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Council Statements and Values

Our Vision

To be the recognised leader in Local Government through continuous learning and sustainability.

Our Mission

To ensure that the Council's long term role is viable and sustainable by meeting the needs of our residents in a responsible caring way, attract sustainable development while maintaining the traditional rural values, character and culture of our people.

Council Core Values

1. For Our Community and Visitors

We will provide a safe, clean and healthy environment in which all people have the opportunity to participate in and share in the Council's services and facilities.

2 For Our Community Committees

We will seek their opinion in relation to the services in which they assist us, offer relevant and timely support, and recognise their valuable contribution.

3 For Our Staff

We will create an atmosphere of team support, which encourages frank and honest communication, and the use of common sense and innovation in a safe and friendly working environment with the aim of efficiency.

4 For Our Councillors

We will treat all Councillors equally and ensure that they are provided with accurate and timely advice and expect that they will treat each other and the staff with due respect.

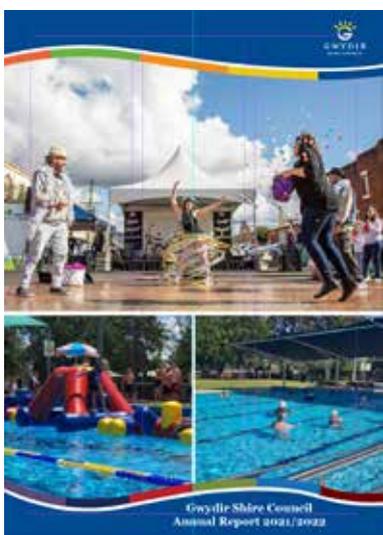
Council acknowledges the traditional owners
of the land, the Kamilaroi People and pays
its respect to Elders both past and present.

Welcome

Welcome to Gwydir Shire Council’s Annual Report for 2021/2022. It is important to both Council and the community that we measure and report on our progress.

The plans are all interconnected. Progress toward the Operational Plan contributes to the implementation of the Delivery Program, which contributes to achieving our community’s goals and objectives as outlined in the Community Strategic Plan. Measures are designed to inform each other and tell a story about Council’s progress towards achieving the Community Strategic Plan, both day to day and over longer periods.

The diagram below identifies the types of reports we are required to provide and what reporting periods will be covered.



This Annual Report has been produced for the benefit of our community and stakeholders. It is designed to keep them informed about our activities during the 2021/2022 Financial Year. It is reporting on our performance against the 2021/2022 Operational Plan. The Operational Plan links directly to the Community Strategic Plan, Council’s Delivery Program and Resourcing Strategy.

All the plans will be able to be viewed on the Council’s website www.gwydir.nsw.gov.au.

Community Consultation resulted in four key themes;



All NSW Councils provide different services. Some of these services are the traditional services such as infrastructure renewal and waste management or 'roads, rates and rubbish'. Others are not so traditional, like some of the services we are required to provide including Residential Aged Care, Medical Centres, Children's and Young People Services.

Gwydir Shire Council is committed to meeting its commitments under the *Local Government Act 1993* – Sections 8A, 8B and 8C and to be transparent in reporting to our community and stakeholders. This Annual Report 2021-2022 is the primary means of sharing our performance in the last financial year.

If you would like to find out more about Gwydir Shire Council or contribute, through feedback, to the running of the Council you can do the following;

Visit Council's website

24/7 access to council is provided through our website www.gwydir.nsw.gov.au. On our website you will find information on our operations by viewing the Integrated Planning & Reporting documentation (IP&R), agendas and minutes and other key documents. Policies and guidelines are also available on the website www.gwydir.nsw.gov.au.

Social Media

We are on Facebook and Instagram. Look for us on Facebook or Instagram <https://www.instagram.com/gwydirshirecouncil>. Enquiries, suggestions and comments can be posted here for consideration by the Administrator. Please 'like' and 'follow' us to make sure you get regular updates.

Council & Committee Meetings

Council meetings are held on the last Thursday of every month commencing at 9am. Committee meetings (involving the whole Council) are held on the second Thursday of every month commencing at 9am. Although this is not the forum to contribute, members of the public are encouraged to come along and sit in the gallery to view the business of the council. Information on the location and time of these meetings are published in the local media and on our website.

Community Public Meetings

Public meetings in outlying centres are held once a year or when there are topical issues concerning certain areas. Residents are encouraged to attend these meetings and have their say on the future planning and current operation of the Council. Information on the location and time of these meetings are published in the local media and on our website.

Mayor's Introduction



The year just completed has been successful but not without its challenges.

May saw a landmark achievement with the opening of the Warialda High Productivity Vehicle Route opened by the State Governor, Margaret Beasley, AC, QC.

The Route has been a project that has run overtime due to many obstacles put in the way. Now that the road is opened it has taken the trucks from the centre of Warialda and given a more pleasurable place to live.

Improvements have continued in the towns and villages, and we are now in a position where many of the community's wish list items compiled from the various community meetings, has been, or is being delivered.

I take this opportunity to recognise the generosity of the State and Federal Governments.

The Shire has received massive flood damage which will take the outdoor crews two years to repair.

The upgrade of the Horton, I.B Bore, and County Boundary roads have slowed due to the unavailability of lime for stabilization and wet weather has delayed progress.

I would like to pay my respects to the entire staff of Gwydir Shire Council. You are being served very well.

Thanks also to my fellow elected members. The team of senior staff and councilors is an effective team.

I trust that you enjoy reading the annual report.

Cr. John Coulton

Mayor

General Manager's Report



2021-22 has come and gone.

The Council has farewelled two of the Councillors from the previous Council following the December 2021 election and the Council thanks both Frances Young and Stuart Dick for their outstanding service while elected members of the Council.

At the election the Council welcomed two new Councillors to its ranks in Dr Chris Matthews and Lyndon Mulligan.

Of course, the returning Councillors, John and David Coulton, Geoff Smith, Tiffany Galvin, Catherine Egan, Jim Moore and Marilyn Dixon (OAM), are all warmly congratulated on their re-election.

Cr John Coulton and Cr Catherine Egan were both re-elected unopposed to the positions of Mayor and Deputy Mayor respectively.

The grants being made available from both the State and Federal Governments has resulted in either the upgrade or creation of many of the Council's public facilities. The scope of these projects across the Shire are detailed elsewhere in this document.

I trust that you will enjoy reading about the Council's other achievements over the last 12 months outlined in the following pages.

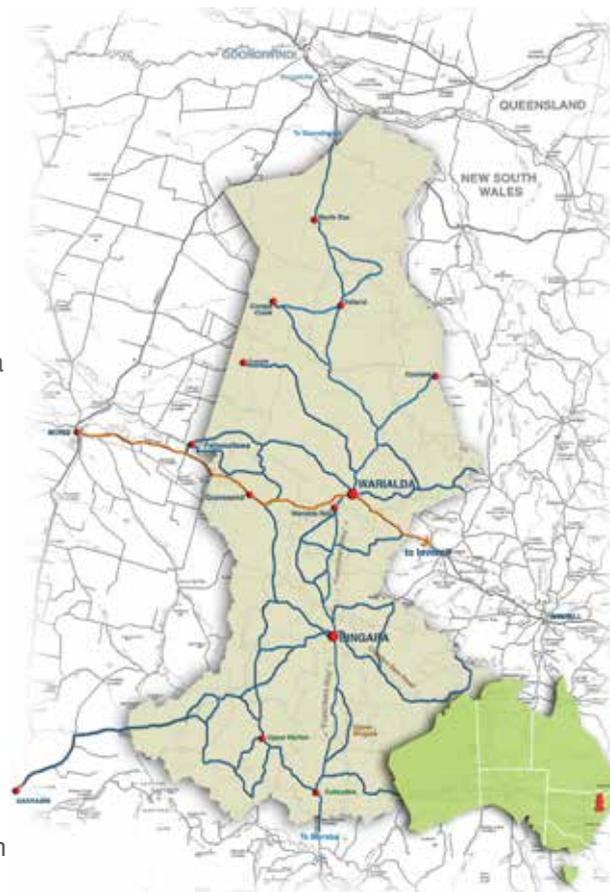
M Eastcott
General Manager

Our Council Area

Gwydir Shire is located on the North West Slopes and Plains of NSW, approximately 400kms north of Sydney, 120kms north of Tamworth, 300kms south west of Brisbane, 40kms west of Inverell and 40kms east of Moree.

The Shire sits at the crossroads of the Fossickers Way, a popular north-south touring route, the Gwydir Highway, a significant east-west route linking the NSW North Coast to Outback NSW and on Nature's Way (State Touring Route 3), which links Narrabri to Inverell via Gwydir Shire. The Bruxner Highway (east-west route) traverses the northern edge of the Shire with links into southern Queensland.

Much of Gwydir Shire lies between the 29°S and 30°S latitudes, placing it mid-way in the realm of arable lands within the Southern Hemisphere. It has a temperate climate with warm to hot summers (25°C – 35°C) and cool to mild winters (10°C – 20°C). The average elevation across the shire is approximately 350m above sea level. The Gwydir Shire lies about 300kms from the Tasman Sea and the north coast of NSW.



The Shire is part of the New England – North West Region of NSW (also known as the Northern Inland Region) and is bounded by Tamworth Regional Council to the south, Narrabri Shire to the south west, Moree Plains Shire to the west, Inverell Shire to the east and Uralla and Armidale Shires to the south east.

Incorporating an area of 9,262 square kilometres, Gwydir Shire extends from the Nandewar Range in the south and close to the Queensland border in the north. The landscapes of the Shire are diverse, and in places, breathtaking.

The southern and central areas of the Shire are located within the Gwydir River catchment area with the Gwydir River flowing through Bingara and Gravesend. The southern areas of the Shire are hilly with pockets of highly fertile river flats along the Gwydir River and its main tributaries. Mt Kaputar National Park forms the western edge of the Shire, with rugged, remnant, volcanic peaks and landforms rising above the Gwydir Valley. The northern part of the Shire lies within the 'Golden Triangle'. Built on the black soils from basalt outflows of the New England, it is one of the most productive agricultural areas in Australia.

Agriculture is the primary land use and economic activity within Gwydir Shire. Livestock production dominates in the southern and central areas of the Shire, with the Shire producing prime beef, lamb, and pork. The Shire has a collection of beef cattle and sheep properties with a number of renowned beef studs. Broadacre cropping is undertaken in the northern part of the Shire, with the main crops being wheat, sorghum and barley. Other crops include dryland cotton, other grains (oats, maize, triticale), hay and pasture seeds, pulses (chickpeas, field beans, mung beans, faba beans, lentils) and oilseeds (canola, soybeans and sunflowers).



In June 2021, Gwydir Shire had an estimated population of 4,910*. The Shire has two small towns, Bingara and Warialda, located approximately 40km apart. Bingara services the southern part of the Shire. Located on the Gwydir River at the intersection of the Fossickers Way and Nature's Way (State Touring Route 3), Bingara is a popular stop for travellers.

Warialda is located on the Gwydir Highway, midway between Inverell and Moree. The town is a service centre for both the surrounding rural area and highway travellers.

