Visitor Economy Partnership.

The Libraries and Customer Service team have also transitioned from the Finance team to the People and Performance team.



Libraries

Hindmarsh Shire Libraries continue to provide free, inclusive and accessible spaces for members of the community and visitors to enjoy. We use these spaces to host several in-house programs each year, some of these include weekly cuppa connections, book chats and writing hour. We continue to grow our catalogue with new resources arriving at our libraries regularly, providing new material for patrons to borrow and enjoy.



Planning

In 2023/2024, 33 Planning Applications were received, and 33 determinations were made. The following table summarises the category of determination:

Change of use	6
Other buildings and works	6
Subdivision (Residential)	5
Subdivision (Rural)	4
Amendments	3
Single Dwelling	3
Other vegetation removal	3
Signage	2
Consolidation	2
Native vegetation removal	1



Sale of Assets

To contribute to Council's financial and environmental sustainability, a number of assets that no longer met Council use requirements were sold by auction. The sale of plant and equipment contributed over \$95,000.00 to Council's revenue in 2023/2024.



Transfer Stations and Waste Management

In the 2023/2024 financial year:

- **1,725 nett tonnes** of waste were delivered to Dooen Landfill
 - 1,244 nett tonnes of this were from kerbside waste bins
 - 481 nett tonnes of this were from transfer station skips
- **34 nett tonnes** of glass were collected from purple glass bins (*Unfortunately, the tonnage for the first four glass collections was not recorded by the contractor. The average tonnage per collection 8.5 tonnes x 8 collections equates to 68 tonnes*)
- **44 nett tonnes** of glass was delivered to Warracknabeal for crushing
- **251 nett tonnes** of kerbside recycling was collected

Council offers a voucher system for deposits at transfer stations. In the 2023/2024 financial year, residents claimed a total of \$6,993.08 worth of vouchers which consisted of the following:

- \$5,515.70 in Nhill
- \$982.13 in Jeparit
- \$273.85 in Dimboola
- \$221.40 in Rainbow

This saw an increase of \$2,837.59 worth of vouchers claimed in comparison to the previous financial year.



Council Communications

Council continues to proactively provide information to the community on our programs, community events, plans and services. In the 2023/24 financial year, 26 e-newsletters were distributed to 418 subscribers, which was an increase of 83 more subscribers than the previous year. Council continues to distribute monthly newsletters which are printed and available for collection at all Hindmarsh Shire Libraries and Customer Service Centres, along with a variety of businesses throughout the Shire.

In May 2024, Council introduced circulating a printed quarterly newsletter which was delivered to all mailboxes within Hindmarsh Shire.

Also in May 2024, Council launched a new website for better engagement called Have Your Say Hindmarsh. This website has been used for a variety of community consultations since its launch and will also be a website where Council can publish details of current projects and its stages to keep the community informed. You can visit it here: www.haveyoursay.hindmarsh.vic.gov.au.

Council's Facebook reach was 123.2k (an increase of 25% from the previous year), had 44.2k visits (an increase of 54.3% from the previous year) and had an increase of 295 new followers across our Facebook pages.

Council also has active social media pages for tourism, libraries, youth and the Nhill Cinema, as well as pages run by members of Committees of Council.

The growth across our communication activity evidences the commitment of Council to increasing community engagement and awareness of Council's services, programs, projects and events. In this area, we are committed to continuous improvement and have committed to recruiting a Strategic Communications position in 2024-25.



Tourism

As the region recovered from the impacts of COVID-19, Council saw a revitalised interest in our tourism attractions across the Shire. The rainfall in late 2022 continued to ensure that the river and Lake Hindmarsh retained water in 2023/2024. Work progressed on the Wimmera River Discovery Trail, and we were able to support a significant number of community events that brought large numbers of visitors to the Shire and provided an economic boost for our local businesses and venues.

Hindmarsh Holiday Parks

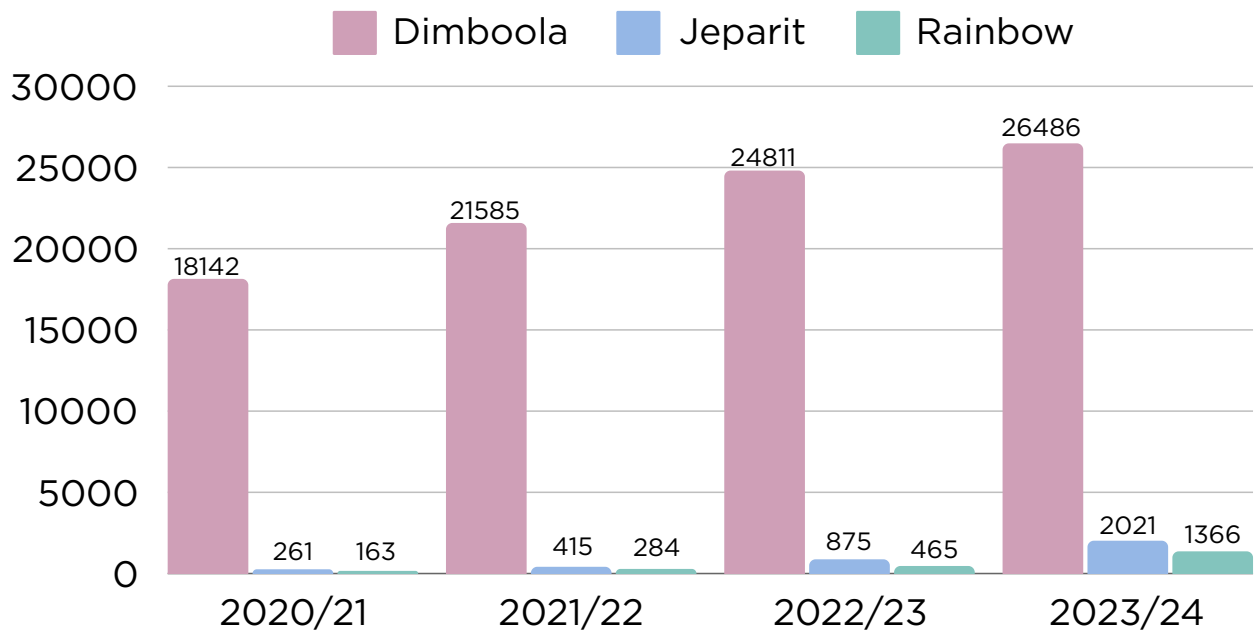
Hindmarsh Holiday Parks consists of the following three caravan parks which are owned and managed by Hindmarsh Shire Council:

- Riverside Holiday Park Dimboola
- Riverview Holiday Park Jeparit
- Rainbow Holiday Park

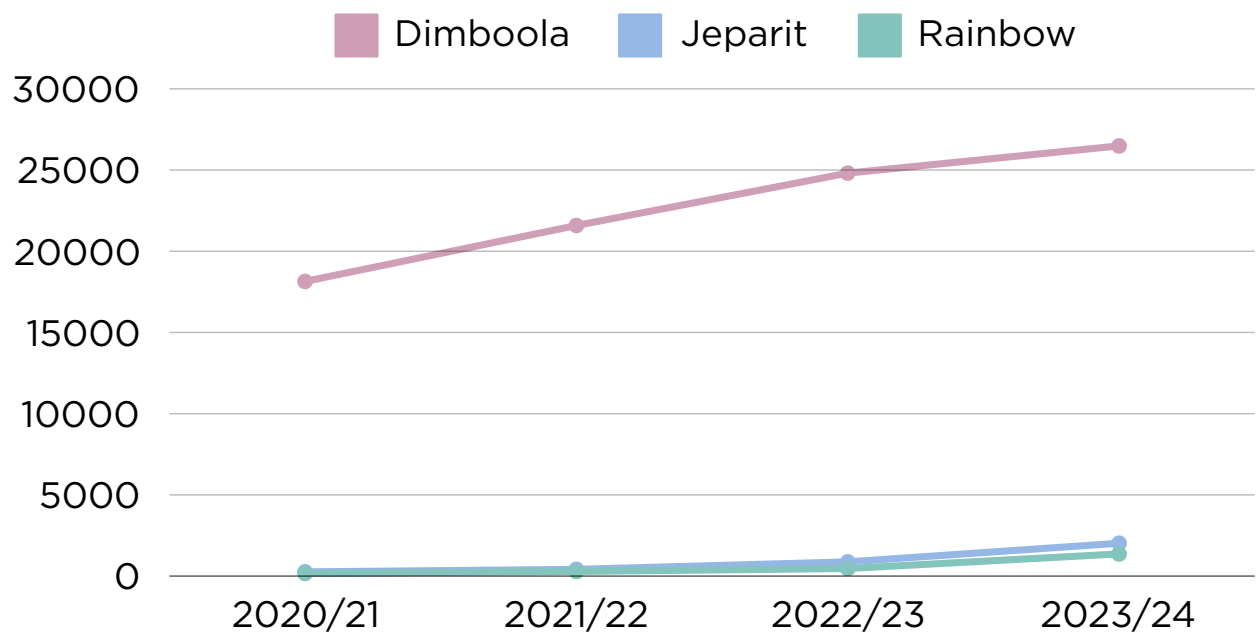
All Council managed holiday parks are showing continued growth in visitor night numbers, with significant growth in Jeparit and Rainbow who historically have had lower base numbers. Recovery from the COVID period and the opportunistic focus on travel in our region stemming from that continues to drive visitors to holiday in our region. Adding to this is the continued development of the parks, particularly the installation of new cabins over the previous two years.



Visitor Nights at Hindmarsh Holiday Parks



Visitor Night Trends

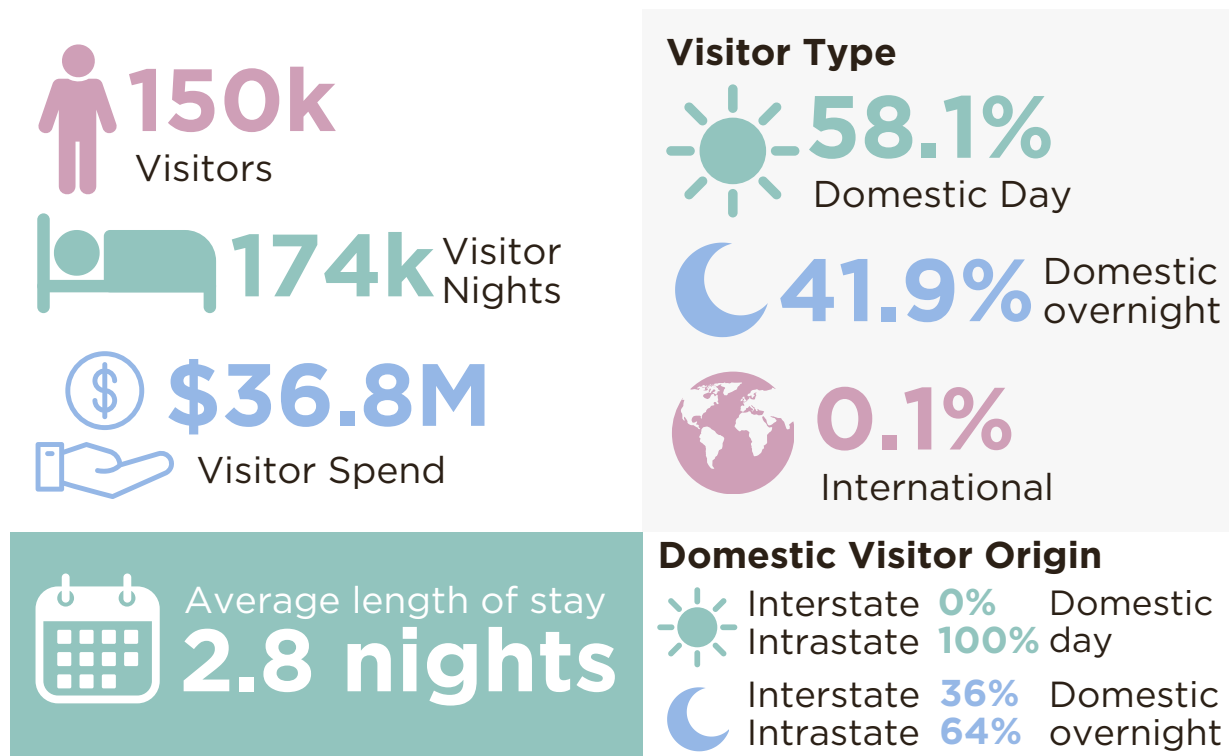


Visitation to Hindmarsh Shire (2023 Snapshot)

In 2023, Hindmarsh Shire attracted approximately 150,000 visitors, of which more than half (58%) were domestic day trip visitors, 42% were domestic overnight visitors, and a very small share (0.1%) were international visitors. The domestic market is very much the bread and butter visitor market for the Shire and is likely to be for the foreseeable future. Within this domestic market, the intrastate market comprises the largest share of visitation.

Together, visitors contributed over \$36.8 million to the Shire's economy, with domestic overnight visitors contributing the most (\$22.5 million). This demonstrates the value of the overnight visitor to the Shire; while they only comprised 42% of visitation, they generated 78% of the total spend.

Source: Hindmarsh Shire Local Area Action Plan by Grampians Wimmera Mallee Tourism



The percentage of Domestic Overnight visitors demonstrates our success in leveraging overnight stays, with an average of 2.8 nights per stay. Continuing to grow this percentage and increasing average length of stay will be a focus to increase visitor spend.

Overall Tourism Performance

The highlight for 2023/2024 was the transitioning from Wimmera Mallee Tourism into the Grampians Wimmera Mallee Visitor Economy Partnership (VEP), formally recognised and financially supported by the Victorian State Government. The VEP will maintain two distinct brands (Visit Wimmera Mallee and Visit Grampians) underneath an overarching brand.

The VEP is currently developing a Destination Management Plan and Local Area Action Plans for the Wimmera Mallee area and Councils.

Current visitation data has been sourced from the draft Hindmarsh Shire Council Local Area Action Plans.

Tourism Projects



Jeparit Heritage Walk

A collaborative project between the Jeparit Heritage Walk committee and Council's Tourism & Economic Development officer has created a digitised version of the Jeparit Heritage Walk along with A3 maps. The digitised walk sits on the Visit Hindmarsh/Council website at www.hindmarsh.vic.gov.au/Jeparit-Heritage-Walk.

This can be linked to via QR codes on the walk maps and eventually on the signs.

The walk and site information has also been included in the Grampians Wimmera Mallee Visitor Inspiration Passport app.

Wimmera Mallee Pioneer Museum Interpretive Signage

A total of 29 interpretive signs have so far been produced and installed at the Wimmera Mallee Pioneer Museum (WMPM). This signage project sits in the WMPM Master Plan and has been an ongoing collaboration between WMPM and Council. Sign stands have been made by a WMPM committee member utilising old plough disks. These signs significantly enhance the visitor experience through storytelling and uplift the overall appearance of this tourism asset.



Visitor Inspiration Passport

Prior to forming the Grampians Wimmera Mallee Visitor Economy Partnership (VEP), Wimmera Mallee Tourism and Grampians Tourism collaborated in a successful grant application to fund the Visitor Inspiration Passport (VIP) mobile app and 3 off-grid tourism kiosks.

The app is forecast to go live in November 2024. Council officers are investigating installing iPads on stands with the app loaded at our Customer Service Centres and Visitor Information Centre.



Nhill Cinema

Nhill Cinema screened many movies in 2023/2024 as part of Council’s School Holiday activities, Classic Movie sessions and our general screening schedules. The Nhill Cinema was closed during October, November and December due to the refurbishment of the second level balcony seating area where new seating and carpet was installed.

The following films were screened in 2023/2024 –

- **The Man from Snowy River (25 July)**
- Oppenheimer (14 August)
- **Summer Holiday (22 August)**
- Cocoon (19 September)
- **Teenage Mutant Ninja Turtles Mutant Mayhem (28 September)**
- The Man from Snowy River 2 (17 October)
- **Shirley Valentine (16 January)**
- Cat on a Hot Tin Roof (20 February)
- **The Dry 2 (22 February)**
- Calamity Jane (19 March)
- **Imaginary (25 March)**
- Kung Fu Panda 4 (11 April)
- **Big (23 April)**
- The Good Liar (21 May)
- **Just A Farmer (12 June)**
- Gentlemen Prefer Blondes (18 June)



Classic Movie Screenings

As part of Council’s regular screening schedule, Council offers matinee ‘Classic Movie’ screenings targeted at older residents and those who may be at a greater risk of social isolation. The movies are accompanied by a morning tea. A total of 427 people attended Classic Movie Screenings throughout the financial year which is 88 more attendees than the previous year.





School Holiday Programs

June/July 2023

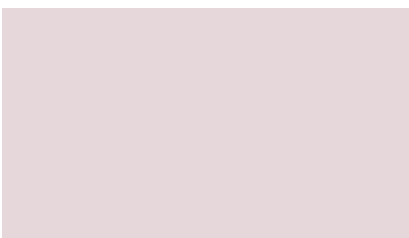
- Crafty Art with Danelle
- Cooking with Sharon
- Musical Puppet Show
- Science with Jo

September 2023

- Latin Zumba
- Outdoor Cinemas
- Science with Jo
- Crafty Art with Danelle
- Fishing Workshop
- Level Up! Gaming
- Cooking with Sharon
- Nhill Cinema Screening

April 2024

- Cooking with Sharon
- Level Up! Gaming
- CJ Puppet Show
- Crafty Art with Danelle
- STEAM with Jo
- Movie- Nhill Cinema Kung Fu Panda 4





Youth Council

In 2023, Youth Councillors had a fantastic end to the year with two successful events made possible with FReeZA and Engage! Funding. The youth of Hindmarsh were excited to attend an Aussie Disco in Nhill. With around 115 in attendance and feedback received for more discos, Youth Councillors were excited to get another event organised. This then saw their End of Year Black-Tie Formal in Rainbow. Grasping the attention and participation of 120 youth in Hindmarsh this event certainly was something to be proud of and a great end to the year.



2024 Youth Councillors started their term in February and after a couple of meetings planning their year, they were ready to host their first event in Dimboola. With a chosen "90s" theme - roughly 120 people attended this event.



In the midst of all these events, Youth Councillors undertook a 2-day Teamwork and Leadership Retreat in Dimboola to further strengthen their skills in teamwork, leadership, critical thinking, and bond with each other. They have been an integral part of the planning and execution of several school holiday activities, and they have made an effort to bring awareness to particular days/weeks/months that they are passionate about, including but not limited to "Do it for Dolly" day, Harmony Day and Anzac Day.



Additionally, 'I Spy' was an idea that one of the current Youth Councillors originally came up with several years ago, with the 2024 Hindmarsh Shire Youth Council now taking on this project as their own. The aim of the 'I Spy' project is to create an informative and entertaining brochure to put in the Council's Customer Service Centres, Libraries and Visitor Information centres for locals and visitors. The brochure will consist of a series of cropped images of the main attractions of the town for people to find. All attractions will be within walking distance of the town's main centre.



Youth Councillors also planned all podcast episodes for their Youth Mental Health Podcast which they continue to record, aiming to complete at the end of the year. A representative from Headspace Horsham created a video on tips and tricks on hosting the Podcast, with Youth Councillors taking his knowledge on board as they continue to plan and record episodes. The Headspace representative not only works in the mental health space but has also hosted Podcast of his own called "The Man Cave". This is set to be another wonderful achievement for the Youth Council where they will continue to make a difference in their community.





Awards and Citizenship Ceremonies

Awards and Australian Citizenship Ceremonies held throughout 2023/2024 included:

Rae Keam Scholarships and Award Recipients

- Meleah Ylstra – Dimboola Memorial Secondary College
- Caleb Zanker – Nhill College
- Holly Doxey and Clarissa Bigham – Rainbow P-12 College

Australia Day Hindmarsh Award Recipients

- Chelsea Elliott, Dimboola – Young Citizen of the Year
- Rhys Webb, Nhill – Citizen of the Year
- Dimboola Wimmera Steampunk Festival – Community Event of the Year
- John Deckert, Nhill – Lifetime Achievement Award

Australian Citizenship Ceremonies

16 August 2023 -

- Reinhard Danisch
- Alma Dela Cruz
- Sreejith Sreekumar
- Kay Ra Htoo Taw
- Eh Ku Gay Taw
- Kyaw Pwa Htoo Taw

31 October 2023 -

- Asmita Brahmbhatt
- Krishna Brahmbhatt
- Vidhi Brahmbhatt
- Devang Brahmbhatt

6 December 2023 -

- JC Juvs III Tangga-an Villaflor
- Jenny Villaflor

29 January 2024 -

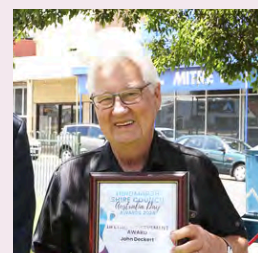
- Diana Ablang
- Dah Ley Htoo Shwe

13 March 2024 -

- Ah Si
- Mu K'ner PA KOO
- Glenn Fraser

22 May 2024 -

- Vanessa Van Der Meer
- Eh Kaw Ku Kyi Shwe
- Poe Kwa Si Kyi Shwe
- Rony Varghese
- Dhanya John
- Saeler Hsaday
- Nyaw Nay Htoo Shwe
- Tricia Villanueva
- Loryann Bordan



Major Challenges and Opportunities

Like most small rural councils, Hindmarsh continues to face many changes. Farming enterprises are consolidating, creating larger farms, which decreases Council's rate base. The requirement for Council to maintain existing infrastructure, particularly roads while seeking funding for projects to improve liveability within our Shire remains a challenge. The recovery of our road network following the flood event in late 2022 continues, as Council seeks funding to support the renewal of our extensive road network.

The most significant challenge for local government across the state continues to be financial sustainability. Council's rates revenue is small, being \$7.67 million in 2023/2024 (approximately 40% of Council's annual revenue), excluding waste charges. Other revenue sources are limited with user fees and charges - \$1.4 million (predominately caravan park revenue which is offset by running expenses). Hindmarsh is heavily reliant on grants, including the Financial Assistance Grants, to deliver services and maintain necessary infrastructure required by the community.

Grants often require a contribution from Council (1:1, 2:1 or 3:1) and finding this contribution is becoming extremely difficult for Council which can impact access to critical funding opportunities.

Cost Escalation and Supply Chain Challenges

As with most businesses and industries across Australia, cost escalation and supply chain issues have impacted our capital works and project programs through 2023/2024, and in preparation for the 2024/2025 financial year. Despite these challenges, Council staff have been committed to ensuring the progress of key infrastructure and community projects to respond to the needs of our community. Council has actively participated in State and Commonwealth inquiries into the financial sustainability of Local Government with a key focus on asset maintenance and renewal (including local roads).

