

## 2024 - 2025 YARRA RANGES ANNUAL REPORT, PERFORMANCE REPORT, FINANCIAL STATEMENTS AND 2021-2025 COUNCIL PLAN COMPLETION REPORT

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Report Author: Executive Officer Organisational Strategy

Responsible Officer: Director Corporate Services

Ward(s) affected: (All Wards);

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*The author(s) of this report and the Responsible Officer consider that the report complies with the overarching governance principles and supporting principles set out in the Local Government Act 2020.*

### CONFIDENTIALITY

This item is to be considered at a Council meeting that is open to the public.

### SUMMARY

The 2024-2025 Yarra Ranges Council Annual Report (Annual Report) is presented to Council for approval.

The Annual Report has three components:

1. Annual Report of Operations (Attachment One)
2. Annual Financial Statements (Attachment Two)
3. Performance Statement (Attachment Three)

As 30 June 2025 marks the end of the Yarra Ranges Council 2021-2025 Council Plan. Council Officers have prepared a 2021-2025 Council Plan Completion Report (Attachment 4).

### RECOMMENDATION

#### *That Council*

1. ***Endorse the 2024-2025 Annual Report incorporating the Annual Report of Operations, the Annual Financial Statements and the Performance Statement (Attachment One, Two and Three).***
2. ***Authorise Councillor Child and Councillor McAllister to certify the Annual Financial Statements and the Performance Statement.***
3. ***Note the 2021-2025 Council Plan Completion Report (Attachment Four).***

## **RELATED COUNCIL DECISIONS**

During its meeting of 26 October 2021 Council adopted the current 2021-2025 Council Plan.

## **DISCUSSION**

The Annual Report has been prepared to provide reporting on Council's achievements for the financial year in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

### **Annual Report of Operations**

The Annual Report of Operations provides an overview of Council's operations and achievements for the 2024-2025 financial year. The report has been prepared in compliance with the model report of operations and details:

- Major achievements
- Capital works projects delivered
- Details of the Council's operations
- Performance reporting; including against the 2021-2025 Council Plan major initiatives and actions and against the Local Government Performance Reporting Framework (LGPRF).

### **Annual Financial Statements**

The Annual Financial Statements for the year ended 30 June 2025 have been prepared in compliance with the model statements. There have been no significant events or changes in business operations which have impacted or have been disclosed within the statements.

### **Annual Performance Report**

The Annual Performance Statement for the year ended 30 June 2025 have been prepared in compliance with the model statements.

### **External Audit Process**

The Victorian Auditor-General's Office (VAGO) and their agent Crowe have completed their review of the 2024 Annual Financial Statements and Performance Statement for the year end 30 June and issued an unqualified audit opinion. No issues of high risk or major concern were identified during the audit process.

Council is required under the Local Government Act 2020 to approve in principle the Financial and Performance Statements and to authorise two Councillors to certify each of the statements in their final form.

It is recommended the two Councillors authorised to certify the statements be the Councillor representatives on the Yarra Ranges Audit and Risk Management Committee (ARMC), being Cr Jim Child and Cr Fiona McAllister.

## **2021 -25 Council Plan Completion Report**

The end of the 2024-25 financial year marks the completion of the 2021-2025 Council Plan. This Plan outlined the strategic direction of Yarra Ranges Council for the last four years.

Over the four years of the Council Plan, with the collaboration of community members, township groups and advisory committees, Council have successfully delivered all eight Major Initiatives and 35 Council Plan action – except for one action, which was deferred by Council.

## **FINANCIAL ANALYSIS**

The cost associated with the external audit and preparation of the reports is accommodated within the operational budget.

## **RISK ASSESSMENT**

There are no strategic or operational risk identified in presenting these reports to Council.

The Victorian Auditor-General's Office (VAGO) requires that Council provides finalised accounts and an external audit opinion verifying that the audited entity's accounts are reliable and fairly present the results of the entity's operations and their assets and liabilities as of 30 June 2025. As reported about this process has been completed.

During their meeting of 6 October Council's ARMC reviewed these statements and supported their presentation to Council. Therefore, allow Council to meet the legislative timeframes for reporting.

## **CONFLICTS OF INTEREST**

No officers and/or delegates acting on behalf of the Council through the Instrument of Delegation and involved in the preparation and/or authorisation of this report have any general or material conflict of interest as defined within the Local Government Act 2020.

## **ATTACHMENTS TO THE REPORT**

1. 2024-2025 Annual Report of Operations
2. 2024-2025 Annual Financial Statements
3. 2024-2025 Performance Statement
4. 2021-2025 Council Plan Completion Report