Both towns have small, vibrant shopping centres, with IGA supermarkets, historic hotels, eateries and shops that meet the day-to-day needs of the community. There are also a few boutiques and some lifestyle and 'quirky' retailers that are always popular with visitors. Both towns are ideal to use as a stop-over base for exploring the Gwydir Shire and surrounding regions.

The Shire has five rural villages – North Star, Croppa Creek, Coolatai and Gravesend in the northern part of the Shire, and Upper Horton in the south. The Shire has 21 rural localities – Boonal, Blue Nobby, Yallaroi, Crooble, (part of) Pallamallawa and Balfours Peak in the northern half of the Shire, and Warialda Rail, Gineroi, Bangheet, Riverview, Elcombe, Pallal, Rocky Creek, Back Creek, Cobbadah, Gundamulda, Dinoga, Gulf Creek, Upper Bingara, Keera and Copeton in the southern half.

*References: Australian Bureau of Statistics (ABS) www.abs.gov.au

Gwydir Shire Council At A Glance

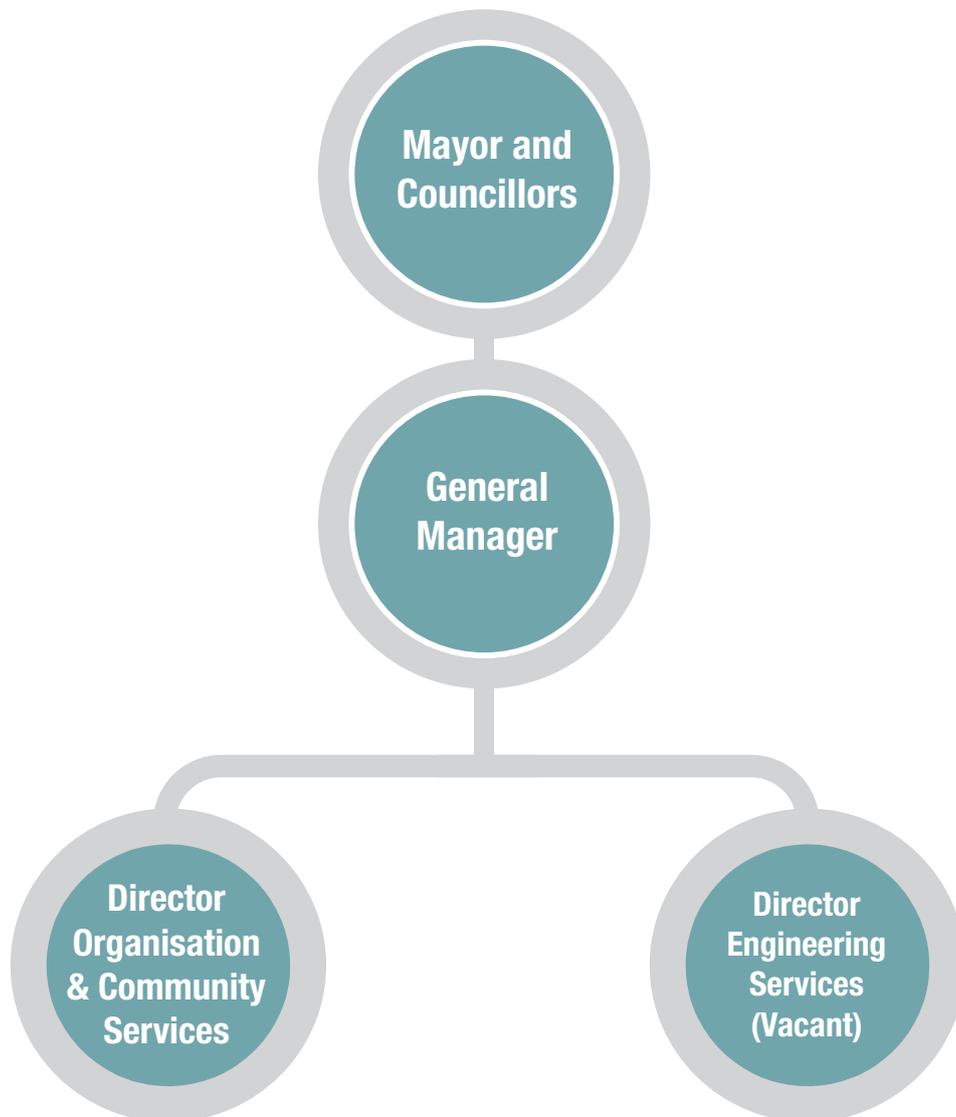


References: Australian Bureau of Statistics www.abs.gov.au, Regional Development Australia - Gwydir Shire Local Government Area

Gwydir Shire Council Organisation Structure

Below is the organisation structure in place during this reporting period. This structure was reviewed and changed in the first quarter of the 2021/2022 financial year.

Our Structure



Our Elected Council

Gwydir Shire Council elections were held on Saturday 4 December 2021. Outgoing Councillors who did not seek re-election were Cr Stuart Dick.

Councillors John Coulton, Catherine Egan, Tiffany Galvin, David Coulton, James Moore, Marilyn Dixon, and Geoff Smith were all re-elected. Welcomed to Council were new Councillors Dr Christopher Matthews and Lyndon Mulligan.

During their term Cr John Coulton has been re-elected Mayor and Cr. Catherine Egan has been re-elected Deputy Mayor.



Cr. John Coulton - Mayor
3575 Allan Cunningham Road Warialda NSW 2402
Mobile: 0427 297 082
Email: jcoulton@gwydir.nsw.gov.au



Cr. Catherine Egan - Deputy Mayor
4 Keera Street Bingara NSW 2404
Email: cegan@gwydir.nsw.gov.au



Cr. Tiffany Galvin
"Damehill" 167 Whitlow Road
Bingara NSW 2404
Email: tgalvin@gwydir.nsw.gov.au



Cr. Jim Moore
"Pepperbox" 90 Oregon Road Warialda NSW 2402
Email: jmoore@gwydir.nsw.gov.au



Cr. Christopher Matthews
1 Junction Street
Bingara NSW 2404
Email: cmatthews@gwydir.nsw.gov.au



Cr. David Coulton
112 High Street
Warialda NSW 2402
Email: dcoulton@gwydir.nsw.gov.au



Cr. Geoff Smith
"Dalkeith" Warialda NSW 2402
Email: gsmith@gwydir.nsw.gov.au



Cr. Lyndon Mulligan
Croppa Creek NSW 2411
Email: lmulligan@gwydir.nsw.gov.au



Cr. Marilyn Dixon (OAM)
55 Cunningham Street
Bingara NSW 2404
Email: mdixon@gwydir.nsw.gov.au



How the Annual Report is structured

This Annual Report is divided into three sections:

Section 1 – Gwydir Shire Council Achievements

This section provides an outline of Gwydir Shire Council's progress against the actions set out in the Delivery Program and Operational Plan 2021/2022.

Section 2 – Statutory Reporting Requirements

This section includes the Statutory reporting requirements prescribed by the Local Government (General) Regulation 2005.

Section 3 – Financial Statements

This section includes Gwydir Shire Council's General Purpose Financial Statements for the Financial Year Ending 30 June 2022, including an Income Statement, Statement of Financial Position, Statement of Changes in Equity and Statement of Cash Flows.

Record of our Achievements Over 2021-2022





A healthy and cohesive community

The first key theme identified by our Community through the consultative process was a social objective that we titled 'A healthy and cohesive community'.

Council utilises a software program to track progress against actions. Progress reports on the actions during the period of the Operational Plan are reported to Council monthly.

This section of the report outlines the progress we have made during this reporting period in implementing the adopted Delivery Program. This section contains a summary list of the actions. Additional information on the achievements for Council Business Units is included following this summary information.

Other Actions have been introduced with the grant funding received by Council. See grant-funding achievements for further details

Some of the achievements have included.

Crooble War Memorial Hall upgrade

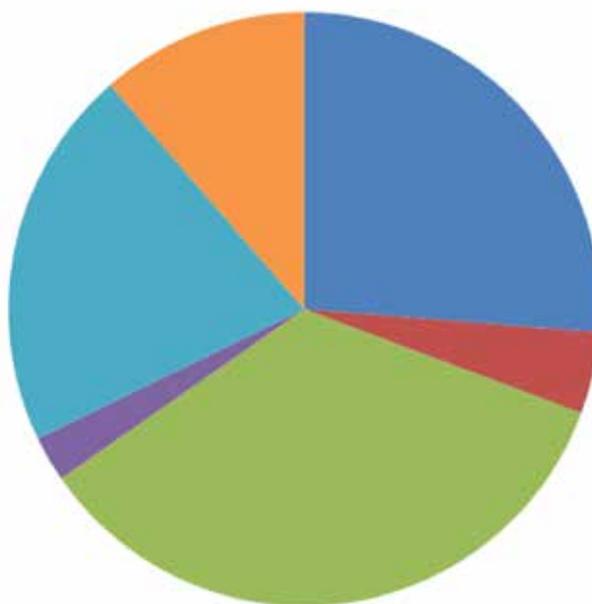
Run vacation care programs alternately in Bingara and Warialda for one week during each school holiday period

Successful completion of Council's annual street tree replacement program

Council continues to protect and celebrate our unique sense of place

Nicholson Oval Warialda sports field lighting installation

A healthy and cohesive environment



■ Completed ■ Deferred ■ In Progress ■ Not approved ■ Not Started ■ Ongoing



Building the business base

The second key theme identified by our Community through the consultative process was an economic objective that we titled 'Building the business base'.

Council utilises a software program to track progress against actions. Progress reports on the actions during the period of the Operational Plan are reported to Council monthly.

This section of the report outlines the progress we have made during this reporting period in implementing the adopted Delivery Program. This section contains a summary list of the actions. Additional information on the achievements for Council Business Units is included following this summary information.

Some of the achievements have included.

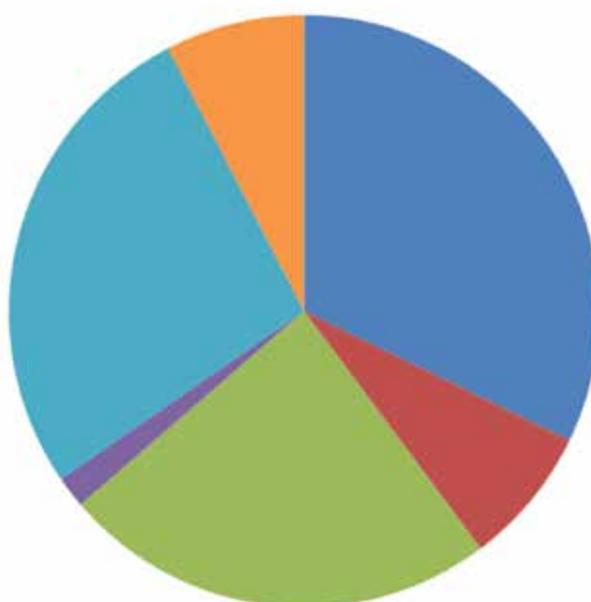
Plan and coordinate Warialda Honey Festival

Gwydir Oval sports field lighting upgrade

Promote business and lifestyle opportunities for people of all ages

Opening of Warialda High Productivity Vehicle Route

Building the business base



■ Completed ■ Deferred ■ In Progress ■ Not approved ■ Not Started ■ Ongoing



An environmentally responsible shire

The third key theme identified by our Community through the consultative process was an Environment objective that we titled ‘an environmentally responsible shire’.