We report an underlying deficit of \$3,845,021 for the financial year compared with an underlying surplus of \$2,512,291 in 2022/2023. The significant variance between 2023/2024 and 2022/2023 was due to the early payment of the 2023/2024 financial assistance grants prior to 30 June 2023. Council continues to proactively ensure that project scoping is reflective of increased costs and remains flexible and adaptive to changing economic environments, rescoping as needed to ensure the original intent of projects is maintained within a limited budget.

Cost of Living for our Community

Cost of living pressures have also continued to escalate for our community with significant impacts on housing affordability, mental health, childcare services and the financial sustainability of local businesses. Council has not sought a variation to the rate cap and continues to review the cost of services and programs to ensure that cost-barriers are minimised. We are committed to improving community infrastructure, public spaces and recreational facilities to ensure that there are free and accessible activities and places for people of all ages and interests across the community.

Assets and Infrastructure

Meeting the renewal needs of Council's extensive network of roads and infrastructure is becoming increasingly challenging. Local government's asset to revenue ratio is substantially different to other levels of government, where Councils have large assets to manage, yet significant constraints on revenue. Part of Council's future planning will involve continued identification and prioritisation of key assets and ongoing review of the retention of several assets that are unused or no longer fit for purpose.

While these conditions make the delivery of Council projects and services a challenge, they also necessitate strong collaborative and consultative relationships with the community to ensure that our limited resources are maximised for community benefit. The level of consultation undertaken in 2023/2024 demonstrates our commitment to delivering the best possible level and standard of service relative to our operating budget.





Major Achievements

During 2023/2024, some of Council's major achievements included:

Nhill Cane Ball Court

Recognising the strong community interest in Nhill, Council undertook development and construction of a new Cane Ball court at the Nhill Lawn Tennis Club. The first all new dedicated Cane Ball court in Western Victoria has been welcomed by Nhill's large Karen community. Cane ball is played on a court that is slightly smaller than a volleyball court. While the net is placed at a similar height, players are required to kick a small ball of cane back and forth across the net without using their hands – quite the acrobatic spectacle!

The new court has been built at the Nhill Lawn Tennis Club, adjacent to the tennis courts, expanding the range of recreational options at the precinct.



Jeparit Riverbank Precinct Redevelopment

Construction of the new retaining wall and river viewing deck at the Jeparit Riverside Precinct has been completed and complements the other works that have been undertaken at the location which is also locally referred to as the Jeparit Swimming Hole and is part of the Jeparit Visitor Node. The new structure includes steps from the deck to the river.

The new infrastructure replaced the previous flood mitigation retaining wall that was beyond repair and therefore no longer fit for purpose.



Wimmera River Discovery Trail Progress

Amendments to Cultural Heritage Management Plan have been completed which will enable final track works and the installation of wayfinding and interpretative signage to be completed. A new pedestrian bridge and two pedestrian boardwalks were constructed and installed over creeks at Dimboola which will enable visitors using the Discovery Trail access over the creeks when full. An overnight camping area has been established at Antwerp with construction of three raised camping platforms and a shelter, as well as installation of a wood fire pit with BBQ hotplate.

The Jeparit Visitor Node has been completed which includes landscaping, new lawn areas, construction of a new camp kitchen with picnic tables and an electric BBQ, installation of solar powered lighting and construction of a new DDA compliant public amenities facility that includes showers and toilets. The redevelopment of the Jeparit Riverside Precinct incorporating the Jeparit Visitor Node was officially opened in March 2024 with a community concert held on the deck of the new retaining wall. The WRDT Operational Plan and User Guide/Brochure are currently being finalised. An Official Opening of the Wimmera River Discovery Trail is planned for November 2024, at a date to be confirmed.



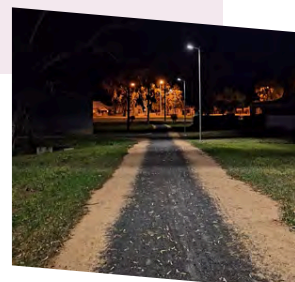
Nhill Streetscape Masterplan Implementation

Stage One of the Nhill Streetscape Masterplan has been completed with the construction of a walking track and installation of solar powered lights from the corner of Victoria and Pine Streets to Clarence Street.

Final plans for stage two are currently underway which will see the construction of a pathway through Centenary Park linking Jaypex Park and the existing footpath at the corner of Victoria and Pine Streets.

Improved signage will also be installed to promote the Nhill Lake to people visiting Nhill.

It is anticipated that Stage Two works will commence in late 2024.



Upgrades for Riverside Holiday Park

Recognising the significant growth in visitation to the Riverside Holiday Park in Dimboola, Council continues to invest in infrastructure to further improve visitor experience. An area previously available for unpowered camping has now been opened up to those requiring power and water. The additional 5 dual powerheads will provide power and water for an extra 10 caravans or campers which will be of great benefit during peak holiday periods or when Caravan Clubs come to visit.

To manage traffic at the park, Council have also installed a boom gate to limit access to only those with a site booked. A PIN code is required for access which is provided to guests upon arrival. Since its installation the park has seen a dramatic decrease in unauthorised traffic, allowing official guests to enjoy a quieter, more relaxed stay.

The original camp kitchen at the site has also enjoyed some upgrades, with a new dual plate commercial BBQ installed. As a part of this project, the uneven paving that surrounded the BBQ has been replaced with a new concrete pad and the well-worn timber top on the picnic table replaced with aluminium slats.



Davis Park Grandstand & Change Room Development

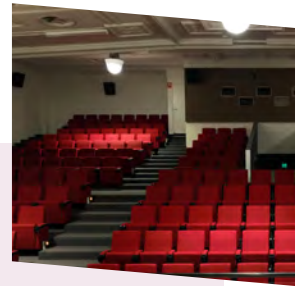
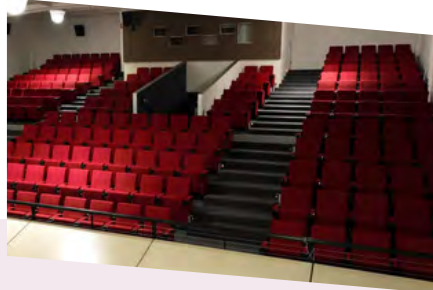
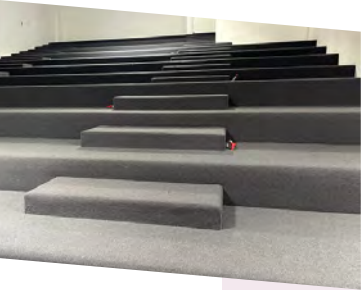
A long-held wish list item for residents of Nhill is a step closer, with development of a new Grandstand and Change Room at Davis Park in Nhill making significant progress. Council finalised design, including services and engineering and advertised the project for tender in late May.

It is hoped once documentation such as the building permit is finalised post appointment of a builder, that construction will start in October 2024.



Nhill Memorial Community Centre Upgrades

Significant upgrades were completed at the Nhill Memorial Community Centre in 2023/2024. This included removal of the old and worn seating and carpet from the second level balcony area, replaced with 244 new fold-up seats including cupholders and new carpet. These upgrades also included replacement of water damaged plaster, and painting the roof and projector room.



Llew Schilling Silo Art Trail Development

As reported last year, construction cost escalations and budgetary constraints required Council to revise the scope and redesign the Silo Activation to bring the development within budget. After a major revamp, the development will now see a viewing platform (accessed by elevator and stairway) built alongside the 100-year-old Silo. Internal art is still expected to be a major feature of the Silo attraction, with visitors able to access internal views of the Silo from a walkway several metres above the ground and the viewing platform atop the new structure.

After the architectural redesign was completed (including services and engineering) and planning approval was obtained for the revision, Council were able to successfully tender and award the project just as the reporting period ended. Much of the new structure will be manufactured offsite with construction expected to begin in the spring of 2024.



Additional Kindergarten Rooms for Dimboola & Nhill

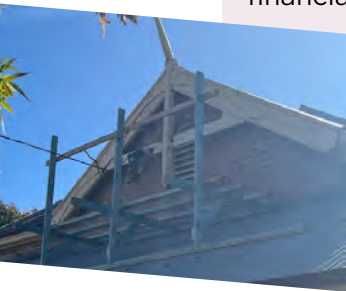
To support the expansion of Kindergarten programs via the Victorian Government's Best Start Best Life program, Council worked closely with the Victorian School Building Authority to secure new Kindergarten rooms for both Dimboola and Nhill. The new rooms will likely host the 4yo Kindergarten program in each town and will provide greater capacity to ensure all our youngest Hindmarsh residents have access to quality early education services.

The new modular build Kindergartens were installed onsite in June 2024 with contractors expected to complete fit out in September. Once the buildings are handed over, Council will work with our Service Provider to install furnishings and resources in readiness for first term 2025.



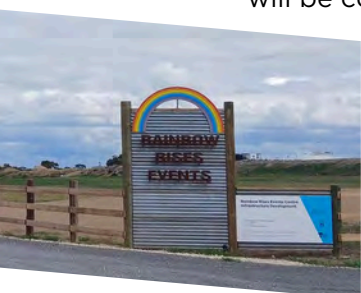
Nhill Historical Society Infrastructure Upgrades

Upgrades and maintenance works commenced on the Nhill Historical Society Building, formerly known as the Old Lowan Shire Hall, during May 2024. This included replacement of the aged roof, installation of new guttering, all new storm water pipes, repairs to historical facia, repairs and painting of veranda posts and iron work between posts. This is part of a 2-step program with more paint work and restoration works to be completed in the 2024/2025 financial year.



Rainbow Rises Events Centre

The Rainbow Rises Events Centre project continued to progress throughout 2023/2024. In June, Council were able to appoint a contractor to complete construction of the new Amenities Building at the Rainbow Rises Events Centre facility. It is expected that construction will be completed in late spring 2024. A new shed is the final major infrastructure scheduled for construction at the site as a part of this project and it is hoped it will be completed prior to year's end.







Major Capital Works Projects

During 2023/2024, Council's construction team completed a large number of infrastructure projects, including roads, footpaths and major culvert works. Some of these projects are listed below.

Albacutya Rd sealed reconstruction

This project repaired the section of sealed road approaches to Albacutya Bridge.

Cutline Road major culvert

This project replaced old and poor condition box culverts at a creek crossing, and improved the approaches to the crossing.

Bow Street Rainbow footpath

New concrete footpath was installed between King St and Railway St intersections.

Dimboola Minyip Rd shoulder resheet

New gravel material was installed on the shoulders near the Katyil Wail Rd intersection, with further works planned in 2024/2025.

Coker Dam Rd reseal

This fresh reseal was installed to renew old, oxidised seal to protect the pavement and maximise its lifespan

Tarranyurk East Rd resheet

Fresh gravel was installed on approximately 2.5km of Tarranyurk East Rd. The gravel is a 50/50 mix of limestone and sandstone, aiming to improve performance

The works are in addition to the significant amount of maintenance work Council undertakes on its road network and town amenity projects such as work to maintain and improve playgrounds, parks and sporting facilities.





Hindmarsh Shire Libraries

Hindmarsh Shire Libraries spaces continue to be easily and readily accessible, engaging and modern, and with ongoing injections of new resources and equipment updates. The libraries are often sought out by community user groups to utilise as meeting spaces or as backdrops for projects. We continue to provide spaces that are inclusive, welcoming and useful.

This year, our libraries have seen a large injection of new materials to our physical collection of items- of both books and audiobook discs- broadening the range available to our patrons. We regularly review our purchasing profiles to ensure we are meeting the needs and preferences of each demographic. Of particular note has been an increase in our Large Print curation, which are very popular amongst our adult readers.

Did you know your library membership provides free access to an ever evolving collection of e-resources? These collections are diverse and dynamic in range and are readily available across multiple platforms and providers. Our expansive collections include graphic novels and comics, as well as e-magazines, e-books and e-audiobooks.

Hindmarsh Shire Libraries proudly hosts several in-house programs each year, such as Digital Literacy for Seniors- where participants learned using their own tech device and enabled them to develop a number of skills and competencies with confidence, as well as social connection and outreach opportunities for the community with book chats, jigsaw clubs and writing hour.



A successful year of School Holiday Programs, Story Time and supported playgroups have been had in the Hindmarsh Shire Library spaces. Each of these events has been well patroned and several participants have gone on to become library members.

Some of our library statistics include:

- Over 13,000 visitors to our branches- including library members, program participants and visitors to the area
- 16,560 physical items available to borrow from our shelves
- 994 library members who are actively borrowing resources
- 7,982 physical items have been borrowed
- 2,372 items were loaned to other partner libraries from our collection

The library team are dedicated and passionate about the role they play in the community and creating the warm and welcoming spaces that are Hindmarsh Shire Libraries.





Advocacy

During 2023/2024, Council continued to lobby and advocate on behalf of the community. Advocacy has included:

- Reduction of speed limit to 40km/hr in Nelson and Victoria Streets Nhill (from WWHS through to Jaypex Park)
- Reduction of speed limit to 40km/hr in Lloyd Street, Dimboola (from the Police Station through to Normanby Street)
- Replacement of Jeparit Weir
- Funding upgrades for Davis Park
- Increased funding for rural roads
- Reduction of speed limit in Taverner Street Rainbow
- Upgrades to Rainbow public amenities including a new all abilities bathroom

Council Grants Programs

During 2023/2024, Council's Community Action Grants, Business Assistance Grants and Regional Community Events Grants schemes awarded \$30,000 to 4 major events, \$19,728 to 22 community groups and \$13,798 to 7 businesses across our Shire, totalling \$63,526.

Community Action Grants

The Community Action Grants Program was established to support communities to provide services and to assist with community development, social action, and connectedness.

This grant program is categorised into three areas:

- Community Assistance
- Event Sponsorship
- Small Equipment

The successful recipients of this grant were:

- Country Fire Authority Nhill Brigade - Small Equipment - \$1,000
- Nhill and District Sporting Club - Small Equipment - \$447
- Nhill Senior Citizens - Small Equipment - \$1,000
- Dimboola Basketball Association - Small Equipment - \$1,000
- Nhill Golf Club - Small Equipment - \$984
- Nhill RSL Sub Branch - Small Equipment - \$1,000
- Nhill Bowling Club Inc. - Small Equipment - \$1,000
- Dimboola Bowling Club - Small Equipment - \$1,000
- Jeparit & District Bowling Club - Small Equipment - \$1,000
- Nhill & District Historical Society Inc. - Community Assistance - \$920
- St. John's Lutheran Church Jeparit - Community Assistance - \$1,000
- Dimboola Art Inc. - Event Sponsorship - \$500
- Snape Reserve Trust for Nature - Community Assistance - \$600
- Nhill Lake Reserve Committee of Management - Community Assistance - \$1,000
- Friends of Lake Albacutya Regional Park Inc - Community Assistance - \$1,000
- Winiam Hall Committee Inc. - Event Sponsorship - \$500
- Nhill A & P Society Inc - Event Sponsorship - \$500
- Dimboola Hockey Club - Small Equipment - \$1,000
- Nhill Silo Heritage Project - Small Equipment - \$977
- Jeparit and District Historical Society - Small Equipment - \$1,000
- Rainbow Badminton Club - Small Equipment - \$1,000
- Rainbow Bowls Club - Small Equipment - \$1,000



Business Assistance Grants

The Business Assistance Grants program (BAGs) was established in July 2016 to support local businesses to expand their operations and to encourage new businesses, large and small, to establish themselves in the Shire. Grants help offset costs associated with expanding or establishing a business in Hindmarsh Shire, promoting economic development and innovation.

This program addresses the ongoing need to attract new business and support existing business in our towns, as more and more small businesses close their doors.

The successful recipients of this grant were:

- Tiny Goats and Co – Business Development – \$1,800
- Armand Von Benecke Engineering – Business Development – \$600
- Deckert Group – Business Development – \$2,000
- Pink Lake Creative – Business Development – \$2,000
- Mallee Magic – Streetscapes – \$1,398
- Cambrelle’s – Streetscapes – \$3,000
- The Forbidden Forest – Streetscapes – \$3,000

Regional Community Events Grants

The Regional Community Events (RCEG) grants program has been established to support community organisations / groups with funding for events that bring economic benefit to Hindmarsh Shire. The aim of this funding is to support community events which celebrate culture, heritage, and community wellbeing, boost the economy, and increase visitation to Hindmarsh Shire. In 2023/2024 there were four successful recipients of this grant:

The successful recipients of this grant were:

- Dimboola Barefoot Water Ski Club to support the 2024 Peter Taylor Memorial event
- The Oasis Rainbow to support the 2024 Big Sky Festival
- Rainbow Desert Enduro to support the 2024 Rainbow Desert Enduro
- Nhill Aviation Heritage Centre in support of the 2024 Nhill Airshow



Highlights of the Year

July 2023

- Official unveiling of Gail Harradine's art 'Blanche' and Pelham Cameron Canoe works at Dimboola Library
- July School Holiday Program
- Hindmarsh Business Networking Session
- Youth Councillors recorded their first two episodes of their Youth Mental Health Podcast
- Construction of a new footpaths on Bow Street, Rainbow and High Street, Dimboola



August 2023

- Cat Desexing Subsidisation Program commenced
- Major culvert replacement on Cutline Road
- Re-sheet and culvert installation on Tarranyurk West Road
- Construction of a new footpath and drainage works on Ellerman Street, Dimboola
- Construction of new retaining deck at Jeparit Riverbank Precinct redevelopment
- Installation of a pedestrian bridge and two boardwalks in the Dimboola Common as part of the Wimmera River Discovery Trail
- Construction of Rainbow Caravan Park Amenities block commenced
- Australian Citizenship Ceremony welcoming six new Australian Citizens

September 2023

- Free Green Waste Period from 16 September until 15 October 2023
- September School Holiday Program
- Appointment of new CEO, Jessie Holmes
- Completion of new playground at Pickering Gardens, Dimboola

October 2023

- Seniors Concert featuring The Johnny Cash Tribute Show
- Author Talk at all Hindmarsh Shire Libraries with Wendy Altschwager
- Reconstruction of Mt Elgin Road and Albacutya Road
- Installation of new footbridge at Jaypex Park linking to the Nhill Caravan Park for safer pedestrian access between the two
- Youth Council Aussie Disco
- Children's Week activities with Young Expressions at all Hindmarsh Shire Libraries
- New cabins delivered to Dimboola, Jeparit and Rainbow Caravan Parks



November 2023

- Victorian Container Deposit Scheme commenced within Hindmarsh Shire
- New glass weather screen installed at Dimboola Bus shelter
- New carpet installed at Nhill Memorial Community Centre/Nhill Cinema
- Landscaping works commenced at Jeparit Riverbank Precinct Redevelopment
- Bring on Summer Live Concert in Nhill
- Christmas Giving Trees set up in all four libraries
- New footpath constructed in William Street, Nhill

December 2023

- Hindmarsh Shire Youth Council Formal
- Construction of a new cane ball court commenced in Nhill
- International Day of People with Disability games day in Dimboola
- Completion of Nhill Memorial Community Centre works with new cinema seating installed on the second level balcony
- Instant turf installed at Jeparit Riverbank Precinct

January 2024

- Electrical upgrades undertaken at Dimboola Riverside Holiday Park to power more campsites and cabins

February 2024

- Hindmarsh Shire Council Community Action Plan 2024-2028 adopted by Council
- Hindmarsh Shire Council Economic Development Strategy 2024-2028 adopted by Council
- Monica Revell appointed as Acting CEO
- Solar heating installed at Nhill Swimming Pool



March 2024

- Official opening of Nhill Cane Ball Court
- Live Concert and Official opening of Jeparit Riverbank Precinct Development
- Harmony Day celebration in Nhill with approximately 100 attendees
- Australian Citizenship Ceremony welcoming three new Australian Citizens
- New online caravan park booking system went live
- New culverts installed on the Nhill-Diapur Road and Patterson Road
- Re-sheet of Starick Road including geofabric underlay

April 2024

- April School Holiday Program
- Monica Revell appointed as new CEO
- Building upgrades commence on Nhill & District Historical Society Building
- Monica commenced with her monthly CEO Drop-In Sessions in Nhill, Dimboola, Rainbow and Jeparit



May 2024

- Free Digital Literacy Program held in all four libraries throughout May with almost 100 attendees.
- Free Sunday Yoga Sessions held through all four towns as part of the 'This Girl Can' Program
- Volunteer Breakfast BBQs held in all four towns throughout National Volunteer Week
- Culvert replacements, grading and shoulder resheet works completed on Nhill-Yanac Road
- New culvert installed on Peechember Swamp Road
- New kerb and channel installed on Albert Street, Rainbow
- Works commences on Dimboola-Rainbow Road which included rehabilitation of pavement in two sections between Arkona and Antwerp.
- 'Pieces of You' Jigsaw Exhibition at the Dimboola Library and Civic Hub
- Back to the 90's Disco organised by Hindmarsh Shire Youth Councillors
- Australian Citizenship Ceremony welcoming nine new Australian Citizens
- New seating installed at Rainbow Skate Park

June 2024

- Free Sunday Yoga Sessions held through all four towns as part of the 'This Girl Can' Program
- Farmer Consultation sessions held in Rainbow, Jeparit, Yanac, Nhill and Dimboola.
- Completion of a new walking track linking Nhill town centre to the Nhill Lake
- Free screening of 'Just A Farmer' at the Nhill Cinema for Men's Health Week
- Book Launch of 'Wire & Bone' with visit from Author Colin King at the Rainbow Library
- New 4YO kindergarten building construction commenced in Nhill and Dimboola
- Redevelopment of the Dimboola Soundshell works commenced







PART TWO: PERFORMANCE REPORT

Strategic Objective 1: Our Community	62
Strategic Objective 2: Built and Natural Environment	70
Strategic Objective 3: Competitive and Innovative Economy	78
Strategic Objective 4: Good Governance and Financial Sustainability	84

