

OUR VISION

Working together
to be a vibrant and
prosperous rural
community.

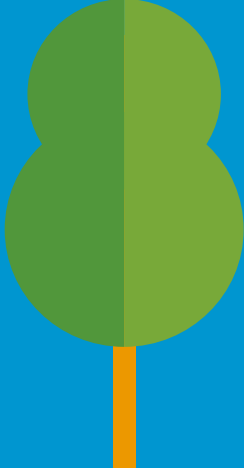


CONTENTS

REPORT OF OPERATIONS	2
Welcome	3
Message from the Mayor and Chief Executive Officer	6
Financial Summary	8
Description of Operations	10
Our Council	12
Our Councillors	14
Our People	16
Our Performance	23
Council Plan	24
Strategic objective 1: A great place to live	26
Strategic objective 2: A thriving local economy	37
Strategic objective 3: A clean green environment	42
Strategic objective 4: A well run Council	47
Governance, Management and Other Information	53
Statutory Information	63
PERFORMANCE STATEMENT	66
Description of Municipality	67
Sustainable Capacity Indicators	68
Service Performance Indicators	69
Financial Performance Indicators	72
Other Information	76
Certification of the Performance Statement	77
FINANCIAL REPORT	80
Contents to Financial Statements	81
Certification of the Financial Statements	83
Comprehensive Income Statement	86
Balance Sheet	87
Statement of Changes in Equity	88
Statement of Cash Flows	89
Statement of Capital Works	90
Notes to the Financial Statements	91



REPORT OF OPERATIONS



WELCOME

Council is committed to transparent reporting and accountability to the community and the Report of Operations 2020/21 is the primary means of advising the Moira Shire Council community about Council's operations and performance during the financial year.

Vision

Working together to be a vibrant and prosperous rural community.

Core Values

We will provide local leadership underpinned by a governance framework comprising these guiding values and behaviours. Ethical leadership underpins our decision-making and operations. At all levels, we seek to ensure there is an appropriate balance between the values-based organisational culture described by our Values and underlying behaviours.



Principles

We will govern in the best interests of the entire Moira Shire.

We will consider the community, our economy and our environment in everything we do.






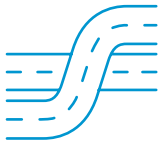









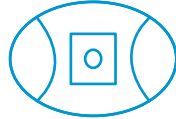
We will seek to make decisions that are sustainable and reflect the interests of current and future generations.

The diversity of our community and our economy is reflected in our service delivery, planning and our workforce.



Demographic Profile



 <p>56,073 enquiries received from customers</p>	 <p>More than 18,000 rateable properties</p>	 <p>107 parks and gardens and 80 playgrounds</p>	 <p>39 public toilet blocks</p>
 <p>84 bridges and major culverts</p>	 <p>1,086km of sealed roads and 1,665km of gravel roads</p>	 <p>181km of footpaths and 299km of kerb and channels</p>	 <p>683 public structures</p>
 <p>9 waste transfer stations and 1 landfill site.</p>	 <p>Support for 9 preschools, 4 libraries and 1 mobile library service</p>	 <p>5 maternal and child health centres and outreach services to our smaller centres</p>	 <p>325 birth notifications</p>
 <p>Above 95% immunisation rate for children <4 years 3,943 vaccines administered</p>	 <p>36 parents group session</p>	 <p>5 outdoor swimming pools, 1 indoor swimming pool and 1 gymnasium</p>	 <p>2 sports stadiums, and 23 recreation reserves and showgrounds.</p>

Challenges and Future Outlook

Challenges

- Compared with equivalent Victorian Councils, Moira Shire covers a large geographic area with multiple service locations and a relatively small, slower growing, dispersed and ageing population. This combination means Moira Shire has relatively higher costs to deliver the equivalent range and standard of Council services.
- Moira Shire's financial resources and our ability to fund our existing range, standard and location of services will decline over coming years as rate capping progressively impacts on Council's financial resources.
- The competition for grant funding is expected to increase significantly as rate capping forces Councils to seek alternative funding options to maintain existing infrastructure and invest in new programs and services.
- Our community's capacity to pay has peaked and there is limited scope to supplement rate revenue through other income streams.
- Many of Moira Shire's assets are in the latter stage of their useful life and community use is declining but community service standards along with public use, safety and construction standards are increasing.
- COVID-19 continues to place some restrictions on the services that Council can offer.

The Future

- Council needs to continue to deliver a substantial shire wide drainage improvement program, and repair and construct Flood levies. The works are required to upgrade existing drainage to meet growth in key centres and to repair existing drainage infrastructure that is approaching the end of its useful life. Council anticipates its need to take on additional debt and/or apply for an above-cap rate increase to fund these works.
- Continue to implement Council strategies including:
 - Economic Development Strategy
 - Arts and Culture Strategy
 - Aquatic Facilities Strategy
 - Waste Management & Services Strategy
 - Environmental Sustainability Strategy
 - Community Safety Strategy
 - Recreation Strategy
 - Wellbeing for All Ages Strategy
- Completing and progressing existing key projects, some of which include:
 - Yarrowonga Yacht Club Car Park
 - Yarrowonga Showgrounds Precinct Road upgrade (Dunlop Street, and future Stadium carpark)
 - River Road Yarrowonga kerb and channel
 - Ongoing drainage improvements
 - Paterson Street Numurkah pump upgrade
 - Gemmell Street Cobram rising main renewal
 - Wunghnu Recreation Reserve Community Building Amenities upgrade
 - Strathmerton Netball Court Renewal
 - Yarrowonga Multisport Stadium – detailed design phase
 - Federation Park Cobram & Numurkah Apex Park playground upgrades

MESSAGE FROM THE MAYOR AND CHIEF EXECUTIVE OFFICER

This Annual Report reviews Moira Shire Council's achievements from the final year of the 2017-2021 Council Plan and details the Council's financial position for the 2020/21 financial year.

The role of Council includes:

- Take into account the diverse needs of the local community;
- Establish strategic objectives then monitor achievements and progress;
- Ensure resources are managed in a responsible and accountable manner;
- Advocate for the interests of the Moira community to the three tiers of government.

Emergency Response

While Council has well-developed emergency management plans, particularly in relation to major weather events and bushfires, with the ongoing health crisis we now have a comprehensive pandemic plan.

The COVID-19 outbreak continues to affect our whole region and we have refocused our attention on representing business and community views to Government and preparing for longer-term recovery.

Council staff continue to do excellent work maintaining vital services during this period to support community cohesion and wellbeing.

It is vital Council provides a solid framework from which our communities will be able to rebuild quickly therefore we will play an important supporting role in the recovery phase of the pandemic to support business and community engagement.

Highlights

During the 2020/21 year we committed to providing a solid framework from which our communities would not only survive, but be able to rebuild quickly and efficiently.

The planning of major projects advanced with the detailed design work nearing completing for a \$15 million infrastructure development for Yarrowonga which included a new Library and a multi-sport stadium.

Planning for the Numurkah Flood Mitigation Project also progressed with alignment work for the proposed levee nearing completion.

Private sector investment in the shire continued to broaden the local economy with transport, renewable energy and resort accommodation projects creating new jobs and lifting the region's profile.

Rainfall has been steady moving into 2021, with growers optimistic for a second bumper crop coming off the back of last year's record harvest.

Organisational performance

This annual report is the sixth year of reporting under the Victorian Government's Local Government Performance Framework.

Our steady improvements each year have translated to significant gains for our ratepayers and service users.

Some highlights include –

- We have expanded our Community Strengthening Grants to include direct support for COVID-19 impacted businesses;
- Our management of roadside weeds and pest animals across almost 1,700km of road network continues to be supported with Federal Government funding;
- Road repair requests remain at relatively low levels;
- We are maintaining strong levels of maternal and child health participation, despite continued COVID-19 restrictions.

Our future funding priorities have been detailed in our Financial Plan 2021-2031 and our Revenue and Rating Plan 2021-2025; these plans detail our intention to invest more than \$70 million across the next four years to renew existing council roads, buildings and facilities.

Thankyou

We would like to thank Councillors and staff for their commitment to Moira Shire and their efforts on behalf of residents during another difficult year struggling with repeated lockdowns due to the COVID-19 pandemic.

The excellent working relationship established between Councillors and management has enabled us to deliver vital services and major capital works while improving our community satisfaction ratings across many indicators.

We also want to thank the businesses, community groups and volunteers that contribute to the shire's diversity and prosperity and collectively help to make Moira a wonderful part of our fabulous Murray River location.



Cr Libro Mustica
Mayor



Clare Keenan
Chief Executive Officer

FINANCIAL SUMMARY

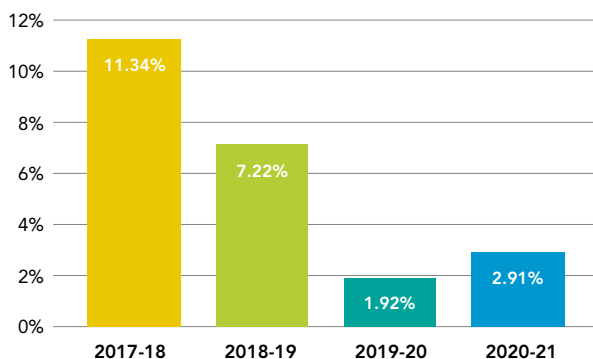
Council's financial position remains sound. A summary of the 2020/21 performance outlined below. Detailed information relating to Council's financial performance is included within the Financial Report and Performance Statement sections of this report.

Operating Position

Council achieved a surplus of \$14.15 million in 2020/21. This surplus is higher than the prior year surplus of \$12.89 million, mainly due to the recognition of infrastructure assets transferred to Council control from residential developers.

The adjusted underlying surplus (surplus after removing non-recurrent capital grants, cash and non-monetary capital contributions) is 2.91% when compared to adjusted underlying revenue. This is higher than the 2019-20 result of 1.92% mainly due to the impact of recognising as income the transfer of the infrastructure assets to Council, the ratio is within the expected performance target band of -20% to 20%. Sustaining an adjusted underlying surplus is a critical financial strategy that provides capacity to renew the \$601 million of community assets under Council's control.

Adjusted underlying result ratio %

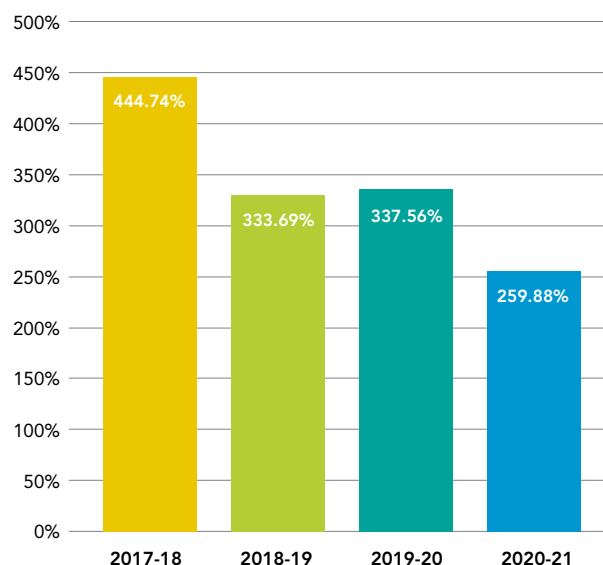


Liquidity

Cash and other financial assets as at 30 June 2021 are \$48.46 million which is higher when compared to the 30 June 2020 figure of \$39.98 million mainly due to cash held to fund approved 2020/21 capital works projects to be completed in 2021/22.

The working capital ratio assesses Council's ability to meet current commitments is calculated by measuring Council's current assets as a percentage of current liabilities. Council's liquidity ratio level of 259.88% is an indicator of our satisfactory financial position, the ratio falls within performance target band of 100% to 400%.

Working capital ratio %

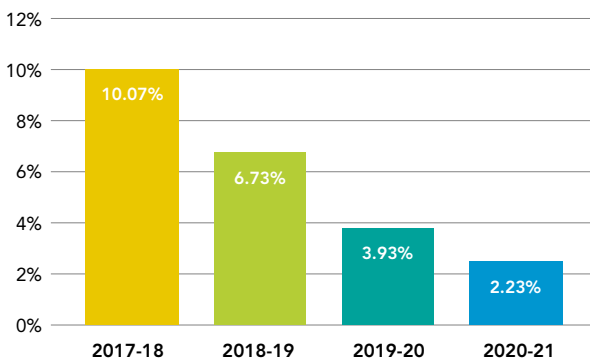


Obligations

Council aims to ensure that it can maintain its infrastructure assets at the expected levels, while at the same time continuing to deliver the services needed by the community. To bridge the infrastructure gap, Council invested \$7.29 million in renewal works during the 2020/21 year. This was funded from operational income.

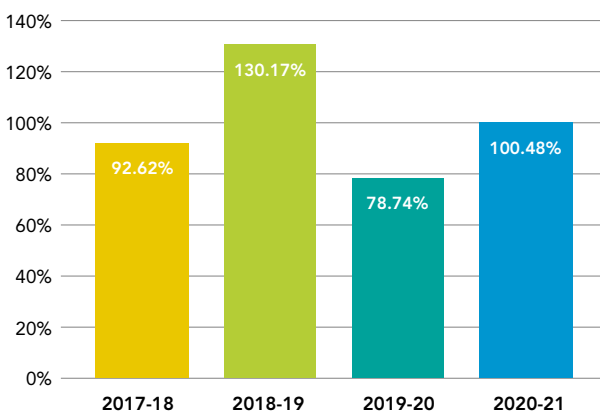
At the end of 2020/21 Council's debt ratio measured by comparing interest-bearing loans and borrowings to rate revenue was 2.23%, which is well within the expected performance target band of 0% to 70%.

Loans to borrowings ratio %



Council's asset renewal and upgrade ratio measured by comparing asset renewal and upgrade expenditure to depreciation was 100.48%, this is higher than the 2019/20 result of 78.74% due to an increase in renewal capital works, and result is within the expected performance target band of 40% to 130%.

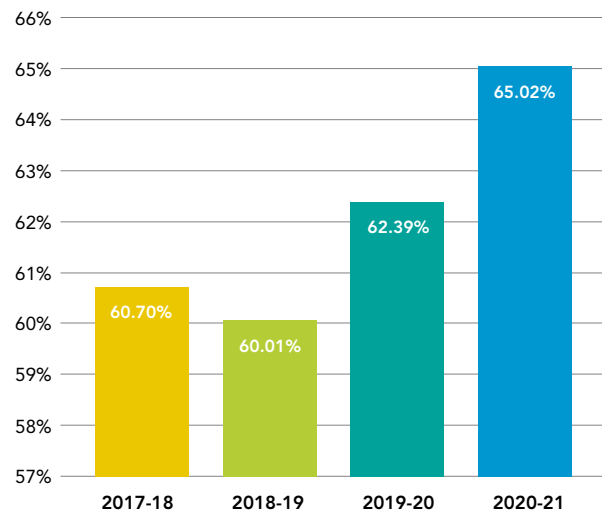
Asset renewal and upgrade ratio %



Stability and Efficiency

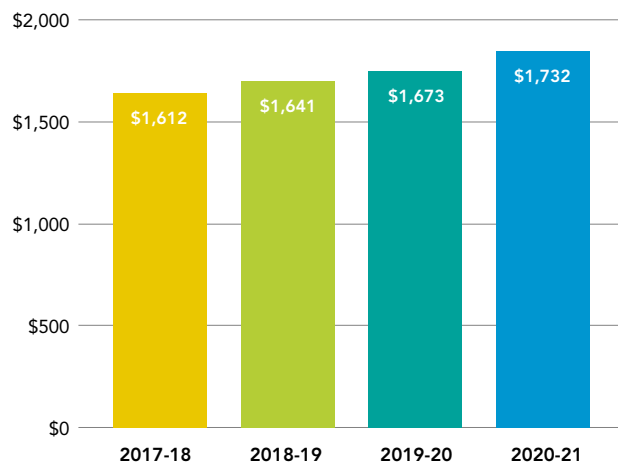
Council raises a wide range of revenue including rates, statutory fees, user fees, fines, grants and contributions. Council's rates concentration, which compares rate revenue to adjusted underlying revenue, was 65.02% for the 2020/21 year, which is within the expected performance target band of 30% to 80%.

Rates concentration ratio %



Council continues to focus on broadening its revenue base and for 2020/21 kept within the rate cap of 2.00%, which applies to the general rate in the dollar and the municipal charge. This resulted in an average charge per assessment of \$1,732.

Revenue level \$



DESCRIPTION OF OPERATIONS

Moira Shire Council is responsible for 49 major services, from family and children's services, traffic regulation, open space, youth facilities, waste management and community building; to matters concerning business development, planning for appropriate development and ensuring accountability for Council's budget. This broad range of community services and infrastructure for residents support the wellbeing and prosperity of our community. Details of these services can be found in this annual report.

Council's vision, strategic objectives and strategies to further improve services and facilities are described in our Council Plan 2017-2021 and the associated Budget 2020/21 and reported upon in this document. Refer to the section on Our Performance for more information about Council services.

The delivery of services, facilities, support and advocacy to achieve the Strategic Objectives is measured by a set of service performance indicators and measures. Council also has a wide range of responsibilities under the Victorian and Australian legislations.

Economic Factors

- The COVID-19 Pandemic is continuing to affect our whole region, who is facing unprecedented hardship, both financially and emotionally.
- Rate capping commenced 1 July 2016 and is progressively impacting on Council's ability to fund service delivery and capital works.

Major changes

- October 2020 saw a Local Government Election with 4 new Councillors being elected. Tragically, Cr Andrew Goldman passed away soon after being elected. A countback was required to be held and Cr Ed Cox was sworn in.
- COVID-19 saw most office-based employees working from home and operations continued to provide essential services out in the field.

Major Achievements

- Following a deliberative engagement process with the community, Council prepared and subsequently adopted on 23 June 2021, the following key documents:
 - Financial Plan 2021-2031
 - Council Plan 2021-2025
 - Revenue and Rating Plan 2021-2025
 - Budget 2021/22
- Council was able to operate successfully throughout the COVID-19 pandemic supplying essential services to the community.
- Council continued to develop its omnichannel customer service experience allowing residents to interact with Council more effectively.

Major Capital Works

During the year, Council continued to invest in the maintenance and upgrade of community assets and services as Council delivered its capital works program.

Some highlights from our Capital Works program included:

- More than \$2.7 million invested in our local roads through road resealing, asphaltting, gravel road and shoulder re-sheeting.
- Investing \$537,000 on kerb and channel renewals across the shire.
- \$686,000 on drainage improvements, renewals and new constructions.
- Investing \$288,000 on footpath renewals and connecting footpath missing links in all major towns in the shire.
- More than \$2.1 million for building renewals, including public toilet renewals, gutters and downpipes, Cobram Railway Station building renewal, flooring renewals, mechanical fitout renewals, wall renewals, roof renewals and municipal building painting program.
- \$132,000 on upgrades, renewals and safety improvements at Councils Parks and Open Spaces facilities.
- \$50,000 for Building Essential Services renewals, \$89,000 for Electrical Safety Compliance.
- \$455,000 for the renewal and safety improvements at Councils aquatic facilities.
- Widening of Cottons Road, Cobram East (\$54,000).
- Construction and sealing of Ulupna Bridge Road (\$175,000).
- Walsh's Bridge Road reconstruction (\$252,000).
- Reconstruction and widening Dookie Road (\$197,000).
- Numurkah streetscape and footpath renewal (\$127,000).
- New irrigation system at Nathalia Recreation Reserve (\$90,000).
- Reconstruction of Mill Road, Cobram (\$120,000).
- Drainage improvements along Jane Road Yarrowonga (\$50,000).
- New irrigation system installed at the Yarrowonga showgrounds including a new tank and controller for the Victoria park ovals used by the Yarrowonga Mulwala Cricket Club.
- New toilet block at Bank Street Yarrowonga including a changing places (accessible) toilet facility (\$200,000).
- New toilet block at the Frank Keenan Reserve, Yarrowonga.
- Renovation of the Wilby Hall.
- Kerb and channel drainage improvements to Hawker Street Nathalia.
- Widening of Campbell Road, Cobram (\$1,100,000 – Black Spot Funding).
- Yarrowonga Airport lighting upgrade (\$200,000).
- Cobram Commercial Waste Sorting facility.



OUR COUNCIL

Our Profile

Moira Shire is located in the Hume region of Victoria and stretches across 4,045 square kilometres from Bundalong in the east to the Barmah National Park to the west. Our northern boundary is defined by the Murray River and our south-west, southern and south east regions share boundaries with the municipalities of Campaspe, Greater Shepparton, Benalla, Wangaratta and Indigo. Moira is centrally located to the regional cities of Shepparton, Wangaratta and Albury-Wodonga.

Moira Shire includes four major towns; Cobram, Nathalia, Numurkah and Yarrawonga and 22 smaller communities: Barmah, Bearii, Bundalong, Burramine, Invergordon, Kaarimba, Katamatite, Katunga, Koonoomoo, Kotupna, Lake Rowan, Peechelba, Picola, St James, Strathmerton, Tungamah, Waaia, Wilby, Wunghnu, Yabba North, Yalca and Yarroweyah.

There is no single dominant major town within the Shire and importantly, each major town has a unique combination of economic and livability advantages.

Our Community

In 2018 Moira Shire's population was 29,799 and is currently estimated at 30,018. Our population includes:



49.8% males and 50.2% females.

Aboriginal and Torres Strait Islander people make up **1.7%** of the population.



81.7% of people were born in

Australia, which is considerably higher than the state and national result. 79.1% of people had both parents born in Australia and 12.6% of people had both parents born overseas.



87.9% of people speak only English at home, with Italian, Arabic and Punjabi the most common non-English languages.



The median age of Moira's population is 47 years, which is higher than the state and national medians of 37 and 38 years. Children aged 0-14 years make up 17.7% of the population and people aged 65 years and over make up 25% of the population.



Our Economy

The Moira Shire encompasses an area of 404,637 hectares with a current estimated residential population of 30,018. Understanding the population by life stage and age group within Moira provides valuable insights into the region's requirements for, services, infrastructure, investment and education and employment opportunities. The largest "working age" group is 45 to 54 years representing 24.5% per cent of the working population and our largest age group is 60-69 years representing 15.5% of the population. The Shire's median age is 47 years and the median weekly personal income is \$524 (\$27,275pa).

Moira Shire's total employment pre COVID-19 was estimated at 10,913 jobs (2018), with over 700 jobs added in the five-year period between 2011 and 2018. Three quarters of those working in the Shire live in the Shire.

The major contributors to employment are:



Agriculture, Forestry and Fishing

2,131 jobs (19.5%)



Manufacturing

1,519 jobs (13.9%)



Health Care and Social Assistance

1,280 jobs (11.7%)

Health services are an important sector and the Moira Shire community are served well by local hospitals in each of the major towns (Yarrawonga, Cobram, Numurkah and Nathalia) along with a wide range of medical and allied providers.

The Tourism sector, an amalgam of activities across various industry sectors such as retail, accommodation, cafes & restaurants, cultural and recreational services, and pre COVID-19 provided 587 jobs, or 5.4% of the Shire's workforce. By comparison, tourism employs 5.7% of the Murray River region workforce.

Moira Shire's Gross Regional Product is \$1.760 billion, \$60.481per capita. Manufacturing (mostly agriculturally derived) accounts for \$1.148billion (or 30.0% of total output), followed by Agriculture, Forestry and Fishing (\$723million) and Construction (\$459million). These are also the three largest sectors by output in the Hume and Murray River regions.

Manufacturing and Agriculture, Forestry and Fishing together comprise 90% of the Moira Shire's \$1.426 billion in regional exports.

COVID-19 Impact

In Moira, prior to COVID-19 and the introduction of social lockdown measures to manage the pandemic, the total employment across all local industry sectors was estimated at 10,913 (2018).

As at March 2021, total employment was estimated at 10,933, an increase of 0.18%; however, it should be noted that this is a monthly estimate and should not be annualised.

The greatest decrease in employment was in Accommodation and Food Services.

Our Council Offices

Cobram Service Centre

44 Station Street, Cobram

Yarrawonga Service Centre

100 Belmore Street, Yarrawonga

Email

info@moira.vic.gov.au

Website

www.moira.vic.gov.au

Postal Address

PO Box 578, COBRAM VIC 3643

OUR COUNCILLORS

The Council was elected to provide leadership for the good governance of the municipal district and the local community. On 24 October 2020, the Moira Shire community elected this Council for a four-year term. The municipality is unsubdivided with the nine Councillors elected to represent all residents and ratepayers across the Shire. They have responsibility for setting the strategic direction for the municipality, policy development, identifying service standards and monitoring performance across the organisation.

All councillors from the 2016 term of Council re-nominated for Council except for Gary Cleveland.