Council utilises a software program to track progress against actions. Progress reports on the actions during the period of the Operational Plan are reported to Council monthly.

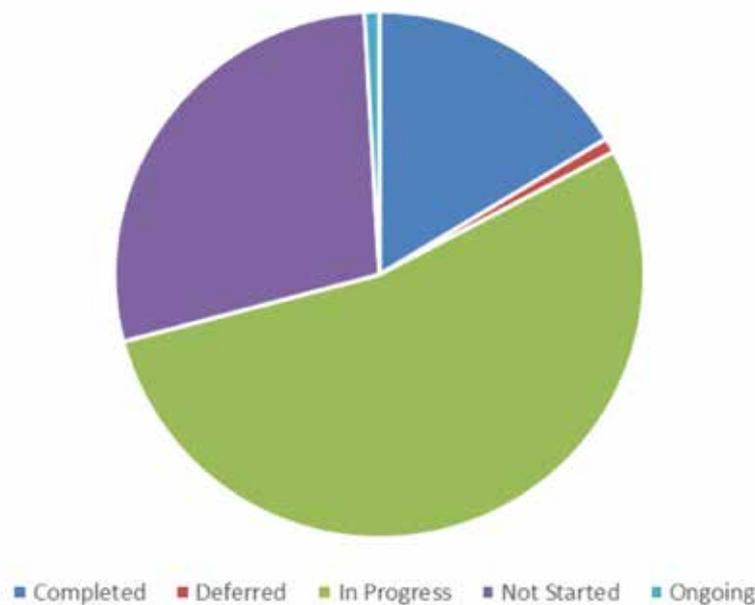
This section of the report outlines the progress we have made during this reporting period in implementing the adopted Delivery Program. This section contains a summary list of the actions. Additional information on the achievements for Council Business Units is included following this summary information.

Some of the achievements have included.

Gwydir River Foreshore - Management Action Plan

Council’s annual weeds program successfully implemented and managed

An environmentally responsible Shire





Proactive regional and local leadership

The fourth and final key theme identified by our Community through the consultative process was a civic leadership objective that we titled ‘Proactive regional and local leadership’.

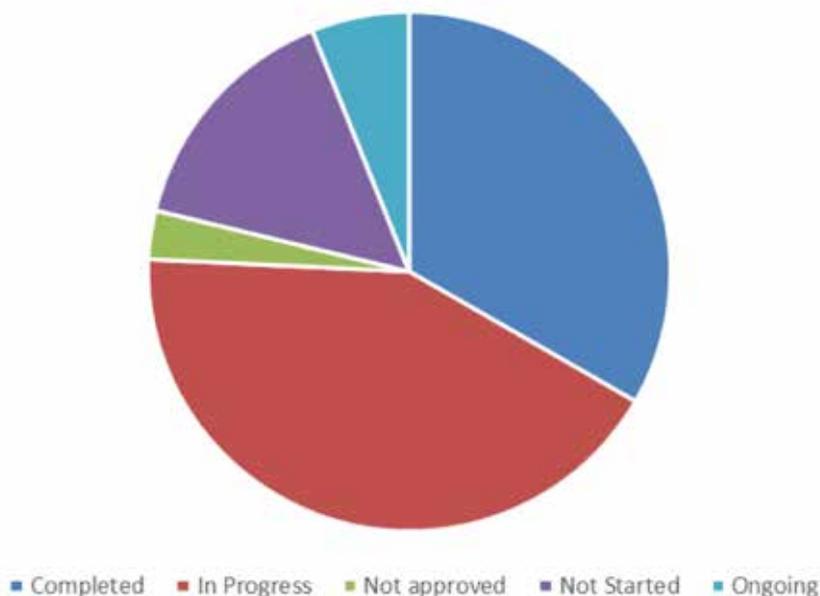
Council utilises a software program to track progress against actions. Progress reports on the actions during the period of the Operational Plan are reported to Council monthly.

This section of the report outlines the progress we have made during this reporting period in implementing the adopted Delivery Program. This section contains a summary list of the actions. Additional information on the achievements for Council Business Units is included following this summary information.

Some of the achievements have included.

Support the Myall Creek Memorial Committee

Proactive regional and local leadership



Our Financial Achievements

Throughout the 2022 Financial Year, Gwydir Shire Council has been very busy completing many capital works projects. Significant grant funding has allowed Council to achieve many projects that have benefited communities across the shire. For the 2022 Financial Year, Council has generated a significant profit and continues to work hard to ensure monies that are generated are utilized in the most efficient way.

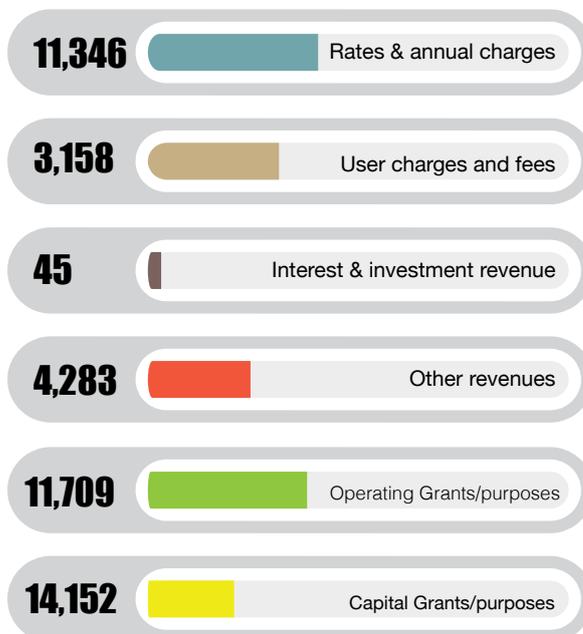
The breakdown of monies that Council receives and expends are tabled below:

Income Statement	(\$'000)
Total Income from Continuing Operations	44,881
Total Expenses from Counting Operations	35,279
Net Operating Result from Continuing Operations	9,602
Net Operating Result before Capital Grants and Contributions	(4,550)

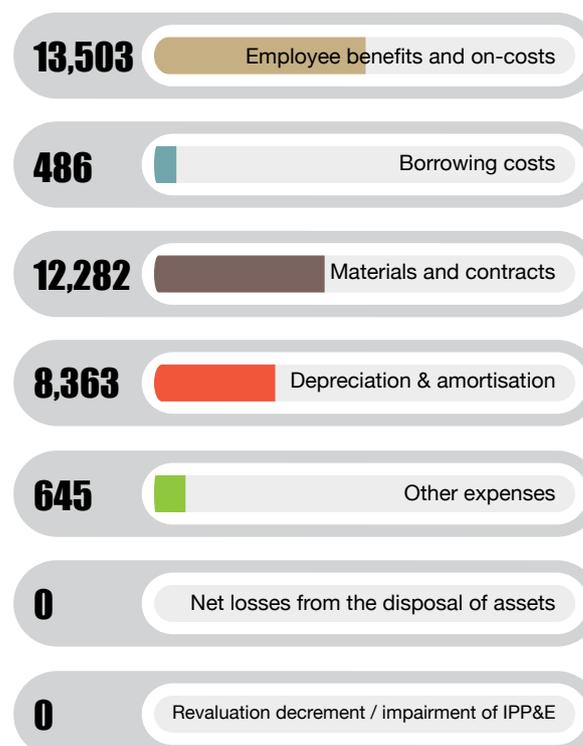
Balance Sheet	(\$'000)
Total Current Assets	23,768
Total Current Liabilities	15,903
Net Current Assets	7,865
Total Non-Current Assets	454,677
Total Non-Current Liabilities	10,897
Total Equity	451,645

Gwydir Shire Finances at a Glance

Council Income - where our money comes from (\$'000)



Council Income - where our money goes (\$'000)



Flood damage report

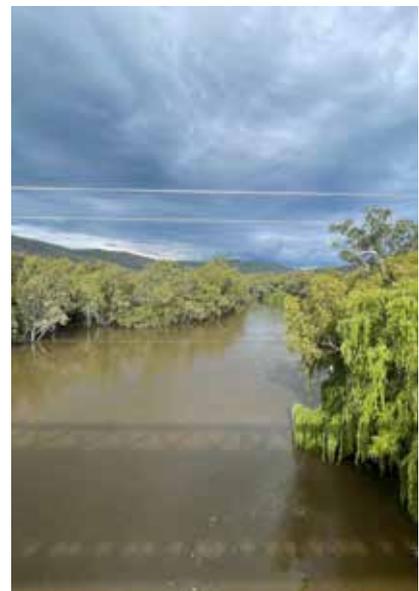
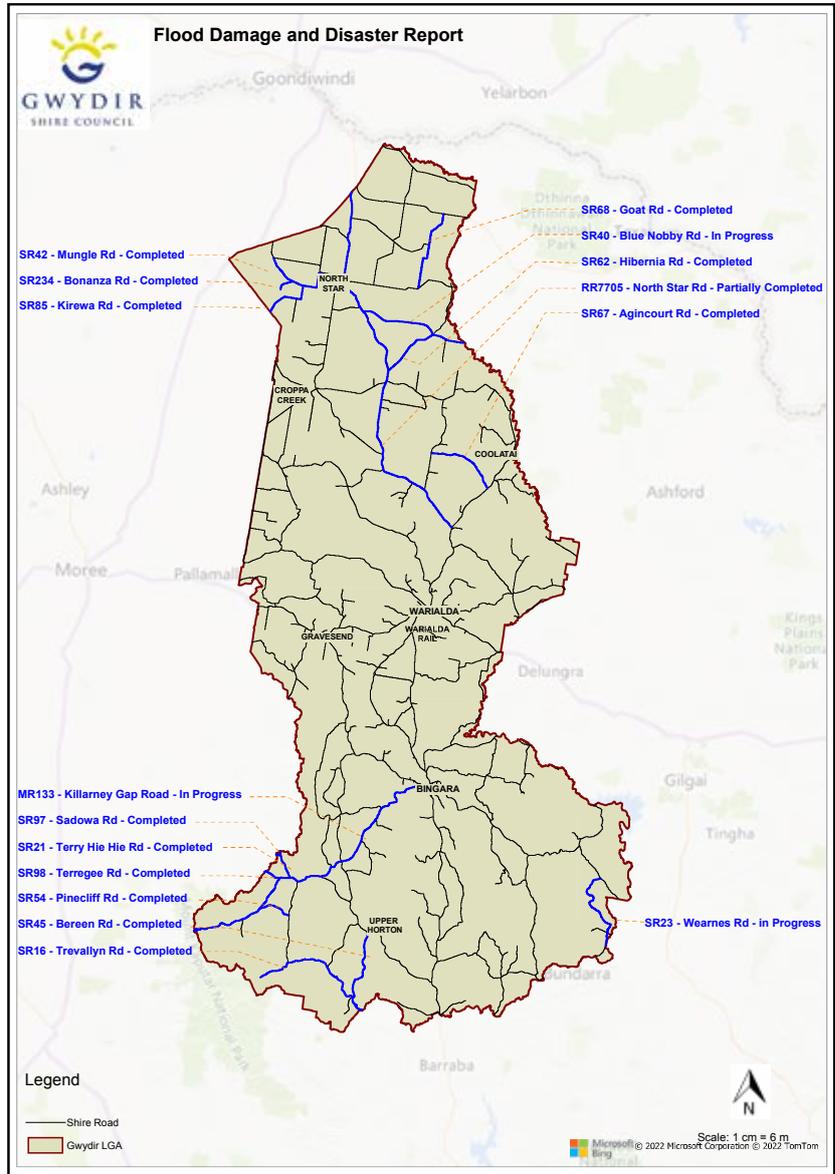
November 2021 saw Council receive its third natural disaster declaration for flooding in 13 months. The cumulative damage from all three events was in excess of \$18 million. The damage ranges from gravel loss on unsealed roads to failed drainage structures, to complete, widespread pavement failures.

