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KLM SPATIAL

Land Development Intelligence®

Ref – 11141

18 March 2026

**Statutory Planning Department**
**Hepburn Shire Council**
**Attention:**
**Via: Email:**

Dear

**Re - Request to amend Planning Application – Section 57A of the Act**
**4 Beatties Road, TRENTHAM**
**Planning Application: PLN22/0394**

KLM Spatial continues to act on behalf of the applicant, *Court Unit Trust*, in regard to the above planning application.

The Cultural Heritage Management Plan (CHMP) has now been completed and approved, and we now seek to formally amend the application as submitted. We acknowledge a significant amount of time has passed since this application was lodged with Council however, this was due to delays with the approval of the CHMP and there are only minor changes to the layout proposed as outlined in this letter.

The changes sought can be summarised as follows:

- Slight change in lot boundaries to accommodate changes in building envelope sizing. It is submitted that lot size continues to meet the 0.2ha requirement of the Low Density Residential Zone.
- Reduction of building envelopes and inclusion of driveway envelopes for the lots to allow for increased protection of cultural heritage. The building envelopes are proposed to be created by way of a restriction on title.

We therefore change the proposed application permissions sought to allow for the following:

*Residential multi-lot subdivision and **the creation of a restriction** generally in accordance with the plans.*

To assist in the complete and thorough assessment of the application, we attach the following:

1. Proposed Subdivision Plan Ref: FS0.1, prepared by dated 17 March 2026
2. Building and Driveway Envelope Plan Ref: FS0.2 prepared by dated 17 March 2026
3. Bushire Management Statement prepared by Terramatrix dated February 2026
4. Cultural Heritage Management Plan 19092 approved 21 January 2026
5. Section 57A Amendment form



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6. Current copy of title

A detailed explanation of each proposed amendment is provided below.

**Lot boundary changes**

The lot boundaries have changed slightly to better accommodate the proposed building envelopes and to provide an enhanced driveway entrance to Lot 10. A summary of the lot size changes is provided below.

| Lot Number | Previous Lot Size (sqm) | Proposed Lot Size (sqm) |
|---|---|---|
| 1 | 2010 | 2086 |
| 2 | 2010 | 2002 |
| 3 | 2013 | 2084 |
| 4 | 2010 | 2002 |
| 5 | 2014 | 2085 |
| 6 | 2010 | 2002 |
| 7 | 2014 | 2084 |
| 8 | 2150 | 2002 |
| 9 | 2017 | 2085 |
| 10 | 2546 | 2180 |
| 11 | 2047 | 2180 |

**Building and Driveway Envelopes**

The building envelopes have been reduced in area to allow for further protection of cultural heritage within each lot. Specific construction methodologies and parameters of what activities are allowed outside the building and driveway envelopes are noted within the Cultural Heritage Management Plan and will be registered by way of a restriction on the title of each lot. A summary of the building envelope size changes is shown below:

| Lot Number | Previous Building Envelope Size (sqm) | Proposed Building Envelope Size (sqm) | Driveway Envelope (none previously proposed) (sqm) |
|---|---|---|---|
| 1 | 935 | 633 | 45.3 |
| 2 | 1006 | 626 | 40 |
| 3 | 821 | 686 | 42 |
| 4 | 944 | 649 | 40 |
| 5 | 979 | 687 | 40 |
| 6 | 930 | 609 | 96 |
| 7 | 983 | 678 | 96 |
| 8 | 1299 | 683 | 97.9 |
| 9 | 1041 | 748 | 61.8 |
| 10 | 1082 | 695 | 248.5 |
| 11 | 882 | 671 | 145.1 |

**Planning controls and policy response**

*Clause 52.02 – Easements, Restrictions and Reserves*

The proposal now includes the creation of a restriction. This has been as a result of the Cultural Heritage Management Plan and the agreed protection measures that have been agreed. We provide an excerpt of this requirement below and note that correspondence from Council (Amanda Firenze, Coordinator Statutory Planning) on 20th November 2025 indicates that Council are accepting of a restriction on title for the building and driveway envelopes and any development parameters in these areas.

It is proposed to include a restriction on title that relates to the building and driveway envelopes. This will form part of the title documentation and is suitable to be conditioned on any permit issued.



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## 1.2 Conditions for Beatties AS (7723-0379 [VAHR])

### 1.2.1 Condition 8: Minimisation of Harm - Restrictions on Land Titles - Establishment of Building and Driveway Envelopes

Harm to Beatties AS (7723-0379 [VAHR]) must be further minimised by way of the following conditions:

1. The Sponsor must ensure that the building and driveway envelopes as shown on Map X1 and in Appendix C must be established on the titles and plan of subdivision for each proposed lot. It should be noted that Hepburn Shire Council has accepted this in principle (see Appendix J);

2. Only one dwelling and garage and garden shed must be constructed within each building envelope;

3. Future owners of each proposed lot must construct each driveway and dwelling within the allocated building and driveway envelope specified for each lot, unless the works are within the exemptions. Building exemptions include: boundary fencing, minimally invasive landscaping works using manual methods, and building elements such as chimneys, non-ground disturbing pergolas, eaves, fascias, gutters, sunblinds, screens, flues, pipes, domestic fuel tanks, water tanks, heating and cooling equipment and other services are permitted;

4. No building or works (including the construction, erection, or alteration of any building, structure, fencing, signage, construction of any swimming pool, construction of any basement/semi basement and planting or removal of vegetation, except those listed in exceptions) are permitted to be constructed outside the building and driveway envelope (unless exempt above) specified within each lot without the written consent of the relevant responsible authority;

5. No ground disturbing building or works (including the construction, erection, or alteration of any building, structure, fencing, signage, construction of any swimming pool, construction of any basement/semi basement and planting or removal of vegetation, except those listed in exceptions) are permitted to be constructed outside the building and driveway envelop specified within each lot without being compliant with the *Aboriginal Heritage Act 2006*;

6. The Sponsor must provide evidence of this condition having been met to FPSR via compliance.aboriginalvictoria@dpc.vic.gov.au prior to commencement of ground disturbing works within the activity area.

**Objections received to original application**

In addition to the above, we provide a response to key items within the previous objections received in February 2023 and noted where we have adjusted the proposal to respond to these concerns.

1. ***The lot sizes proposed are inappropriate for the area.***

   We note that the subject land is zoned Low Density Residential Zone (Schedule 1). A permit is required to subdivide land in the Low Density Residential Zone with the following provisions applying:

   *Each lot must be at least the area specified for the land in a schedule to this zone. Any area specified must be at least:*

   - *0.4 hectare for each lot where reticulated sewerage is not connected. If no area is specified each lot must be at least 0.4 hectare.*
   - *0.2 hectare for each lot with connected reticulated sewerage. If no area is specified each lot must be at least 0.2 hectare.*

   It is submitted that the proposal meets the minimum requirement of 0.2 hectare lots noting that reticulated sewer is able to be connected to the site. In addition, there have been similar approvals in the immediate area of Trentham including 30 Victoria Street, Trentham which is approximately 500 metres north west of the subject site. In addition, there are parcels of land to the west of the subject site that are of a smaller size than the proposed lots with areas between 727sqm and 2,733sqm and our development has been configured to consider the lot sizes within the immediate area to ensure that it is appropriately integrated within its context.



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The Trentham Township Plan (found in Clause 11.01-1L of the Hepburn Planning Scheme) also identifies the area for growth with the subject site marked below. The objective of this policy is:

- *To achieve a sustainable urban form for townships by containing future development within the township boundaries shown on the township structure plans.*

With the strategies set out in the Clause as per the below (relevant strategies **bolded**):

- ***Provide for urban development and economic growth in the townships of Clunes, Creswick, Daylesford, Hepburn Springs and Trentham based on township boundaries and structure plans.***
- ***Locate new dwellings and residential subdivisions within township boundaries.***
- *Provide for urban infill and consolidation opportunities in townships that utilise existing infrastructure.*
- ***Encourage development in townships and settlements to be respectful of heritage, environmental and neighbourhood character elements.***
- *Discourage development in settlements unless the risk from environmental hazards can be mitigated to an acceptable level.*

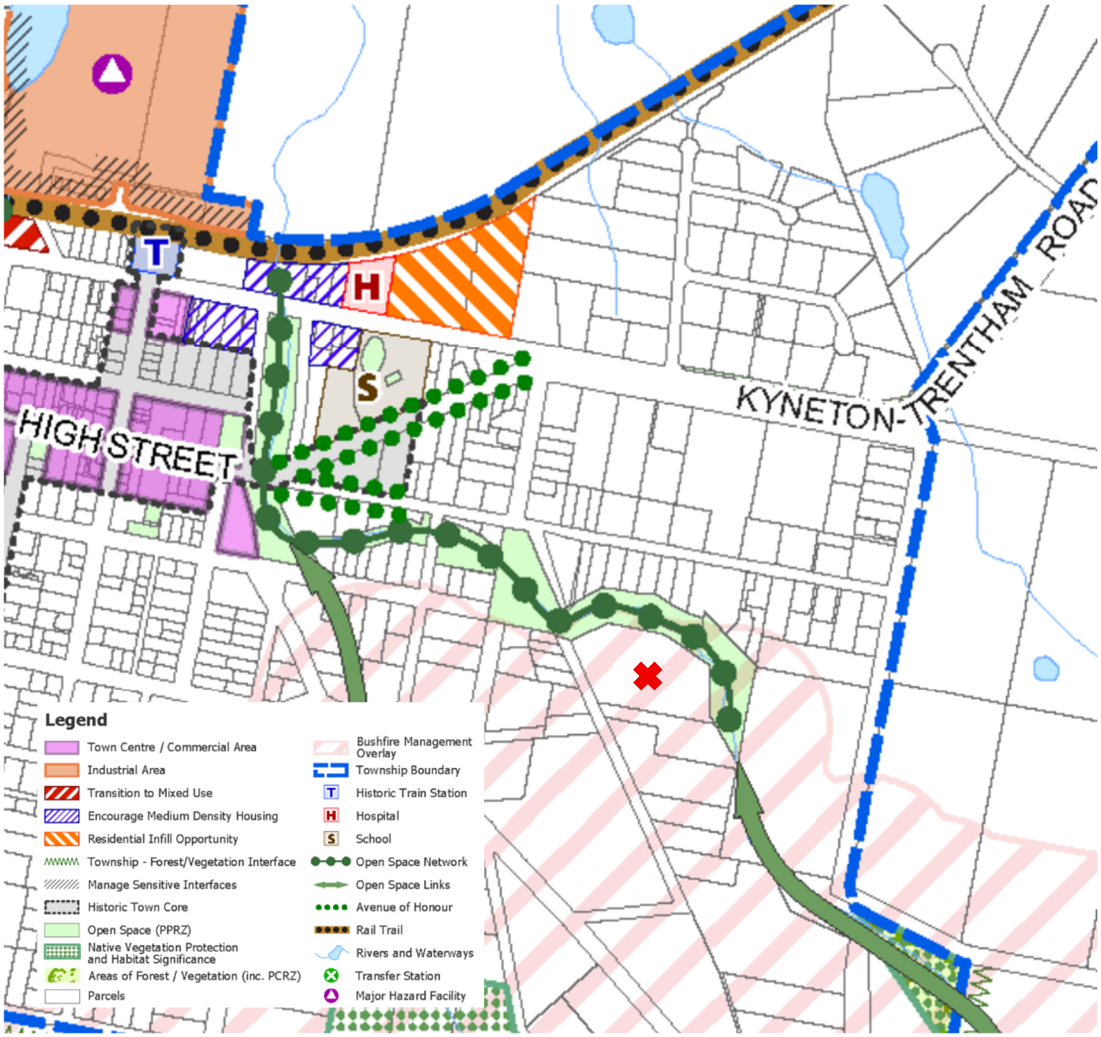



*Figure 1. Excerpt from Clause 11.01.1L of the Hepburn Planning Scheme, subject site in red 'x'*

The proposal is located within the Township boundary and has ready access to sewer and other township services. The submitted Bushfire Management Strategy provides for future



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dwellings to be appropriately protected by imposition of a BAL 29 construction standard and conditional consent has previously been received from the CFA.

Given the above, it is submitted that the proposal appropriately responds to the Low Desnity Residential Zone and relevant strategies of the area and is commensurate within its context.

2. **Beatties Road should be upgraded/sealed**
It is not appropriate for this site to require an upgrade of Beatties Road given that there are only 11 lots being created. The amount of traffic to be generated will be minimal and the court bowl into the site will be constructed to authority requirements and standards.

3. **Concerns regarding disturbance of the native fauna habitat**
We note that the land is zoned for low density residential development and our proposal aligns with the higher order planning policy for growth within the Trentham Township Boundary as per the above. We note that the subdivision does not impact the trees and scrub along the Trent Creek reserve which will continue to form a wildlife corridor and will remain untouched.

We note that the subdivision is confined to the property title boundaries and will not encroach into the Trent Creek or Public Park and Recreation Zone along the north and western parts of the site. In addition, generous building envelope setbacks are provided along the northern and eastern boundaries to maintain this setback from the creek within each lot.

In addition, we have now proposed an open interface to Trent Creek to provide a more transparent and spacious character along the creek.




4. **Cultural Heritage**
We note that the site is within an area of Cultural Heritage Sensitivity and a Cultural Heritage Management Plan has now been prepared and lodged as part of this amendment that has protection and mitigation measures outlined.
There are requirements for salvage prior to commencement of works which are outlined in Section 1.2.3 – Condition 10 of the CHMP.

5. **Impact to Trent Creek during construction**
We note that a condition will be included on any permit issued which will require a Construction Environmental Management Plan. This will, amongst other things, provide management and mitigation measures for the construction around the creek which the



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appointed contractor will be required to comply with. This document will be reviewed and approved by Council post permit.

6. **Building Envelope Sizes**
The building envelopes have been designed to provide future purchasers with flexibility in their dwelling design. We outline the reduction in building envelope sizes and even further setbacks are provided from the Public Park and Recreation Zone and northern and western property boundaries. Building envelopes are located to ensure that the bushfire requirements are able to be complied with in addition to Cultural Heritage requirements.

| Lot Number | Previous Building Envelope Size (sqm) | Proposed Building Envelope Size (sqm) |
|---|---|---|
| 1 | 935 | 633 |
| 2 | 1006 | 626 |
| 3 | 821 | 693 |
| 4 | 944 | 649 |
| 5 | 979 | 681 |
| 6 | 930 | 609 |
| 7 | 983 | 660 |
| 8 | 1299 | 683 |
| 9 | 1041 | 731 |
| 10 | 1082 | 683 |
| 11 | 882 | 644 |

7. **Light entering the properties opposite the proposed court**
The street lighting along the court bowl will be in accordance with Council standards as required and it is not expected to have a significant impact on the surrounding properties in terms of light spill.

**Conclusion**
The proposed changes align with the intent of the Low Density Residential Zone and the building and driveway envelope areas have been appropriately reduced to respond to the Cultural Heritage identified on site.

We trust the above is acceptable to Council and look forward to hearing from you in due course.

If you have any queries regarding the above, please contact the undersigned on 9794 1600 or via email at

Yours Sincerely

**KLM Spatial**



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ATTACHMENT 7.1.1




# PROPOSED SUBDIVISION PLAN

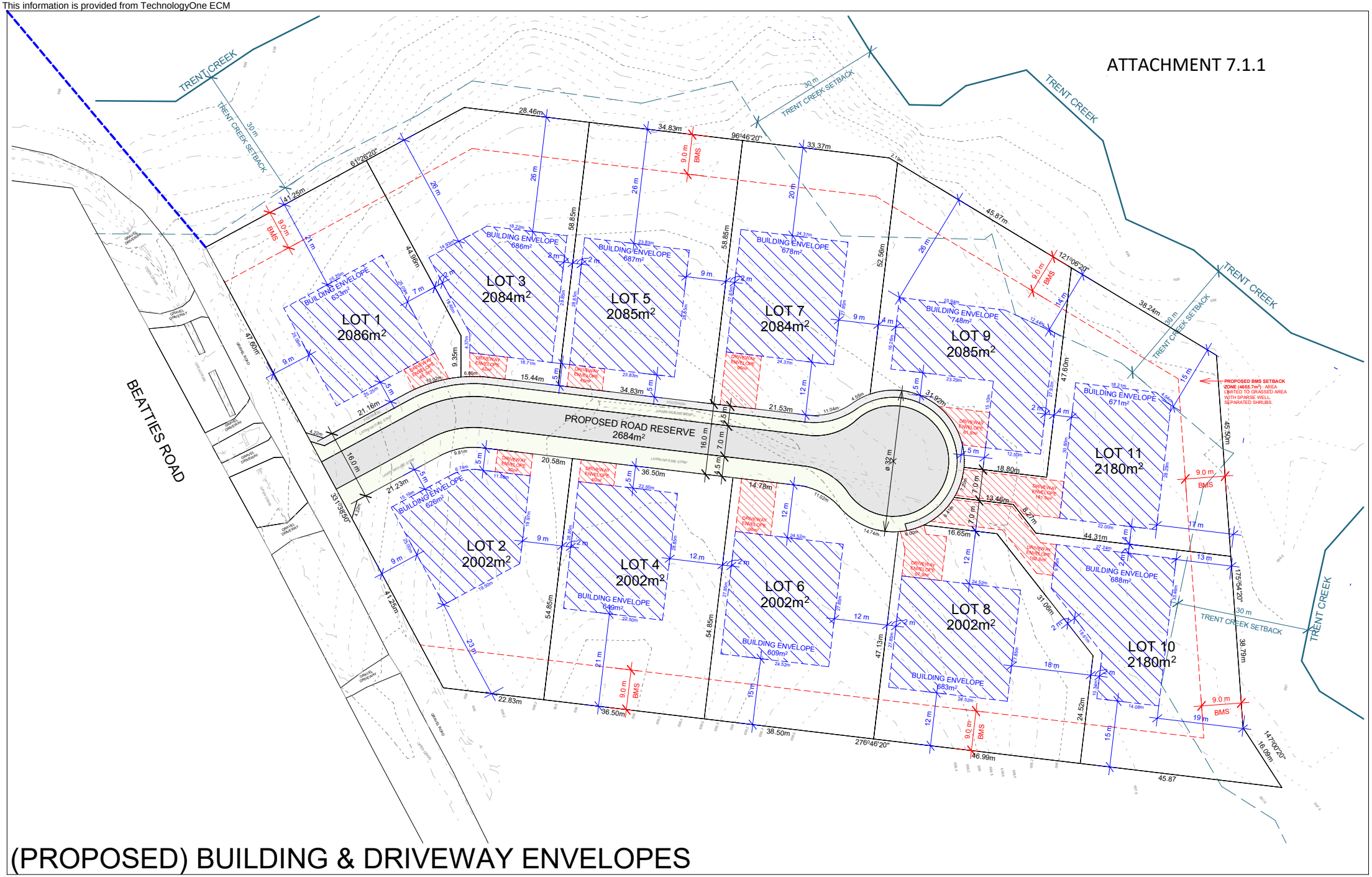
| | | | | | | | |
|---|---|---|---|---|---|---|---|
| PROPOSED SUBDIVISION PLAN | | Project: | PROPOSED UNIT DEVELOPMENT | Amendment: | | Date: | 30.04.2026 |
| - ARCHITECTURAL DRAWINGS ARE TO BE READ IN CONJUNCTION WITH ALL CIVIL, ELECTRICAL AND LANDSCAPE ENGINEERING DRAWINGS AND DETAILS. - DO NOT SCALE DRAWINGS. USE FIGURED DIMENSIONS - IF IN DOUBT ASK, DO NOT GUESS. - CONTRACTORS MUST VERIFY ALL DIMENSIONS ON SITE BEFORE COMMENCING ANY WORK OR PREPARING SHOP DRAWINGS. - DISCREPANCIES MUST BE REPORTED TO THE ARCHITECT FOR CLARIFICATION AND APPROVAL IN WRITING. | | Location: | 4 BEATTIES RD, TRENTHAM | No. | Description | Date | Scale: | 1 : 750 |
| | | Client: | PILBARA COURT UNIT TRUST | 2 | TP02 - REVISED SUBDIVISION PLAN | 10.10.23 | Job No : | SSA22-04 |
| | | | | 3 | TP02.7 - CHMP APPROVAL | 03.06.25 | No in SET: | FS0.1 |
| | | | | 4 | TP03 - AMENDMENT | 29.01.26 | | |
| | | | | 5 | TP04 - RFI REPONSE | 08.05.26 | | |

Steele Studios Architecture Interiors Art & Decoration

Document Set ID: 56064
Version: 1, Version Date: 06/05/2026
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ATTACHMENT 7.1.1




# (PROPOSED) BUILDING & DRIVEWAY ENVELOPES

PROPOSED BUILDING & DRIVEWAY ENVELOPES

- ARCHITECTURAL DRAWINGS ARE TO BE READ IN CONJUNCTION WITH ALL CONSULTANTS AND ENGINEERING DRAWINGS AND DETAILS.
- DO NOT SCALE DRAWINGS. USE FIGURED DIMENSIONS
- IF IN DOUBT ASK, DO NOT GUESS.
- CONTRACTORS MUST VERIFY ALL DIMENSIONS ON SITE BEFORE COMMENCING ANY WORK OR PREPARING SHOP DRAWINGS.
- ANY DISCREPANCIES SHALL BE REFERRED TO THE ARCHITECT FOR CLARIFICATION AND APPROVAL IN WRITING.

| | |
|---|---|
| Project: | PROPOSED UNIT DEVELOPMENT |
| Location: | 4 BEATTIES RD, TRENTHAM |
| Client: | PILBARA COURT UNIT TRUST |

**Amendment:**

| No. | Description | Date |
|---|---|---|
| 2 | TP02 - REVISED SUBDIVISION PLAN | 10.10.23 |
| 3 | TP02.7 - CHMP APPROVAL | 03.06.25 |
| 4 | TP03 - AMENDMENT | 29.01.26 |
| 5 | TP04 - RFI REPONSE | 08.05.26 |

| | |
|---|---|
| Date: | 30.04.2026 |
| Scale: | 1 : 750 |
| Job No : | SSA22-04 |

No in SET:

**FS0.2**

Steele Studios
Architecture
Interiors
Art & Decoration

Document Set ID: 56064
Version: 1, Version Date: 06/05/2026

Print Date: 3 July 2026, 1:24 pm

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# Neighbourhood and Site Description and Design Response

## Description of existing site, features, and surroundings

**Refer to the existing site plan included with this submission.**

The subject land is located at 52 High Street, Yandoit and comprises approximately 6,090m² across three allotments.

The site is situated within the historic Yandoit Township and is currently vacant. The eastern portion of the site adjacent to High Street is relatively open and cleared, whilst the western section contains native vegetation, remnant eucalypts and a historic water race associated with the area's gold mining history.

The site forms part of the Yandoit Township Heritage Precinct and is surrounded by a mix of existing dwellings, community buildings and rural land. Nearby development includes the Yandoit Primary School, former Mechanics Institute, former General Store and various residential properties along High Street.

The subject site is located within an established settlement area and is capable of accommodating residential development whilst retaining environmental and heritage values.




*Aerial view of the site*



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*Location of the propose dwelling*



*View of site from High Street*



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# Proposal and Design Response

The proposal is for a single-storey dwelling comprising two bedrooms, one bathroom, kitchen, laundry, meals and living area.

The total area of the dwelling is to be 100.8m$^2$ with a living area of 86.4m$^2$, and an outdoor area of 14.4m$^2$ (which includes front verandah of 7.2m$^2$ and a rear verandah area of 7.2m$^2$).

The proposed ceiling height is to be 2.7m, and the overall building height is 6.268m.

The setback of the proposed dwelling from northern boundary will be 16.74m, the setback from southern boundary will be 15.5m and setback from eastern boundary (High Street) will be 12m.

The dwelling will have a Colourbond roof with specified external cladding, Colourbond gutter with metal fascia, timber door, aluminium sliding windows and doors. Proposed materials to be used are of timber, James Hardie cement sheet profiles to the wall and subfloor & Colourbond sheeting to all roofing.

Proposed shed of 4m x 2.5m will be on southern side of proposed dwelling.

# Relevant Planning Provisions

## FARMING ZONE

### Response to the decision Guidelines

**General Issues**

The proposal represents appropriate infill residential development within the established Yandoit township. The dwelling is modest in scale and located within an area already characterised by residential development and community facilities.

**Agricultural Issues and the Impacts from Non-Agricultural Use**

The proposal will not adversely impact surrounding agricultural activities. The site is relatively small, forms part of the township area and is not used for commercial agriculture. The proposed development will not fragment productive farmland nor restrict the operation of surrounding agricultural land uses.



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**Dwelling Issues**

The dwelling is appropriately located within the cleared front portion of the site and maintains the established residential pattern along High Street. The proposal will contribute positively to the township while maintaining the low-scale rural character of the locality.

**Environmental Issues**

The development has been designed to minimise environmental impacts through:

- Retention of existing vegetation where possible.
- Limiting development to previously cleared areas.
- Provision of an approved onsite wastewater treatment system.
- Ongoing implementation of the Land Management Plan.

**Design and Siting Issues**

The dwelling is modest in scale and sympathetic to the surrounding township character. The siting responds appropriately to site constraints including vegetation, bushfire risk, wastewater management requirements and heritage considerations.

# Bushfire Management Overlay (BMO)

A bushfire management statement prepared by Regional Planning & Design Pty Ltd has been submitted with this application.

# Environmental Significance Overlay (ESO)

The site is located within the Cairn Curran Declared Special Water Supply Catchment Area. A Land Capability Assessment has confirmed the suitability of the site for onsite wastewater treatment and disposal. The proposal includes an appropriately designed wastewater management system and effluent field which will protect water quality and environmental values. Development is concentrated within cleared areas to minimise disturbance to native vegetation and ecological values.

Land Management Plan has also been submitted along with this application.



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## Heritage Overlay (HO)

The site forms part of the Yandoit Township Heritage Precinct. The proposal does not involve demolition of heritage buildings or structures. The dwelling has been designed to respect the historic township character through:

- Modest building scale.
- Traditional residential form.
- Appropriate siting.
- Compatibility with surrounding development.

The proposal will not adversely affect the significance of the Heritage Overlay precinct and is considered an appropriate addition to the township.

## Conclusion

The application follows and mainly meets or exceeds the requirements of the local and state planning policies. The proposed development responds to and acknowledges all relevant planning zones and overlays, as well as the existing street and landscape. The development will also follow all building regulations and standards; therefore, it should be considered in a favourable light towards consideration.

Regards,



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**STORMWATER**

90 mm Ø CLASS 6 UPVC STORM WATER LINE LAID TO A MINIMUM OF 1:100 AND CONNECTED TO THE LEGAL POINT OF DISCHARGE TO LOCAL AUTHORITIES REQUIREMENTS. PROVIDE INSPECTION OPENINGS AT 9000mm CTS AND AT EACH CHANGE OF DIRECTION. THE COVER TO UNDER GROUND STORMWATER DRAINS SHALL BE NOT LESS THAN:
- 100mm UNDER SOIL
- 50mm UNDER PAVED OR CONCRETE AREAS
- 100mm UNDER UNREINFORCED CONRETE OR PAVED DRIVEWAYS
- 75mm UNDER REINFORCED CONCRETE DRIVEWAYS

STORMWATER DRAINAGE TO COMPLY WITH AS/NZS 3500.3. LAYOUT SHOWN IS DIAGRAMATIC ONLY. BUILDER OR PLUMBER TO MODIFY LAYOUT PROVIDING DRAINAGE COMPLIES WITH AUSTRALIAN STANDARDS AND LOCAL AUTHORITIES REQUIREMENTS.

**ENERGY RATING REQUIREMENTS:**

UNLESS PERMITTED OTHERWISE, CLASS ONE BUILDINGS SHALL REACH A 6 STAR ENERGY RATING. 6 STAR RATED DESIGNS SHALL BE CONSTRUCTED IN ACCORDANCE WITH THE STAMPED APPROVED PLANS AS PROVIDED BY THE ACCREDITED ENERGY RATER WITHOUT ALTERATION.

**IN ORDER TO ACHIEVE A 6 STAR RATING, BUILDER IS TO:**

- PROVIDE R2.0 INSULATION TO EXTERNAL WALLS.
- PROVIDE R4.0 INSULATION TO CEILINGS.
- WEATHERSTRIP EXTERNAL DOORS.
- SEAL GAPS & CRACKS
- EXHAUST FANS TO BE FITTED WITH "DRAFT STOPPA" OR APPROVED SIMILAR SEALING DEVICE.
- WINDOW SIZE, OPERATION, GLAZING TYPE AND MANUFACTURER (IF SPECIFIED) TO BE AS PER WINDOW SCHEDULE. ALL WINDOWS TO BE FITTED WITH WEATHER SEALS TO OPENABLE WINDOW SASHES.
- A MINIMUM 2000 LITRE RAINWATER TANK FILLED FROM A ROOF AREA NO LESS THAN 50m² CONNECTED TO WC'S FOR FLUSHING OR AN APPROVED SOLAR OR HEAT PUMP HOT WATER SERVICE TO BE PROVIDED AT A COST TO THE CLIENT.

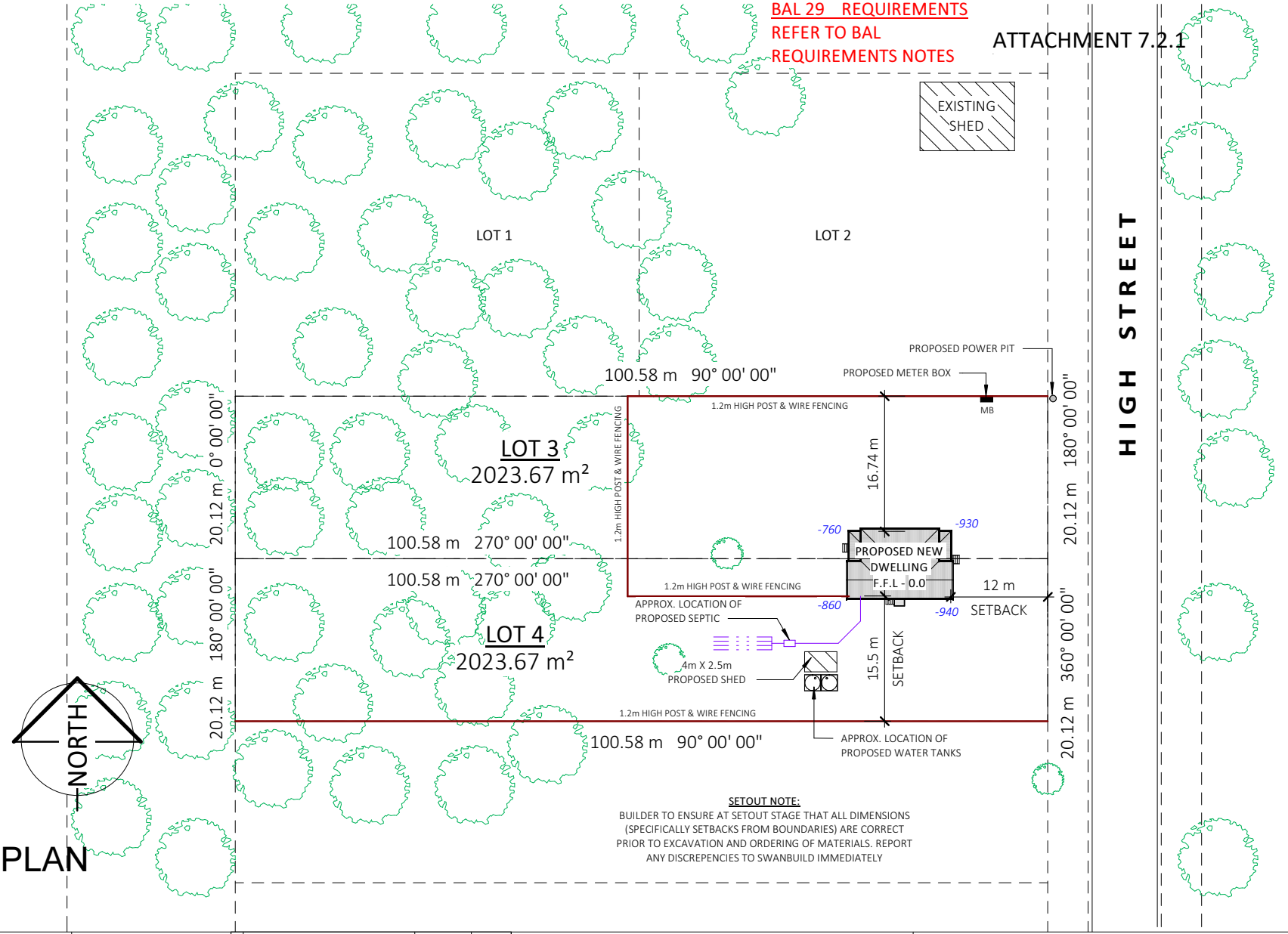
**GAPS & CRACKS:**

BUILDER TO PROVIDE A CONTINUOUS IMPERMEABLE BARRIER WITH THE DOUBLE SIDED SISALATION FOIL. PAY PARTICULAR ATTENTION TO:

1) TAPING JOINS AND AROUND PENETRATIONS (SUCH AS PLUMBING SERVICES).
2) ENSURE THAT THE MATERIAL COVERS THE GAP BETWEEN STUDS AND DOOR AND WINDOW FRAMES. IF FLASHING ATTACHES TO WINDOW FRAMES, FLASHING SHOULD BE TAPED OVER SISALATION FOIL.