The October 2020 Election was declared on 6 November 2020, with the following Councillors elected:

- Cr Libro Mustica
- Cr Julie Brooks
- Cr Kevin Bourke
- Cr Wayne Limbrick
- Cr Peter Elliott
- Cr Peter Mansfield
- Cr Marie Martin
- Cr Andrew Goldman, and
- Cr Peter Lawless

On 18 November 2020, Cr Libro Mustica was re-elected Mayor with Cr Julie Brooks being elected as Deputy Mayor for the following 12-month period.

On 11 January 2021, a countback was required after an extraordinary vacancy due to the passing of Cr Andrew Goldman. Cr Ed Cox was elected to fill this vacancy.

The currently elected councillors as at 30 June 2021 are listed on the next page.





Mayor

Cr Libro Mustica

First elected
October 2016
Re-elected
October 2020



Deputy Mayor

Cr Julie Brooks

First elected
October 2020



Cr Kevin Bourke

First elected
October 2012
Re-elected
October 2016 and October 2020



Cr Ed Cox

First elected
Mar 2003
Re-elected
March 2005, March 2008, October 2012,
October 2016 and October 2021



Cr Peter Elliott

First elected
October 2020



Cr Peter Lawless

First elected
October 2016
Re-elected
October 2020



Cr Wayne Limbrick

First elected
October 2020



Cr Peter Mansfield

First elected
November 2011
Re-elected
October 2012, October 2016
and October 2020



Cr Marie Martin

First elected
October 2012
Re-elected
October 2016 and October 2020

OUR PEOPLE

Organisational structure

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. The organisational structure and the senior officers reporting directly to the CEO as at 30 June 2021 are described below.



Mark Henderson
Chief Executive Officer

- Corporate Leadership
- Organisational Development

Mark Henderson has now retired, effective from 1 July 2021, with Clare Keenan stepping into the role as Council's new CEO on 2 July 2021 after being appointed by the Council in May 2021.



Andrew Close
General Manager
Infrastructure

- Building, Safety and Amenity
- Construction and Assets
- Operations
- Planning



Simon Rennie
General Manager
Corporate

- Communications
- Customer Experience
- Finance
- Revenue
- Governance and Risk
- Information Services



Sally Rice
General Manager
Community

- Economic Development
- Recreation, Health and Culture
- Sustainability

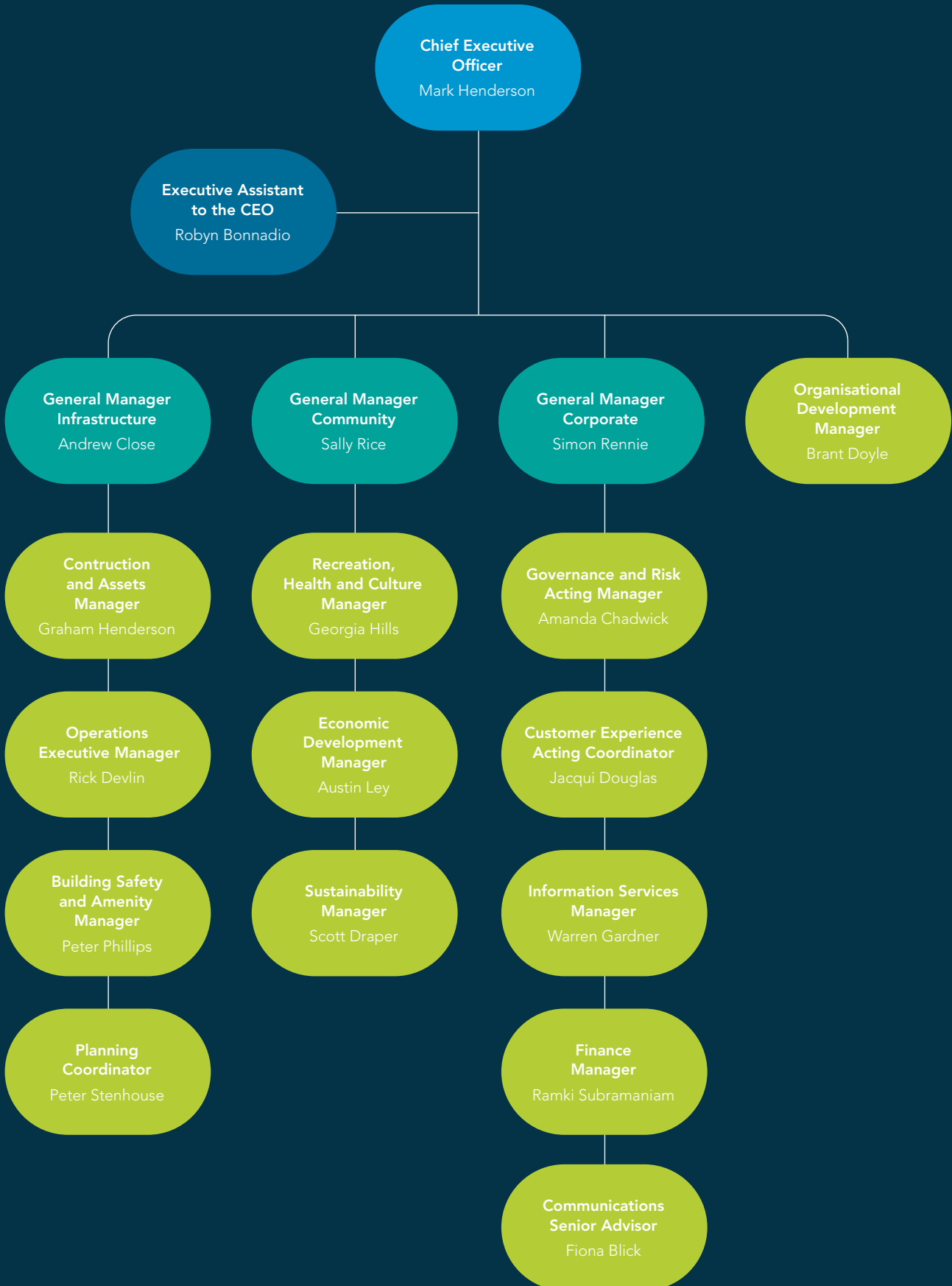


Brant Doyle
Manager Organisational
Development

- Employee and Industrial Relations
- Human Resources
- Learning and Organisational Development
- Occupational Health and Safety
- Payroll Services

Council Staff

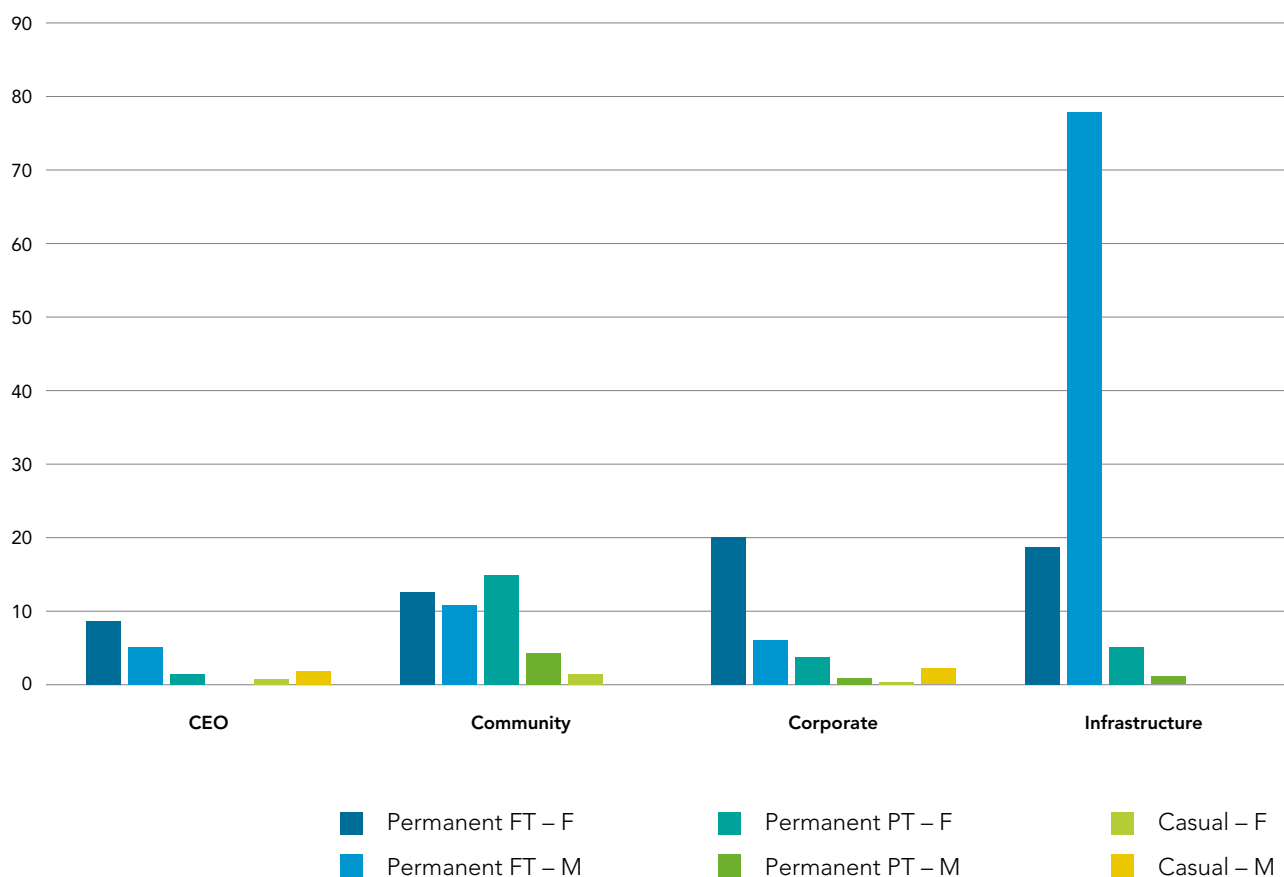
A chart setting out the organisational structure of Council as at 30 June 2021 is shown below.



Council Staff

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

Employee type/gender	CEO FTE	Community FTE	Corporate FTE	Infrastructure FTE	Total FTE
■ Permanent FT - F	9	12	20	19	60
■ Permanent FT - M	5	11	6	77	99
■ Permanent PT - F	2	15	4	5	25
■ Permanent PT - M	-	4	1	1	6
■ Casual - F	0	1	2	0	3
■ Casual - M	-	2	0	2	4
Total	15	45	32	104	196

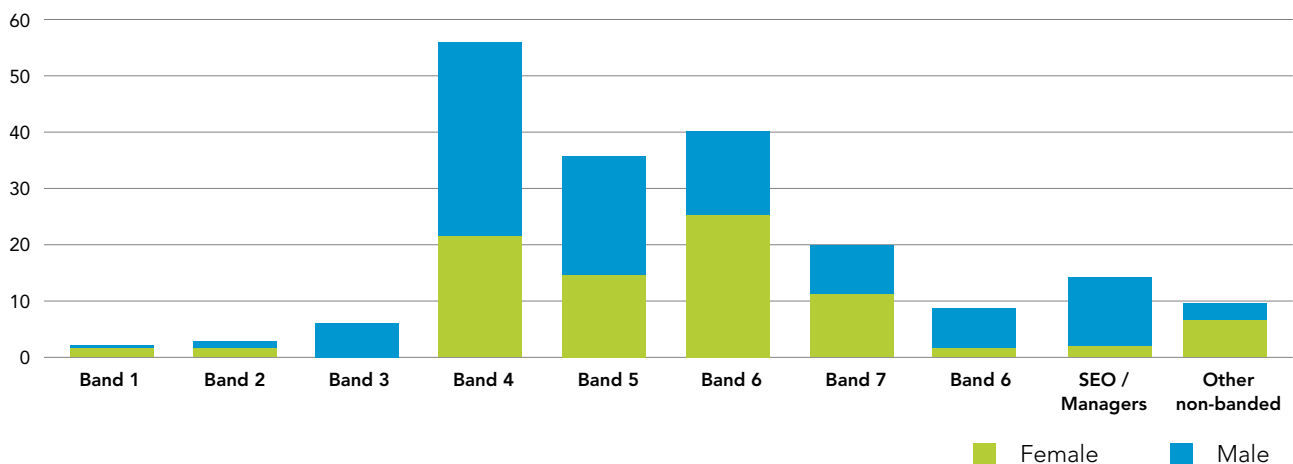


FT Full time PT Part time F Female M Male



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

Structure Classification	Female	Sum of FTE Male	Total
Band 1	2	0	2
Band 2	2	1	3
Band 3	0	6	6
Band 4	22	35	56
Band 5	15	21	36
Band 6	25	15	40
Band 7	11	8	20
Band 8	2	7	9
SEO/Managers	2	12	14
Other non-banded	7	3	10
Total	87	109	196



Equal Employment Opportunity Program

A Council with 40 or more members of staff must have developed and implemented an equal opportunity program. Moira Shire Council has implemented an equal employment opportunity plan, which is designed to eliminate harassment, discrimination, bullying and vilification and provide equal employment opportunities for current and prospective employees.

The objective of Council's Equal Employment Opportunity Program is to ensure there is no discrimination relating to the characteristics listed under the *Equal Opportunity Act 2010* such as race, colour, sex, marital status, parenthood, physical or mental impairment, age, religious or political affiliation, gender identity and sexual orientation. Further objectives include ensuring the workplace is free from bullying and harassment.

The actions taken to implement the Program include the provision of Respectful Workplace Behaviours training for all employees and leaders, to ensure they are fully aware of their responsibilities in maintaining a workplace of equal employment opportunity, free of bullying and harassment.

The indicators that measure the effectiveness of the Program and the results for the year are:

Indicator	Target	2020/21 Result
Percentage of new employees receiving equal opportunity training with 6 months of commencement.	100%	100%
Percentage of existing employees receiving refresher equal opportunity training at least every 2 years.	100%	98%
Number of contact officers per number of Council employees.	1:50	1:51

The Employee Consultative Committee monitors the indicators on an ongoing basis. This Committee meets regularly to promote employee and management awareness, consider relevant issues and contribute to resolution and advice.

Council's assessment of the achievement of the program's objectives is that there were no breaches of the *Equal Opportunity Act 2010*.

Other Staff Matters

Organisational culture

Moira Shire Council is committed to strengthening culture by providing an environment that engages our people and provides the support that enables employees to contribute to the overall goals and ambitions of the Council. Council continues to value a diverse and skilled workforce and is committed to maintaining an inclusive and collaborative workplace culture.

Moira Shire Council continues to survey all staff on organisational culture, including during 2020/21 on the staff climate of the organisation.

Council further does this by:

- Maintaining a safe and inclusive working environment through the delivery of staff training and workplace health and safety training sessions.
- Ensuring that recruitment processes adhere to equal employment opportunity requirements.
- Attracting and retaining talented people with a broad range of skills and experiences.
- Growing the Council's trainee, apprenticeship and graduate program, including providing targeted opportunities.
- Actively promoting the range of flexible work options available at Council.
- Health and Safety representatives and the Committee continue to play a key role in promotion of safety programs and managing minimising OHS risks.

Gender equity

As one of the largest employers in the Moira Shire, we are taking a lead role in improving gender equity in our workplace, encouraging a culture of respect and creating a safe and supportive workplace. Our future success is dependent upon attracting and retaining the best employees and providing them with an inclusive workplace culture where all employees are valued and included.

Council continues to commit to creating an inclusive workplace to ensure equitable outcomes regardless of gender. Council recognises that addressing gender inequality is crucial to achieving improved organisational performance, better health and social wellbeing and the prevention of violence against women.

As a defined entity under the *Gender Equality Act 2020*, Moira Shire Council, have established a Gender Equality Steering Committee to oversee implementation of this legislation and progress the diversity and equality agenda more broadly.

Workforce planning & talent management

Throughout the 12 months, we continued to complete goals identified in our Workforce Plan and Talent & Development Framework to ensure Council is able to achieve its strategic directions and goals, by seeking and implementing best practice talent management, to provide the ability to recruit, retain and develop our workforce.

In 2020/21, Council implemented a new online recruitment and onboarding solution to enhance our talent attraction and engagement. This was one of a number of actions implemented from the Talent and Development Framework 2018-2021 during the last 12 months. Other actions included the enhancement of the careers webpage, the increased use and traffic to Councils social media platforms (Facebook, LinkedIn).

Values and behaviours

Council is a values-driven organisation, providing leadership based on guiding values and behaviours, underpinning decision-making and operations.

Council's values are:



Respect



Teamwork



Honesty



Integrity



Accountability

We continue to work towards integrating our values and behaviours into our day-to-day work, including how this contributes to our preferred organisational culture, and our service provision to the community.

Investing in the Future

Moira Shire Council invests in its people, with a broad suite of opportunities to ensure staff are appropriately trained and skilled to deliver services now and into the future. Council also provides a comprehensive learning and development program that supports a broad range of staff professional, compliance and development needs. The program 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 and facilitated workshops.

A number of staff undertook formal study (undergraduate and postgraduate level) while obtaining educational assistance under Council's policy. In the past year, six staff received support, including three staff who have successfully completed these studies.

Council supports its staff to undertake leadership programs such as LG Pro Ignite, LG Pro Outdoor Ignite and the Fairley Leadership Program. This encourages the development of a network of leaders by offering an intensive annual program that explores the major issues and opportunities, providing an environment where emerging leaders can develop links and understanding to meet and learn from existing leaders and to be a continuing resource of skills and influence to further enrich the sector and community.



During 2020/21, Council supported two apprentices (Civil Construction, and Parks and Gardens) to complete their qualifications. In addition, Council continues to support six (6) apprentices and two (2) trainees. The outdoor apprentices are engaged in Civil Construction, Arboriculture, and Parks and Gardens. Both trainees are completing their qualifications in Business and work in our office environment.

In early 2021, Council began to self-manage the Apprenticeship and Trainee Program.

Employee Assistance Program

Council provides an Employee Assistance Program (EAP) for Councillors, employees and their family members, and volunteers. The EAP aims to ensure that all staff who experience hardship are able to discuss in confidence matters either work related or personal that may be affecting their lives. The EAP provides a confidential professional service at no cost to the Councillor, staff, family members or volunteer.

Health and safety

Council continued to focus on the physical and mental wellbeing of its staff, utilising the Work Health Program to focus on sustainable proactive programs, guiding further improvements in injury management, while creating significant positive opportunities for Council, including improved productivity, engagement, retention and the ability to attract the best employees.

The program encompasses a range of initiatives to support and improve employee wellbeing. The initiatives covered include ergonomics and manual handling, injury prevention, healthy living, nutrition, mental resilience, financial wellbeing, depression, and physical activity.

Council also continued to utilise the pre-employment screening process as part of the recruitment and onboarding process to ensure that all new employees have the ability to carry out the inherent requirements of the role and ensure that no potential employee is put at risk. It also enables Council to make reasonable adjustments to the role or workplace to ensure the best person for the role is not disadvantaged in any way.

Council implemented actions from the Workplace Health, Safety and Wellbeing Strategy to support a strong safety culture, leading to an incident and injury-free workplace for all employees, Councillors, contractors, visitors and the community.

Council continued to support the workforce, contractors and volunteers during COVID-19, including development of policies and procedures, safety systems, and the supply of personal protective equipment.

Council aims to secure the health, safety and welfare of employees and other persons at work by eliminating hazards from the workplace, ensuring workplace inspections are carried out in accordance with annual plans. Council also ensures that health and safety compliance training requirements for staff are identified and added to the annual training calendar, ensuring plant and equipment is compliant to Australian Standards, maintaining a Confined Space Register and; maintaining a Chemicals Risk Register.

OUR PERFORMANCE

Planning and Accountability Framework

The Planning and Accountability Framework is found in part 6 of *Local Government Act 1989*. The Local Government Act 1989 requires Councils to prepare the following planning and reporting documents:

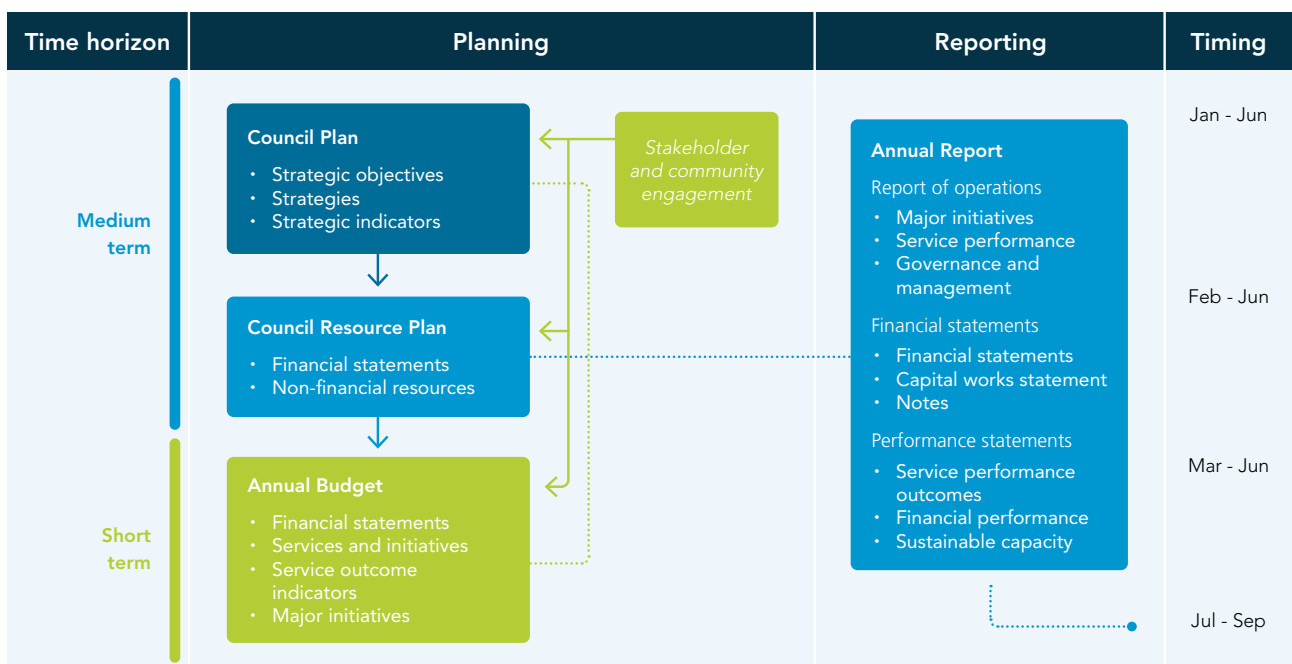
- A Council Plan within the six months after each general election or by 30 June, whichever is later;
- A strategic resource plan for a period of at least four years and include this in the Council Plan;
- A budget for each financial year, and;
- An annual report in respect of each financial year.

The 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.

Community Satisfaction

An independent research company on behalf of the Department of Environment, Land, Water and Planning conducts the Community Satisfaction Survey annually. The Survey report is available at www.moira.vic.gov.au.

2021 Community Satisfaction Survey	%
Overall performance	58
Value for money	50
Overall Council direction	50
Customer Service	63
Waste management	71
Consultation & Engagement	55
Lobbying	54
Community decisions	54
Sealed local roads	52



Our performance has been reported in accordance with the Local Government Act 1989 and the Local Government (Planning and Reporting) Regulations 2014 (as per the transitional provisions of the Local Government Act 2020).

COUNCIL PLAN

Strategic Objectives

The Moira Shire Council Plan 2017-2021 centres around four key strategic objectives. These strategic objectives assist Council to make the most of our regional advantages and include aspects both internal to Council as well as those that are community aspirations.



A great place to live

We will have a connected and welcoming Shire for all by providing well planned places and quality services.



A thriving local economy

We will support local businesses and attract new investment to generate employment opportunities.



A clean green environment

We will work with our community and stakeholders for an environmentally sustainable future.



A well run Council

We will implement a transparent, engaging and accountable governance structure for current and future generations.

PERFORMANCE

Council's performance for the 2020/21 year has been reported against each strategic objective to demonstrate how Council is performing in achieving the 2017-2021 Council Plan.