In response to the flooding events, Council created a dedicated flood damage response team, which includes a flood damage project manager and two complete construction crews. A number of temporary staff have been appointed, Council's grader fleet has expanded from seven to nine and three trucks dedicated to gravel haulage have been added to the fleet.

To date, the average expenditure on rectification works has been around \$100,000 per week. Immediate priorities were to address significant safety concerns and to reinstate access to cut off landholders. The remaining works have been prioritised based on the severity of damages and the traffic counts of the roads that they are on. Simply put, the higher the traffic count and the worse the damage to the road, the higher the priority for rectification.

Despite the above measures, the enormity of this task, along with poor availability of contractors due to neighbouring shires experiencing similar rain events, means completion of restoration works will take over two (2) years.

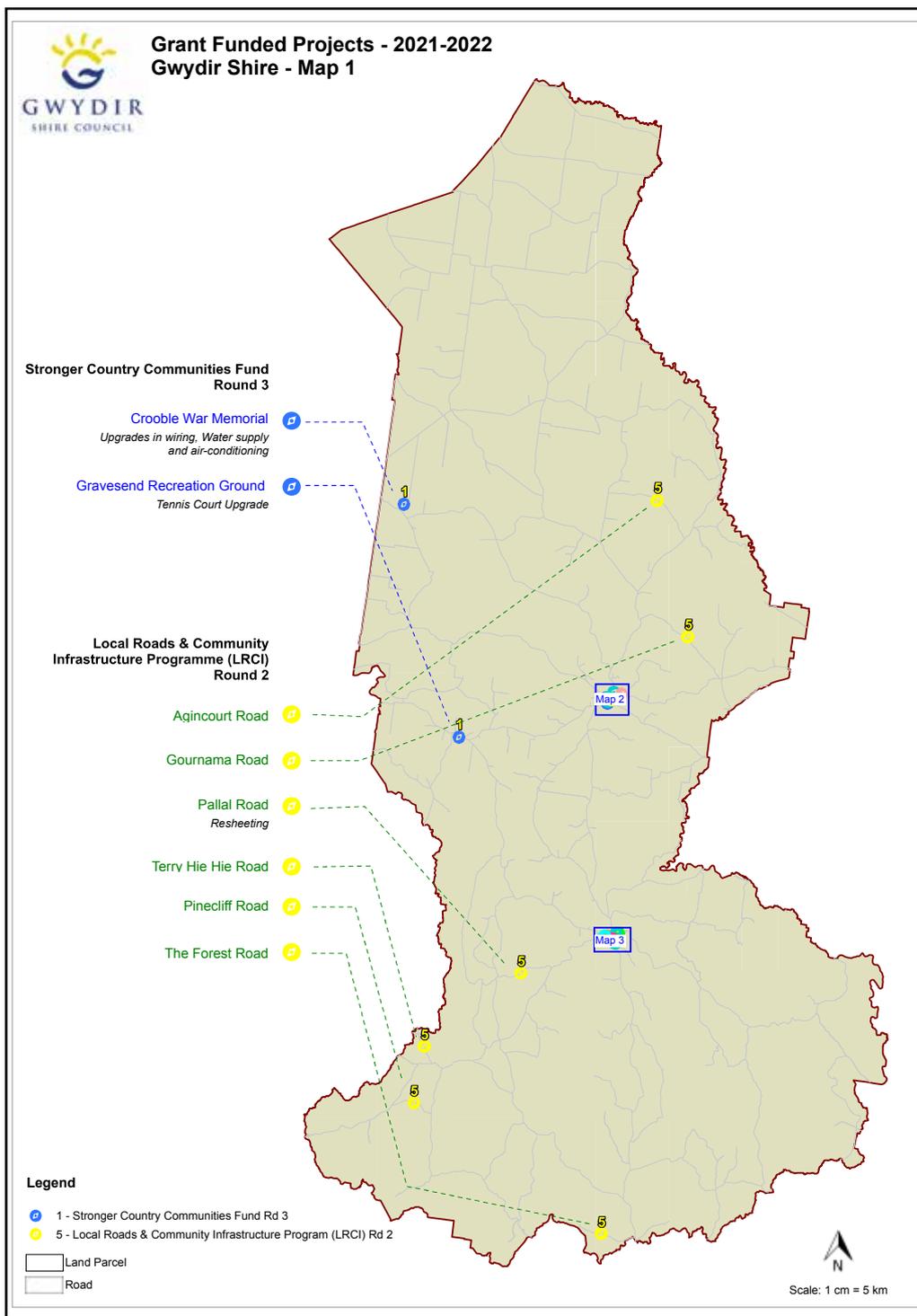
To the right is a map of the affected areas and the damage that has been completed to date.



Our achievements through our grant funded works for 2021-22

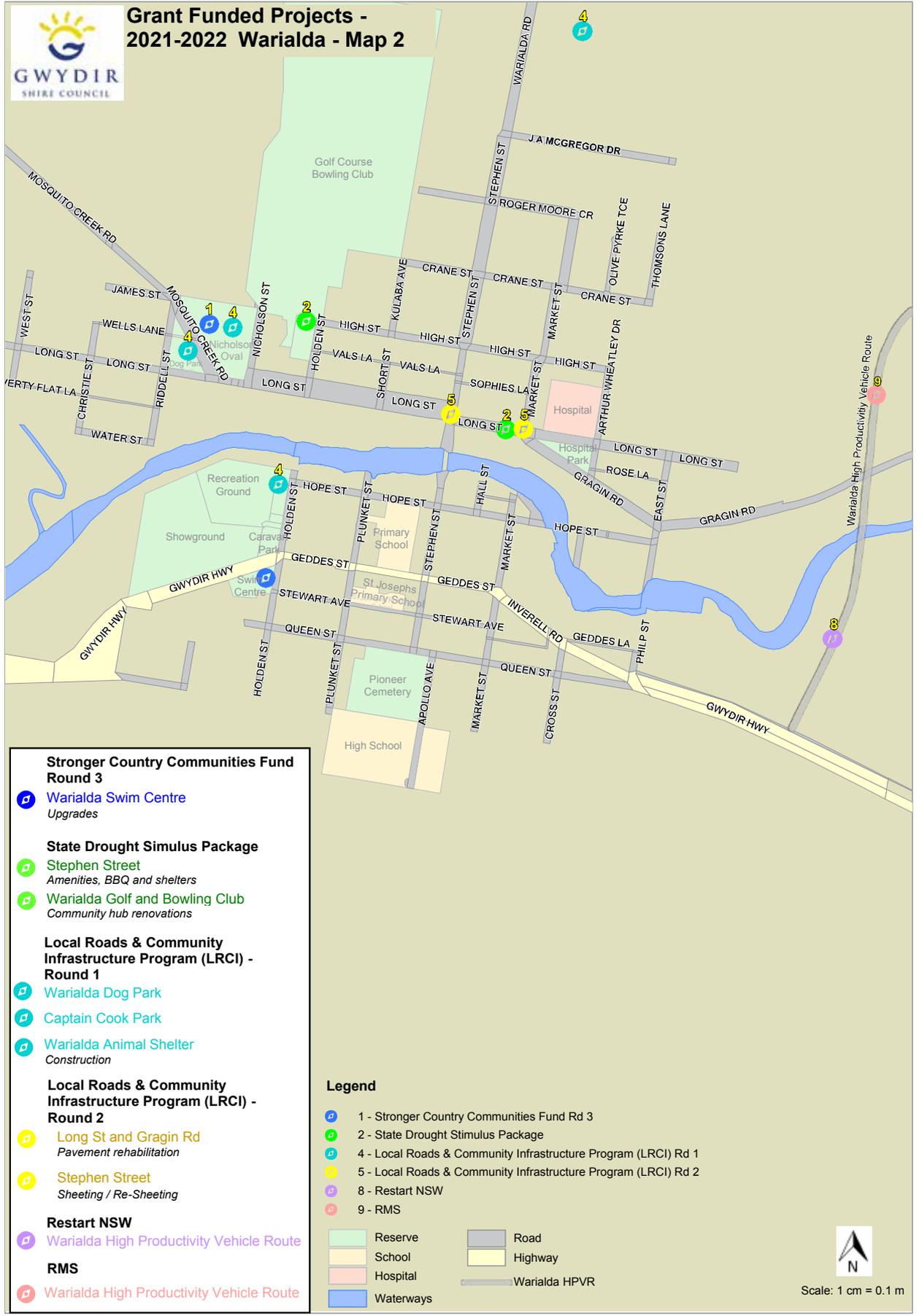
In recent times there has been unprecedented, once in a generation, access to both State and Federal Grants to meet the challenges that the natural disasters presented to the Shire's communities. Through this access to funding Gwydir Shire and various community groups have successfully upgraded or installed infrastructure and provided events for and to the community that is going to benefit both locals and visitors for many years to come.

Below are some maps of the grant funded projects that have been completed or are in the process of being completed in 2021-22.