BAL 29 REQUIREMENTS
REFER TO BAL REQUIREMENTS NOTES

ATTACHMENT 7.2.1




**SETOUT NOTE:**
BUILDER TO ENSURE AT SETOUT STAGE THAT ALL DIMENSIONS (SPECIFICALLY SETBACKS FROM BOUNDARIES) ARE CORRECT PRIOR TO EXCAVATION AND ORDERING OF MATERIALS. REPORT ANY DISCREPENCIES TO SWANBUILD IMMEDIATELY

# PROPOSED SITE PLAN

1 : 500

PLANNING DRAWINGS (NOT FOR CONSTRUCTION)

Swanbuild HOMES
Phone : 03 5036 0000 or 1800 008 024
Head Office & Factory:
212-214 Karinie Street,
Swan Hill VIC 3585
Lic: Vic DB-U3234, N.S.W. 8932C
ABN. 64 753 985 826
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OHS ISO 45001 SAI GLOBAL
Environment ISO 14001 SAI GLOBAL
Quality ISO 9001 SAI GLOBAL

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All works finished as per contract & variation documents
Figured dimensions take precedence over scaled dimensions
DO NOT SCALE OFF DRAWING

| DESCRIPTION | DATE | ISSUED |
|---|---|---|

| | | | |
|---|---|---|---|
| Project: PROPOSED NEW RESIDENCE | | Drawing: PROPOSED SITE PLAN | |
| Series: ELMORE 9 | | Client: | |
| Scale: 1 : 500 | Client Manager: | Address: 52 HIGH STREET, YANDOIT, VIC 3461 | |
| Drawn | Project Manager: | | |
| Client Approval | Date | Revision: | 2/07/2026 2:38:55 PM |
| | | Project No. B1335 | Sheet No. 04 OF 12 |

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| SMARTROBE SYSTEM | | |
|---|---|---|
| TYPE | STUD OPENING | WIDTH |
| 2/ 720 | 1465 | 1460 |

## KEYNOTE LEGEND

| | |
|---|---|
| FGS | FIXED GLASS SCREEN |
| HP | HOT PLATE |
| LN | LINEN |
| OV | OVEN |
| PTRY | PANTRY |
| REF | REFRIGERATOR |
| RH | RANGE HOOD |
| SNK | SINK |
| SU | SHELVING UNIT |
| T | TROUGH |
| V1200 | 1200mm WIDE VANITY UNIT |
| WM | WASHING MACHINE |

DENOTES 1200 x 900 MIN. CIRCULATION SPACE

(S) SMOKE DETECTORS TO BE LOCATED BETWEEN LIVING & SLEEPING AREAS.
SMOKE DETECTORS TO BE INTERCONNECTED & HARD WIRED TO MAINS POWER.
\INSTALLATION TO COMPLY WITH AS 3786

TERMITE TREATMENT TO COMPLY WITH AS 3660.1 - 2014

BAL 29 REQUIREMENTS
REFER TO BAL REQUIREMENTS NOTES

ATTACHMENT 7.2.1

WIND LOAD RATING N #

**VENTILATION**
EXHAUST FROM WET AREAS TO BE VENTED DIRECTLY TO ATMOSPHERE VIA DUCTING TO THE UNDERSIDE OF EAVES.
EXHAUST SYSTEM TO HAVE A FLOW RATE OF NO LESS THAN 25L/S FOR BATHROOMS & WC AND 40L/S FOR KITCHEN & LAUNDRY

**STAIRS TO COMPLY WITH BCA 3.9.1.2 & 3.9.1.4**
a) RISERS (R) TO BE BETWEEN 115mm & 190mm
b) GOINGS (G) TO BE BETWEEN 240mm & 355mm
c) R2 + G BETWEEN 550mm & 700mm
d) NO OPENING ARE TO PERMIT A SPHERE WITH A MAXIMUM DIAMETER OF 125mm TO PASS THROUGH
e) A CONTINUOUS, UBOBSTRUCTED HANDRAIL LOCATED ALONG AT LEAST ONE SIDE OF ALL STAIRS THAT PROVIDE A CHANGE IN FLOOR LEVEL OF AT LEAST 1m, AT A HEIGHT OF AT LEAST 865mm ABOVE THE STAIR NOSINGS
f) STAIRS SHOULD HAVE A SLIP RESISTANCE CLASSIFICATION AS BELOW

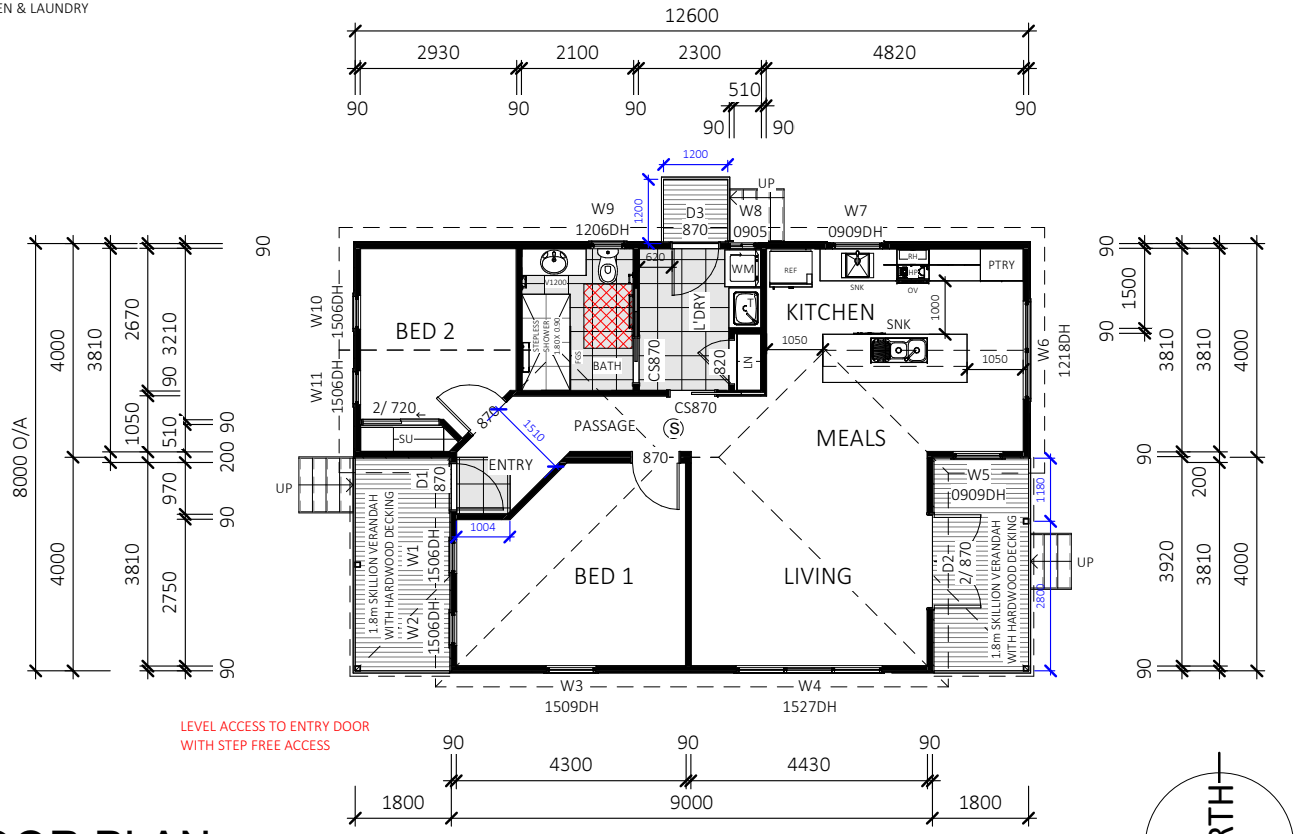
| APPLICATION | SITE CONDITION DRY | WET |
|---|---|---|
| TREAD OR LANDING SURFACE | P3 OR R10P4 OR R11 | |
| NOSING OR LANDING EDGE STRIP | P3 | P4 |

**PRODUCT TO APPLY FOR SLIP RESISTANCE**
INTERGRAIN ULTRADECK TIMBER OIL – 2 COATS
APPLIED TO MANUFACTURERS SPECIFICATIONS

ALL GLAZING TO COMPLY WITH AS 1288 AND AS 2047

ALL WET AREAS TO BE WATERPROOFED IN ACCORDANCE WITH AS 3740

LIFT OFF HINGES TO WC DOOR




LEVEL ACCESS TO ENTRY DOOR WITH STEP FREE ACCESS

# FLOOR PLAN

1 : 100

| AREA | m² | SQ'S | LOCATION |
|---|---|---|---|
| LIVING AREA | 86.4 m² | 9.3 | LIVING |
| LIVING TOTAL | 86.4 m² | 9.3 | |
| FRONT VERANDAH AREA | 7.2 m² | 0.8 | OUTDOOR |
| REAR VERANDAH AREA | 7.2 m² | 0.8 | OUTDOOR |
| OUTDOOR | 14.4 m² | 1.6 | |
| TOTAL | 100.8 m² | 10.9 | |

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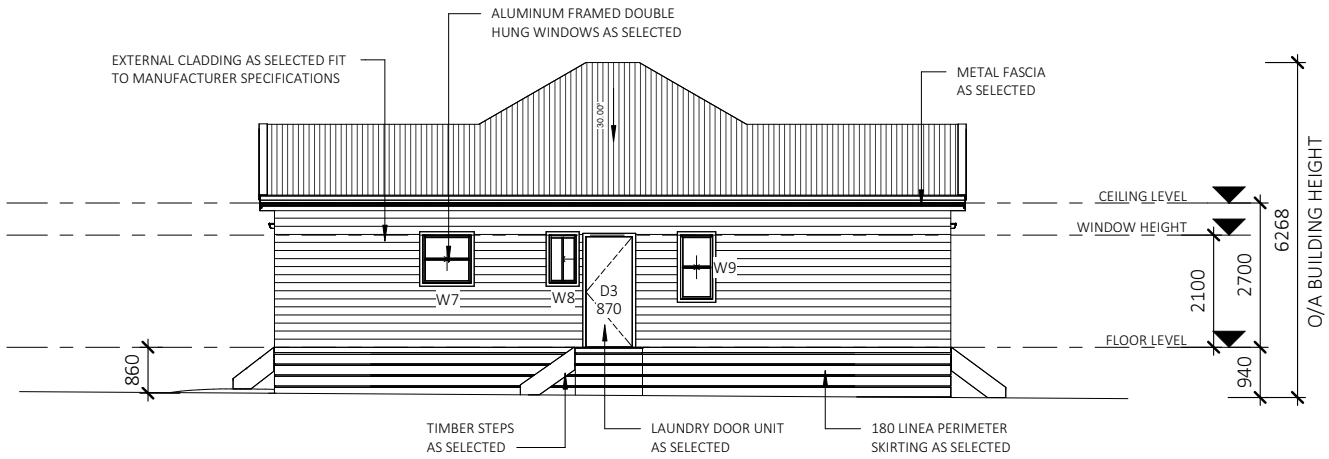
| DESCRIPTION | DATE | ISSUED |
|---|---|---|

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| Project: PROPOSED NEW RESIDENCE | | Drawing: FLOOR PLAN | |
| Series: ELMORE 9 | | Client: | |
| Scale: 1 : 100 | Client Manager: | Address: 52 HIGH STREET, YANDOIT, VIC 3461 | |
| Drawn | Project Manager: | | |
| Client Approval | Date | Revision: | 2/07/2026 2:38:55 PM |
| | | Project No. B1335 | Sheet No. 05 OF 12 |

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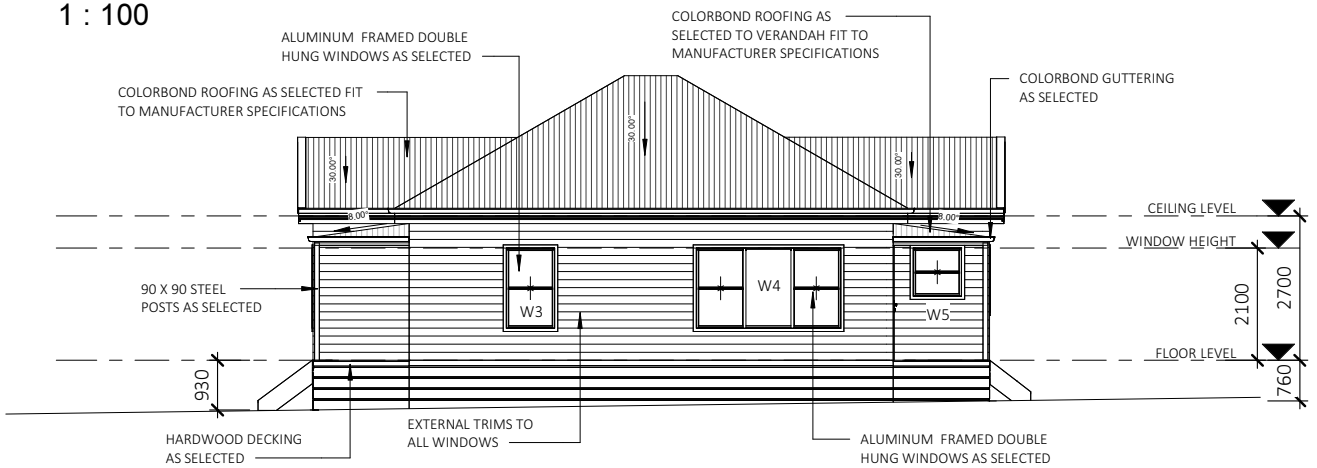


BAL-29 REQUIREMENTS
REFER TO BAL
REQUIREMENTS NOTES




# ELEVATION SOUTH

1 : 100




# ELEVATION NORTH

1 : 100

NOTE:
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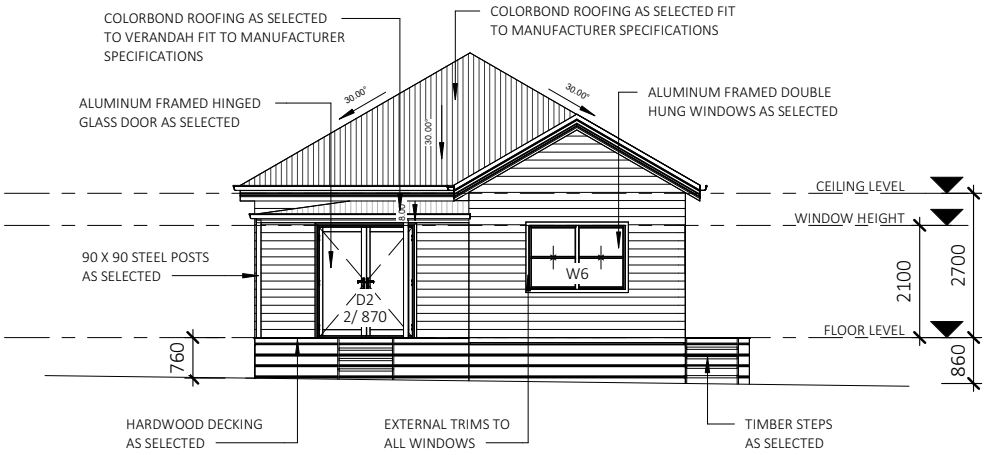
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|---|---|---|---|
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| Series: ELMORE 9 | | Client: | |
| Scale: 1 : 100 | Client Manager: | Address: 52 HIGH STREET, YANDOIT, VIC 3461 | |
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| Client Approval | Date | Revision: | 2/07/2026 2:38:56 PM |
| | | Project No. B1335 | Sheet No. 06 OF 12 |

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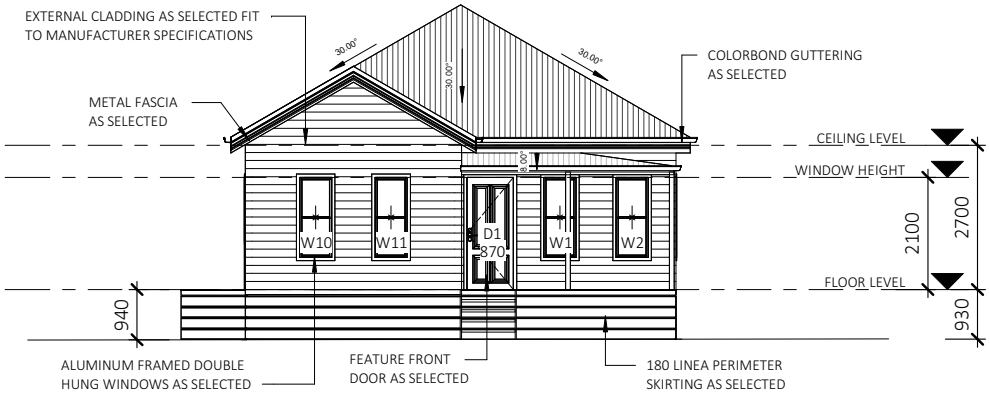
ATTACHMENT 7.2.1

BAL 29 - REQUIREMENTS
REFER TO BAL REQUIREMENTS NOTES




# ELEVATION WEST

1 : 100




# ELEVATION EAST

1 : 100

WINDOW & EXTERNAL DOORS SCHEDULE

| MARK | TYPE | DESCRIPTION | HEAD HEIGHT | HEIGHT | WIDTH | GLAZING | LOCATION | COMMENTS | AREA |
|---|---|---|---|---|---|---|---|---|---|
| W1 | 1506DH | ALUMINIUM DOUBLE HUNG WINDOWS | 2100 | 1500 | 600 | DOUBLE CLEAR | BED 1 | LOW - E | 0.9 m² |
| W2 | 1506DH | ALUMINIUM DOUBLE HUNG WINDOWS | 2100 | 1500 | 600 | DOUBLE CLEAR | BED 1 | LOW - E | 0.9 m² |
| W3 | 1509DH | ALUMINIUM DOUBLE HUNG WINDOWS | 2100 | 1500 | 900 | DOUBLE CLEAR | BED 1 | LOW - E | 1.4 m² |
| W4 | 1527DH | ALUMINIUM DOUBLE HUNG WINDOWS | 2100 | 1500 | 2700 | DOUBLE CLEAR | LIVING | LOW - E | 4.1 m² |
| W5 | 0909DH | ALUMINIUM DOUBLE HUNG WINDOWS | 2100 | 900 | 900 | DOUBLE CLEAR | MEALS | LOW - E | 0.8 m² |
| W6 | 1218DH | ALUMINIUM DOUBLE HUNG WINDOWS | 2100 | 1200 | 1800 | DOUBLE CLEAR | KITCHEN | LOW - E | 2.2 m² |
| W7 | 0909DH | ALUMINIUM DOUBLE HUNG WINDOWS | 2100 | 900 | 900 | DOUBLE CLEAR | KITCHEN | LOW - E | 0.8 m² |
| W8 | 0905 | ALUMINIUM SLIDING WINDOW | 2100 | 900 | 500 | DOUBLE CLEAR | L'DRY | LOW - E | 0.5 m² |
| W9 | 1206DH | ALUMINIUM DOUBLE HUNG WINDOWS | 2100 | 1200 | 600 | DOUBLE CLEAR | BATH | LOW - E | 0.7 m² |
| W10 | 1506DH | ALUMINIUM DOUBLE HUNG WINDOWS | 2100 | 1500 | 600 | DOUBLE CLEAR | BED 2 | LOW - E | 0.9 m² |
| W11 | 1506DH | ALUMINIUM DOUBLE HUNG WINDOWS | 2100 | 1500 | 600 | DOUBLE CLEAR | BED 2 | LOW - E | 0.9 m² |
| | | | | | | | | | 14.0 m² |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| D1 | 870 | TIMBER HINGED ENTRY DOOR | 2100 | 2100 | 870 | | ENTRY | | 1.8 m² |
| D2 | 2/ 870 | ALUMINIUM DOUBLE HINGED GLASS DOOR | 2100 | 2100 | 1810 | DOUBLE CLEAR | LIVING | LOW - E | 3.8 m² |
| D3 | 870 | TIMBER HINGED SINGLE DOOR | 2065 | 2065 | 870 | | L'DRY | | 1.8 m² |
| EXTERIOR: 3 | | | | | | | | | 7.4 m² |

WINDOW SIZES NOMINATED ARE NOMINAL ONLY. ACTUAL SIZE MAY VARY ACCORDING TO MANUFACTURER.
WINDOWS TO BE FLASHED ALL AROUND.
REFER TO FLOOR PLAN & ELEVATIONS FOR OPENING DIRECTION. ARROW DETONATES WHICH WAY THE DOOR OR WINDOW OPENS

**NOTE:**
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| Series: ELMORE 9 | | Client: | |
| Scale: 1 : 100 | Client Manager: | Address: 52 HIGH STREET, YANDOIT, VIC 3461 | |
| Drawn | Project Manager: | | |
| Client Approval | Date | Revision: | 2/07/2026 2:38:57 PM |
| | | Project No. B1335 | Sheet No. 07 OF 12 |

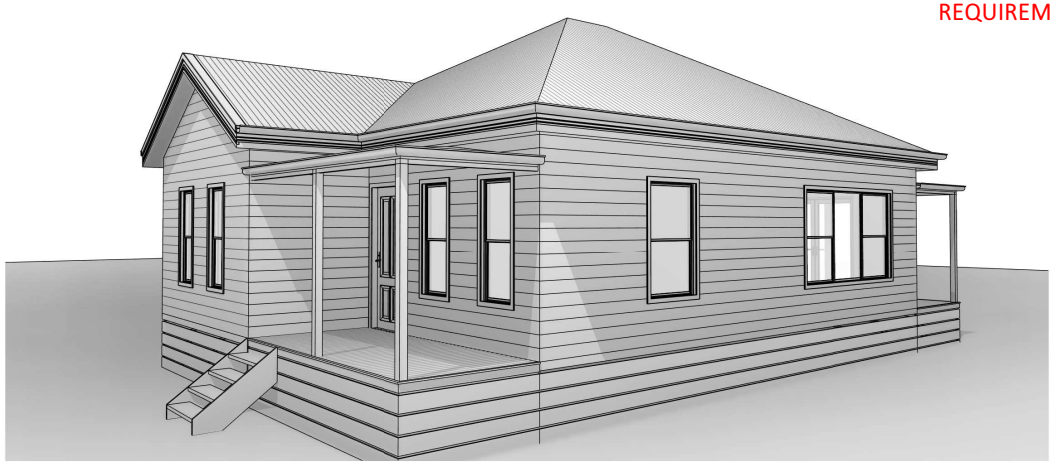
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Document Set ID: 57063
Version: 1, Version Date: 28/07/2026
Print Date: 27 July 2026, 2:15 pm

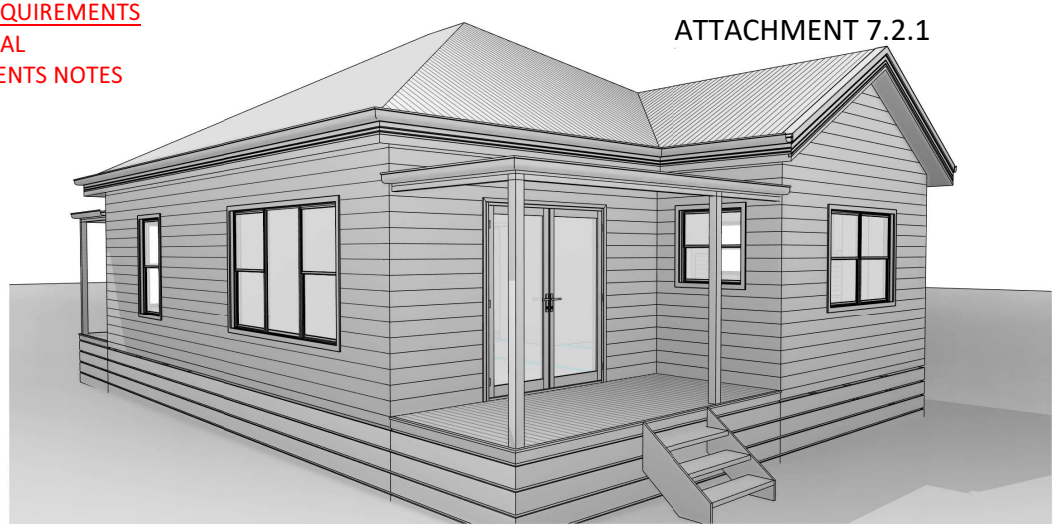
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BAL 29 REQUIREMENTS
REFER TO BAL
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ATTACHMENT 7.2.1



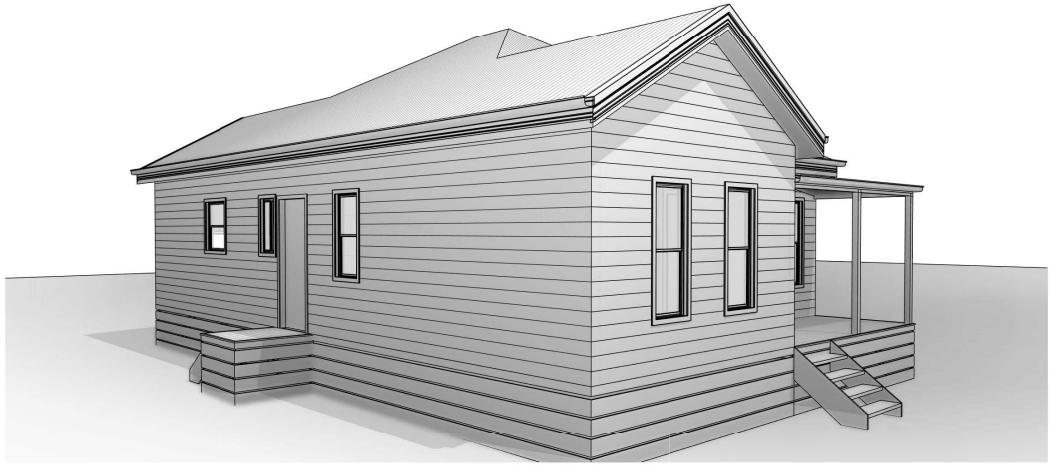
3D VIEW 1



3D VIEW 2



3D VIEW 3



3D VIEW 4

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|---|---|---|---|
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| Series: ELMORE 9 | | Client: | |
| Scale: | Client Manager: | Address: 52 HIGH STREET, YANDOIT, VIC 3461 | |
| Drawn | Project Manager: | | |
| Client Approval | Date | Revision: | 2/07/2026 2:39:00 PM |
| | | Project No. B1335 | Sheet No. 08 OF 12 |

**TOWN PLANNING**

| Layout ID | Layout Name | Scale |
|---|---|---|
| | PROJECT SUMMARY | |
| TP101 | SITE CONTEXT | 1:300 |
| TP102 | DESIGN RESPONSE | 1:300 |
| TP201 | GROUND FLOOR PLAN | 1:100 |
| TP202 | ROOF PLAN | 1:100 |
| TP301 | ELEVATIONS | 1:100 |
| TP302 | ELEVATIONS | 1:100 |
| TP401 | STREETSCAPE | 1:200, 1:100 |
| TP601 | SHADOW DIAGRAM 09:00 | 1:200 |
| TP602 | SHADOW DIAGRAM 12:00 | 1:200 |
| TP603 | SHADOW DIAGRAM 15:00 | 1:200 |




# LAND CONSOLIDATION,
# CHANGE OF USE and
# PROPOSED SINGLE-STOREY DWELLING at:

# 56 HIGH STREET, YANDOIT



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Document Set ID: 5928711
Version: 1, Version Date: 17/08/2026

ATTACHMENT 7.3.1

## NEIGHBOURHOOD & SITE DESCRIPTION

DWELLINGS ARE CONSTRUCTED MAINLY OF WEATHERBOARD, WITH A SMALL NUMBER OF OLDER BRICK & STONE STRUCTURES ALSO IN THE AREA. ROOF FORMS ARE GENERALLY PITCHED OR HIPPED AND TYPICALLY CLAD IN CORRUGATED STEEL/IRON.

GARDENS GENERALLY CONSIST OF SMALL AMOUNTS OF VEGETATION AND SHRUBS WITH SMALL FRONT LAWN AREAS BEHIND FRONT FENCES.

THE SUBJECT SITE, COMPRISING OF LOTS 5 AND 6, IS CURRENTLY VACANT.