Performance has been measured as follows:

1. Results achieved in relation to the strategic indicators in the Council Plan
2. Progress in relation to the major initiatives identified in the budget
3. Services funded in the 2020/21 Budget and the persons or sections of the community who provided those services
4. Results against the prescribed service performance indicators and measures





STRATEGIC OBJECTIVE 1

A GREAT PLACE TO LIVE

Strategic indicators

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

Strategic Indicator / Measure	Results and Highlights
<p>Our communities feel safe and are proud to live in Moira.</p>	<ul style="list-style-type: none"> • Council continues to work with stakeholders and community to progress actions under the Wellbeing for All Ages & Community Safety Strategies. • Council continues to deliver a range of programs to the community including Maternal and Child Health and Immunisation services, Environmental Health services, Mosquito Monitoring and Syringe Disposal programs. • In support of our young people, the Live4Life program's teen mental health first aid program has been rolled out across the Shire. • Council also provides support and funding to various community programs and organisations including Neighbourhood Watch, Senior Citizens, Community Houses, MHA Care and Moira Food Share. • Council continues to implement its Arts & Culture Strategy. Achievements during 2020/21: <ul style="list-style-type: none"> – Four Arts and Culture Creative Hubs have been established, and a development program has been implemented to provide mentorship and professional development. – A one off Arts & Culture grant funding round was offered to support the arts communities while Council progressed the Expression of Interest for the Creative Hubs. – Council supported several community art projects including the Picola Silo art, Katamatite Toilet Mural and the Numurkah Pool Pump Shed Photomontage mural. – Council has held a number of online cultural activities throughout the year, including for NAIDOC & Reconciliation weeks. • Council continues to work with local communities to develop their Community Plans. Numurkah, Wunghnu & District and Bundalong communities are currently working on developing their Community Plan. • Council provide financial support to community groups through the Community Strengthening Grants program. This program allocated funds to 34 projects or programs across our major, quick response and community recovery grant categories over the 2020/21 financial year. • In response to the COVID 19 Pandemic, a range of financial and social support programs have been implemented including: <ul style="list-style-type: none"> – fee relief and waivers for community and sporting groups; – the Community Activation and Social Isolation (CASI) Program; and – Friday Feels sessions. • The roll out of the State Government three-year-old Kindergarten has seen the development of the Kindergarten Infrastructure and Services Plan. In addition, Council conducted a strategic review of the Shire Kindergarten interface arrangements and implemented recommendations from this.

Strategic Indicator / Measure	Results and Highlights
<p>Our communities are better connected as a result of improved access to digital and transport services.</p>	<ul style="list-style-type: none"> • Council has allocated funds to undertake a review of community transport needs. • Council has been successful in its application for \$50,000 grant funding in the Regional Digital Fund project, 'Bridging the Digital Connectivity Gap'. Council has engaged a consultant and a business survey is currently being undertaken. It is anticipated the survey will be completed by September 2021. • Council, through Goulburn Valley Libraries, continues to operate library services throughout the Shire. • Council also continues its work with community regarding the development of the Yarrowonga Library, Events and Performance Precinct. The project has Planning Permit approval and the detailed design is nearly complete.
<p>Recreational and sports facilities and clubs are accessible and welcome female participation.</p>	<ul style="list-style-type: none"> • Council continues to implement its Recreation Strategy and Aquatic Facilities Strategy. • Council has completed the following projects at its sport and recreation facilities during 2020/21: <ul style="list-style-type: none"> – Katamatite Netball Courts realignment; – JC Lowe Oval – Lighting and Netball Court renewal; – Yarrowyah Recreation Reserve Accessible Toilet; – Numurkah Showgrounds Netball Court Renewal; • Council has also completed energy efficiency audits at a number of its recreation facilities. • Water usage and lighting audits are also underway at our recreation reserves and are expected to be completed in early 2021/22. • During the reporting period, the former Section 86 Committees have been transitioned to Community Asset Committees or 'Friends of' Groups in accordance with their operational requirements and the Act. • The 2020/21 Community Strengthening Grants program allocated funds to 19 sporting groups across the Shire to improve their facilities or program offering.
<p>There is improved flood protection for urban areas.</p>	<ul style="list-style-type: none"> • The Upper Broken Boosey Creek Flood Study had been on hold until November 2020 due to COVID-19 and not being able to undertake onsite community engagement plus travel restrictions. Continued COVID-19 Lockdowns have hampered progress of this study in that community consultation and meetings with Steering Committee haven't been held. • Further flood modelling has been undertaken based on preferred final design levee alignment for the Numurkah Floodplain. Additional project management resources have been sourced to manage next steps involving cultural heritage & environmental assessments, review of land tenure for easement acquisition purposes and to negotiate works approval permits with other service authorities. Determination of final alignment is being finalised following onsite discussions with the Flood Steering Committee. Further modelling to confirm the impacts of the final alignment is required prior to finalising detail design plan. • Final detail design plans prepared based on preferred levee alignment option of Pye Road.



Services

The following statement provides information in relation to the services funded in the 2020/21 budget and the persons or sections of the community who are provided the service.

Service Areas	Description of Services Provided	Net Cost
		Actual Budget Variance \$'000
Animal Control	To provide for the administration and enforcement of legislation regulating domestic animals and livestock.	332
		362
		30
Arts and Culture	Service committed to actively shaping the future for Moira residents through arts and culture activities and programs.	333
		303
		(30)
Community and Recreational Development	This service is responsible for working with the community, stakeholders and partner agencies to develop long-term community plans.	1,151
		1,393
		242
Community Grants	This grants program provides funds that strengthen the involvement of community organisations by developing services, management of facilities, coordination of events and promotion of tourism and health in the community.	186
		227
		41
Community Services – Youth	This manages youth services and events that connect and engage Moira's younger citizens.	0
		38
		38
Drainage	This program provides drainage as part of its network of rural and urban roads service.	550
		554
		4
Environmental Health	This service undertakes inspections and registers premises in accordance with health and food legislation.	337
		213
		(124)
Events	Supporting official events across the shire including Australia Day, Citizenship Ceremonies, Cultural Diversity Week, and International Women's Day.	123
		141
		18
Library	Provision of financial contribution to the operation of the Goulburn Valley Regional Library that provides library services at four locations and a mobile library service.	814
		809
		(5)
Local Laws	To regulate, control and enforce breaches of legislation and local laws with the aim to maintain a safe and orderly environment within the municipality.	207
		277
		70
Maternal and Child Health	Provision of services across the Shire at five locations and an outreach program; also includes immunisation programs for infants and schoolchildren.	392
		405
		13

Service Areas	Description of Services Provided	Net Cost
		Variance
		Actual Budget
		\$'000
Parks and Gardens	This program involves the maintenance and upgrade of Council's parks and gardens, reserves, town entrances and open spaces.	4,350
		4,628
		278
Recreation and Safety	Council operates two sports centres, along with 19 recreation reserves and four showgrounds.	883
		1,126
		243
Roads and Bridges	This program provides a network of rural and urban roads, urban footpaths and drainage to the community.	3,851
		4,138
		287
School Crossing Supervision	To provide for the safe passage of children and adults when using school crossings during nominated hours.	76
		84
		8
Swimming Pools	Council operates five outdoor aquatic facilities and one indoor aquatic facility as well as a water slide and splash park.	826
		890
		64
Street Cleaning and Bin Collection	The sweeping of kerb and channel on urban roads, footpaths and drainage, parking areas, footpaths and CBD areas and main intersections, operates a garbage compactor to collect rubbish from street bins in CBD areas, park and recreation areas, road reserves and butt bins.	610
		673
		63



Major initiatives

The following statement reviews the progress of Council in relation to major initiatives identified in the 2020/21 budget for the year.

Major Initiatives	Progress	Results and Highlights
More than \$600,000 for flood mitigation as well as improvements to levee banks, irrigation systems and bollards.	In progress	<ul style="list-style-type: none"> Detail design for the Numurkah Flood Mitigation Project is progressing in consultation with the Numurkah Flood Implementation Committee. Works have been deferred on levee bank renewal works for Cobram and Nathalia.
Almost \$9 million for roads, drainage and kerb and channel works across the shire.	Complete for 2020/21	<ul style="list-style-type: none"> More than \$2.7million has been invested in our local roads through road resealing, asphaltting, gravel road and shoulder re-sheeting. \$537,000 has been invested in kerb and channel renewals across the shire. \$686,000 has been invested on drainage improvements, renewals and new constructions.
\$4.35 million for the new Yarrowonga Library development.	In progress	<ul style="list-style-type: none"> The Yarrowonga Library, Events & Performance Precinct has Planning Permit Approval. Detailed design is nearly complete.
\$2.56 million for the Yarrowonga Multisport Stadium development.	In progress	<ul style="list-style-type: none"> Detailed design has been completed. \$2 million in grant funding has been secured from the State Government's 2021 Local Sports Infrastructure Fund towards construction. Construction is expected to commence during 2021/22.
Completion of the commercial waste sorting facility at the Cobram Landfill.	Complete	<ul style="list-style-type: none"> Construction of the commercial waste sorting facility at the Cobram Landfill is now complete.
Commencing delivery of tourism services through the mobile visitor information centre.	Complete	<ul style="list-style-type: none"> The mobile visitor information centre is now in use and has been operating successfully across the shire since December 2020, within COVID-19 restrictions.
Establishing the Innovative Services are Better Services community support.	On hold	<ul style="list-style-type: none"> The Innovative Services are Better Services program has been established and two funding rounds have been undertaken. Unfortunately, it has not been possible to progress funding applications received, through this program. The program is on hold due to COVID-19 and will be re-considered when the health crisis has concluded.
Establishing community based Arts Hubs throughout the Shire.	Complete	<ul style="list-style-type: none"> Four Arts and Culture Creative Hubs have been established, and a development program has been implemented to provide mentorship and professional development. Due to COVID-19, programs have been disrupted, however a number of planned activities have been able to proceed which have been well received in the community.

Service Performance Indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

Service / Indicator / Measure	Results				Material Variations
	2018	2019	2020	2021	
LIBRARIES					
Utilisation					
Physical library collection usage <i>[Number of physical library collection item loans / Number of physical library collection items]</i>	3.07	2.98	2.44	2.08	The suppression of activities due to the libraries being closed for substantial period of times due to COVID-19 restrictions.
Resource standard					
Recently purchased library collection <i>[Number of library collection items purchased in the last 5 years / Number of library collection items] x100</i>	48.19%	49.95%	51.31%	53.91%	No material variation.
Service cost					
Cost of library service per population <i>[Direct cost of the library service / Population]</i>	New in 2020	New in 2020	\$20.34	\$20.44	No material variation.
Participation					
Active library members in the municipality <i>[Number of active library members in the last three years / The sum of the population for the last three years] x 100</i>	15.47%	15.71%	15.61%	14.72%	The suppression of activities due to the libraries being closed for substantial period of times due to COVID-19 restrictions.



Service / Indicator / Measure	Results				Material Variations
	2018	2019	2020	2021	
FOOD SAFETY					
Timeliness					
Time taken to action food complaints	2.43	2.25	1.38	1.17	Through system and operational efficiencies, Council has seen a 52% improvement in turnaround times to action food complaints since 2018.
<i>[Number of days between receipt and first response action for all food complaints / Number of food complaints]</i>					
Service standard					
Food safety assessments	100.00%	106.39%	117.33%	103.70%	A number of food premises have closed down during the reporting period, resulting in a higher than expected number. Council has continued it's implementation of 'Mobile Health' an electronic tool allowing inspections reports to be produced and sent in the field.
<i>[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</i>					
Health and safety					
Critical and major non-compliance outcome notifications	21.43%	100.00%	100.00%	100.00%	Council uses 'Health Manager' to electronically schedule follow-ups of all critical and major non-compliances in its efforts to deal with non-compliance issues in a timely manner.
<i>[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100</i>					
Cost of food safety service					
	\$535.67	\$482.06	\$443.99	\$435.27	Council continues to improve the use of 'Health Manager' and 'Mobile Health' to enable more efficient registrations and inspections of food premises. Additionally, a single registration cycle has replaced four quarterly periods, allowing registration renewals to be processed in one annual period.
<i>[Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]</i>					





Service / Indicator / Measure	Results				Material Variations
	2018	2019	2020	2021	
ANIMAL MANAGEMENT					
Timeliness					
Time taken to action animal requests <i>[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]</i>	1.00	1.00	1.01	3.38	Council has changed the reporting method, which gives a more accurate timeline for requests being actioned.
Service standard					
Animals reclaimed <i>[Number of animals reclaimed / Number of animals collected]</i>	23.72%	24.12%	30.37%	29.52%	This has been consistent with previous year's data. A continued strong focus of reuniting pets with their owners and educating the community regarding pet ownership.
Service standard					
Animals rehomed <i>[Number of animals rehomed / Number of animals collected] x100</i>	New in 2020	New in 2020	49.74%	33.84%	Council has a proactive media campaign that promotes rehoming of suitable pets with their new forever home through Council's Pet Adoption Program or Foster Care Program. All unclaimed animals are assessed for being suitable for rehoming.
Health and safety					
Animal Management prosecutions <i>[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100</i>	New in 2020	New in 2020	100.00%	0.00%	There were no animal management prosecutions in this reporting period. Council continues to implement animal management programs that seek to educate the community about responsible pet ownership.
Service cost					
Cost of animal management service per population <i>[Direct cost of the animal management service / Population]</i>	New in 2020	New in 2020	\$11.23	\$11.49	There has been a minor increase in cost from the previous year due to the increased resourcing which has impacted on the cost for animal management.



Service / Indicator / Measure	Results 2018	2019	2020	2021	Material Variations
ROADS					
Satisfaction of use					
Sealed local road requests <i>[Number of sealed local road requests / Kilometres of sealed local roads] x100</i>	26.66	16.33	17.01	22.38	Increase requests due to adverse weather conditions causing increased road degradation.
Condition					
Sealed local roads below the intervention level <i>[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100</i>	89.81%	91.00%	94.65%	95.88%	No material variation.
Service cost					
Cost of sealed local road reconstruction <i>[Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]</i>	\$26.50	\$75.44	\$50.64	\$30.69	Result reflects the different nature of the projects undertaken each year.
Service cost					
Cost of sealed local road resealing <i>[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]</i>	\$4.98	\$4.26	\$4.46	\$5.07	Increase driven by higher quality materials used in some resealed roads.
Satisfaction					
Satisfaction with sealed local roads <i>[Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads]</i>	44.00	49.00	51.00	52.00	Council continues to invest in its bitumen resealing program and its pavement rehabilitation programs which are improving the sealed road network across the shire.

Service / Indicator / Measure	Results				Material Variations
	2018	2019	2020	2021	
AQUATIC FACILITIES					
Service standard					
Health inspections of aquatic facilities <i>[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]</i>	0.86	1.00	1.14	0.86	One aquatic facility was not inspected during the reporting period as at the time of inspection this specific pool facility was closed.
Service cost					
Cost of aquatic facilities <i>[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]</i>	New in 2020	New in 2020	\$11.70	\$17.08	COVID-19 restrictions have significantly impacted patronage in 2020/21. Facilities were closed for significant periods over 2020/21 with lower visitor numbers whilst contract costs continued to be incurred.
Utilisation					
Utilisation of aquatic facilities <i>[Number of visits to aquatic facilities / Municipal population]</i>	3.01	2.99	2.11	1.34	COVID-19 restrictions have significantly impacted patronage in 2020/21. Facilities were closed for significant periods over 2020/21 resulting in lower participation levels.



Service / Indicator / Measure	Results				Material Variations
	2018	2019	2020	2021	
MATERNAL AND CHILD HEALTH (MCH)					
Satisfaction					
Participation in 4-week Key Age and Stage visit <i>[Number of 4-week key age and stage visits / Number of birth notifications received] x100</i>	New in 2020	New in 2020	98.62%	95.33%	Moira's Maternal and Child Health service actively monitor participation rates. Results are reviewed at monthly team meetings and strategies discussed to ensure the 4 week Key Age and Stage visit is completed and recorded. Processes are in place to monitor pending notes which impact data.
Service standard					
Infant enrolments in the MCH service <i>[Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100</i>	101.62%	101.85%	100.55%	101.25%	Moira has continued to manage engagement in the Maternal and Child Health service through COVID-19 with robust and documented processes for management of Birth Notifications.
Service cost					
Cost of the MCH service <i>[Cost of the MCH service / Hours worked by MCH nurses]</i>	\$87.52	\$93.35	\$85.97	\$100.64	Maternal and Child Health service includes additional costs associated with a State Government Sleep and Settling Initiative funded by a State Government grant.
Participation					
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</i>	80.35%	80.61%	81.89%	83.18%	Participation rates across Moira Shire Council are monitored quarterly and the use of the Vulnerable Child list ensures vulnerable children are actively engaged in the service.
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</i>	93.27%	93.10%	94.81%	93.83%	Moira continues to engage with Cummeragunja Aboriginal Cooperative to provide Immunisation and Maternal and Child Health services. Council also maintains a list of vulnerable children monitored by Maternal and Child Health to ensure Key Age and Stage visits are attended by Aboriginal families across the shire.



STRATEGIC OBJECTIVE 2

A THRIVING LOCAL ECONOMY

Strategic indicators

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

Strategic Indicator / Measure	Results and Highlights
<p>Increased business investment and job creation.</p>	<ul style="list-style-type: none"> • Council continues to maintain regular contact with business and industry stakeholders throughout the shire. • Council has met with more than 200 businesses to understand how they are currently performing, their current plans and how Council can assist them. Council also continues to provide access to training, business planning, marketing, and mentoring assistance together with assistance in applying for grant funding. • Council has and continues to provide support to business through its COVID-19 relief funds and the State Government's \$250,000 Outdoor Eating and Entertainment Package. Council has supported our local businesses by installing outdoor dining furniture for cafes and restaurants and assistance for making events COVID-Safe. • To support business through COVID-19, Council has provided: <ul style="list-style-type: none"> – \$120,000 for professional financial services to local businesses (\$1,000 in support allocated to 120 local businesses); – \$5,000 towards assisting Cobram Fruit growers to attract seasonal workers/fruit-pickers; – \$15,900 for professional photography to 45 businesses; – a waiving of registration fees for food, beauty and accommodation businesses for 2020/21; – a \$5,000 marketing campaign that enabled 50 businesses to have 25 x 30-second ads on a local radio network; – \$14,000 for 123 businesses to participate in digital training workshops to more effectively promote themselves online; – \$30,000 to establish "Why Leave Town cards" on which individuals and businesses have loaded \$100,000 to be spent on local businesses in the Shire. • Council continues to support renewable energy projects throughout the shire. There are seven solar farms now in operation in the shire located at Drumanure, Katamatite, Wunghnu and three in Numurkah. • Council has supported the development of bioenergy plant, AGBIOEN in Katunga; however, the project has been delayed due to COVID-19.

Strategic Indicator / Measure	Results and Highlights
<p>Increased planning permit processing times with 90 per cent of planning permits processed within 60 days.</p>	<ul style="list-style-type: none"> • 401 planning applications were received during the reporting period. • 60-day time frame has been sitting at around 59%. <hr/> <ul style="list-style-type: none"> • Council continues to assist business through the regulatory and planning approvals process by using the concierge service. More than 80 enquiries involving: starting a new business, planning, building and marketing matters, were supported by the Economic Development team during the 2020/21 year. • Businesses were provided with extensive support regarding COVID-19 related changes to planning and other regulatory processes.
<p>Implementation of the Economic Development Plan.</p>	<ul style="list-style-type: none"> • Council continues to implement the actions from its Economic Development Strategy. Actions achieved during 2020/21 include: <ul style="list-style-type: none"> – Completion of the Recreational Vehicle Friendly Strategy review and endorsement by Council. Implementation of recommendations is now well underway. – Development of range of marketing campaigns such as the Visiting Friends and Relatives and VPostcard campaigns. These campaigns aim to keep Moira Shire front of mind during the COVID lockdown and to encourage visits as restrictions allow. – Engagement of consultants by Moira, Shepparton and Campaspe shires to prepare a business case for a Designated Area Migrant Agreement for this region. As part of this study, a workforce needs assessment was undertaken by the consultant. This assessment will be used to shape future training programs to better assist businesses and employees. – Substantial progress made on a new Investment Prospectus and Website to promote the Shire to businesses. – Project planning for a new tourism strategy is underway.
<p>Access to commercial and industrial land that meets current and 10-year forecast demand.</p>	<ul style="list-style-type: none"> • The development of serviced industrial land throughout the shire remains a focus. Valuers have been engaged to value land in Numurkah and Cobram. High level Business Cases and feasibility studies have been undertaken. • An overview of industrial land availability across the Shire has been completed and a range of suitable sites in Cobram, Yarrawonga, Nathalia, Strathmerton, and Numurkah has been identified. Each of these sites has been assessed and prioritized for future industrial development.
<p>Council representation on regional water and business forums.</p>	<ul style="list-style-type: none"> • Council continues to promote and advocate the interests of Moira Shire business, industry and community through its participation in the GMID Water Leadership Forum, the Murray River Group of Councils and the Murray Darling Association.
<p>Improved accessibility and digital connectivity.</p>	<ul style="list-style-type: none"> • Council continues its involvement in the group of Councils (Food Bowl Inland Rail Alliance) working together to lobby to standardise the rail route. • During the reporting period Council was involved in the Australasian Railway Association (ARA) and Australian Logistics Council Inland Rail Conference which provided excellent opportunity to meet in person with those driving the inland rail project, members of the industry, and the wider, supply-chain and regional community. <hr/> <ul style="list-style-type: none"> • Council continues to participate in the Goulburn Valley Digital Working Group and advocates for improved digital connectivity across the shire. • During the reporting period, Council was successful in its application for \$50,000 in grant funding in the Regional Digital Fund project. Bridging the Digital Connectivity Gap consultants have been appointed and work has commenced on the project. A survey of businesses is currently being undertaken and this work is expected to be completed by September 2021.

Strategic Indicator / Measure	Results and Highlights
GMW Connections Project is complete and enabling agricultural diversity.	<ul style="list-style-type: none"> • Goulburn Murray Water continues to progress the Connections Project.
Increased year round tourism visitation and yield across the Shire.	<ul style="list-style-type: none"> • Project planning for the development of a new Tourism Strategy is underway. A new Tourism Strategy will be developed over the first half of the 2021/22 which will involve a considerable community engagement process. This will also incorporate community engagement regarding the future plans for the Barmah Forest Heritage and Education Centre. • During the reporting period, reviews have been undertaken of the: <ul style="list-style-type: none"> – the Tourism Advisory Committee Terms of Reference; – funding arrangements for local tourism authorities; – Visitor Services Strategy, which has now been fully implemented. • Council has also provided feedback to support the preparation of: <ul style="list-style-type: none"> – the Murray Regional Tourism Strategic Plan 2021-2024; and – the Visitor Economy Recovery and reform plan. • During the year Council has promoted tourism within the shire with: <ul style="list-style-type: none"> – A TV / Radio Competition to win retail/ tourism vouchers; – A Shop Local Campaign involving Why Leave Town gift cards, provided to Local Business and Tourism Associations in Numurkah, Cobram, and Yarrowonga. • Council is continuing to investigate the development of strategies with neighbouring Councils and tourism bodies to develop a network of trails. Work in this area is ongoing. • In addition to the Cycling Walking trail from Burramine to Yarrowonga being well underway, Council has also committed \$50,000 in the 2021/22 budget to commence the planning for a cycling walking trail from Bundalong to Yarrowonga.
Increased indigenous and local youth employment.	<ul style="list-style-type: none"> • The GMLLEN (Goulburn Murray Local Learning & Employment Network) initiative, supported by Council continues to progress and is instrumental in providing connections between local businesses and schools in the shire. Three valuable and well-attended workshops have been held during the reporting period with representatives from State Government, industry, the education sector, and Council to determine how this program can be developed and supported further. The program involves: <ul style="list-style-type: none"> – Taking groups of students out to see how businesses actually operate. – Two “speed careering” workshops, in which small groups of students spend up to five minutes meeting with a range industry representatives to gain insight into pathways to future employment in these industries. • Council has made a formal commitment to the Goulburn Valley Regional Prosperity Plan by signing a Statement of Intent. The plan has been developed to achieve improved economic prosperity for indigenous people in the Goulburn Valley region.



Services

The following statement provides information in relation to the services funded in the 2020/21 budget and the persons or sections of the community who are provided the service.

Service Areas	Description of Services provided	Net Cost
		Actual Budget
		Variance
		\$'000
Aerodrome	Operational management of the Yarrowonga Aerodrome used by general aviation industry.	80
		92
		12
Building Control	To administer the legislative requirements of the Building Act, Building Regulations and associated Australian Standards in relation to building and related safety matters.	333
		551
		218
Business and Industry Development	This service supports the attractions, growth and innovation of existing and prospective businesses across the shire as well as providing training and development opportunities.	850
		908
		58
Planning	Undertakes statutory and strategic land use planning as well as enforcement of the planning scheme.	69
		606
		537
Tourism	This service supports our tourism sector through marketing, industry and product development.	760
		773
		13
Visitor Services	This service supports the visitor economy and our local tourism businesses and ensures visitors are aware of all our region has to offer.	330
		514
		184





Service Performance Indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

Service / Indicator / Measure	Results				Material Variations
	2018	2019	2020	2021	
STATUTORY PLANNING					
Timeliness					
Time taken to decide planning applications <i>[The median number of days between receipt of a planning application and a decision on the application]</i>	51.00	57.00	56.00	59.50	A small increase in time mainly due to issues in attracting qualified planning staff to replace those what have left.
Service standard					
Planning applications decided within required timeframes <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</i>	79.75%	69.45%	64.23%	58.99%	A small decrease due to the number of applications received and the reduction in staff processing hours.
Service cost					
Cost of statutory planning service <i>[Direct cost of statutory planning service / Number of planning applications received]</i>	\$1,457.47	\$1,474.46	\$1,447.26	\$923.26	Decrease was due to a higher amount of planning applications received and a reduction in staff hours.
Decision making					
Council planning decisions upheld at VCAT <i>[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</i>	66.67%	75.00%	100.00%	0.00%	No VCAT decisions occurred in the reporting period.