Grant Funded Projects - 2021-2022 Warialda - Map 2



Stronger Country Communities Fund Round 3

- Warialda Swim Centre
Upgrades

State Drought Stimulus Package

- Stephen Street
Amenities, BBQ and shelters
- Warialda Golf and Bowling Club
Community hub renovations

Local Roads & Community Infrastructure Program (LRCI) - Round 1

- Warialda Dog Park
- Captain Cook Park
- Warialda Animal Shelter
Construction

Local Roads & Community Infrastructure Program (LRCI) - Round 2

- Long St and Gragin Rd
Pavement rehabilitation
- Stephen Street
Sheeting / Re-Sheeting

Restart NSW

- Warialda High Productivity Vehicle Route

RMS

- Warialda High Productivity Vehicle Route

Legend

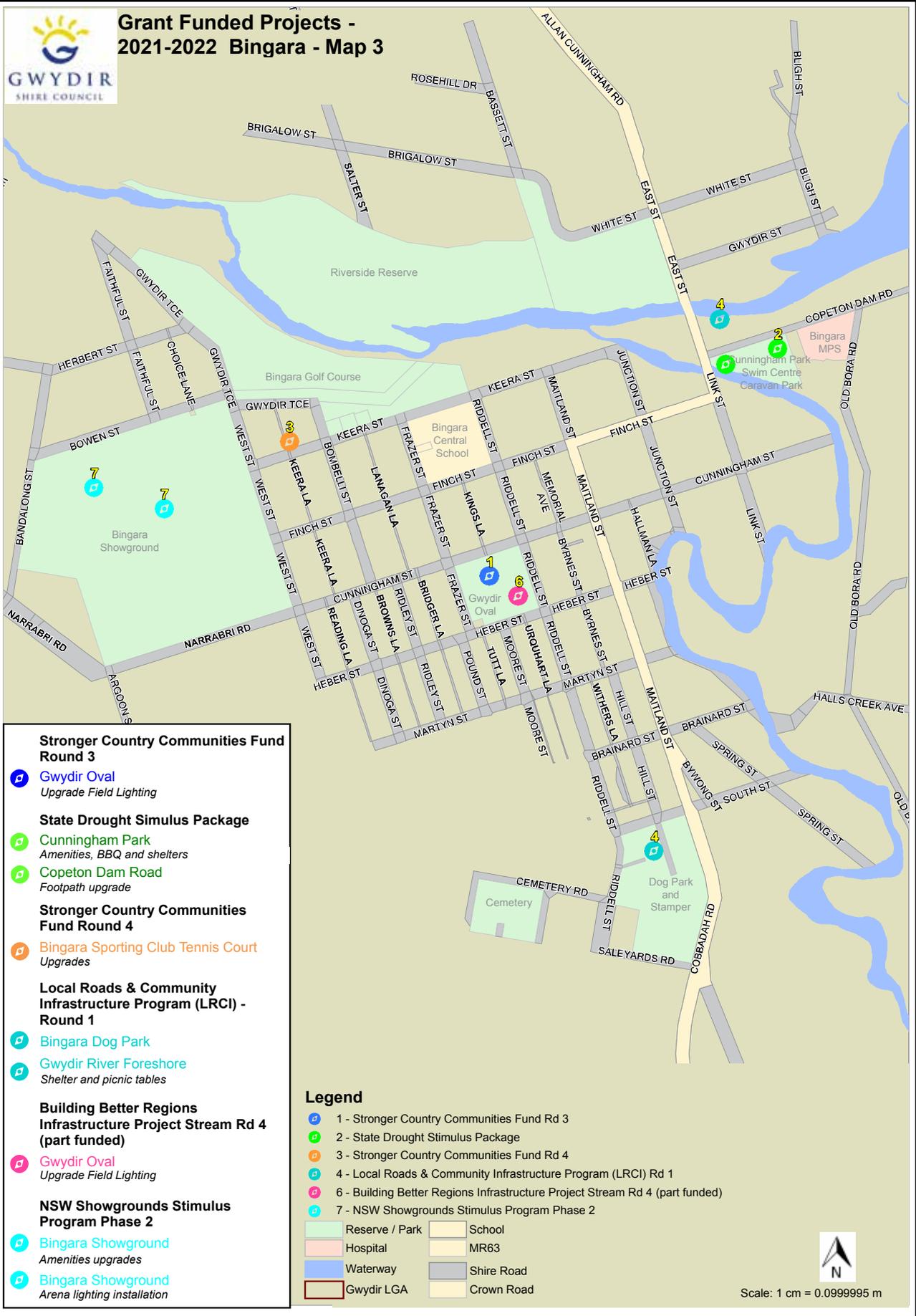
- | | | | | | |
|--|--|--|-----------|--|---------------|
| | 1 - Stronger Country Communities Fund Rd 3 | | Reserve | | Road |
| | 2 - State Drought Stimulus Package | | School | | Highway |
| | 4 - Local Roads & Community Infrastructure Program (LRCI) Rd 1 | | Hospital | | Warialda HPVR |
| | 5 - Local Roads & Community Infrastructure Program (LRCI) Rd 2 | | Waterways | | |
| | 8 - Restart NSW | | | | |
| | 9 - RMS | | | | |



Scale: 1 cm = 0.1 m



Grant Funded Projects - 2021-2022 Bingara - Map 3



Stronger Country Communities Fund Round 3

- Gwydir Oval
Upgrade Field Lighting

State Drought Stimulus Package

- Cunningham Park
Amenities, BBQ and shelters
- Copeton Dam Road
Footpath upgrade

Stronger Country Communities Fund Round 4

- Bingara Sporting Club Tennis Court
Upgrades

Local Roads & Community Infrastructure Program (LRCI) - Round 1

- Bingara Dog Park
- Gwydir River Foreshore
Shelter and picnic tables

Building Better Regions Infrastructure Project Stream Rd 4 (part funded)

- Gwydir Oval
Upgrade Field Lighting

NSW Showgrounds Stimulus Program Phase 2

- Bingara Showground
Amenities upgrades
- Bingara Showground
Arena lighting installation

Legend

- 1 - Stronger Country Communities Fund Rd 3
- 2 - State Drought Stimulus Package
- 3 - Stronger Country Communities Fund Rd 4
- 4 - Local Roads & Community Infrastructure Program (LRCI) Rd 1
- 6 - Building Better Regions Infrastructure Project Stream Rd 4 (part funded)
- 7 - NSW Showgrounds Stimulus Program Phase 2
- Reserve / Park
- Waterway
- Hospital
- Cemetery
- School
- MR63
- Shire Road
- Crown Road



Scale: 1 cm = 0.0999995 m

Our achievements through our Section 355 Committees

The Council continues to work to assist its diverse group of Section 355 Committees. Responsibility for the Section 355 Committees has moved from being the responsibility of one person in the area of governance with each of the Committees being aligned to an officer responsible for a related functional area. This seems to be working well for Council and the individual committees. Governance continues to be a focus for the Council going forward with more work to be undertaken in the coming financial year.

Bingara Community Op Shop

The Bingara Community Op Shop celebrated twelve months of business on 22nd February 2022.

Now into their second year, there are over 40 volunteers, with strong support from the community in terms of donations and purchasing and a great reputation for being a hub for community members. There are six volunteers in the Uniting Church Hall sorting team. The sorting room has undergone great changes. Racks and tubs have been purchased so sorted donations can be easily seen by volunteers wishing to resupply the shop. Since April 2022, no items are purchased from the sorting room, the shopfront is the only point of sale.

The shop has different teams working each day and each team member collaborates to complete the days' tasks. The volunteers feel an ownership with the shop; each volunteers ideas are valued, and their unique skills appreciated. Every six (6) months we all come together to thoroughly sort, clean, reorganise and restock the shop for the next season. The end of summer 'purge' saw fifteen volunteers on each of the three days at the shop, this is something we are very proud of.

Tasks and activities venture further than just the sorting room and the shop!

They include:

- A pop-up shop in North Star, something we will try again in 22/23. With the support of the local Post Office worker, a collection donation box will be set up at the shop

- A fashion parade was held in the Bingara library
- An anniversary celebration was held in the shop in February 2022
- A games day was held to raise money for the flood victims, and the Op Shop also sponsored The Big Heart Barbecue which was held to raise money for our coastal friends in need
- Clothing was taken to a halfway point and given to the Lions President of Bangalow for him to distribute to folks in need
- Our liaison with Tingha continues
- At the Bingara Orange Festival we had a float, set up a fifties room and had a soup stall for the day
- At Christmas in 2021 a Magic Cave was set up for the children to wonder at as they looked at the decorations and lights
- The CWA 100-year anniversary celebrations were supported by a specialty's sale and staged room
- Repurposing has been a strong focus at the shop and is being continued this year with a craft group meeting weekly to create 'quirky' items for the Pulse Festival pop-up shop to be held in September 2022
- The shop was part of a Lifestyle magazine shoot in 2022 in Bingara. The shop was 'somewhat special'. We are looking forward to the publication in August 2022
- The Shop is implementing policies to ensure best practice throughout and to provide guidance to our volunteers. Some policies have been developed in a reactionary way whilst others have been developed through necessity, to protect the Shop and all who are involved, including our customers and valued volunteers
- The Volunteers' Vegetable Venture is an exciting project we will be starting next financial year, 2023. Willing volunteers will plant extra vegetables in their personal gardens, and will distribute these each Thursday from September 2022, provided gardens do well. Payment for the vegetables will be on a 'pay what you can' basis
- A new storage shed was built in the yard of the shop and an air conditioner and awning installed

Sales within the shop continue to be amazing. Volunteers have a reputation for being friendly and extremely helpful. Word of mouth is sound marketing as are our Facebook posts each day. Local radio advertising has also been a beneficial exercise for us to reach a broader audience. Many Donations have been made to local community groups throughout the year totalling \$30,564.50. The Bingara Community Op Shop is extremely grateful to its customers and proud that we are able to give back to our community in this way.

Donations for the 2021-22 year include:

Westpac Rescue Helicopter	\$5,000.00
Bingara Medical Practice – Ankle Brachial Index machine	\$4,064.50
Bingara Community Comfort	\$3,000.00
Bingara Preschool	\$2,000.00
Bingara Lions Club	\$2,000.00
Bingara CWA	\$2,000.00
Country Education Foundation of Bingara	\$2,000.00
GwyMac	\$2,000.00
Bingara Central School	\$2,000.00
Bingara Minor League	\$2,000.00
Friends of Touriandi	\$2,000.00
Bingara Anglican Parish	\$1,000.00
Bingara Hospital	\$1,000.00
Bingara Big Bash Tennis	\$500.00

Warialda Sports Council

Warialda Sports Council has been active in the community over the last 12 months, continuing to fundraise during 2021 as COVID-19 choked most sporting activity in the region. Fortunately, as COVID-19 lessened its grip on sport most of the local Clubs restarted their competitions in early 2022.

The Warialda Sports Council's main objective is to raise funds for the construction and maintenance of sporting facilities for the Warialda community. A mini-numbers raffle is the primary fundraiser for the Sports Council and affiliated club representatives volunteer their time each week to conduct the draw. In 2022 the main jackpot of \$10,000 was reached.

The Sports Council carried out extensive community consultation to support a grant application by Council for the installation of sports field lighting at Nicholson Oval through the Stronger Country Communities Grant Round 3 Program. The Sports Council also contributed \$10,000 towards the cost of the lights and the grant was successful with the lights installed and commissioned in April 2022.

The Sports Council has also pledged to contribute \$10,000 towards a solar power system for the new Nicholson Oval Amenities building which has also been funded from a grant and is expected to be complete in early 2023.

The Sports Council work hard to promote sport in Warialda and to recognise and celebrate the amazing sporting achievements of local sports people. The Sports Council provided \$50 to nominated school children who attended State representative sports competitions in 2022.

Warialda school children received a total of \$750 in donations to support their representative sport activities in 2021-22.

The following sporting organisations requested funding in early 2022 and all the organisations were also able to be supported with a contribution thanks to the hard work of the members and continued community support.

Warialda Junior league	\$1,000
Warialda Pony Club	\$1,000
Warialda Swimming Club	\$1,000
Warialda Jockey Club	\$300
Warialda Primary School	\$500
The total amount of funds contributed to the Warialda community in 2021-22	\$14,550

Warialda Preschool

The Warialda Preschool has had a busy and positive two years with a wonderful parent/ community presence leading the way as our management committee.