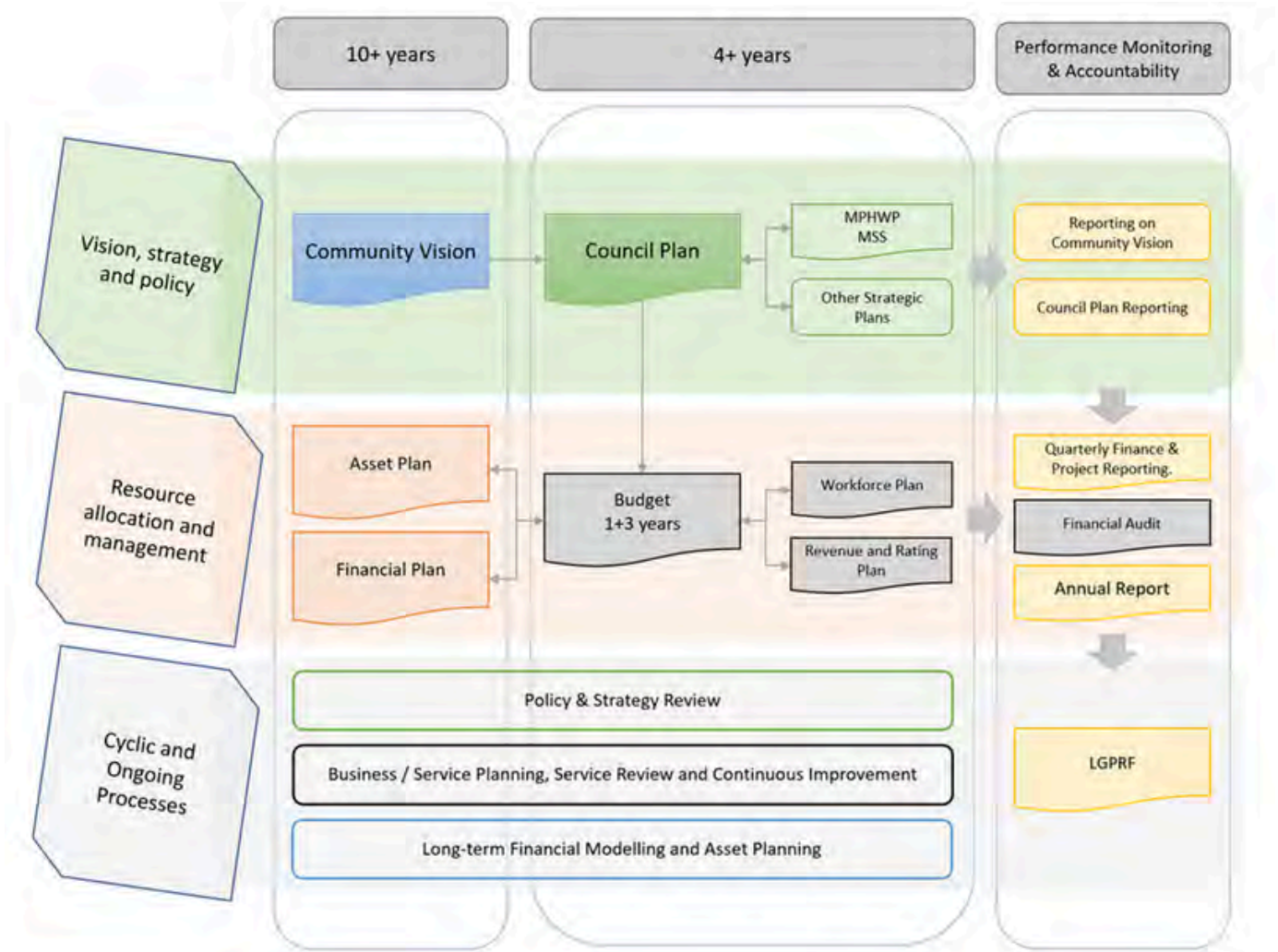
Performance Report Introduction

Planning and Accountability Framework

The Planning and Accountability Framework is found in part 4 of the *Local Government Act 2020*. The Act requires councils to prepare the following planning and reporting documents:

- A Council Vision with a scope of at least ten financial years by 31 October in the year following a general election.
- A Council Plan on or by 31 October in the year following a general election.
- A Financial Plan with a scope of at least 10 financial years by 31 October in the year following a general election.
- An Asset Plan with a scope of at least 10 financial years by 31 October in the year following a general election.
- A Revenue and Rating Plan by 30 June after a general election for a period of at least the next 4 financial years.
- A budget for each financial year.
- A quarterly budget report.
- An Annual Report in respect of each financial year.

The following diagram shows the relationships 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

This part of the Annual Report provides a summary of how we're performing in the five key themes identified in the 2021-2025 Council Plan. The Council Plan 2021-2025 includes strategic objectives, strategies for achieving these for the four-year period, strategic indicators for monitoring achievement of the strategic objectives and a strategic resource plan. The following are the four strategic objectives as detailed in the Council Plan.

1	Our Community	We want to increase accessible services to enable the community to be healthy, active and engaged.
2	Built and Natural Environment	We want to provide infrastructure essential to support the community; and to protect and enhance our natural environment.
3	Competitive and Innovative Economy	We want to foster a sustainable and diversified local economy where economic growth is encouraged and supported.
4	Good Governance and Financial Sustainability	We want to promote user friendly services to ensure transparency, good governance and financial sustainability, and to advance gender equality, equity and inclusion for all.

Performance

Council's performance for the 2023/2024 year has been reported against each strategic objective to demonstrate how council is performing in achieving the 2021-25 council plan. Performance has been measured as follows:

Performance Against Objectives	Financial Performance	Performance Monitoring Data
Results achieved in relation to the 2023/2024 Action Plan 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 Community



**Strategic Objective 1: Our Community
2023/2024 Council Plan Actions**

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the 2023/2024 Actions included in the Council Plan.

Strategic Indicator/Measure	Comments	Result
Promotion and marketing of Council information including the monthly hardcopy newsletters available at customer service centres and libraries, and fortnightly e-newsletters distributed through emails and available on Council's website	Council distributed fortnightly e-newsletters and monthly newsletters throughout 2023 and 2024, and also commenced delivery of quarterly hardcopy newsletters to mailboxes throughout the Shire.	Delivered
Support our ageing community through hosting inclusive seniors concert and social connection activities including movie matinees and morning teas, with a focus on diversity (refugee background, migrants, Aboriginal and Torres Straight Islanders, all abilities and LGBTIQ+)	Seniors week was successfully delivered in late 2023, with a well-attended Senior's Concert at the Nhill Memorial Community Centre. Digital Literacy for Seniors sessions were delivered in May 2024 to all 4 Hindmarsh Shire Libraries in partnership with NNHLC. Cuppa Connections and Classic Movies continued to be well attended and received by the broader community with a range of organisations now using Classic Movies as an outing for their patrons.	Delivered
Continue to support early years services including the roll out of up to 30 hours of four-year old kindergarten in Hindmarsh	Council continued to support Emerge to deliver Early Years services at Council sites across the Shire. The new modular Kindergartens were manufactured and recently installed at the Dimboola and Nhill (school) sites. The fit out and landscaping will be completed in the 2024/2025 financial year.	In Progress
Continue to advocate for after school care and an increase in childcare in Hindmarsh Shire	In late 2023/2024, Emerge Early Years Service published dates for information sessions for 2025 kindergarten and childcare. Council continues to advocate for appropriate funding to improve childcare and after-school care across the Shire.	Ongoing
Continue to implement the Hindmarsh Shire Youth Strategy	Action on the Youth Strategy in 2023/2024 included delivery of Youth Council program and facilitation of events responsive to youth-identified needs. It also included development of mental health podcasts to be published in 2024/2025.	Ongoing
Support and host youth events that are accessible to all Hindmarsh Shire youth	Several events held in 2023/2024 for young people in Hindmarsh, include discos and an end of year formal.	Delivered
Work with various agencies to host and promote school holiday activities throughout the Shire	Jam-packed school holidays programs were held in June/July, September and April. Activities catered to a broad range of interests, including science, craft, sports, movies, video games and animal adventures.	Delivered
Host outdoor music sessions in Dimboola, Jeparit, Nhill and Rainbow	A concert for the opening of the Jeparit swimming hole redevelopment was held in sessions in each town in 2024/2025.	Delivered

Strategic Indicator/Measure	Comments	Result
Work with various agencies to facilitate and host information sessions to inform multicultural community members on Council services and services of public and private agencies and organisations	A Plain English guide to Hindmarsh Shire Council has been prepared and translated into S'gaw Karen for distribution, as well as information sessions around waste management and transfer stations	Ongoing
Key documents translated into Karen	As above.	Ongoing
Consider community garden opportunities in Dimboola	Council Officers have undertaken initial investigations of Council considerations for community groups who wish to deliver community gardens. Council will continue to work with community groups in 2024/2025 to consider delivering community gardens.	Ongoing
Support and coordinate the volunteer taxi service in Nhill	Council successfully continued to deliver this service with the critical support from volunteers across Nhill.	Ongoing
Commence implementation of the recommendations from the Cultural Audit	Implementation has commenced with all actions allocated to responsible officers.	In Progress
Celebrate volunteers week, International Day of People with Disability and Harmony day	Volunteer breakfasts were held in all 4 towns, Nhill, Dimboola, Rainbow, and Jeparit. Harmony Day was celebrated in March 2024 and International Day of People with Disability in December 2023.	Delivered
Support culturally significant days including for first peoples	Council's CEO is working with BGLC to plan for an effective partnership moving forward. A RAP is currently under consideration to be presented to the new Council for endorsement for a period of community consultation prior to adoption. A NAIDOC week exhibition was held in July 2023 at the Dimboola Old Shire Hall.	Delivered
Provide community action grants to support Hindmarsh community groups and organisations	Council advertised two rounds of Community Action Grants during 2023/2024, with funding successfully allocated.	Delivered
Advocate for and host a range of learning and skill development opportunities for all ages throughout Hindmarsh	Digital Literacy for Seniors sessions delivered in May 2024, Supported Playgroup continues to operate with self-referrals identified as a priority area.	Delivered

**Strategic Objective 1: Our Community
Major Initiatives from the 2023/2024 Budget**

The following statement reviews the progress of Council in relation to major initiatives identified in the 2023/2024 budget for the year.

Major Initiative	Progress
Improve security for clients and staff	Council installed security cameras at the Nhill library to improve security for both staff and customers utilising the service.

**Strategic Objective 1: Our Community
Services Funded in the 2023/2024 Budget**

The following statement provides information in relation to the services funded in the 2023/2024 budget and the persons or sections of the community who are provided the service.

(surplus) / deficit

Service	Description	Net Cost Actual Budget Variance \$
Community Development	Work with community groups, organisations and individuals to assist communities reach their aspirations and be healthy, active and engaged.	232,562 <u>177,509</u> 55,053
Maternal Child Health Centres	Maintain the maternal and child health centres in Dimboola and Nhill and provide support to child service providers through the Municipal Early Years Plan. (Council does not provide maternal and child health services. This service is provided by West Wimmera Health Service.)	4,718 <u>17,542</u> (12,824)
Kindergarten Services	Provision of Kindergarten services in Dimboola, Jeparit, Nhill and Rainbow under contract with Wimmera Uniting Care. (Council does not directly deliver Kindergarten Services)	93,326 <u>73,255</u> 20,071
Youth Services	Improve the wellbeing and opportunities for youth within the Shire.	7,464 <u>111,548</u> (104,084)
Aged and Disability Services	Home and Community Care Services aim to support people in their own homes and communities by providing services that promote and maintain independence. Deliver the full range of services provided by Council's Home and Community Care Department including: <ul style="list-style-type: none"> • Assessments • Delivered Meals and Centre Based Meals • Personal Care • Respite Care services • Home care / Domestic Assistance services • Property Maintenance and minor modifications 	282,273 <u>104,333</u> 177,940
Health Promotion	To protect and enhance the health of the community.	193,341 <u>129,741</u> 63,600
Community Transport	Provision of community bus for community groups and organisations in Hindmarsh Shire.	0
Libraries	Provision of permanent library services in Dimboola and Nhill and mobile library services in Jeparit and Rainbow.	249,994 <u>336,463</u> (86,469)
Arts, Culture and Community Events	Promote and support activities relating to arts, culture and community events throughout the Shire.	104,738 <u>131,179</u> (26,441)
Recreation Programs	Providing a range of recreation programs that encourage an active and healthy life.	19,339 <u>15,167</u> 4,172

Service	Description	Net Cost Actual Budget Variance \$
Public Order and Safety	Educate the community about public order and safety and enforce compliance with the local laws when required. Maintain and operate school crossings for Dimboola, Jeparit, Nhill and Rainbow. The school crossing on the Western Highway in Nhill is the only staffed crossing in the Shire. Other crossings on local roads are manned by volunteers or school teachers.	96,062 <u>128,716</u> (32,654)
Early Years	Lead a joint effort that will give Hindmarsh children the best start in life, working collaboratively with community and early years providers.	19,597 <u>29,401</u> (9,804)



Service Indicator/Measure	Result 2024	Result 2023	Result 2022	Result 2021	Material Variations
Maternal and Child Health (MCH)					
Satisfaction Participation in 4-week Key Age and Stage visit [Number of 4-week key age and stage visits / Number of birth notifications received] x100	n/a	n/a	n/a	n/a	Not applicable. Council has no operational control over MCH services.
Service Standard Infant enrolments in the MCH service [Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100	n/a	n/a	n/a	n/a	Not applicable. Council has no operational control over MCH services.
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	n/a	n/a	n/a	n/a	Not applicable. Council has no operational control over MCH services.
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	n/a	n/a	n/a	n/a	Not applicable. Council has no operational control over MCH services.
Service Cost Cost of the MCH service [Cost of the MCH service / Hours worked by MCH nurses]	n/a	n/a	n/a	n/a	Not applicable. Council has no operational control over MCH services.
Food Safety					
Timeliness Time taken to action food complaints [Number of days between receipt and first response action for all food complaints / Number of food complaints]	1.0	1.0	1.0	n/a	Council responds to food complaints within one business day.
Service Standard Food Safety Assessments [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100	100%	80.00%	73.25%	77.53%	Additional food safety assessments were undertaken in 2023/2024.

Service Indicator/Measure	Result 2024	Result 2023	Result 2022	Result 2021	Material Variations
Food Safety continued					
Service Cost Cost of food safety service [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]	\$1,282.38	\$776.43	\$762.91	\$884.78	Additional resources have been employed to ensure the food safety services maintains a high level of compliance.
Health and Safety Critical and major non-compliance outcome notifications [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about food premises] x100	n/a	n/a	n/a	n/a	During 2023/2024 Council received no non-compliance notifications.
Libraries					
Utilisation Loans per Head of Population [Number of library collection item loans / Population]	1.44	New	New	New	This measure indicates the number of users of Council's libraries per head of population.
Resource Currency Recently Purchased Library Collection [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	33.21%	33.41%	25.16%	39.10%	No material variation.
Service Cost Cost of library service per population [Direct cost of the library service / Population]	\$62.70	\$61.44	\$55.85	\$66.95	No material variation.
Participation Library membership [Number of registered library members / Population]	17.88%	New	New	New	This measure shows the number of memberships held per head of population.
Participation Library visits per head of population [Number of library visits / Population]	2.37	New	New	New	Council libraries are also used as customer service centres. This measure indicates the number of people visiting the facilities in 2023/2024.
Animal Management					
Timeliness Time taken to action animal management requests [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	1.00	1.00	1.00	1.00	Animal management requests are responded to within 1 business day.
Service Standard Animals reclaimed [Number of animals reclaimed / Number of animals collected] x100	48.00%	62.96%	40.54%	37.10%	Council collected 25 animals, of which 12 were able to be reclaimed during 2023/2024.

Service Indicator/Measure	Result 2024	Result 2023	Result 2022	Result 2021	Material Variations
Animal Management continued					
Animals Rehomed [Number of animals rehomed / Number of animals collected] x100	92.31%	29.63%	59.46%	54.84%	12 animals were able to be rehomed during 2023/2024.
Service Cost Cost of animal management service per population [Direct cost of the animal management service / Population]	\$27.49	\$41.97	\$44.81	\$42.05	The reduced cost is due to a decreased in the number of animals collected from after hours call outs along with a vacant position during 2023/2024.
Health and Safety Animal management prosecutions [Number of successful animal management prosecutions]	0.00%	100%	100%	100%	Council did not have any animal prosecutions in 2023/2024.



Built and Natural Environment



**Strategic Objective 2: Built and Natural Environment
2023/2024 Council Plan Actions**

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the 2023/2024 Actions included in the Council Plan.

Strategic Indicator/Measure	Comments	Result
Continue to advocate for funding for Davis Park upgrades including undercover seating	Design complete, project advertised for tender in mid-May, closing 4 July. Building permit to be issued once contractor appointment made. Targeting mid-September construction start, post finals season. PowerCor application in progress for required power upgrade.	In Progress
Facilitate Hindmarsh Heavy Transport and Freight Working Group	Council continued to facilitate the Hindmarsh Heavy Vehicle and Freight working group, however due to staff turnover, meetings were not regular throughout 2023/2024.	Ongoing
Seek funding for shade structure over Jeparit recreation reserve playground	Awaiting Suitable funding opportunity. Needs to be justified following the merger with Rainbow and Hopetoun.	Not Yet Commenced
Install recycling and glass collection bins in main street in Dimboola, Jeparit, Nhill and Rainbow	Installation complete.	Complete
Sealed road construction works on Dimboola Minyip Road (subject to funding)	HVSPP grant application for Dimboola Minyip Road was unsuccessful. Alternative works utilising the committed co-contributed to be considered.	Ongoing
Hold free green waste month in September and encourage residents to tidy their properties prior to the fire season	Delivered in September/October 2023 and planned for October 2024.	Delivered
Continue implementation of the Nhill Streetscape Plan	Construction work for the Nhill Lake Walking Track has been completed with lights and light poles been ordered and to be installed as soon as the poles are available. Ongoing discussions held with the Nhill Town Advisory Committee regarding stage 2 implementation.	In Progress
Refurbishment and repairs of Dimboola toddler swimming pool	The grant application submitted for these works was not successful. Council will continue to seek funding opportunities for this project.	Not Yet Commenced
Commence implementation of the Hindmarsh playground strategy	The Hindmarsh Playground Strategy still under development as at end of 2023/2024.	Underway
Advocate for funding for a new weir at Jeparit	The Jeparit weir project is to be included in the Hindmarsh Shire Council draft Advocacy Strategy.	Ongoing
Facilitate designs for the Rainbow Football Changerooms	On hold until full season is complete following the merger.	Delayed

Strategic Indicator/Measure	Comments	Result
Seek funding to undertake a solar assessment on Council buildings and halls	Council is awaiting quotes and designs to be submitted with the relevant funding application.	In Progress
Construction of shade structure at Rainbow Skatepark	This project has been completed with the shade structure installed.	Delivered
Consider opportunities and seek funding for lighting in public areas	Awaiting appropriate funding opportunity.	Not Yet Commenced
Ensure Council representation on Western Highway Action Committee, Wimmera Regional Transport Group and Hindmarsh Landcare Network	Council continues to be represented on the Western Highway Action Committee, Wimmera Regional Transport Group, and Hindmarsh Landcare Network.	Ongoing
Work closely with conservation partners including the Wimmera CMA to educate the community on land management and conservation strategies	Landcare Facilitator position confirmed for delivery in-house through Hindmarsh Shire Council with recruitment to be completed in 2024/2025. Staff have worked with Wetland Revival Trust, WCMA, Parks and DEECA with agreement for Council to install Eltham Copper Butterfly awareness signs at locations where habitat is present, to be funded by Wetland Revival Trust and WCMA.	Delivered
Work with Hindmarsh Landcare Network in addressing pest and weed problems throughout Hindmarsh including Gazania and Fleabane which is spreading along roadside verges	Landcare Facilitator position confirmed for delivery in-house through Hindmarsh Shire Council, with recruitment to be completed in 2024/2025.	In Progress
Seek funding for BMX dirt tracks, pocket parks, dog parks	Funding has been received for the Nhill Dog Park and the Project Management Office is now responsible for implementing the project. Monitoring of funding opportunities for other initiatives is continuing.	In Progress
Seek funding for permanent Caneball and Volleyball courts in Nhill	The Caneball court project was delivered and officially opened in 2023/2024.	Delivered
Commence construction of new Mechanics workshop at Jeparit Depot and upgrades to Dimboola Depot	Ground works for Jeparit Workshop commenced in March 2024 with the pit and slab poured in May 2024. The project is due for completion in 2024/2025. Pit and Slab poured on 17 May 2024.	In Progress

**Strategic Objective 2: Built and Natural Environment
Major Initiatives from the 2023/2024 Budget**

The following statement reviews the progress of Council in relation to major initiatives identified in the 2023/2024 budget for the year.

Major Initiative	Progress
Undertake repairs to roads damaged during the November 2022 floods	A section of Tarranyurk East Road was identified as damaged during the inspection following November 2022 flood. The repair works were delayed due to delay in approval process. It is anticipated that repair works will be completed in the 2024/2025 financial year.
Continue sealed road construction on the Woorak Ni-Ni Lorquon Road	Unfortunately, Council was unsuccessful with an application for expanded works on the Woorak Ni-Ni Lorquon Road. With the available budget Council will be able to reconstruct a section of approximately one kilometre during 2024/2025.
Undertake shoulder resheets of the Dimboola Minyip Road	New gravel material was installed on the shoulders of Dimboola-Minyip Road near the Katyil Wail Rd intersection, with further works planned in 2024/2025.
Undertake sealed construction on the Antwerp-Warracknabeal Road	This road was inspected during budget consideration for 2023/2024 and 2024/2025 Financial years. On both occasions, the roads seemed to be in a reasonable condition and hence the investment was shifted to other locations with higher need. The road will be continuously monitored for any further degradation.
Footpath construction William St, Nhill	A new 1.5-meter-wide concrete footpath was constructed in William Street, Nhill between Townsend Street and Macpherson Street intersections on the west side during 2023/2024.
Footpath Construction Bow St, Rainbow	New concrete footpath was installed on Bow Street, Rainbow between King Street and Railway Street intersections.
Nhill Streetscape Plan Implementation - Phase 2	Works commenced on stage one of the Nhill Streetscape Plan to construct a path linking the central business district to Nhill Lake. This includes asphalt pathways to allow for all abilities access and new lighting to improve safety.
Remedial works on the Nhill Memorial Community Centre	Remedial works were completed at NMCC to repair significant water damage. Works included new plaster, painting, installation of new carpet and new cinema seating.
Davis Park upgrades - AFL compliant changerooms and tiered seating	Council successfully obtained a grant through the State Government's Country Football Netball program. Works are expected to be completed by 30 June 2025.