STRATEGIC OBJECTIVE 3

A CLEAN AND GREEN ENVIRONMENT

Strategic indicators

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

Strategic Indicator / Measure	Results and Highlights
<p>More efficient water and energy use by Council.</p>	<ul style="list-style-type: none"> • Implementation of Councils Environmental Sustainability Strategy and Corporate Emissions Reduction Plan continues. • Council continues to apply best practice in our operations with regard to environmental sustainability. Highlights of the 2020/21 year include: <ul style="list-style-type: none"> – Council signing up to Victorian Energy Collaboration (VECO) from 1 July 2021, which supplies 100% of our electricity from renewable energy and is expected to reduce our Greenhouse gas emissions by 72%. – Installation of Solar systems at the Waaia Recreation Reserve (12Kw) and Strathmerton Recreation Reserve (10Kw). – Commencement of installation of a 50Kw solar power system for the Numurkah Sports and Aquatic Centre. – Installation of solar power systems with battery storage at four of our transfer stations. – Upgrade of Air-conditioning to energy efficient technology at the Cobram Office • Energy efficiency audits have been completed on the following Council facilities: <ul style="list-style-type: none"> – Waaia Recreation Reserve – Yarrawonga Outdoor Pool – Nathalia Sports & Community Centre – Strathmerton Recreation Reserve – Yarrawonga Showgrounds Victoria Park
<p>Achieve a net gain in native vegetation for Council activities.</p>	<ul style="list-style-type: none"> • Management of Councils offset sites and native vegetation reserves continues. Activities have included: <ul style="list-style-type: none"> – Fencing; – Weed and pest control completed on 1,700km of road. – Planting of between 11,000 and 12,000 native trees, shrubs and grasses planted at various locations in the shire, with 16 community tree planting days held during 2020/21. – Minimising impact on native vegetation by Council works; – Securing offsets when native vegetation loss was unavoidable.

Strategic Indicator / Measure	Results and Highlights
<p>Reduced volumes of waste into landfill.</p>	<ul style="list-style-type: none"> • Implementation of Councils Waste Management and Services Strategy continues. Highlights include: <ul style="list-style-type: none"> – E-waste sheds completed and in use at the four main transfer stations; – Construction of a Commercial Waste Sorting Facility at the Cobram Transfer Station; – Construction of a new Cell (Cell 9) completed and awaiting sign off from EPA; – Implementation of 'Mobile Health' an electronic tool for inspection reports that eliminates paper waste; – Implementation of a new software package to assist with monitoring and continuous improvement in waste acceptance and reduced waste to landfill. <hr/> <ul style="list-style-type: none"> • Council has completed its waste transition plan to guide our move to align with the State Governments Circular Economy Policy. • Council continues to work to provide first class waste and recycling services to the community. • Implementation of changes to aid compliance with the new <i>Environmental Protection Act 2017</i> have also been achieved over this period. <hr/> <ul style="list-style-type: none"> • Over recent years, through a variety of programs and projects, Council has been able to reduce landfill waste volumes to half of what they were 10 years ago. • Council continues to lead the way with waste diversion from landfill, with state leading contamination rates in our Food Organics & Garden Organics kerbside collection service. • Council is also working towards compliance with the State Governments Circular Economy Policy, with plans to transition to a four bin kerbside system, includes kerbside glass collection service.





Strategic Indicator / Measure	Results and Highlights
<p>Business and community confidence in their readiness to respond to change.</p>	<ul style="list-style-type: none"> • Council provides support to businesses and the community to assist with increased uptake of environmental sustainability practices. Initiatives include: <ul style="list-style-type: none"> – Environmental Upgrade Agreements offered to businesses; – Providing a wide range of information and resources on the Council website; – Regular facebook posts and media articles; and – Environmental sustainability activities in schools coordinated across the shire in partnership with Goulburn Valley Water, Goulburn Murray Landcare Network and Broken Boosey Conservation Management Network. • Council continues its partnerships with Goulburn Broken Catchment Management Authority (GBCMA), Goulburn Valley Waste and Resource Recovery Group (GVWRRG) and Goulburn Murray Climate Alliance (GMCA) to promote environmental sustainability, waste and resource recovery and climate change adaptation to the community.
<p>Business, community and environment resilience and recovery from natural disasters including flood and fires.</p>	<ul style="list-style-type: none"> • Council has been active in the water management space and is extremely proactive in preparing our communities and businesses for flood, fire, COVID-19 and other emergencies. • Council has participated in exercises and training to allow Council to run COVID compliant emergency relief centres. • Council provides resources and knowledge sharing to ensure our communities are resilient and sustainable. • Council continues to support funding for a Municipal Catchment Coordinator, employed by the Goulburn Broken Catchment Management Authority. Recent highlights include participation in Proposed Murray Valley West Drainage Course Declaration Project.
<p>Business, community and Council awareness of and compliance with environmental regulatory and legislative obligations.</p>	<ul style="list-style-type: none"> • Council operates the Environment Sustainability Advisory Committee, which assists Council in understanding the specific needs and interests in the community. • Implementation of changes to aid compliance of the new Environmental Protection Act 2017.
<p>Council services and infrastructure are sustainable in design and operation.</p>	<ul style="list-style-type: none"> • Council ensures our waste sites and services comply with changing legislation and policy, such as the new Environmental Protection Act and the state’s new Circular Economy Policy.

Services

The following statement provides information in relation to the services funded in the 2020/21 budget and the persons or sections of the community who are provided the service.

Service Areas	Description of Services provided	Net Cost
		Actual Budget
		Variance
		\$'000
Environmental Sustainability	• Development of environmental policy, implementation of environmental projects and delivery of educational programs.	166
		223
		57
Kerbside Garbage Service	• This service provides collection of kerbside garbage materials from households.	9
		21
		12
Landfill / Transfer Stations	• Operational management of Council's landfill site at Cobram and nine transfer stations including monitoring to maintain environmental standards.	795
		1,221
		426
Natural Resources	• Responds to planning and other referrals relating to natural resource management, including the joint management of Kinniarads Wetlands with other agencies.	50
		80
		30
Organic Waste Service	• This service provides collection of kerbside organic waste materials from households.	45
		52
		7
Recycling Service	• This service provides collection of kerbside recyclable materials from households.	28
		33
		5



Service Performance Indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

Service / Indicator / Measure	Results				Material Variations
	2018	2019	2020	2021	
WASTE COLLECTION					
Satisfaction					
Kerbside bin collection requests <i>[Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1,000</i>	18.47	19.28	36.04	35.82	No material variation.
Service standard					
Kerbside collection bins missed <i>[Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000</i>	0.40	0.55	1.14	1.02	Slight reduction in kerbside bins missed. Council still remains significantly under All Council Average.
Service cost					
Cost of kerbside garbage collection service <i>[Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]</i>	\$128.77	\$128.08	\$128.71	\$144.84	Cost increase due to higher garbage disposal costs driven by the increased Environment Protection Authority (EPA) Levy.
Cost of kerbside recyclables collection service <i>[Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]</i>	\$49.53	\$58.35	\$57.48	\$70.20	Increased industry cost pressures caused higher prices in renewed vendor contracts for the collection and sorting of recyclable materials.
Waste diversion					
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</i>	54.39%	53.41%	54.64%	56.98%	Moirra Shire continues to show a strong result diverting waste at higher than All Council Average.





STRATEGIC OBJECTIVE 4

A WELL RUN COUNCIL

Strategic indicators

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

Strategic Indicator/ Measure	Results and Highlights
<p>Community satisfaction with Council is better than for peer Councils as measured by Local Government Performance Reporting Framework (STET) compulsory indicators:</p> <ul style="list-style-type: none"> • Overall view of direction of Council • Community consultation and engagement • Lobbying on behalf of the community • Decisions made in the interest of the community • Overall feeling about performance of Council • Rating of Council for customer service. 	<ul style="list-style-type: none"> • Council participates in the Victorian Government commissioned Community Satisfaction Survey annually. Councils overall community satisfaction rose by four points in the 2021 survey. • Council is continuing to comply with its new obligations under the Act, by adopting and implementing relevant policies, rules and other guidance within the required timeframes. During 2020/21, Council adopted: <ul style="list-style-type: none"> – a Community Engagement Policy; – Governance Rules; – a Public Transparency Policy; – a Gift, Benefit & Hospitality Policy; – CEO Employment & Remuneration Policy. • Following a deliberative engagement process with the community, Council prepared and subsequently adopted on 23 June 2021, the following key documents: <ul style="list-style-type: none"> – Financial Plan 2021-2031; – Council Plan 2021-2025; – Revenue and Rating Plan 2021-2025; – Budget 2021/22. • Council is also currently working with the community to develop a Community Vision. • Council continues to meet the needs of the community by continuing to offer the vast majority of Council services during the COVID-19 restrictions. • Council continues to improve its customer service by developing more channels in which to interact with Council such as online pet registration, pool and spa registration, community portal, and work continues for online building and planning applications.
<p>An increase in grants secured.</p>	<ul style="list-style-type: none"> • Grants are reported on separately in the Financial Statements, which form part of this Annual Report.

Strategic Indicator/ Measure	Results and Highlights
<p>A pipeline of shovel ready projects for grant applications.</p>	<ul style="list-style-type: none"> • During 2020/21 there have been number of opportunities with Government grants to progress and finish shovel ready projects that would not normally attract funding. These include the following projects: <ul style="list-style-type: none"> – Stage 1 River Road kerb and channel and yacht car park (Yarrawonga – in progress) – Dunlop Street kerb and channel and Victoria Park carpark upgrade (Yarrawonga – in progress) – Federation park playground and upgrade (Cobram – in progress) – Apex Park playground (Numurkah – in progress)
<p>Community understanding and acceptance of the rationalisation of underutilised assets and services.</p>	<ul style="list-style-type: none"> • Moira Shire has a vast and aging infrastructure base and full renewal, expansion or upgrade of every asset is not possible with limited resources. While Council can provide recommendations on underutilised or end of life assets, there can be strong community resistance for any rationalisation. Council will continue to work with the community to manage expectations.
<p>Consistently achieve our financial performance indicators that are determined by Council will reference to the Victorian Auditor General's Office (VAGO) acceptable range parameters.</p>	<ul style="list-style-type: none"> • Council's financial performance indicators are reported in the Local Government Financial Reporting Framework Performance Statement, which forms part of this Annual Report.
<p>We establish and deliver shared services with regional partners such as neighbouring Councils.</p>	<ul style="list-style-type: none"> • Council maintains high-level participation with relevant stakeholders including Hume Region Local Government Network, Murray River Group of Councils, North East Council collaboration, Goulburn Valley Regional Partnership, Goulburn Broken Greenhouse Alliance and the Goulburn Valley Waste & Resource Recovery Group. • Council's relations with key government areas also remain strong, particularly with Environmental Protection Authority, Regional Development Victoria, Regional Roads Victoria, Local Government Victoria and Department of Environment, Land, Water & Planning.
<p>Improved awareness of capital works progress and delivery.</p>	<ul style="list-style-type: none"> • Council continues uses its website, newsletters, advertising and social media to provide timely updates of major projects. • During 2020/21, Council started sending out a bi-monthly Community Newsletter, which features updates on capital works projects.
<p>Satisfied and happy Councillors and Staff with access to appropriate and relevant career development.</p>	<ul style="list-style-type: none"> • Following the Local Government Elections held in October 2020, both new and returning Councillors have successfully been inducted to their role in accordance with the requirements of the Act. • COVID-19 has caused the cancellation and delay of many of the development, training and leadership programs that are normally undertaken during the year. The Employee assistance program has been available and well utilised during COVID-19 to monitor and assist the physical and mental health of staff. The Workforce Plan continues to be developed as required under the new local government act.

Services

The following statement provides information in relation to the services funded in the 2020/21 budget and the persons or sections of the community who are provided the service.

Service Areas	Description of Services provided	Net Cost
		Actual Budget
		Variance
		\$'000
Accounting Services	Financial based services to both internal and external customers responsible for financial management, control and reporting expenses.	(6,645)
		5,688
		12,333
Asset Management	Management of Council's property and infrastructure assets and database, including design, construction and delivery of capital works projects.	2,814
		3,447
		633
Civic Buildings Maintenance	This program ensures that Council's building assets are well maintained and serviceable.	1,021
		1,059
		38
Communications	Responsible for the management and provision of advice on external and internal communications, including management of Council's website and social media platforms.	334
		704
		370
Contract Compliance	The systems used to manage the procurement and tendering processes of Council to ensure best value outcomes obtained. This includes the systems used to manage contracts in accordance with the agreed terms and conditions.	208
		194
		(14)
Customer Experience	The Customer Experience team supports the organisation in resolving customer enquiries, lodging requests for service, operating the Call Centre, receipting payments, processing applications and managing the hire of various council facilities.	562
		611
		49
Emergency Management	To maintain preparedness and responsiveness and to implement recovery processes in the event of an emergency occurring within the municipality.	34
		89
		55
Fire Prevention	Implement actions as defined in the Municipal Fire Management Strategy in partnership with all stakeholders.	30
		21
		(9)
Fleet Management	To ensure appropriate plant and vehicles are available to meet service levels.	193
		150
		(43)
Governance	The processes used by Council to operate and control the administration, ethics and compliance of the organisation.	2,383
		2,666
		283

Service Areas	Description of Services provided	Net Cost
		Actual Budget
		Variance
		\$'000
Help Desk	IT Help Desk provides 'break/fix' support for all IT systems and equipment including coordinating vendor support.	228
		227
		(1)
Information Technology Systems	Information Technology Services ensures Council's IT systems and equipment is properly maintained and working as required by the business including providing support for business system improvements, IT training and Geospatial Information System support.	1,824
		2,077
		253
Learning and Development	To continually improve the effectiveness of the organisation through employee education to support organisational goals and compliance requirements.	274
		342
		68
OH&S	Provide systems and support for a workplace, which is safe, so that the health and safety of our employees are not at risk.	635
		730
		95
Payroll	Deliver and administer the payroll function to the organisation and ensure that the Council's legal, award and industrial obligations are met.	101
		154
		53
Property Management	Systems used to manage Council leases, tenure arrangements, disposal and acquisition of property.	(1)
		116
		117
Records Management	Records Management is responsible for maintaining and supporting Council's Documents Management system and documents management practices within Council including the secure storage and retrieval of physical documents.	167
		190
		23
Recruitment	Attract and engage a diverse range of suitably qualified people to join our organisation.	565
		390
		(175)
Revenue and Property Services	Raising and collection of municipal rates and charges, maintenance of Council rating information and valuation of properties throughout the municipality.	(31,407)
		(30,379)
		668
Risk Management	Processes used to proactively manage the risks that affect Council, includes the identification, assessment and prioritising of risks to ensure Council's operations are effectively maintained.	204
		220
		16
Service Centres	The Customer Experience team located at the Yarrawonga Service Centre.	147
		147
		0

Service Performance Indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

Service / Indicator / Measure	Results				Material Variations
	2018	2019	2020	2021	
GOVERNANCE					
Transparency					
Council resolutions at meetings closed to the public <i>[Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public / Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors] x100</i>	20.61%	8.14%	7.38%	7.69%	Council continues to include contractual and tendering matters in the open forum, which has kept the number of confidential reports down and provides greater transparency in decision making.
Consultation and engagement					
Satisfaction with community consultation and engagement <i>[Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]</i>	50.00	53.00	53.00	55.00	Council has made a commitment to improve the level of engagement with the community through the Community Engagement policy and practices.
Attendance					
Council attendance at Council meetings <i>[The sum of the number of Councillors who attended each ordinary and special Council meeting / (Number of ordinary and special Council meetings) x (Number of Councillors elected at the last Council general election)] x100</i>	94.44%	96.83%	90.74%	98.15%	Councils General Elections were held in October 2020, which saw 3 new Councillors being elected to Council along with the flexibility of Councillors being able to attend meetings remotely, a higher attendance rate has been achieved during this reporting period.
Service cost					
Cost of governance <i>[Direct cost of the governance service / Number of Councillors elected at the last Council general election]</i>	\$40,509.56	\$41,403.44	\$40,190.89	\$37,520.56	Council General Elections were held in October 2020. During the caretaker period there is a reduction in the amount of allowances being paid to Councillors. Pandemic restrictions have also meant less travel has been undertaken.
Satisfaction					
Satisfaction with Council decisions <i>[Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community]</i>	48.00	49.00	50.00	54.00	There has been a significant increase in the satisfaction rating this year due to greater transparency and a stronger commitment to community engagement.

Retired Service Performance Indicators

Service / Indicator / Measure	2018	Results 2019	2020
AQUATIC FACILITIES			
Service cost			
Cost of indoor aquatic facilities <i>[Direct cost of indoor aquatic facilities less income received / Number of visits to indoor aquatic facilities]</i>	\$10.44	\$10.03	Retired in 2020
Cost of outdoor aquatic facilities <i>[Direct cost of outdoor aquatic facilities less income received / Number of visits to outdoor aquatic facilities]</i>	\$6.12	\$6.55	Retired in 2020
ANIMAL MANAGEMENT			
Service cost			
Cost of animal management service <i>[Direct cost of the animal management service / Number of registered animals]</i>	\$60.27	\$47.22	Retired in 2020
Health and safety			
Animal management prosecutions <i>[Number of successful animal management prosecutions]</i>	0	0	Retired in 2020
LIBRARIES			
Service cost			
Cost of library service <i>[Direct cost of the library service / Number of visits]</i>	\$4.52	\$4.91	Retired in 2020
MATERNAL AND CHILD HEALTH (MCH)			
Satisfaction			
Participation in first MCH home visit <i>[Number of first MCH home visits / Number of birth notifications received] x100</i>	95.1%	101.2%	Retired in 2020



GOVERNANCE, MANAGEMENT AND OTHER INFORMATION

Governance

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

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

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

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

Meetings of Council

Council conducts open public meetings in the fourth week of each month (except where a public holiday is in the fourth week). Members of the community are usually welcome to attend these meetings and observe from the gallery, however due to the pandemic the meetings have been closed to the public, and were streamed live via Council's Facebook page and could be viewed on Council's website.

For the 2020/21 year, Council held the following meetings:

- 10 Scheduled (ordinary) Council meetings
- 2 Unscheduled (special) Council meetings.

The following table provides a summary of Councillor attendance at Council meetings and special Council meetings during 2020/21 where the Councillor was eligible to attend. Absence is recorded if the Councillor did not seek leave prior to the meeting.

Councillor	Scheduled Meeting	Unscheduled Meeting	Total
Cr Libro Mustica (Mayor)	10	2	12
Cr Julie Brooks (Deputy Mayor)	7	1	8
Cr Peter Lawless	10	2	12
Cr John Beitzel	2	1	3
Cr Kevin Bourke	10	2	12
Cr Wendy Buck	3	1	4
Cr Ed Cox	8	1	9
Cr Gary Cleveland	3	1	4
Cr Peter Elliot	7	1	8
Cr Andrew Goldman	1	1	2
Cr Peter Mansfield	10	2	12
Cr Marie Martin	9	2	11
Cr Wayne Limbrick	7	1	8

Committees

Community Asset Committees

The *Local Government Act 2020* allows Councils to establish a Community Asset Committee for the purpose of managing a community asset in the municipal district.

The following table contains a list of Community Asset Committees established by the Council:

Community Asset Committees (at 30 June 2021)
Baulkamaugh Recreation Reserve
Cobram Scott Reserve
Floridan Park Recreation Reserve
Katamatite Recreation Reserve
Katunga Recreation Reserve and Community Centre
Koonoomoo Recreation Reserve
Picola Recreation Reserve
St James Recreation Reserve
Strathmerton Recreation Reserve
Tungamah Jubilee Park Recreation Reserve
Waaia Recreation Reserve
Wilby Racecourse and Recreation Reserve
Wunghnu Recreation Reserve
Yarrowonga JC Lowe Oval Reserve
Yarroweyah Recreation Reserve
Cobram Showgrounds Apex Reserve
Nathalia Showgrounds and Recreation Reserve
Numurkah Showgrounds Reserve
Yarrowonga Showgrounds Reserve / Victoria Park
Cobram Historical Precinct
Nathalia Historical Precinct

Other committees

Council has established committees to assist its understanding in specific interests and needs within the community. The committees are not decision-making bodies on behalf of Council but play a vital role in assisting more informed and inclusive decision making by Council.

Committees (at 30 June 2021)	Councillor
Moira Shire Tourism Advisory Committee	2
Moira Shire Disability Advisory Committee	2
Moira Shire Environment Sustainability Advisory Committee	2
Moira Shire Youth Council	3
Moira Shire Community Safety Committee	2
Moira Shire Council Audit & Risk Committee	3
Numurkah Flood Mitigation Implementation Committee	1
Barmah Forest Heritage and Education Centre Advisory Committee	1
Yarrowonga Multipurpose Sports Stadium Steering Committee	3
Yarrowonga Library Project Steering Committee	3
Cobram East Flood Mitigation Design Steering Committee	1
Upper Broken & Boosey Flood Study Project Steering Committee	1

Code of Conduct

The *Local Government Act 2020* requires Councils to develop and approve a Councillor Code of Conduct within 4 months after each general election. On 24 February 2021, Council adopted a revised Councillor Code of Conduct 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; and
- Assist the Mayor and Councillors to discharge the responsibilities of their public office appropriately.

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

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

Conflict of Interest

Councillors are elected by the residents and ratepayers to act in the best interests 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 conflict of interests.

During 2020/21, 9 conflicts of interest were declared at Council and special committee meetings.



Councillor Allowances

In accordance with section 39 of the *Local Government Act 2020*, the Mayor, Deputy Mayor and Councillors are entitled to receive an allowance while performing their duty as a Councillor.

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 Moira Shire Council is recognised as a category two Council.

Councils are required to review allowance levels by 30 June in the year following a general election and the allowance level determined by the Council remains in effect for the full term of the Council.

The Independent Remuneration Tribunal is yet to determine the remuneration of Mayor, Deputy Mayor and Councillors under the *Local Government Act 2020*. Therefore, the allowance and category set by the State Government and the previous Act that was adopted by Council in June 2021 stands until the Tribunal determination is set.

Currently, the Councillor annual allowance is \$26,245 per annum and the allowance for the Mayor is \$81,204 per annum.

The following table contains a summary of the allowances paid to each Councillor during the year and the portion of the year an individual Councillor was Mayor.

Councillors	Allowance \$
Cr Libro Mustica (Mayor)	83,447
Cr Julie Brooks (Deputy Mayor)	17,796
Cr John Beitzel	9,174
Cr Kevin Bourke	26,970
Cr Wendy Buck	9,174
Cr Gary Cleveland	9,174
Cr Ed Cox	22,327
Cr Peter Elliott	17,796
Cr Andrew Goldman	1,326
Cr Peter Lawless	26,970
Cr Wayne Limbrick	17,796
Cr Peter Mansfield	26,970
Cr Marie Martin	26,970



Councillor Expenses

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

The details of the expenses including reimbursement of expenses for each Councillor and member of a Council committee paid by the Council for the 2020/21 year are set out in the following table.

Councillors	TR \$	CM \$	CC \$	IC \$	CT \$	Total \$
Cr Libro Mustica (Mayor)	-	-	-	490	-	490
Cr Julie Brooks (Deputy Mayor)	-	-	-	312	1,335	1,647
Cr John Beitzel	-	-	-	53	-	53
Cr Kevin Bourke	-	1,598	-	145	385	2,128
Cr Wendy Buck	-	210	-	53	-	263
Cr Gary Cleveland	-	-	-	178	-	178
Cr Ed Cox	-	-	-	257	-	257
Cr Peter Elliott	-	-	-	92	-	92
Cr Peter Lawless	-	1,305	-	145	-	1,450
Cr Wayne Limbrick	-	2,728	-	92	-	2,820
Cr Peter Mansfield	-	2,626	-	145	4,077	6,848
Cr Marie Martin	-	1,926	-	490	4,044	6,460
Total	-	10,392	-	2,452	9,841	22,685

TR – Travel, CM – Car Mileage, CC – Childcare, IC – Information and Communication Expenses, CT – Conferences and Training Expenses.

During the reporting period, individual Councillors were appointed by Council to represent Moira Shire on the following organisations.

Appointed Representatives Bodies	Councillor
Goulburn Broken Green House Alliance	Cr Marie Martin
Goulburn Valley Community Road Safety	Cr Kevin Bourke
Goulburn Valley Regional Library Corporation Board	Cr Julie Brooks
Goulburn Valley Waste and Resource Group	Cr Wayne Limbrick
Goulburn Valley Highway Bypass Action Group	Cr Libro Mustica
Lake Mulwala Community Reference Group	Cr Julie Brooks and Cr Peter Elliott
Municipal Association of Victoria	Cr Libro Mustica
Murray River Group of Councils	Cr Libro Mustica
Murray Darling Association Inc.	Cr Peter Mansfield and Cr Marie Martin

Management

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

Audit & Risk Committee

The Audit and Risk Committee's role is to oversee and monitor the effectiveness of Council in carrying out its responsibilities for accountable financial management, good corporate governance, maintaining an effective system of internal control and risk management and fostering an ethical environment.