## NEARBY AMENITIES

| | | |
|---|---|---|
| • YANDOIT PRIMARY SCHOOL | 260m | (S) |
| • YANDOIT MECHANIC'S INSTITUTE & PUBLIC HALL (COMMUNTIY CENTRE) | 300m | (S) |
| • YANDOIT PUBLIC PARK & RECREATION RESERVE | 450m | (SSW) |
| • YANDOIT UNITING CHURCH | 700m | (S) |
| • YANDOIT CHURCH | 750m | (N) |
| • DAYLSEFORD | 19.3km | (S) |

1 No. 62 High Street
Single-storey weatherboard dwelling w/ steel roof & verandah dual-pitch roof, approx 30° & 5° ADJACENT



2 No. 62 High Street
Yandoit Primary School 260m



3 No. 88 High Street
Single-storey weatherboard & rammed earth dwelling w/ steel roof & verandah dual-pitch roof, approx 30° & 5° 430m



4 No. 44 High Street
Single-storey weatherboard dwelling w/ steel roof & verandah pitched roof, approx 25° 165m



5 No. 42 High Street
Single-storey weatherboard dwelling w/ steel roof pitched roof, approx 15° 200m



6 No. 34 High Street
Single-storey weatherboard dwelling w/ steel roof & veranda dual-pitch roof, approx 30° & 5° 300m



### ADDITIONAL SITE CONTEXT & PRECEDENTS

No. 80 High Street
Single-storey brick dwelling w/ steel roof ornamental parapet facade 310m



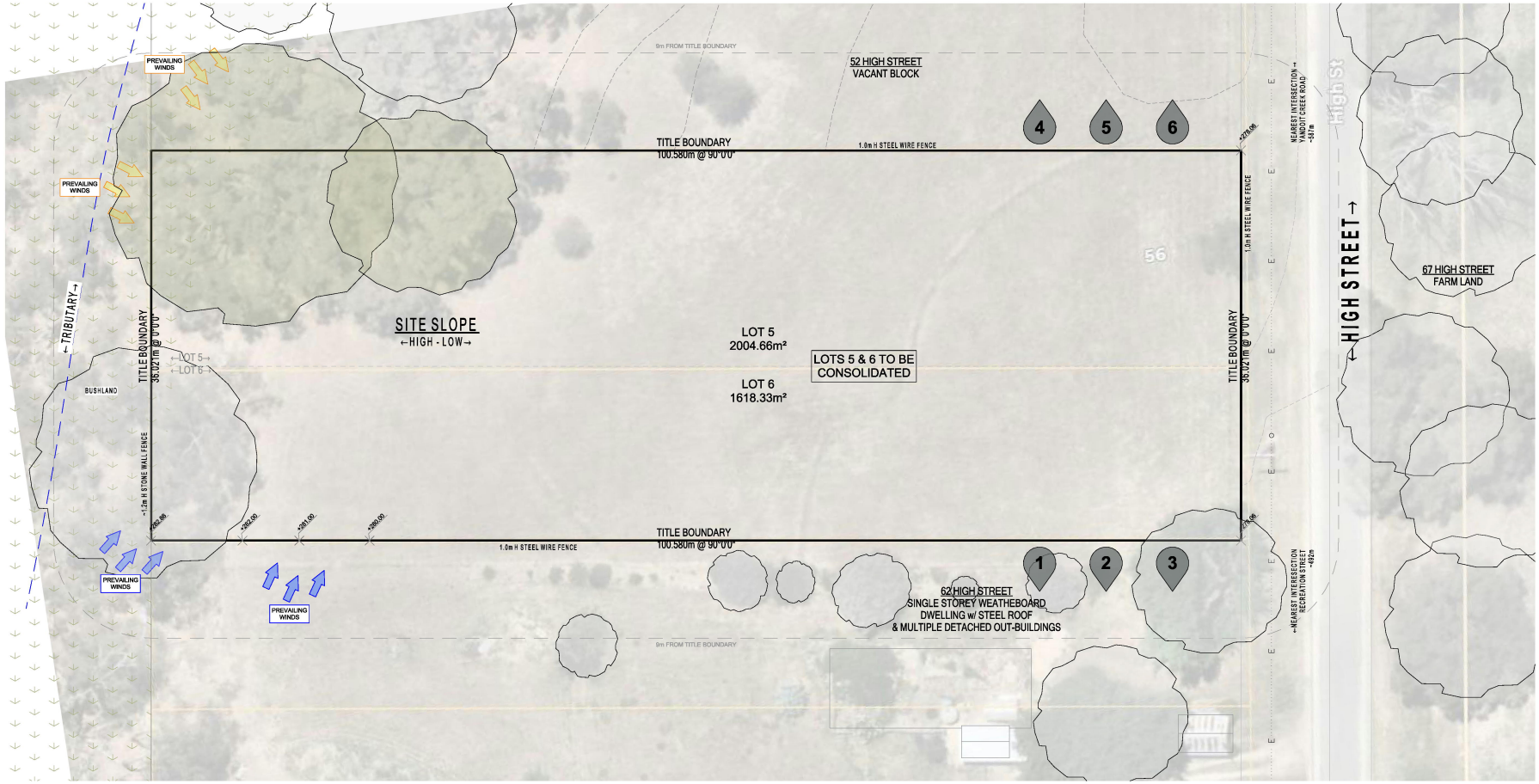
No. 363 Yandoit Creek Road
Single-storey stone dwelling w/ steel roof 2120m



No. 621 Yandoit Werona Road
Single-storey rendered & exposed stone dwelling w/ steel roof 4590m








2. SITE CONTEXT
1:300

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| PROJECT START DATE: | 29.01.2025 | [redacted] |
| MUNICIPALITY | HEPBURN | |

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YANDOIT
VIC, 3461

DRAWING NAME: SITE CONTEXT
21
N
TP101
PAGE: 2 of 11
DATE:17/08/2026
SCALE:1:300
DRAWN BY:
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Document Set ID: 59237
Version: 1, Version Date: 17/08/2026

## NEIGHBOURHOOD & SITE DESCRIPTION

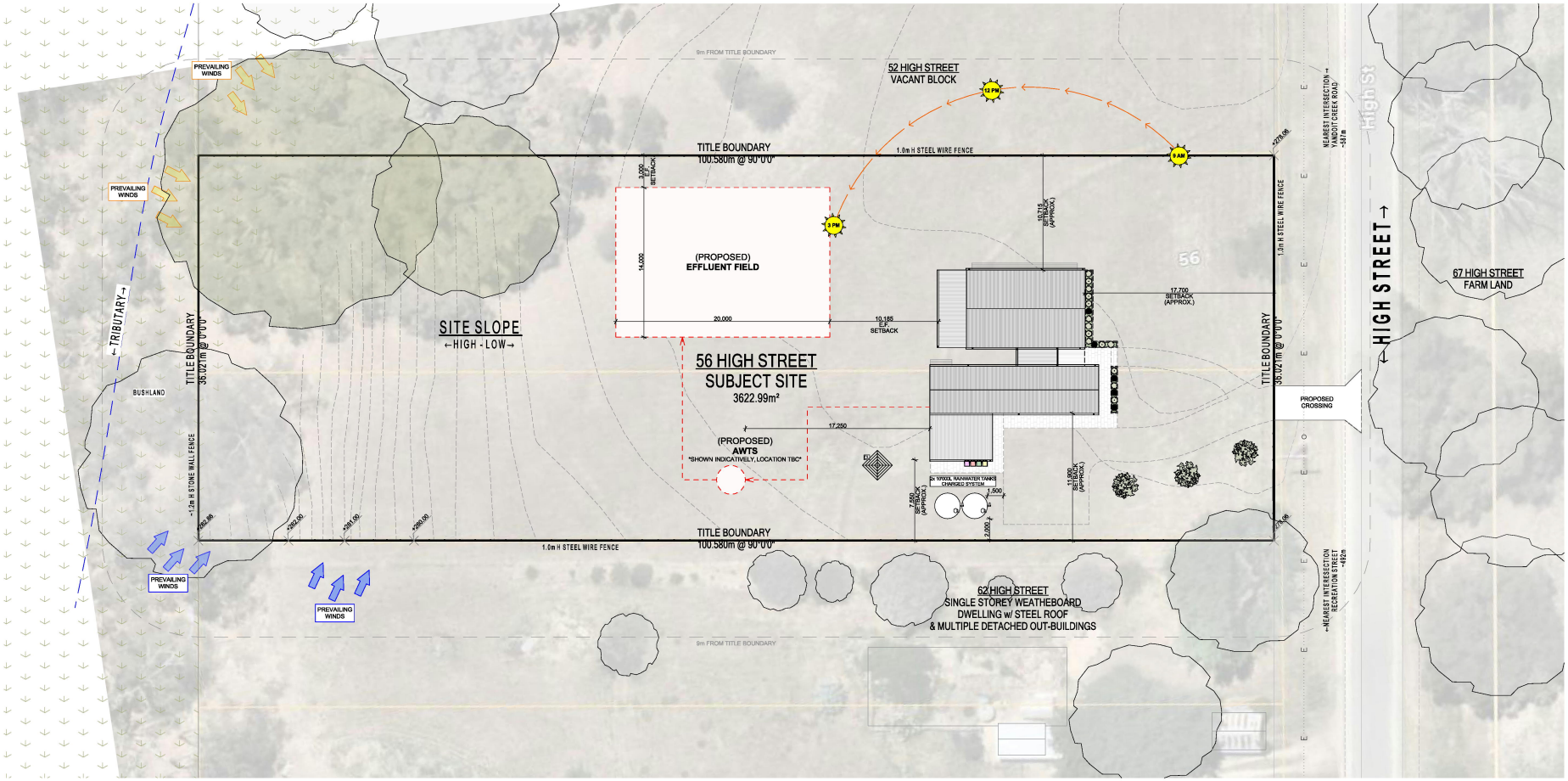
DWELLINGS ARE CONSTRUCTED MAINLY OF WEATHERBOARD, WITH A SMALL NUMBER OF OLDER BRICK & STONE STRUCTURES ALSO IN THE AREA. ROOF FORMS ARE GENERALLY PITCHED OR HIPPED AND TYPICALLY CLAD IN CORRUGATED STEEL/IRON.

GARDENS GENERALLY CONSIST OF SMALL AMOUNTS OF VEGETATION AND SHRUBS WITH SMALL FRONT LAWN AREAS BEHIND FRONT FENCES.

THE SUBJECT SITE, COMPRISING OF LOTS 5 AND 6, IS CURRENTLY VACANT.

## NEARBY AMENITIES

| | | |
|---|---|---|
| • YANDOIT PRIMARY SCHOOL | 260m | (S) |
| • YANDOIT MECHANIC'S INSTITUTE & PUBLIC HALL (COMMUNTIY CENTRE) | 300m | (S) |
| • YANDOIT PUBLIC PARK & RECREATION RESERVE | 450m | (SSW) |
| • YANDOIT UNITING CHURCH | 700m | (S) |
| • YANDOIT CHURCH | 750m | (N) |
| • DAYLSEFORD | 19.3km | (S) |




2. SITE CONTEXT
1:300

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AGENDA - ORDINARY MEETING OF COUNCIL - 27 OCTOBER 2026 ATTACHMENTS

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| PROJECT START DATE: | 29.01.2025 | [redacted] |
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DRAWING NAME: DESIGN RESPONSE
22
DATE:17/08/2026
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CHECKED BY:

N

TP102
PAGE: 3 of 11

Document Set ID: 59237
Version: 1, Version Date: 17/08/2026

## SITE AREA:

| | | |
|---|---|---|
| LOT SIZE AREA (lots 5 & 6 combined) | 3622.99 | m² |
| **CONSTRUCTION AREA** | | |
| DWELLING | 150.42 | m² |
| GARAGE | 24.77 | m² |
| ALFRESCO | 18.87 | m² |
| PORCH (FRONT) | 9.00 | m² |
| | **203.06** | **m²** |
| SITE COVERAGE | 5.60 | % |

| | |
|---|---|
| **Clause 54** | |
| C-01 | Fixed external window shade over all North-facing windows in accordance with Clause 54, Standard A5-4 (Solar Protection to new North-Facing windows) Finish framing in DULUX VIVID WHITE and cladding in DULUX ANTIQUE WHITE |
| **Floor Finishes** | |
| FF-01 | Parquetry |
| FF-02 | Carpet |
| FF-03 | Tile |
| FF-04 | Timber Decking, constructed to BAL-19 requirements (TBC) |
| FF-05 | Epoxy sealed concrete |
| FF-06 | Permeable Paving |
| **Livable Housing Design Standard** | |
| LHDS-1 | Step-free access path in accordance with LHDS Part 1 |
| LHDS-2 | Dwelling entrance in accordance with LHDS Part 2 |
| LHDS-3 | Internal doors & corridor in accordance with LHDS Part 3 |
| LHDS-4 | Sanitary compartment location & circulation in accordance with LHDS Part 4 |
| **Roof Drainage** | |
| DP | 75mm SQ. downpipe. Size TBC. Finished in COLORBOND SOUTHERLY |
| **Services** | |
| CL | Selected freestanding clothes line. |
| HWS | Hot Water System, Shown indicatively. |

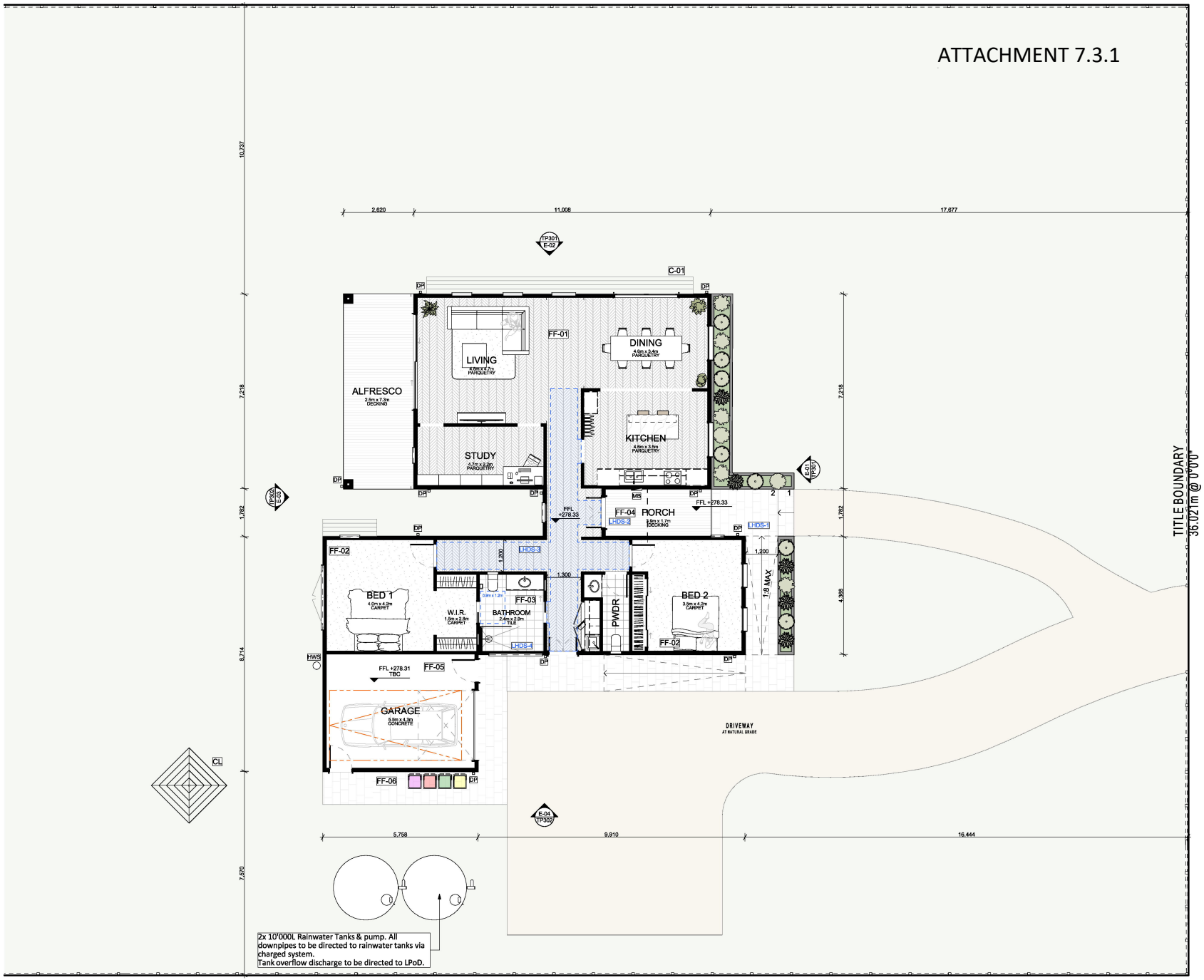
## Finishes

James Hardie Linea Weatherboard Cladding, 180mm.
Finished in *Dulux Antique White USA*

Aluminium door and window frames
Finished in *Dulux Vivid White*

Gutters, Downpipes & Rainheads
Finished in *Dulux Vivid White*

Lysaght Custom Orb Roof Cladding
Finished in Colorbond Southerly




1. GROUND - PROPOSED
1:100

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DRAWING NAME: GROUND FLOOR PLAN
DATE:17/08/2026
SCALE:1:100
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TP201
PAGE: 4 of 11

Document Set ID: 59237
Version: 1, Version Date: 17/08/2026

## SITE AREA:

| | | |
|---|---|---|
| LOT SIZE AREA (lots 5 & 6 combined) | 3622.99 | m² |
| CONSTRUCTION AREA | | |
| DWELLING | 150.42 | m² |
| GARAGE | 24.77 | m² |
| ALFRESCO | 18.87 | m² |
| PORCH (FRONT) | 9.00 | m² |
| | **203.06** | **m²** |
| SITE COVERAGE | 5.60 | % |

| | |
|---|---|
| **Clause 54** | |
| C-02 | Rooftop solar energy generation area. Minimum 26m², within the top two-thirds and to a minimum of 1.7m width. |
| **External Finishes** | |
| EF-04 | Lysaght Custom Orb Roof Cladding, Finished in COLORBOND SOUTHERLY |
| **Roof Drainage** | |
| DP | 75mm SQ. downpipe. Size TBC. Finished in COLORBOND SOUTHERLY |
| **Services** | |
| CL | Selected freestanding clothes line. |

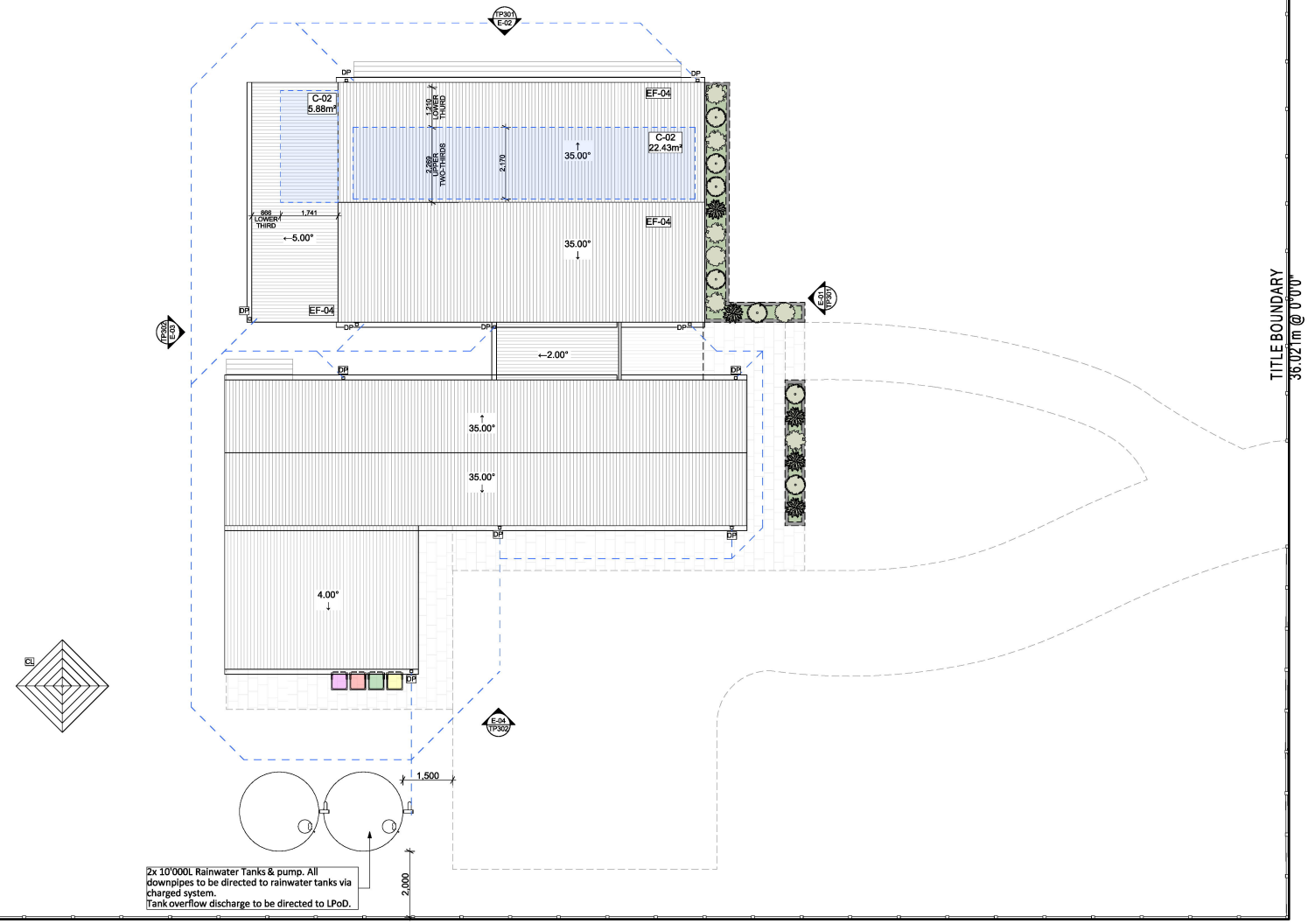
## Finishes

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Finished in *Dulux Antique White USA*

Aluminium door and window frames
Finished in *Dulux Vivid White*

Gutters, Downpipes & Rainheads
Finished in *Dulux Vivid White*

Lysaght Custom Orb Roof Cladding
Finished in Colorbond Southerly




2. ROOF PLAN
1:100

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| | | |
|---|---|---|
| REFERENCE # | 011/2025 | Yandoit House I |
| PROJECT START DATE: | 29.01.2025 | [redacted] |
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DRAWING NAME: ROOF PLAN
24
DATE:17/08/2026 SCALE:1:100
DRAWN BY: CHECKED BY:

N

TP202
PAGE: 5 of 11

Document Set ID: 59237
Version: 1, Version Date: 17/08/2026

| Clause 54 | |
|---|---|
| C-01 | Fixed external window shade over all North-facing windows in accordance with Clause 54, Standard A5-4 (Solar Protection to new North-Facing windows) Finish framing in DULUX VIVID WHITE and cladding in DULUX ANTIQUE WHITE |
| **External Finishes** | |
| EF-01 | James Hardie Linea Weatherboard Cladding, 180mm. Finished in DULUX ANTIQUE WHITE |
| EF-02 | Aluminium window & door frames to be finished in DULUX VIVID WHITE |
| EF-03 | Gutters, downpipes, rainheads and flashing to be finished in DULUX VIVIDWHITE |
| EF-04 | Lysaght Custom Orb Roof Cladding, Finished in COLORBOND SOUTHERLY |
| **Roof Drainage** | |
| DP | 75mm SQ. downpipe. Size TBC. Finished in COLORBOND SOUTHERLY |

## Finishes

James Hardie Linea Weatherboard Cladding, 180mm.
Finished in *Dulux Antique White USA*

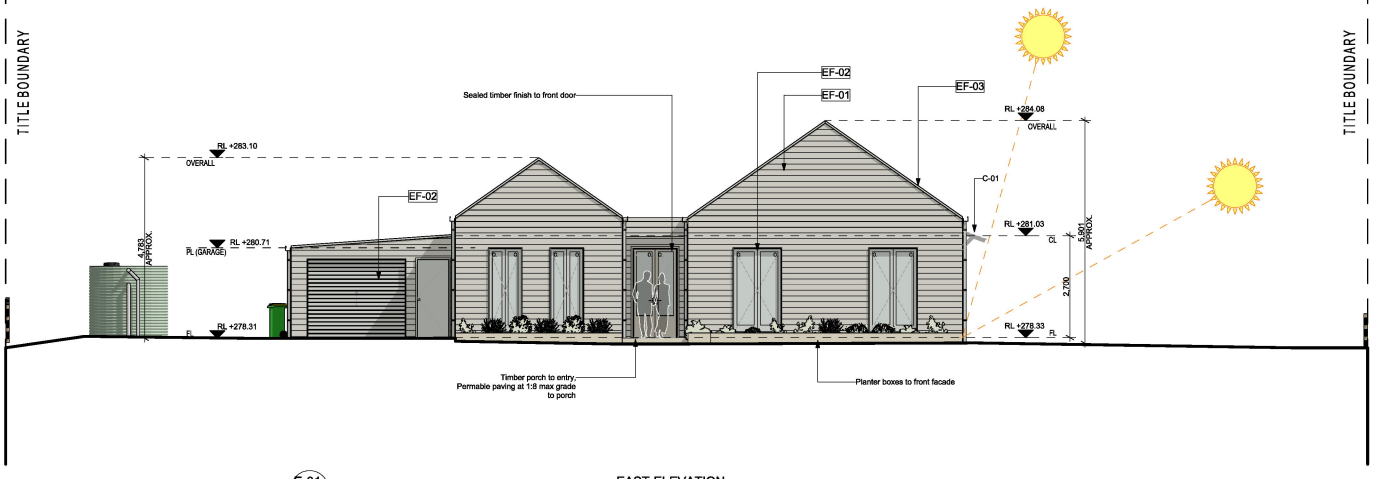
Aluminium door and window frames
Finished in *Dulux Vivid White*

Gutters, Downpipes & Rainheads
Finished in *Dulux Vivid White*

Lysaght Custom Orb Roof Cladding
Finished in Colorbond Southerly

62 HIGH STREET

TITLE BOUNDARY



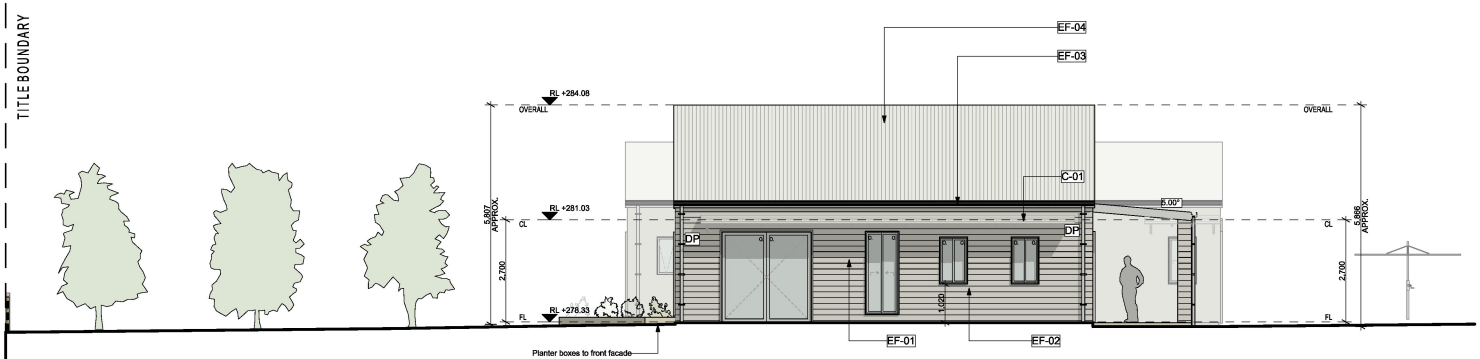

TITLE BOUNDARY

52 HIGH STREET

E-01 EAST ELEVATION
1:100

HIGH STREET

TITLE BOUNDARY




E-02 NORTH ELEVATION
1:100

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| REVISION | DATE |
|---|---|
| ORIGINAL ISSUE FOR PLANNING | 17/08/2026 |

AGENDA - ORDINARY MEETING OF COUNCIL - 27 OCTOBER 2026 ATTACHMENTS

| | | | |
|---|---|---|---|
| REFERENCE # | 011/2025 | Yandoit House I | 56 High Street YANDOIT VIC, 3461 |
| PROJECT START DATE: | 29.01.2025 | [redacted] | |
| MUNICIPALITY | HEPBURN | | |

DRAWING NAME: ELEVATIONS
25
TP301
PAGE: 6 of 11
DATE:17/08/2026 SCALE:1:100
DRAWN BY:
CHECKED BY:

Document Set ID: 59237
Version: 1, Version Date: 17/08/2026

| Clause 54 | |
|---|---|
| C-01 | Fixed external window shade over all North-facing windows in accordance with Clause 54, Standard A5-4 (Solar Protection to new North-Facing windows) Finish framing in DULUX VIVID WHITE and cladding in DULUX ANTIQUE WHITE |
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| EF-01 | James Hardie Linea Weatherboard Cladding, 180mm. Finished in DULUX ANTIQUE WHITE |
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| EF-04 | Lysaght Custom Orb Roof Cladding, Finished in COLORBOND SOUTHERLY |
| **Roof Drainage** | |
| DP | 75mm SQ. downpipe. Size TBC. Finished in COLORBOND SOUTHERLY |

## Finishes

James Hardie Linea Weatherboard Cladding, 180mm.
Finished in *Dulux Antique White USA*

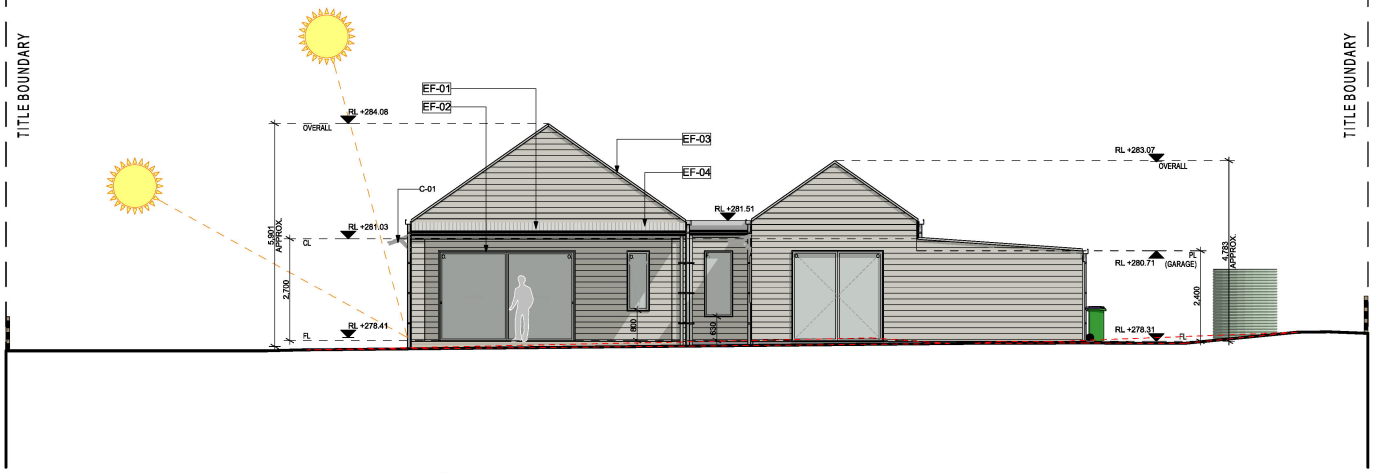
Aluminium door and window frames
Finished in *Dulux Vivid White*

Gutters, Downpipes & Rainheads
Finished in *Dulux Vivid White*

Lysaght Custom Orb Roof Cladding
Finished in Colorbond Southerly

52 HIGH STREET

TITLE BOUNDARY



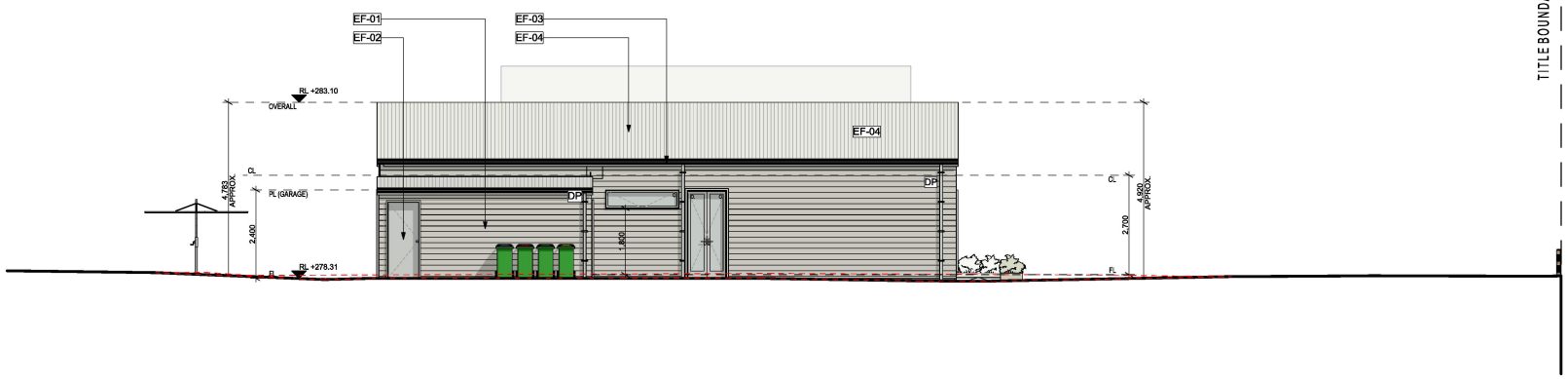

E-03 WEST ELEVATION
1:100

TITLE BOUNDARY

62 HIGH STREET

TITLE BOUNDARY

HIGH STREET




E-04 SOUTH ELEVATION
1:100

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| REVISION | DATE |
|---|---|
| ORIGINAL ISSUE FOR PLANNING | 17/08/2026 |

AGENDA - ORDINARY MEETING OF COUNCIL - 27 OCTOBER 2026 ATTACHMENTS

| | | |
|---|---|---|
| REFERENCE # | 011/2025 | Yandoit House I |
| PROJECT START DATE: | 29.01.2025 | [redacted] |
| MUNICIPALITY | HEPBURN | |

56 High Street
YANDOIT
VIC, 3461

DRAWING NAME: ELEVATIONS

26

DATE:17/08/2026
SCALE:1:100

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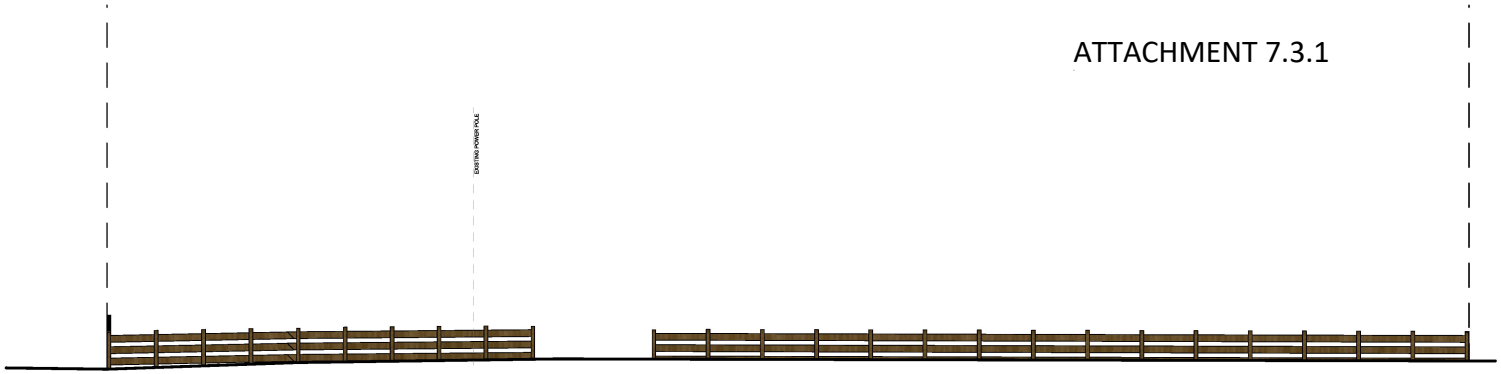
TP302



Document Set ID: 59237
Version: 1, Version Date: 17/08/2026



FENCE TO BE OF SIMILAR CONSTRUCTION TO 62 HIGH STREET (ABOVE)
APPROX. 950mm H
GATE SIZE & SPECIFICATIONS TBC.