**Strategic Objective 2: Built and Natural Environment
Services Funded in the 2023/2024 Budget**

The following statement provides information in relation to the services funded in the 2023/2024 budget and the persons or sections of the community who are provided the service:

(surplus) / deficit

Service	Description	Net Cost Actual Budget Variance \$
Local Roads and Bridges	The aim of Council's road and bridges program is to provide safe, all weather access to residences and allow for efficient transport of goods to and from the Shire.	4,597,283 <u>4,825,210</u> (227,927)
Drainage Management	The aim of this program is to have well maintained, fit for purpose drainage systems within townships.	764,634 <u>578,467</u> 186,167
Paths and Trails	The aim of Council's paths and trails program is to provide well maintained pedestrian, including disabled, access to critical and popular destinations around our townships.	429,866 <u>381,687</u> 48,179
Tree Management	The aim of Council's Tree Management program is to conduct maintenance, inspections and replanting works on Council road reserves, parks and gardens and recreation reserves.	274,004 <u>375,807</u> (101,803)
Town Beautification	The aim of Council's Tree Management program is to conduct maintenance, inspections and replanting works on Council road reserves, parks and gardens and recreation reserves.	869,586 <u>951,511</u> (81,925)
Community Centres and Public Halls	Maintenance, renewal and upgrade of Council-owned and controlled community centres and halls, and supporting communities that undertake these activities on behalf of Council.	486,394 <u>447,330</u> 39,064
Recreation Facilities	Maintenance, renewal and upgrade of Council owned and controlled recreational land, buildings and facilities. Council also supports groups that undertake these activities on behalf of Council.	1,718,315 <u>2,014,437</u> (296,121)
Waste Management	Management of Council's transfer stations and collection and disposal of domestic waste and recyclables across the Shire.	118,991 (215) 119,206
Quarry Operations	Management of Council-owned and controlled quarries and gravel pits for extraction of gravel for road making.	63,043 <u>252,580</u> (189,537)
Waterway Management	Management of Council-controlled waterways including weir pools and lakes.	56,081 <u>97,351</u> (41,270)
Environment Management	Manage, protect and enhance Council's natural assets in conjunction with Government departments and environmental groups.	68,259 <u>84,489</u> (16,230)
Fire Protection	To identify potential fire hazards and to prevent loss to life and property caused by fire.	77,099 <u>115,447</u> (38,348)

Service Indicator/Measure	Result 2024	Result 2023	Result 2022	Result 2021	Material Variations
Roads					
Satisfaction of Use Sealed local road requests [Number of sealed local road requests / Kilometres of sealed local roads] x100	10.62	11.99	3.11	9.34	There were 62 sealed road requests in 2023/2024 compared to 70 in 2022/2023.
Condition Sealed local roads maintained to condition standards [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	98.29%	98.29%	99.83%	99.83%	No material variation.
Service cost Cost of sealed local road reconstruction [Direct cost of sealed local road reconstruction / square metres of sealed local roads reconstructed]	\$53.71	\$49.79	\$34.22	\$20.77	No material variation.
Cost of sealed local road resealing [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$6.98	\$6.03	\$5.17	\$5.08	Road materials, including bitumen, fuel and quarry materials, have continued to see a significant cost increase in the last 12 months.
Satisfaction Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	48	48	55	53	No material variation.
Aquatic Facilities					
Service Standards Health inspections of aquatic facilities [Number of authorised officer inspections of Council aquatic facilities / number of Council aquatic facilities]	1.25	0.00	1.00	1.50	Inspections were completed on all aquatic facilities during 2023/2024.
Utilisation Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]	0.83	0.53	2.08	2.14	No material variation.
Service Cost Cost of aquatic facilities [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	\$105.58	\$136.36	\$40.41	\$29.45	The cost of aquatic facilities reflects the payment to the contractor for operation of Council swimming pools during 2023/2024.

Service Indicator/Measure	Result 2024	Result 2023	Result 2022	Result 2021	Material Variations
Waste Collection					
Service Standard Kerbside collection bins missed [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	0.35	0.00	0.18	0.09	No material variation
Service Cost Cost of kerbside garbage bin collection service [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$270.39	\$227.59	\$212.62	\$198.18	Council has entered into a new contract for the collection of kerbside garbage. This cost reflects the actual costs of delivering this service.
Cost of kerbside recyclables collection service [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$75.62	\$125.94	\$125.25	\$121.17	Council has entered into a new contract for the collection of kerbside recycling. This cost reflects the actual costs of delivering this service.
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	22.16%	34.54%	32.29%	30.10%	This measure has not included the weight of glass recycling collected, which commenced during 2023/2024.





Competitive and Innovative Economy



**Strategic Objective 3: Competitive and Innovative Economy
2023/2024 Council Plan Actions**

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the 2023/2024 Actions included in the Council Plan.

Strategic Indicator/Measure	Comments	Status
Installation of cabins at Dimboola, Jeparit and Rainbow caravan parks	Completed in the Council term. Additional opportunities for funding cabins project are being investigated.	Delivered
Provide the Business Assistance Grants program	Two rounds of Business Assistance grants delivered in 2023/2024.	Delivered
Promote Hindmarsh as a tourism destination to stop, play and stay	Stop Play Stay Facebook campaign was run over the Summer School Holiday period. Images and video content development and usage ongoing. Leveraging from initial discussions in 2019, Hindmarsh (and WMT) have now formed the Grampians and Wimmera Mallee Visitor Economic Partnership. GWM Tourism Destination Management Plan and Local Area Action Plans to be completed August 2024. This will guide Council's tourism marketing and activities.	Delivered
Host quarterly business networking sessions in Hindmarsh for businesses to come together, network and learn	Council appointed a Manager Economic Development and Tourism to support delivery of business networking sessions and associated business development. Networking session scheduled to be held in Dimboola in August 2024.	In Progress
Undertake a review of the Hindmarsh Planning Scheme	The planning scheme review is underway, funded through Regional Planning Hub.	In Progress
Seek funding for continued development of Hindmarsh Shire Caravan Parks including master plan for Nhill Caravan Park	The draft masterplan for the Nhill Caravan Park has been presented to Council at the June Briefing for discussion. Proposed changes have been provided to the Landscape Architect so that they are reflected on the Plan prior to adoption.	In Progress
Adopt and commence implementation of Council's Economic Development Strategy 2023-2028	The Economic Development Strategy (EDS) has been adopted and will be implemented by the Manager Economic Development and Tourism. Actions from the EDS have been included in the adopted 2024/2025 Council Plan Action Plan.	Delivered
Support and seek funding and implement components of the Wimmera Mallee Pioneer Museum Masterplan	Work is continuing on a second round of interpretive signage at the WMPM. Reiteration of Councils commitment to the Masterplan has been communicated to the Community Asset Committee and support for implementation of this will continue.	In Progress
Support Wimmera Development Association housing strategy through identification of suitable land and advocacy for funding additional housing in Hindmarsh	Funding and collaborative support provided to Wimmera Regional Development Association.	In Progress

Strategic Indicator/Measure	Comments	Status
Continue construction of Silo Art project at Llew Schilling Silo in Rainbow	Variation approval for time extension approved mid-April. Contract has been signed with Builder and building and planning permits both obtained. The builder has indicated that steel fabrication shop drawings will be issued in July with manufacture from August to September. The modular build will commence onsite in early October. Overall construction completion date is scheduled for March 2025. Art Activation procurement will ramp up from September 2024 for delivery in March/April 2025.	In Progress
Installation of new amenities at Rainbow Caravan Park that include access for all abilities	Building complete, awaiting occupancy certificate.	In Progress
Provide funding to support local community events that attract visitation to Hindmarsh Shire	All events are now completed. Awaiting final reports from organisers, anecdotally all events were a great success. 2024/25 Grants program to open on 1 July and will close on 31 July. Guidelines have introduced a tiered funding model for guidance which uses expected attendance as a support for increased funds. To be assessed for granting prior to caretaker period.	Delivered
Actively seek funding to upgrade key freight routes for our agricultural economy	HVSP grant applications were unsuccessful for the Lorquon Netherby Rd and Dimboola Minyip Rd. Officers will remain on alert for any further grant opportunities.	Ongoing

Strategic Objective 3: Competitive and Innovative Economy Major Initiatives from the 2023/2024 Budget

The following statement reviews the progress of Council in relation to major initiatives identified in the 2023/2024 budget for the year.

Major Initiative	Progress
Nhill Historical Society veranda and roof urgent works	Works were completed to fix the veranda and roof on the Nhill Historical Society.
New powered sites for Dimboola Holiday Park	Additional power heads and water points were installed at Riverside Holiday Park Dimboola to increase availability of powered sites for visitors to the park.

**Strategic Objective 3: Competitive and Innovative Economy
Services Funded in the 2023/2024 Budget**

The following statement provides information in relation to the services funded in the 2023/2024 budget and the persons or sections of the community who are provided the service:

(surplus) / deficit

Service	Description	Net Cost Actual Budget Variance \$
Economic Development	To encourage Economic Development throughout the municipality.	184,467 <u>189,149</u> (4,682)
Tourism	To develop a thriving Wimmera Mallee Tourism industry predominantly based on, but not limited to, the Shire's heritage and environmental assets.	375,689 <u>442,002</u> (66,313)
Private Works	Provision of private civil works services. Provide quotations for private works undertaken by the Council works department to residents, contractors and other authorities. Potential private works include grading of farm driveways, grading of fence lines, construction of driveway cross-overs, and supply of labour, plant and materials. Private works also include repair to Council's infrastructure caused by repair to third party assets.	(530,488) <u>(65,274)</u> (465,214)
Caravan Parks and Camping Grounds	Maintenance, renewal and upgrade of Council Caravan Parks and Camping Grounds.	687,975 <u>(32,271)</u> 655,704
Aerodrome	Manage and maintain the Nhill Aerodrome.	110,307 <u>119,069</u> (8,762)
Land Use Planning	To ensure that any development that occurs in Hindmarsh Shire is carried out in accordance with relevant planning policies, principles and controls. Provide customers with advice on planning scheme requirements. Prepare and assess planning scheme amendments and consider planning permit applications. Represent Council at Panel Hearings and at Victorian Civil and Administrative Tribunal. Undertake planning scheme compliance checks when necessary. Process subdivisions and planning certificates. Implement actions from the Wimmera Southern Mallee Regional Growth Plan.	168,205 <u>209,586</u> (41,381)
Building Control	To provide statutory and private building services to the community. To carry out Council's statutory private building requirements. Issuing of building permits and certificates. Receipt and recording of building permits undertaken by private building surveyors. Undertake building enforcement and compliance checks. Provision of reports to the Building Control Commission.	231,664 <u>196,713</u> 34,951

Service Indicator/Measure	Result 2024	Result 2023	Result 2022	Result 2021	Material Variations
Statutory Planning					
Timeliness Time taken to decide planning applications [The median number of days between receipt of a planning application and a decision on the application]	94.00	107.00	69.00	43.00	There has been an increase in the complexity of planning applications received.
Service Standard Planning applications decided within required time frames [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	53.33%	54.55%	90.16%	76.19%	No material variation.
Service Cost (\$) Cost of statutory planning service [Direct cost of the statutory planning service / Number of planning applications received]	8,777.28	4,413.35	4,465.98	4,314.92	The number of planning permits during 2023/2024 decreased from 2022/2023 (32 - 23/24 & 54 - 22/23) along with increased resources required to manage complex planning applications has resulted in a significant increase in the cost of statutory planning services.
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	50.00%	0.00%	0.00%	0.00%	Two planning applications were before VCAT during 2023/2024, one was upheld with additional conditions applied, and a Council decision to not issue a planning permit was not upheld, however considerable conditions were applied.





Good Governance and Financial Sustainability



**Strategic Objective 4: Good Governance and Financial Sustainability
2023/2024 Council Plan Actions**

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the 2023/2024 Actions included in the Council Plan.

Strategic Indicator/Measure	Comments	Result
Continue implementation of strategies identified in the Workforce Plan	Workforce Plan actions implemented in 2023/2024, with the Workforce Plan review scheduled for 2024/2025 as per Council Plan Action Plan.	In Progress
Host information sessions on a Councillor role in the lead up to the 2024 Council elections	Sessions have been scheduled for August 2024 through the MAV Stand for Council Program. CEO is running drop-in sessions as well, targeting people who may wish to speak to her about running for Council.	In Progress
Online streaming of Council meetings through Council's Facebook page that include closed captions with meetings available to view through a link on Council's website	Continued live streaming procedures to ensure accessibility of Council meetings.	Delivered
Consideration for employing a trainee, or apprentice when vacancies arise throughout the year	Trainee Parks and Gardens position appointed, continued consideration of opportunities in line with organisational need.	Delivered
Community conversation sessions held annually in our four main towns	Community engagement held for several key issues, decisions and projects, including Farmer Consultations, Draft Budget Drop-in Sessions & CEO Drop In Sessions.	Delivered
Drop-in sessions held allowing for community input on key documents or projects	As above.	Delivered
Update Long Term Financial Plan	The long-term financial plan was developed in conjunction with the 2024/2025 budget. The draft budget including the LTFP was adopted by Council on 26 June 2024.	Delivered
Implement recommendations from LGPro Inclusive Employment Pathways forum	Ongoing implementation of recommendations, including provision of questions ahead of time.	Ongoing
Continue implementation of gender equality action plan	Exit Interview Data presented to SMT, trainings identified in the GEAP have been scheduled for mid-late 2024.	Delivered
Continue to collaborate with Horsham Rural City Council and Loddon Shire Council to implement the Rural Council Transformation Project	Hindmarsh successfully went live with Civica Altitude in November 2023. Staff are currently looking to transitioning to online leave forms and timesheets with the expected go-live by the end of July 2024.	Delivered

**Strategic Objective 4: Good Governance and Financial Sustainability
Major Initiatives from the 2023/2024 Budget**

The following statement reviews the progress of Council in relation to major initiatives identified in the 2023/2024 budget for the year.

Major Initiative	Progress
Continue the collaboration with neighbouring Councils in the Rural Council's Transformation Project	Collaboration continues with Horsham Rural City Council and Loddon Shire Council on the Rural Council Transformation Project. Council upgraded to Civica Altitude in late 2023.

**Strategic Objective 4: Good Governance and Financial Sustainability
Services Funded in the 2023/2024 Budget**

The following statement provides information in relation to the services funded in the 2023/2024 budget and the persons or sections of the community who are provided the service:

(surplus) / deficit

Service	Description	Net Cost Actual Budget Variance \$
Council Elections	Efficient and effective running of Elections by the Victorian Electoral Commission on behalf of Council. Ongoing maintenance of the voters' rolls.	(1,758) <u>4,000</u> (5,758)
Information Technology	Using Information Technology as a tool to connect with the community and provide efficient and effective services.	549,515 <u>505,250</u> 44,265
Civic Leadership and Governance	To ensure that Council provides effective leadership and that its decisions are transparent, inclusive and based on sound recommendations and advice. Management support for the Mayor and Council. Regular media releases and newsletters to inform the community of current issues. Lobbying of politicians and government departments. Advocacy on behalf of the community on key local government issues. Memberships include Municipal Association of Victoria, Rural Council Victoria, North West Municipalities Association and Wimmera Development Corporation Community Satisfaction Feedback Survey.	1,091,852 <u>1,227,525</u> (135,673)
Customer Service Centres	Operation and maintenance of customer service centres to provide facilities from which Council can efficiently deliver services to the community. Management of professionally-focused Customer Service Centres in each township. Seek improvement in the community satisfaction survey conducted annually. Adherence to Council's Customer Services Charter. Provide licensing and registration services on behalf of VicRoads. Provision of information to ratepayers and the general public on a broad range of services provided by Council and other government agencies.	588,631 <u>764,074</u> (175,443)
Financial Management	To ensure the efficient and effective allocation of resources through sound financial planning and management that secures the long term financial viability of the municipality. Preparation of the annual budget, including the capital works budget Preparation of Council's Annual Report Preparation of management reports to Council and Senior Managers. Investment of surplus funds in accordance with Council's investment policy having regard to legislation and financial risk. Support of the internal and external audit functions Management of Council's taxation obligations Continued lobbying of governments for additional funding and resources	(1,961,185) <u>(6,330,428)</u> 4,369,243

Service	Description	Net Cost Actual <u>Budget</u> Variance \$
Rating and Valuations	Management of Council's rating system, including valuation of properties and the levying of rates and charges. Maintenance of property and valuation records, including supplementary valuations. Administering Pensioner rate concessions on behalf of the State Government. Issue of quarterly Rates and Valuations notices. Collection of rates and legal action where necessary. Issue of Land Information Certificates.	(8,297,098) <u>(8,280,164)</u> (16,934)
Records Management	Effective and efficient recording, storage, retrieval and disposal of records in line with the standards of the Public Records Office of Victoria. Compliance with Privacy and Freedom of Information Legislation. Ensure that Council records, stores and disposes of its records in accordance with statutory obligations.	45,755 <u>106,779</u> (61,024)
Risk Management	Monitor and manage Council's risks in relation to operations, employment and infrastructure. Monitor and review the Risk Register. Regular review of the risks and control measures by Senior Management. Ensuring that Council's assets and interests are insured adequately against risk. Management of WorkCover Authority insurance and work place injury claims. Quarterly meetings of the Risk Management Committee. Quarterly meetings of the Audit Committee. Advise staff and contractors in relation to Workplace Health and Safety. Ensure that Council is aware of, and complies with, all of its statutory obligations.	568,300 <u>652,523</u> (84,223)
Contract Management	Preparation of contract specifications, administration of tender processes and management of Council's contracted services. Tender preparation and specification development. Supervision and management of contracted Council services. Ensure that Council's tendering process (including letting of tenders and appointment of contractors) comply with Council purchasing policies and statutory obligations. Ensure value for money and best products are achieved.	214,830 <u>202,911</u> 11,919
Payroll and Human Resources Services	Provision of payroll services to Council employees and the provision of human resources services to management.	311,917 <u>389,840</u> (77,923)
Emergency Management	Provide support to the community in the areas of emergency preparedness, emergency response and emergency recovery.	61,317 <u>81,476</u> (20,159)
Depots and Workshops	Operation of Council's depots and workshops including the provision of heavy plant and equipment. Securely house plant, equipment and materials. Provide a base for the outdoor staff. Provide a location to carry out maintenance and repairs of Council's plant and equipment. Purchase and maintain plant and equipment to enable the delivery of works.	2,156,133 <u>2,410,731</u> (254,598)
Asset Management	Provision of skills, resources and systems to ensure the most efficient and effective management of Council's assets. Ensure that Council targets the correct level of asset expenditure to achieve and maintain the desired levels of service into the foreseeable future. Ensure that Council's asset renewal expenditure targets the most critical assets. Provide Council's asset valuations.	327,638 <u>272,183</u> 55,455
Fleet Management	Ensure that Council's vehicle fleet is managed, maintained and replaced in the most efficient and effective way possible. Timely maintenance of fleet vehicles. Purchase and replacement of fleet vehicles in accordance with Council policy.	348,088 <u>377,664</u> (29,576)

Service	Description	Net Cost Actual Budget Variance \$
Accounts Payable	Payment of invoices in an efficient and timely manner. Maintenance of secure payment systems and processes. Payment of invoices in accordance with Councils payment terms (within 30 days). All payments to be made via EFT or Direct Credit.	32,365 <u>37,412</u> (5,047)
Accounts Receivable	Receival of payments from debtors in an efficient and timely manner. Monthly invoicing of accounts. Ensure Council's Outstanding Debtor Policy is adhered to. Regular reports to management on outstanding debtors.	44,567 <u>18,030</u> 26,537

Service Indicator/Measure	Result 2024	Result 2023	Result 2022	Result 2021	Material Variations
Governance					
Transparency Council decisions made at meetings closed to the public [Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors] x100	19.79%	24.39%	15.35%	14.07%	Decisions made in closed council relate to personnel matters, contractual matters, hardship applications, and legal advice.
Consultation and Engagement Satisfaction with community consultation and engagement [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	52.00	53.00	55.00	55.00	No material variation.
Attendance Councillor attendance at council meetings [The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) × (Number of Councillors elected at the last Council general election)] x100	94.87%	97.44%	98.81%	95.24%	No material variation.
Service Cost (\$) Cost of elected representation [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	53,970.93	53,870.37	48,490.50	42,056.33	No material variation.
Satisfaction Satisfaction with council decisions [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	52.00	52.00	55.00	59.00	No material variation.



Dimboola
Primary School





Design & Construction by EBA

PART THREE: GOVERNANCE REPORT

Governance Overview	92
Council Meetings	92
Policies and Compliance Documents	93
Code of Conduct	94
Conflict of Interest	94
Councillor Allowances	95
Councillor Expenses	95
Management	96
Audit and Risk Committee	96
Internal Audit	96
External Audit	97
Risk Management	97
Governance and Management Checklist	98
Statutory Information	101

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Governance



Governance Overview

Hindmarsh Shire Council is constituted under the *Local Government Act 2020* to provide leadership for the good governance of the municipal district and the local community. Council 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.



Council Meetings

Hindmarsh Shire Council operates in accordance with the *Local Government Act 2020* and holds Council meetings monthly, generally on the first or last Wednesday of each month with the exception of January when no meeting is held.

Council encourages members of the public to attend Council meetings or to view our Council meetings live through Hindmarsh Shire Council's Facebook page.

Community members wishing to ask questions at council meetings may do so, in writing, at least 24 hours prior to the council meeting. Both the question and answer will be read out at the meeting. Questions may be submitted by mail, email info@hindmarsh.vic.gov.au or delivered in person to a council customer centre but are limited to two questions and 100 words including any pre-amble. Offensive, trivial and repetitive questions or questions, that have been recently answered, may be excluded at the discretion of the Mayor.

The question must be accompanied by a name and the locality where the questioner resides or works, which will be read out at the meeting. By submitting a question, the questioner gives consent to this information being read out in public. Anonymous questions will not be answered.

For the 2023/2024 financial year, Council held the following meetings:

- **12** ordinary Council meetings
- **1** special Council meeting

The following table provides a summary of Councillor attendance at Council meetings and Special Council meetings for the 2023/2024 financial year.

Councillor	Council Meeting	Special Council Meeting	Total
Cr Brett Ireland	12	1	13
Cr Melanie Albrecht	9	1	10
Cr Robert Gersch	12	1	13
Cr Debra Nelson	12	1	13
Cr Ron Ismay	12	1	13
Cr Wendy Bywaters	11	1	12
Total Meetings Held	12	1	13



Policies and Compliance Documents

The following table provides a summary of the plans and policies that were adopted during 2023/2024:

Policy/Document Title	Month Adopted
Volunteer Policy	July 2023
Asset Management Policy	July 2023
Public Transparency Policy	September 2023
Councillor Interaction with Developers Policy	September 2023
Good Governance Framework	October 2023
Councillor Interaction with Staff Policy	November 2023
Community Action Plan 2024-2028	February 2024
Economic Development Strategy 2024-2028	February 2024
Community Engagement Policy	March 2024
Gender Equality Policy and Guidelines	March 2024
Live Streaming and Publishing Recordings of Council Meetings Policy	March 2024
Procurement Policy	April 2024
Privacy and Data Protection Policy	May 2024
Body-worn Cameras Policy	May 2024
Councillor Interaction with Developers Policy	May 2024
Sports and Recreation Reserves Allocation, Use and Fair Access Policy	June 2024
Fee Waiver and Reduction Policy	June 2024
Community Projects Contributions Policy	June 2024
2024/2025 Budget incorporating the Revenue and Rating Plan and the Long-Term Financial Plan	June 2024
Council Plan Actions 2024/2025 incorporating the Health and Wellbeing Plan Actions 2024/2025, Community Action Plan Actions, and Economic Development Strategy Actions	June 2024



Code of Conduct

The *Local Government Act 2020* requires Councils to develop and approve a Councillor Code of Conduct within 12 months after each general election. On 3 February 2021, Council adopted a revised Councillor Code of Conduct which is designed to:

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

In addition to setting out the Councillors Conduct Principles, the Code also outlines:

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

A reviewed Councillor Code of Conduct, updated to incorporate the provisions required through the implementation of the new Child Safe Standards, was adopted in November 2022.