The Audit and Risk Committee consists of three independent members, Ms. Lisa Ford (Chair), Ms. Julie Guest and Mr Fred Douglas and two appointed Councillors, Cr Marie Martin and Cr Wayne Limbrick. As Mayor, Cr Libro Mustica is an ex-officio member of the Audit and Risk Committee.

Independent members are appointed for a three-year term, with a maximum of two terms. The chair is elected from among the independent members.

The Audit and Risk Committee met five times during 2020/21. The Internal Auditor, Chief Executive Officer, General Manager Corporate and Manager Governance and Risk attend the meetings. Other management representatives and staff attend as required to present reports. The external auditors attend as required each year to present the external audit plan, management letter and independent audit reports.

Recommendations 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. In April 2019, Council appointed AFS Chartered Accountants to provide internal audit services to Council for a period of four years.

In line with the Internal Audit program for 2020/21 the following reviews were conducted:

- IT Risk Management – Controls and Cyber Security
- Statutory Planning
- Infrastructure Asset Management – Other assets including buildings
- Local Laws
- Review of Credit Card including data mining

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 each Audit and Risk Committee meeting to provide independent risk and financial commentary and to present findings of completed reviews.

All audit issues identified are risk rated and recommendations for improvement are assigned to responsible managers/officers and tracked in Council's Risk Register. Managers and officers provide quarterly status updates for consideration by the Corporate Management Team then reported to the Audit and Risk Committee and Council.

External Audit

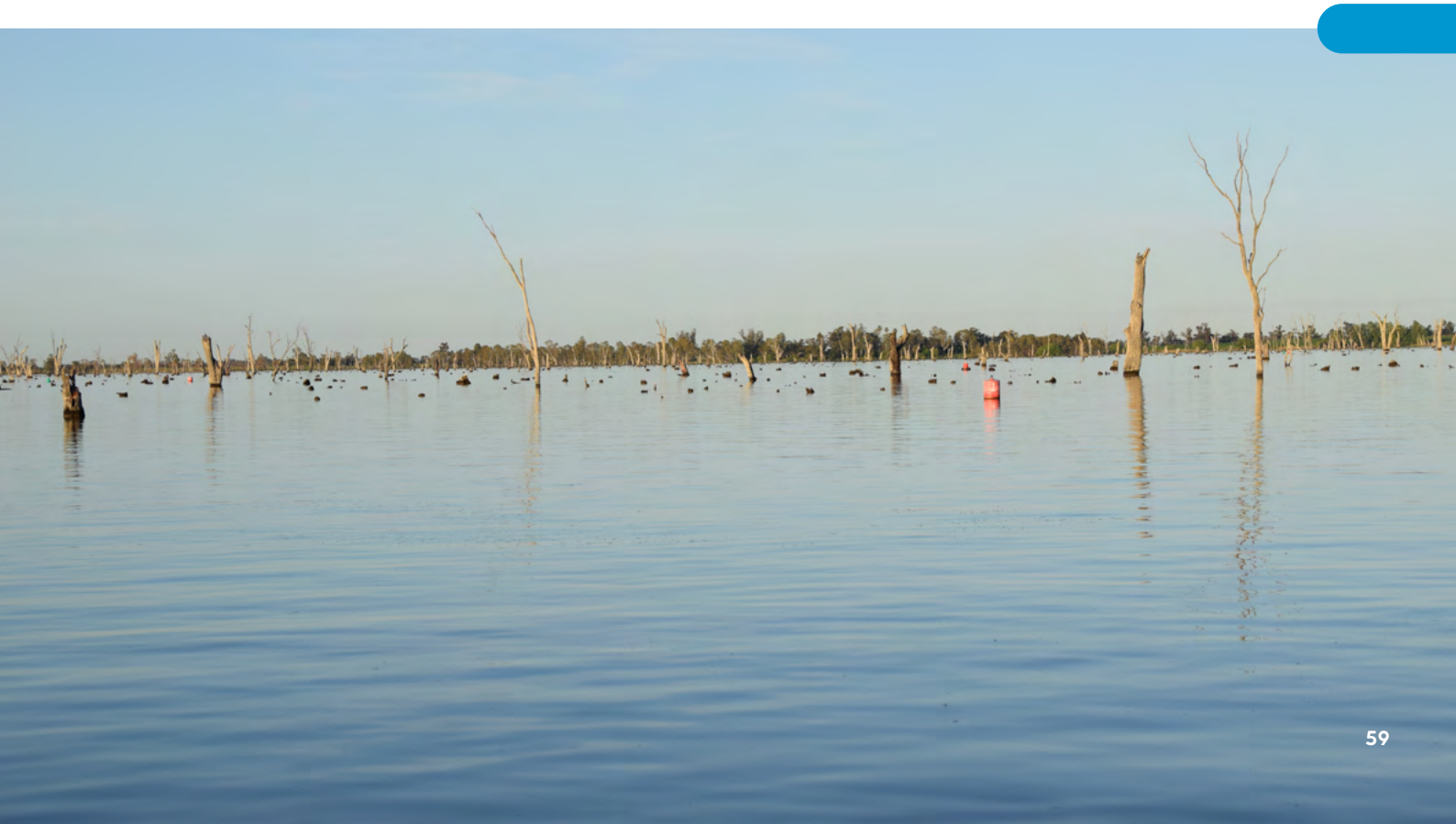
Council is externally audited by the Victorian Auditor-General with the external audit of Council's Financial Statements and Performance Statement conducted by the Victorian Auditor-General's representative. The external auditors attend as required to present the annual audit plan and Independent Audit Report. The external audit management letter and responses are also provided to the Audit and Risk Committee.

Risk Management

Council adopted the Risk Management Policy and the Fraud Prevention and Control Policy in September 2016 which form the basis of Council's Risk Management Framework together with the corporate and fraud risk registers, Audit and Risk Committee Charter, Councillor and Staff Codes of Conduct and a number of other instruments that direct Council's current risk management practices in accordance with ISO 31000 guidelines. Council's risk management framework addresses items such as:

- risk management culture, communication and training;
- best practice in risk management;
- responsibilities of and to internal and external stakeholders;
- risk registers and risk management software development;
- the Council Planning cycle, budget cycle and annual audit cycle, and
- a performance measurement system to determine the effectiveness of the framework.

A review of the Risk Management and Fraud Prevention and Control Policies continued in 2021.



Governance and Management Checklist

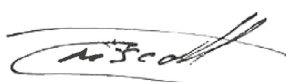
The following are the results in the prescribed form of Council's assessment against the prescribed governance and management checklist.

Governance and Management Items	Assessment
<p>1. Community engagement policy</p> <p>Policy under section 55 of the <i>Local Government Act 2020</i> outlining Council's commitment to engaging with the community on matters of public interest.</p>	<p>Adopted in accordance with section 55 of Act.</p> <p>Date of operation of current policy: 24 February 2021</p>
<p>2. Community engagement guidelines</p> <p>Guidelines to assist staff to determine when and how to engage with the community.</p>	<p>The Community Engagement Policy provides guidance to staff on how and when to engage with its Community. The Community Engagement Framework and further supporting documentation continues to be developed in line with the principles of the policy.</p>
<p>3. Financial Plan</p> <p>Plan under section 91 of the <i>Local Government Act 2020</i> outlining the financial and non-financial resources required for at least the next 10 financial years.</p>	<p>Adopted in accordance with Section 91 of the Act.</p> <p>Date adopted: 23 June 2021</p>
<p>4. Asset Plan</p> <p>Plan under section 92 of the <i>Local Government Act 2020</i> setting out the rating structure of Council to levy rates and charges.</p>	<p>Operation of current plans 17 August 2009. Plan is currently under review in accordance with the <i>Local Government Act 2020</i>.</p>
<p>5. Revenue and Rating Plan</p> <p>Plan under section 93 of the <i>Local Government Act 2020</i> setting out the rating structure of Council to levy rates and charges.</p>	<p>Adopted in accordance with Section 93 of the Act.</p> <p>Date adopted: 23 June 2021</p>
<p>6. Annual budget</p> <p>Plan under section 94 of the <i>Local Government Act 2020</i> setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required.</p>	<p>Adopted in accordance with section 94 of the Act.</p> <p>Date adopted: 23 June 2021</p>
<p>7. Risk policy</p> <p>Policy outlining Council's commitment and approach to minimising the risks to Council's operations.</p>	<p>Policy</p> <p>Date of operation of current policy: 23 October 2019</p>
<p>8. Fraud policy</p> <p>Policy outlining Council's commitment and approach to minimising the risk of fraud.</p>	<p>Policy</p> <p>Date of operation of current policy: 27 May 2020</p>
<p>9. Municipal emergency management plan</p> <p>Plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency prevention, response and recovery.</p>	<p>Municipal Emergency Management Plan prepared: 6 July 2016,</p> <p>Reviewed Plan presented to Council meeting 24 July 2019</p>

Governance and Management Items	Assessment
<p>10. Procurement policy</p> <p>Policy under section 108 of the <i>Local Government Act 2020</i> outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council.</p>	<p>Prepared and approved in accordance with section 186A of the <i>Local Government Act 1989</i>.</p> <p>Date adopted: 25 November 2020</p>
<p>11. Business continuity plan</p> <p>Plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster.</p>	<p>Business Continuity Plan</p> <p>Date of Approval: 23 January 2018</p>
<p>12. Disaster recovery plan</p> <p>Plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster.</p>	<p>Date of operation of the current plan: 22 May 2018</p> <p>Updated: June 2021</p>
<p>13. Risk management framework</p> <p>Framework outlining Council's approach to managing risks to the Council's operations.</p>	<p>Framework consists of Council Risk Policy 23 October 2019, Fraud Prevention and Control Policy 27 May 2020, Risk Management Plan (under review), Fraud Control Plan (under review) and Audit & Risk Committee Charter 28 November 2020.</p>
<p>14. Audit and Risk Committee</p> <p>See sections 53 and 54 of the <i>Local Government Act 2020</i>.</p>	<p>Established in accordance with section 53 of the Act</p> <p>Date of establishment: 27 May 2020</p>
<p>15. Internal audit</p> <p>Independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls.</p>	<p>Engaged</p> <p>Date of engagement of current provider: 22 January 2020</p>
<p>16. Performance reporting framework</p> <p>A set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the <i>Local Government Act 1989</i>.</p>	<p>Framework</p> <p>Date of operation of current framework: 10 December 2019</p>
<p>17. Council Plan reporting</p> <p>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.</p>	<p>Report</p> <p>Report prepared: 24 February 2021</p>

Governance and Management Items	Assessment
<p>18. Financial reporting</p> <p>Quarterly statements to Council under section 138(1) of the <i>Local Government Act 1989</i> comparing actual and budgeted budgeted results and an explanation of any material variations.</p>	<p>Annual Report: 23 September 2020</p> <p>Quarterly Statements: 25 November 2020 24 February 2021 26 May 2021</p>
<p>19. Risk reporting</p> <p>Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies.</p>	<p>Reports: 30 July 2020 18 February 2021</p>
<p>20. Performance reporting</p> <p>Six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 131 of the <i>Local Government Act 1989</i>.</p>	<p>Annual report: 23 September 2020</p> <p>Six monthly report: 24 February 2021</p>
<p>21. Annual report</p> <p>Annual report under sections 131, 132 and 133 of the <i>Local Government Act 1989</i> containing a report of operations and audited financial and performance statements.</p>	<p>Considered at meeting of Council in accordance with section 134 of the <i>Local Government Act 1989</i>.</p> <p>Date considered: 23 September 2020</p>
<p>22. Councillor Code of Conduct</p> <p>Code under section 139 of the <i>Local Government Act 2020</i> setting out the conduct principles and the dispute resolution processes to be followed by Councillors.</p>	<p>Reviewed and adopted in accordance with section 139 of the Act.</p> <p>Date adopted: 24 February 2021</p>
<p>23. Delegations</p> <p>Documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff in accordance with sections 11 and 47 of the <i>Local Government Act 2020</i>.</p>	<p>Reviewed in accordance with section 11(7) of the Act.</p> <p>Date of review: 26 August 2020</p>
<p>24. Meeting procedures</p> <p>Governance Rules under section 60 of the <i>Local Government Act 2020</i> governing the conduct of meetings of Council and delegated committees.</p>	<p>Governance Rules adopted in accordance with section 60 of the Act.</p> <p>Date adopted: 26 August 2020</p>

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



Clare Keenan
Chief Executive Officer

Dated: 17/9/21



Cr Libro Mustica
Mayor

Dated: 16/9/21

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 Council's Public Transparency Policy the following documents are available on Council's website or for public inspection at Moira Shire Council Office, 44 Station Street, Cobram:

- Council and Delegated Committee meeting agendas and minutes other than those relating to part of meeting closed to the public;
- Report from Advisory Committees to Council;
- Audit and Risk Committee Performance Reporting;
- Terms of reference or charters for Advisory Committees;
- Register of gifts, benefits and hospitality offered to Councillors or Council Staff;
- Register of travel undertaken by Councillors or Council Staff;
- Register of Conflicts of Interest disclosed by Councillors or Council Staff;
- Submissions made by Council to State or Federal processes;
- Register of donations and grants made by Council;
- Register of leases entered into by Council, as lessor and lessee;
- Register of Delegations;
- Register of Authorised Officers;
- Register of Election campaign donations;
- Summary of Personal Interests;
- Any other Register or Records required by legislation or determined to be in the public interest.

Contracts

During the year Council did not enter into any contracts valued at \$150,000 or more for services or \$200,000 or more for works or more of a kind specified in section 186(5)(a) and (c) of the Act. It also did not enter into any other contracts valued at \$150,000 or more for goods or services or \$200,000 or more for works without engaging in a competitive process.

Disability Action Plan

In accordance with section 38 of the *Disability Act 2006*, Council must report on the implementation of the Disability Action Plan in its Annual Report.

Council's Disability Action Plan was endorsed in late 2017. Due to COVID-19 the Disability Advisory Committee (DAC) met once in August 2020 over Zoom. Subsequent staffing shortages, changed priorities over the pandemic and ongoing/intermittent restrictions provided further impediment to progressing the DAC. The break provided an opportunity to re-consider the role of the committee and the Terms of Reference with the intention that proposals to re-orient and energise the DAC will be presented to the committee in July and progressed through Council in August/September 2021.

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.

Domestic Animal Management Plan

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

A 4-year Domestic Animal Management Plan for the period 2018-2021 was adopted by Council at the ordinary meeting held on 25 October 2017. The plan addresses all the requirements of section 68A of the Act.

Council has formed a partnership with 'National De-sexing Network' to provide low-income earners with the ability to have their cats de-sexed at an affordable cost. This partnership endeavours to promote responsible pet ownership within the community by reigning in the feral cat population.

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 their annual report or separately such as on its website, concerning its functions and information available. Council has chosen to publish the statements separately however provides the following summary of the application and operation of the *Freedom of Information Act 1982*.

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

- it should be in writing
- it should identify as clearly as possible which document is being requested
- it should be accompanied by the appropriate 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 online or by email.

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

Further information regarding FOI can be found at www.foi.vic.gov.au and at www.moira.vic.gov.au.





Public Interest Disclosures Act 2012

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

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

Under Moira Shire Council's procedures, individuals are encouraged to make disclosures directly to IBAC. IBAC then determines whether the disclosure comes under the scope of the Act and may commence investigation of the matter at which point Council may be advised of a disclosure. If the matters do not meet the scope of Act, the individual may be advised to raise the matter under alternative workplace provisions.

During the reporting period, IBAC did not advise Council of any public interest disclosures.

Road Management Act Ministerial direction

In accordance with section 22 of the *Road Management Act 2004*, Council must publish a copy or summary of any Ministerial direction in its annual report. No such Ministerial Directions were received by Council during the financial year.

Infrastructure and development contributions

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

In 2020/21 Council had no infrastructure and development contributions.

PERFORMANCE STATEMENT



Description of municipality

Moira Shire is located in the Hume region of Victoria and stretches across 4,045 square kilometres from Bundalong in the east to the Barmah National Park to the west. The Shire's northern boundary is defined by the Murray River and the south-west, southern and south east regions share boundaries with the municipalities of Campaspe, Greater Shepparton, Benalla, Wangaratta and Indigo. Moira is centrally located to the regional cities of Shepparton, Wangaratta and Albury-Wodonga.

Moira includes four major towns; Cobram, Nathalia, Numurkah and Yarrawonga and 22 smaller communities with a current estimated population of 30,018 residents.

Moira's population median age is 47 years, which is higher than the state and national medians of 37 and 38 years. In July 2018 total employment in the area was estimated at 10,913 jobs. The major contributors to employment are Agriculture, Forestry and Fishing (19.5%), Manufacturing (13.9%) and Health Care & Social Assistance (11.7%).

The Moira Shire community is serviced by local hospitals in each of the major towns (Yarrawonga, Cobram, Numurkah & Nathalia) along with a wide range of medical and allied health service providers.

Operational summary

The coronavirus pandemic (COVID-19) restrictions continue to have the most significant impact on our ability to provide business as usual (see commentary under COVID-19).

Council has received \$569,000 in direct COVID-19 community support from the Commonwealth and State Governments.

Council has also incurred a loss of approximately \$167,000 in foregone or lost income, net rates and charges debtors has increased by 11% whilst bad debts have remained low.

COVID-19

The COVID-19 pandemic has continued to affect everyone in our community including front-line workers who deliver our services. To keep everyone safe, some council services such as community events, community centres, libraries and playgrounds were closed, while others were able to take their work online. Fortunately, many of the council's front-line services, such as maternal and child health, maintenance, waste services, and capital works projects were able to continue as normal with little impact.

Some results in this report were affected by the COVID-19 pandemic in some way, mostly as the result of some operations being closed and scheduled community events being cancelled. However, nearly all actions and services were able to continue through remote delivery.



Sustainable Capacity Indicators

For the year ended 30 June 2021

Indicator / Measure	Results				Material Variations
	2018	2019	2020	2021	
Population					
Expenses per head of municipal population <i>[Total expenses / Municipal population]</i>	\$1,758.39	\$1,888.82	\$2,005.38	\$1,965.62	No material variation.
Infrastructure per head of municipal population <i>[Value of infrastructure / Municipal population]</i>	\$15,188.70	\$15,451.76	\$16,299.72	\$16,740.32	No material variation.
Population density per length of road <i>[Municipal population / Kilometers of local roads]</i>	8.08	8.15	8.20	8.21	No material variation.
Own-Source Revenue					
Own-source revenue per head of municipal population <i>[Own-source revenue / Municipal population]</i>	\$1,419.52	\$1,484.38	\$1,516.15	\$1,494.50	No material variation.
Recurrent Grants					
Recurrent grants per head of municipal population <i>[Recurrent grants / Municipal population]</i>	\$519.94	\$472.90	\$514.39	\$511.09	No material variation.
Disadvantage					
Relative socio-economic disadvantage <i>[Index of Relative Socio-economic Disadvantage by decile]</i>	2.00	2.00	2.00	2.00	No material variation.
Workforce Turnover					
Percentage of staff turnover <i>[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100</i>	9.75%	15.62%	12.95%	4.44%	Reduced staff movement as a result of COVID-19.

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 2021

Service / Indicator / Measure	Results				Material Variations
	2018	2019	2020	2021	
AQUATIC FACILITIES					
Utilisation					
Utilisation of aquatic facilities <i>[Number of visits to aquatic facilities / Municipal population]</i>	3.01	2.99	2.11	1.34	COVID-19 restrictions have significantly impacted patronage in 2020/21. Facilities were closed for significant periods over 2020/21 resulting in lower participation levels.
ANIMAL MANAGEMENT					
Health and safety					
Animal management prosecutions <i>[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100</i>	New in 2020	New in 2020	100.00%	0.00%	There were no animal management prosecutions in this reporting period. Council continues to implement animal management programs that seek to educate the community about responsible pet ownership.
FOOD SAFETY					
Health and safety					
Critical and major non-compliance notifications <i>[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100</i>	21.43%	100.00%	100.00%	100.00%	Council uses 'Health Manager' to electronically schedule follow-ups of all critical and major non-compliances in its efforts to deal with non-compliance issues in a timely manner.
GOVERNANCE					
Satisfaction					
Satisfaction with council decisions <i>[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]</i>	48.00	49.00	50.00	54.00	There has been a significant increase in the satisfaction rating this year due to greater transparency and a stronger commitment to community engagement.

Service / Indicator / Measure	Results				Material Variations
	2018	2019	2020	2021	
LIBRARIES					
Participation					
Active borrowers in the municipality <i>[Sum of the number of active library members in the last three years / The sum of the population for the last three years] x100</i>	15.47%	15.71%	15.61%	14.72%	The suppression of activities due to the libraries being closed for substantial period of times due to COVID-19 restrictions.
MATERNAL AND CHILD HEALTH					
Participation					
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</i>	80.35%	80.61%	81.89%	83.18%	Participation rates across Moira Shire Council are monitored quarterly and the use of the Vulnerable Child list ensures vulnerable children are actively engaged in the service.
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</i>	93.27%	93.10%	94.81%	93.83%	Moira continues to engage with Cummeragunja Aboriginal Cooperative to provide Immunisation and Maternal and Child Health services. Council also maintains a list of vulnerable children monitored by Maternal and Child Health to ensure Key Age and Stage visits are attended by Aboriginal families across the shire.
ROADS					
Satisfaction					
Satisfaction with sealed local roads <i>[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]</i>	44.00	49.00	51.00	52.00	Council continues to invest in its bitumen resealing program and its pavement rehabilitation programs which are improving the sealed road network across the shire.

Service / Indicator / Measure	Results				Material Variations
	2018	2019	2020	2021	
STATUTORY PLANNING					
Decision making					
Council planning decisions upheld at VCAT <i>[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</i>	66.67%	75.00%	100.00%	0.00%	No VCAT decisions occurred in the reporting period.
WASTE COLLECTION					
Waste diversion					
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</i>	54.39%	53.41%	54.64%	56.98%	Moira Shire continues to show a strong result diverting waste at higher than All Council Average.

Definitions

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

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

"active library member" means a member of a library who has borrowed a book from the library

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

"class 1 food premises" means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 1 food premises under section 19C of that Act

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

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

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

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

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

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

"population" means the resident population estimated by council

Financial Performance Indicators

For the year ended 30 June 2021

Dimension/indicator/measure	Results					Forecasts			Material Variations
	2018	2019	2020	2021	2022	2023	2024	2025	
EFFICIENCY									
Expenditure level									
Expenses per property assessment <i>[Total expenses / Number of property assessments]</i>	\$2,962.66	\$3,196.56	\$3,368.75	\$3,288.41	\$3,368.28	\$3,347.70	\$3,394.55	\$3,441.83	No material variation.
Revenue level									
Average rate per property assessment <i>[General rates and Municipal charges / Number of property assessments]</i>	New in 2020	New in 2020	\$1,673.01	\$1,731.54	\$1,775.14	\$1,827.35	\$1,879.21	\$1,929.63	No material variation.
LIQUIDITY									
Working capital									
Current assets compared to current liabilities <i>[Current assets / Current liabilities] x100</i>	444.74%	333.69%	337.56%	259.88%	478.70%	499.53%	452.47%	391.12%	Increase in unearned income driven by receipt of grant payments for capital works projects to be commenced and completed in 2021/22.
Unrestricted cash									
Unrestricted cash compared to current liabilities <i>[Unrestricted cash / Current liabilities] x100</i>	360.82%	268.14%	265.77%	208.08%	398.83%	400.16%	352.96%	291.21%	Increase in unearned income driven by receipt of grant payments for capital works projects to be commenced and completed in 2021/22.

Dimension/indicator/measure	Results					Forecasts			Material Variations
	2018	2019	2020	2021	2022	2023	2024	2025	
OBLIGATIONS									
Loans and borrowings									
Loans and borrowings compared to rates <i>[Interest bearing loans and borrowings / Rate revenue] x100</i>	10.07%	6.73%	3.93%	2.23%	24.14%	20.60%	17.84%	15.22%	Ongoing debt reduction production, this will increase over the forecast period as new borrowings are drawdown.
Loans and borrowings repayments compared to rates <i>[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100</i>	3.82%	3.73%	2.88%	1.80%	4.58%	2.98%	2.28%	2.22%	Ongoing debt reduction production, this will increase over the forecast period as new borrowings are drawdown.
Indebtedness									
Non-current liabilities compared to own source revenue <i>[Non-current liabilities / Own source revenue] x100</i>	33.41%	29.91%	31.23%	30.30%	53.46%	51.33%	47.98%	44.76%	No material variation.
Asset renewal and upgrade									
Asset renewal and upgrade compared to depreciation <i>[Asset renewal and asset upgrade expense / Asset depreciation] x100</i>	New in 2020	New in 2020	78.74%	100.48%	85.78%	96.01%	106.83%	134.80%	Reduced depreciation charge in 2020/21 following reduction in key asset class valuations following 2019/20 revaluation.