Enrolment numbers soared throughout 2021 as the funding models changed and allowed preschool to become subsidised, leading into free preschool. We are happy to still be providing 15 hours of free preschool per child throughout 2022, under the free preschool funding banner from the Department of Education. Providing a positive and beneficial educational program has been a big driver of the educator team and they have successfully implemented a balance of play based and structured learning throughout the program and environment.

The committee along with parents and staff have assisted many projects to lift off the ground including our new tee pee, constructed at the beginning of 2022. This project could not have been completed without the fundraising efforts of the committee and the generous contributions from the community. With the barriers of COVID-19 and restrictions, the committee were still able to conduct several fundraising events throughout 2021-22, including a major raffle and the Garden Gala Art Action, which raised a tremendous amount of money to go towards the tee pee, turf, and hedging. Children have loved the new addition to the outdoor environment, using this area for a variety of play and learning.

The outdoor environment was not the only area to have a makeover. Indoors received some refurbishment including fresh paint, new blinds and shutters, along with furnishings that have extended the way we use the indoor area and created a welcoming and comfortable environment for children and families.

Strong relationships with the local schools remain, with excursions and transitions a regular part of our calendar. We have continued to foster the young people of our community about the Early Childhood industry, giving them a chance to build a career and gain skills in the education sector through traineeships, work placements and volunteer students. We currently have one Certificate III trainee and are pleased to have last year's trainee join our educator team in 2022.

With the dedication and passion of the educator team and management committee preschool has and will continue to grow providing the highest standard of education and care to the children within our community.

Country Education Foundation of Gwydir Learning Region (CEF Gwydir)

As one of 40 local foundations across Australia providing support to school leavers to achieve their study and career goals, CEF Gwydir again supported a number of local students in the reporting period to 30 June 2022.

A total of nine new students were successful recipients of a total of \$9,000 funding from CEF Gwydir. This funding can assist with any educational related expenses including textbooks, reference materials, stationery, specific uniform/ clothing requirements, fuel and other travel expenses and accommodation. The funding CEF Gwydir provides is often matched or exceeded by co-funding from some tertiary institutions and philanthropic organisations from across Australia. Local company McGregor Gourlay came on board with an annual sponsorship of \$5,000 for an eligible 1st Year Gwydir student studying either an Agricultural Science, Business, Finance or Information Technology related degree and nominated by CEF Gwydir.

The Bingara Op Shop was a very generous benefactor in 2022 with funds donated going specifically to Bingara students.



CEF of GLR Committee

Bingara Historical Society

On 27 July 2021, volunteers from the Bingara Historical Society hosted morning tea at the Bingara Museum for Councillors Egan and Dixon (OAM) and The Hon Adam Marshall MP, to inspect the new administration building. The new building project was funded externally through the NSW Government Stronger Country Communities Program.

Council purchased the adjacent property (Salvation Army citadel and curtilage) on 14 July 2021. This property will allow the Bingara District Historical Society to better store and display historical items.



Members of the Bingara Historical Society with MP Adam Marshall, Cr Marilyn Dixon (OAM) and Cr Catherine Egan at the Bingara Museum

Warialda Historical Society

Members have continued to open the Museum and help with working bees including the regular cleaning of the building.

Unfortunately, the weather has been against us this year making it difficult to plan outdoor visits to heritage farms. Hopefully this will be able to happen this coming year.

The cemetery project is progressing slowly with positive comments from the General public. COVID-19 has delayed the plaques as the supplier has not been able to provide them as quickly as hoped.

We have received financial reward through Be Connected programme allowing the purchase of Ancestry, iPads and internet costs, and to help with

the cost of power. The committee hopes to see more members making use of these resources and it is hoped that education and support sessions will be introduced soon for the use of these resources.

Members of the Committee met with Fiona from Ladybug Projects who does grant writing. They are going to apply for a grant for picture frames and LED lighting for display cabinets when a suitable one becomes available. This will be done at no cost to the Society as they will add the cost to grant and if unsuccessful no charge will apply.

Warialda Cultural Community Centre (Carinda House) (WCCC)

Warialda Cultural Community Centre [known locally as “Carinda”] continues to thrive despite early setbacks with COVID-19 restrictions. An energetic and community minded group of locals’ man the Craft Shop for 6 days a week.

“Carinda” offers local artisans a place to sell their products – items such as knitwear, sewing, patchwork, woodwork, and a variety of craft items. “Carinda” also sells local honey and delicious home baked cakes, slices and biscuits and jars of homemade jams, pickles, relish and chutney.

WCCC continues to support local organizations and in early 2022 donated an Ankle-Brachial Index testing machine worth \$4,100 to the Warialda Family Practice.

The Tuesday and Thursday craft groups continue to be a great place for locals to get together and socialize whilst participating in their chosen craft. Improvements to security are a priority for WCCC. In November 2021, security lights and a set of steel gates were installed at the end of the new pergola. More work regarding security is under consideration in the future - e.g., installing a camera system.

Towards the end of 2021, WCCC took part in the “Get Creative Competition”. The artistic director [also Activities Officer] created a truly realistic “Catherine Maree” who could be seen minding the pram or nursing a toy fluffy dog whilst seated in the front garden.

On November 27, 2021, a “Christmas Launch” was held with stalls in the garden and instore shopping promoted.

In March 2022, WCCC were put forward by our Northern Tablelands MP, Adam Marshall, in NSW Parliament for recognition during Volunteer Week. Certificates were received from Adam Marshall MP. On April 30, in perfect weather, a garden party was organized to celebrate Mothers’ Day. Many locals and visitors came to the Centre and enjoyed the atmosphere created in the garden.

On May 19, once again in perfect weather, a garden party was organized for The Biggest Morning Tea, raising funds for cancer research. Patrons were entertained by senior music students from Warialda High School and guest speakers, Kelly Foran, from Friendly Faces Helping hands and Chris Connors who spoke of bowel cancer and the importance of testing. Business houses were able to participate on Tuesday May 17 by collecting boxed Morning Teas from “Carinda”. All money raised was forwarded to Cancer Council.

Members continue to work towards the maintenance of this Local Government Heritage listed building [circa 1880] and participating with and supporting community organizations. “Carinda” attracts visitors from all states of Australia and from overseas. Many compliments are received from these visitors regarding the friendly and helpful volunteers and the wonderful old building which takes many back to a time long gone, but not forgotten.

Warialda Driver Reviver

Warialda Driver Reviver continues to be active, offering travellers a place to stop, have a break and enjoy a cuppa before continuing to their destination. The Reviver station is opened some long weekends and during school holiday periods. Volunteers work hard to keep this initiative going, recognising the importance of breaking up long trips to help drivers stay safer on our roads.

Bingara Men’s Shed

Over the last twelve months the Bingara Men’s Shed has undergone a major transformation.

Although we undertook quite a few jobs and projects for the community and various organisations within the Bingara area it was fairly low key, and to a degree unacknowledged. We found that membership was slowly decreasing, and we couldn’t seem to attract new members, so the committee decided to adopt a new approach.

There is a major upgrade of the building and facilities happening, starting with improving the street presence, installing a new kitchen, manufacture and installation of new work benches, improvements to the lighting in the building, and the purchase of new machinery to replace some of the older equipment. The committee is also looking at upgrading the hand tools and equipment to make the work in experience in the shed safer and more enjoyable in 2022-23. These measures are already attracting new members.

It was decided that a BBQ breakfast might be another way to bring in new members and will be another way for existing members to come together. A “Skills Day” once or twice a month will be introduced in 2022-23 and held once or twice a month. Here, both men and women can attend and learn whatever skills they need, whether it be using hand tools or machinery, checking the oil in their car, or changing a flat tyre, using and maintaining lawn mowers and trimmers will also form part of the skills day. If successful, it is hoped that this could become a weekly event. Another vision of the committee is to include women in our activities and possibly even help form a “Women’s Shed”, if there is enough interest.

The Bingara Men’s Shed continues to be a vibrant and welcoming part of the community and is proud to be able to assist others when and where requested.

Bingara Showground Committee

The committee is made up of the Bingara Showground user groups consisting of Bingara Show Society, Bingara Pony Club, Bingara Jockey Club, Bingara Polocrosse and Bingara Campdraft Committee. The user groups meet the second Tuesday every 3 months (February, May, August & December).

These user groups supported the grant funded projects completed at the Showground which include refurbishment of the grandstand, a new amenity building and upgrade of the arena lighting.

These upgrades have improved the facilities immensely and during construction, these projects injected funds indirectly into the local community. Improvements to the Showground promote utilisation of the facility and many additional events have been held within the grounds during 2021-22, including campdrafts, The Stockman's Challenge, dog trials and the rodeo. Coming up in 2022 the Campervan and Motorhome Club of Australia (CMCA) rally will hold their National Rally at the Showground.

Gwydir Health Alliance (GHA)

The Gwydir Health Alliance was formed in 2017 and remains a very strong and positive force within the community. The primary role of the GHA is to monitor the provision of the ongoing quality and consistency of health care within Gwydir Shire. The committee continues to act as an advocate group on behalf of the Gwydir community with other levels of Government as and when required.

Naroo Advisory Committee

Naroo Advisory Committee play an important role in the lives of the residents at Naroo Aged Care Facility, raising monies to increase residents' comfort and surroundings. The subcommittee continue to cater for functions and a large proportion of this money goes towards Naroo and the residents. In the year 2021-22 the Committee has provided comfortable recliners for the resident's rooms (8 chairs). Because Naroo staff have been successful with grant applications, requests to the committee for assistance with improving the Naroo experience have been minimal in 2021-22. This allows funds to be kept for times when it is needed. The committee also provide assistance in-kind when required which is always appreciated by the residents and staff at the facility.

Gravesend Community Group (Hall Committee)

Gravesend Community Group are still regrouping after COVID-19 halted their efforts. During 2021-22 an Easter egg hunt in Moffett Park was run for the

community. There were many happy chocolatey faces after this fun event.

The Group also organised and hosted ANZAC Day services in Gravesend, a day that was attended by many within the community to acknowledge and remember our servicemen and women.

Landcare used facilities to hold information sessions throughout the year and the Hall was also used as a polling venue for local elections. The group is looking forward to a more active 2022-23.

North Star Hall Committee

Regular users of North Star Hall include Tharawonga Mobile Resource Unit, the North Star School community, a local Pilates teacher, the local CWA branch, and the local, not-for-profit fitness group.

In October 2021 committee members were successful in being awarded a Nutrien Ag Community grant for \$4,500 which allowed for the installation of 8 overhead fans in the hall, this project was overseen by Gwydir Shire Council staff and has been a very welcome addition to the hall for users.

In February 2022 the committee purchased cork and glue to provide Tharawonga Mobile Resource Unit with a display area for artwork. This cork is yet to be attached to the wall as Gwydir Shire will be restumping the hall as part of LRCI Round 3 grant funding, a project that committee members are eagerly awaiting to commence.

Yallaroi Hall, Coolatai Sportsground and Warialda Rail Community Committees

These committees all work tirelessly to ensure that facilities are available for residents to enjoy and come together in a relaxed, social environment. Tharawonga Mobile Resource Unit continues to utilise various Halls for their service delivery each week, providing children ages 2 to 6 years of age access to programs centred on the children's area of interest and appropriate developmental stage. Council will continue to work with committee members to offer relevant support when and where required.