Conflict of Interest

Councillors are elected by residents and ratepayers to act in the best interest of the community. This is a position of trust that requires Councillors to act in the public interest. When a Council delegates its powers to a Council officer or a committee, the committee or officer also needs to act in the public interest.

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

Council has a comprehensive procedure in place to accommodate the disclosure of a conflict of interest. Declaration of a conflict of interest is a standard agenda item for all Council and Committee meetings.

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

During 2023/2024, 35 conflicts of interest were declared at Council meetings, including those declared during Council briefing sessions.



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 and Deputy Mayor are 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, Hindmarsh Shire Council is recognised as a category one council.

The following table contains a summary of the allowances paid to each Councillor during the year.

Councillor	Allowance (\$)
Cr Brett Ireland	72,771.09
Cr Wendy Bywaters	31,832.54
Cr Melanie Albrecht	27,978.21
Cr Robert Gersch	23,493.27
Cr Debra Nelson	23,493.27
Cr Ron Ismay	23,493.27



Councillor Expenses

In accordance with Section 40 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 reimbursement 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 reimbursements of expenses for each Councillor paid by the council for the 2023/2024 year are set out in the following table.

Councillor	TR \$	CM \$	CC \$	IC \$	CT \$
Cr Brett Ireland					325.30
Cr Melanie Albrecht					
Cr Rob Gersch				720.00	204.00
Cr Deb Nelson					
Cr Ron Ismay					
Cr Wendy Bywaters					319.30

Legend: (TR-Travel) (CM-Car Mileage) (CC-Child Care) (IC-Information and Communication expenses) (CT-Conferences and Training expenses)

Note: No expenses were paid by Council including reimbursements to members of Council committees during the year.



Management

Council has implemented a number of statutory and better practice items to strengthen its management framework. Having a strong governance and management framework leads to better decision-making by Council. The Act requires Council to undertake an assessment against the prescribed governance and management checklist and include this assessment in its report of operations. Council's Governance and Management Checklist results are set out in the section below. The following items have been highlighted as important components of the management framework.



Audit and Risk Committee

The Audit and Risk Committee's role is to review, evaluate and recommend improvements to the system of procedures and internal controls established by the Council. As part of the audit planning process, the Internal Auditor assists Council in identifying and assessing the operational and financial risks to which it is exposed. The internal audit function monitors compliance to ensure that internal controls over financial and operational areas are effective. The Audit and Risk Committee consists of four independent members, Mr Ashley Roberts (Chair), Mr Simon Coutts, Mr Darren Welsh, Mr Aaron Cordy and two Councillors. The desired Audit and Risk Committee membership comprises two Councillors and up to four independent members and their term of membership coincides with the term of the Councillors of the Hindmarsh Shire Council. The members of the Audit and Risk Committee elect a Chair to fill that role, with an election held at the first meeting of each calendar year to elect a new Chair.

The Audit and Risk Committee meets at least three times in each financial year. The Internal Auditor, Chief Executive Officer, Director Corporate & Community Services, Manager Finance and Manager People and Performance attend all Audit and Risk Committee meetings. Other management representatives attend as required to present reports. The external auditors generally attend the June and September Audit and Risk Committee meetings to present the annual audit plan and Independent Audit Report.

Copies of the minutes of the meetings from each Audit and Risk Committee meeting are subsequently reported to and considered by Council.



Internal Audit

Council's internal audit function provides independent and objective assurance that the appropriate processes and controls are in place across Council. A risk-based audit plan is prepared 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 Internal Auditor attends Audit Committee meetings to report on the status of the audit plan, comment on the implementation of audit recommendations and present findings of completed reviews.

During 2023/2024 an internal audit was completed on Records Management, Scoping of Capital Works and Environmental Health.



External Audit

Council is externally audited by the Victorian Auditor-General. For 2023/2024, the annual external audit of Council's Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's representative, Mr Tim Fairclough of Crowe.

In the 2023/2024 Financial Year, Crowe (represented by Martin Thompson until March 2024), attended the September 2023 Audit Committee meeting to present the independent audit report for the 2022/2023 financial year and also attended the March 2023 meeting to present the 2023/2024 audit strategy. The external audit management letter and responses are also provided to the Audit and Risk Committee.



Risk Management

Council's identified Strategic Risks as of 30 June 2024 are -

1	Environmental Sustainability
2	Financial Sustainability
3	Technology Security
4	Government Political and Policy Changes
5	Governance
6	Organisational Culture and Capability
7	Asset Management
8	Project Management and Strategic Execution
9	Community Needs

In June 2023, a revised Risk Management Policy and Risk Management Framework were presented to the Audit and Risk Committee for endorsement alongside a new Risk Appetite and Tolerance Statement. These endorsed documents will be considered by Council in 2024/2025.

Governance & Management Checklist

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

Governance and Management Checklist Items	Assessment	
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. It combines policy document and guidelines. Date of adoption: 6 March 2024	X
Community Engagement Guidelines (guidelines to assist staff to determine when and how to engage with the community)	Adopted in accordance with section 55 of the Act. It combines policy document and guidelines. Date of adoption: 6 March 2024	X
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 the section 91 of the Act. Date of adoption: 26 June 2024	X
Asset Management Plan (plans that set 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: 1 June 2022	X
Revenue and Rating Plan (plan setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act. Date of adoption: 26 June 2024	X
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 130 of the Act. Date of adoption: 26 June 2024	X
Risk Policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Date of commencement of current policy: 5 May 2021	X
Fraud Policy (policy outlining council's commitment and approach to minimising the risk of fraud)	Date of commencement of current policy: 5 April 2023	X
Municipal Emergency Management Planning (council's participation in meetings of the Municipal Emergency Management Planning Committee (MEMPC))	MEMPC meetings attended by one or more representatives of Council (other than the chairperson) during the financial year. Date of MEMPC meetings attended: 3 July 2023, 2 February 2024, 23 May 2024	X
Procurement Policy (policy outlining the matters, practices and procedures that will apply to all purchases of goods, services and works)	Prepared and approved in accordance with section 108 of the Act. Date of approval: 3 April 2024	X
Business Continuity Plan (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	Council has in place a Business Continuity Plan, updated 19 October 2023 .	X
Disaster Recovery Plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Current plan in operation adopted on 9 March 2022 .	X

Governance and Management Checklist Items	Assessment
Complaint Policy (Policy outlining Council's commitment and approach to managing complaints)	Developed in accordance with section 107 of the Act. Date of commencement of policy: 26 August 2022
Workforce Plan (Plan outlining Council's commitment and approach to planning the current and future workforce requirements of the organisation)	Established in accordance with section 46 of the Act. Date of commencement of current plan: 23 December 2021
Payment of Rates and Hardship Policy (Policy outlining Council's commitment and approach to assisting ratepayers experiencing financial hardship or difficulty paying their rates)	Date of commencement of current policy: 1 February 2023
Risk Management Framework (framework outlining council's approach to managing risks to the Council's operations)	Date of adoption of current framework: 5 May 2021
Audit and Risk Committee (advisory committee of council under section 53 and 54 of the Act)	Established in accordance with section 54 of the Act. Date of establishment: 3 March 2023
Internal Audit (independent accounting professionals engaged by the council to provide analyses and recommendations aimed at improving council's governance, risk and management controls)	Engaged. Date of engagement of current provider: 9 June 2021
Performance Reporting Framework (A set of indicators measuring financial and non-financial performance indicators referred to in section 98 of the Act)	Framework. Date of framework: 1 July 2014
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)	Quarterly reports on the performance against the Council Plan are presented to Council. Date reports presented: 26 July 2023, 25 October 2023, 7 February 2024, 29 May 2024 and 26 June 2024
Quarterly Budget Reports (quarterly reports to Council under section 97 of the Act comparing budgeted revenue and expenditure with actual revenue and expenditure)	Reports presented to Council in accordance with section 97(1) of the Act. Dates presented: 26 July 2023, 27 September 2023, 7 February 2024 and 8 May 2024
Risk Reports (six-monthly reports of strategic risks to council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Reports were presented to the Audit and Risk Committee meetings on 20 September 2023, 13 March 2024 & 12 June 2024
Performance Reports (six-monthly reports of indicators measuring results against financial and non-financial performance, including performance indicators referred to in section 98 of the Act)	Reports. Date of reports: 27 September 2023 and 7 February 2024
Annual Report (annual report under sections 98, 99 and 100 of the Act to the community containing a report of operations and audited financial and performance statements)	Presented at a meeting of Council in accordance with section 100 of the Act. Date of presentation: 25 October 2023
Councillor Code of Conduct (Code 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: 23 November 2022

Governance and Management Checklist Items	Assessment
Delegations (documents setting out the powers, duties and functions of council and the Chief Executive Officer that have been delegated to members of staff)	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: Delegation to CEO - 4 August 2021 Delegation to Staff - 12 March 2024
Meeting Procedures (Governance Rules governing the conduct of meetings of Council and delegated committees)	Governance Rules adopted in accordance with section 60 of the Act. Date adopted: 31 August 2022

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



Monica Revell
Chief Executive Officer
Dated: 25 September 2024

Statutory Information

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



Documents available for Public Inspection

In accordance with regulation 12 of the *Local Government (General) Regulations 2015* the following are prescribed documents that are available for public inspection or copies of the documents can be obtained for the purposes of section 222 of the Act at 92 Nelson Street, Nhill and online at www.hindmarsh.vic.gov.au:

- a document containing details of overseas or interstate travel (other than interstate travel by land for less than three days) undertaken in an official capacity by the Councillor or any member of council staff in the previous 12 months
- minutes of ordinary and special meetings held in the previous 12 months which are kept under section 93 of the Act, other than those agendas and minutes relating to a part of a meeting that was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77(2) of the Act
- the minutes of meetings of special committees established under section 86 of the Act and held in the previous 12 months, other than those minutes relating to a part of a meeting that was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77(2) of the Act
- a register of delegations kept under sections 87(1) and 98(4) of the Act, including the date on which the last review took place under sections 86(6) and 98(6), respectively, of the Act
- a document containing details of all leases involving land which were entered into by the council as lessor, including the lessee and the terms and the value of the lease
- a register maintained under section 224(1A) of the Act of authorised officers appointed under that section
- a list of donations and grants made by the council in the previous 12 months, including the names of persons who, or bodies who, have received a donation or grant and the amount of each donation or grant

Council adopted a Public Transparency Policy on 19 August 2020 in accordance with sections 57 and 58 of the *Local Government Act 2020*. The following public transparency principles are contained within the policy:

1. Council decision-making processes must be transparent except when Council is dealing with information that is confidential by virtue of the Act or any other Act;
2. Council information must be publicly available unless -
 - a. the information is confidential by virtue of the Act or any other Act;
 - b. public availability of the information would be contrary to the public interest;
3. Council information must be understandable and accessible to members of the municipal community; and
4. Public awareness of the availability of Council information must be facilitated.

This policy was reviewed and adopted by Council in September 2023. A copy of the policy is available on Council's website at www.hindmarsh.vic.gov.au/governance-and-transparency.



Carers Recognition

In accordance with the *Carers Recognition Act 2012*, Council is required to report annually on its care measurement obligations under Section 11 of the Act. Council has taken all practicable measures to comply with its responsibilities outlined in the Carers Recognition Act 2012. Council has promoted the principles of that Act to people in care relationships who receive Council services, to people in care relationships, and to the wider community by:

- Distributing printed material through relevant Council services.
- Providing information at Council's customer service centres.

Council has taken all practicable measures to ensure staff, Council agents and volunteers working for Council are informed about the principles and obligations of the Act by including information on the care relationship in:

- Council induction and training programs for staff working in Aged and Disability Services;
- Council induction and training programs for staff working in front-line positions with the general community;
- Induction and training programs for volunteers working directly with the community.

Council has taken all practicable measures to review and modify policies, procedures and supports to include recognition of the carer relationship.



Domestic Animals Management Plan

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

Council adopted its Domestic Animal Management Plan 2021-2025 on 22 September 2021. The plan was developed through consultation with Council's Local Laws Team and consideration of input from other Council departments.

A report on the progress of the Domestic Animal Management Plan was presented to Council on 22 November 2023.



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*, Council is required to publish certain statements in its 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 as follows:

- Requests should be in writing.
- Requests should identify as clearly as possible what documents are being requested.
- Requests should be accompanied by the appropriate application 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 by email.

Access charges may apply once documents have been processed and a decision on access is made (e.g. photocopying and search and retrieval charges).

Further information regarding Freedom of Information can be found at www.foi.vic.gov.au and on our website www.hindmarsh.vic.gov.au.

Council's FOI Part II Statement has been made available for public access online and via its offices.



Disability Action Plan

In accordance with section 38 of the *Disability Act 2006*, Council is required to prepare a Disability Action Plan and report in its annual report. Council incorporated Positive Ageing and Inclusions into the Council Plan 2021-2025.

The following actions have been implemented from the Council Plan 2021-2025 Actions 2023/2024:

- Monthly and fortnightly e-newsletters are distributed through emails and available on Council's website
- Support and host youth events that are accessible to all Hindmarsh Shire youth.
- Support our ageing community through hosting senior's concert, social connection activities including classic movies and morning teas, and
- Celebrate volunteers week, International Day of People with Disability and Harmony day
- Advocate for and host a range of learning and skill development opportunities for all ages throughout Hindmarsh
- Support and coordinate the volunteer taxi service in Nhill
- Construction of new public amenities at Jeparit Riverbank Precinct that includes all abilities accessible toilet and shower.
- Improved access to the Jeparit Riverbank including concrete paths, new deck over the river and a new camp kitchen.

We continue to explore funding opportunities and partnerships to enhance integrated and specific programs for people with disabilities.



Contracts

For Council contracts greater than a value of \$250,000, Council conducts strategic reviews to determine:

- whether the service is still required
- the strategic approach for delivering and providing the service
- how the service aligns with Council's strategic objectives
- analysis of the supplier market
- the best procurement methodology and delivery.

Council issued 27 tenders and quotations in 2023/2024, covering the following service categories:

- Creation of a panel of approved suppliers for goods and services
- Design and/or construction of infrastructure
- Design and development of tourism initiatives
- Higher-level inspections of Council assets
- Retendering of ongoing services contracts

During the 2023/2024 financial year Council did not enter into any other contracts valued at \$200,000 or more for works without first engaging in a competitive process.



Public Interest Disclosure Procedures

In accordance with section 69 of the *Public Interest Disclosures Act 2012*, a Council must include in its 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 disclosure complaints investigated during the financial year.

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

During the 2023/2024 financial year, no disclosures were notified to Council officers appointed to receive disclosures.



Road Management Act Ministerial Direction

In accordance with section 22 of the *Road Management Act 2004*, a Council must publish a copy or summary of any Ministerial direction in its annual report.

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



Infrastructure Development Contributions

In accordance with section 46GM and 46QD of the *Planning and Environment Act 1987*, a council that is a collecting or development agency must prepare and give a report to the Minister for Planning on infrastructure and development contributions including levies and works in kind. The report must be published in a council's annual report.

For the 2023/2024 year, there are no infrastructure and development contributions to be disclosed.





PART FOUR: FINANCIAL REPORT

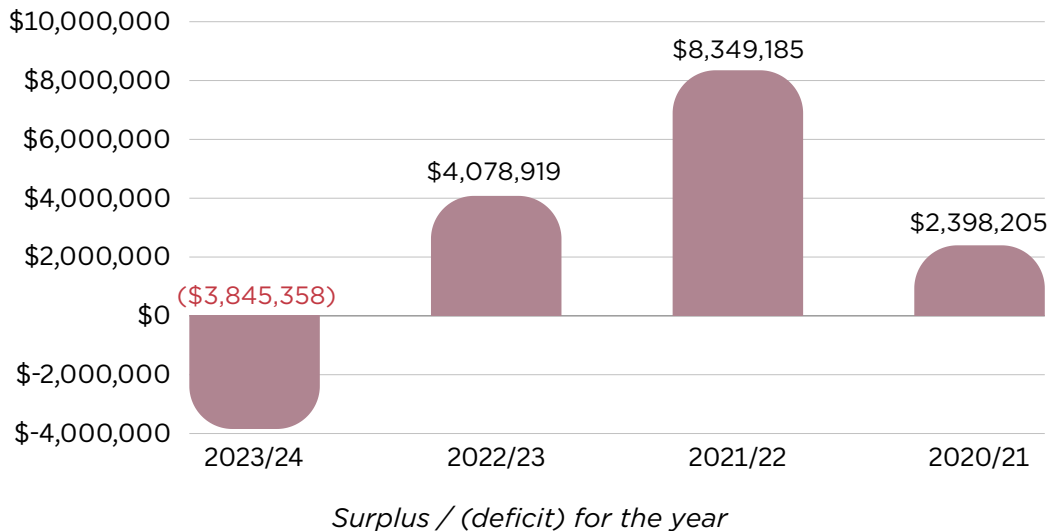
Financial Summary	108
Financial Report	
Certification of the Financial Statements	113
Financial Statements	
Comprehensive Income Statement	116
Balance Sheet	117
Statement of Changes in Equity	118
Statement of Cash Flows	119
Statement of Capital Works	120
Notes to the Financial Report	121
Performance Statement	163

Financial Summary

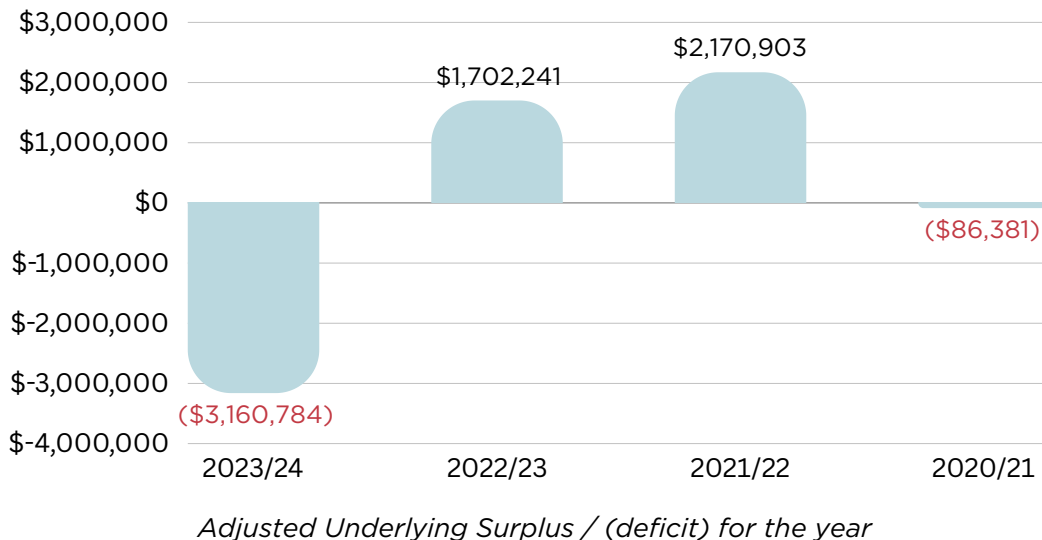
Council's financial position continues to remain sound. A summary of our performance is outlined below. Detailed information relating to Council's financial performance is included within the Financial Statements and Performance Statement sections of this report.

Operating Position

Council reported a deficit of \$3.845 million in 2023/2024, this is predominately due to the early payment of the 2023/2024 Financial Assistance Grants before 30 June 2023, and a decrease in value of Council's Footpath and Kerb & Channel network following a revaluation during 2023/2024.



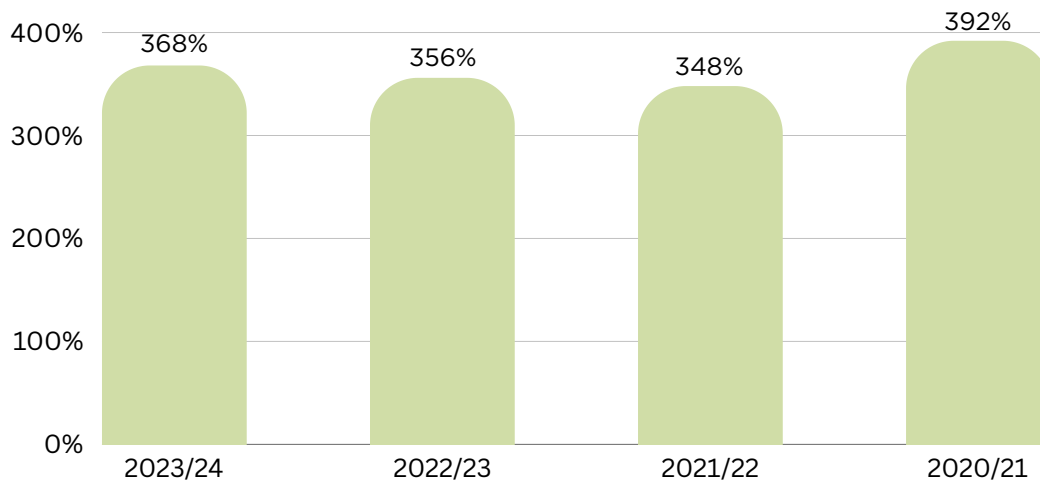
Council's adjusted underlying result, that is, the result after removing non-recurrent capital grants, cash capital contributions and non-monetary capital contributions, is a deficit of \$3.161 million..



Liquidity

Cash decreased by \$3.367 million from the previous financial year due to a number of items carried forward from previous years being completed or purchases arriving.

The working capital ratio which assesses Council's ability to meet its current commitments is calculated by measuring Council's current assets as a percentage of current liabilities. Council's result of 368% is an indicator of Council's strong financial position and well within the band of 150% or more for the Victorian Auditor General's Office (VAGO) assessment as 'low risk'.