FENCE DETAILS
1:100




STREETSCAPE
1:200

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| ORIGINAL ISSUE FOR PLANNING | 17/08/2026 |

AGENDA - ORDINARY MEETING OF COUNCIL - 27 OCTOBER 2026 ATTACHMENTS

| | | |
|---|---|---|
| REFERENCE # | 011/2025 | Yandoit House I |
| PROJECT START DATE: | 29.01.2025 | [redacted] |
| MUNICIPALITY | HEPBURN | |

56 High Street
YANDOIT
VIC, 3461

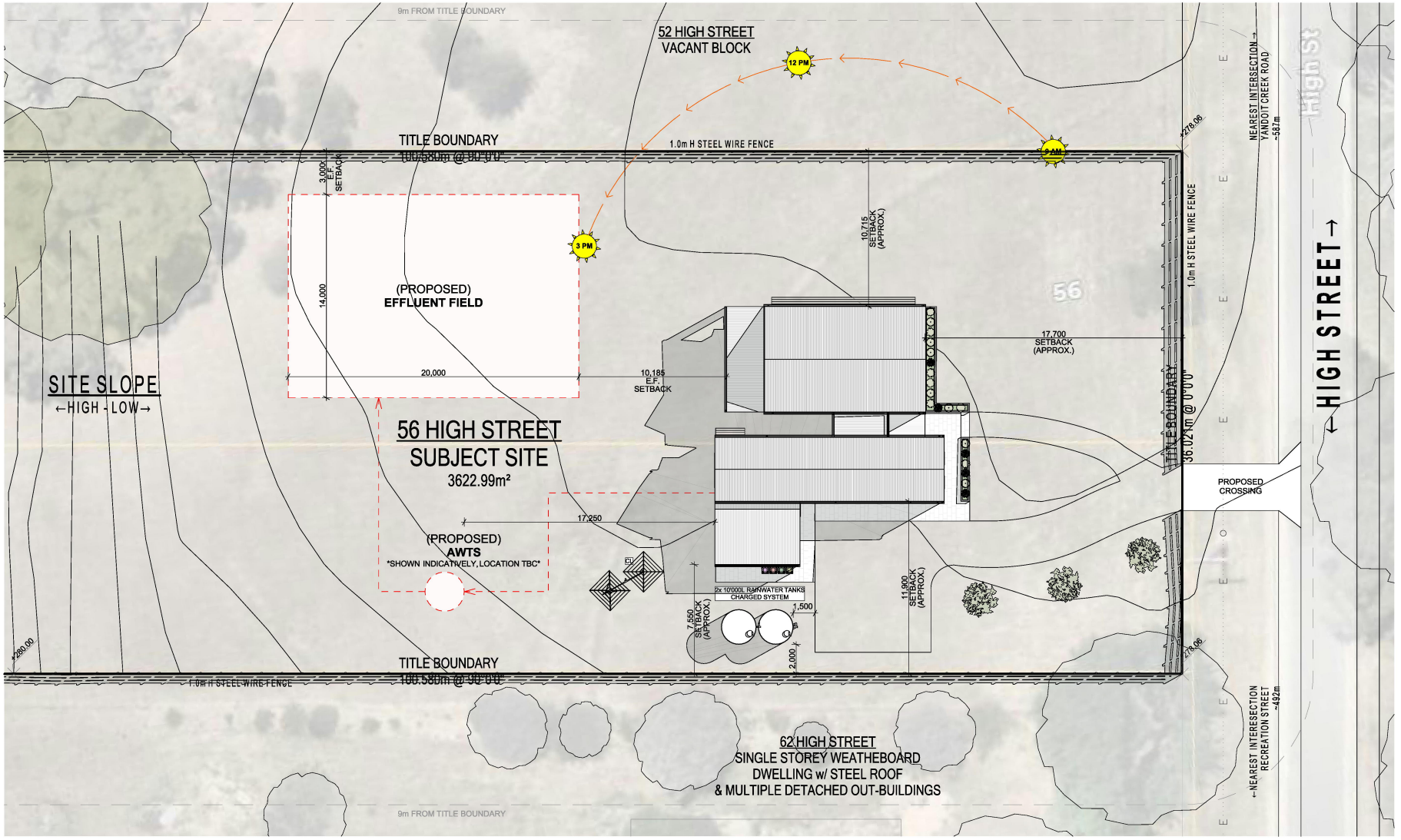
DRAWING NAME: STREETSCAPE
27
TP401
PAGE: 8 of 11
DATE:17/08/2026 SCALE:1:200, 1:100 DRAWN BY: CHECKED BY:

Document Set ID: 59237
Version: 1, Version Date: 17/08/2026

**OVERSHADOWING**
**9:00 AM**

SEPTEMBER 22 (EQUINOX)

ALTITUDE 61 °
AZIMUTH 32 °




SHADOW DIAGRAM 09:00 [22 SEPTEMBER]
1:200

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| REVISION | DATE |
|---|---|
| ORIGINAL ISSUE FOR PLANNING | 17/08/2026 |



| | | |
|---|---|---|
| REFERENCE # | 011/2025 | Yandoit House I |
| PROJECT START DATE: | 29.01.2025 | [redacted] |
| MUNICIPALITY | HEPBURN | |

56 High Street
YANDOIT
VIC, 3461

DRAWING NAME: SHADOW DIAGRAM 09:00
DATE: 17/08/2026
SCALE: 1:200
DRAWN BY:
CHECKED BY:

28

N

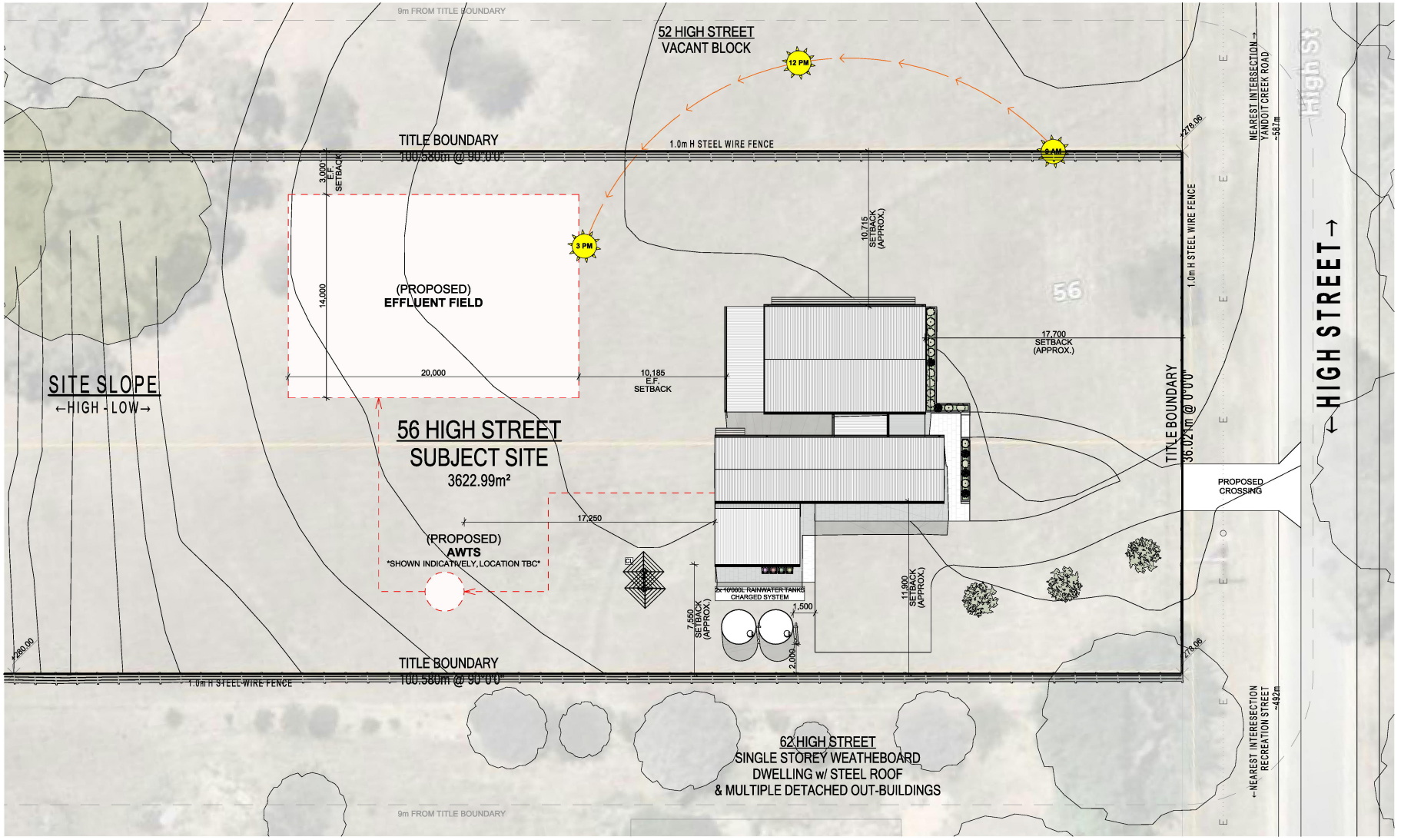
TP601
PAGE: 9 of 11

Document Set ID: 59237
Version: 1, Version Date: 17/08/2026

**OVERSHADOWING**
**12:00 PM**

SEPTEMBER 22 (EQUINOX)

ALTITUDE 5 °
AZIMUTH 52 °




SHADOW DIAGRAM 12:00 [22 SEPTEMBER]
1:200

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| REVISION | DATE |
|---|---|
| ORIGINAL ISSUE FOR PLANNING | 17/08/2026 |

| | | |
|---|---|---|
| REFERENCE # | 011/2025 | Yandoit House I |
| PROJECT START DATE: | 29.01.2025 | [redacted] |
| MUNICIPALITY | HEPBURN | |

56 High Street
YANDOIT
VIC, 3461

DRAWING NAME: SHADOW DIAGRAM 12:00
DATE: 17/08/2026
SCALE: 1:200
DRAWN BY:
CHECKED BY:

29

N

TP602
PAGE: 10 of 11

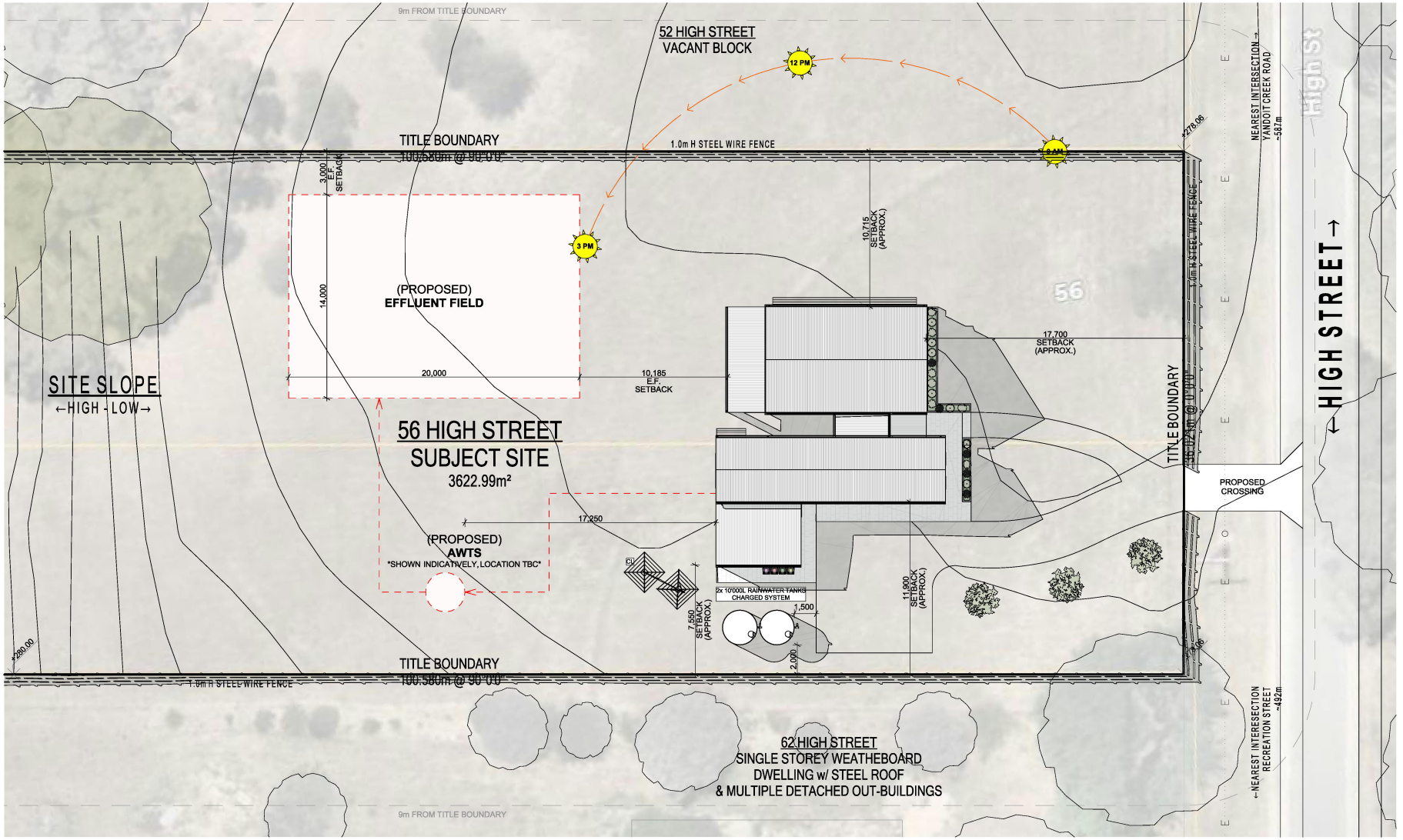


Document Set ID: 59237
Version: 1, Version Date: 17/08/2026

**OVERSHADOWING**
**3:00 PM**

SEPTEMBER 22 (EQUINOX)

| | |
|---|---|
| ALTITUDE | 304 ° |
| AZIMUTH | 36 ° |




SHADOW DIAGRAM 15:00 [22 SEPTEMBER]
1:200

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| REVISION | DATE |
|---|---|
| ORIGINAL ISSUE FOR PLANNING | 17/08/2026 |

| | | |
|---|---|---|
| REFERENCE # | 011/2025 | Yandoit House I |
| PROJECT START DATE: | 29.01.2025 | [redacted] |
| MUNICIPALITY | HEPBURN | |

56 High Street
YANDOIT
VIC, 3461

DRAWING NAME: SHADOW DIAGRAM 15:00
DATE:17/08/2026
SCALE:1:200
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CHECKED BY:



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TP603
PAGE: 11 of 11

Document Set ID: 59237
Version: 1, Version Date: 17/08/2026

This information is provided from TechnologyOne ECM



**Response to Decision Guidelines of Clause 35.07 (Farming Zone)**

**56 High Street, Yandoit VIC**

This information is provided from TechnologyOne ECM



This statement has been prepared in support of an application for a planning permit for the construction of a single-storey dwelling and associated works at **56 High Street, Yandoit**. It outlines how the proposal responds to the relevant decision guidelines of Clause 35.07 (Farming Zone) of the Hepburn Planning Scheme.

**General Issues**

| Decision Guideline | Response |
|---|---|
| Municipal Planning Strategy and Planning Policy Framework | The proposal is consistent with the Municipal Planning Strategy and Planning Policy Framework by providing a modest dwelling that responds to the site's physical characteristics, heritage setting and environmental constraints. The proposal is supported by a Land Management Plan that promotes long-term environmental management through indigenous revegetation, environmental weed control and ongoing maintenance. |
| Regional Catchment Strategy | The proposal is consistent with the objectives of the North Central Catchment Management Authority by promoting sustainable land management, improving indigenous vegetation cover and protecting soil and water resources. |
| Capability of the land, including effluent disposal | A Land Capability Assessment confirms that the site is suitable for the proposed dwelling and onsite wastewater treatment system. Soil conditions, drainage characteristics and available land area are appropriate for sustainable effluent management. |
| Sustainable land management | Sustainable land management will be achieved through ongoing environmental weed control, indigenous revegetation, habitat enhancement, bushfire management and long-term monitoring in accordance with the accompanying Land Management Plan. |
| Suitability of the site and compatibility with adjoining land uses | The site is suitable for the proposed development and is compatible with the surrounding pattern of development, which comprises a mix of rural residential and agricultural land within the historic township of Yandoit. |
| Existing infrastructure and services | The proposal utilises existing road access from High Street and will be serviced by rainwater storage and an onsite wastewater treatment system, avoiding the need for significant additional infrastructure. |

**Agricultural Issues and Impacts from Non-Agricultural Uses**

| Decision Guideline | Response |
|---|---|

This information is provided from TechnologyOne ECM



| | |
|---|---|
| Agricultural production | Due to the site's modest size, long narrow configuration and location within the historic township of Yandoit, the land has limited capacity to support a viable agricultural enterprise. The proposal instead focuses on improving the environmental condition of the land through active management and revegetation. |
| Soil quality and loss of agricultural land | The proposal will not adversely affect soil quality. The Land Capability Assessment confirms the site is suitable for development, and ongoing revegetation and groundcover management will protect and improve soil condition over time. |
| Impact on adjoining agricultural uses | The proposal is not expected to limit the operation or expansion of surrounding agricultural activities. Residential development already forms part of the established character of High Street. |
| Capacity to sustain agricultural use | Given the size and configuration of the allotment, the capacity for meaningful agricultural production is limited. The proposed land management program represents an appropriate long-term use of the land. |
| Agricultural qualities of the land | While the site contains suitable soils and drainage, its size and historic township context limit its agricultural potential. These site characteristics support environmental restoration rather than commercial agriculture. |
| Integrated Land Management Plan | An Integrated Land Management Plan has been prepared and accompanies the application. It provides a framework for ongoing weed management, indigenous revegetation, biodiversity enhancement and bushfire management. |
| Rural worker accommodation | Not applicable. The proposal is for a private dwelling and does not include rural worker accommodation. |

**Accommodation Issues**

| Decision Guideline | Response |
|---|---|
| Loss or fragmentation of productive agricultural land | The proposal will not result in the fragmentation of productive agricultural land. The site is an existing historic township allotment and does not form part of a viable broad-acre farming enterprise. |
| Amenity impacts from surrounding agricultural activities | The applicant acknowledges that agricultural activities may occur on surrounding land. The proposal has been designed with an understanding of the rural setting and associated activities. |

This information is provided from TechnologyOne ECM



| | |
|---|---|
| Impact on adjoining agricultural uses | The proposal is not expected to adversely affect the operation or future expansion of adjoining agricultural uses. |
| Proliferation of dwellings | The proposal relates to a single existing township allotment and does not create additional lots or encourage further fragmentation of agricultural land. |
| Wind energy facilities | Not applicable. |
| Extractive industry | Not applicable. |

**Environmental Issues**

| Decision Guideline | Response |
|---|---|
| Soil and water quality | The proposal is supported by a Land Capability Assessment confirming the site's suitability for sustainable development. Appropriate wastewater management and ongoing vegetation establishment will protect soil and water quality. |
| Flora and fauna | The proposal includes a comprehensive revegetation program using locally indigenous species to improve habitat values and ecological connectivity with adjoining native vegetation. |
| Biodiversity | Biodiversity will be enhanced through progressive removal of Cape broom, indigenous revegetation, habitat enhancement and ongoing environmental management in accordance with the Land Management Plan. |
| Effluent disposal | The onsite wastewater treatment system has been designed in accordance with the Land Capability Assessment and has been located to minimise impacts on soil, waterways and native vegetation. |

**Design and Siting Issues**

| Decision Guideline | Response |
|---|---|

This information is provided from TechnologyOne ECM



| | |
|---|---|
| Building location | The dwelling has been located within a defined building envelope that minimises disturbance, retains substantial open space and allows appropriate setbacks, defendable space and revegetation. |
| Design, siting and materials | The dwelling is modest in scale and incorporates a simple double-gable roof form, weatherboard-style cladding, bushfire-resistant construction materials and muted external colours that complement the surrounding landscape. |
| Character and appearance | The proposal responds to the historic township character of Yandoit and is consistent with the scale and appearance of surrounding development. |
| Infrastructure | Existing road access will be utilised, with onsite rainwater collection and wastewater treatment providing appropriate servicing for the development. |
| Traffic | The proposal is unlikely to generate traffic volumes requiring additional traffic management measures. |
| Wind energy facilities | Not applicable. |
| Extractive industry | Not applicable. |

This information is provided from TechnologyOne ECM



**Planning Justification Letter**

Re: Planning Permit Application – 56 High Street, Yandoit

Dear Planning Officer,

Please find enclosed my application for a planning permit for the construction of a single-storey dwelling and associated works at 56 High Street, Yandoit.

The proposal has been carefully developed in response to the unique characteristics of the site and its surrounding context. Although the land is located within the Farming Zone, the property forms part of the original historic township of Yandoit, where the established pattern of small allotments, existing dwellings and community infrastructure reflects a long-standing township settlement rather than a broad-acre agricultural landscape.

The proposed dwelling has been carefully designed in response to the heritage significance and historic township character of High Street, Yandoit. Its modest scale, simple gabled roof forms and traditional proportions have been informed by the established character of the surrounding streetscape. The selection of external materials, cladding, window styles and architectural detailing has been carefully considered to reflect the traditional building forms and architectural character of the precinct. Collectively, these design elements seek to respect and reinforce the historic character of the township, ensuring the dwelling complements the existing streetscape and makes a positive contribution to the heritage significance of the precinct.

Importantly, the proposal is not only for the construction of a dwelling. It is accompanied by a comprehensive Land Management Plan that commits to the long-term stewardship of the property in support of indigenous revegetation using locally appropriate species, environmental weed control, biodiversity enhancement, bushfire management and ongoing maintenance. Together with the accompanying Land Capability Assessment, these documents demonstrate that the site is capable of accommodating the proposed development while providing for sustainable long-term land management.

The proposal has also been designed to respond appropriately to the surrounding rural environment. It will utilise existing road access, incorporate an onsite wastewater treatment system designed in accordance with the Land Capability Assessment, and has been sited to maintain appropriate setbacks, defendable space and opportunities for revegetation. The scale and character of the dwelling are consistent with the established built form along High Street and seek to honour the historic character of the township.

While modest in scale, the proposal supports the continued vitality of the historic township by providing an opportunity for additional permanent residency within the established settlement corridor along High Street, where community infrastructure, including the local primary school and nearby CFA, already exists. The township has experienced the challenges common to many small rural communities, including periods of low school enrolment and reliance on a small volunteer base for essential community services. While modest, proposals such as this provide opportunities to support the long-term sustainability of these existing community assets when located within

This information is provided from TechnologyOne ECM



the established township area and outside of areas used for farm and agricultural use. Directing residential development to the township area avoids unnecessary pressure for housing within surrounding productive agricultural areas while supporting the long term prospects of the town and its community.

The accompanying supporting documentation includes a written response to the Farming Zone decision guidelines (Clause 35.07), a Land Management Plan, a Land Capability Assessment, a Bushfire Management Statement and the accompanying plans and technical documentation of the dwelling in line with heritage overlay stipulations, which together demonstrate how the proposal responds to the relevant provisions of the Hepburn Planning Scheme and the overlays of the subject land.

Thank you for your consideration of this application

Yours sincerely,

Document Set ID: 5[illegible]
Version: 1, Version Date: 2[illegible]/07/2026

Print Date: 27 July 2026, 2:45 pm

Hepburn
SHIRE COUNCIL

# DRAFT ANNUAL FINANCIAL REPORT

## *For the Year Ended 30 June 2026*

# Hepburn Shire Council
## Financial Report
## Table of Contents


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# Hepburn Shire Council
## Financial Report
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# Certification of the Financial Statements

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

*Justin Finlayson, C.A.*
**Principal Accounting Officer**

**Dated :** *<Date>*
*Daylesford*

In our opinion, the accompanying financial statements present fairly the financial transactions of Hepburn Shire Council for the year ended 30 June 2026 and the financial position of the Council as at that date.

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

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

*Tony Clark, Mayor*
**Councillor**
**Dated :** *<Date>*
*Daylesford*

*Shirley Cornish, Deputy Mayor*
**Councillor**
**Dated :** *<Date>*
*Daylesford*

*Janet Dore*
**Interim Chief Executive Officer**
**Dated :** <Date>
*Daylesford*

***<INSERT VAGO REPORT - PAGE 1>***

***<INSERT VAGO REPORT - PAGE 2>***

# Comprehensive Income Statement
# For the Year Ended 30 June 2026

| | Note | 2026 $'000 | 2025 $'000 |
|---|---|---|---|
| **Income / Revenue** | | | |
| Rates and charges | 3.1 | 29,333 | 27,183 |
| Statutory fees and fines | 3.2 | 1,165 | 986 |
| User fees | 3.3 | 924 | 785 |
| Grants - operating | 3.4 | 10,686 | 11,673 |
| Grants - capital | 3.4 | 4,170 | 2,427 |
| Contributions - monetary | 3.5 | 119 | 430 |
| Contributions - non monetary | 3.5 | 646 | 280 |
| Other income | 3.7 | 1,834 | 1,503 |
| **Total income / revenue** | | **48,877** | **45,268** |
| **Expenses** | | | |
| Employee costs | 4.1 | 16,603 | 17,126 |
| Materials and services | 4.2 | 14,951 | 14,716 |
| Depreciation | 4.3 | 12,577 | 11,960 |
| Depreciation - right of use assets | 4.4 | 167 | 138 |
| Allowance for impairment losses | 4.5 | 377 | 29 |
| Borrowing costs | 4.6 | 555 | 413 |
| Net loss on disposal of property, infrastructure, plant and equipment | 3.6 | 154 | 141 |
| Finance costs - leases | 4.7 | 28 | 33 |
| Other expenses | 4.8 | 1,006 | 900 |
| **Total expenses** | | **46,417** | **45,456** |
| **Surplus/(deficit) for the year** | | **2,459** | **(189)** |
| **Other comprehensive income** | | | |
| **Items that will not be reclassified to surplus or deficit in future periods** | | | |
| Net asset revaluation gain/(loss) | 6.1 | 38,309 | 25,982 |
| **Total other comprehensive income** | | **38,309** | **25,982** |
| **Total comprehensive result** | | **40,769** | **25,793** |

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

# Balance Sheet
# As at 30 June 2026

| | Note | 2026 $'000 | 2025 $'000 |
|---|---|---|---|
| **Assets** | | | |
| **Current assets** | | | |
| Cash and cash equivalents | 5.1 | 12,081 | 13,368 |
| Trade and other receivables | 5.1 | 9,991 | 7,315 |
| Other financial assets | 5.1 | 69 | 190 |
| Inventories | 5.2 | 65 | 12 |
| Prepayments | 5.2 | 713 | 161 |
| **Total current assets** | | **22,919** | **21,046** |
| **Non-current assets** | | | |
| Property, infrastructure, plant and equipment | 6.1 | 550,401 | 509,204 |
| Right-of-use assets | 5.8 | 697 | 853 |
| **Total non-current assets** | | **551,098** | **510,057** |
| **Total assets** | | **574,017** | **531,103** |
| **Liabilities** | | | |
| **Current liabilities** | | | |
| Trade and other payables | 5.3 | 3,538 | 4,086 |
| Trust funds and deposits | 5.3 | 1,655 | 1,666 |
| Contract and other liabilities | 5.3 | 1,194 | 1,848 |
| Provisions | 5.5 | 2,459 | 2,515 |
| Interest-bearing liabilities | 5.4 | 1,974 | 1,896 |
| Lease liabilities | 5.8 | 140 | 135 |
| **Total current liabilities** | | **10,959** | **12,145** |
| **Non-current liabilities** | | | |
| Provisions | 5.5 | 415 | 412 |
| Interest-bearing liabilities | 5.4 | 9,918 | 11,892 |
| Other liabilities | | 10 | 10 |
| Lease liabilities | 5.8 | 473 | 613 |
| **Total non-current liabilities** | | **10,817** | **12,927** |
| **Total liabilities** | | **21,776** | **25,073** |
| **Net assets** | | **552,241** | **506,031** |
| **Equity** | | | |
| Accumulated surplus | | 146,631 | 139,980 |
| Reserves | 9.1 | 405,610 | 366,050 |
| **Total Equity** | | **552,241** | **506,031** |

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

# Statement of Changes in Equity
# For the Year Ended 30 June 2026

| 2026 | Note | Total $'000 | Accumulated Surplus $'000 | Revaluation Reserve $'000 | Other Reserves $'000 |
|---|---|---|---|---|---|
| Balance at beginning of the financial year | | 506,031 | 139,980 | 360,022 | 6,029 |
| Recognition of found bridge assets | 11 | 5,442 | 5,442 | - | - |
| Restated balance at the beginning of the financial year | | 511,473 | 145,422 | 360,022 | 6,029 |
| Surplus/(deficit) for the year | | 2,459 | 2,459 | - | - |
| Net asset revaluation gain/(loss) | 6.1 | 38,309 | - | 38,309 | - |
| Transfers to other reserves (from accumpulated surplus) | 9.1 | - | 6,919 | - | (6,919) |
| Transfers from other reserves (to accumulated surplus) | 9.1 | - | (8,170) | - | 8,170 |
| | | 552,242 | 146,631 | 398,331 | 7,280 |
| **Balance at end of the financial year** | | **552,242** | **146,631** | **398,331** | **7,280** |

| 2025 | | Total $'000 | Accumulated Surplus $'000 | Revaluation Reserve $'000 | Other Reserves $'000 |
|---|---|---|---|---|---|
| Balance at beginning of the financial year | | 480,237 | 140,193 | 334,040 | 6,004 |
| Surplus/(deficit) for the year | | (189) | (189) | - | - |
| Net asset revaluation gain/(loss) | 6.1 | 25,982 | - | 25,982 | - |
| Transfers to other reserves | 9.1 | - | 7,546 | - | (7,546) |
| Transfers from other reserves | 9.1 | - | (7,571) | - | 7,571 |
| | | 506,031 | 139,980 | 360,022 | 6,029 |
| **Balance at end of the financial year** | | **506,031** | **139,980** | **360,022** | **6,029** |

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

# Statement of Cash Flows
# For the Year Ended 30 June 2026

| | Note | 2026 Inflows/ (Outflows) $'000 | 2025 Inflows/ (Outflows) $'000 |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Rates and charges | | 28,692 | 27,464 |
| Statutory fees and fines | | 1,049 | 957 |
| User fees | | 858 | 806 |
| Grants - operating | | 10,233 | 12,453 |
| Grants - capital | | 2,567 | 2,673 |
| Contributions - monetary | | 119 | 430 |
| Interest received | | 305 | 330 |
| Rent received | | 918 | 855 |
| Trust funds and deposits taken | | (142) | (94) |
| Other receipts | | 240 | 144 |
| Net GST refund/(payment) | | 2,190 | 1,966 |
| Employee costs | | (16,674) | (17,422) |
| Materials and services | | (18,509) | (17,246) |
| Other payments | | (1,106) | (990) |
| **Net cash provided by/(used in) operating activities** | 9.2 | **10,740** | **12,324** |
| **Cash flows from investing activities** | | | |
| Payments for property, infrastructure, plant and equipment | 6.1 | (9,756) | (10,609) |
| Proceeds from sale of property, infrastructure, plant and equipment | 3.6 | 223 | 292 |
| Payments for investments | | - | - |
| Redemption of investments | | 121 | 5,997 |
| **Net cash provided by/(used in) investing activities** | | **(9,413)** | **(4,320)** |
| **Cash flows from financing activities** | | | |
| Finance costs | | (555) | (413) |
| Proceeds from borrowings | | - | 5,528 |
| Repayment of borrowings | | (1,896) | (1,121) |
| Interest paid - lease liability | | (28) | - |
| Repayment of lease liabilities | | (135) | (275) |
| **Net cash provided by/(used in) financing activities** | | **(2,614)** | **3,719** |
| Net increase (decrease) in cash and cash equivalents | | (1,287) | 11,723 |
| Cash and cash equivalents at the beginning of the financial year | | 13,368 | 1,645 |
| **Cash and cash equivalents at the end of the financial year** | 5.1 | **12,081** | **13,368** |

| | |
|---|---|
| Financing arrangements | 5.6 |
| Restrictions on cash assets | 5.1 |

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

# Statement of Capital Works
# For the Year Ended 30 June 2026

| | Note | 2026 $'000 | 2025 $'000 |
|---|---|---|---|
| **Property** | | | |
| Buildings and improvements | | 1,708 | 2,445 |
| **Total property** | | **1,708** | **2,445** |
| | | | |
| **Plant and equipment** | | | |
| Plant, machinery and equipment | | 1,418 | 1,440 |
| Computers and telecommunications | | 185 | 213 |
| Library books | | 76 | 77 |
| **Total plant and equipment** | | **1,679** | **1,730** |
| | | | |
| **Infrastructure** | | | |
| Roads | | 3,771 | 2,681 |
| Bridges | | 183 | 269 |
| Footpaths and cycleways | | 148 | 150 |
| Drainage | | 347 | 661 |
| Recreational, leisure and community facilities | | 765 | 717 |
| Parks, open space and streetscapes | | 1,154 | 1,956 |
| **Total infrastructure** | | **6,369** | **6,434** |
| | | | |
| **Total capital works expenditure** | | **9,756** | **10,609** |
| | | | |
| **Represented by:** | | | |
| New asset expenditure | | 558 | 1,178 |
| Asset renewal expenditure | | 8,343 | 7,487 |
| Asset upgrade expenditure | | 855 | 1,943 |
| **Total capital works expenditure** | | **9,756** | **10,609** |

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

# Notes to the Financial Report
# For the Year Ended 30 June 2026

## Note 1 OVERVIEW

### Introduction

The Hepburn Shire Council was established by an Order of the Governor in Council on 19 January 1995 and is a body corporate.
The Council's main office is located at 24 Vincent St, Daylesford 3460.