Dimension/indicator/measure	Results					Forecasts			Material Variations
	2018	2019	2020	2021	2022	2023	2024	2025	
OPERATING POSITION									
Adjusted underlying result									
Adjusted underlying surplus (or deficit) <i>[Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100</i>	11.34%	7.22%	1.92%	2.91%	-1.47%	0.99%	1.70%	2.70%	2020/21 result included income generated from fixed assets not previously recognised as being under Council control. The 2022 result is forecast as a small deficit as Council responds to increase demand on services in a post Covid-19 environment.
STABILITY									
Rates concentration									
Rates compared to adjusted underlying revenue <i>[Rate revenue / Adjusted underlying revenue] x100</i>	60.70%	60.01%	62.39%	65.02%	68.00%	68.49%	68.78%	68.78%	No material variation.
Rates effort									
Rates compared to property values <i>[Rate revenue / Capital improved value of rateable properties in the municipality] x100</i>	0.64%	0.60%	0.59%	0.58%	0.59%	0.60%	0.61%	0.62%	No material variation.

Former measures

Service/indicator/measure	2018	Results 2019	2020
ANIMAL MANAGEMENT			
Health and safety			
Animal management prosecutions <i>[Number of successful animal management prosecutions]</i>	0	0	Retired in 2020
EFFICIENCY			
Revenue Level			
Average residential rate per residential property assessment <i>[Residential rate revenue / Number of residential property assessments]</i>	\$1,856.21	\$1,871.26	Retired in 2020
OBLIGATIONS			
Asset Renewal			
Asset Renewal compared to depreciation <i>[Asset renewal expense / Asset depreciation]</i>	77.59%	82.30%	Retired in 2020

Definitions

"adjusted underlying revenue" means total income other than:

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

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

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

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

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

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

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

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

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

"population" means the resident population estimated by council

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

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

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

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

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

Other Information

For the year ended 30 June 2021

Basis of preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the *Local Government Act 1989* and *Local Government (Planning and Reporting) Regulations 2014* (as per the transitional provisions of the *Local Government Act 2020*).

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

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

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

Certification of the Performance Statement

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014* (as per the transitional provisions of the *Local Government Act 2020*).



Simon Rennie CPA
Principal Accounting Officer

Dated: 16.9.21

In our opinion, the accompanying performance statement of the Moira Shire Council for the year ended 30 June 2021 presents fairly the results of council's performance in accordance with the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014* (as per the transitional provisions of the *Local Government Act 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 2014* to certify this performance statement in its final form.



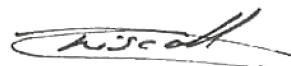
Councillor Libro Mustica, Mayor
Councillor

Dated: 16/9/21



Councillor Julie Brooks, Deputy Mayor
Councillor

Dated: 17/9/21.



Clare Keenan
Chief Executive Officer

Dated: 17/9/21

VAGO Statement

VAGO Statement

FINANCIAL REPORT



Certification of the Financial Statements	83
Victorian Auditor-General's Office Report	84

FINANCIAL STATEMENTS

Comprehensive Income Statement	86
Balance Sheet	87
Statement of Changes in Equity	88
Statement of Cash Flows	89
Statement of Capital Works	90

NOTES TO FINANCIAL STATEMENTS

Overview	91
Note 1 Performance against budget	93
1.1. Income and expenditure	93
1.2. Capital works	95
Note 2 Analysis of Council results by program	97
Note 3 Funding for the delivery of our services	100
3.1. Rates and charges	100
3.2. Statutory fees and fines	100
3.3. User fees	100
3.4. Funding from other levels of government	101
3.5. Contributions	102
3.6. Net gain/(loss) on disposal of property, infrastructure, plant and equipment	102
3.7. Other income	103
Note 4 The cost of delivering services	104
4.1. Employee costs	104
4.2. Materials and services	104
4.3. Depreciation	105
4.4. Amortisation – Right of use assets	105
4.5. Bad and doubtful debts	105
4.6. Borrowing costs	105
4.7. Finance Costs – Leases	105
4.8. Other expenses	105

Note 5 Our financial position	106
5.1. Financial assets	106
5.2. Non-financial assets	107
5.3. Payables	108
5.4. Interest bearing liabilities	108
5.5. Provisions	109
5.6. Financing arrangements	111
5.7. Commitments	111
5.8. Leases	112
Note 6 Assets we manage	114
6.1. Property, infrastructure plant and equipment	114
6.2. Investments in associates and joint arrangements	123
Note 7 People and relationships	125
7.1. Council and key management remuneration	126
7.2. Related party disclosure	126
Note 8 Managing uncertainties	128
8.1. Contingent assets and liabilities	128
8.2. Change in accounting standards	128
8.3. Financial instruments	128
8.4. Fair value measurement	130
8.5. Events occurring after balance date	131
Note 9 Other matters	132
9.1. Reserves	132
9.2. Reconciliation of cash flows from operating activities to surplus/(deficit)	134
9.3. Superannuation	134
Note 10 Changes in accounting policy	137

Certification of the Financial Statements

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



Simon Rennie, CPA

Principal Accounting Officer

Date: 16 September 2021

Cobram

In our opinion the accompanying financial statements present fairly the financial transactions of Moira Shire Council for the year ended 30 June 2021 and the financial position of the Council as at that date.

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

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify the financial statements in their final form.



Libro Mustica

Mayor

Date: 16 September 2021

Cobram

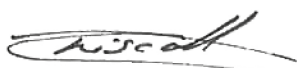


Julie Brooks

Deputy Mayor

Date: 16 September 2021

Cobram



Clare Keenan

Chief Executive Officer

Date: 16 September 2021

Cobram

VAGO Statement

VAGO Statement

Comprehensive Income Statement For the Year Ended 30 June 2021

	Note	2021 \$'000	2020 \$'000
Income			
Rates and charges	3.1	39,518	38,174
Statutory fees and fines	3.2	1,723	1,468
User fees	3.3	2,031	1,979
Grants - operating	3.4(a)	13,304	13,134
Grants - capital	3.4(b)	6,126	8,876
Contributions - monetary	3.5	379	315
Contributions - non monetary	3.5	8,485	5,213
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6	74	84
Share of net profit (or loss) of associates and joint ventures	6.2	64	25
Other income	3.7	1,452	3,641
Total income		73,156	72,909
Expenses			
Employee costs	4.1	21,400	20,357
Materials and services	4.2	24,333	25,634
Depreciation	4.3	11,145	12,182
Amortisation - right of use assets	4.4	746	670
Bad and doubtful debts	4.5	10	37
Borrowing costs	4.6	93	151
Finance costs - leases	4.7	105	111
Share of net loss of associates and joint ventures	6.2	-	12
Other expenses	4.8	1,172	857
Total expenses		59,004	60,011
Surplus/(deficit) for the year		14,152	12,898
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	6.1	3,961	(10,851)
Total comprehensive result		18,113	2,047

Balance Sheet As at 30 June 2021

	Note	2021 \$'000	2020 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1(a)	12,456	8,975
Other financial assets	5.1(b)	36,000	31,000
Trade and other receivables	5.1(c)	4,934	4,572
Inventories	5.2(a)	899	981
Other assets	5.2(b)	722	752
Total current assets		55,011	46,280
Non-current assets			
Property, infrastructure, plant and equipment	6.1	601,263	584,726
Investments in associates and joint arrangements	6.2	1,170	1,106
Intangible assets	5.2(c)	2,762	3,041
Right-of-use assets	5.8	1,968	2,023
Total non-current assets		607,163	590,896
Total assets		662,174	637,176
Liabilities			
Current liabilities			
Trade and other payables	5.3(a)	2,840	2,510
Trust funds and deposits	5.3(b)	2,278	2,471
Unearned income	5.3(c)	10,395	3,725
Interest-bearing liabilities	5.4	629	618
Provisions	5.5	4,423	3,710
Lease liabilities	5.8	609	676
Total current liabilities		21,174	13,710
Non-current liabilities			
Interest-bearing liabilities	5.4	254	882
Provisions	5.5	11,917	11,899
Lease liabilities	5.8	1,421	1,390
Total non-current liabilities		13,592	14,171
Total liabilities		34,766	27,881
Net assets		627,408	609,295
Equity			
Accumulated surplus		197,828	198,036
Reserves	9.1	429,580	411,259
Total Equity		627,408	609,295

Statement of Changes in Equity For the Year Ended 30 June 2021

	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserves \$'000	Other Reserves \$'000
2021					
Balance at beginning of the financial year		609,295	198,036	390,339	20,920
Surplus/(deficit) for the year		14,152	14,152	-	-
Net asset revaluation increment/(decrement)	9.1(a)	3,961	-	3,961	-
Transfers to other reserves	9.1(b)	-	(20,720)	-	20,720
Transfers from other reserves	9.1(b)	-	6,360	-	(6,360)
Balance at end of the financial year		627,408	197,828	394,300	35,280
2020					
Balance at beginning of the financial year		607,248	191,620	401,190	14,438
Impact of changes in accounting policy - AASB 16 Leases		-	-	-	-
Surplus/(deficit) for the year		12,898	12,898	-	-
Net asset revaluation increment/(decrement)	9.1(a)	(10,851)	-	(10,851)	-
Transfers to other reserves	9.1(b)	-	(6,502)	-	6,502
Transfers from other reserves	9.1(b)	-	20	-	(20)
Balance at end of the financial year		609,295	198,036	390,339	20,920

Statement of Cash Flows For the Year Ended 30 June 2021

		2021 Inflows/ (Outflows) \$'000	2020 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		39,248	38,078
Statutory fees and fines		1,734	1,531
User fees		2,135	2,263
Grants - operating		13,327	12,185
Grants - capital		13,140	7,988
Contributions - monetary		379	133
Interest received		352	610
Trust funds and deposits taken		4,636	5,220
Other receipts		781	1,541
Net GST (payment)/refund		2,281	2,295
Employee costs		(21,196)	(20,421)
Materials and services		(25,515)	(25,809)
Trust funds and deposits repaid		(4,827)	(4,067)
Other payments		(981)	(942)
Net cash provided by / (used in) operating activities	9.2	25,494	20,605
Cash flows from investing activities			
Proceeds / (purchases) from sale of investments		(5,000)	(4,000)
Payments for property, infrastructure, plant and equipment	6.1	(15,797)	(15,837)
Proceeds from sale of property, infrastructure, plant and equipment		327	437
Net cash provided by / (used in) investing activities		(20,470)	(19,400)
Cash flows from financing activities			
Finance costs		(93)	(151)
Repayment of borrowings		(618)	(949)
Interest paid - lease liability		(105)	(111)
Repayment of lease liabilities		(727)	(627)
Net cash provided by / (used in) financing activities		(1,543)	(1,838)
Net increase / (decrease) in cash and cash equivalents		3,481	(633)
Cash and cash equivalents at the beginning of the financial year		8,975	9,608
Cash and cash equivalents at the end of the financial year		12,456	8,975
	Note		
Financing arrangements	5.6		
Restrictions on cash assets	5.1		

Statement of Capital Works For the Year Ended 30 June 2021

	2021 \$'000	2020 \$'000
Property		
Land	32	-
Land improvements	96	-
Total land	128	-
Buildings	3,294	3,348
Total buildings	3,294	3,348
Total property	3,422	3,348
Plant and equipment		
Plant, machinery and equipment	1,116	1,333
Computers and telecommunications	14	-
Total plant and equipment	1,130	1,333
Infrastructure		
Roads	5,577	6,468
Kerb and channel	778	-
Bridges	53	911
Footpaths and cycle ways	578	476
Drainage	781	1,532
Recreational, leisure and community facilities	1,555	210
Waste management	1,043	493
Parks, open space and streetscapes	9	-
Aerodromes	173	-
Other infrastructure	698	1,065
Total infrastructure	11,245	11,155
Total capital works expenditure	15,797	15,836
Represented by:		
New asset expenditure	4,560	6,000
Asset renewal expenditure	7,287	6,085
Asset expansion expenditure	38	245
Asset upgrade expenditure	3,912	3,506
Total capital works expenditure	15,797	15,836

Notes to the Financial Report For the Year Ended 30 June 2021

OVERVIEW

Introduction

The Moira Shire Council was established by an Order of the Governor in Council on 18 November 1994 and is a body corporate. The Council's main office is located at 44 Station Street, Cobram.

Statement of compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general purpose financial report complies with the Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1989, and the Local Government (Planning and Reporting) Regulations 2014.

Significant accounting policies

(a) Basis of accounting

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

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

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

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities* (refer to Note 3)
- the determination, in accordance with AASB 16 *Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- whether or not AASB 1059 *Service Concession Arrangements: Grantors* is applicable (refer to Note 8.2)
- others areas requiring judgements.

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

Notes to the Financial Report For the Year Ended 30 June 2021

(b) Impact of Covid-19

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

Additional revenue

Council received \$569,000 in Commonwealth and State Government grants related to supporting the community with Covid-19 support programs.

Revenue reductions

Council's park and hall hire fees have reduced by approximately \$22,000 as a result of Covid-19 restrictions.

Revenue foregone

In response to Covid-19, Council has foregone \$100,000 in Business registration fees and \$45,000 in Caravan Park fees in 2020/21.

Additional costs

Of the \$569,000 in Commonwealth and State Government grants received, Council has expended \$445,000 in additional costs, the remaining funds are to be expended in 2021/22.

Asset valuations

There was no significant impact on Council's asset valuations from Covid-19.

**Notes to the Financial Report
For the Year Ended 30 June 2021**

Note 1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2014* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$200,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 24 June 2020. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for income and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

These notes are prepared to meet the requirements of the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

1.1 Income and Expenditure

	Budget 2021 \$'000	Actual 2021 \$'000	Variance 2021 \$'000	Variance 2021 %	Ref
Income					
Rates and charges	39,072	39,518	446	1.1	1
Statutory fees and fines	1,357	1,723	366	27.0	2
User fees	1,936	2,031	95	4.9	
Grants - operating	5,818	13,304	7,486	128.7	3
Grants - capital	6,740	6,126	(614)	(9.1)	4
Contributions - monetary	420	379	(41)	(9.8)	
Contributions - non monetary	200	8,485	8,285	4142.5	5
Net gain (loss) on disposal of property, infrastructure, plant and equipment	(164)	74	238	(145.1)	6
Share of net profit (loss) of associates and joint ventures	(10)	64	74	(740.0)	
Other income	1,108	1,452	344	31.0	7
Total income	56,477	73,156	16,679	29.5	
Expenses					
Employee costs	22,591	21,400	(1,191)	(5.3)	8
Materials and services	23,258	24,333	1,075	4.6	9
Bad and doubtful debts	10	10	-	-	
Depreciation	11,190	11,145	(45)	(0.4)	
Amortisation - Right of use assets	489	746	257	52.6	10
Borrowing costs	93	93	-	-	
Finance costs - leases	80	105	25	31.3	
Other expenses	1,171	1,172	1	0.1	
Total expenses	58,882	59,004	122	0.21	
Surplus/(deficit) for the year	(2,405)	14,152	16,557	(688.4)	

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Rates and charges	Additional income from a 1.6% increase in the number of assessable properties than originally budgeted, and higher rates interest income received.

**Notes to the Financial Report
For the Year Ended 30 June 2021**

(i) Explanation of material variations (cont.)

Variance Ref	Item	Explanation
2	Statutory fees and fines	Higher planning and building fees (including swimming pool inspections), offset by lower shop registrations fees foregone due to the impact of Covid-19.
3	Grants - operating	Receipt of 50% of the 2021/22 Commonwealth Government Financial Assistance grant, extension of the Regional Fruit Fly program funding for 2020/21 and new funding for Covid-19 related relief programs and other community support programs.
4	Grants - capital	Budget includes funded capital works programs: Yarrawonga Multisport Stadium, Yarrawonga-Burramine Trail and Naring-Numurkah Roads intersection upgrade which have been delayed, this is offset by recognition of capital income for previous years completed projects: Campbell Road Cobram upgrade, Power Street Nathalia sealed road upgrade, Cobram Commercial Waste Sorting facility and Gilmore Street Yarrawonga upgrade.
5	Contributions - non monetary	Contributions of roads, kerb and channel, footpaths and drainage from developers and pedestrian bridges constructed as part of the Yarrawonga Tourism Trail.
6	Net gain (loss) on disposal of property, infrastructure, plant and equipment	Income from the sale of replaced fleet items held over from 2019/20 due to Covid-19 requirements to avoid staff travelling in the same vehicle to external work sites.
7	Other income	Additional income received from sale of recyclable materials, contributions to native vegetation planting reserve and recognition of drainage assets not previously recognised as Council assets.
8	Employee costs	Lower wages and salaries costs due to delays in backfilling vacant roles, lower than budgeted Workcover and Fringe Benefits Tax costs and lower training costs due to cancellation of training courses caused by Covid-19 restrictions.
9	Materials and services	Variance due to increase in capital works expensed where a qualifying asset was not created, costs of the extended Regional Fruit Fly program and new costs associated with new community Covid-19 related programs and other community programs.
10	Amortisation - Rights of use assets	Increased lease costs for replacement heavy plant items and Information Technology equipment.

Notes to the Financial Report
For the Year Ended 30 June 2021

Note 1 Performance against budget (cont.)

1.2 Capital Works

	Budget 2021 \$'000	Actual 2021 \$'000	Variance 2021 \$'000	Variance 2021 %	Ref.
Property					
Land	-	32	32	100.0	
Land improvements	410	96	(314)	(76.6)	1
Total Land	410	128	(282)	(68.8)	
Buildings	9,118	3,294	(5,824)	(63.9)	2
Total Buildings	9,118	3,294	(5,824)	(63.9)	
Total Property	9,528	3,422	(6,106)	(64.1)	
Plant and Equipment					
Plant, machinery and equipment	1,284	1,116	(168)	(13.1)	3
Fixtures, fittings and furniture	14	-	(14)	(100.0)	
Computers and telecommunications	-	14	14	100.0	
Total Plant and Equipment	1,298	1,130	(168)	(12.9)	
Infrastructure					
Roads	4,655	5,577	922	19.8	4
Kerb and channel	540	778	238	44.1	5
Bridges	90	53	(37)	(41.1)	
Footpaths and cycle ways	1,200	578	(622)	(51.8)	6
Drainage	3,177	781	(2,396)	(75.4)	7
Recreational, leisure and community facilities	1,211	1,555	344	28.4	8
Waste management	900	1,043	143	15.9	9
Parks, open space and streetscapes	157	9	(148)	(94.3)	10
Aerodromes	-	173	173	100.0	11
Other infrastructure	30	698	668	2226.7	12
Total Infrastructure	11,960	11,245	(715)	(6.0)	
Total Capital Works Expenditure	22,786	15,797	(6,989)	(30.7)	
Represented by:					
New asset expenditure	11,666	4,560	(7,106)	(60.9)	
Asset renewal expenditure	8,737	7,287	(1,450)	(16.6)	
Asset expansion expenditure	425	38	(387)	(91.1)	
Asset upgrade expenditure	1,958	3,912	1,954	99.8	
Total Capital Works Expenditure	22,786	15,797	(6,989)	(30.7)	

(i) Explanation of material variations

Variance Ref.	Item	Explanation
1	Land improvements	Delays in Numurkah Flood Mitigation Scheme and Levee Bank renewal program.
2	Buildings	Construction of Yarrawonga Library and Yarrawonga Multisports Stadium has not yet commenced.
3	Plant, Machinery and Equipment	Purchase of replacement Tip truck delayed due to impact of Covid-19 on supplier delivery.

**Notes to the Financial Report
For the Year Ended 30 June 2021**

(i) Explanation of material variations (cont.)

Variance Ref.	Item	Explanation
4	Roads	Delays in Naring and Numurkah Roads intersection upgrade and Acacia and Melaleuca Streets road works are offset by the completion of road works as part of the Gilmore Street Yarrawonga Education precinct and Power Street Nathalia.
5	Kerb and channel	Completion of kerb and channel works as part of the Gilmore Street Yarrawonga Education precinct and continuation of the Kerb and Channel renewal program .
6	Footpaths and cycle ways	Yarrawonga to Burramine Trail project is being developed, offset by completion of footpaths and cycle ways as part of the Gilmore Street Yarrawonga Education precinct and Footpath renewal programs.
7	Drainage	Cobram East Drainage plan in development, Catona Crescent Cobram drainage works did not proceed, these were offset by the completion of drainage as part of the Gilmore Street Yarrawonga Education precinct and the Rowe Street Numurkah drainage extension.
8	Recreational, leisure and community facilities	Upgrade works to the Yarrawonga Splashpark has not yet commenced.
9	Waste Management	Completion of new Cell 9 at Cobram Landfill and the Commercial Waste Sorting Facility partly funded in 2019/20.
10	Parks, open space and streetscapes	Numurkah Lake concept plan is in development.
11	Aerodromes	Installation of new lighting at Yarrawonga Aerodrome, funded by new Commonwealth grant.
12	Other infrastructure	Completion of upgrade to the Shire and Town entrance signage, Yarrawonga Showgrounds Watering system and community lighting programs at MVH Yarrawonga, Apex Park Numurkah, Levings Park Cobram, Newman Square Numurkah and Picola Railway Park.

Note 2.1 Analysis of Council results by program

2.1 (a) Council programs

Council delivers its functions and activities through the following programs.

Office of CEO

The Office of CEO provides leadership guidance to the business and Council and guides the development and delivery of Council's representation and advocacy efforts, also responsible for the management and provision of advice on external and internal communication. The service includes Councillor entitlements.

Organisational Development

Organisational Development provides Council with strategic and operational organisational development support including occupational health and safety obligations. The service develops and implements strategies, policies and procedures through the provision of human resources and industrial relations services.

Customer Experience

Customer Experience in consultation with relevant stakeholders on behalf of Council is the main customer interface with the community and includes face-to-face and online customer service. It also responsible for the raising and collection of rates and charges and valuation of properties throughout the municipality.

Governance and Risk

Governance and Risk ensures Council complies with the governance obligations under the Local Government Act and other legislation, it manages Council's enterprise risk and insurances, and oversees Council's contracting of procurement of goods and services. It is also responsible for the management and strategic planning for Council's buildings, land and property leases.

Finance

Finance provides financial based services to both internal and external customers including the management of Council's finances, payment of invoice payments to suppliers, salaries and wages to Council employees, It is responsible for all statutory financial reporting requirements.

Information Services

Information Services provides, supports and maintains reliable and cost effective communications and computing systems, facilities and infrastructure to Council staff enabling them to deliver services in a smart, productive and efficient way. The service also manages all Council's records.

Recreation, Health and Culture (formerly Community Development)

Recreation, Health and Culture is responsible for working with the community, stakeholders and partner agencies to develop long-term community plans that inform Council's land use planning, asset management, service delivery and investment decision-making across the Shire. Services include: sports and recreation; community health, safety and wellbeing; children, youth and families; and library services.

Economic Development

Economic Development supports the attraction, growth and innovation of existing and prospective businesses across the Shire. It also provides support to the business plans of local tourism associations, and plans for future tourism opportunities and infrastructure needs.

Note 2.1 Analysis of Council results by program (cont.)

2.1 (a) Council programs (cont.)

Sustainability

Sustainability provides waste collection services including kerbside garbage, recyclables and organic waste from households and some commercial properties within the Shire. It operates nine transfer stations and a landfill site, including monitoring to maintain environmental standards. It develops environmental policy, implements environmental projects, delivers educational programs to the Moira community and works with other agencies to improve environment sustainability and natural resource management.

Operations

Operations is responsible for maintaining existing infrastructure across a diverse range of assets that underpin the wellbeing of the community. These services include; roads; bridges; kerbs and channels; parks and gardens; streets and streetscapes; and civic buildings.

Construction and Assets

Construction and Assets is responsible for constructing new infrastructure across a diverse range of assets that underpin the wellbeing of the community. These services include: infrastructure planning; asset management; and capital works engineering design and management.

Building, Safety and Amenity

Building, Safety and Amenity provides statutory building services to the Moira Shire community including processing of building permits, emergency management responsibilities, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works. The service also provides a safe and orderly environment within the municipality through the regulation, control and enforcement of legislation and local laws. Services provided include school crossing supervisors, domestic animal management services and fire prevention enforcement program.

Planning

Planning processes all planning applications, provides advice and makes decisions about development proposals that require a planning permit, it also prepares and processes amendments to the Council Planning Scheme as well as preparing major policy documents shaping the future of the Shire.

Notes to the Financial Report
For the Year Ended 30 June 2021

Note 2.1 Analysis of Council results by program (cont.)