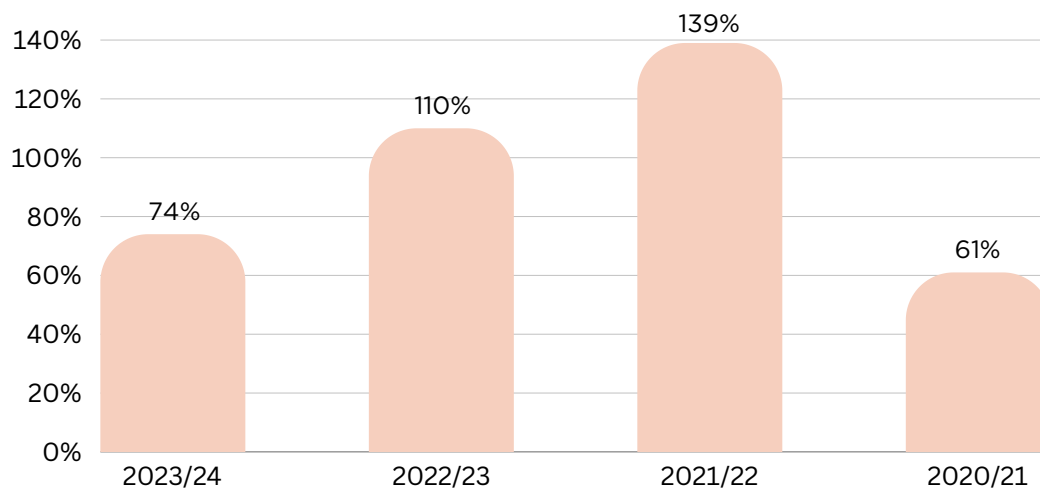


Working capital ratio %

Obligations

Council aims to ensure that it is able to maintain its infrastructure assets at the expected levels, while at the same time continuing to deliver the services needed by its community.

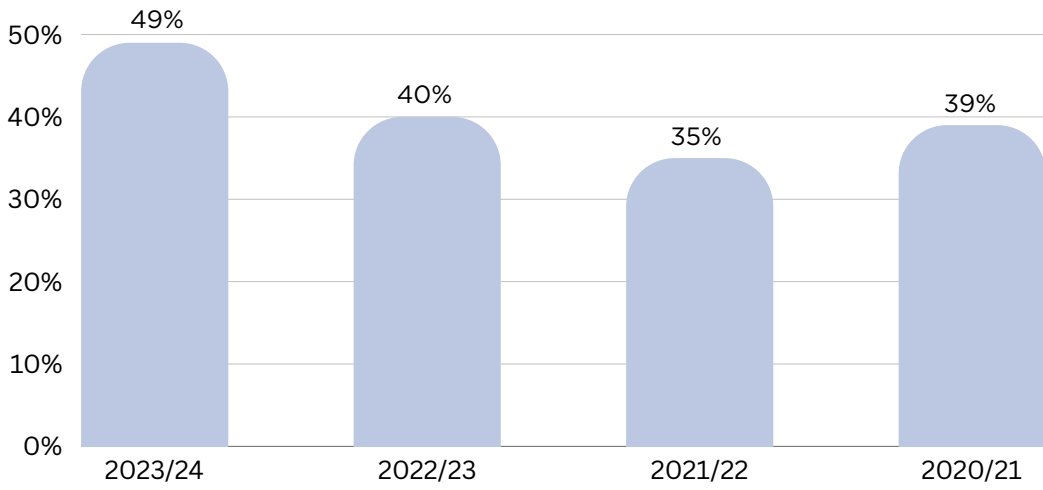
With land, building and infrastructure assets valued at more than \$150 million, it is a challenge to maintain them with an income of just \$19.93 million. Assets deteriorating faster than their maintenance and renewal can be funded creates an 'infrastructure renewal gap'. To bridge this gap, Council invested \$3.98 million in infrastructure renewal works during the 2023/2024 year. Council's asset renewal ratio which is measured by comparing asset renewal expenditure to depreciation (the reduction in the value of our assets over time, due in particular to wear and tear) was 74%. Council's budget is focused on renewal expenditure as a priority and utilises grants for new assets and upgrades to assets.



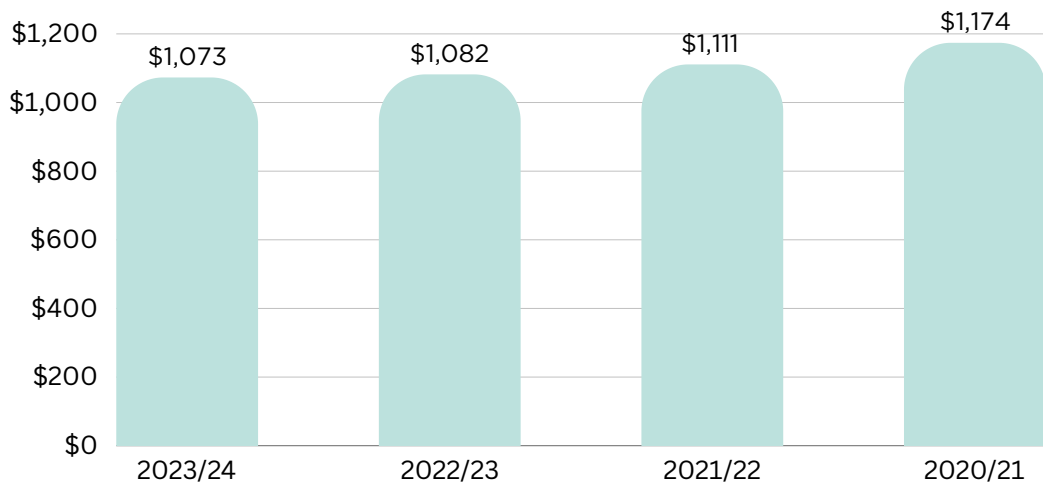
Asset renewal ratio %

Stability and 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 total revenue was 49% for the 2023/2024 year which is at the lower end of the expected target band of 40% - 80%. Council continues to advocate for additional grants and appreciates the increase in the Victorian Grants Commission Grant payment, as well as the Federal Government's Local Roads and Community Infrastructure grants. Average residential rates per residential assessment for 2023/2024 was \$1,073 which compares favourably to similar small rural councils.




Rates concentration ration %



Rates per residential assessment





The image shows the exterior of the Lowan Shire Hall, a brick building with a gabled roof. The roof is covered in corrugated metal. A decorative wooden balcony with intricate carvings is visible at the bottom. The text 'LOWAN SHIRE HALL' and '1888' is mounted on the brick wall. A small window with a decorative wooden frame is located above the text.

LOWAN SHIRE HALL
1888

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.



Heather Boyd, BBAA, MBA
Principal Accounting Officer
Dated: 25 September 2024
Nhill

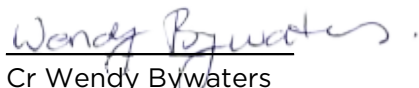
In our opinion, the accompanying financial statements present fairly the financial transaction of the Hindmarsh Shire Council for the year ended 30 June 2024 and the financial position of the Council as at that date.

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

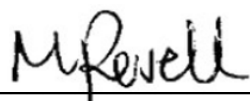
We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the financial statements in their formal form.



Cr Brett Ireland
Mayor
Dated: 25 September 2024
Nhill



Cr Wendy Bywaters
Deputy Mayor
Dated: 25 September 2024
Nhill



Ms Monica Revell
Chief Executive Officer
Dated: 25 September 2024
Nhill

Independent Auditor's Report

To the Councillors of Hindmarsh Shire Council

Opinion I have audited the financial report of Hindmarsh Shire Council (the council) which comprises the:

- balance sheet as at 30 June 2024
- comprehensive income statement for the year then ended
- statement of changes in equity for the year then ended
- statement of cash flows for the year then ended
- statement of capital works for the year then ended
- notes to the financial statements, including material accounting policy information
- certification of the financial statements.

In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2024 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the *Local Government Act 2020*, the Local Government (Planning and Reporting) Regulations 2020 and applicable Australian Accounting Standards.

Basis for Opinion I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

My independence is established by the *Constitution Act 1975*. 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 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Councillors' responsibilities for the financial report The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report

As required by the *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
17 October 2024



Travis Derricott
as delegate for the Auditor-General of Victoria

Comprehensive Income Statement for the Year Ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Income / Revenue			
Rates and charges	3.1	9,852	9,450
Statutory fees and fines	3.2	172	220
User fees	3.3	2,313	2,021
Grants - operating	3.4	1,149	7,769
Grants - capital	3.4	5,365	3,459
Contributions - monetary	3.5	95	77
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6	38	34
Share of net profits (or loss) of associates and joint ventures	6.3	(14)	(62)
Other income	3.7	957	624
Total income / revenue		19,927	23,592
Expenses			
Employee costs	4.1	(8,109)	(8,208)
Materials and services	4.2	(5,510)	(5,063)
Depreciation	4.3	(5,388)	(4,946)
Allowance for impairment losses	4.4	(27)	75
Other expenses	4.5	(1,790)	(1,371)
Total expenses		(20,824)	(19,514)
Surplus/(deficit) for the year		(896)	4,079
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation gain/(loss)	6.2	(2,949)	-
Total other comprehensive income		(2,949)	-
Total comprehensive result		(3,845)	4,079

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

Balance Sheet

As at 30 June 2024

	Note	2024 \$'000	2023 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1	11,613	10,589
Trade and other receivables	5.1	1,553	2,050
Other financial assets	5.1	-	4,000
Inventories	5.2	912	725
Prepayments	5.2	105	250
Non-current assets classified as held for sale	6.1	228	-
Other assets	5.2	43	-
Total current assets		14,454	17,613
Non-current assets			
Trade and other receivables	5.1	2	2
Investments in associates, joint arrangements and subsidiaries	6.3	219	233
Property, infrastructure, plant and equipment	6.2	202,432	203,818
Total non-current assets		202,654	204,054
Total assets		217,107	221,667
Liabilities			
Current liabilities			
Trade and other payables	5.3	670	868
Trust funds and deposits	5.3	148	101
Contract and other liabilities	5.3	1,227	1,726
Provisions	5.4	1,877	2,244
Total current liabilities		3,922	4,939
Non-current liabilities			
Provisions	5.4	509	207
Total non-current liabilities		509	207
Total liabilities		4,431	5,146
Net assets		212,676	216,521
Equity			
Accumulated surplus		83,064	83,961
Reserves	9.1	129,612	132,561
Total Equity		212,676	216,521

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

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

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000
2024				
Balance at beginning of the financial year		216,521	83,961	132,561
Surplus/(deficit) for the year		(896)	(896)	-
Net asset revaluation gain/(loss)	6.2	(2,949)	-	(2,949)
		212,676	83,064	129,612
Balance at end of the financial year		212,676	83,064	129,612
2023				
Balance at beginning of the financial year		214,127	79,882	134,245
Surplus/(deficit) for the year		4,079	4,079	-
Net asset revaluation gain/(loss)	6.2	-	-	-
Net asset impairment	9.1	(1,684)	-	(1,684)
		216,521	83,961	132,561
Balance at end of the financial year		216,521	83,961	132,561

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

Statement of Cash Flows

For the Year Ended 30 June 2024

	2024	2023
	Inflows/ (Outflows)	Inflows/ (Outflows)
Note	\$'000	\$'000
Cash flows from operating activities		
Rates and charges	9,767	9,418
Statutory fees and fines	15	16
User fees	3,064	2,190
Grants - operating	1,232	7,771
Grants - capital	4,783	3,155
Contributions - monetary	95	77
Interest received	692	328
Trust funds and deposits taken	24	-
Other receipts	265	285
Net GST refund/payment	(21)	(32)
Employee costs	(8,081)	(8,105)
Materials and services	(1,971)	(6,749)
Short-term, low value and variable lease payments	(5,697)	-
Other payments	-	114
Net cash provided by/(used in) operating activities	<u>4,167</u>	<u>8,467</u>
Cash flows from investing activities		
Payments for property, infrastructure, plant and equipment	6.2 (7,239)	(9,102)
Proceeds from sale of property, infrastructure, plant and equipment	97	243
Redemption of term deposits	4,000	2,000
Net cash provided by/(used in) investing activities	<u>(3,142)</u>	<u>(6,859)</u>
Cash flows from financing activities		
	-	-
Net increase (decrease) in cash and cash equivalents	1,024	1,608
Cash and cash equivalents at the beginning of the financial year	10,588	8,980
Cash and cash equivalents at the end of the financial year	<u>11,612</u>	<u>10,588</u>
Financing arrangements	5.4 2,022	2,030
Restrictions on cash assets	5.1 147	101

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

Statement of Capital Works For the Year Ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Property			
Buildings		1,867	2,198
Total buildings		<u>1,867</u>	<u>2,198</u>
Total property		<u>1,867</u>	<u>2,198</u>
Plant and equipment			
Plant, machinery and equipment		847	1,972
Fixtures, fittings and furniture		3	37
Computers and telecommunications		102	75
Library books		22	27
Total plant and equipment		<u>975</u>	<u>2,111</u>
Infrastructure			
Roads		1,839	3,262
Bridges		2	57
Footpaths and cycleways		780	251
Drainage		256	80
Other infrastructure		1,521	1,142
Total infrastructure		<u>4,398</u>	<u>4,792</u>
Total capital works expenditure		<u>7,239</u>	<u>9,102</u>
Represented by:			
New asset expenditure		1,946	2,139
Asset renewal expenditure		3,977	5,258
Asset expansion expenditure		268	-
Asset upgrade expenditure		1,049	1,705
Total capital works expenditure		<u>7,239</u>	<u>9,102</u>

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

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

Note 1 OVERVIEW

Introduction

The Hindmarsh Shire Council was established by an Order of the Governor in Council on 20 January 1995 and is a body corporate. The Council's main office is located at 92 Nelson St, Nhill, Victoria.

Statement of compliance

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

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

Accounting policy information

1.1 Basis of accounting

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

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

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

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

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of employee provisions (refer to Note 5.4)
- the determination of landfill and quarry provisions (refer to Note 5.4)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities (refer to Note 3)
- other areas requiring judgements

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

Goods and Services Tax (GST)

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

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

Note 2 ANALYSIS OF OUR RESULTS

2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$100,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

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

2.1.1 Income / Revenue and expenditure

	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
Income / Revenue					
Rates and charges	9,804	9,852	47	0%	1
Statutory fees and fines	37	24	(13)	-35%	2
User fees	1,772	2,461	689	39%	3
Grants - operating	5,502	1,232	(4,270)	-78%	4
Grants - capital	4,770	5,282	512	11%	5
Contributions - monetary	12	95	83	692%	6
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	480	38	(442)	-92%	7
Share of net profits/(losses) of associates and joint ventures	-	(14)	(14)	0%	8
Other income	443	957	514	116%	9
Total income / revenue	22,820	19,928	(2,892)	-13%	
Expenses					
Employee costs	(8,062)	(8,109)	(47)	1%	10
Materials and services	(5,860)	(5,511)	349	-6%	11
Depreciation	(4,839)	(5,388)	(550)	11%	12
Other expenses	(1,548)	(1,816)	(269)	17%	13
Total expenses	(20,308)	(20,825)	(517)	3%	
Net asset revaluation gain/(loss)	-	(2,949)	(2,949)	100%	14
Surplus/(deficit) for the year	2,512	(3,846)	(2,376)	-95%	

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

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Rates and charges	Rates and charges are above budget due to supplementary rates levied.
2	Statutory fees and fines	Fire prevention fines, town planning fees and building fees were lower than budgeted.
3	User fees & fines	User fees and fines are above budget due to higher than expected health registration fees, transfer station fees and caravan park fees. Income from Rural Roads Victoria for provisional items was also above budget.
4	Grants - operating	<p>Recurrent operating grants are below budget due to Council ceasing to provide aged care services at the 30 June 2023. The Financial Assistance Grants which was budgeted to be received in the 2023/2024 financial year was received in June 2023.</p> <p>Non-recurrent operating grants are higher than budgeted as Council received funding for activities - including facilitating distribution of free Rapid Antigen Tests through the COVID Relief Program, to assist in the development of an Oniste Domestic Wastewater Management Plan, through the Kerbside Reform Support Fund and a Digital Planning Grant to enable the roll out of online planning software- which were not budgeted for.</p>
5	Grants - capital	Non-recurrent capital grants are higher than budgeted due to the recognition of funding received in 2022/2023 committed to capital projects. Funding has been received for the Albacutya Bridge approach roads as well as a grant for the Nhill Aerodrome Runway upgrade. The final payment for the Wimmera River Discovery Trail through the Building Better Regions Fund was received during 2023/24. Funding was also received from the Tiny Towns Program as well as the Council Football program for projects that will be completed in 2024/2025.
6	Contributions - monetary	Contributions is higher than budgeted due to a contribution from Dimboola Town Committee towards the Dimboola Soundshel project. Council also received a contribution towards the Dimboola Boating Pontoon, and the Jeparit Town Committee made a contribution towards a playground for Jeparit.
7	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	A small gain was recognised on the disposal of plant and equipment.
8	Share of net profits/(losses) of associates and joint ventures	An expense was recognised due to the decrease in Hindmarsh Shire Council's share in the Wimmera Southern Mallee Development Association. This is due to the WSMDA distributing funds as per their charter.
9	Other Income	<p>Revenue from interest is higher than budgeted due to increases in interest rates and Council holding higher cash than anticipated due to a number of capital works projects still to be completed.</p> <p>Other income is higher than budgeted due to the receipt of insurance recoupments for damage to the Nhill Memorial Community Centre following significant rain damage.</p>

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

10	Employee expenses	Employee costs are slightly over budget due to a number of long term employees retiring and concluding employment during 2023/2024 which saw all entitlements paid on termination.
11	Materials and services	Materials and services is lower than budgeted as Council ceased to provide Aged Care Services on 30 June 2023 including Meals on Wheels. Sealed road repairs are below budget due to weather conditions while unsealed road repairs are slightly above budget. Tree maintenance and Private Works are below budget. Swimming pool management is below budget due to the timing of the budget. Quarry restoration work has not yet commenced in 2023/2024. Financial Software expenses are below budget due to the RCTP project commencing in November 2023.
12	Depreciation	Depreciation for 2023/2024 is higher than budgeted as capital projects are completed and brought to account. Work in progress will not accrue depreciation until the work is completed.
13	Other expenses	Other expenses is higher than budgeted due to the repayment of unspent funding for community care services from previous years as Council has ceased providing that service.
14	Net asset revaluation gain/(loss)	A revaluation of Footpaths, Kerb and Channel assets was undertaken in 2023/24. The revaluation of the assets resulted in a loss of the value of the assets.

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

2.1.2 Capital works

	Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000	Variance %	Ref
Property					
Buildings	1,180	1,867	687	58%	1
Total buildings	1,180	1,867	687	58%	
Total property	1,180	1,867	687	58%	
Plant and equipment					
Plant, machinery and equipment	1,291	847	(444)	-34%	2
Fixtures, fittings and furniture	5	3	(2)	-37%	
Computers and telecommunications	85	102	17	20%	3
Library books	50	22	(28)	-55%	4
Total plant and equipment	1,431	975	(456)	-32%	
Infrastructure					
Roads	3,922	1,839	(2,083)	-53%	5
Bridges	-	2	2	0%	
Footpaths and cycleways	130	780	650	501%	6
Drainage	35	256	221	633%	7
Other infrastructure	757	1,521	764	101%	8
Total infrastructure	4,844	4,398	(446)	-9%	
Total capital works expenditure	7,455	7,239	(215)	-3%	
Represented by:					
New asset expenditure	396	1,946	1,550	392%	
Asset renewal expenditure	6,558	3,977	(2,581)	-39%	
Asset expansion expenditure	130	268	138	106%	
Asset upgrade expenditure	371	1,049	678	183%	
Total capital works expenditure	7,455	7,239	(215)	-3%	

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

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Buildings	Work on the Rainbow Caravan Park amenities and Caravan Park cabins has continued from 2022/2023 using carried forward funding. Water damage repairs and seat replacement has been completed at the Nhill Memorial Community Centre.
2	Plant, machinery and equipment	A number of trucks were ordered in 2023/2024 however delivery is not expected until 2024/2025.
3	Computers and telecommunications	Computer and telecommunications equipment was purchased using carried forward funds.
4	Library Books	Purchase of library materials was delayed until confirmation of funding was received in late 2023/2024.
5	Roads	The shortfall of actual expenditure to budgeted is due to funding not being received for roads damaged in the October 2022 floods.
6	Footpaths and cycleways	Work has been completed on the Wimmera Discovery Trail using carried forward grant funds.
7	Drainage	Drainage work which commenced in 2022/2023 has been continued using carried forward funds.
8	Other	Other infrastructure work carried forward from 2022/2023 include the Jeparit Swimming Hole as well as upgrades to the Nhill aerodrome.

2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

2.2.1 Our Community

Our Community's mission is to increase accessible services to enable the community to be healthy, active and engaged.

Built and Natural Environment

Built and Natural Environment's mission is to provide infrastructure essential to support the community; and to protect and enhance our natural environment.

Competitive and Innovative Economy

Competitive and Innovative Economy's mission is to foster a sustainable and diversified local economy where economic growth is encouraged and supported.

Good Governance and Financial Sustainability

Good Governance and Financial Sustainability's mission is to promote user friendly services to ensure transparency, good governance and financial sustainability, and to advance gender equality, equity and inclusion for all.

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

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

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2024					
Our Community	996	(2,081)	(1,085)	848	1,835
Built and Natural Environment	4,907	(11,302)	(6,395)	4,557	190,523
Competitive and Innovative Economy	2,997	(2,540)	457	956	3,594
Good Governance and Financial Sustainability	11,027	(4,902)	6,125	154	20,330
Unattributed	-	-	-	-	822
	19,927	(20,824)	(897)	6,514	217,106

	Income / Revenue	Expenses	Surplus/ (Deficit)	Grants included in income / revenue	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2023					
Our Community	2,453	(2,539)	(85)	1,739	1,811
Built and Natural Environment	4,080	(9,345)	(5,264)	2,319	172,922
Competitive and Innovative Economy	2,099	(2,033)	65	813	4,374
Good Governance and Financial Sustainability	14,959	(5,597)	9,363	6,358	42,325
Unattributed	-	-	-	-	235
	23,592	(19,513)	4,079	11,228	221,667

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

Note 3 FUNDING FOR THE DELIVERY OF OUR SERVICES

3.1 Rates and charges

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is the value of land and all of its improvements.

The valuation base used to calculate general rates for 2023/24 was \$4,015.9million (2022/23 \$2,813.4 million).

	2024	2023
	\$'000	\$'000
General rates	7,669	7,401
Municipal charge	746	742
Waste management charge	1,279	1,179
Revenue in lieu of rates	158	127
Total rates and charges	<u>9,852</u>	<u>9,450</u>

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

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

3.2 Statutory fees and fines

Animal registration fees	65	63
Building fees	16	9
Infringements and costs	24	26
Town planning fees	53	109
Land information certificates	9	8
Permits	6	5
Total statutory fees and fines	<u>172</u>	<u>220</u>

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

3.3 User fees

Aged and health services	2	485
Private works	40	38
Caravan parks & camping fees	808	818
Transfer station fees	145	115
Commercial garbage collection fees	61	58
Film screenings and hall hire	5	12
Regional Roads Victoria works	1,114	350
Lease fees	63	39
Certificates	39	33
Events	2	53
Other fees and charges	32	19
Total user fees	<u>2,313</u>	<u>2,021</u>

User fees by timing of revenue recognition

User fees recognised at a point in time	<u>2,313</u>	<u>2,021</u>
Total user fees	<u>2,313</u>	<u>2,021</u>

User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.