### Statement of compliance

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

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

### Accounting policy information

### 1.1 Basis of accounting

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

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

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

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

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

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates relate to:
- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1)
- 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 3.4)
- 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
- other areas requiring judgements

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

### Goods and Services Tax (GST)

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

# Notes to the Financial Report
# For the Year Ended 30 June 2026

## Note 2 ANALYSIS OF OUR RESULTS

### 2.1 Performance against budget

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

The budget figures detailed below are those adopted by Council on 24 June 2025. The budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for income and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

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

### 2.1.1 Income / Revenue and expenditure

| | Budget 2026 $'000 | Actual 2026 $'000 | Variance $'000 | Variance % | Ref |
|---|---|---|---|---|---|
| **Income / Revenue** | | | | | |
| Rates and charges | 28,951 | 29,333 | 382 | 1% | **1** |
| Statutory fees and fines | 908 | 1,165 | 257 | 28% | **2** |
| User fees | 792 | 924 | 132 | 17% | **3** |
| Grants - operating | 7,458 | 10,686 | 3,228 | 43% | **4** |
| Grants - capital | 3,962 | 4,170 | 208 | 5% | **5** |
| Contributions - monetary | 250 | 119 | (131) | -52% | **6** |
| Contributions - non monetary | - | 646 | 646 | | **7** |
| Net gain on disposal of property, infrastructure, plant and equipment | 207 | - | (207) | -100% | **8** |
| Other income | 1,427 | 1,834 | 407 | 29% | **9** |
| **Total income / revenue** | 43,955 | 48,877 | 4,922 | 11.2% | |
| **Expenses** | | | | | |
| Employee costs | 16,063 | 16,603 | (540) | -3% | **10** |
| Materials and services | 13,719 | 14,951 | (1,232) | -9% | **11** |
| Depreciation | 9,473 | 12,577 | (3,104) | -33% | **12** |
| Depreciation - right of use assets | - | 167 | (167) | | **13** |
| Allowance for impairment losses | 5 | 377 | (372) | -7430% | **14** |
| Borrowing costs | 555 | 555 | (0) | 0% | |
| Finance costs - leases | - | 28 | (28) | | |
| Net loss on disposal of property, infrastructure, plant and equipment | - | 154 | (154) | | **15** |
| Other expenses | 973 | 1,006 | (33) | -3% | |
| **Total expenses** | 40,788 | 46,417 | (5,629) | -13.8% | |
| **Surplus/(deficit) for the year** | 3,167 | 2,459 | (708) | -22.3% | |

**(i) Explanation of material variations**

| | |
|---|---|
| 1 | Rates and charges - income was more than budgeted mainly due to interest $195k. |
| 2 | Statutory fees and fines - were more than budgeted mainly due to planning fees $159k. |
| 3 | User fees - were more than budgeted mainly due to waste management services $109k. |
| 4 | Grants operating - were more than budged mainly due to the timing of Financial Assistance Grants $2 million and also non-recurrent operating grants $1 million. |
| 5 | Grants capital - exceeded budget due to the timing of grant funded capital works. |
| 6 | Contributions monetary - the receipt of monetary contributions from development was less than budgeted. |
| 7 | Contributions non monetary - includes the recognition of contributed assets which was not budgeted. |
| 8 | Net gain on disposal - the actual result is a loss rather than a net gain as budgeted. |
| 9 | Other income - was more than budgeted due to interest $135k, reimbursements $105K and Facilities Rent $97k. |
| 10 | Employee costs - were more than budgeted mainly due to the use of agency staff to cover vacant positions. |

# Notes to the Financial Report
# For the Year Ended 30 June 2026

| | |
|---|---|
| 11 | Materials and services - expenditure was greater than budgeted mainly due to professionals services contractors, with actual expenditure similar to the prior year. |
| 12 | Depreciation - is greater than budgeted and $600k more than the prior year. |
| 13 | Depreciation right of use assets - was not shown separately on the adopted budget income statement. |
| 14 | Allowance for impairment losses - includes a rental abatement and historic fines which are no longer collectable. |
| 15 | Net loss on disposal - is mainly due to the disposal of bridge assets that Council is not responsible for. |

### 2.1.2 Capital works

| | Budget 2026 $'000 | Actual 2026 $'000 | Variance $'000 | Variance % | Ref |
|---|---|---|---|---|---|
| **Property** | | | | | |
| Buildings and improvements | 2,212 | 1,708 | (504) | -22.8% | **1** |
| **Total property** | **2,212** | **1,708** | **(504)** | **-22.8%** | |
| **Plant and equipment** | | | | | |
| Plant, machinery and equipment | 1,331 | 1,418 | 87 | 6.6% | |
| Computers and telecommunications | 610 | 185 | (425) | -69.7% | **2** |
| Library books | 62 | 76 | 14 | 22.6% | |
| **Total plant and equipment** | **2,003** | **1,679** | **(324)** | **-16.2%** | |
| **Infrastructure** | | | | | |
| Roads | 6,589 | 3,771 | (2,818) | -42.8% | **3** |
| Bridges | 276 | 183 | (93) | -33.7% | |
| Footpaths and cycleways | 229 | 148 | (81) | -35.3% | |
| Drainage | 320 | 347 | 27 | 8.4% | |
| Recreational, leisure and community facilities | 858 | 765 | (93) | -10.8% | |
| Parks, open space and streetscapes | 581 | 1,154 | 573 | 98.7% | **4** |
| **Total infrastructure** | **8,853** | **6,369** | **(2,484)** | **-28.1%** | |
| **Total capital works expenditure** | **13,068** | **9,756** | **(3,312)** | **-25.3%** | |
| **Represented by:** | | | | | |
| New asset expenditure | 2,285 | 558 | (1,727) | -75.6% | |
| Asset renewal expenditure | 10,298 | 8,343 | (1,955) | -19.0% | |
| Asset upgrade expenditure | 485 | 855 | 370 | 76.3% | |
| **Total capital works expenditure** | **13,068** | **9,756** | **(3,312)** | **-25.3%** | |

**(i) Explanation of material variations**

| | |
|---|---|
| 1 | Buidings and improvements - exenditure was less than budget across a number of projects. |
| 2 | Computers and telecommunications - expenditure on hardware renewal and technology was less than budgeted. |
| 3 | Roads - expenditure was less than budgeted including the $2 million grant funded Road Safety Improvements Program. |
| 4 | Parks, open space and streetscapes - expenditure was more than budgeted due to approved carry forward budgets. |

# Notes to the Financial Report
# For the Year Ended 30 June 2026

### 2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

#### Executive Services

The Chief Executive Office (CEO) provides the strategic direction across council to enable the efficient, effective delivery of policy commitments, council vision and mission.

#### Infrastructure, Assets and Operations

Infrastructure and Delivery Services is responsible for constructing new infrastructure and maintaining existing infrastructure across a very diverse range of assets that underpin the wellbeing of the community. These assets include capital works engineering services, environment and waste, parks and gardens, facilities maintenance, and the delivery of major projects.

#### Development and Community

Development Services incorporates planning services and includes the assessment of shire development, planning strategy and urban growth. Health and community safety services, emergency management and municipal resources are also included as part of this program. Community Services is comprised of community care, connected communities, family services, health communities, social planning and investment. Community and economic development advocate on behalf of the community for major events, arts, culture, economic development and cultural opportunities including the delivery of a reconciliation action plan with the traditional owners of the land of the Dja Dja Wurrung.

#### Performance and Transformation

Performance and Transformation provides efficient, effective and proactive support services across Council to enable the delivery of all Council services. The provision of these services includes finance services, governance, digital information and technology, people and capability.

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

| | Income / Revenue | Expenses | Surplus/ (Deficit) | Grants included in income / revenue | Total assets |
|---|---|---|---|---|---|
| **2026** | **$'000** | **$'000** | **$'000** | **$'000** | **$'000** |
| Executive Services | - | 1,450 | (1,450) | - | - |
| Infrastructure, Assets and Operations | 9,698 | 16,079 | (6,381) | 6,953 | 542,451 |
| Development and Community | 3,375 | 7,862 | (4,487) | 1,857 | 7,719 |
| Performance and Transformation | 35,803 | 21,026 | 14,777 | 6,047 | 23,848 |
| | 48,877 | 46,417 | 2,459 | 14,856 | 574,017 |

| | Income / Revenue | Expenses | Surplus/ (Deficit) | Grants included in income / revenue | Total assets |
|---|---|---|---|---|---|
| **2025** | **$'000** | **$'000** | **$'000** | **$'000** | **$'000** |
| Executive Services | - | 946 | (946) | - | - |
| Infrastructure, Assets and Operations | 13,664 | 19,189 | (5,525) | 5,773 | 501,933 |
| Development and Community | 2,472 | 6,313 | (3,841) | 1,446 | 6,962 |
| Performance and Transformation | 29,132 | 19,009 | 10,123 | 6,882 | 22,208 |
| | **45,268** | **45,456** | **(189)** | **14,101** | **531,103** |

# Notes to the Financial Report
# For the Year Ended 30 June 2026

## Note 3 FUNDING FOR THE DELIVERY OF OUR SERVICES

| | 2026 | 2025 |
|---|---|---|
| **3.1 Rates and charges** | **$'000** | **$'000** |

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

The valuation base used to calculate general rates for 2025/26 was $9,937 million (2024/25 $9,781 million).

| | | |
|---|---|---|
| General rates | 23,176 | 20,836 |
| Garbage and recycling charges | 3,073 | 3,214 |
| Waste management charge | 2,665 | 2,637 |
| Special rates and charges | - | - |
| Supplementary rates and rate adjustments | 18 | 90 |
| Interest on rates and charges | 395 | 399 |
| Revenue in lieu of rates | 6 | 6 |
| **Total rates and charges** | **29,333** | **27,183** |

The date of the general revaluation of land for rating purposes within the municipal district was 1 January 2025 and the valuation was first applied in the rating year commencing 1 July 2025.

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

### 3.2 Statutory fees and fines

| | | |
|---|---|---|
| Infringements and costs | 118 | 93 |
| Permits | 49 | 11 |
| Local Law permits | 145 | 36 |
| Environmental Health permits | 56 | 56 |
| Registration fees | 287 | 303 |
| Town planning fees | 459 | 380 |
| Other fees and fines | 50 | 107 |
| **Total statutory fees and fines** | **1,165** | **986** |

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

### 3.3 User fees

| | | |
|---|---|---|
| Building services | 165 | 134 |
| Aquatic Centre Fees | 31 | 10 |
| Waste management services | 659 | 578 |
| Other fees and charges | 70 | 63 |
| **Total user fees** | **924** | **785** |

| | | |
|---|---|---|
| **User fees by timing of revenue recognition** | | |
| User fees recognised over time | - | - |
| User fees recognised at a point in time | 924 | 785 |
| **Total user fees** | **924** | **785** |

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 2026

| | 2026 | 2025 |
|---|---|---|
| | $'000 | $'000 |
| **3.4 Funding from other levels of government** | | |
| Grants were received in respect of the following: | | |
| **Summary of grants** | | |
| Commonwealth funded grants | 6,986 | 11,262 |
| State funded grants | 7,870 | 2,839 |
| **Total grants received** | **14,856** | **14,101** |
| | | |
| **(a) Operating Grants** | | |
| ***Recurrent - Commonwealth Government*** | | |
| Financial Assistance Grants - VLGGC - current year allocation | 2,245 | 4,378 |
| Financial Assistance Grants - VLGGC - future year allocation received in advance | 3,802 | 2,281 |
| Local Road funding - VLGGC - current year allocation | 1,050 | 2,027 |
| Local Road funding - VLGGC - future year allocation received in advance | 1,733 | 1,051 |
| ***Recurrent - State Government*** | | |
| Aged care | 3 | 24 |
| Libraries | 177 | 190 |
| School crossing supervisors | 48 | 47 |
| Maternal and child health | 241 | 253 |
| Emergency Management | 120 | 120 |
| Youth | 40 | 38 |
| Other | 66 | 62 |
| **Total recurrent operating grants** | **9,525** | **10,471** |
| | | |
| ***Non-recurrent - State Government*** | | |
| Family and children | 32 | 20 |
| Emergency Management | 535 | 592 |
| Recreation | - | 50 |
| Other | 594 | 540 |
| **Total non-recurrent operating grants** | **1,161** | **1,202** |
| **Total operating grants** | **10,686** | **11,673** |
| | | |
| **(b) Capital Grants** | | |
| ***Recurrent - Commonwealth Government*** | | |
| Roads to recovery | 1,847 | 720 |
| **Total recurrent capital grants** | **1,847** | **720** |
| ***Non-recurrent - Commonwealth Government*** | | |
| Buildings | 420 | 525 |
| Roads | 497 | 280 |
| Recreation, leisure and community facilities | 245 | - |
| ***Non-recurrent - State Government*** | | |
| Buildings | 378 | 6 |
| Roads | - | 5 |
| Emergency Management | 30 | - |
| Recreation, leisure and community facilities | 753 | 892 |
| **Total non-recurrent capital grants** | **2,323** | **1,707** |
| **Total capital grants** | **4,170** | **2,427** |

# Notes to the Financial Report
# For the Year Ended 30 June 2026

**(c) Recognition of grant income**

Before recognising funding from government grants as revenue, Council assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with *AASB 15 Revenue from Contracts with Customers*. When both these conditions are satisfied, Council:
- identifies each performance obligation relating to revenue under the contract/agreement
- determines the transaction price
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations, at the point in time or over time when services are rendered.

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

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

| | 2026 | 2025 |
|---|---|---|
| **Income recognised under AASB 1058 *Income of Not-for-Profit Entities*** | **$'000** | **$'000** |
| General purpose | 3,978 | 9,737 |
| Specific purpose grants to acquire non-financial assets | 3,870 | 2,427 |
| Other specific purpose grants | 5,868 | 662 |
| **Revenue recognised under AASB 15 *Revenue from Contracts with Customers*** | | |
| Specific purpose grants | 1,140 | 1,274 |
| | **14,856** | **14,101** |

| | 2026 | 2025 |
|---|---|---|
| | **$'000** | **$'000** |
| **(d) Unspent grants received on condition that they be spent in a specific manner** | | |
| ***Operating*** | | |
| Balance at start of year | 1,068 | 908 |
| Received during the financial year and remained unspent at balance date | 163 | 519 |
| Received in prior years and spent during the financial year | (805) | (359) |
| Balance at year end | **426** | **1,068** |
| ***Capital*** | | |
| Balance at start of year | 362 | 329 |
| Received during the financial year and remained unspent at balance date | 230 | 321 |
| Received in prior years and spent during the financial year | (274) | (288) |
| Balance at year end | **318** | **362** |

Unspent grants are determined and disclosed on a cash basis.

# Notes to the Financial Report
# For the Year Ended 30 June 2026

| **3.5 Contributions** | **2026 $'000** | **2025 $'000** |
|---|---|---|
| Monetary | 119 | 430 |
| Non-monetary | 646 | 280 |
| **Total contributions** | **765** | **710** |
| *Contributions of non monetary assets were received in relation to the following asset classes.* | | |
| Land | - | 19 |
| Roads | 153 | 261 |
| Footpaths and cycleways | 93 | - |
| Drainage | 400 | - |
| **Total non-monetary contributions** | **646** | **280** |

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

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

| | | |
|---|---|---|
| Proceeds of sale | 223 | 292 |
| Written down value of assets disposed | (49) | (95) |
| Written down value of infrastructure assets | (327) | (338) |
| **Total net gain/(loss) on disposal of property, infrastructure, plant and equipment** | **(154)** | **(141)** |

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

### 3.7 Other income

| | | |
|---|---|---|
| Interest | 305 | 330 |
| Reimbursements | 105 | 65 |
| Facilities rental income | 1,289 | 1,029 |
| Sales of materials | 122 | 72 |
| Other | 14 | 7 |
| **Total other income** | **1,834** | **1,503** |

Interest is recognised as it is earned.

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

# Notes to the Financial Report
# For the Year Ended 30 June 2026

## Note 4 THE COST OF DELIVERING SERVICES

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| **4.1 (a) Employee costs** | | |
| Wages and salaries | 13,844 | 14,241 |
| WorkCover | 539 | 460 |
| Superannuation | 1,603 | 1,667 |
| Fringe benefits tax | 82 | 123 |
| Agency staff | 537 | 635 |
| **Total employee costs** | **16,603** | **17,126** |
| **(b) Superannuation** | | |
| Council made contributions to the following funds: | | |
| **Defined benefit fund** | | |
| Employer contributions to Local Authorities Superannuation Fund (Vision Super) | 44 | 46 |
| | **44** | **46** |
| Employer contributions payable at reporting date. | - | - |
| **Accumulation funds** | | |
| Employer contributions to Local Authorities Superannuation Fund (Vision Super) | 647 | 673 |
| Employer contributions - other funds | 912 | 948 |
| | **1,559** | **1,621** |
| Employer contributions payable at reporting date. | - | - |

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

| **4.2 Materials and services** | **2026** $'000 | **2025** *Restated $'000 | **2025** As Reported $'000 |
|---|---|---|---|
| Building maintenance | 57 | 60 | 60 |
| Contract Payments | | | |
| Waste services | 4,080 | 4,137 | 4,307 |
| Infrastructure Maintenance | 682 | 797 | 1,318 |
| General Contracts | 2,077 | 1,672 | 703 |
| Materials and services | 4,157 | 4,222 | 2,938 |
| Utilities | 566 | 648 | 648 |
| Office administration | 144 | 351 | 547 |
| Information technology | 1,188 | 1,226 | 1,251 |
| Insurance | 782 | 768 | 768 |
| Legal advice | 488 | 318 | - |
| Consultants | 729 | 518 | 2,175 |
| **Total materials and services** | **14,951** | **14,716** | **14,716** |

*Comparatives restated to align with current year categorisation of materials and services expenditure.

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

| **4.3 Depreciation** | | |
|---|---|---|
| Property | 3,030 | 3,044 |
| Plant and equipment | 999 | 1,007 |
| Infrastructure | 8,548 | 7,909 |
| **Total depreciation** | **12,577** | **11,960** |

Refer to note 5.8 and 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

# Notes to the Financial Report
# For the Year Ended 30 June 2026

| | 2026 | 2025 |
|---|---|---|
| | $'000 | $'000 |
| **4.4 Depreciation - Right of use assets** | | |
| Property | 167 | 138 |
| **Total depreciation - Right of use assets** | **167** | **138** |
| **4.5 Allowance for impairment losses** | | |
| Other debtors | 377 | 29 |
| **Total allowance for impairment losses** | **377** | **29** |
| **Movement in allowance for impairment losses in respect of debtors** | | |
| Balance at the beginning of the year | (126) | (124) |
| New allowances recognised during the year | (162) | (20) |
| Amounts allowed for and written off as uncollectible | 224 | - |
| Amounts allowed for but recovered during the year | - | 18 |
| Balance at end of year | **(65)** | **(126)** |

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

| | | |
|---|---|---|
| **4.6 Borrowing costs** | | |
| Interest - Borrowings | 555 | 413 |
| **Total borrowing costs** | **555** | **413** |

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council.

| | | |
|---|---|---|
| **4.7 Finance Costs - Leases** | | |
| Interest - Lease liabilities | 28 | 33 |
| **Total finance costs** | **28** | **33** |
| **4.8 Other expenses** | | |
| Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals | 55 | 50 |
| Auditors' remuneration - Internal Audit | 41 | 39 |
| Councillors' allowances | 280 | 249 |
| Community grants | 265 | 273 |
| Operating pension rebate | 76 | 37 |
| Tourism board membership | 95 | 100 |
| Others | 194 | 154 |
| **Total other expenses** | **1,006** | **900** |

# Notes to the Financial Report
# For the Year Ended 30 June 2026

## Note 5 INVESTING IN AND FINANCING OUR OPERATIONS

| | 2026 | 2025 |
|---|---|---|
| **5.1 Financial assets** | **$'000** | **$'000** |
| **(a) Cash and cash equivalents** | | |
| Cash on hand | 3 | 3 |
| Cash at bank | 12,064 | 13,351 |
| Term deposits | 14 | 14 |
| **Total cash and cash equivalents** | **12,081** | **13,368** |
| | | |
| **(b) Other financial assets** | | |
| **Current** | | |
| Term deposits | 69 | 190 |
| Total current other financial assets | 69 | 190 |
| **Total other financial assets** | **69** | **190** |
| **Total cash and cash equivalents and other financial assets** | **12,150** | **13,558** |

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

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

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

**External restrictions**

Council's cash and cash equivalents are subject to external restrictions that limit the amount of unrestricted cash available for discretionary use. These include:

| | | |
|---|---|---|
| - Trust Funds and Deposits (note 5.3(b)) | 1,655 | 1,666 |
| - Statutory Reserves | 4,828 | 2,118 |
| - Contract Liabilities (note 5.3(c)) | 1,194 | - |
| **Total restricted funds** | **7,677** | **3,784** |
| **Total unrestricted cash, cash equivalents and financial assets** | **4,473** | **9,775** |

**Intended Allocations**

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

| | | |
|---|---|---|
| - Carried forward capital works | 2,370 | 1,243 |
| - Discretionary reserves (Note 9.1(b)) | 2,452 | 3,911 |
| - Financial Assistance Grants for 2026/27 received in current year ^ | 5,535 | 3,332 |
| **Total intended funding allocations** | **10,357** | **8,486** |
| Total unrestricted cash, cash equivalents and financial assets | 4,473 | 9,775 |
| **Unallocated cash, cash equivalents and financial assets*** | **(5,884)** | **1,289** |

* As demonstrated above, while Council held cash and investments of $12 million at year end, there is an underlying negative unallocated cash balance of $6 million, excluding trade and other receivables. The overall cash balance not subject to external restrictions totalled $4.5 million, however this included Financial Assistance Grants of $5.5 million and proposed carry forward capital works budgets of $2.4 million to be expended during 2026/27.

^ Funds received from Commonwealth Government prior to 30 June 2026 for operational expenditure in 2026/27.

# Notes to the Financial Report
# For the Year Ended 30 June 2026

| **(c) Trade and other receivables** | **2026 $'000** | **2025 $'000** |
|---|---|---|
| **Current** | | |
| *Statutory receivables* | | |
| Rates debtors | 5,237 | 5,048 |
| Emergency services and volunteers fund | 706 | 575 |
| State Revenue Office pensioner rebate | 483 | - |
| Infringement debtors | 175 | 201 |
| Net GST receivable | 632 | 573 |
| *Non statutory receivables* | | |
| Other debtors - rental | 370 | 233 |
| Other debtors - government grants | 1,694 | 135 |
| Other debtors - miscellaneous | 760 | 676 |
| Allowance for expected credit loss - other debtors | (65) | (126) |
| Total current trade and other receivables | 9,991 | 7,315 |
| **Total trade and other receivables** | **9,991** | **7,315** |

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

**(d) Ageing of Receivables**

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

| | | |
|---|---|---|
| Current (not yet due) | 2,497 | 282 |
| Past due by up to 30 days | - | 18 |
| Past due between 31 and 180 days | 329 | 168 |
| Past due between 181 and 365 days | - | 119 |
| Past due by more than 1 year | - | 457 |
| **Total trade and other receivables** | **2,826** | **1,045** |

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

At balance date, other debtors representing financial assets with a nominal value of $65k (2025: $126k) were impaired. The amount of the allowance raised against these debtors was $65k (2025: $126K). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

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

| | | |
|---|---|---|
| Current (not yet due) | - | - |
| Past due by up to 30 days | - | - |
| Past due between 31 and 180 days | - | - |
| Past due between 181 and 365 days | - | - |
| Past due by more than 1 year | 65 | 126 |
| **Total trade & other receivables** | **65** | **126** |

# Notes to the Financial Report
# For the Year Ended 30 June 2026

| **5.2 Non-financial assets** | **2026** | **2025** |
|---|---|---|
| **(a) Inventories** | **$'000** | **$'000** |
| Inventories held for distribution | 65 | 12 |
| **Total inventories** | **65** | **12** |

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

**(b) Other assets**

| | | |
|---|---|---|
| Prepayments | 713 | 161 |
| Other | - | - |
| **Total other assets** | **713** | **161** |

# Notes to the Financial Report
# For the Year Ended 30 June 2026

| 5.3 Payables, trust funds and deposits, and contract and other liabilities | 2026 $'000 | 2025 $'000 |
|---|---|---|
| **(a) Trade and other payables** | | |
| **Current** | | |
| ***Non-statutory payables*** | | |
| Trade payables | 2,561 | 2,890 |
| Accrued expenses | 978 | 1,196 |
| **Total current trade and other payables** | **3,538** | **4,086** |
| **(b) Trust funds and deposits** | | |
| **Current** | | |
| Refundable deposits | 283 | 364 |
| Emergency Services and Volunteers Fund (formerly Fire Services Property Levy) | 706 | 571 |
| Retention amounts | 91 | 156 |
| Other refundable deposits | 575 | 575 |
| **Total current trust funds and deposits** | **1,655** | **1,666** |
| **(c) Contract and other liabilities** | | |
| **Contract liabilities** | | |
| **Current** | | |
| Income in advance | 450 | 418 |
| Grants received in advance - operating | 426 | 1,068 |
| Grants received in advance - capital | 318 | 362 |
| **Total contract liabilities** | **1,194** | **1,848** |
| **Total contract and other liabilities** | **1,194** | **1,848** |

*Trust funds and deposits*

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

*Contract liabilities*

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

***Purpose and nature of items***

Emergency Services and Volunteers Fund - Council is the collection agent for the Emergency Services and Volunteers Fund on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the State Government in line with that process.

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

# Notes to the Financial Report
# For the Year Ended 30 June 2026

## 5.4 Interest-bearing liabilities

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| **Current** | | |
| Other borrowings - secured | 1,974 | 1,896 |
| **Total current interest-bearing liabilities** | **1,974** | **1,896** |
| | | |
| **Non-current** | | |
| Other borrowings - secured | 9,918 | 11,892 |
| **Total non-current interest-bearing liabilities** | 9,918 | 11,892 |
| **Total** | **11,892** | **13,788** |

Borrowings are secured by a deed of charge over Council's rates

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

| | | |
|---|---|---|
| Not later than one year | 1,974 | 1,896 |
| Later than one year and not later than five years | 7,557 | 8,399 |
| Later than five years | 2,361 | 3,493 |
| **Total** | **11,892** | **13,788** |

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. Council determines the classification of its interest bearing liabilities based on contractual repayment terms at every balance date.

## 5.5 Provisions

| | Employee | Landfill restoration | Total |
|---|---|---|---|
| **2026** | **$ '000** | **$ '000** | **$ '000** |
| Balance at beginning of the financial year | 2,694 | 233 | 2,927 |
| Additional provisions | 977 | - | 977 |
| Amounts used | (995) | (35) | (1,030) |
| **Balance at the end of the financial year** | **2,676** | **198** | **2,874** |
| *Provisions - current* | 2,434 | 24 | 2,459 |
| *Provisions - non-current* | 242 | 173 | 415 |
| | | | |
| **2025** | | | |
| Balance at beginning of the financial year | 2,944 | 262 | 3,206 |
| Additional provisions | 891 | - | 891 |
| Amounts used | (1,141) | (29) | (1,170) |
| **Balance at the end of the financial year** | **2,694** | **233** | **2,927** |
| *Provisions - current* | 2,494 | 20 | 2,515 |
| *Provisions - non-current* | 199 | 213 | 412 |

# Notes to the Financial Report
# For the Year Ended 30 June 2026

| (a) Employee provisions | 2026 $'000 | 2025 $'000 |
|---|---|---|
| **Current provisions expected to be wholly settled within 12 months** | | |
| Annual leave | 773 | 823 |
| Long service leave | 287 | 313 |
| Other | 58 | 104 |
| | **1,119** | **1,240** |
| **Current provisions expected to be wholly settled after 12 months** | | |
| Annual leave | 129 | 43 |
| Long service leave | 1,186 | 1,211 |
| | **1,315** | **1,254** |
| **Total current employee provisions** | **2,434** | **2,494** |
| **Non-current** | | |
| Long service leave | 242 | 199 |
| Annual leave | - | - |
| **Total non-current employee provisions** | **242** | **199** |
| Aggregate carrying amount of employee provisions: | | |
| Current | 2,434 | 2,494 |
| Non-current | 242 | 199 |
| **Total aggregate carrying amount of employee provisions** | **2,676** | **2,694** |

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

*Annual leave*

A liability for annual leave is recognised in the provision for employee benefits as a current liability because the Council does not have an unconditional right to defer settlement of the liability. Liabilities for annual leave are measured at:
- nominal value if the Council expects to wholly settle the liability within 12 months
- present value if the Council does not expect to wholly settle within 12 months.

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

*Long service leave*

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

| Key assumptions: | | |
|---|---|---|
| - discount rate | 4.74% | 4.20% |
| - index rate | 4.15% | 2.50% |
| - settlement rate | 7 years | 7 years |

# Notes to the Financial Report
# For the Year Ended 30 June 2026

| | 2026 | 2025 |
|---|---|---|
| **(b) Landfill restoration** | **$'000** | **$'000** |
| Current | 24 | 20 |
| Non-current | 173 | 213 |
| **Total** | **198** | **233** |

Council is obligated to monitor both the Creswick and Daylesford landfill sites. The provision for site aftercare has been calculated based on the present value of the expected cost to maintaine and monitor the sites. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs. Council reviews the landfill restoration provision on an annual basis, including the key assumptions listed below.

| Key assumptions: | 2026 | 2025 |
|---|---|---|
| - aftercare period | 7 years | 8 years |
| - discount rate | 4.74% | 4.20% |
| - index rate | 3.20% | 2.50% |

### 5.6 Financing arrangements

| | 2026 | 2025 |
|---|---|---|
| Council has the following funding arrangements in place as at 30 June 2026: | | |
| Credit card facilities | 150 | 150 |
| Other facilities | 11,892 | 13,788 |
| **Total facilities** | **12,042** | **13,938** |
| | | |
| Used facilities | 11,905 | 13,877 |
| Unused facilities | **137** | **61** |

# Notes to the Financial Report
# For the Year Ended 30 June 2026

## 5.7 Commitments

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

**(a) Commitments for expenditure**

| 2026 | 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** | | | | | |
| Maternal & child health | 315 | 315 | - | - | 629 |
| Library services | 177 | 177 | - | - | 355 |
| Kerbside waste collection | 3,872 | 3,872 | 3,872 | - | 11,615 |
| Transfer stations | 1,079 | 1,079 | 629 | - | 2,786 |
| ICT | 807 | 399 | 407 | - | 1,613 |
| Other | 954 | 378 | - | - | 1,332 |
| **Total** | 7,203 | 6,219 | 4,908 | - | 18,331 |
| **Capital** | | | | | |
| Buildings | 91 | - | - | - | 91 |
| Infrastructure | 337 | - | - | - | 337 |
| **Total** | 428 | - | - | - | 428 |

| 2025 | 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** | | | | | |
| Maternal & child health | 315 | 315 | 315 | - | 944 |
| Library services | 177 | 177 | 177 | - | 532 |
| Kerbside waste collection | 3,872 | - | - | - | 3,872 |
| Transfer stations | 1,057 | 617 | - | - | 1,674 |
| ICT | 788 | 770 | 806 | - | 2,364 |
| Other | 567 | 452 | 395 | - | 1,414 |
| **Total** | **6,777** | **2,330** | **1,693** | **-** | **10,801** |
| **Capital** | | | | | |
| Buildings | 124 | - | - | - | 124 |
| Infrastructure | 408 | - | - | - | 408 |
| **Total** | **533** | **-** | **-** | **-** | **533** |

# Notes to the Financial Report
# For the Year Ended 30 June 2026

**(b) Operating lease receivables**

***Operating lease receivables***

Council has entered into commercial property leases on its investment property, consisting of surplus freehold office complexes. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 25 years. All leases include a CPI based revision of the rental charge annually.