Crooble War Memorial Hall

As with most rural communities the Crooble War Memorial Hall hasn't had many social events held in the last 12 months due to the on-going COVID-19 epidemic, however we did organise a couple of low-key events, mainly to try out some of the recent improvements made to the hall.

In August 2022 we had a Casserole and Movie night, approximately 30 people attended, and we all brought casseroles and some refreshments. A great night was had by everyone.

In April 2022 we had an Anzac Day service. This is a triannual event, with the service being shared between Yallaroi, Croppa Creek and Crooble communities, each taking turn for hosting.

Approximately 120 people attended this service. A wonderful display was organised by one of the Crooble committee members, Fay Sullivan, with memorabilia and photographs and articles of interest regarding many of the local people who served in the armed forces in military operations over the last 100 years. We were fortunate to have a guest speaker on this occasion, Mr Graham Wilson (OAM), who is currently researching registers of War Memorial halls in rural Australia.

October 2021 the Hall hosted a crisis meeting for Trans4M rail after an accident in the local region during rail construction.

We received a grant from Trans4M rail to the amount of \$1,500.00, which went towards the installation of a security fly screen door at the rear of the hall allowing the kitchen to have some air flow whilst stopping young children from wandering out of the hall without adult supervision. The grant also provided funds for a large high brightness projection screen for the hall's stage.

During the last 12 months we had an internet wireless hub installed, Telstra mobile telephone Cel-fi repeater, and a Defibrillator was kindly donated to us by McGregor Gourlay AG Services in Croppa Creek.

We will have more functions for the hall in the future and are always actively looking for functions to make use of the hall.

Croppa Creek Hall

The committee had a very successful show in May at the Croppa Creek Soldiers Memorial Hall with the extremely talented comedian, Damian Callinan as our special guest. A crowd of about 60 people enjoyed getting together, especially after COVID-19, and viewing the hilarious photos of the surrounds of Croppa Creek with the added entertainment of Damian. He even got a shot with Inland Rail workers and was particularly impressed with 'Lawrie's treasures.'

The Moree Car Club made a trip out on the Sunday of the June long weekend to have morning tea provided by the Hall Committee. 50 members and onlookers enjoyed the various treats, and we were given a substantial donation for our efforts.

The Croppa Creek P&C hosted two Anthill Pottery Workshops and participants enjoyed morning tea and a delicious lunch whilst learning how to create platters, small bowls, and spoons. Lots of laughs and any difficulties overcome by the aid of the ever-efficient Treen.

The committee looks forward to hosting more functions and events in the next reporting period as we continue to emerge from COVID-19 and enjoy getting together again.

Our achievements in Planning and Development

During the 2021-22 financial year Council received seventy (70) Development Applications and four (4) s4.55 Modifications with a total value of \$7,359,427.00. This represents a 43% increase from the previous period. The types of development applied for were twenty-two (22) new dwellings, thirty (30) applications for residential ancillary developments (such as dwelling additions and alterations, garages, carports verandahs, pergolas, patios, shipping containers and swimming pools), four (4) commercial applications, two (2) rural subdivision, one (1) residential subdivision, one (1) feedlot, two (2) quarries, three (3) farm buildings, two (2) private cemeteries and three (3) miscellaneous applications (including an additions and alterations to age care facilities and dog pound).

Development Locations:

Locality	No	Locality	No	Locality	No	Locality	No
Bangheet	2	Dinoga	2	Pallal	1	Warialda	24
Bingara	26	Gravesend	3	Pallamallawa	2	Warialda Rail	2
Bundarra	1	Gulf Creek	1	Upper Horton	3	Whitlow	2
Croppa Creek	3	North Star	2				

The total number of development applications determined for the year was fifty-five (55) as seen in the below table, which also includes various other applications and approvals issued under the *Environmental Planning and Assessment Act 1979*.

	Development Applications	S4.55 Modification Applications	Subdivision Certificates
Applications Received	70	4	0
Applications Refused	1	0	0
Applications Withdrawn/Closed	0	0	0
Total Applications Approved	54	4	4
Applications Approved by Delegation	54	4	0
Applications Approved by Council	0	0	0
Application Approved by Regional Planning Panel (RPP)	0	0	0
Applications Approved by Private Certifier	-	-	0

Throughout 2021-22 Council also issued a total of four hundred and thirty (431) Planning Certificates and one hundred and thirty-six (136) drainage diagrams. The breakdown is shown in the table below and compares the number of certificates issued in the prior year. This shows a vast increase of certificates that are strong indicators of property sales.

	2020/2021	2021/2022	% variation
10.7 (2) Certificates (Formerly known as 149(2) Certificates)	190	326	+72%
10.7 (5) Certificates (Formerly known as 149(2) Certificates)	33	44	+33%
Outstanding Notices Certificates under the Environmental Planning and Assessment Act 1979 (formerly known as s735A Certificates)	32	32	-

Our Achievements in Social Services

Targeted Early Intervention Services

Playgroups

Both Toy Library services continued to ensure that sessions were meaningful and developmentally appropriate for the children and families attending the services. Programs were delivered with the intention of enhancing skills development for children and to develop an understanding of their world, this involved both fine and gross motor skills, cognitive skills, communication, literacy and numeracy and encouraging imagination.

Bingara Toy Library remained operational Tuesday, Wednesday, and Thursday from 10am to 12pm with routine service sessions.

Warialda Toy Library remained operational Monday, Tuesday, Thursday, and Friday until February 2022. Days of operation then changed to Tuesday, Wednesday, Thursday and Friday with routine service sessions between 10am to 12pm.



NSW Health Requirements regarding COVID-19 meant that bookings were required for each session and numbers attending were capped to ensure the health and safety of children, families, and staff. Both services provided support to

families during this time with phone calls, emails, craft packs, and general check ins.

Throughout the year families were provided with handouts and information sessions ranging from childhood development, health and wellbeing,

screen time for children, speech and language development sessions.

Festive Events and Celebrations

Both services continued to celebrate and appreciate events and significant days including Father's Day, Christmas, Easter, Mother's Day, Grandparent's Day, ANZAC day, NAIDOC Week, Remembrance Day, National Simultaneous Story Day, Children's Week and fun days such as Dr. Seuss's Birthday.



These days were celebrated with morning teas, festive crafts, egg hunts, stories and music time. Bingara Toy Library visited the Bingara Preschool and held their Easter Egg Hunt at the CWA Park. Our one special guest for the year was Santa Claus.

Children's and Families Week 2021-22

In October the Warialda Toy Library celebrated with the promotion of the rights of the child throughout the month and a family gathering on October 28. The Bingara Toy Library celebrated with a family morning tea and teddy bears picnic in conjunction with the town library. Families' week promotes the diversity of families, this is always celebrated at our services.

Gwydir Shire Birth Certificate Presentations

Warialda had a significant increase in population this year with twenty-two (22) new babies being welcomed into the Shire. A ceremony was held at the Toy Library and



Gwydir Shire Birth Certificates were presented by Cr Marilyn Dixon (OAM). A further ten (10) new babies arrived in Bingara and Gwydir Shire Birth Certificates were presented by Deputy Mayor, Cr Catherine Egan at a ceremony at the Toy Library.

Guests / Guest Speakers

The Child and Family Health Nurse for Hunter New England Health continued her visits through until November to provide support and information for our families.



Staff from Inverell Rural Outreach Service and the Moree Women's Refugee

have visited our services regularly. These services engage with families and offer support personally or by phone.

Both Bingara and Warialda services were fortunate enough to receive donations from the Moree Women's Refugee, which included toys, puzzles, games, and COVID-19 rapid antigen tests.

Bingara Toy Library had a visit from the Rural Fire Service, giving the children and families a tour of the truck and information on safety at home. Warialda Toy Library welcomed Kelly Makepeace from Tamworth Regional Library who presented the library with a collection of speech pathology books. This is a selection of books to help children with speech development.

Bingara Toy Library held a raffle with six prizes which had been donated to the service for the



purpose of fundraising for equipment. With the proceeds, two large red tubs on stands were purchased as water play tables for the backyard play area.

Kool Skool Kids

The Kool Skool Kids program runs each Tuesday and Thursday afternoon during school terms. The children catch the walking bus from the school and proceed to the Toy Library with a member of staff. During the year this service was offered collaboratively with the town library but is now being delivered from the toy Library as the outdoor space is great for active play in the afternoons.

The afternoon sessions include craft, card games, drawing, painting, Lego, board games, cooking, movie afternoons, reading, playing with toys, or simply chilling out on the couch or bean bags. The summer months saw outdoor water play and activities while the children enjoy the winter months indoors where it is cosy and warm.



Over the 2021-22 financial year our toy libraries facilitated almost two thousand (2000) points of contact with children and families.

Vacation Care

Vacation Care was held across all school holiday periods during the reporting period. Throughout the year sessions were held at Gwydir Oval in Bingara and the Bingara Toy Library as well as Warialda Town Hall and Warialda Toy Library.

Each program was based on communication and teamwork skills, celebrating significant events, developing fine and gross motor skills, creative and social skills and encouraging the children to be understanding of their world. The children were encouraged to use their imagination, and this was evident in the pretend play that developed including the setup of a restaurant and a doctor's surgery.

The Children enjoyed creating meaningful craft that they could take home and share with their families, like baubles for the Christmas Tree or baskets for the Easter Bunny to put their eggs into. Activities such as hide and seek, red light-green light, minute to win it challenges, Uno, Trivial Pursuit, board games, free drawing and free play were also on offer throughout the program.

Vacation Care points of contact

	Warialda	Bingara
Families	22	25
Children	40	46
Boys	25	20
Girls	16	26
Total Points of Contact	42	69

Youth Services

GirIGLOW

This program was developed in conjunction with the Social Worker in School for Bingara Central School. Workshops were programmed for Thursday afternoons after school at the Roxy Theatre. Girls in Year 6 to Year 11 were engaged in activities such as artwork, dancing, etiquette skills, role play and pilate's sessions and are focused on developing supportive peer relationships and enhancing the skills of self-awareness, confidence, and resilience.



This has been an opportunity for these students to participate in after-school activities which are



tailored to their strengths and interests, as well as being a chance to develop new skills and friendships.

This program helps to encourage change in attitudes and self-awareness for the students attending.

Youth Week

Youth Week was celebrated from 4 to 14 April 2022. Young people from across the Gwydir Shire were invited to participate in a trail ride with Gwydir River Trail Rides, games in the park and a movie at The Roxy Theatre with popcorn, lollies and drinks followed by a sausage sizzle.

This was a free event and was a perfect opportunity for young people to get out and get active in the school holidays.



Youth Council

Our Youth Council has been revamped and renamed as a Youth Advisory group to encourage young people to have a voice in our Shire. Surveys were conducted and the results collated to give an indication of the real needs of young people in the Gwydir Shire. This group will become the voice of their generation and provide opportunities for skills development and meaningful consultation.

Youth Council Conference

In February, young people from the 2021 Gwydir Youth Council attended the Youth Council Conference in Goulburn.

This was a significant event for our young people that gave them an opportunity to network with



other young leaders from across the State. The conference addressed issues that affect young

people all over the country and helped to develop the skills required to engage others and to establish a voice for our young people in their own communities.