2.1 (b) Summary of revenues, expenses and assets by program

	Operating Income	Operating Expenses	Operating Surplus/ (Deficit)	Grants included in income	Total Assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2021					
Office of CEO	53	2,393	(2,340)	45	-
Organisational Development	22	1,805	(1,783)	22	-
Customer Experience	31,563	1,225	30,338	-	-
Governance and Risk	391	1,991	(1,600)	-	-
Finance	16,786	13,873	2,913	7,440	60,911
Information Services	100	2,491	(2,391)	100	-
Recreation, Health and Culture	765	5,533	(4,768)	638	-
Economic Development	885	2,825	(1,940)	879	-
Sustainability	9,807	7,095	2,712	85	-
Operations	4,245	13,979	(9,734)	4,025	-
Construction and Assets	6,778	3,015	3,763	6,125	601,263
Building, Safety and Amenity	990	1,938	(948)	71	-
Planning	771	841	(70)	-	-
	73,156	59,004	14,152	19,430	662,174
2020					
Office of CEO	-	2,118	(2,118)	-	-
Organisational Development	6	1,801	(1,795)	5	-
Commercial Services	-	1,477	(1,477)	-	-
Finance and Revenue	44,611	14,492	30,119	7,267	52,450
Governance and Communications	364	1,334	(970)	-	-
Information Services	-	2,143	(2,143)	-	-
Community Development	725	5,756	(5,031)	519	-
Economic Development	1,057	2,762	(1,705)	976	-
Waste Management	9,345	6,759	2,586	95	-
Operations	4,422	15,857	(11,435)	4,148	-
Construction and Assets	10,878	2,847	8,031	8,914	584,726
Building, Safety and Amenity	837	1,891	(1,054)	86	-
Planning	664	774	(110)	-	-
	72,909	60,011	12,898	22,010	637,176

2020/21 changes to reporting structures resulted in the following changes: Finance and Revenue, Commercial Services and Governance and Communications were split to form new business units; Finance, Governance and Risk and Customer Experience, with Communications now reporting into the Office of CEO. Community Development has been renamed as Recreation, Health and Culture.

The operating surplus in Customer Experience of \$30.34 million includes income from General Rates and Municipal Levy. The operating surplus in Construction and Assets of \$3.76 million includes capital grant income received for acquisition or construction of property, infrastructure, plant and equipment assets.

**Notes to the Financial Report
For the Year Ended 30 June 2021**

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 its value of land and all its improvements.

The valuation base used to calculate general rates for 2020/21 was \$6,714 million (2019/20 - \$6,413 million).

	2021	2020
	\$'000	\$'000
General rates	24,794	24,120
Municipal charge	5,904	5,685
Environmental levy	1,995	1,959
Kerbside waste management charges	6,024	5,657
Supplementary rates and rate adjustments	373	383
Interest on rates and charges	243	190
Revenue in lieu of rates	185	180
Total rates and charges	39,518	38,174

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

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

Revenue in lieu of rates includes payments made by renewable energy generators (i.e. Solar Farms).

3.2 Statutory fees and fines

Town planning fees	679	509
Building services fees	655	500
Land information certificates	58	44
Permits	45	34
Business registration fees	33	133
Animal registration fees and fines	212	198
Other statutory fees and fines	41	50
Total statutory fees and fines	1,723	1,468

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

3.3 User fees

Leisure centre and recreation	26	26
Waste management services	1,369	1,286
Rent and other property income	103	120
Public hall and park hire fees	180	207
Sundry works and works within road reserve fees	51	75
Caravan park charges	220	207
Other user fees and charges	82	58
Total user fees	2,031	1,979

User fees by timing of revenue recognition

User fees recognised over time	529	560
User fees recognised at a point in time	1,502	1,419
Total user fees	2,031	1,979

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 2021**

3.4 Funding from other levels of government	2021	2020
Grants were received in respect of the following:	\$'000	\$'000
Summary of Grants		
Commonwealth funded grants	15,730	16,659
State funded grants	3,700	5,349
Total grants received	19,430	22,008
(a) Operating Grants		
Recurrent - Commonwealth Government		
Financial Assistance Grants*	11,461	11,283
Recurrent - State Government		
Community health	81	51
Community safety	45	30
Economic development and tourism	656	976
Maternal and child health	374	345
Recreation, leisure and community facilities	29	27
Roadside weeds and pest management	75	75
School crossing supervisors	54	56
Other	22	5
Total recurrent operating grants	12,797	12,848
Non-recurrent - Commonwealth Government		
Disaster recovery	-	131
Recreation, leisure and community facilities	21	-
Non-recurrent - State Government		
Economic development and tourism	224	-
Environmental planning	-	59
Community health	70	-
Community safety	3	89
Maternal and child health	32	4
Recreation, leisure and community facilities	30	3
Other	127	-
Total non-recurrent operating grants	507	286
Total operating grants	13,304	13,134

*Council received 50% of the 2019/20 and 2020/21 Commonwealth Financial Assistance Grants prior to the end of the respective financial year, these are general purpose grants and were recognised when received. There are no AASB 15 or AASB 1068 implications.

(b) Capital Grants

Recurrent - Commonwealth Government

Roads to recovery	2,545	2,545
Total recurrent capital grants	2,545	2,545

Non-recurrent - Commonwealth Government

Buildings	50	-
Roads	1,492	-
Recreation, leisure and community facilities	160	2,700

**Notes to the Financial Report
For the Year Ended 30 June 2021**

3.4 Funding from other levels of government (cont.)	2021	2020
(b) Capital Grants (cont.)	\$'000	\$'000
Non-recurrent - State Government		
Buildings	-	7
Recreation, leisure and community facilities	226	1,318
Roads	914	812
Parks, open space and streetscapes	-	600
Bridges	150	500
Footpaths and cycle ways	94	-
Waste management	495	394
Total non-recurrent capital grants	3,581	6,331
Total capital grants	6,126	8,876
(c) Unspent grants received on condition that they be spent in a specific manner		
Operating		
Balance at start of year	913	988
Received during the financial year and remained unspent at balance date	440	782
Received in prior years and spent during the financial year	(405)	(857)
Balance at year end	948	913
Capital		
Balance at start of year	1,892	3,689
Received during the financial year and remained unspent at balance date	8,513	1,129
Received in prior years and spent during the financial year	(1,497)	(2,926)
Balance at year end	8,908	1,892

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

3.5 Contributions		
Monetary	379	315
Non-monetary	8,485	5,213
Total contributions	8,864	5,528

Contributions of non monetary assets were received in relation to the following asset classes.

Land	3	-
Roads	1,056	1,736
Kerb and channel	983	-
Bridges	4,034	-
Footpaths and cycle ways	1,296	675
Drainage	1,113	2,802
Total non-monetary contributions	8,485	5,213

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

3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment		
Proceeds of sale	327	437
Written down value of assets disposed	(253)	(353)
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	74	84

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

**Notes to the Financial Report
For the Year Ended 30 June 2021**

	2021	2020
	\$'000	\$'000
3.7 Other income		
Interest on investments	271	593
Reimbursements and subsidies	94	86
Legal costs recouped	1	77
Energy rebate scheme income	100	97
Sale of recyclables income	225	129
Revaluation of intangible asset (water shares)	-	518
Visitor Information Centre income	-	13
Recognition of assets under Council control	325	1,773
Water trading income	-	16
Volunteer services	282	293
Other income	154	46
Total other income	1,452	3,641

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. Volunteer services is included under AASB 1058 to recognise value of services provided by volunteers to Council.

**Notes to the Financial Report
For the Year Ended 30 June 2021**

Note 4 The cost of delivering services	2021	2020
	\$'000	\$'000
4.1 (a) Employee costs		
Wages and salaries	18,711	17,389
Apprentices and trainees	401	525
External contract employees	83	99
Superannuation	1,720	1,660
WorkCover	171	254
Fringe benefits tax	110	119
Other employee costs	204	311
Total employee costs	21,400	20,357

(b) Superannuation

Council made contributions to the following funds:

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	1,204	1,144
Employer contributions - other funds	516	516
Total	1,720	1,660
Employer contributions payable at reporting date.	88	81

Refer to note 9.3 for further information relating to Council's superannuation obligations.

4.2 Materials and services

Building and facilities management	1,139	1,227
Community health and safety	968	835
Community services and events	440	382
Council contributions, donations and grants	737	909
Economic development and tourism	1,707	4,246
Engineering design and management	422	468
Environmental management	574	637
Finance and administration	1,147	1,086
Governance	771	471
Information technology	1,565	1,307
Infrastructure and asset management	459	661
Insurance	684	617
Library services	814	825
Parks and gardens	1,172	999
Planning and building services	99	166
Plant and fleet management	1,432	1,585
Pools and recreation	827	916
Roads, footpaths and drainage	4,948	4,146
Waste management	4,428	4,151
Total materials and services	24,333	25,634

The 2020 result in Economic development and tourism represents costs of \$2.7 million for the Yarrawonga Tourism Trail, this was funded by a one-off grant from the Commonwealth Government under the auspices of Council on behalf of the developer and GM Water. The corresponding income is shown in Note 3.4.

**Notes to the Financial Report
For the Year Ended 30 June 2021**

	2021	2020
	\$'000	\$'000
4.3 Depreciation		
Property	1,820	1,785
Plant and equipment	842	747
Infrastructure	8,483	9,650
Total depreciation	11,145	12,182
Refer to note 6.1 for a more detailed breakdown of depreciation charges and accounting policy.		
4.4 Amortisation - Right of use assets		
IT equipment	67	42
Plant	679	628
Total Amortisation - Right of use assets	746	670
4.5 Bad and doubtful debts		
Infringement debtors	10	37
Total bad and doubtful debts	10	37
Movement in provisions for doubtful debts		
Balance at the beginning of the year	71	25
New Provisions recognised during the year	-	46
Amounts provided for but recovered during the year	(3)	-
Balance at end of year	68	71
Provision for doubtful debt is recognised based on an expected loss model. This model considers both historic and forward looking information in determining the level of impairment.		
4.6 Borrowing costs		
Interest - borrowings	93	151
Total borrowing costs	93	151
Borrowing costs are recognised as an expense in the period in which they are incurred.		
4.7 Finance Costs - Leases		
Interest - lease liabilities	105	111
Total finance costs	105	111
4.8 Other expenses		
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	53	52
Auditors' remuneration - Internal audit program	45	44
Councillors' allowances	296	319
Interest on unwinding of discount on provisions	174	100
Refunds of rates	15	14
Revaluation of intangible asset (water shares)	279	-
Volunteer services	282	293
Other expenses	28	35
Total other expenses	1,172	857

Volunteer services is included under AASB 1058 to recognise cost of services provided by volunteers to Council, these would normally be incurred by Council if not performed by volunteers, the expenditure matches the income received in Other income.

**Notes to the Financial Report
For the Year Ended 30 June 2021**

Note 5 Our financial position	2021 \$'000	2020 \$'000
5.1 Financial Assets		
(a) Cash and cash equivalents		
Cash on hand	6	8
Cash at bank	3,450	3,967
Cash at call	9,000	5,000
Total cash and cash equivalents	12,456	8,975
(b) Other financial assets		
Term deposits - current	36,000	31,000
Total financial assets	48,456	39,975
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)	2,278	2,471
Total restricted funds	2,278	2,471
Total unrestricted cash and cash equivalents	10,178	6,504
Intended allocations		
Although not externally restricted the following amounts have been allocated for specific future purposes by Council:		
- Unspent conditional grants received (Note 3.4(c))	9,856	913
- Cash held in other reserves (Note 9.1(b))	35,280	20,920
Total funds subject to intended allocations	45,136	21,833
Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less, net of outstanding bank overdrafts.		
Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.		
(c) Trade and other receivables		
Current		
<i>Statutory receivables</i>		
Rates debtors	3,321	3,418
Fire services levy debtors	312	371
Special rate debtors	-	2
Infringement debtors	73	77
Provision for doubtful debts - infringement debtors	(68)	(71)
<i>Non-statutory receivables</i>		
Other debtors	586	775
Net GST receivable	710	-
Total current trade and other receivables	4,934	4,572
Total trade and other receivables	4,934	4,572

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

**Notes to the Financial Report
For the Year Ended 30 June 2021**

5.1 Financial Assets (cont.)

(d) Ageing of Receivables	2021	2020
The ageing of the Council's trade & other receivables (excluding statutory receivables) that are not impaired was:	\$'000	\$'000
Current (not yet due)	403	646
Past due by up to 30 days	108	104
Past due between 31 and 180 days	75	25
Total trade & other receivables	<u>586</u>	<u>775</u>

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$Nil (2019/20: Nil) was impaired. The amount of the provision raised against this debtor is \$Nil (2019/20: Nil).

5.2 Non-financial assets

(a) Inventories

Inventories held for distribution	899	981
Total inventories	<u>899</u>	<u>981</u>

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. 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	215	200
Accrued income	49	188
Moirra Recreation Committees assets*	458	364
Total other assets	<u>722</u>	<u>752</u>

* Moirra Recreation Committees (formerly S86 Committees) are assets held in the name of individual committees on behalf of Council.

(c) Intangible assets

Water share entitlements	2,762	3,041
Total intangible assets	<u>2,762</u>	<u>3,041</u>

	Water share entitlements
Gross carrying amount	<u>\$'000</u>
Balance at 1 July 2020	3,041
Fair value adjustment	(279)
Balance at 30 June 2021	<u>2,762</u>

A water share entitlement is an ongoing entitlement to a share of the water available in the Goulburn and Murray water systems. It gives Moirra Shire a right to share of water in the dams. Moirra Shire's water entitlements were valued as at 30 June 2021 by Wes Ridd (API Member 62427) of Preston Rowe Paterson Shepparton.

**Notes to the Financial Report
For the Year Ended 30 June 2021**

	2021 \$'000	2020 \$'000
5.3 Payables		
(a) Trade and other payables		
Trade payables	1,514	1,065
Accrued expenses	1,326	1,445
Total trade and other payables	2,840	2,510
(b) Trust funds and deposits		
Refundable deposits	1,220	1,119
Fire services levy	931	1,171
Retention amounts	127	181
Total trust funds and deposits	2,278	2,471
(c) Unearned income		
Grants received in advance - operating	920	895
Grants received in advance - capital	8,908	1,892
Rates creditors (rates paid in advance)	567	938
Total unearned income	10,395	3,725

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

Purpose and nature of items

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

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

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

5.4 Interest bearing liabilities

Current

Borrowings - secured	629	618
	629	618

Non-current

Borrowings - secured	254	882
	254	882

Total Interest bearing liabilities	883	1,500
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Borrowings are secured by a lien on Council rate revenue.

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

Not later than one year	629	618
Later than five years	-	-
Total Interest bearing liabilities	883	1,500

**Notes to the Financial Report
For the Year Ended 30 June 2021**

5.4 Interest bearing liabilities (cont.)

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

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

5.5 Provisions

2021	Employee	Landfill restoration	Total
	\$'000	\$'000	\$'000
Balance at beginning of the financial year	3,960	11,649	15,609
Additional provisions	603	142	745
Amounts used	(188)	-	(188)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	174	174
Balance at the end of the financial year	4,375	11,965	16,340
2020	Employee	Landfill restoration	Total
	\$'000	\$'000	\$'000
Balance at beginning of the financial year	4,319	11,440	15,759
Additional provisions	(142)	121	(21)
Amounts used	(217)	(12)	(229)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	100	100
Balance at the end of the financial year	3,960	11,649	15,609
		2021	2020
		\$'000	\$'000
(a) Employee provisions			
Current provisions expected to be wholly settled within 12 months			
Annual leave		1,240	1,118
Annual leave loading		123	118
Rostered days off		170	146
Long service leave		2,694	2,289
		4,227	3,671
Current provisions expected to be wholly settled after 12 months			
Annual leave		5	22
		5	22
Total current employee provisions		4,232	3,693

**Notes to the Financial Report
For the Year Ended 30 June 2021**

	2021	2020
	\$'000	\$'000
5.5 Provisions (cont.)		
(a) Employee provisions (cont.)		
Non-current		
Long service leave	143	267
Total non-current employee provisions	143	267
Aggregate carrying amount of employee provisions:		
Current	4,232	3,693
Non-current	143	267
Total aggregate carrying amount of employee provisions	4,375	3,960

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

Wages and salaries and annual leave

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

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

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. LSL is measured at present value. Unconditional LSL is disclosed as a current liability. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non - current liability.

Key assumptions:	2021	2020
- discount rate	1.491	0.872
- wage inflation rate	2.950	4.250

(b) Landfill restoration

Current	191	17
Non-current	11,774	11,632
Total aggregate carrying amount of landfill restoration provision	11,965	11,649

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

Key assumptions:	2021	2020
- discount rate	1.491	0.872
- inflation rate	2.950	4.250

**Notes to the Financial Report
For the Year Ended 30 June 2021**

5.6 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2020.

	2021	2020
	\$'000	\$'000
Credit card facilities	131	135
Fixed rate loan facilities	883	1,500
Total facilities	1,014	1,635
Used facilities	906	1,524
Unused facilities	108	111

Council does not have an overdraft facility.

5.7 Commitments

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

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
2021	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Garbage, recycling and organic waste collection and landfill management	3,314	2,446	6,372	717	12,849
Computers and telecommunications	860	677	1,980	208	3,725
Maintenance and security of Council buildings	166	168	346	-	680
Cleaning of Council buildings	191	193	-	-	384
Environmental management	610	536	1,556	953	3,655
Recreation facilities management	753	760	2,327	1,574	5,414
Other services	523	390	293	-	1,206
Total	6,417	5,170	12,874	3,452	27,913
Capital					
Building design and construction	2,864	-	-	-	2,864
Roads	5,016	3,176	5,076	-	13,268
Plant and equipment	121	-	-	-	121
Total	8,001	3,176	5,076	-	16,253

**Notes to the Financial Report
For the Year Ended 30 June 2021**

5.7 Commitments (cont.)

2020	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Garbage, recycling and organic waste collection and landfill management	3,023	2,491	6,070	-	11,584
Computers and telecommunications	816	735	2,017	81	3,649
Maintenance and security of Council buildings	298	101	305	-	704
Cleaning of Council buildings	257	258	258	-	773
Environmental management	751	421	1,213	792	3,177
Recreation facilities management	856	857	2,577	1,721	6,011
Other services	300	242	155	-	697
Total	6,301	5,105	12,595	2,594	26,595
Capital					
Building design and construction	1,365	-	-	-	1,365
Roads	4,950	605	648	-	6,203
Plant and equipment	982	-	-	-	982
Total	7,297	605	648	-	8,550

5.8 Leases

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

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

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

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

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

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

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

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

- Fixed payments;

**Notes to the Financial Report
For the Year Ended 30 June 2021**

5.8 Leases (cont.)

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

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

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

Right-of-Use Assets	Plant \$'000	IT Equipment \$'000	Total \$'000
Balance at 1 July 2020	1,965	58	2,023
Additions	550	141	691
Amortisation charge	(679)	(67)	(746)
Balance at 30 June 2021	1,836	132	1,968

Balance at 1 July 2019	1,839	100	1,939
Additions	754	-	754
Amortisation charge	(628)	(42)	(670)
Balance at 30 June 2020	1,965	58	2,023

Lease Liabilities	2021	2020
Maturity analysis - contractual undiscounted cash flows	\$'000	\$'000
Less than one year	691	769
One to five years	1,312	1,334
More than five years	235	179
Total undiscounted lease liabilities as at 30 June 2021:	2,238	2,282

Lease liabilities included in the Balance Sheet at 30 June 2021:

Current	609	676
Non-current	1,421	1,390
Total lease liabilities	2,030	2,066

Short-term and low value leases

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

Expenses relating to:	2021	2020
	\$'000	\$'000
Short-term leases	-	279
Leases of low value assets	117	209
Total	117	488
Variable lease payments (not included in measurement of lease liabilities)	-	-

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:

Within one year	19	107
Later than one year but not later than five years	98	40
Total lease commitments	117	147

**Notes to the Financial Report
For the Year Ended 30 June 2021**

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	At Fair Value 30 June 2020	At Fair Value 30 June 2021	Found	Revaluation	Disposal	Write-offs	Transfers*	Depreciation	At Fair Value 30 June 2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	179,311	181,175	-	1,659	0	-	157	(1,820)	181,175
Plant and Equipment	4,557	4,635	44	-	(254)	-	-	(842)	4,635
Infrastructure	397,194	411,473	281	2,302	0	13	2,352	(8,483)	411,473
Work in progress	3,664	3,980	-	-	-	(645)	(2,509)	-	3,980
Total	584,726	601,263	325	3,961	(254)	(632)	-	(11,145)	601,263

Summary of Work in Progress

	Opening WIP 1 July 2020	Closing WIP 30 June 2021
	\$'000	\$'000
Property	1,607	1,588
Infrastructure	2,057	2,392
Total	3,664	3,980

**Notes to the Financial Report
For the Year Ended 30 June 2021**

6.1 Property, infrastructure, plant and equipment (cont.)

(a) Property

	Land - specialised \$'000	Land - non specialised \$'000	Land improvements \$'000	Total Land \$'000	Buildings - non specialised \$'000	Total Buildings \$'000	Work In Progress \$'000	Total Property \$'000
At fair value 1 July 2020	5,926	91,001	70	96,997	152,809	152,809	1,607	251,413
Accumulated depreciation at 1 July 2020	-	-	(40)	(40)	(70,455)	(70,455)	-	(70,495)
	5,926	91,001	30	96,957	82,354	82,354	1,607	180,918
Movements in fair value								
Additions	-	33	25	58	1,807	1,807	1,487	3,352
Contributions	3	-	-	3	-	-	-	3
Revaluation	1,737	-	-	1,737	(437)	(437)	-	1,300
Write-offs	-	-	-	-	-	-	(61)	(61)
Transfers	-	-	(1)	(1)	157	157	(1,445)	(1,289)
	1,740	33	24	1,797	1,527	1,527	(19)	3,305
Movements in accumulated depreciation								
Depreciation charge	-	-	(3)	(3)	(1,817)	(1,817)	-	(1,820)
Revaluation	-	-	-	-	359	359	-	359
Transfers	-	-	1	1	-	-	-	1
	-	-	(2)	(2)	(1,458)	(1,458)	-	(1,460)
At fair value 30 June 2021	7,666	91,034	94	98,794	154,336	154,336	1,588	254,718
Accumulated depreciation at 30 June 2021	-	-	(42)	(42)	(71,913)	(71,913)	-	(71,955)
	7,666	91,034	52	98,752	82,423	82,423	1,588	182,763

**Notes to the Financial Report
For the Year Ended 30 June 2021**

**6.1 Property, infrastructure, plant and equipment (cont.)
(b) Plant and Equipment**

	Plant machinery and equipment \$'000	Fixtures and furniture \$'000	Computers and Telecom- munications \$'000	Total plant and equipment \$'000
At fair value 1 July 2020	6,651	151	293	7,095
Accumulated depreciation at 1 July 2020	(2,388)	(65)	(85)	(2,538)
	4,263	86	208	4,557
Movements in fair value				
Additions	1,116	-	14	1,130
Found	37	-	7	44
Disposal	(677)	-	-	(677)
	476	-	21	497
Movements in accumulated depreciation				
Depreciation charge	(779)	(4)	(59)	(842)
Disposal	423	-	-	423
	(356)	(4)	(59)	(419)
At fair value 30 June 2021	7,127	151	314	7,592
Accumulated depreciation at 30 June 2021	(2,744)	(69)	(144)	(2,957)
	4,383	82	170	4,635

**Notes to the Financial Report
For the Year Ended 30 June 2021**

6.1 Property, infrastructure, plant and equipment (cont.)

(c) Infrastructure

	Roads	Bridges	Kerb and Footpaths and Channel cycle ways	Drainage	Recreational, leisure and community facilities	Waste Management	Aerodromes	Other infrastructure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2020	271,319	30,598	68,816	30,812	74,126	20,007	364	15,102
Accumulated depreciation at 1 July 2020	(53,497)	(9,781)	(15,698)	(6,382)	(23,105)	(10,594)	(135)	(5,237)
	217,822	20,817	53,118	24,430	51,021	9,413	229	9,865
Movements in fair value								
Additions	4,767	31	631	483	718	1,043	173	698
Contributions	1,055	4,044	983	1,296	1,113	-	-	-
Found	-	-	-	-	268	-	-	-
Revaluation	(106)	8,917	(31)	(61)	(83)	(143)	-	(3,114)
Transfers	561	-	595	473	472	6	-	139
	6,277	12,992	2,178	2,191	2,488	1,049	173	(2,277)
Movements in accumulated depreciation								
Depreciation charge	(4,300)	(515)	(919)	(628)	(811)	(462)	(11)	(232)
Contributions	-	(9)	-	-	-	-	-	-
Revaluation	16	(4,286)	13	24	47	62	-	1,047
	(4,234)	(4,810)	(956)	(604)	(764)	(462)	(11)	815
At fair value 30 June 2021	277,596	43,590	70,994	33,003	76,614	21,056	537	12,825
Accumulated depreciation at 30 June 2021	(57,731)	(14,591)	(16,654)	(6,986)	(23,869)	(11,056)	(146)	(4,422)
	219,865	28,999	54,340	26,017	52,745	10,000	391	8,403

*Waste Management asset category includes landfill assets (which are subject to rehabilitation) with a written down value of \$4.1m.

**Notes to the Financial Report
For the Year Ended 30 June 2021**

6.1 Property, infrastructure, plant and equipment (cont.)

(c) Infrastructure (cont.)