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

| | 2026 | 2025 |
|---|---|---|
| | $'000 | $'000 |
| Not later than one year | 1,064 | 1,130 |
| Later than one year and not later than five years | 4,917 | 5,576 |
| Later than five years | 7,734 | 10,597 |
| **Total** | **13,715** | **17,302** |

### 5.8 Leases

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

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

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

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

· any lease payments made at or before the commencement date less any lease incentives received; plus

· any initial direct costs incurred; and

· an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

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

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

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

· Fixed payments

· Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;

· 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.

Under *AASB 16 Leases*, Council as a not-for-profit entity has elected not to measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

# Notes to the Financial Report
# For the Year Ended 30 June 2026

| ***Right-of-Use Assets*** | Property | Total |
|---|---|---|
| | **$'000** | **$'000** |
| Balance at 1 July 2025 | 853 | 853 |
| Additions | 11 | 11 |
| Depreciation charge | (167) | (167) |
| **Balance at 30 June 2026** | **697** | **697** |

| ***Lease Liabilities*** | **2026** | **2025** |
|---|---|---|
| Maturity analysis - contractual undiscounted cash flows | **$'000** | **$'000** |
| Less than one year | 167 | 165 |
| One to five years | 530 | 688 |
| **Total undiscounted lease liabilities as at 30 June:** | **697** | **853** |
| | | |
| Lease liabilities included in the Balance Sheet at 30 June: | | |
| Current | 140 | 135 |
| Non-current | 473 | 613 |
| **Total lease liabilities** | **613** | **748** |

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

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

| Payable: | | |
|---|---|---|
| Within one year | 3 | 3 |
| Later than one year but not later than five years | 8 | 8 |
| **Total lease commitments** | **11** | **11** |

# Notes to the Financial Report
# For the Year Ended 30 June 2026

**6.1 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT**

**Summary of property, infrastructure, plant and equipment**

| | Carrying amount 30 June 2025 $'000 | Additions $'000 | Contributions $'000 | Previously Unrecorded (Found) $'000 | Revaluation $'000 | Depreciation $'000 | Disposal $'000 | Write-off $'000 | Transfers $'000 | Carrying amount 30 June 2026 $'000 |
|---|---|---|---|---|---|---|---|---|---|---|
| Property | 197,150 | - | - | - | 8,693 | (3,030) | - | - | 4,053 | 206,866 |
| Plant and equipment | 4,721 | - | - | - | - | (999) | (50) | - | 1,718 | 5,390 |
| Infrastructure | 301,423 | - | 646 | 5,442 | 29,616 | (8,548) | (327) | - | 4,829 | 333,081 |
| Work in progress | 5,909 | 9,756 | - | - | - | - | - | - | (10,600) | 5,065 |
| **Total** | **509,204** | **9,756** | **646** | **5,442** | **38,309** | **(12,577)** | **(377)** | **-** | **-** | **550,401** |

| **Summary of Work in Progress** | Opening WIP $'000 | Additions $'000 | Write-off $'000 | Transfers $'000 | Closing WIP $'000 |
|---|---|---|---|---|---|
| Property | 3,218 | 1,708 | - | (3,023) | 1,903 |
| Plant and equipment | 280 | 1,679 | - | (1,718) | 241 |
| Infrastructure | 2,411 | 6,369 | - | (5,859) | 2,921 |
| **Total** | **5,909** | **9,756** | **-** | **(10,600)** | **5,065** |

# Notes to the Financial Report
# For the Year Ended 30 June 2026

**(a) Property**

| | Land - specialised | Land - non specialised | Land improvements | Total Land & Land Improvements | Buildings - specialised | Buildings - non specialised | Total Buildings | Work In Progress | Total Property |
|---|---|---|---|---|---|---|---|---|---|
| | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 |
| At fair value 1 July 2025 | 45,114 | 31,590 | 15,094 | **91,798** | 168,792 | 12,413 | **181,205** | 3,218 | **276,221** |
| Accumulated depreciation at 1 July 2025 | - | - | (6,660) | **(6,660)** | (63,776) | (5,417) | **(69,192)** | - | **(75,852)** |
| | **45,114** | **31,590** | **8,434** | **85,138** | **105,016** | **6,996** | **112,012** | **3,218** | **200,368** |
| **Movements in fair value** | | | | | | | | | |
| Additions | - | - | - | **-** | - | - | **-** | 1,708 | **1,708** |
| Contributions | - | - | - | **-** | - | - | **-** | - | **-** |
| Revaluation | 293 | (2,372) | 483 | **(1,596)** | 16,667 | (4,280) | **12,387** | - | **10,791** |
| Disposal | - | - | - | **-** | - | - | **-** | - | **-** |
| Write-off | - | - | - | **-** | - | - | **-** | - | **-** |
| Transfers | - | - | - | **-** | - | 4,053 | **4,053** | (3,023) | **1,030** |
| | 293 | (2,372) | 483 | **(1,596)** | 16,667 | (227) | **16,440** | (1,315) | **13,529** |
| **Movements in accumulated depreciation** | | | | | | | | | |
| Depreciation and amortisation | - | - | (286) | **(286)** | (2,551) | (193) | **(2,744)** | - | **(3,030)** |
| Accumulated depreciation of disposals | - | - | - | **-** | - | - | **-** | - | **-** |
| Revaluation movement | - | - | (222) | **(222)** | (563) | (1,313) | **(1,876)** | - | **(2,098)** |
| Transfers | - | - | - | **-** | - | - | **-** | - | **-** |
| | - | - | (508) | (508) | (3,114) | (1,506) | (4,620) | - | (5,128) |
| At fair value 30 June 2026 | 45,407 | 29,218 | 15,577 | **90,202** | 185,459 | 12,186 | **197,645** | 1,903 | **289,750** |
| Accumulated depreciation at 30 June 2026 | - | - | (7,168) | **(7,168)** | (66,890) | (6,923) | **(73,814)** | - | **(80,982)** |
| Carrying amount | **45,407** | **29,218** | **8,409** | **83,034** | **118,569** | **5,263** | **123,832** | **1,903** | **208,769** |

# Notes to the Financial Report
# For the Year Ended 30 June 2026

**(b) Plant and Equipment**

| | Plant machinery and equipment | Fixtures fittings and furniture | Computers and telecomms | Library books | Work In Progress | Total plant and equipment |
|---|---|---|---|---|---|---|
| | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 |
| At cost 1 July 2025 | 8,940 | 994 | 1,801 | 1,131 | 280 | **13,146** |
| Accumulated depreciation at 1 July 2025 | (5,075) | (889) | (1,388) | (791) | - | **(8,143)** |
| | **3,864** | **105** | **413** | **340** | **280** | **5,002** |
| **Movements in carrying value** | | | | | | |
| Additions | - | - | - | - | 1,679 | **1,679** |
| Contributions | - | - | - | - | - | **-** |
| Disposal | (633) | - | (738) | - | - | **(1,371)** |
| Write-off | - | - | - | - | - | **-** |
| Transfers | 1,643 | - | - | 75 | (1,718) | **-** |
| Impairment losses recognised in operating result | - | - | - | - | - | **-** |
| | 1,010 | - | (738) | 75 | (39) | 308 |
| **Movements in accumulated depreciation** | | | | | | |
| Depreciation and amortisation | (737) | (22) | (189) | (51) | - | **(999)** |
| Accumulated depreciation of disposals | 583 | - | 738 | - | - | **1,321** |
| Impairment losses recognised in operating result | - | - | - | - | - | **-** |
| Transfers | - | - | - | - | - | **-** |
| | (154) | (22) | 549 | (51) | - | 322 |
| At cost 30 June 2026 | 9,950 | 994 | 1,063 | 1,206 | 241 | 13,454 |
| Accumulated depreciation at 30 June 2026 | (5,229) | (911) | (839) | (842) | - | **(7,821)** |
| Carrying amount | **4,720** | **83** | **224** | **364** | 241 | **5,632** |

Plant and equipment are carried at historical cost.

# Notes to the Financial Report
# For the Year Ended 30 June 2026

**(c) Infrastructure**

| | Roads | Bridges | Footpaths and cycleways | Drainage | Recreational, leisure and community facilities | Parks open space and streetscapes | Off street car parks | Other Infrastructure | Work In Progress | Total Infrastructure |
|---|---|---|---|---|---|---|---|---|---|---|
| | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 |
| At fair value 1 July 2025 | 314,609 | 32,222 | 13,005 | 42,454 | 10,326 | 15,765 | 445 | 8,449 | 2,411 | **439,687** |
| Accumulated depreciation at 1 July 2025 | (82,968) | (15,986) | (4,849) | (20,400) | (6,447) | (2,068) | (84) | (3,052) | - | **(135,855)** |
| | **231,641** | **16,236** | **8,157** | **22,054** | **3,879** | **13,697** | **361** | **5,398** | **2,411** | **303,833** |
| **Movements in fair value** | | | | | | | | | | |
| Additions | - | - | - | - | - | - | - | - | 6,369 | **6,369** |
| Contributions | 153 | - | 93 | 400 | - | - | - | - | - | **646** |
| Previously unrecognised (found) | - | 9,819 | - | - | - | - | - | - | - | **9,819** |
| Revaluation | 27,944 | 8,896 | 1,624 | - | - | - | - | - | - | **38,464** |
| Disposal | - | (343) | - | - | - | - | - | - | - | **(343)** |
| Transfers | 2,448 | 324 | 6,311 | 837 | 676 | (5,767) | - | - | (5,859) | **(1,030)** |
| | 30,545 | 18,696 | 8,028 | 1,237 | 676 | (5,767) | - | - | 510 | **53,925** |
| **Movements in accumulated depreciation** | | | | | | | | | | |
| Depreciation and amortisation | (6,247) | (252) | (660) | (635) | (374) | (165) | (22) | (191) | - | **(8,548)** |
| Accumulated depreciation of disposals | - | 16 | - | - | - | - | - | - | - | **16** |
| Revaluation movement | (8,879) | 500 | (469) | - | - | - | - | - | - | **(8,848)** |
| Accumulated depreciation of previously unrecognised | - | (4,377) | - | - | - | - | - | - | - | **(4,377)** |
| Transfers | - | - | (36) | - | - | 36 | - | - | - | **-** |
| | (15,126) | (4,113) | (1,165) | (635) | (374) | (129) | (22) | (191) | - | **(21,757)** |
| At fair value 30 June 2026 | 345,154 | 50,918 | 21,033 | 43,691 | 11,002 | 9,998 | 445 | 8,449 | 2,921 | **493,612** |
| Accumulated depreciation at 30 June 2026 | (98,094) | (20,099) | (6,014) | (21,035) | (6,821) | (2,197) | (106) | (3,243) | - | **(157,610)** |
| Carrying amount | **247,060** | **30,819** | **15,020** | **22,656** | **4,181** | **7,801** | **339** | **5,207** | **2,921** | **336,001** |

# Notes to the Financial Report
# For the Year Ended 30 June 2026

*Acquisition*
Initial measurement
Council initially measures its property, infrastructure, plant and equipment assets at cost. The cost of an acquired asset is the fair value of the consideration that Council has provided at the date of acquisition plus any incidental costs attributable to the acquisition.
Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. Refer to Note 8.4 for more information on how Council measures fair value.

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

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

| | **Depreciation Period** | **Threshold Limit** |
|---|---|---|
| *Asset recognition thresholds and depreciation periods* | | **$'000** |
| Land & land improvements | | |
| land | - | 10,000 |
| land improvements | 20 - 100 years | 10,000 |
| Buildings | | |
| buildings | 20 - 150 years | 10,000 |
| Plant and Equipment | | |
| plant, machinery and equipment | 3 - 10 years | 3,000 |
| others | 3 - 10 years | 3,000 |
| Infrastructure | | |
| roads - pavements, substructure, and formation | 10 - 80 years | 10,000 |
| drainage | 25 - 100 years | 10,000 |
| bridges | 40 - 200 years | 10,000 |
| footpaths and cycleways | 75 years | 10,000 |
| others | 5 - 80 years | 10,000 |

*Land under roads*
Council recognises land under roads acquired after 30 June 2008 at fair value. Council does not recognise land under roads that it controlled prior to that period in this financial report.

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

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

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

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

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

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

# Notes to the Financial Report
# For the Year Ended 30 June 2026

***Valuation of land and buildings***

A full revaluation of land and buildings was undertaken as at 30 June 2026. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement. Where land use is not restricted, highest and best use is assumed to be current use, except where the land is held for sale, or highly likely to be used for an alternative purpose within 12 months of the reporting date.

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

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

The date and type of the current valuation is detailed in the following table. An full revaluation was conducted in the current year for land and buildings and an indexed based revaluation was applied in the for land improvements based on CPI Melbourne.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2026 are as follows:

| | Level 1 | Level 2 | Level 3 | Date of Valuation | Type of Valuation |
|---|---|---|---|---|---|
| Land | - | 45,407 | - | Jun-26 | Full |
| Specialised land | - | - | 29,218 | Jun-26 | Full |
| Land Improvements | - | - | 8,409 | Jun-26 | Index |
| Buildings | - | 5,263 | 118,569 | Jun-26 | Full |
| Total | - | 50,670 | 156,196 | | |

***Valuation of infrastructure***

A full revaluation of Bridge assets has been undertaken at 30 June 2026 with an independent assessment by LGA Bridge Support. An index based revaluation was conducted in the current year for roads and footpath assets, this valuation was based on the changes in indexation indicators from the ABS road and bridge construction producer price Index, Melbourne. No indexaton was applied to Drainage assets as they are at fair value. Indexation was not applied to recreational, leisure and community facilities, parks, open space, streetscapes and other infrastructure as the are held at cost.

The date and type of the current valuation is detailed in the following table. A full revaluation of these assets will be conducted from 2026/27 onward per the below:
- Roads 2027/28
- Footpaths & Cycleways 2028/29
- Drainage 2029/30

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

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2026 are as follows:

| | Level 1 | Level 2 | Level 3 | Date of Valuation | Type of Valuation |
|---|---|---|---|---|---|
| Roads | - | - | 247,060 | Jun-26 | Index |
| Bridges | - | - | 30,819 | Jun-26 | Full |
| Footpaths and cycleways | - | - | 15,020 | Jun-26 | Index |
| Drainage | - | - | 22,656 | Jun-26 | At fair value |
| Total | - | - | 315,554 | | |

# Notes to the Financial Report
# For the Year Ended 30 June 2026

***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 $0.4 and $1,510 per square metre.

***Specialised buildings*** are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from $300 to $25,000 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 0 years to 200 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

***Infrastructure assets*** are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 5 years to 200 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.

| | 2026 | 2025 |
|---|---|---|
| **Reconciliation of specialised land** | **$'000** | **$'000** |
| Land under roads | 333 | 333 |
| Parks and reserves | 45,074 | 44,781 |
| **Total specialised land** | **45,407** | **45,114** |

# Notes to the Financial Report
# For the Year Ended 30 June 2026

## Note 7 PEOPLE AND RELATIONSHIPS

### 7.1 Council and key management remuneration

**(a) Related Parties**

*Parent entity*

Hepburn Shire Council is the parent entity.

*Subsidiaries and Associates*

Council has no interests in subsidiaries and associates.

**(b) Key Management Personnel**

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Hepburn Shire Council. The Councillors, Chief Executive Officer and Directors are deemed KMP. Details of KMP at any time during the year are:

| | | 2026 No. | 2025 No. |
|---|---|---|---|
| **Councillors** | Councillor Tony Clark (Mayor from 18.11.2025) | 1 | 1 |
| | Councillor Don Henderson (Mayor until 18.11.2025) (stood down 11.3.2026) | 1 | 1 |
| | Councillor Shirley Cornish (Deputy Mayor from 18.11.2025) | 1 | 1 |
| | Councillor Lesley Hewitt (Deputy Mayor until 18.11.2025) | 1 | 1 |
| | Councillor Tim Drylie | 1 | 1 |
| | Councillor Pat Hockey | 1 | 1 |
| | Councillor Brian Hood | 1 | 1 |
| | Councillor Jen Bray (ceased 26.10.2024) | - | 1 |
| | Councillor Tessa Halliday (ceased 26.10.2024) | - | 1 |
| | Councillor Juliet Simpson (ceased 22.07.2024) | - | 1 |
| | Chief Executive Officer - Bradley Thomas | 1 | 1 |
| | Director Infrastructure & Delivery - Bruce Lucas | 1 | 1 |
| | Director Performance & Transformation - Brooke Holmes | 1 | 1 |
| | Director Development & Community - Ron Torres | 1 | 1 |
| | Director Community & Corporate - Dr Karina Lamb (ceased 11.10.2024) | - | 1 |
| **Total Number of Councillors** | | 7 | 10 |
| **Total of Chief Executive Officer and other Key Management Personnel** | | 4 | 5 |
| **Total Number of Key Management Personnel** | | **11** | **15** |

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

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

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

**Post-employment benefits** include pensions, and other retirement benefits paid or payable on a discrete basis when employment has ceased.
**Termination benefits** include termination of employment payments, such as severance packages.

| | 2026 $'000 | 2025 $'000 |
|---|---|---|
| Total remuneration of key management personnel was as follows: | | |
| Short-term employee benefits | 1,113 | 1,105 |
| Other long-term employee benefits | 45 | 18 |
| Post-employment benefits | 132 | 122 |
| Total | **1,290** | **1,246** |

# Notes to the Financial Report
# For the Year Ended 30 June 2026

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

| | 2026 | 2025 |
|---|---|---|
| | No. | No. |
| $1 - $19,999 | - | 5 |
| $20,000 - $29,999 | 3 | 2 |
| $30,000 - $39,999 | 2 | - |
| $40,000 - $49,999 | 1 | 1 |
| $50,000 - $59,999 | - | 1 |
| $60,000 - $69,999 | - | 2 |
| $70,000 - $79,999 | 1 | - |
| $200,000 - $209,999 | - | 1 |
| $210,000 - $219,999 | 1 | - |
| $220,000 - $229,999 | 1 | 2 |
| $240,000 - $249,999 | 1 | - |
| $300,000 - $309,999 | - | 1 |
| $330,000 - $339,999 | 1 | - |
| **Total** | **11** | **15** |

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

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

| | 2026 | 2025 |
|---|---|---|
| | $'000 | $'000 |
| Total remuneration of other senior staff was as follows: | | |
| Short-term employee benefits | 631 | 322 |
| Other long-term employee benefits | 22 | 3 |
| Post-employment benefits | 68 | 35 |
| **Total** | **721** | **360** |

The number of other senior staff are shown below in their relevant income bands:

| | 2026 | 2025 |
|---|---|---|
| Income Range: | No. | No. |
| $170,000 - $179,999 | 2 | 1 |
| $180,000 - $189,999 | 1 | 1 |
| $190,000 - $199,999 | 1 | - |
| **Total** | **4** | **2** |

| | | |
|---|---|---|
| Total remuneration for the reporting year for other senior staff included above, amounted to: | 721 | 360 |

## 7.2 Related party disclosure

**(a) Transactions with related parties**

During the period Council had no reportable transactions with related parties. 2025: Nil

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

There are no outstanding balances at the end of the reporting period in relation to transactions with related parties. 2025: Nil

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

Council does not make loans to or receive loans from related parties, no guarantees have been provided. 2025: Nil

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

Council has no outstanding commitments to or from related parties. 2025: Nil

# Notes to the Financial Report
# For the Year Ended 30 June 2026

## Note 8 MANAGING UNCERTAINTIES

### 8.1 Contingent assets and liabilities

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

**(a) Contingent assets**

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council. There are no contingent assets to disclose.

**(b) Contingent liabilities**

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

**Superannuation**

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined in section 9.3. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

**Insurance and Legal matters**

At 30 June 2026, Council was involved in a number of unresolved insurance claims and legal proceedings arising in the ordinary course of business. The ultimate outcome of these matters, including any associated liability or financial impact, remains uncertain and is dependent on future events, court determinations and insurer assessments. Accordingly, these matters have been disclosed as contingent liabilities rather than recognised as provisions. Of the three specific matters noted in Council's prior year financial statements; the compliance testing at former landfill sites has been resolved, while the matters relating to structural repairs at the Hepburn Bathhouse and the court proceedings regarding the tragic Royal Hotel incident remain unresolved.

**Liability Mutual Insurance**

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

**MAV WorkCare**

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

# Notes to the Financial Report
# For the Year Ended 30 June 2026

### 8.2 Australian Accounting Standards issued but not yet effective

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2026 reporting period. Council assesses the impact of these new standards. The Australian Accounting Standards Board (AASB) has issued AASB 18 *Presentation and Disclosure in Financial Statements* . When applicable AASB 18 supersedes AASB 101 *Presentation of Financial Statements* . AASB 18 aims to improve how entities communicate in their financial statements, with a focus on information about financial performance in the statement of profit or loss. It is expected to result in presentation and disclosure changes, primarily to Council's Comprehensive Income Statement. AASB 18 is expected to first apply to Council for the 2028-29 financial year.

### 8.3 Financial instruments

**(a) Objectives and policies**

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

**(b) Market risk**

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

***Interest rate risk***

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes council to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

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

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

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

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

## Notes to the Financial Report
## For the Year Ended 30 June 2026

**(c) Credit risk**

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

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

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

There are no material financial assets which are individually determined to be impaired.
Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when council provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

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

**(d) Liquidity risk**

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

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

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

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

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

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

**(e) Sensitivity disclosure analysis**

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

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

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

# Notes to the Financial Report
# For the Year Ended 30 June 2026

### 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. For assets where Council adopts a current replacement cost approach to determine fair value, Council considers the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets in the underlying valuation.

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

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

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

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

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

*Revaluation*

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. (For plant and equipment carrying amount is considered to approximate fair value given short useful lives). At balance date, 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 2 to 5 years. The valuation is performed either by experienced council officers or independent experts. The following table sets out the frequency of revaluations by asset class.

| ***Asset class*** | **Revaluation frequency** |
|---|---|
| Land | 2 years |
| Buildings | 2 years |
| Roads | 4 years |
| Bridges | 5 years |
| Footpaths and cycleways | 5 years |
| Drainage | 5 years |
| Recreational, leisure and community facilities | At cost |
| Parks, open space and streetscapes | At cost |
| Other infrastructure | At cost |

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

*Impairment of assets*

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset. The impairment policy above does not apply to Council's property, infrastructure, specialised buildings and other non-current physical assets subsequently measured at fair value. These are primarily non-cash generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity. Their recoverable amount is expected to be materially the same as fair value determined under *AASB 13 Fair Value Measurement* , with the consequence that *AASB 136 Impairment of Assets* does not apply to such assets that are regularly revalued.

### 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 2026

## Note 9 OTHER MATTERS

| 9.1 Reserves<br>(a) Asset revaluation reserves | Balance at beginning of reporting period $'000 | Increase (decrease) $'000 | Balance at end of reporting period $'000 |
|---|---|---|---|
| **2026** | | | |
| **Property** | | | |
| Land and land improvements | 73,105 | (1,818) | 71,287 |
| Buildings | 82,758 | 10,511 | 93,269 |
| | 155,863 | 8,693 | 164,556 |
| **Infrastructure** | | | |
| Roads | 189,724 | 19,065 | 208,789 |
| Other infrastructure | 14,434 | 10,551 | 24,985 |
| | 204,158 | 29,616 | 233,774 |
| **Total asset revaluation reserves** | **360,021** | **38,309** | **398,330** |
| **2025** | | | |
| **Property** | | | |
| Land and land improvements | 73,103 | 2 | 73,105 |
| Buildings | 75,734 | 7,025 | 82,758 |
| | 148,837 | 7,027 | 155,863 |
| **Infrastructure** | | | |
| Roads | 171,103 | 18,621 | 189,724 |
| Other infrastructure | 14,099 | 335 | 14,434 |
| | 185,202 | 18,956 | 204,158 |
| **Total asset revaluation reserves** | **334,039** | **25,982** | **360,021** |

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 2026

| | Balance at beginning of reporting period $'000 | Transfer from accumulated surplus $'000 | Transfer to accumulated surplus $'000 | Balance at end of reporting period $'000 |
|---|---|---|---|---|
| **(b) Other reserves** | | | | |
| **2026** | | | | |
| **Statutory Reserves** | | | | |
| Mineral springs financial reserve* | 314 | (682) | 920 | 553 |
| Public open space reserve* | 2,118 | (310) | 309 | 2,117 |
| Waste management reserve* | 1,535 | (5,928) | 6,552 | 2,159 |
| **Total Statutory Reserves** | **3,967** | **(6,919)** | **7,781** | **4,828** |
| **Discretionary Reserves** | | | | |
| Clunes caravan park reserve | 7 | - | - | 7 |
| Grants reserve | - | - | 507 | 507 |
| Heritage advisory fund | 20 | - | - | 20 |
| Mt Beckworth pit reserve | 28 | - | - | 28 |
| Smeaton Hill pit reserve | 74 | - | - | 74 |
| Staff accommodation and Birch ward facilities | 1,934 | - | (118) | 1,816 |
| **Total Discretionary Reserves** | **2,063** | **-** | **389** | **2,452** |
| **Total Other reserves** | **6,029** | **(6,919)** | **8,170** | **7,280** |
| | | | | |
| **2025** | | | | |
| Clunes caravan park reserve | 7 | - | - | 7 |
| Heritage advisory fund | 20 | - | - | 20 |
| Mineral springs financial reserve* | 983 | 814 | (1,483) | 314 |
| Mt Beckworth pit reserve | 28 | - | - | 28 |
| Public open space reserve* | 1,967 | 249 | (98) | 2,118 |
| Smeaton Hill pit reserve | 74 | - | - | 74 |
| Waste management reserve* | 816 | 6,508 | (5,789) | 1,535 |
| Staff accommodation and Birch ward facilities | 2,109 | - | (176) | 1,933 |
| **Total Other reserves** | **6,004** | **7,571** | **(7,546)** | **6,029** |

* Indicates statutory reserve

Mineral Springs Financial Reserve is to fund future works associated with mineral springs across the municipality.

Public Open Space Reserve is used to hold developer contributions towards public open infrastructure arising from property developers undertaking property subdivisions.

Waste management reserve is to fund future works associated with the waste function of Council and is generated from the waste service charges.

Grants Reserve is grant funding received for the Creswick-Lawrence Rd Reconstruction Project which is on hold.

Staff Accommodation and Daylesford facilities reserve was created following the sale of The Rex and is to be used towards solutions for staffing accommodation and community facilities.

Other reserves are minor in nature and are funds that Council has separately identified to be set aside to meet a specific purpose in the future and to which there is no existing liability.

# Notes to the Financial Report
# For the Year Ended 30 June 2026

| 9.2 Reconciliation of cash flows from operating activities to surplus/(deficit) | 2026 $'000 | 2025 $'000 |
|---|---|---|
| Surplus/(deficit) for the year | 2,459 | (189) |
| *Non-cash adjustments:* | | |
| Depreciation - Infrastructure Assets | 12,577 | 11,960 |
| Depreciation - Right of Use Assets | 167 | 138 |
| Profit/(loss) on disposal of property, infrastructure, plant and equipment | 154 | 141 |
| Contributions - Non-monetary assets | (646) | (280) |
| Interest Expense - loans | 555 | 413 |
| Interest Expense - right of use asset | 28 | 33 |
| *Change in assets and liabilities:* | | |
| (Increase)/decrease in trade and other receivables | (2,685) | 387 |
| (Increase)/decrease in prepayments | (552) | (81) |
| Increase/(decrease) in trade and other payables | (547) | (61) |
| (Decrease)/increase in contract and other liabilities | (654) | 219 |
| (Decrease)/increase in other liabilities | - | - |
| (Increase)/decrease in inventories | (53) | (7) |
| (Decrease)/increase in provisions | (53) | (279) |
| (Decrease)/increase in trust funds/deposits | (11) | (70) |
| Net cash provided by/(used in) operating activities | **10,740** | **12,324** |

## 9.3 Superannuation

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

***Accumulation***

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2026, this was 12% as required under Superannuation Guarantee (SG) legislation (2025: 11.5%)).

***Defined Benefit***

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

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

***Funding arrangements***

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary. As at 30 June 2025, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2025 (of which Council is a contributing employer) was 110.5%. The financial assumptions used to calculate the VBI were:

Net investment returns 5.7% pa
Salary information 3.5% pa
Price inflation (CPI) 2.6% pa

As at 30 June 2026, a triennial actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2026. The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2025 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

# Notes to the Financial Report
# For the Year Ended 30 June 2026

***Employer contributions***

*(a) Regular contributions*

On the basis of the results of the 2025 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2026, this rate was 12% of members' salaries (11.5% in 2024/25). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

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

*(b) Funding calls*

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

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

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

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

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

***The 2025 interim actuarial investigation surplus amounts***

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2025 and 30 June 2024 while a full investigation was conducted as at 30 June 2023.

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

| | 2025 (Interim) $m | 2024 (Interim) $m | 2023 (Triennial) $m |
|---|---|---|---|
| - A VBI Surplus | 200.1 | 108.4 | 85.7 |
| - A total service liability surplus | 229.4 | 141.4 | 123.6 |
| - A discounted accrued benefits surplus | 242.8 | 156.7 | 141.9 |

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2025.

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 2025.

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 2025.

# Notes to the Financial Report
# For the Year Ended 30 June 2026

***The 2026 triennial actuarial investigation***

A triennial actuarial investigation is being conducted for the Fund's position as at 30 June 2026 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2026. The last interim actuarial investigation conducted prior to 30 June 2026 was at 30 June 2025. The VBI of the Defined Benefit category at that date was 110.5%. The financial assumptions used to calculate the 30 June 2025 VBI were:

Net investment returns 5.7% pa
Salary information 3.5% pa
Price inflation (CPI) 2.6% pa

Council was notified of the 30 June 2025 VBI during August 2025.
Because the VBI was above 100%, the Defined Benefit category was in a satisfactory financial position at 30 June 2025 and it is expected that the actuarial investigation will recommend that no change will be necessary to the Defined Benefit category's funding arrangements from prior years.

***The 2023 triennial investigation***

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

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

**Superannuation contributions**
Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2026 are detailed below:

| **Scheme** | **Type of Scheme** | **Rate** | **2026 $'000** | **2025 $'000** |
|---|---|---|---|---|
| Vision super | Defined benefits | 12% (2025:11.5%) | 44 | 46 |
| Vision super | Accumulation | 12% (2025:11.5%) | 647 | 673 |
| Other funds | Accumulation | 12% (2025:11.5%) | 912 | 948 |

Council has not paid any unfunded liability payments to Vision Super during the 2025/26 and 2024/25 years.

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2026.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2027 is $44,000.

# Notes to the Financial Report
# For the Year Ended 30 June 2026

## Note 10 CHANGE IN ACCOUNTING POLICY

There have been no changes to accounting policies in the 2025-26 year.

## Note 11 RECOGNITION OF FOUND ASSETS

Council has identified previously unrecorded (found) bridge assets.

### Note 11.1 Recognition of previously unrecorded (found) bridge assets

The comprehensive revaluation of bridge assets undertaken during 2025/26 identified previously unrecorded bridge assets with a replacement cost of $9.8 million and accumulated depreciation of $4.4 million. This finding had the effect of understating the written down value of infrastructure assets and the accumulated surplus as at 30 June 2025 by $5.4 million. This prior period adjustment has been corrected by recognising these assets from the beginning of the current reporting period with the net adjustment recorded against accumulated surplus.