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

	2024 \$'000	2023 \$'000
3.4 Funding from other levels of government		
Grants were received in respect of the following:		
Summary of grants		
Commonwealth funded grants	3,423	8,225
State funded grants	3,091	3,003
Total grants received	6,514	11,228
(a) Operating Grants		
<i>Recurrent - Commonwealth Government</i>		
Financial Assistance Grants	238	6,338
General home care	23	551
Other	23	21
<i>Recurrent - State Government</i>		
Case assessment	72	27
Delivered meals	4	36
Home care services	8	65
Home maintenance	4	6
Senior citizens	17	-
School crossing supervisors	8	7
Facilitated playgroup	38	77
Kindergarten central enrolment	30	39
Libraries	124	124
Freeza youth participation program	36	36
Engage!	50	50
Roadside weeds and pest management	85	150
Other	3	13
Total recurrent operating grants	763	7,538
<i>Non-recurrent - Commonwealth Government</i>		
Other	-	10
<i>Non-recurrent - State Government</i>		
Regional events funding	16	6
Covid relief program	60	90
Kindergarten infrastructure & services	-	42
VicHealth	45	30
Premiers reading challenge	6	6
Digital literacy	-	12
Animal welfare - pet desexing	1	7
Kerbside reform	85	22
Free From Violence	50	-
Multi-cultural storytime	39	-
Landcare facilitator	30	-
State Library Innovation grant - Jigsaws	15	-
Onsite domestic water management	20	-
Education sustainability	9	-
Other	12	6
Total non-recurrent operating grants	386	231
Total operating grants	1,149	7,769

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

(b) Capital Grants	2024 \$'000	2023 \$'000
Recurrent - Commonwealth Government		
Roads to Recovery	1,081	1,081
Local Roads & Infrastructure Program	1,186	-
Nhill Aerodrome	300	-
Building Better Regions	572	-
Recurrent - State Government		
Other	-	-
Total recurrent capital grants	3,138	1,081
Non-recurrent - Commonwealth Government		
Buildings		150
Non-recurrent - State Government		
Agrilinks	-	(55)
TAC Community Road Safety	-	12
Rainbow Rec Reserve Change Rooms	13	21
Dimboola Boating Pontoon	38	-
Silo Art	103	267
Redevelop Rainbow Rises	168	282
Libraries to You, Library Van	6	70
Pieces to You Libraries for Health & Wellbeing	-	8
Flood Recovery	-	500
TAC Road Safety	-	35
Wimmera River Discovery Trail	-	300
Transfer Station Upgrades	58	243
Yurunga Homestead Living Heritage	18	166
Park Cabins WDA	475	380
Digital Planning	60	-
Albacutya Bridge	1,200	-
Tiny Towns - Jeparit Streetscape	25	-
Davis Park changerooms	63	-
Total non-recurrent capital grants	2,226	2,379
Total capital grants	5,365	3,459
TOTAL GRANTS	6,514	11,228

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

(c) Recognition of grant income

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

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

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

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

	2024	2023
	\$'000	\$'000
Income recognised under AASB 1058 <i>Income of Not-for-Profit Entities</i>		
General purpose	321	6,482
Specific purpose grants to acquire non-financial assets	5,365	5,192
Other specific purpose grants	631	434
Revenue recognised under AASB 15 <i>Revenue from Contracts with Customers</i>		
Specific purpose grants	197	847
	<u>6,514</u>	<u>12,955</u>

	2024	2023
	\$'000	\$'000
(d) Unspent grants received on condition that they be spent in a specific manner		
<i>Operating</i>		
Balance at start of year	-	47
Received during the financial year and remained unspent at balance date	-	-
Received in prior years and spent during the financial year	-	(47)
Balance at year end	<u>-</u>	<u>-</u>
<i>Capital</i>		
Balance at start of year	1,726	1,982
Received during the financial year and remained unspent at balance date	197	724
Received in prior years and spent during the financial year	(696)	(979)
Balance at year end	<u>1,227</u>	<u>1,726</u>

Unspent grants are determined and disclosed on a cash basis.

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

	2024	2023
	\$'000	\$'000
3.5 Contributions		
Monetary	95	77
Total contributions	<u>95</u>	<u>77</u>

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

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

Proceeds of sale	100	243
Written down value of assets disposed	(62)	(209)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	<u>38</u>	<u>34</u>

The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer.

3.7 Other income

Quarry Operations	-	2
Interest	692	328
Recoupments	171	168
Fire Services levy administration	47	46
Scrap metal and transfer station fees	34	31
Other	13	50
Total other income	<u>957</u>	<u>624</u>

Interest is recognised as it is earned.

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

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

	2024	2023
	\$'000	\$'000
Note 4 THE COST OF DELIVERING SERVICES		
4.1 (a) Employee costs		
Wages and salaries	6,039	6,065
WorkCover	254	155
Annual leave, sick leave and long service leave	656	667
Superannuation	843	797
Fringe benefits tax	108	109
Training	165	179
Other	44	236
Total employee costs	8,109	8,208

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	22	40
	<u>22</u>	<u>40</u>
Employer contributions payable at reporting date.	-	-

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	338	349
Employer contributions - other funds	482	431
	<u>821</u>	<u>780</u>
Employer contributions payable at reporting date.	-	-

Contributions made exclude amounts accrued at balance date. Refer to note 9.3 for further information relating to Council's superannuation obligations.

	2024	2023
	\$'000	\$'000
4.2 Materials and services		
Building maintenance	616	295
Consultants and labour hire	74	195
Contract payments	278	206
Depots and workshops	39	50
Emergency assistance and fire prevention	66	32
Flood recovery	-	110
Health promotion	22	91
Home and community care	13	197
Community development, tourism and youth activities	198	250
Garbage and recycling collection and waste disposal	1,036	928
Utilities	330	125
Office administration	259	177
Information technology	423	365
Parks, reserves and aerodromes	113	88
Plant and fleet operations	742	(158)
Printing, stationery and advertising	12	26
Quarry operations	42	193
Rating and valuation	10	10
Roads, footpaths, bridges and drainage management	748	1,382
Swimming pool maintenance and management	400	340
Town beautification	35	116
Other	54	48
Total materials and services	5,510	5,063

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

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

	2024	2023
	\$'000	\$'000
4.3 Depreciation		
Property	446	586
Plant and equipment	1,490	1,171
Infrastructure	3,452	3,189
Total depreciation	5,388	4,946

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

	2024	2023
	\$'000	\$'000
4.4 Allowance for impairment losses		
Rates debtors	(6)	(55)
Other debtors	33	(20)
Total allowance for impairment losses	27	(75)

Movement in allowance for impairment losses in respect of debtors

Balance at the beginning of the year	34	109
New allowances recognised during the year	27	(75)
Amounts already allowed for and written off as uncollectible	1	-
Amounts allowed for but recovered during the year	(1)	-
Balance at end of year	60	34

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

4.5 Other expenses

Advertising	74	60
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	63	43
Auditors' remuneration - Internal Audit	14	12
Bank charges	35	35
Community action grants	19	13
Council contributions - other	31	24
Councillors' allowances	225	213
Fire services levy	27	24
Insurance	407	384
Landfill charges	323	288
Legal costs	45	44
Postage	20	21
Subscriptions	166	151
Telecommunications	6	10
Town committees	114	30
Reimbursement of overpayments	200	-
Others	21	17
Total other expenses	1,790	1,371

Note 5 INVESTING IN AND FINANCING OUR OPERATIONS

	2024	2023
5.1 Financial assets	\$'000	\$'000
(a) Cash and cash equivalents		
Cash on hand	4	4
Cash at bank	2,609	3,585
Term deposits	9,000	7,000
Total cash and cash equivalents	11,613	10,589

(b) Other financial assets

Current		
Term deposits	-	4,000
Total other financial assets	-	4,000
Total cash and cash equivalents and other financial assets	11,613	14,589

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)	147	101
Total restricted funds	147	101
Total unrestricted cash and cash equivalents	11,466	14,488

Intended allocations

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

- Grants received in advance - capital works	1,227	1,726
Total funds subject to intended allocations	1,227	1,726

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts.

Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

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

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

	2024	2023
	\$'000	\$'000
(c) Trade and other receivables		
Current		
<i>Statutory receivables</i>		
Rates debtors	642	563
Allowance for expected credit loss - rates	(15)	(21)
Building Permit debtors	11	17
Infringement debtors	197	188
Net GST receivable	216	195
<i>Non statutory receivables</i>		
Other debtors	150	183
Sundry debtors	395	935
Allowance for expected credit loss - other debtors	(43)	(11)
Total current trade and other receivables	<u>1,553</u>	<u>2,050</u>
Non-current		
<i>Statutory receivables</i>		
Street Scheme debtors	2	2
Total non-current trade and other receivables	<u>2</u>	<u>2</u>
Total trade and other receivables	<u>1,555</u>	<u>2,052</u>

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

(d) Ageing of Receivables

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

Past due by up to 30 days	340	58
Past due between 31 and 180 days	19	856
Past due between 181 and 365 days	6	118
Past due by more than 1 year	180	87
Total trade and other receivables	<u>545</u>	<u>1,119</u>

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$43,298 (2023: \$11,373) were impaired. The amount of the allowance raised against these debtors was \$43,298 (2023: \$11,373). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

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

Past due by more than 1 year	60	34
Total trade & other receivables	<u>60</u>	<u>34</u>

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

5.2 Non-financial assets	2024	2023
(a) Inventories	\$'000	\$'000
Inventories held for distribution	912	725
Total inventories	912	725

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	105	250
Accrued Income	43	-
Total other assets	148	250

5.3 Payables, trust funds and deposits and contract and other liabilities	2024	2023
(a) Trade and other payables	\$'000	\$'000

(a) Trade and other payables

Current

Non-statutory payables

Trade payables	332	663
Accrued expenses	338	205
Total current trade and other payables	670	868

(b) Trust funds and deposits

Current

Refundable deposits	2	-
Fire services levy	146	101
Total current trust funds and deposits	148	101

(c) Contract and other liabilities

Contract liabilities

Current

Grants received in advance - capital	1,227	1,726
Total contract liabilities	1,227	1,726
Total contract and other liabilities	1,227	1,726

Trust funds and deposits

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

Contract liabilities

Contract liabilities reflect consideration received in advance from grant providers in respect of the completion of obligations contained within funding agreements. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to Hindmarsh Shire Council Refer to Note 3.

Purpose and nature of items

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

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

5.4 Provisions

	Employee	Landfill restoration	Quarry	Total
	\$ '000	\$ '000	\$ '000	\$ '000
2024				
Balance at beginning of the financial year	2,244	29	177	2,451
Additional provisions	648	57	21	727
Amounts used	(754)	-	(38)	(792)
Balance at the end of the financial year	2,138	87	161	2,386
<i>Provisions - current</i>	1,744	87	47	1,877
<i>Provisions - non-current</i>	395	-	114	509
2023				
Balance at beginning of the financial year	2,140	28	196	2,364
Additional provisions	706	1	-	707
Amounts used	(602)	-	(19)	(620)
Balance at the end of the financial year	2,244	29	177	2,451
<i>Provisions - current</i>	2,130	30	85	2,245
<i>Provisions - non-current</i>	114	-	93	207
	2024	2023		
	\$'000	\$'000		
(a) Employee provisions				
Current provisions expected to be wholly settled within 12 months				
Annual leave	601	806		
Long service leave	122	127		
	724	933		
Current provisions expected to be wholly settled after 12 months				
Annual leave	166	252		
Long service leave	854	944		
	1,020	1,197		
Total current employee provisions	1,744	2,130		
Non-current				
Long service leave	395	114		
Total non-current employee provisions	395	114		
Aggregate carrying amount of employee provisions:				
Current	1,744	2,130		
Non-current	395	114		
Total aggregate carrying amount of employee provisions	2,138	2,244		

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.

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

Key assumptions:

- discount rate	4.348%	4.063%
- index rate	4.450%	6.000%

	2024	2023
	\$'000	\$'000
(b) Landfill restoration		
Current	87	30
Non-current	-	-
	<u>87</u>	<u>30</u>

Council is obligated to restore a number of landfill 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.

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

Key assumptions:

- discount rate	4.348%	4.063%
- index rate	4.450%	6.000%

(c) Quarry restoration

Current	47	85
Non-current	114	93
	<u>161</u>	<u>178</u>

Key assumptions:

- discount rate	4.348%	4.063%
- index rate	4.450%	6.000%

(d) Summary of Provisions

Current

Annual Leave	767	1,058
Long Service Leave	976	1,071
Landfill	87	30
Quarry	47	85
Total current provisions	<u>1,877</u>	<u>2,244</u>

Non-current

Long Service Leave	395	114
Quarry	114	93
	<u>509</u>	<u>207</u>

5.5 Financing arrangements

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

Bank overdraft	2,000	2,000
Credit card facilities	30	30
Total facilities	<u>2,030</u>	<u>2,030</u>
Used facilities	8	13
Unused facilities	<u>2,022</u>	<u>2,017</u>

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

5.6 Commitments

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

(a) Commitments for expenditure

2024	Not later than	Later than 1	Later than 2	Total
	1 year	year and not later than 2 years	years and not later than 5 years	
	\$'000	\$'000	\$'000	\$'000
Operating				
Printers/photocopiers	11	6	-	17
Garbage collection	1,033	1,084	1,139	4,451
Internal audit services	19	-	-	19
Kindergarten services	23	24	26	100
Information communication and technology	-	-	-	-
Quarry material	248	260	-	508
Total	1,333	1,375	1,164	5,095
Capital				
Buildings	4,208	-	-	4,208
Total	4,208	-	-	4,208
2023	Not later than	Later than 1	Later than 2	Total
	1 year	year and not later than 2 years	years and not later than 5 years	
	\$'000	\$'000	\$'000	\$'000
Operating				
Town planning services	139	-	-	139
Printers/photocopiers	11	11	6	28
Garbage collection	984	1,033	1,084	4,239
Swimming pool management	357	375	98	831
Internal audit services	19	20	20	59
Kindergarten services	22	23	24	95
Information communication and technology	44	46	-	90
Quarry material	236	248	260	1,017
Total	1,811	1,755	1,494	6,497

5.7 Leases

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

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

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.

	2024	2023
	\$'000	\$'000
Expenses relating to:		
Short-term leases	-	-
Leases of low value assets	5	-
Total	5	-
	2024	2023
	\$'000	\$'000

Non-cancellable lease commitments - Short-term and low-value leases

Commitments for minimum lease payments for short-term and low-value leases are payable as follows:

Payable:

Within one year	5	2
Later than one year but not later than five years	3	-
Total lease commitments	8	2

Note 6 ASSETS WE MANAGE

6.1 Non current assets classified as held for sale

	2024	2023
	\$'000	\$'000
Written Down Value of Asset held for disposal	228	-
Total non current assets classified as held for sale	228	-

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

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

6.2 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2023 \$'000	Additions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Transfers \$'000	Carrying amount 30 June 2024 \$'000
Property	28,471	1,150	-	(446)	-	871	30,046
Plant and equipment	8,169	1,198	-	(1,335)	(218)	54	7,868
Infrastructure	163,824	3,677	(2,949)	(3,452)	-	1,421	162,521
Work in progress	3,354	1,217	-	-	-	(2,574)	1,996
	203,818	7,241	(2,949)	(5,233)	(218)	(228)	202,432

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
Property	1,124	570	-	(1,099)	595
Plant and equipment	54	-	-	(54)	-
Infrastructure	2,176	647	-	(1,421)	1,402
Total	3,354	1,217	-	(2,574)	1,996

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

(a) Property

	Land	Total Land & Land Improvements	Heritage buildings	Buildings - specialised	Total Buildings	Work In Progress	Total Property
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2023	2,607	2,607	1,364	25,284	26,648	1,124	30,380
Accumulated depreciation at 1 July 2023	-	-	(44)	(741)	(785)	-	(785)
	2,607	2,607	1,320	24,544	25,864	1,124	29,595
Movements in fair value							
Additions	-	-	-	1,150	1,150	570	1,719
Contributions	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	-	-
Write-off	-	-	-	-	-	-	-
Transfers	(32)	(32)	-	895	895	(1,099)	(236)
Impairment losses recognised in operating result	-	-	-	-	-	-	-
	(32)	(32)	-	2,045	2,045	(529)	1,483
Movements in accumulated depreciation							
Depreciation and amortisation	-	-	(22)	(424)	(446)	-	(446)
Accumulated depreciation of disposals	-	-	-	-	-	-	-
Impairment losses recognised in operating result	-	-	-	-	-	-	-
Transfers	-	-	-	8	8	-	8
	-	-	(22)	(416)	(438)	-	(438)
At fair value 30 June 2024	2,575	2,575	1,364	27,329	28,693	595	31,863
Accumulated depreciation at 30 June 2024	-	-	(66)	(1,156)	(1,222)	-	(1,222)
Carrying amount	2,575	2,575	1,298	26,173	27,471	595	30,641

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

(b) Plant and Equipment

	Plant machinery and equipment	Fixtures fittings and furniture	Library books	Work in Progress	Total plant and equipment
	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2023	14,208	1,075	299	54	15,635
Accumulated depreciation at 1 July 2023	(6,544)	(795)	(73)	-	(7,413)
	7,664	280	226	54	8,223
Movements in fair value					
Additions	847	328	22	-	1,198
Contributions	-	-	-	-	-
Revaluation	-	-	-	-	-
Disposal	(218)	-	-	-	(218)
Write-off	-	-	-	-	-
Transfers	-	54	-	(54)	-
Impairment losses recognised in operating result	-	-	-	-	-
	630	382	22	(54)	980
Movements in accumulated depreciation					
Depreciation and amortisation	(1,295)	(161)	(35)	-	(1,490)
Accumulated depreciation of disposals	156	-	-	-	156
Impairment losses recognised in operating result	-	-	-	-	-
Transfers	-	-	-	-	-
	(1,140)	(161)	(35)	-	(1,335)
At fair value 30 June 2024	14,838	1,456	322	-	15,582
Accumulated depreciation at 30 June 2024	(7,684)	(956)	(108)	-	(8,747)
Carrying amount	7,154	501	214	-	7,868

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

(c) Infrastructure

	Roads	Bridges	Footpaths and cycleways	Drainage	Kerb & Channel	Other Infrastructure	Work In Progress	Total Infrastructure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2023	123,544	10,111	7,548	6,818	22,557	12,879	2,176	185,634
Accumulated depreciation at 1 July 2023	(5,736)	(1,640)	(4,132)	(2,492)	(444)	(5,190)	-	(19,634)
	117,808	8,471	3,417	4,327	22,113	7,689	2,176	166,000
Movements in fair value								
Additions	1,520	2	780	256	86	1,033	647	4,324
Contributions	-	-	-	-	-	-	-	-
Revaluation	-	-	1,572	-	(4,521)	-	-	(2,949)
Disposal	-	-	-	-	-	-	-	-
Write-off	-	-	-	-	-	-	-	-
Transfers **	58	-	(3,625)	104	(677)	585	(1,421)	(4,976)
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-
	1,578	2	(1,272)	359	(5,112)	1,617	(774)	(3,601)
Movements in accumulated depreciation								
Depreciation and amortisation	(2,319)	(101)	(168)	(87)	(233)	(545)	-	(3,452)
Accumulated depreciation of disposals	-	-	-	-	-	-	-	-
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-
Transfers **	-	-	4,299	-	677	-	-	4,976
	(2,319)	(101)	4,131	(87)	444	(545)	-	1,524
At fair value 30 June 2024	125,122	10,113	6,276	7,178	17,446	14,497	1,402	182,033
Accumulated depreciation at 30 June 2024	(8,055)	(1,741)	(0)	(2,578)	(0)	(5,736)	-	(18,110)
Carrying amount	117,067	8,372	6,276	4,600	17,445	8,761	1,402	163,923

** The movement in fair value transfers recognises the Work in Progress from 22/23 completed in 23/24 as well as the movement in Accumulated Depreciation due to revaluation of assets.

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

Acquisition

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

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

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

	Depreciation Period	Threshold Limit \$'000
<i>Asset recognition thresholds and depreciation periods</i>		
Land & land improvements		
land	-	1
Buildings		
buildings	30 - 100 years	1
Plant and Equipment		
plant, machinery and equipment	2 - 20 years	1
Fixtures, fittings and furniture	2 - 50 years	1
Infrastructure		
roads - pavements, substructure, formation and earthworks	15 - 110 years	1
roads - kerb, channel and minor culverts and other	60 - 100 years	1
bridges - deck and substructure	70 - 120 years	1
footpaths and cycleways	15 - 80 years	1
drainage	80 - 120 years	1
others	5 - 100 years	1

Land under roads

Council recognises land under roads it controls at fair value.

Depreciation and amortisation

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

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

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

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

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

Repairs and maintenance

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

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

Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer Ben Sawyer AAPI Reg 63163 of Preston Roe Patterson Horsham and Wimmera Pty Ltd as at 30 June 2021. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

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

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

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

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

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Land	-	-	2,607	Jun-21	Full
Heritage Buildings	-	-	1,320	Jun-21	Full
Buildings	-	-	24,544	Jun-21	Full
Total	-	-	28,471		

Valuation of infrastructure

Valuation of infrastructure assets has been determined in accordance with an independent valuation undertaken by Peter Moloney MIE Aust from Moloney Asset Management Systems or Dr Farhad Nabavi PhD, CPEng, NER, RPEQ, PE (Vic), APEC Eng, IntPE from Technocrete Structural & Durability Consulting Engineers.

The date and type 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 2024 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation	Type of Valuation
Roads	-	-	117,808	Jul-21	Full
Bridges	-	-	8,471	Jun-18	Full
Footpaths and cycleways	-	-	6,276	Jun-24	Full
Drainage	-	-	4,327	Jun-20	Full
Kerb & Channel	-	-	17,445	Jun-24	Full
Other infrastructure	-	-	7,689	Jun-20	Full
Total	-	-	162,015		

Description of significant unobservable inputs into level 3 valuations

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 \$300 to \$2,600 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 5 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 10 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

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

	2024	2023
	\$'000	\$'000
6.3 Investments in associates, joint arrangements and subsidiaries		
(a) Investments in associates		
- Wimmera Southern Mallee Development Inc (formerly Wimmera Development Association)	219	233
Wimmera Development Association		
<i>Background</i>		
Hindmarsh Shire Council, in conjunction with Horsham Rural City Council, Northern Grampians Shire Council, West Wimmera Shire Council and Yarriambiak Shire Council, have an interest in the Wimmera South Mallee Development Inc (formerly Wimmera Development Association). Hindmarsh Shire has a 10.34% interest in equity (10.34% in 2022/23).		
Fair value of Council's investment in Wimmera Southern Mallee Development Inc	<u>219</u>	<u>233</u>
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus(deficit) at start of year	209	271
Reported surplus(deficit) for year	13	(62)
Transfers (to) from reserves	-	-
Distributions for the year	-	-
Council's share of accumulated surplus(deficit) at end of year	<u>222</u>	<u>209</u>
Council's share of reserves		
Council's share of reserves at start of year	45	24
Transfers (to) from reserves	(11)	21
Council's share of reserves at end of year	<u>34</u>	<u>45</u>
Movement in carrying value of specific investment		
Carrying value of investment at start of year	233	295
Share of surplus(deficit) for year	(14)	(62)
Share of asset revaluation	-	-
Distributions received	-	-
Carrying value of investment at end of year	<u>219</u>	<u>233</u>
Council's share of expenditure commitments		
Operating commitments	59	-
Capital commitments	-	-
Council's share of expenditure commitments	<u>59</u>	<u>-</u>
Council's share of contingent liabilities and contingent assets		
Current provisions	8	9
Non-current provisions	4	4

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.