	Total Infrastructure (excl. WIP)	Work In Progress	Total Infrastructure
	\$'000	\$'000	\$'000
At fair value 1 July 2020	527,886	2,057	529,943
Accumulated depreciation at 1 July 2020	(130,692)	-	(130,692)
Movements in fair value			
Additions	9,332	1,983	11,315
Contributions	8,491	-	8,491
Found	281	-	281
Revaluation	5,379	-	5,379
Write-offs	13	(571)	(558)
Transfers	2,352	(1,077)	1,275
	25,848	335	26,183
Movements in accumulated depreciation			
Depreciation charge	(8,483)	-	(8,483)
Contributions	(9)	-	(9)
Revaluation	(3,077)	-	(3,077)
	(11,569)	-	(11,569)
At fair value 30 June 2021	553,734	2,392	556,126
Accumulated depreciation at 30 June 2021	(142,261)	-	(142,261)
	411,473	2,392	413,865

Notes to the Financial Report For the Year Ended 30 June 2021

6.1 Property, infrastructure, plant and equipment (cont.)

Acquisition

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

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

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

Asset recognition thresholds and depreciation periods

	Depreciation Period	Threshold Limit \$'000
Property		
Land		
- Land	-	10.0
- Land under roads	-	2.0
Land improvements	10 to 100 years	5.0
Buildings	65 to 90 years	5.0
Plant and Equipment		
Plant, machinery and equipment	7 years	2.5
Fixtures, fittings and furniture	7 to 25 years	2.0
Infrastructure		
Sealed roads		
- road seals	19 years	5.0
- road pavement	25 to 80 years	5.0
Unsealed roads		
- road pavement	15 to 25 years	5.0
Laneways		
- concrete	100 years	5.0
- bitumen	18 years	5.0
Bridges		
- timber	80 years	5.0
- steel and concrete	150 years	5.0
Footpaths and cycle ways		
- concrete	60 years	5.0
- gravel	20 years	5.0
- bitumen	30 years	5.0
- brick	40 years	5.0
Drainage		
- main drains	50 to 100 years	5.0
- culverts and flood ways	100 years	5.0
- pumps	30 years	5.0

Notes to the Financial Report For the Year Ended 30 June 2021

6.1 Property, infrastructure, plant and equipment (cont.)

Asset recognition thresholds and depreciation periods (cont.)

	Depreciation Period	Threshold Limit \$'000
Kerb and channel		
- <i>kerb and channel</i>	75 years	5.0
- <i>traffic islands</i>	50 years	5.0
Recreational, leisure and community facilities		
- <i>playground equipment</i>	20 years	2.0
Parks, open space and streetscapes	10 to 100 years	5.0
Aerodromes	10 to 100 years	2.0
Waste Management	10 to 100 years	5.0
Other infrastructure assets	10 to 100 years	5.0

Land under roads

Council recognises land under roads it controls at fair value.

Depreciation

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

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

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

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

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

Repairs and maintenance

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

Valuation of Property, Infrastructure, Plant and Equipment

No significant judgements made in connection with the measurement basis of property, plant and equipment and infrastructure had uncertainties inherent in the COVID-19 environment.

Valuation of land and buildings

Land assets were valued by LG Valuation Services Pty Ltd as at 30 June 2020. The valuation of land is at fair value being market value based on highest and best use permitted by relevant land planning provisions. The valuation process involved an inspection of each asset to identify and value each property's fair value. Valuation of land assets is due again in 2021/22.

Land under Roads were valued as at 30 June 2021 by Mr David Bishop, Team Leader - Assets, in accordance with the "Englobo Method" of calculation provided in the Department of Planning and Community Development Circular 15/11. The Englobo Method of valuation of land under roads is a calculation based on the area of the unimproved value of all land within the municipality discounted by 90% multiplied by the area of land under roads. The value of land under roads will be re-calculated every year.

Notes to the Financial Report For the Year Ended 30 June 2021

6.1 Property, infrastructure, plant and equipment (cont.)

Valuation of land and buildings (cont.)

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.

Buildings were valued as at 30 June 2020 by LG Valuation Services in accordance with AASB 13 and AASB 116 as a component of the valuation works to be provided under Moira Shire Council contract C038/16. The valuation of land and buildings is based on the condition of the assets, multiply sqm by the replacement rate taking into consideration the asset effective life and depreciation. Buildings will be re-valued again in 2021/22.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2020 are as follows:

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	DoV
Land - specialised	-	-	7,666	06/2021
Land - non specialised	-	59,452	31,582	06/2020
Land improvements	-	-	52	06/2020
Buildings - non specialised	-	-	82,423	06/2020
Total	-	59,452	121,723	

Valuation of infrastructure

Roads were valued as at 30 June 2020 based on a condition assessment conducted by Shepherd Services and Council's engineering staff. A unit rate and effective life review conducted by a team of in-house professional staff, under the direction of Mr Graham Henderson, Manager Construction and Assets. The basis of the valuation was depreciated replacement cost. Roads will be revalued again in 2022/23.

Kerb and Channel were valued as at 30 June 2020 based on a condition assessment conducted by Shepherd Services and by Council's qualified engineering staff. A unit rate and effective life review conducted by a team of in-house professional staff, under the direction of Mr Graham Henderson, Manager Construction and Assets. The valuation is at fair value based on replacement costs less accumulated depreciation as at the date of valuation and is due again in 2022/23.

Bridges were valued as at 30 June 2021 based on condition assessment conducted by Mr Len Soule, Assets Technical Officer and Mr Rick Devlin, Manager Operations who both hold a Level 2 Bridge Inspection Certificate. Valuation is a fair value based on replacement cost less accumulated depreciation and is due next in 2023/24.

Footpaths were valued as at 30 June 2020 based on a condition assessment conducted by Shepherd Services and by Council's qualified engineering staff. A unit rate and effective life review was conducted by a team of in-house professional staff, under the direction of Mr Graham Henderson, Manager Construction and Assets. The valuation is at fair value based on replacement costs less accumulated depreciation as at the date of valuation and is due again in 2022/23.

Drainage assets were valued as at 30 June 2019 by Council's qualified engineering staff. The valuation is at fair value based on replacement costs less accumulated depreciation as at the date of valuation and is due again in 2021/22.

Culverts and Flood ways were last valued as at 30 June 2019 by Council's qualified engineering staff. The valuation was at fair value based on replacement cost less accumulated depreciation as at the date of valuation and is due again in 2021/22.

Recreational, leisure and community facilities (playground equipment) were valued as at 30 June 2018 by asset management staff following the condition assessment inspections carried out by CCEP Consulting Coordination, experienced consultants in this field. The basis of the valuation was based on the condition of the assets, multiplied by the replacement rate taking into consideration the asset's effective life and depreciation.

**Notes to the Financial Report
For the Year Ended 30 June 2021**

6.1 Property, infrastructure, plant and equipment (cont.)

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

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

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	DoV
Roads	-	-	219,865	06/2020
Bridges	-	-	28,999	06/2021
Kerb and channel	-	-	54,340	06/2020
Footpaths and cycle ways	-	-	26,017	06/2020
Drainage	-	-	52,745	06/2019
Recreational, leisure and community facilities	-	-	10,713	06/2018
Waste Management	-	-	10,000	06/2017
Aerodrome	-	-	391	06/2017
Other Infrastructure	-	-	8,403	06/2017
Total	-	-	411,473	

Description of significant unobservable inputs into level 3 valuations.

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$1 and \$4,400 per square metre.

Infrastructure assets are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 2 years to 150 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

	2021 \$'000	2020 \$'000
Reconciliation of specialised land		
Land under roads	7,666	5,926
Total specialised land	7,666	5,926

**Notes to the Financial Report
For the Year Ended 30 June 2021**

6.2 Investments in associates and joint arrangements

(a) Moira recreation committees

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

(b) Investments in associates

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.

	2021	2020
	\$'000	\$'000
Investments in associates accounted for by the equity method are:		
Goulburn Valley Regional Library Corporation	752	680
Total investments in associates	752	680

Goulburn Valley Regional Library Corporation

Background

Goulburn Valley Regional Library Corporation operates a regional library. Its ownership is shared between Moira Shire Council, Greater Shepparton City Council and Strathbogie Shire Council. Moira Shire Council has a stake holding of 28.86%.

Fair value of Council's investment in Goulburn Valley Regional Library Corporation	752	680
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus(deficit) at start of year	(159)	(184)
Reported surplus(deficit) for year	72	25
Council's share of accumulated surplus(deficit) at end of year	(87)	(159)
Council's share of reserves		
Council's share of reserves at start of year	839	839
Council's share of reserves at end of year	839	839
Movement in carrying value of specific investment		
Carrying value of investment at start of year	680	655
Share of surplus(deficit) for year	72	25
Carrying value of investment at end of year	752	680
Council' share of expenditure commitments		
Operating commitments	28	40
Council share of expenditure commitments	28	40

The accounts for Goulburn Valley Regional Library Corporation are audited on an annual basis by the Victorian Auditor Generals Office, at the time of certification this had not been completed, as a result these accounts are included as unaudited.

(c) Joint Arrangements

Investments in joint arrangements are classified as either joint operations or joint ventures depending on the contractual rights and obligations each investor has, rather than the legal structure of the joint arrangement.

Interests in joint ventures are accounted for using the equity method. Under this method, the interests are initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise Council's share of the post-acquisition profits or losses and movements in other comprehensive income in profit or loss and other comprehensive income respectively.

**Notes to the Financial Report
For the Year Ended 30 June 2021**

6.2 Investments in associates and joint arrangements (cont.)

(c) Joint Arrangements (cont.)

Creekside Estate Nathalia - Joint Venture

Background

This is a joint venture between Moira Shire Council and Northern Victoria Finances Limited to develop land in Nathalia into a 23 lot residential estate. Moira Shire Council has a 50% share of the joint venture.

	2021	2020
	\$'000	\$'000
Fair value of Council's investment in Creekside Estate Nathalia - Joint Venture	418	426
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus(deficit) at start of year	(64)	(52)
Reported surplus(deficit) for year	(8)	(12)
Council's share of accumulated surplus(deficit) at end of year	(72)	(64)
Movement in carrying value of specific investment		
Carrying value of investment at start of year	426	438
Investment contributions	-	-
Write down of investment	-	-
Share of surplus(deficit) for year	(8)	(12)
Carrying value of investment at end of year	418	426

The accounts for Creekside Estate Nathalia - Joint Venture are submitted as unaudited.

**Notes to the Financial Report
For the Year Ended 30 June 2021**

Note 7 People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Moira Shire Council is the parent entity.

Associates and joint arrangements

Details of Council's investments in associates and joint arrangements are disclosed in Note 6.2.

(b) Key Management Personnel

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

Councillors

Councillor Libro Mustica (Mayor) (1 July 2020 to 30 June 2021)
 Councillor Kevin Bourke (1 July 2020 to 30 June 2021)
 Councillor Peter Lawless (1 July 2020 to 30 June 2021)
 Councillor Peter Mansfield (1 July 2020 to 30 June 2021)
 Councillor Marie Martin (1 July 2020 to 30 June 2021)
 Councillor Ed Cox (1 July 2020 to 23 September 2020), (11 January 2021 to 30 June 2021)
 Councillor John Beitzel (1 July 2020 to 23 September 2020)
 Councillor Wendy Buck (1 July 2020 to 23 September 2020)
 Councillor Gary Cleveland (1 July 2020 to 23 September 2020)
 Councillor Julie Brooks (6 November 2020 to 30 June 2021)
 Councillor Peter Elliot (6 November 2020 to 30 June 2021)
 Councillor Wayne Limbrick (6 November 2020 to 30 June 2021)
 Councillor Andrew Goldman (6 November 2020 to 2 December 2020)

Executive Officers

Chief Executive Officer (1 July 2020 - 30 June 2021)
 Chief Executive Officer (23 June 2021 - 30 June 2021)
 Acting Chief Executive Officer (1 March 2021 - 12 April 2021)
 General Manager - Community (1 July 2020 to 30 June 2021)
 General Manager - Corporate (1 July 2020 to 30 June 2021)
 General Manager - Infrastructure (1 July 2020 to 30 June 2021)

	2021	2020
	No.	No.
Total Number of Councillors	13	9
Chief Executive Officer and other Key Management Personnel	6	4
Total Key Management Personnel	19	13

(c) Remuneration of Key Management Personnel

	2021	2020
	\$'000	\$'000
Total remuneration of key management personnel was as follows:		
Short-term benefits	1,103	1,128
Post-employment benefits	100	97
Other Long-term benefits	66	19
Total	1,269	1,244

**Notes to the Financial Report
For the Year Ended 30 June 2021**

7.1 Council and key management remuneration (cont.)

(c) Remuneration of Key Management Personnel (cont.)

The numbers of key management personnel whose total remuneration from Council fall within the following bands:

	2021	2020
Income Range:	No.	No.
\$1 - \$9,999	5	-
\$10,000 - \$19,999	2	-
\$20,000 - \$29,999	6	2
\$30,000 - \$39,999	1	6
\$80,000 - \$89,999	1	1
\$190,000 - \$199,999	2	1
\$200,000 - \$209,999	1	2
\$300,000 - \$309,999	-	1
\$320,000 - \$329,999	1	-
	19	13

(d) Senior Officer Remuneration

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

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

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

	2021	2020
Income Range:	No.	No.
Less than \$151,000	-	-
\$151,001 - \$159,999	2	4
\$160,000 - \$169,999	2	2
\$180,000 - \$189,999	1	1
	5	7
	\$'000	\$'000
Total Remuneration for the reporting year for Senior Officers included above, amounted to:	812	1,126

7.2 Related party disclosure

(a) Transactions with related parties

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

	2021	2020
	\$'000	\$'000
(i) Fees and charges charged to entities controlled by key management personnel	-	42
(ii) Employee expenses for close family members of key management personnel	89	151
(iii) Purchase of materials and services from associates of key management personnel	8	1
(iv) Purchase of materials and services from entities controlled by key management personnel	18	35

(i) The fees and charges charged to associates and entities controlled by key management personnel were in accordance with the schedule of fees and charges adopted by Council.

(ii) All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the Award for the job they perform. Council employs 240 staff of which only two are close family members of key management personnel.

(iii) Council purchased the following material and services from associates of key management personnel. All purchases were at arm's length and were in the normal course of Council operations:

- (1) Sand and gravel supplies
- (2) Hardware and general supplies

As at 30 June 2021 there were no amounts owed by Council to the company.

(iv) Council purchased the following material and services from entities that are controlled by members of key management personnel. All purchases were at arm's length and were in the normal course of Council operations:

- (1) Plumber's and general supplies

As at 30 June 2021 there were no amounts owed by Council to the company.

**Notes to the Financial Report
For the Year Ended 30 June 2021**

7.2 Related party disclosure (cont.)

(b) Outstanding balances with related parties

	2021	2020
	\$'000	\$'000
The following balances are outstanding at the end of the reporting period in relation to transactions		
(i) Fees and charges charged to entities controlled by key management personnel	-	7
(ii) Employee expenses for close family members of key management personnel	6	4

No expense has been recognised in the current year or prior year for bad or doubtful debts in respect of amounts owed by related parties.

(c) Loans to/from related parties

Council does not make loans to or receive loans from related parties. No guarantees have been provided.

(d) Commitments to/from related parties

Council has no outstanding commitments to/from other related parties.

Notes to the Financial Report For the Year Ended 30 June 2021

Note 8 Managing uncertainties

8.1 Contingent assets and liabilities

(a) Contingent assets

Developer contributions expected to be received in 2021/22 in respect of property subdivisions currently under development total \$500,000 (2020/21 \$8,486,000).

(b) Contingent liabilities

Bank guarantees

Council has a bank guarantee of \$697,500 (2019/20 \$697,500).

Superannuation

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

Future superannuation contributions

In addition to the disclosed contributions, Moira Shire has not paid any unfunded liability payments to Vision Super during the 2020/21 year (2019/20 \$Nil). There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2021.

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

Liability Mutual Insurance

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

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

8.2 Change in accounting standards

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

8.3 Financial instruments

(a) Objectives and policies

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

(b) Market risk

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

8.3 Financial instruments (cont.)

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.

(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 receivables from sporting clubs and associations. To help manage this risk:

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

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

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

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

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

(d) Liquidity risk

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

To help reduce these risks Council:

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

Notes to the Financial Report For the Year Ended 30 June 2021

8.3 Financial instruments (cont.)

(d) Liquidity risk (cont.)

- 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 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

experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of + 1.0 % and -1.0 % in market interest rates (AUD) from year-end rates of 0.10%.

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

8.4 Fair value measurement

Fair value hierarchy

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

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

AASB 13 defines fair value as 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. Fair value under AASB 13 is an exit price regardless of whether that price is directly observable or estimated using another valuation technique.

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

- 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
- 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.

Notes to the Financial Report For the Year Ended 30 June 2021

8.4 Fair value measurement (cont.)

Revaluation

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

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

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

Impairment of assets

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

COVID-19 had no impact on factors used to generate future cash flows.

8.5 Events occurring after balance date

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

**Notes to the Financial Report
For the Year Ended 30 June 2021**

Note 9 Other matters

9.1 Reserves

(a) Asset revaluation reserves

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
2021			
Property			
Land	45,083	-	45,083
Land under roads	3	1,737	1,740
Land Improvements	13,731	-	13,731
Buildings	58,545	(78)	58,467
	<u>117,362</u>	<u>1,659</u>	<u>119,021</u>
Infrastructure			
Roads	166,278	(90)	166,188
Bridges	16,240	4,630	20,870
Kerb and channel	21,994	(18)	21,976
Footpaths and cycle ways	30,805	(37)	30,768
Drainage	32,632	(35)	32,597
Recreational, leisure and community facilities	1,884	(81)	1,803
Other infrastructure	3,144	(2,067)	1,077
	<u>272,977</u>	<u>2,302</u>	<u>275,279</u>
Total asset revaluation reserves	<u>390,339</u>	<u>3,961</u>	<u>394,300</u>
2020			
Property			
Land	47,714	(2,631)	45,083
Land under roads	-	3	3
Land Improvements	13,731	-	13,731
Buildings	64,820	(6,275)	58,545
	<u>126,265</u>	<u>(8,903)</u>	<u>117,362</u>
Infrastructure			
Roads	169,908	(3,630)	166,278
Bridges	16,629	(389)	16,240
Kerb and channel	22,001	(7)	21,994
Footpaths and cycle ways	22,924	7,881	30,805
Drainage	38,430	(5,798)	32,632
Recreational, leisure and community facilities	1,899	(15)	1,884
Other infrastructure	3,134	10	3,144
	<u>274,925</u>	<u>(1,948)</u>	<u>272,977</u>
Total asset revaluation reserves	<u>401,190</u>	<u>(10,851)</u>	<u>390,339</u>

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

**Notes to the Financial Report
For the Year Ended 30 June 2021**

9.1 Reserves (cont.)

(b) Other reserves

	Balance at beginning of reporting period	Transfer from accumulated surplus	Transfer to accumulated surplus	Balance at end of reporting period
	\$'000	\$'000	\$'000	\$'000
2021				
Recreational open space reserve	803	64	-	867
Car parking reserve	140	-	-	140
Net gain native vegetation reserve	106	62	(3)	165
Botts Road - MV Highway intersection reserve	247	29	-	276
Yarrawonga Wetlands drainage reserve	100	-	-	100
Capital works carried forward reserve	19,524	20,565	(6,357)	33,732
Total Other reserves	20,920	20,720	(6,360)	35,280
2020				
Recreational open space reserve	670	133	-	803
Car parking reserve	140	-	-	140
Net gain native vegetation reserve	119	7	(20)	106
Botts Road - MV Highway intersection reserve	247	-	-	247
Yarrawonga Wetlands drainage reserve	100	-	-	100
Capital works carried forward reserve	13,162	6,362	-	19,524
Total Other reserves	14,438	6,502	(20)	20,920

Recreational open space reserve has been established in accordance with the Sub-division Act 1988 and is used to develop strategically located parks and reserves for the benefit of the residents in the municipality.

Car parking reserve has been established under the Planning and Environment Act 1987 and is used to provide adequate car parking spaces within the municipality.

Net gain native vegetation reserve has been established under the Planning and Environment Act 1987 and is used to fulfil Council's obligation in regard to planting of native vegetation.

Botts Road - MV Highway intersection reserve has been established to allocate funds provided by developers to improving the intersection of Botts Road and the Murray Valley Highway in Yarrawonga.

Yarrawonga Wetlands drainage reserve has been established to allocate funds provided by developers to improving the drainage in the Yarrawonga wetlands.

Capital works carried forward reserve represents funds allocated for capital works not completed as at the end of the 2020/21 financial year.

**Notes to the Financial Report
For the Year Ended 30 June 2021**

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

	2021	2020
	\$'000	\$'000
Surplus / (deficit) for the year	14,152	12,898
Depreciation/amortisation	11,891	12,852
Profit / (Loss) on disposal of property, infrastructure, plant and equipment	(74)	(84)
Contributions - Non-monetary assets	(8,485)	(5,213)
Share of net profit / (loss) of investments in associates	(64)	13
Prior year capital works expensed	645	1,683
Fair value adjustment of intangible asset	279	(518)
Net value of previously unrecognised assets	(286)	(1,773)
Finance costs - Borrowings	93	151
Finance costs - Leases	105	-
Bad debts	10	37
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	330	(243)
(Increase)/decrease in prepayments	(15)	(51)
(Increase)/decrease in accrued income	139	202
(Increase)/decrease in inventories	85	(41)
Increase/(decrease) in trade and other payables	(941)	1,073
Increase/(decrease) in other liabilities	6,899	(229)
Increase/(decrease) in provisions	730	(151)
Net cash provided by / (used in) operating activities	25,494	20,605

9.3 Superannuation

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

Accumulation

Council makes both employer and employee contributions to The Fund's accumulation category, Vision MySuper/Vision Super Saver, on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2021, this was 9.5% as required under Superannuation Guarantee (SG) legislation).

Defined Benefit

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

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

Funding arrangements

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

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

Notes to the Financial Report For the Year Ended 30 June 2021

9.3 Superannuation (cont.)

Funding arrangements (cont.)

The financial assumptions used to calculate the VBI were:

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

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

Vision Super has advised that the estimated VBI at June 2021 was 109.7%.

The VBI is to be used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2020 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

Regular contributions

On the basis of the results of the 2020 triennial actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2021, this rate was 9.5% of members' salaries (9.5% in 2019/20). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2020 triennial valuation.

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

Funding calls

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

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

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

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

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers. In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

The 2020 triennial actuarial investigation surplus amounts

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

**Notes to the Financial Report
For the Year Ended 30 June 2021**

9.3 Superannuation (cont.)

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

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

The 2020 triennial actuarial investigation surplus amounts (cont.)

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2020.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2020.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2020.

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

The 2021 interim actuarial investigation

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

Superannuation contributions

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

			2021	2020
Scheme	Type of Scheme	Rate	\$'000	\$'000
Vision super	Accumulation fund	9.50%	1,204	1,144
Other funds	Accumulation fund	9.50%	516	516

In addition to the above contributions, Moira Shire has paid unfunded liability payments to Vision Super totalling \$Nil during the 2020/21 year (2019/20 \$Nil).

There were \$66,314 contributions outstanding and no loans issued from or to the above schemes as at 30 June 2021.

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

Notes to the Financial Report For the Year Ended 30 June 2021

10 Changes in accounting policy

AASB 1059 Service Concession Arrangements: Grantors (AASB 1059) (applies 2020/21 for LG Sector)

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

The Standard requires a grantor to:

- recognise a service concession asset constructed, developed or acquired from a third party by the operator, including an upgrade to an existing asset of the grantor, when the grantor controls the asset.
- reclassify an existing asset (including recognising previously unrecognised identifiable intangible assets and land under roads) as a service concession asset when it meets the criteria for recognition as a service concession asset.

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

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

This Standard amends AASB 101 *Presentation of Financial Statements* and AAS 108 *Accounting Policies, Changes in Accounting Estimates and Errors* to align the definition of 'material' across the standards and to clarify certain aspects of the definition. The amendments clarify that materiality will depend on the nature or magnitude of information. An entity will need to assess whether the information, either individually or in combination with other information, is material in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users.

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

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

AASB 2019-1 sets out the amendments to other pronouncements for references to the revised Conceptual Framework. The changes to the Conceptual Framework may affect the application of accounting standards in situations where no standard applies to a particular transaction or event. In addition, relief has been provided in applying AASB 3 and developing accounting policies for regulatory account balances using AASB 108, such that entities must continue to apply the definitions of an asset and a liability (and supporting concepts) in the Framework for the Preparation and Presentation of Financial Statements (July 2004), and not the definitions in the revised Conceptual Framework.

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

Phone (03) 5871 9222 **NRS** 133 677

Email info@moira.vic.gov.au

Mail PO Box 578, Cobram Vic 3643

Main Administration Centre

44 Station Street, Cobram

Service Centre

100 Belmore Street, Yarrawonga

moira.vic.gov.au

find us on **facebook**