### Impact of found bridge assets on the balance sheet

| | As at 30 June 2025 (Restated) $'000 | Correction of Bridge Assets Recognition $'000 | As at 30 June 2025 (as previously reported) $'000 |
|---|---|---|---|
| **Non-current Assets** | | | |
| Property, infrastructure, plant and equipment | 514,646 | 5,442 | 509,204 |
| **Total non-current assets** | **515,499** | **5,442** | **510,057** |
| **Total assets** | **536,545** | **5,442** | **531,103** |
| **Net assets** | **511,473** | **5,442** | **506,031** |
| **Equity** | | | |
| Accumulated surplus | 145,422 | 5,442 | 139,980 |
| **Total equity** | **511,473** | **5,442** | **506,031** |

# Hepburn Shire Council

## Performance Statement

For the year ended 30 June 2026

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# Certification of the Performance Statement

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

_____
*Justin Finlayson*
**Principal Accounting Officer**
**Dated**: *(Date)*

In our opinion, the accompanying performance statement of the Hepburn Shire Council for the year ended 30 June 2026 presents fairly the results of council's performance in accordance with the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020.

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

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

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

_____
*Mayor, Tony Clark*
**Councillor**
**Dated**: *(Date)*

_____
*Deputy Mayor, Shirley Cornish*
**Councillor**
**Dated**: *(Date)*

_____
*Janet Dore*
**Interim Chief Executive Officer**
**Dated**: *(Date)*

# Victorian Auditor – General's Office Audit Report

VAGO
Victorian Auditor-General's Office

## Independent Auditor's Report

*To the Councillors of ABC Shire Council*

| | |
|---|---|
| **Opinion** | I have audited the accompanying performance statement of ABC Shire Council (the council) which comprises the:<br>• description of municipality for the year ended 30 June 2024<br>• service performance indicators for the year ended 30 June 2024<br>• financial performance indicators for the year ended 30 June 2024<br>• sustainable capacity indicators for the year ended 30 June 2024<br>• notes to the accounts<br>• certification of the performance statement.<br>In my opinion, the performance statement of ABC Shire Council in respect of the year ended 30 June 2024 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the *Local Government Act 2020 and* Local Government (Planning and Reporting) Regulations 2020. |
| **Basis for Opinion** | I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the performance statement* section of my report.<br>My independence is established by the *Constitution Act 1975*. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.<br>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion. |
| **Councillors' responsibilities for the performance statement** | The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error. |

DRAFT

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

| | |
|---|---|
| **Auditor's responsibilities for the audit of the performance statement** | As required by the *Audit Act 1994*, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement. As part of an audit in accordance with the Australian Standards on Assurance Engagements, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:<br>• identify and assess the risks of material misstatement of the performance statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.<br>• obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control<br>• evaluate the overall presentation, structure and content of the performance statement, including the disclosures, and whether performance statement represents the underlying events and results in a manner that achieves fair presentation.<br>I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit. |

DRAFT

MELBOURNE
xx September 2024

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

**Section 1. Description of municipality**

Hepburn Shire is a small rural Shire, with a population of 17,000. The population is projected to reach 17,700 by 2036. The Shire covers an area of 1,473 square kilometres which includes Clunes, Creswick, Daylesford, Hepburn Springs and Trentham, and the villages of Glenlyon, Allendale, Kingston, Leonard's Hill, Lyonville, Newlyn, Denver and Smeaton, and other smaller settlements, each with their own unique identity and character. Located in central Victoria, the Shire is ideally situated within easy access to Melbourne, Ballarat and Bendigo. It is a great place to live, work, invest and visit.

Hepburn Shire has a rich cultural history which began with the Dja Dja Wurrung People, the Traditional Owner and custodian's of the area. Mass migration during Victoria's goldrush era saw many cultures settle in the region, which created a distinctive architecture and culture, still present throughout the Shire today. The Shire is renowned for its native forests, mineral springs reserves and waterways, botanical gardens, volcanic plains with rich soils, gold, and many spectacular heritage buildings. It is a popular tourist destination that has a reputation for indulgence and relaxation, festivals and outdoor recreational activities.

The Shire has a vibrant and diverse welcoming community that is well services by schools ad childcare, recreation facilities, libraries, hospitals and shopping precincts. There is a large range of events throughout the year including markets, community run festivals, book fairs, LGBTIQA+ festivals and artisan masterclasses. With a strong arts a community there are opportunities to visit artist studios, exhibitions and workshops.

# Section 2. Service performance indicators

For the year ended 30 June 2026

## Results

| | 2023 | 2024 | 2025 | 2026 | | Comments |
|---|---|---|---|---|---|---|
| | Actual | Actual | Actual | Target as per budget | Actual | |
| ***Aquatic Facilities***<br>***Utilisation***<br>*Utilisation of aquatic facilities*<br><br>[Number of visits to aquatic facilities / Municipal population] | 1.47 | 1.10 | 0.94 | N/A | 0.71 | A range of factors may be contributing to lower utilisation rates, including seasonal variations, reductions in opening hours and programmed activities, ageing and deteriorating aquatic facilities. |
| ***Animal Management***<br>***Health and safety***<br>*Animal management prosecutions*<br><br>[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100 | 100 | 0 | 100 | N/A | 0% | Council had no prosecutions for the 2025/26 financial year. |

| | 2023 | 2024 | 2025 | 2026 | | Comments |
|---|---|---|---|---|---|---|
| | Actual | Actual | Actual | Target as per budget | Actual | |
| ***Food Safety***<br>***Health and safety***<br>*Critical and major non-compliance outcome notifications*<br><br>*[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100* | 100% | 100% | 91% | N/A | 100% | |
| ***Governance***<br>***Satisfaction***<br>*Satisfaction with community consultation and engagement (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)* | 46 | 52 | 47 | 53 | 44 | We acknowledge the decrease in satisfaction. Council are undertaking a major initiative in 2026/27 in updating our approach to community engagement. |
| ***Libraries***<br>***Participation***<br>*Library membership*<br><br>*[percentage of the population that are registered library members] x100* | N/A | 28% | 28% | N/A | 27% | |

| | 2023 | 2024 | 2025 | 2026 | | Comments |
|---|---|---|---|---|---|---|
| | Actual | Actual | Actual | Target as per budget | Actual | |
| ***Maternal and Child Health (MCH)***<br>***Participation***<br>*Participation in the MCH service*<br><br>*[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100* | 85% | 82% | 75% | N/A | 73% | |
| ***Participation***<br>*Participation in the MCH service by Aboriginal children*<br><br>*[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* | 89% | 73% | 73% | N/A | 83% | Remains consistent with previous year and showing slight increase in Aboriginal children attending BADAC services in Ballarat for its dedicated cultural support service. |
| ***Roads***<br>***Condition***<br>*Sealed local roads below the intervention level*<br><br>*(percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)* | 98 | 98 | 98 | 98 | 99 | |

| | 2023 | 2024 | 2025 | 2026 | | Comments |
|---|---|---|---|---|---|---|
| | Actual | Actual | Actual | Target as per budget | Actual | |
| **Statutory Planning**<br>***Service standard***<br>*Planning applications decided within the relevant required time*<br><br>*(percentage of planning application decisions made within the relevant required time)* | 34% | 18% | 26% | 30% | 32% | 31% of VicSmart and 45% of non-VicSmart decisions were taken within the statutory timeframes. 71% of VicSmart decisions were taken within 30 days, with 48% of non-VicSmart decisions taken within 90 days. Total decisions completed during the year were up from 170 to 276. |
| **Waste Management**<br>***Waste diversion***<br>*Kerbside collection waste diverted from landfill*<br><br>*[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100* | 34% | 38% | 52% | 50% | 55% | |

# Section 3. Financial performance indicators

For the year ended 30 June 2026

| Dimension/indicator/ measure | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Target As per budget | 2026 Actual | 2027 Forecast | 2028 Forecast | 2029 Forecast | 2030 Forecast | Material Variations and Comments |
|---|---|---|---|---|---|---|---|---|---|---|
| ***Efficiency*** **Expenditure level** *Expenses per property assessment* *[Total expenses / Number of property assessments]* | $4,818 | $4,129 | $3,799 | $3,404 | $3,874 | $3,601 | $3,736 | $3,864 | $3,943 | Expenses per assessment compared to target for 2025/26 has been impacted by rising depreciation expense which reflects the cost to renew infrastructure. |
| ***Revenue level*** *Average rate per property assessment* *[Sum of all general rates and municipal charges / Number of property assessments]* | $1,651 | $1,701 | $1,748 | N/A | $1,935 | $1,989 | $2,050 | $2,117 | $2,185 | The average rate per property increased in line with Council's approved rate cap of 10% for 2025/26. |
| ***Liquidity*** **Working capital** *Current assets compared to current liabilities* *[Current assets / Current liabilities] x100* | 238% | 141% | 173% | 104% | 209% | 147% | 151% | 151% | 167% | Current assets were higher than budgeted in part due to the advanced receipt of Financial Assistance Grants of $5.5 million to be expended during 2026/27. |

| Dimension/indicator/ measure | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Target As per budget | 2026 Actual | 2027 Forecast | 2028 Forecast | 2029 Forecast | 2030 Forecast | Material Variations and Comments |
|---|---|---|---|---|---|---|---|---|---|---|
| ***Unrestricted cash***<br><br>*Unrestricted cash compared to current liabilities*<br><br>*[Unrestricted cash / Current liabilities] x100* | 3.8% | -63.1% | 41.2% | N/A | 13.2% | 21.5% | 24.9% | 24.5% | 34.5% | Unrestricted cash being cash not subject to external restrictions has been impacted by a high level of receivables at 30 June 2026 compared to budget. |
| ***Obligations***<br>***Loans and borrowings***<br>*Loans and borrowings compared to rates*<br><br>*[Interest bearing loans and borrowings / Rate revenue] x100* | 16% | 36% | 51% | N/A | 41% | 33% | 25% | 18% | 10% | Loans are decreasing as no new loans were drawn down during the 2025/26 financial year. |
| *Loans and borrowings repayments compared to rates*<br><br>*[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100* | 9% | 2% | 6% | N/A | 8% | 8% | 8% | 8% | 8% | Loan repayments increased due to budgeted loans drawn down during the 2024/25 financial year to fund capital works. |

| Dimension/indicator/ measure | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Target As per budget | 2026 Actual | 2027 Forecast | 2028 Forecast | 2029 Forecast | 2030 Forecast | Material Variations and Comments |
|---|---|---|---|---|---|---|---|---|---|---|
| ***Indebtedness***<br>*Non-current liabilities compared to own source revenue*<br>*[Non-current liabilities / Own source revenue] x100* | 14% | 31% | 42% | N/A | 33% | 27% | 20% | 13% | 7% | Non-current liabilities are projected to decrease as no new loans are projected to be drawn down. |
| ***Asset renewal and upgrade***<br>*Asset renewal and upgrade compared to depreciation*<br>*[Asset renewal and asset upgrade expense / Asset depreciation] x100* | 97% | 75% | 79% | 114% | 73% | 84% | 81% | 82% | 72% | Asset renewal during 2025/26 was below target in part due to depreciation expense being more than budgeted. |
| ***Operating position***<br>***Adjusted underlying result***<br>*Adjusted underlying surplus (or deficit)*<br>*[Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100* | -25% | -41% | -6% | N/A | -1% | -17% | -1% | -2% | -1% | There have been significant improvements in Council's financial performance in recent years, which has been impacted by increasing depreciation expense and the timing of Financial Assistance Grants. |

| Dimension/indicator/ measure | 2023 | 2024 | 2025 | 2026 | | 2027 | 2028 | 2029 | 2030 | Material Variations and Comments |
|---|---|---|---|---|---|---|---|---|---|---|
| | Actual | Actual | Actual | Target As per budget | Actual | Forecast | Forecast | Forecast | Forecast | |
| ***Stability*** | | | | | | | | | | |
| ***Rates concentration*** | | | | | | | | | | |
| *Rates compared to adjusted underlying revenue* | 55% | 75% | 63% | 99% | 64% | 79% | 69% | 69% | 69% | This measure demonstrates that rates represent a significant source of funding for the delivery of Council services and infrastructure. |
| *[Rate revenue / Adjusted underlying revenue] x100* | | | | | | | | | | |
| ***Rates effort*** | | | | | | | | | | |
| *Rates compared to property values* | 0.27% | 0.26% | 0.28% | N/A | 0.30% | 0.30% | 0.31% | 0.32% | 0.33% | |
| *[Rate revenue / Capital improved value of rateable properties in the municipality] x100* | | | | | | | | | | |

# Section 4. Sustainable capacity indicators

For the year ended 30 June 2026

**Results**

| Indicator / measure [formula] | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Actual | Comments |
|---|---|---|---|---|---|
| ***Population*** *Expenses per head of municipal population* | $3,421 | $2,943 | $2,702 | $2,729 | |
| *Infrastructure per head of municipal population* *[Value of infrastructure / Municipal population]* | $18,197 | $23,954 | $25,206 | $27,310 | The value of infrastructure has been increasing year on year due to the revaluation of assets, which reflects the rising cost to renew existing assets. |
| *Population density per length of road* *[Municipal population / Kilometres of local roads]* | 11.6 | 11.5 | 11.6 | 11.7 | |
| ***Own-source revenue*** *Own-source revenue per head of municipal population* *[Own-source revenue / Municipal population]* | $1,757 | $1,764 | $1,810 | $1,955 | Own source revenue increased during 2025/26 due to the approved rate cap increase of 10%. |

**Results**

| Indicator / measure<br>[formula] | **2023 Actual** | **2024 Actual** | **2025 Actual** | **2026 Actual** | **Comments** |
|---|---|---|---|---|---|
| ***Recurrent grants***<br>*Recurrent grants per head of municipal population*<br>*[Recurrent grants / Municipal population]* | $537 | $129 | $665 | $669 | The level of recurrent grants received each year is impacted by the timing of recurrent Financial Assistance Grants from the Federal Government. |
| ***Disadvantage***<br>*Relative Socio-Economic Disadvantage*<br>*[Index of Relative Socio-Economic Disadvantage by decile]* | 6 | 6 | 6 | 6 | |
| ***Workforce turnover***<br>*Percentage of staff turnover*<br>[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100 | 23.7% | 23.4% | 22.4% | 24.7% | The percentage of workforce turnover is consistent with prior years. |

# Section 5. Notes to the accounts

## 5.1. Basis of preparation

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

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

The performance statement presents the actual results for the current year and the previous three years, along with the current year's target, if mandated by *the Local Government (Planning and Reporting) Regulations 2020*. Additionally, for the prescribed financial performance indicators and measures, the performance statement includes the target budget for the current year and the results forecast for the period 2026-27 to 2029-30 by the council's 2027/28 Budget.

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

## 5.2. Definitions

| Key term | Definition |
|---|---|
| Aboriginal children | means a child who is an Aboriginal person |
| Aboriginal person | has the same meaning as in the Aboriginal Heritage Act 2006 |
| adjusted underlying revenue | means total income other than:<br>• non-recurrent grants used to fund capital expenditure; and<br>• non-monetary asset contributions; and<br>• contributions to fund capital expenditure from sources other than those referred to above |
| adjusted underlying surplus (or deficit) | means adjusted underlying revenue less total expenditure |
| annual report | means an annual report prepared by a council under section 98 of the Act |
| asset renewal expenditure | means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability |
| asset upgrade expenditure | means expenditure that— (a) enhances an existing asset to provide a higher level of service; or (b) extends the life of the asset beyond its original life |
| critical non-compliance outcome notification | means a notification received by council under section 19N(3) or (4) of the *Food Act 1984* , or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health |
| current assets | has the same meaning as in the Australian Accounting Standards |
| current liabilities | has the same meaning as in the Australian Accounting Standards |
| food premises | has the same meaning as in the *Food Act 1984* |
| intervention level | means the level set for the condition of a road beyond which a council will not allow the road to deteriorate and will need to intervene |
| local road | means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004* |
| major non-compliance outcome notification | means a notification received by a council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken |
| MCH | means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age |
| non-current liabilities | means all liabilities other than current liabilities |
| own-source revenue | means adjusted underlying revenue other than revenue that is not under the control of council (including government grants) |
| population | means the resident population estimated by council |

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

# CEO EMPLOYMENT AND REMUNERATION POLICY

| | |
|---|---|
| POLICY NUMBER: | 88 (C) |
| NAME OF POLICY: | CEO EMPLOYMENT AND REMUNERATION POLICY |
| DATE OF NEXT REVIEW: | Within six-months of adoption by Council, and then within six months of each Council Election |
| DATE APPROVED: | October 2026 |
| RESPONSIBLE OFFICER: | Director Performance and Transformation |
| REFERENCES: | Local Government Act 2020<br>Charter of Human Rights and Responsibilities Act 2006 (Vic)<br>Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019<br>Procurement Policy and Procedure |

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## INTRODUCTION

### 1. Purpose

The purpose of this Policy is to ensure Council's compliance with Section 45 of the Act.

Section 45(1) of the Act provides that a Council must develop, adopt and keep in force a Chief Executive Officer Employment and Remuneration Policy.

Section 45(2) of the Act provides that the Chief Executive Officer Employment and Remuneration Policy must:

1.1 provide for the Council to obtain independent professional advice in relation to the matters dealt with in the Chief Executive Officer Employment and Remuneration Policy and

1.2 provide for the following:

- the recruitment and appointment process
- provisions to be included in the contract of employment
- performance monitoring
- an annual review and

1.3 include any other matters prescribed by the Regulations.

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## SCOPE

This Policy applies to the employment and remuneration of the Chief Executive Officer.

## DEFINITIONS

The following definitions apply to this Policy:

| Term | Definition |
|---|---|
| **Act** | *Local Government Act 2020* |
| **Acting CEO** | The person appointed by Council in accordance with clause 9 of this Policy and section 44(4) of the Act to act in the position of Chief Executive Officer. |
| **Annual Review Report** | Has the meaning given in *<insert hyperlink here>* |
| **CEO** | Chief Executive Officer |
| **Committee** | The CEO Employment and Remuneration Committee established under this Policy. |
| **Contract of employment** | The contract of employment between Council and the CEO, including any schedules. |
| **Council** | Hepburn Shire Council |
| **Councillors** | The individuals holding the office of a member of Council. |
| **Council meeting** | Has the same meaning as in the Act. |
| **Deputy Mayor** | The Deputy Mayor of Council. |
| **ELT** | The Executive Leadership Team of Hepburn Shire Council, as constituted from time to time. |
| **Independent Recruitment Consultant** | An independent consultant with specialist expertise in sourcing and evaluating candidates for senior executive roles. |
| **Independent member** | The external professional appointed by Council to provide independent advice in accordance with section 45(2)(a) of the Act (as replaced from time to time). |
| **KPIs** | Key Performance Indicators or performance criteria however described. |
| **Mayor** | The Mayor of Council. |

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| Term | Definition |
|---|---|
| **Performance Plan** | The annual performance plan setting out KPIs for the CEO. |
| **Policy** | The CEO Employment and Remuneration Policy adopted in accordance with section 45 of the Act. |
| **Public sector wages determination** | Any Determination that is currently in effect under section 21 of the *Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019* in relation to remuneration bands for executives employed in public service bodies. |
| **Regulations**: | Any regulations made for the purposes of Division 7 of Part 2 of the Act |
| **Total Remuneration Package** | The total gross remuneration package, inclusive of leave, superannuation, and other entitlements, paid to the CEO pursuant to the Contract of Employment. |
| **Resolution** | A resolution of Council made at a properly constituted Council meeting. |

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**POLICY**

## 2. CEO Employment and Remuneration Committee

2.1 The Committee is an advisory committee to Council and makes recommendations to Council for decisions.

2.2 The purposes of the Committee are to advise Council on the implementation of this Policy, by considering, and making recommendations to Council with respect to:

- the selection and appointment of the Independent Member
- independent advice received from time to time from the Independent Member
- performance monitoring of the CEO, including with respect to achievement of the KPIs
- mid-year and annual reviews of the CEO's performance, including against the KPIs
- the CEO's remuneration

recruitment and appointment of a CEO, if required

- provisions to be included in the Contract of Employment from time to time
- appointment of an Acting CEO, if required

2.3 Membership of the Committee shall consist of the following:

- the Mayor
- the Deputy Mayor
- up to 5 other Councillors, as determined by Council from time to time and
- an Independent Member.

2.4 The Committee is to be chaired by the Independent Member.

2.5 The Committee will provide a report at the conclusion of the mid-year review, at the conclusion of the end of cycle review, and at the conclusion of a recruitment process to employ a new CEO

2.6 For the avoidance of doubt, nothing in this Policy requires Council to accept any or all of the Committee's recommendations.

## 3. Recruitment of CEO

3.1 The Committee will manage the process to recruit the CEO, designed to ensure that Council can select the best available candidate from a short list of preferred candidates (with or without a recommendation from the Committee):

- ensuring that recruitment decisions are based on merit
- supporting transparency in recruitment processes and the public advertising of positions and
- having regard to gender equality, diversity and inclusiveness.

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3.2 The Committee shall make a recommendation to Council on the appointment of the Independent Recruitment Consultant.

3.3 The Committee may request administrative support from the appropriate Director with responsibility for People and Culture or equivalent when addressing the matters outlined in cl 3.2 of this Policy.

3.4 If an Independent Recruitment Consultant is engaged, the appropriate Director with responsibility for People and Culture or equivalent or their nominee will be the primary liaison with this Consultant.

3.5 Any Independent Recruitment Consultant will be appointed on the terms agreed by Council, including that the Independent Recruitment Consultant will prepare, and provide to Council, a schedule of dates for key decisions to be made by Resolution throughout the recruitment process.

3.6 The Committee will endorse the recruitment process as provided by the Recruitment Consultant This may include recommendations as to:

- the preferred candidate and
- the proposed high level contract terms (including the term of employment and Total Remuneration Package).

**4. Appointment of CEO**

4.1 The Council will receive a report from the Committee on the completion of its role in the recruitment process, and Council will proceed to decide on a preferred candidate with the support of the Committee to negotiate and finalise the Contract of Employment.

4.2 The Committee will provide a recommendation to Council on the provisions to be contained in the proposed Contract of Employment.

4.3 The appointment of the CEO must be made by Resolution.

**5. Reappointment of the CEO**

5.1 Reappointment will be in line with the current CEO Contract of Employment the Committee will provide a recommendation to Council on:

- whether the CEO should be reappointed under a new Contract of Employment and
- if the recommendation is to reappoint the CEO, the proposed provisions of the further Contract of Employment or
- whether the position of CEO should be publicly advertised.

5.2 For the avoidance of doubt, any final decision on the matters in clause 5.1 must be made by Resolution.

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**6. Contract of employment**

6.1 The Contract of Employment will, at a minimum, outline the following:

- the employment term, which must not exceed 5 years in accordance with section 44(2) of the Act
- the responsibilities and duties of the position, including compliance with the Act and the Code of Conduct for Council Staff
- how conflicts of interest will be managed
- the CEO's Total Remuneration Package and any other entitlements
- legislative and contractual obligations, including those during and continuing after employment
- processes for managing unsatisfactory performance
- processes for early termination, including notice of termination (or payment in lieu) provisions with notice of termination by Council being restricted to a maximum of 6 months and
- any other matters required to be contained in the Contract of Employment by the Regulations.
- The Contract of Employment may only be varied by a Resolution with the CEO's acceptance, with such variation to be recorded in a Deed of Variation.

**7. Total remuneration**

7.1 The Total Remuneration Package provided to the CEO will form part of the Committee's annual review, having regard to (in accordance with section 45(3) of the Act):

- any statement of policy issued by the Government of Victoria which is in force with respect to its wages policy (or equivalent)1 and
- any Public Sector Wages Determination2.

7.2 Remuneration will be reviewed on an annual basis, in accordance with the CEO's Performance Plan and contractual requirements.

1 - Section 45(3)(a) of the Act requires Council to have regard to any statement of policy issued by the State Government which is in force with respect to its wages policy (or equivalent).
The current Victorian Government Wages Policy applies in the public sector from 4 April 2023.
See Wages Policy and the Enterprise Bargaining Framework.

2 - Section 45(3)(b) of the Act requires Council to have regard to the published remuneration bands for executives employed in public service bodies. See Remuneration bands for executives employed in public service bodies.

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**8. Performance monitoring**

8.1 Council will adopt an annual Performance Plan for the CEO, which will include KPIs. The Performance Plan must be developed by the Committee in consultation with the CEO and confirmed by Council resolution.

8.2 In preparation for the Council's mid-year review of the CEO's performance, the CEO will submit a mid-year progress report to the Committee. The Committee and the CEO will meet to discuss progress against the KPIs under the Performance Plan. The Committee will then submit a mid-year review report (**Mid-Year Review Report**) to Council which includes:

- whether, and to what extent, the CEO has met the KPIs under the Performance Plan
- whether, and to what extent, any KPIs or other criteria ought to be varied under the Performance Plan
- any other necessary matters.

8.3 Council shall, after receipt of the Mid-Year Review Report, resolve upon the matters described above and advise the CEO of the terms or effect of the Resolution.

8.4 In preparation for Council's annual review of the CEO's performance, the CEO will submit an end-of-year progress report to the Committee. The Committee and the CEO will discuss to what extent the CEO has met the KPI's under the Performance Plan. The Committee will submit an annual review report (**Annual Review Report**) to Council which includes:

- whether, and to what extent, the CEO has met the KPIs under the Performance Plan
- whether, and to what extent, the Total Remuneration Package ought to be varied
- the proposed annual Performance Plan including KPIs for the following year and
- any other necessary matters.

8.5 Council shall, after receipt of the Annual Review Report, review the recommendations in the Annual Review Report, resolve upon the matters described above and advise the CEO of the terms or effect of the Resolution.

**9. Acting CEO**

9.1 Council must appoint an Acting CEO when there is a vacancy in the office of the CEO, or the CEO is unable to perform their duties under the Contract of Employment for a period exceeding 28 days.

9.2 The appointment of the Acting CEO must be made by a Resolution unless the Acting CEO is appointed for a period not exceeding 28 days, in which case the CEO may appoint an Acting CEO under delegation from Council pursuant to section 11(3) of the Act.

9.3 Where applicable, the Committee may advise Council on:

- the selection and appointment of an Acting CEO, including whether it is appropriate to:
- recruit an external candidate who is not currently employed by Council or
- appoint an internal candidate who is a current employee of Council

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- the terms of the Acting CEO's contract of employment (to the extent that the terms set out in clause 6.1of this Policy are inappropriate for an Acting appointment) and
- performance monitoring and review processes, if applicable, which are to be determined by reference to the length of the Acting CEO's term of appointment.

**10. Independent advice**

10.1 The Independent Member is responsible for providing independent professional advice in relation to the matters dealt with under this Policy in accordance with section 45(2)(a) of the Act.

10.2 The Independent Member will be appointed on the recommendation of the Committee following a process to seek experienced and suitably qualified persons but must not be the Independent Recruitment Consultant appointed by Council to assist in the recruitment process.

10.3 Council will determine the:

- term of appointment of the Independent Member and
- remuneration of the Independent Member, and
- the conditions pertaining to the engagement of the Independent Member, including a requirement that the Independent Member keep confidential all information which the Independent Member acquires by virtue of the engagement.

10.4 Council, or the Committee with the approval of a Resolution, can obtain additional independent professional advice to support its deliberations providing such a cost does not exceed $10,000. in relation to the matters dealt with under this Policy.

**11. Administrative support**

11.1 The appropriate Director with responsibility for People and Culture or equivalent or their nominee is responsible for providing:

- information and any necessary training to members of the Committee in relation to their responsibilities under the Act
- advice with respect to matters before the Committee for consideration and
- administrative, secretarial and logistical support to the Committee.

11.2 Council acknowledges that, in implementing this Policy, it, the Committee and/or the Independent Member will from time to time require the assistance of other members of Council staff, including assistance in relation to governance and human resources matters and procurement and contract management.

11.3 Council, the Committee and/or the Independent Member may from time to time request a the relevant Council officer to provide assistance in implementing this Policy, recognising that the position of the member of Council staff is made difficult because they are accountable to the CEO (or a person acting as CEO). Requests for assistance therefore need to be limited to no more than those which are reasonably necessary.

**12. Interaction with Act and Regulations**

12.1 This Policy applies subject to any inconsistent obligations in the Act or the Regulations.

**Advice and assistance**

The appropriate Director with responsibility for People and Culture or equivalent manages the provision of advice to the organisation regarding this Policy. Independent professional advice will be sought in relation to the matters dealt with in this Policy.

**Records**

Council must retain records associated with this Policy and its implementation in accordance with its Records Information Management Policy.

**References**

**Legislation**
*Local Government Act 2020*
*Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019*

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ATTACHMENT 7.9.1

# HEPBURN SHIRE EVENTS STRATEGY



2020-2025



Hepburn
SHIRE COUNCIL

# ACKNOWLEDGEMENTS

*The development of this strategy was informed through consultation with individual event organisers, tourism operators, Daylesford Macedon Regional Tourism Board, local business operators and community members from across the Shire.*

We thank you for taking the time to provide your feedback and sharing your aspirations for Events within our municipality.

Hepburn Shire Council respectfully acknowledges the Jaara people country, of which members and elders of the Dja Dja Wurrung community and their forebears have been custodians for many centuries. On this land, the Jaara people have performed age old ceremonies of celebration, initiation and renewal. We acknowledge their living culture and their unique roles in the life of this region.



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*We thank you for taking the time to provide your feedback and sharing your aspirations for Events within our municipality.*

# EXECUTIVE SUMMARY

*Tourism is effectively Hepburn Shire's largest employer when associated industries are aggregated and is crucial to the Shire's economy.*




**The Hepburn Shire Events Strategy 2020 – 2025 presents a clear vision for Hepburn Shire to become a Premier Regional Victoria Events destination.**

In an increasingly competitive event and tourism market this strategy delivers a framework and aligned actions that support the attraction, retention and growth of a balanced portfolio of events that delivers strong economic, social and cultural benefit to our community.

The Event Strategy builds on the 'Visit' pillar identified in the Hepburn Shire Economic Development Strategy (EDS 2016-2021). The 'Visit' pillar invites the world to experience Hepburn Shire and all it has to offer. Mineral springs, forests, tracks and trails, food and wine, events, arts and culture; these assets are part of the unique experience that can be found in our Shire.

Events provide an opportunity to better leverage these assets to connect and invigorate our communities, attract visitors, increase business for event related suppliers and performers, reduce seasonality, encourage mid-week stays, increase visitor expenditure and extend length of stay. Supported by a thriving tourism industry and world class natural assets, our Shire is well placed to achieve the vision of becoming the Premier Regional Victoria Events destination.



## HEPBURN TOURISM BRAND PILLARS

*Indulge (Food & Drink)*

*Refresh (Escape & Rejuvenate)*

*Learn (History & Culture)*

*Make (Art & Artisans)*

## VISION

Hepburn Shire will be the premier regional Victoria events destination, that features a diverse, vibrant and inclusive calendar of events, that drive visitation, deliver positive social, cultural and economic benefit for our community and enhance community pride.

## PURPOSE OF THE STRATEGY

This strategy provides a 5 year plan to attract, retain and grow events that drive a vibrant visitor economy and activate and engage communities across our Shire. It will also guide Council in the development of specific policies and actions to address recommendations and priorities identified for the event categories outlined within the strategy.

## STRATEGIC DIRECTION

### Tourism Brand Pillars

The event strategy builds onto the existing calendar of events and aligns to the regions tourism brand pillars which include **Indulge** (Food & Drink), **Refresh** (Escape & Rejuvenate), **Learn** (History & Culture) and **Make** (Art & Artisans). Strategically aligning events to these brand pillars with a view to increasing visitation, length of stay and increased expenditure aligns with our vision to position Hepburn Shire as the Premier Regional Victoria Events destination.

# INTRODUCTION

*Located in Central Victoria and located within easy access from Melbourne, Ballarat, Bendigo and Geelong, the Hepburn Shire is ideally located for the event market, whether it is for a day trip, weekend away or extended regional getaway.*



*Our Shire is well placed to achieve our vision of being the Premier Regional Victoria Events destination.*

**This Event Strategy builds on the 'Visit' pillar identified in the Hepburn Shire Economic Development Strategy (EDS 'Fertile Ground' 2016-2021). The 'Visit' pillar invites the world to experience Hepburn Shire and all it has to offer. Mineral springs, forests, tracks and trails, food and wine, events, arts and culture; these assets are part of the unique experience that can be found in our Shire.**

Events provide an opportunity to better leverage these assets to connect and invigorate our communities, attract visitors, increase business for event related suppliers and performers, reduce seasonality, encourage mid-week stays, increase visitor expenditure and extend length of stay.

We recognise and value the social and economic benefits that events bring to our region and Council currently support in excess of 50 events annually in a range of different ways. This strategy and supporting action plan will enhance our current events and assist with attracting new ones. The strategy focusses on supporting and enabling events, building capacity of the event industry and identifying opportunities for sustainable tourism outcomes in collaboration with event organisers and our community.