Note 7 PEOPLE AND RELATIONSHIPS

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Hindmarsh Shire Council is the parent entity.

Subsidiaries and Associates

Interests in subsidiaries and associates are detailed in Note 6.3.

(b) Key Management Personnel

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

Details of KMP at any time during the year are:

	2024 No.	2023 No.
Councillors		
Councillor B Ireland (Mayor)		
Councillor W Bywaters		
Councillor M Albrecht		
Councillor R Gersch		
Councillor R Ismay		
Councillor D Nelson		
Chief Executive Officer 01/07/2023 - 15/10/2023		
Chief Executive Officer 16/10/2023 - 16/02/2024		
Chief Executive Officer 17/02/2023 - 30/06/2024		
Acting Chief Executive Officer 16/10/2023 -16/02/2024		
Director - Corporate & Community Services 01/07/2023 - 15/10/2023		
Director - Corporate & Community Services 16/10/2023 - 30/06/2024		
Director - Infrastructure Services 08/01/2024 - 30/06/2024		
Director - Infrastructure Services 01/07/2023 - 16/10/2023 **		
Director - infrastructure Services - Temporary 01/07/2023 - 06/10/2023 **		
Total Number of Councillors	6	6
Total of Chief Executive Officer and other Key Management Personnel	6	4
Total Number of Key Management Personnel	<u>12</u>	<u>10</u>

** Hindmarsh Shire Council employed a temporary Director - Infrastructure whilst the current incumbent was on extended leave.

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

(c) Remuneration of Key Management Personnel

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

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

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

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

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

	2024 \$'000	2023 \$'000
Total remuneration of key management personnel was as follows:		
Short-term employee benefits	901	816
Other long-term employee benefits	33	18
Post-employment benefits	99	78
Total	1,033	911

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

	2024 No.	2023 No.
\$10,000 - \$19,999	-	1
\$20,000 - \$29,999	3	4
\$30,000 - \$39,999	3	-
\$50,000 - \$59,999	-	2
\$60,000 - \$69,999	1	-
\$80,000 - \$89,999	2	-
\$160,000 - \$169,999	1	-
\$190,000 - \$199,999	1	1
\$200,000 - \$209,999	-	1
\$260,000 - \$269,999	1	-
\$290,000 - \$299,999	-	1
Total	12	10

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

	2024 \$'000	2023 \$'000
7.2 Related party disclosure		
(a) Transactions with related parties		
During the period Council entered into the following transactions with related parties.		
<i>T ismay & Co (a related party to Cr R Ismay)</i>		
<i>Purchases of hardware 30 day terms</i>	119	24
<i>Nhill IGA (a related party to Cr W Bywaters)</i>		
<i>Groceries and newspapers 30 day terms</i>	14	16
<i>Rural Councils Victoria (a related party to Cr R Gersch)</i>		
<i>Membership and conferences 30 day terms</i>	6	4
<i>Hindmarsh Landcare Network (a related party to Cr D Nelson)</i>		
<i>Membership 30 day terms</i>	11	2
<i>Hot Spark Fabrication (a related party to Cr W Bywaters)</i>		
<i>Plant repairs 30 day terms</i>	62	47
<i>Wimmera Southern Mallee Development (formerly Wimmera Development Association) (a related party to Cr M Albrecht)</i>		
<i>Membership and conferences 30 day terms</i>	55	81

Include aggregate details and disclose each type of transaction, the nature of the terms and conditions relating to the transaction and the aggregate amount of each type of transaction.

(b) Outstanding balances with related parties

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

Nil Nil

Include aggregate details and disclose each type of transaction, the nature of the terms and conditions relating to the transaction and the aggregate amount of each type of transaction.

(c) Commitments to/from related parties

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

Include aggregated details of commitments to or from related parties.

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

Note 8 MANAGING UNCERTAINTIES

8.1 Contingent assets and liabilities

(a) Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council.

Operating Lease Receivables

Council receives lease payments for telephone towers, small sections of land and rooms within Council owned buildings. The receivable is incidental to the purpose for holding the property. The lease terms are between 1 and 10 years and include a CPI based revision annually.

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

	2024 \$'000	2023 \$'000
No later than one year	38	47
Later than one year and not later than five years	113	161
Later than 5 years	325	4
	<u>476</u>	<u>212</u>

(b) Contingent liabilities

Contingent liabilities are:

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

Superannuation

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

Future superannuation contributions.

Other than the disclosed contributions, Hindmarsh Shire Council has not paid any unfunded liability payments to Vision Super. There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2024. The expected contributions to be paid to the Defined Benefits category of Vision Super for the year ending 30 June 2025 are \$24,000.

Liability Mutual Insurance

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

MAV Workcare

Council was a participant of the MAV WorkCare Scheme. The MAV WorkCare Scheme provided workers compensation insurance. MAV WorkCare commenced business on 1 November 2017 and the last day the Scheme operated as a self-insurer was 30 June 2021. In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six year liability period following the cessation of the Scheme (to 30 June 2027). During the liability period, adjustment payments may be required (or received). The determination of any adjustment payments is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by Work Safe Victoria. If required, adjustments will occur at the 3-year and 6-year points during the liability period, and will affect participating members.

(c) Guarantees for loans to other entities

Council holds financial guarantees totalling \$131,000 held with the National Australia Bank on behalf of the Minister of Energy and Resources for the purpose of ensuring quarry sites are restored to an environmentally satisfactory condition. If Council fail to meet the conditions of these guarantees they may become future liabilities of Council.

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 2024 reporting period. Council assesses the impact of these new standards.

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

- are applicable only to not-for-profit public sector entities;
 - are limited to fair value measurements of non-financial assets not held primarily for their ability to generate net cash inflows;
 - are to be applied prospectively for annual periods beginning on or after 1 January 2024;
 - would not necessarily change practice for some not-for-profit public sector entities; and
 - do not indicate that entities changing practice in how they measure relevant assets made an error in applying the existing requirements of AASB 13.
- Council will assess any impact of the modifications to AASB 13 ahead of the 2024-25 reporting period.

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

8.3 Financial instruments

(a) Objectives and policies

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

(b) Market risk

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

Interest rate risk

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

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

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

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

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

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

(c) Credit risk

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

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

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

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

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

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

(d) Liquidity risk

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

To help reduce these risks Council:

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

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

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

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

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

(e) Sensitivity disclosure analysis

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

- A parallel shift of +2% and -1% in market interest rates (AUD) from year-end rates of 4.1%.

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.

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

8.4 Fair value measurement

Fair value hierarchy

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

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

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

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

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

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

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

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

Revaluation

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

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

<i>Asset class</i>	<i>Revaluation frequency</i>
Land	3 to 5 years
Buildings	3 to 5 years
Roads	3 to 5 years
Bridges	3 to 5 years
Footpaths and cycleways	3 to 5 years
Drainage	3 to 5 years
Other infrastructure	3 to 5 years

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

Impairment of assets

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

8.5 Events occurring after balance date

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

Note 9 OTHER MATTERS

	Balance at beginning of reporting period \$'000	Increase (decrease) \$'000	Balance at end of reporting period \$'000
9.1 Reserves			
(a) Asset revaluation reserves			
2024			
Property			
Land and land improvements	1,832	-	1,832
Buildings	8,176	-	8,176
	10,008	-	10,008
Infrastructure			
Roads	111,057	(4,521)	106,536
Bridges	218	-	218
Footpaths and cycleways	1,479	1,572	3,051
Drainage	2,416	-	2,416
Other infrastructure	7,354	-	7,354
Share in asset revaluation in associates	28	-	28
	122,553	(2,949)	119,604
Total asset revaluation reserves	132,561	(2,949)	129,612
2023			
Property			
Land and land improvements	1,832	-	1,832
Buildings	8,176	-	8,176
	10,008	-	10,008
Infrastructure			
Roads	112,742	(1,684)	111,057
Bridges	218	-	218
Footpaths and cycleways	1,479	-	1,479
Drainage	2,416	-	2,416
Other infrastructure	7,354	-	7,354
Share in asset revaluation in associates	28	-	28
	124,237	(1,684)	122,553
Total asset revaluation reserves	134,245	(1,684)	132,561

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

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

	2024	2023
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)	\$'000	\$'000
Surplus/(deficit) for the year	(896)	4,079
<i>Non-cash adjustments:</i>		
Profit/(loss) on disposal of property, infrastructure, plant and equipment	38	34
Impairment losses	5,388	4,946
Other	(164)	15
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade and other receivables	497	(147)
(Increase)/decrease in prepayments	102	(166)
Increase/(decrease) in trade and other payables	(331)	208
(Decrease)/increase in contract and other liabilities	(499)	(303)
(Decrease)/increase in other liabilities	-	1
(Increase)/decrease in inventories	(187)	(222)
(Decrease)/increase in provisions	40	87
(Decrease)/Increase in trust funds	47	(1)
(Decrease)/increase in accrued expenses	133	(65)
Net cash provided by/(used in) operating activities	4,167	8,467

9.3 Superannuation

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

Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2024, this was 11.0% as required under Superannuation Guarantee (SG) legislation (2023: 10.5%)).

Defined Benefit

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

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

Funding arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. A triennial actuarial investigation for the Defined Benefit category as at 30 June 2023 was conducted and completed by 31 December 2023. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2023 was 104.1%. Council was notified of the 30 June 2023 VBI during August 2023. The financial assumptions used to calculate the 30 June 2023 VBI were:

Net investment returns 5.7% pa
 Salary information 3.5% pa
 Price inflation (CPI) 2.8% pa

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

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

Employer contributions

(a) Regular contributions

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

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

(b) Funding calls

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

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

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

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

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

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

The 2023 triennial actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. A full investigation was conducted as at 30 June 2023.

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

	2023 (Triennial) \$m	2022 (Interim) \$m
- A VBI Surplus	84.7	45.7
- A total service liability surplus	123.6	105.8
- A discounted accrued benefits surplus	141.9	112.9

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

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

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

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

The 2024 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2024 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2024.

The VBI of the Defined Benefit category was 105.4% as at 30 June 2024. The financial assumptions used to calculate the 30 June 2024 VBI were:

Net investment returns 5.6% pa

Salary information 3.5% pa

Price inflation (CPI) 2.7% pa

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

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

The 2020 triennial investigation

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

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

Superannuation contributions

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

Scheme	Type of Scheme	Rate	2024 \$'000	2023 \$'000
Vision super	Defined benefits	11.0% (2023:10.5%)	22	40
Vision super	Accumulation	11.0% (2023:10.5%)	338	349
Other Funds	Accumulation	11.0% (2023:10.5%)	482	431

In addition to the above contributions, Council has paid unfunded liability payments to Vision Super totalling \$0 (2022/23 \$0).

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

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2025 is \$24,000.

Note 10 CHANGE IN ACCOUNTING POLICY

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



Performance Statement

For the year ended 30 June 2024

Our Municipality

Hindmarsh Shire is located in the Wimmera region in western Victoria and covers an area of 7,527km². Situated on the Western Highway, 375km west of Melbourne and 350km east of Adelaide, Hindmarsh Shire is alive with business opportunities as it lies on the second-busiest freight corridor in Australia.

Our Shire is bound by two National Parks, the Little Desert in the South and Wyperfeld in the North. Other distinct natural features include the Big Desert Wilderness Area to the West, as well as the Wimmera River and Lakes Hindmarsh and Albacutya. The central part of the Shire is utilised primarily for broad acre cropping and grazing.

Hindmarsh Shire's four main towns are Nhill, Dimboola, Jeparit and Rainbow. Each community has its own spirit and identity, but all towns offer spacious rural living, inclusive small communities, and wonderful natural amenities.

The first Australians in the Hindmarsh area were the Wotjobaluk people. Communities were located near the Nhill Swamp, the Wimmera River at Dimboola, Lake Hindmarsh near Jeparit and Lake Albacutya near Rainbow, while the majority made their home along the Red Gum lined banks of the Wimmera River and Nine Creeks area in Dimboola.

Today it is estimated, 5,599 people live in Hindmarsh Shire, with a median age of 50 years. According to the 2021 Census 82.6% of people in Hindmarsh Shire were born in Australia, with English the only language spoken in 86% of homes. Our most significant group of migrants are Karen refugees from Burma (Myanmar), with approximately 220 calling Nhill home.

The median weekly household income is \$1,159, and most people own their homes outright. Most people are employed in farming, with employment in health care coming a close second, followed by retail, manufacturing, education and transport. Hindmarsh has a very high rate of volunteering, 15.4% higher than the national average.

Sustainable Capacity Indicators

For the year ended 30 June 2024

	2021	2022	2023	2024	
Indicator Measure [formula]	Actual	Actual	Actual	Actual	Comment
Population Expenses per head of municipal population [total expenses / municipal population]	\$3,684.37	\$3,239.32	\$3,494.29	\$3,746.03	No material variation.
Infrastructure per head of municipal population [value of infrastructure / municipal population]	\$28,386.80	\$35,763.19	\$35,917.71	\$35,951.88	No material variation.
Popularity density per length of road [municipal population / kilometres of local roads]	1.85	1.84	1.85	1.84	No material variation.
Own-source revenue Own-source revenue per head of municipal population [own-source revenue / municipal population]	\$2,242.31	\$2,068.84	\$2,204.21	\$2,395.81	No material variation.
Recurrent grants Recurrent grants per head of municipal association [recurrent grants / municipal population]	\$1,204.22	\$1,504.92	\$1,538.56	\$701.84	In previous years council received early payment of the Financial Assistance Grants. In 2023/2024 Council did not receive an early payment. Council also discontinued providing Aged Service on 30 June 2023. both the early payment of the Financial Assistance Grants and ceasing delivery of Aged Care Services has resulted in a decrease in recurrent grants received in 2023/2024.
Disadvantage Relative socio-economic disadvantage [index of relative socio-economic disadvantage by decile]	2.00	2.00	1.00	1.00	No material variation.
Workforce turnover Resignations and terminations compared to average staff [number of permanent staff resignations and terminations / average number of permanent staff for the financial year] x100	19.6%	23.1%	28.6%	26.2%	Due to an ageing workforce Council is seeing and will continue to see, a significant number of retirements, resulting in high staff turnover.

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 (Catalogue Number 2033.0.55.001) of SEIFA

"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 2024

Service Indicator Measure [Formula]	2021	2022	2023	2024		Comment
	Actual	Actual	Actual	Target as per budget	Actual	
Aquatic Facilities Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	2.14	2.08	0.53	1.00	0.83	No material variation
Animal Management Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	100%	100%	100%	0%	0%	There have been no animal management prosecutions in 2023/2024.
Food Safety Health and safety <i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	0.00%	0.00%	0.00%	0.00%	0.00%	There were no critical or non-compliance notifications to the Environmental Health Officers in 2023/2024.
Governance Consultation and engagement <i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	56	55	53	59	52	No material variation
Libraries Participation <i>Library membership</i> [Number of registered library members / Population] x100	N/A	N/A	N/A	20.00%	17.88%	This measure shows the number of memberships held per head of population.
Maternal and Child Health (MCH) Participation <i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	0.00%	0.00%	0.00%	N/A	0.00%	Council does not provide this service.
<i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	0.00%	0.00%	0.00%	N/A	0.00%	Council does not provide this service.

Service Indicator Measure [Formula]	2021	2022	2023	2024		Comment
	Actual	Actual	Actual	Target as per budget	Actual	
Roads Condition <i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	99.83%	99.83%	98.29%	99.80%	98.29%	No material variance
Statutory Planning Service standard <i>Planning applications decided within required time frames</i> [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	76.19%	90.16%	54.55%	90.00%	53.33%	No material variance
Waste Management Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	30.10%	32.39%	34.54%	40.00%	22.16%	This measure has not included the weight of glass recycling collected which started in 2023/2024.

Definitions

"Aboriginal child" means a child who is an Aboriginal person

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

"annual report" means an annual report prepared by a council under sections 98 of the Act

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

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

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

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

"population" means the resident population estimated by council

Financial Performance Indicators

For the year ended 30 June 2024

	2021	2022	2023	2024		2025	2026	2027	2028	
Dimension Indicator Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	Material Variations and Comments
Efficiency Expenditure level <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$4,015.40	\$3,504.49	\$3,784.80	\$3,927.00	\$4,083.17	\$4,050.78	\$4,162.18	\$4,276.64	\$4,394.37	No material variance
Revenue level <i>Average rate per property assessment</i> [Sum of all general rates and municipal charges / Number of property assessments]	\$1,540.83	\$1,560.76	\$1,574.44	N/A	\$1,650.11	\$1,693.92	\$1,740.50	\$1,788.37	\$1,837.55	Council rates increased as per the rate cap set by the State Government.
Liquidity Working capital <i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	248.83%	347.90%	356.63%	98.00%	368.48%	116.05%	106.80%	97.70%	88.94%	No material variance
Unrestricted Cash <i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x100	164.86%	138.43%	179.45%	N/A	260.99%	54.48%	47.12%	39.75%	32.25%	Unrestricted cash has increased due to the receipt of grants for capital projects which have now been completed.
Obligations Loans and borrowings <i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	0.00%	0.00%	0.00%	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	Council continues to remain debt free with no loans or borrowings.

	2021	2022	2023	2024		2025	2026	2027	2028	
Dimension Indicator Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	Material Variations and Comments
Loans and borrowings repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	0.00%	0.00%	0.00%	N/A	0.00%	0.00%	0.00%	0.00%	0.00%	Council continues to remain debt free with no loans or borrowings.
Indebtedness <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	1.28%	1.72%	1.68%	N/A	3.82%	1.98%	1.98%	1.98%	1.98%	This measure reflects provisions held for quarry and landfill rehabilitation as well as staff entitlements.
Asset renewal and upgrade <i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and asset upgrade expense / Asset depreciation] x100	93.08%	235.61%	140.78%	146.75%	93.27%	117.88%	93.00%	92.14%	91.30%	Council relies on grant funding to undertake both new and renewal work on roads. Road renewal is lower than previous years due to a decrease in grant funding.
Operating position Adjusted underlying result <i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100	-1.98%	11.60%	7.99%	N/A	-18.28%	-3.29%	-3.69%	-3.94%	-4.17%	Council has received a substantial early payment of the Financial Assistance grants in previous year. In 2023/2024 there was no early payment of the grant which has resulted in a underlying deficit.
Stability Rates concentration <i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x100	44.92%	45.23%	44.41%	51.25%	55.96%	50.21%	50.40%	50.52%	50.64%	Council has received a substantial early payment of the Financial Assistance grants in previous year. In 2023/2024 there was no early payment of the grant which has resulted in Council's rates compared to adjusted underlying revenue increasing.

	2021	2022	2023	2024		2025	2026	2027	2028	
Dimension Indicator Measure [Formula]	Actual	Actual	Actual	Target as per budget	Actual	Forecasts	Forecasts	Forecasts	Forecasts	Material Variations and Comments
Rates effort <i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.54%	0.45%	0.35%	N/A	0.25%	0.25%	0.26%	0.26%	0.27%	The decrease in result is due to the valuations significantly increasing in the Farm category as a result of higher prices being paid for land, but rate revenue increases being capped by the rate cap.

Definitions

"adjusted underlying revenue" means total income other than-

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

"adjusted underlying surplus (or deficit)" means adjusted underlying revenue less total expenditure

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

"current assets" has the same meaning as in the AAS

"current liabilities" has the same meaning as in the AAS

"non-current assets" means all assets other than current assets

"non-current liabilities" means all liabilities other than current liabilities

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

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

"population" means the resident population estimated by council

"rate revenue" means revenue from general rates, municipal charges, service rates and service charges

"recurrent grant" means a grant other than a non-recurrent grant

"residential rates" means revenue from general rates, municipal charges, service rates and service charges levied on residential properties

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

"unrestricted cash" means all cash and cash equivalents other than restricted cash.

Other Information

For the year ended 30 June 2024

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 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 conserved to be material because of its nature.

The forecast figures included in the performance statement are those adopted by Council in its annual budget on 28 June 2023. The estimates are 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 annual budget can be obtained by contacting Council at its municipal offices at 92 Nelson Street Nhill, online at www.hindmarsh.vic.gov.au by email to info@hindmarsh.vic.gov.au or phone 03 5391 4444.

Certificate of the Performance Statement

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



Heather Boyd BBAA, MBA

Manager Finance

Dated: 25 September 2024

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

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

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

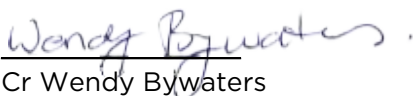
We have been authorised by the council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify this performance statement in its final form.



Cr Brett Ireland

Mayor

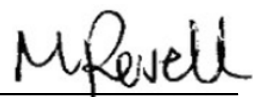
Dated: 25 September 2024



Cr Wendy Bywaters

Councillor

Dated: 25 September 2024



Mrs Monica Revell

Chief Executive Officer

Dated: 25 September 2024

Independent Auditor's Report

To the Councillors of Hindmarsh Shire Council

Opinion I have audited the accompanying performance statement of Hindmarsh Shire Council (the council) which comprises the:

- description of municipality for the year ended 30 June 2024
- service performance indicators for the year ended 30 June 2024
- financial performance indicators for the year ended 30 June 2024
- sustainable capacity indicators for the year ended 30 June 2024
- notes to the accounts
- certification of the performance statement.

In my opinion, the performance statement of Hindmarsh Shire Council in respect of the year ended 30 June 2024 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the *Local Government Act 2020* and Local Government (Planning and Reporting) Regulations 2020.

Basis for Opinion I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the performance statement* section of my report.

My independence is established by the *Constitution Act 1975*. 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 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Councillors' responsibilities for the performance statement The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the *Local Government Act 2020* and Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the performance statement

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

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

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

MELBOURNE
17 October 2024



Travis Derricott
as delegate for the Auditor-General of Victoria





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