Importantly, the strategy delivers a framework and aligned actions that support the attraction, retention and growth of a balanced portfolio of events that delivers a strong economic and social return on investment.

Supported by a thriving tourism industry, combined with world class natural assets, our Shire is well placed to achieve our vision of being the Premier Regional Victoria Events destination.

# STRATEGIC CONTEXT

## STRATEGY DEVELOPMENT PROCESS

*To inform the development of this strategy a five stage process was undertaken with significant consultation undertaken with event organisers, visitor economy stakeholders, internal stakeholders, local businesses and the broader community.*



### STAGE ONE: REVIEW

Review, map and incorporate considerations of relevant local, state, regional policies, strategies and plans, priorities and initiatives.

### STAGE TWO: CONSULT

Interviews conducted with event organisers, industry and government representatives.

Survey of residents and local businesses undertaken.

Survey of event organisers that currently liaise with Council undertaken.

Consultation with Council internal stakeholders to discuss issues and implications across the broader Shire.

Workshop undertaken with Hepburn Shire Councillors.

### STAGE THREE: COLLATE INFORMATION

Develop Event Categories, Framework and Actions based on information provided.

### STAGE FOUR: IMPLEMENT

Finalise with Council and implement strategy.

### STAGE FIVE: REPORT

Report back to Council on an annual basis on progress of actions.

# STRATEGIC CONTEXT

## STRATEGIC ALIGNMENT

*The Strategy aligns with existing local, state and regional strategies and plans along with relevant sector strategies and plans including;*

### Hepburn Shire Council Strategies and Plans

- Hepburn Shire Council Plan 2017 – 2021
- Hepburn Shire Council Economic Development Strategy 2016-2021
- Visitor Servicing Strategy
- Walking and Cycling Strategy 2011 Part 1
- Walking and Cycling Strategy 2011 Part 2
- Hepburn Shire Council Youth Strategy 2016-2021
- Hepburn Shire Council Disability Access and Inclusion Plan 2018-2022
- Hepburn Shire Council Municipal Public Health and Wellbeing Plan 2017-2021

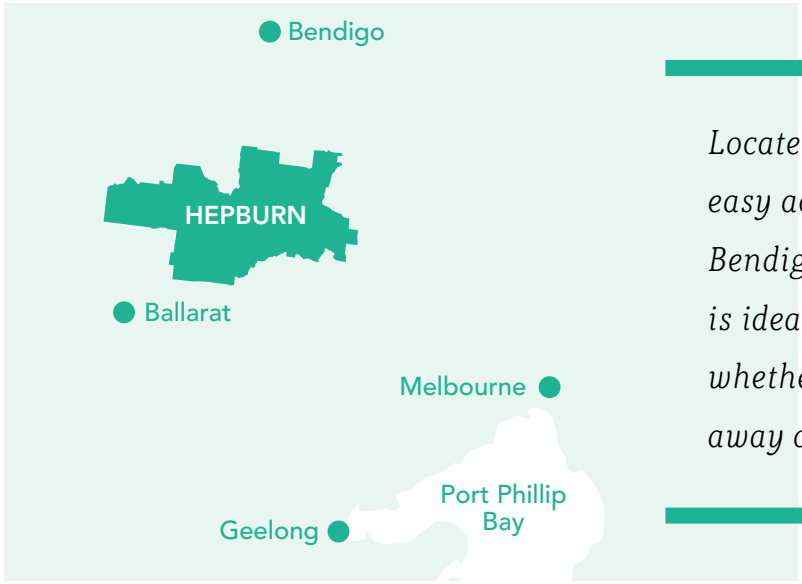
### State, Regional and Sector Plans

- Victorian Tourism and Events Industry Strategy 2020
- Victoria Events Industry Development Plan
- Victorian Visitor Economy Strategy
- Central Highlands Regional Growth Plan
- Daylesford Macedon Tourism (DMT) Product Development Plan (AEC Group 2016)



# HEPBURN SHIRE AT A GLANCE

## OUR STORY

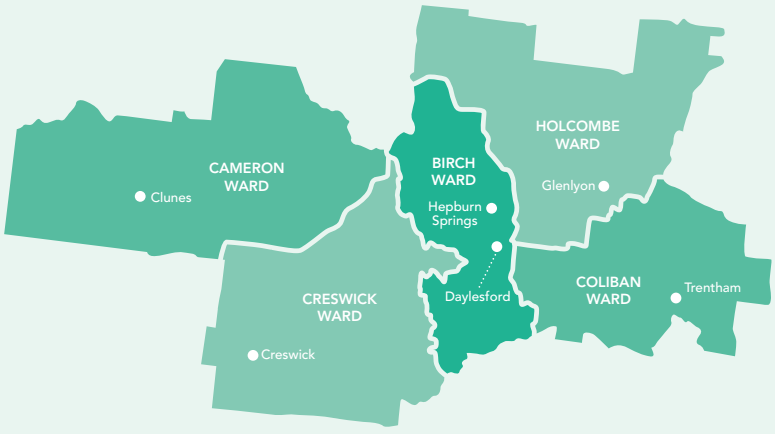



*Located in Central Victoria within easy access from Melbourne, Ballarat, Bendigo and Geelong the Hepburn Shire is ideally located for the event market, whether it is for a day trip, weekend away or extended regional getaway.*

Hepburn Shire sits on the traditional lands of the Dja Dja Wurrung people, covering 1473km2 in the Central Highlands of Victoria.

The municipality encompasses a range of small to medium towns and villages across the region including, but not limited to, Bullarto, Clunes, Creswick, Daylesford, Glenlyon, Hepburn Springs, Lyonville, Newlyn, Smeaton and Trentham.

The Shire of Hepburn is made up of 5 wards being Cameron, Creswick, Birch, Holcombe and Coliban.




*The Shire of Hepburn has a resident population of over 15,000 persons & is made up of 5 Wards*




*"Events do a number of things to support the visitor economy but the primary two functions are to (a) act as a catalyst for visitation by triggering demand, and (b) increase length of stay, which significantly increases visitor spend in region, or 'yield'."*

**Steve Wroe**, CEO Daylesford Macedon Tourism

# HEPBURN SHIRE AT A GLANCE

## OUR STORY

*Tourism is effectively one of Hepburn Shire's largest employer when associated industries are aggregated and is crucial to the Shire's economy. Tourism based events are an economic strength we must continue to develop.*

**15,330**
residents make up our community

**848**
residents employed in tourism, accommodation & food services

**92**
businesses in tourism, accommodation & food services

**$106 Mil**
annual economic contribution from tourism, accommodation & food services

**54**
number of events Council currently support annually

**85%**
of Australia's natural occurring mineral springs are located in Daylesford Macedon Ranges

Mineral springs, forests, tracks and trails, food and wine, events, arts and culture; these assets are all part of the unique experience that can be found in our Shire.

**$15 Mil**
annually contributed from Visitor Expenditure due to events in our region

# WHAT IS AN EVENT?

*An event is an organised activity which is open to the public being held on public or private land, where an open area, facility, venue, road or temporary structure is being used by more people than are usually found in that location.*

## WHAT IS NOT CONSIDERED AN EVENT

The following activities are not considered an event:

- A regular activity like a weekly or monthly market or park run
- A private party like a wedding, birthday party
- A regular user group activity like a sporting grand final
- Filming

## WHAT IS A BUSINESS EVENT?

It is a Meeting, Incentive, Convention/Conference and/or Exhibition (MICE). MICE visitors are usually on business and not leisure.

## WHAT IS A COMMERCIAL EVENT?

An event run by a commercial organisation who are a group with a particular set of skills, resources or priorities, geared towards turning a profit.

## WHAT IS A NOT FOR PROFIT EVENT?

An event run by a not for profit organisation who do not operate for the profit or gain of its individual members, whether these gains would have been direct or indirect.

## BENEFITS OF EVENTS

### COMMUNITY & SOCIAL

- Community connectedness, engaging volunteers, local schools and clubs, social interaction
- Health and wellbeing for the community (mental/physical)
- Encourages residents to participate in activities that reinforce local traditions and pride in their community
- Promote tolerance diversity and inclusion in the community
- Encourages community leadership, develops young people and fosters local artistic talent

### ECONOMIC

- Events contribute approximately $15m to the local economy
- Attract visitors to the Hepburn Shire
- Increases visitor expenditure (day tripper & overnighters)
- Improve destination awareness which encourages repeat visitation (both people who attend and marketing exposure)
- Increase business for event related suppliers/ performers
- Provide employment opportunities and skills development
- Reducing seasonality
- Increase awareness of region for potential investment and commercial activity



# ROLE OF COUNCIL

*Council plays a significant role in working directly with Event Organisers in Hepburn Shire. More specifically Council's role is to:*

**PROVIDE**

Venues, open spaces, other event infrastructure

**PARTNER**

Support event organisers, attract new events

**FUND**

Sponsor

**PROMOTE**

Event marketing, further developing regions brand

**LEAD**

By example hosting civic events

**APPROVE**

Event plans, permits

**EVALUATE**

Post event with organisers (return on investment) and encouraging them to continue

*"The committee values the support given to us by the Shire and we feel that we have a good working relationship to make this annual day a success."*

**Evan Davis**, Glenlyon New Year's Day Sports Day



# THE OPPORTUNITY

*Events play a huge role in supporting the visitor economy and community wellbeing. In Hepburn Shire, events annually deliver:*

**$15M**
**IN VISITOR EXPENDITURE**






**OVERNIGHT STAYS**



**27**
**TOURISM EVENTS**



**62**
**EVENT DAYS**

# THE CURRENT LANDSCAPE

*The event strategy builds onto the existing calendar of events and aligns to the regions tourism brand pillars which include* ***Indulge*** *(Food & Drink),* ***Refresh*** *(Escape & Rejuvenate),* ***Learn*** *(History & Culture) and* ***Make*** *(Art & Artisans). Strategically aligning events to these brand pillars with a view to increasing visitation, length of stay and increased expenditure aligns with our vision to position Hepburn Shire as the Premier Regional Victoria Events destination.*

| Indulge | Refresh | Learn | Make |
|---|---|---|---|
| **Food & Drink** | **Escape & Rejuvenate** | **History & Culture** | **Art & Artisans** |
| **Brand Attributes** | | | |
| • Rich Soil and water<br>• Beautiful produce (food and drink)<br>• Farm to table<br>• Provenance<br>• Producers and growers | • Nature<br>• Tracks and Trails<br>• Healing: Spa, massage and treatments<br>• Heritage<br>• Mineral Springs<br>• Indulgence: eat/ drink local produce<br>• Amazing accommodation | • Charming villages<br>• Gold era history<br>• Swiss-Italian influence<br>• Indigenous culture | • Thriving art scene<br>• Lost Trades<br>• Classes & workshops<br>• Outdoor – Sculptures and installations<br>• Performing arts and live music<br>• Literature |

# ANNUAL TOURISM EVENTS

| Indulge | Refresh | Learn | Make |
|---|---|---|---|
| **Food & Drink** | **Escape & Rejuvenate** | **History & Culture** | **Art & Artisans** |
| **Annual Events*** | | | |
| • Lavandula Harvest Festivals<br>• The Great Trentham Spudfest<br>• Clunes, Daylesford, Kingston Agricultural shows | • ChillOut Festival<br>• Daylesford Polo<br>• Brackenbury Mountain Bike Challenge<br>• Creswick Garden Lovers Weekend<br>• Goldrush Trail Run<br>• Paul Bangay's Stonefields Open Garden (bi-annual) | • Swiss Italian Festa<br>• Glenlyon New Years Day Sports event<br>• Glenlyon Antique & Collectables Fair<br>• Lyonville Woodchop<br>• Daylesford Motorfest<br>• Bullarto Tractor Pull<br>• Clunes Historic Vehicle Show<br>• Anderson Mill Heritage Festival<br>• Dean Kite Festival<br>• Dean Sheep Trials<br>• Kingston Truck Show<br>• Daylesford Highland Gathering<br>• Daylesford New Years Eve Parade & Gala | • Clunes Booktown<br>• Words in Winter<br>• Winter Sounds<br>• Trentham Easter Art & Craft Show<br>• Clunes Ceramic Awards Exhibition (bi-annual)<br>• DMR Open Studios |

**Annual Events list does not include Civic events or Christmas Events*

# THE CURRENT LANDSCAPE

## OUR CHALLENGES

- Competing with other regions in Victoria who have large event budgets
- Impacts of Pandemics / Natural Disasters ie: COVID-19
- Limited venues/event spaces to hold large events
- Volunteer Burnout
- Lack of strategic direction/succession planning for events
- Inconsistent reporting on visitor numbers/overnight stays
- Lack of contingency plans for event cancellation
- People are time-poor
- Lack of telecommunication coverage
- Lack of tools and resources to assist events in the shire
- Lack of public transport and connections to major railway stations
- Economic climate of Victoria

## OUR OPPORTUNITIES

- Revitalising current events
- Event attraction ie: The Business Events industry
- Elevate current key annual events to 'Signature' events
- Prioritise investment and advocacy related to event infrastructure
- Promote engagement with youth
- Connecting stakeholders to promote collaboration
- Leverage off the product strengths of the region





*An event is an **organised activity** which is open to the public being held on public or private land, where an open area, facility, venue, road or temporary structure is being used by more people than are usually found in that location.*

# OUR EVENTS

*This strategy outlines a 5 year plan to increase visitation, length of stay and expenditure within the region to ensure the Hepburn Shire is the Premier Regional Victorian Events destination.*

The Event Funding Framework is a key pillar of the strategy and has been developed based on consultation and research. The Event Funding Framework identifies specific event categories, criteria and level of council support.

The nominated categories within the event funding framework are tiered and include:

i) Signature / Iconic Events

ii) Regional Events, and

iii) Local Community Events

*Table 1*

## EVENT FUNDING FRAMEWORK

| Description | Criteria to be met | Council support provided |
|---|---|---|
| **Signature/Iconic Events** | Established events of significant scale, that:<br>• Attract more than 5000 attendees<br>• Have the capacity to attract intrastate and interstate visitation<br>• Have the capacity to drive overnight stays and/or increase visitor spend in the region<br>• Part of the character and culture of the Hepburn Shire<br>• Must be reinvigorating itself and/or continually improving/enhancing the event | • Funding: $5,000 > $20,000<br>• Funding tied to event growth<br>• Up to 5 year funding agreement<br>• Possible sliding funding scale<br>• Maximum in-kind Council support valued at $10,000<br>• Not for profit and commercial events can apply<br>• Not available to new or start up events<br>• Memorandum of Understanding |

| Description | Criteria to be met | Council support provided |
|---|---|---|
| **Regional Events** | New or established event of medium to large scale, that:<br>• Attract more than 2500 attendees<br>• Have the capacity to attract intrastate visitation<br>• Have a minimum of one community group participating | • Funding: $2,500 > $5,000<br>• Funding tied to event growth<br>• 1 to 3 year funding agreement<br>• Possible sliding funding scale<br>• Maximum in-kind Council support valued at $5,000<br>• Not for profit and commercial events can apply<br>• Available to new or start up events<br>• Memorandum of Understanding |
| **Local Community Events** | Community events or days of celebration, that:<br>• Be a new or one-off event, or a new initiative for an existing event<br>• Have a local audience<br>• Events that promote culturally or artistically vibrant communities | • Funding: Up to $2,500<br>• Maximum in-kind Council support valued at $3,500<br>• Applicants can apply for funding through a community event support process, applications will be accessed against the criteria and a decision made<br>• Not for profit events can only apply<br>• 1-year funding agreement<br>• Open year round |

# STRATEGIC PILLARS

*Six strategic pillars have been identified which will play a critical role in the achievement of the vision. The strategic pillars include:*

1. **Support and Enable**
2. **Enhance and Measure**
3. **Build Capacity**
4. **Collaboration**
5. **Attract New Events**
6. **Improve Infrastructure**

A number of key actions fall under each of these strategic pillars and are listed in the Action Plan for this strategy. Recommendations and actions detailed within the strategy are short term (1-2 years), medium term (3-4 years) and long term (5 years).



# SUPPORT & ENABLE

Council play a role in providing efficient and cost-effective support to a diverse range of events throughout the shire.

| Strategy 1 | Provide event funding and operational support through Councils framework | Timeline |
|---|---|---|
| Action 1.1 | Fund events as per the Event Funding Framework (see table 1 on page 20) by developing Memorandum of Understanding funding agreements with eligible events. | Year 1 |
| Action 1.2 | Support community events through providing waiver of venue hire fees & charges. | Ongoing |
| Action 1.3 | Offer operational support to Community events (ie: bins etc). | Ongoing |
| Action 1.4 | Offer professional advice and guidance to all events. | Ongoing |
| Action 1.5 | Review and update Council's Event Policy to reflect the above. | Year 2 |




*"We recognise and value the social and economic benefits that events bring to our region. Currently Council supports over 50 events annually in a range of different ways."*

**Cr Licia Kokocinski,**
Mayor of Hepburn Shire Council

# ENHANCE & MEASURE

For Council to make informed decisions about investment and for event organisers to monitor the performance of their event it is important that event evaluation takes place. This includes assessing economic, social, cultural and environmental impacts.

| Strategy 2 | Enhancing and measuring the value and impacts of events | Timeline |
|---|---|---|
| Action 2.1 | Provide templates and tools (as they are developed – ie: Apps) to organisers to ensure consistent reporting (ie: surveys, acquittals, evaluation). | Year 1 |
| Action 2.2 | Develop a suite of Council logos for event organisers to include on event collateral. | Year 2 |
| Action 2.3 | Facilitate economic profile modelling using Remplan and or ABS data. | Year 1 |
| Action 2.4 | Improving environmental sustainability by encouraging best practice in waste management, providing alternative suggestions to single use plastics and use of eco-friendly portable toilets. | Ongoing |
| Action 2.5 | Communicate available grants from other government bodies to the events industry, specifically to leverage growth opportunities. | Ongoing |

# BUILD CAPACITY

*'Council recognises and supports volunteering opportunities as an important social connection opportunity, this is identified in our Municipal Public Health and Wellbeing Plan'*

**Evan King**
CEO Hepburn Shire Council

In order for events to grow, enhance and/or have on-going sustainability, Council plays a role in building the capacity of event organisers through the development of different tools and resources.

| Strategy 3 | Build the capacity of the event industry | Timeline |
|---|---|---|
| Action 3.1 | Create an Event Planning Guide including information on Risk, Emergency Management and other compliance requirements. | Year 2 |
| Action 3.2 | Provide training opportunities and/or tools on practicing good governance (ie: committees, partnerships, volunteers). | Year 1 |
| Action 3.3 | Provide training opportunities and/or tools on succession planning and developing strategic/business plans. | Year 2 |
| Action 3.4 | Promote cultural awareness by connecting events with Dja Dja Wurrung Clans Aboriginal Corporation and providing 'Acknowledgement' information. | Ongoing |
| Action 3.5 | Encourage events to celebrate excellence and elevate their status through participating in the Hepburn Shire Council Business Awards or The Victorian Tourism Awards. | Year 2 |
| Action 3.6 | Facilitate event promotion through Council's social media platforms and visithepburnshire.com.au and keep event industry informed on new marketing opportunities. | Ongoing |
| Action 3.7 | Prepare event organisers to have cancellation and contingency plans in place, for when unexpected circumstances arise. | Year 1 |
| Action 3.8 | Encourage and incentivise volunteerism to foster social connections and wellbeing. | Ongoing |

# COLLABORATION

Council play a role in connecting event organisers with each other and other key industry partners and stakeholders, this will ultimately promote an enhanced experience for both visitors and the community.

| Strategy 4 | Encourage event industry to collaborate | Timeline |
|---|---|---|
| Action 4.1 | Maximise region-wide promotional opportunities by encouraging event to partner with key tourism bodies: Daylesford Macedon Tourism, Visit Victoria and Australia Tourism Data Warehouse. | Ongoing |
| Action 4.2 | Promote welcoming, inclusive and accessible events, by promoting the Accessible Events Guide, the portable ramps and working with the Disability Advisory Committee (DAC). | Ongoing |
| Action 4.3 | Connect local community organisations with the event industry, in order for both stakeholders to gain benefit. | Ongoing |
| Action 4.4 | Identify opportunities for Youth to be involved in events. | Ongoing |
| Action 4.5 | Assist with the concept of networking for the local event industry including assisting with scoping the sharing of individual event resources. | Year 2 |
| Action 4.6 | Leverage the benefit of events to local businesses, by encouraging 'packaging' local experiences and/or services to enhance the visitor experience. | Year 3 |
| Action 4.7 | Identify opportunities to collaborate with Council's Visitor Information Centres, to have mobile visitor servicing and/or roving ambassadors at events. | Year 3 |
| Action 4.8 | Connect educational institutes with the event industry to encourage young people to volunteer at events. | Year 5 |

*Did you know?*

*Listing your event with Australian Tourism Data Warehouse will automatically link your events to national and state tourism organisations' websites.*

Tourism Research Australia – Get Social and Improve Your Event 2011



# ATTRACT

In order to activate the off peak and shoulder seasons and to encourage visitor dispersal across the Shire, Council needs to provide incentives and promotional information to attract new events.

| Strategy 5 | Attract new major and regional events | Timeline |
|---|---|---|
| Action 5.1 | Ensure events we bid for align with the values of the community. | Ongoing |
| Action 5.2 | Obtain additional funding of up to $25,000 to support bidding for new event opportunities. | Year 2 |
| Action 5.3 | Develop an event attraction prospectus to promote our event venues, businesses and infrastructure. | Year 1 |
| Action 5.4 | Advocate to Business Events Victoria (BEV) to attract the Meetings, Incentives, Conferences/Conventions and Events (MICE) market. | Year 3 |
| Action 5.5 | Focus on the product strengths of the region when attracting events ie: Creswick Mountain Bike Trails. | Year 3 |
| Action 5.6 | Produce an annual events calendar to promote to the local resident audience. | Year 2 |



# INFRASTRUCTURE

Continuous improvement in event services and facilities across the Shire is required to enable events to keep thriving. Council can also support and assist the event industry to overcome key issues and barriers in relation to infrastructure.

| Strategy 6 | Event Infrastructure opportunities | Timeline |
|---|---|---|
| Action 6.1 | Advocate on behalf of the event industry to improve telecommunications and public transport services. | Ongoing |
| Action 6.2 | Audit key event venues, develop information factsheets and event site layout (ie: capacity). | Year 2 |
| Action 6.3 | Identify areas within key Council event venues that need improvement and liaise with facility manager to develop a pipeline of projects for funding. | Year 3 |
| Action 6.4 | Work with event organisers for a solution for barriers to stop vehicle entry and comply with the Victoria Police public gathering guidelines. | Ongoing |

*"Events are an opportunity to attract large numbers of visitors in a compressed timeframe and can encourage revisitation. Events can also be timed to boost demand in low demand periods.'"*

Daylesford Macedon Tourism's (DMT) Product Development Plan, AEC Group, 2016



# CONCLUSION

*The Hepburn Shire Council Events Strategy recognises and values the social, cultural and economic benefits that events bring to our region. The strategy and supporting action plan will enhance our current events and assist with attracting new ones.*

The strategy focusses on supporting and enabling events, building capacity of the event industry and identifying opportunities for sustainable tourism outcomes in collaboration with event organisers and our community.

Our **'Signature Events'** attract more than 5000 attendees and have the capacity to attract intrastate, interstate and international visitation. They will drive increased overnight stays and/or increase visitor spend in the region. They form part of the character and culture of the Hepburn Shire.

Our '**Regional Events'** attract more than 2500 attendees and have the capacity to attract interstate and intrastate visitation. Importantly they will support the local community with a minimum of one community group participating in event operations.

Our **'Local Community Events**' or days of celebration, target a local audience and are usually categorised as events that promote culturally or artistically vibrant communities.

Importantly, the strategy delivers a framework and aligned actions that support the attraction, retention and growth of a balanced portfolio of events that delivers a strong cultural, social and economic return on investment to our community.

Supported by a thriving tourism industry, combined with world class natural assets, our Shire is well placed to achieve our vision of being the **Premier Regional Victoria Events destination.**

For further information contact events@hepburn.vic.gov.au



## REFERENCES

Hepburn Shire Council Plan 2017-2021
Hepburn Shire Council Economic Development Strategy 2016-2021
Daylesford Macedon Tourism's (DMT) Product Development Plan, AEC Group, 2016
Victoria's Tourism and Events Industry Strategy 2020
Hepburn Shire Council's Disability Access and Inclusion Plan 2018–2022
Hepburn Shire Council Youth Strategy 2016–2021
Hepburn Shire Council Municipal Public Health and Wellbeing 2017–2021
Tourism Research Australia – Get Social and Improve Your Event 2011
Australia Bureau of Statistics Data - 2016

Hepburn
SHIRE COUNCIL

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## Council Offices

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Corner Duke & Albert Streets,
Daylesford

**Creswick**
68 Albert Street,
Creswick

**Clunes**
The Warehouse - Clunes
36 Fraser Street, Clunes

## 1. INTRODUCTION

The Hepburn Shire Council Heather Mutimer International Women's Day Women's Honour Roll Organising Committee was first established by Council as an Advisory Committee in October 2009 to oversee the Women's Honour Roll process and organise an appropriate function.

The Heather Mutimer International Women's Day Honour Roll was launched in 2005 and each year, as part of the week of International Women's Day – up to five names are added to the Honour Roll.

The nominee must have demonstrated:

- Advancing gender equity.
- Exhibiting leadership qualities and sharing of individual skills and knowledge.
- Creating an environment towards which long-term and sustainable change is possible.
- Contributing creative, unique or innovative ideas or initiatives.

Honour Roll inductees are announced at a function which takes place around International Women's Day (March 8). This is a global day celebrating the social, economic, cultural and political achievements of women. The day also marks a call to action for accelerating gender parity.

The Heather Mutimer International Women's Day Honour Roll Committee is an advisory committee and not a decision-making body and will make recommendations to Council on matters for determination.

## 2. OBJECTIVES

- To provide advice to Council and its officers on the International Women's Day Women's Honour Roll including:
    - Contribute to the promotion the IWD Honour Roll and event.
    - Review and provide feedback on Honour Roll guidelines.
    - Encourage participation of women to nominate for the Honour Roll.
    - Providing input/advice to Council on the review of nominees for the Heather Mutimer Honour Roll, including the recommendation of nominees to be placed on the roll each year.
    - Develop the citations to be communicated about the successful nominees.

## 3. MEMBERSHIP

The committee membership positions are voluntary, and membership will comprise of a Councillor as the Chair and between 4 – 7 community members who are committed to working positively to meet the objectives of the Committee. The Committee will operate with a minimum of four (4) members and a maximum of seven (7) members.

Membership will be invited by way of an Expression of Interest (EOI) and recommendations of appropriate members will be presented to Council for consideration and appointment will be by Council resolution.

Members should notify Council in writing if they intend to rescind their membership. If membership numbers fall below four (4), Council may seek to increase membership through another EOI process.

From time to time, may co-opt additional members, including Council officers, if it is considered that additional skills and experience would benefit or add value to the general performance of the Committee.

### 3.1 SELECTION PROCESS

The Selection Committee will include the appointed Councillor representative and two Council Officers representatives. The Selection Committee will assess the nominations against the selection criteria and recommend appointments to Council.

### 3.2 REQUIREMENTS FOR MEMBERS (Criteria)

Advisory Committee members will be able to demonstrate some of the following:

- An interest, knowledge and understanding of relevant practices that advance women's rights.
- Direct links to local community populations and/or organisations.
- Experience and/or understanding of the role of an advisory committee.
- A high level of female representation will be encouraged.

### 3.3 TERMS OF APPOINTMENT

- Appointments will be for a four-year (4) term.
- Council will appoint a Councillor to chair the meetings.
- Heather Mutimer Honour Roll Committee members completing a four-year term may re-apply for a further four-year term.

## 4. HEPBURN SHIRE COUNCIL

### 4.1 Role and Responsibilities

Council will have accountability for management of the Heather Mutimer International Women's Day Honour Roll Committee.

Council is committed to working co-operatively with committee members to continue the Honour Roll.

Council will organise and deliver an annual event in March to announce and celebrate the inductees.

## 5. ADMINISTRATION AND CONDUCT

### 5.1 Administration

The Committee will receive administration support by a Council Officer.

The Committee will likely meet 2 (two) to 4 (four) times annually.

Minutes from the Committee Meetings will be presented to Council at the corresponding Ordinary Meeting.

### 5.2 Conduct

All members of the Heather Mutimer International Women's Day Honour Roll Committee will work in a co-operative and positive manner. Members are expected to:

- Actively participate in meetings and offer opinions and views, and attend a minimum of 50% of meetings;
- Treat all persons with respect and have due regard to the opinions, rights and responsibilities of others;
- Declare any conflicts of interest or perceived conflicts of interest;
- Act with integrity and avoid the release of confidential information;
- Adhere to the principle of clear and open communication;
- Where issues of conflict arise, parties will be encouraged to discuss issues openly and clearly in a respectful manner;
- Where there is difficulty in resolving issues of conflict, Council will make a final decision on any matter.

Breaches of the Terms of Reference may result in revoking the member from representing the committee.

### 5.3 Administration Amendments

The Chief Executive Officer is authorised to make minor amendments to the Heather Mutimer International Women's Day Honour Roll Advisory Committee Terms of Reference.

# Heather Mutimer Women's Honour Roll Operating Guidelines

## Introduction

The Hepburn Shire Council Heather Mutimer Women's Honour Roll was launched in 2005. Each year, up to five women may be inducted onto the Honour Roll in recognition of their contribution to the community.

Nominees must have made a significant contribution that has directly benefited women, girls, or advanced gender equity within the Hepburn Shire community. While nominees may have made broader community contributions, the Honour Roll specifically recognises contributions that have advanced gender equity or directly benefited women and girls.

General community service, without a demonstrated gender-equity impact, may be more appropriately recognised through other Council award programs.

Nominees should demonstrate one or more of the following:

- Advancing gender equity.
- Exhibiting leadership qualities and sharing individual skills and knowledge.
- Creating an environment where long-term and sustainable change is possible.
- Contributing creative, unique or innovative ideas or initiatives.

Inductees are announced and celebrated as part of Council's 16 Days of Activism program, recognising contributions that advance gender equity, promote the safety and wellbeing of women and girls, and support community action to prevent gender-based violence.

The Honour Roll is administered by Hepburn Shire Council. Nominations are assessed by officers against the approved criteria, with successful inductees determined by Councillors



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# Objectives

To provide advice to Council and its officers on the Heather Mutimer Women's Honour Roll including;

- Recognise women whose contribution has directly benefited women, girls or gender equity in Hepburn Shire.
- Celebrate and promote women's leadership, achievements and advocacy.
- Raise awareness of gender equity and the barriers experienced by women and girls.
- Ensure nominations are assessed through a transparent, equitable process focused on gender-equity impact.
- Distinguish the Honour Roll from general community awards.
- Inspire ongoing community action to advance gender equity.

# Nomination and Assessment Process

## Nominations

- Nominations will be sought annually through a public nomination process.
- Nominations must be submitted in the form and by the closing date determined by Council.
- Council officers will conduct an administrative review of nominations to ensure eligibility requirements are met.

## Assessment

- Eligible nominations will be assessed by officers against the Honour Roll criteria.
- Successful nominations will be put forward for endorsement at a Meeting of Council.
- Councillors will determine the successful inductees for the year.



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- Up to five nominees may be inducted onto the Honour Roll each year.

### Assessment Criteria

Nominees will be assessed against the extent to which their contribution has directly benefited women, girls or advanced gender equity in Hepburn Shire. Assessment will consider whether the nominee has:

- improved opportunities, participation, safety, representation or wellbeing for women and girls;
- demonstrated leadership, advocacy, mentoring or action that supports women's empowerment or gender equity;
- addressed barriers, discrimination or disadvantage experienced by women or girls;
- created meaningful, sustained or innovative change that advances gender equity;
- contributed in a way that is clearly distinguishable from general community service or other civic recognition programs; and
- demonstrated values consistent with International Women's Day, including equality, inclusion, respect and recognition of women's achievements.

## Council Responsibilities

- Managing the Heather Mutimer Women's Honour Roll program.
- Facilitating the annual nomination process.
- Coordinating and conducting assessment of nominations.
- Organising and delivering the annual Honour Roll induction event as part of 16 Days of Activism.
- Maintaining records of Honour Roll inductees.



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## Administration

Administrative support for the Honour Roll will be provided by the Healthy Communities team.

These operating guidelines may be reviewed and amended by Council from time to time to ensure they remain fit for purpose.



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