Youth Exchange

The 2021 Gwydir Willoughby Youth Exchange did not go ahead due to COVID-19.

In July 2022, students will participate in the 25th Youth exchange as it finally gets to go ahead.

Bingara Preschool



Bingara Preschool has enjoyed another successful year, even with the added challenge of facilitating service operations in a COVID-19 safe manner. The team of

educators have implemented a child led and child focused curriculum involving all educators, children, their families and the wider community.

Educational Program:



Bingara Preschool facilitated a play-based curriculum, focusing on encouraging each child to feel safe, secure, and supported,

which is the main aim of the Early Years Learning Framework. This year, one of the service goals was to further educate families and the children about the importance of play during the early years. The educators spoke to the families and children about the importance of play, and how it links to extending the child's development in all areas. Learning through play is an embedded pedagogy of Bingara Preschool as it strengthens, encourages,

and supports the children to increase their confidence in building the following skills:

- To be able to make meaning from their environment and within the context of the world they live.
- To be able to feel connected to their communities in which they belong, including the Bingara Preschool community.
- To be able to be active participants and involved learners.
- To build each child's ability to be part of group, by learning and sharing with others around them.
- To extend their language and communication skills.

Another focus of the curriculum is to acknowledge and celebrate diversity, inclusion, and culture, which are also important pedagogies outlined in the Bingara Preschool Philosophy. During the year, the children have celebrated and explored a range of events including:

- NAIDOC Week
- Remembrance Day
- ANZAC Day
- Lunar New Year
- National Aboriginal and Torres Strait Islander Day
- National Italian Day
- Our home, Our land

Another focus of the Bingara Preschool



curriculum is advocating sustainable practices with the children. During the year, the children engaged in learning and exploring the following:

- Finding frogs and then making frog homes in our garden.
- Completing our Native Garden with the funds from the Landcare Grant.
- Hatching and caring for chickens that were donated from families and the community.
- Collecting the seeds from the big tree at Bingara Preschool and then sharing these with the children and their families, so they were able to plant and propagate the seedlings at home.
- Planting, growing and then harvesting the food and herbs from the Bingara Preschool Garden.



Transition to School Program:

The transition to formal school program has been facilitated and continues to be implemented in terms two, three and four of each year.

2021: During Term 3, the children attended regular transition excursions to Bingara Central School each Friday and continued this into Term 4. To complete the transition program for the children who commenced school in 2022, two full days of transition at Bingara Central School were facilitated.

2022: During Term 1, the Bingara School Principal, the Social Services Manager, and the Preschool Director attended a meeting, where the transition plan was developed by identifying the goals and setting the dates for the program to be implemented.



The Kindergarten Teacher from Bingara Central School attended Bingara Preschool every Friday morning during Term 2, delivering the transition program for the children who are to commence formal schooling in 2023. The focus of this terms transitional lessons is for the children to be able to learn about Bingara Central School's values including honesty, respect, and pride.

Graduation 2021:

For the children who were graduating from Bingara Preschool at the end of 2021, an onsite celebration was facilitated. Due to the increasing cases of COVID-19 in the community at that time, the service decided again on a child only event. The Gwydir News visited again this year and took photographs of the children, and these were then emailed to each child's family. The educators also created a slideshow, incorporating the Graduation Ceremony and the end of year discos for families to view.



Excursions and Events:

Bingara Preschool has continued to build, strong reciprocal relationships within the wider community. Over the past year the children have attended the following excursions and community events: The Orange Picking Ceremony (Community Event), The Easter Hat Parade (Bingara Central School), The Orange Festival (Community Event), and the Bingara library (multiple excursions including the Speech Pathology Literacy Launch). However, the pandemic has impacted the number of excursions that Bingara Preschool has been able to attend, due to the restrictions and acting on the current health advice.

Bingara Preschool also celebrated the following events:

- **National Simultaneous Storytime** where the Bingara Library Officer visited Bingara Preschool and read the book: 'The Family Tree' as well as a selection of other books. National Simultaneous Storytime is celebrated around the country, where services and families all read the same book at the same time, on the same day.
- **National Pirate Day** was celebrated by the children and educators dressing up in their pirate costumes and then engaging in a day full of pirate based experiences, games, and activities.
- **Children's Week** was celebrated by the children learning about their right to be part of a group. Collaboratively, the children painted a 'Children's Week' sign, and this was displayed on the services front fence.



- **Families Week** was celebrated by inviting all families into the service for a shared morning tea. Each family booked a day during that week, to come in and spend time with their child. A lot of positive feedback was received from families about this event.



Other events that were celebrated at Bingara Preschool during the last year included:

- National Giraffe Day
- National Yoga Day
- Father's Day
- Teddy Bear's Picnic
- Mother's Day
- Oceans Week

Visitors, Family and Community Involvement:

Bingara Preschool has welcomed a variety of visitors to the service during the last year. This included the Bingara Fire Brigade who spent the whole morning, interacting, showing, and teaching the children about fire safety. The children were able to use some of the devices, wear one of their helmets and investigate the uses of the Fire Truck.



Bingara Preschool also welcomed the Gwydir Libraries Coordinator who visited the service several times throughout the year, reading the children their favourite stories and facilitating craft activities for the children to engage in.

Other visitors to Bingara Preschool included:

- The owner of Bingara Physical Culture (dance teacher)
- The Cleanaway consultant
- Family members who shared an experience or played a board game with the children.



Start Strong Capital Works Grant Program

During the month of May, construction commenced on building the new classroom at Bingara Preschool, by the Gwydir Shire Council Building Services Team. The service looks forward to the new classroom being completed by October 2022. Bingara Preschool was successful in attaining a capital works grant in November 2020, to fund the classroom and extend the licensing capacity of the service by thirteen (13) places each day.

Tharawonga Mobile Resource Unit

THARAWONGA



Tharawonga has enjoyed a successful year. Our Friday Crooble venue needed to move to the Croppa Creek community due to the Inland Rail project. The

Yallaroi venue has adjusted and extended hours of care due to commitments in the community and families attending the service. Educators have received training to update their CPR, First Aid and Asthma and Anaphylaxis skills.



Some staff undertook professional development opportunities focused on programming, supporting children's mental health, and Educational Leader development. The

service continues to service the Yetman, North Star, Yallaroi, Gravesend and Croppa Creek communities. Throughout the course of the year, we have had an increase of children enrolling across most of these venues.

Educational Program

At the start of 2022, we redesigned the way our programs were being implemented. The program changed from a standard box template to a layout of each venue to ensure the programs are tailored to



each community. The program displays the planned learning experiences and program opportunities, including intentional teaching, language, music and movement group focus, community and family collaboration. The program reflects children's voices, interests, strengths and needs and allows for spontaneous and child-directed activities. Sustainability practices have been deeply embedded in the service with the Yallaroi venue now having access to two raised garden beds where the children can help the educators plant, grow, and care for vegetables.

The service has a new philosophy which underpins the practices and values of Tharawonga. It has been redesigned to be in a format that is more easily understood by all stakeholders. The philosophy highlights the service values and beliefs across four main areas, for our children, families, community, and the program.

Tharawonga Mobile Resource Unit

Philosophy

Our program is developed through a collaborative and reflective process that is supported by the sound understanding of child development, current theories, research, the EYLF and the Principles and Practices of "Being, Belonging and Becoming".

For Our Children

We strive to provide an environment and learning experiences that encourage children to play, explore, wonder, question and contribute to their world.

We endeavour to treat each person with respect and honour their individual rights. We encourage them to develop autonomy, responsibility and a sense of self.



For Our Families

We believe that our rural and remote families should have access to programs that provide equal opportunity for quality care and learning.

Collaboration is key to our service success. Our families input is valued and considered in our approach to learning.

We support individual families and their specific needs in each of our communities.

For Our Community

We strive to maintain positive relationships with our small communities and build strong relationships across the Gwydir Shire. Tharawonga is committed to embedding sustainability practices into our everyday program. It is important we teach the children how to love, respect and care for their community and the environment.

Transition to School Program



Tharawonga builds positive relationships with the remote schools where possible. We operate on two school premises and a hall adjoining another school, which makes the transition to school program an easy and effective transition for the children attending formal schooling. Nineteen (19) children transitioned from Tharawonga to schools in 2022 and we have eight (8) children transitioning to school in 2023. School transition statements for children attending formal schooling are documented and forwarded to all the necessary schools.

Compliance Visit and Assessment & Rating

In early 2022, the service had a visit from the Department of Education Assessor. This visit was to provide support and assistance to the service for preparation for the Assessment and Rating process. The Service Management Director and educators all worked collaboratively on compiling a working document, which is available at the service and submitted prior to an Assessment and Rating visit. The service undertook their Assessment and Rating process for the very first time in May 2022.

The service had two representatives from the Department of Education visit for almost a week to observe the Unit against the National Quality Standards (NQS). The Department of Education provided the service with an overall rating against all seven quality areas and the service reached Meeting the National Quality Standard. Quality Area one Educational program and practice and Quality Area four Staffing arrangements did highlight that the service had 2/3 exceeding themes in each of these areas which is an excellent achievement for our first visit.

Excursions and events

The rural and remote locations of our venues and impacts of COVID-19 has limited opportunities to participate in excursions as we normally would. We have scheduled events and special celebrations/ significant dates onsite to ensure we are keeping all stakeholders safe.

The service has had an annual visit from the Statewide Eyesight Preschooler Screening (StEPS) program conducted by the representative from the Inverell Community health facility. The representative contacts the service and arranges to conduct vision screening across our venues on all children who are four years old and attending formal school the following year.

In April 2022, the service facilitated an Easter Hat Parade and invited families to watch the children and share a healthy afternoon snack. At the Yetman venue we took the opportunity to join with Yetman Public School in their Easter Hat Parade and celebrations, our families were invited to participate and share a light morning tea.



In June 2022, the service held a Biggest Morning Tea at each of the venues. We invited families to stay after dropping children at the service to share a cuppa, blueberry muffins, banana bread and fruit platters. By donating to a great cause, we raised \$88 for the Cancer Council.

The Gwydir News contacted our service to participate in the “advice from a pre-schooler” edition. The children shared the advice they thought was important to them. This was published through

the council's social media posts.

The following learning was shared with the children through celebrating significant events and dates.

- **National Nutrition Week** the children were able to make their own fruit kebabs and eat them.
- **Aussie Backyard Bird Week** the children made bird feeders to take home and hang out for the birds and we read "How the birds got their colours."
- **Grandparents Day** the children at Gravesend and Croppa Creek practised two songs, and these were sent home to share with the families.
- **Road Safety Week** involved a range of different experiences and opportunities such as cut and paste sign matching activities, matching the road safety cards to the boards and reading stories to enable the children to develop an understanding about what the three-traffic light signals mean and road safety.

- **Remembrance Day** focused on reading the story "Lest we forget" and discussing the significance of the day.

- **Recycling Week** was spent making glitter bottles using recycled water bottles. The children were able to view Michael Recycle which teaches them what bins to put their rubbish in and recycling puzzles were available for the children to enhance their learning on recycling.



- **Anzac Day** the educators cooked Anzac biscuits with the children and read the following stories "Lest we forget" and "Anzac biscuits". We had a discussion with the children to ask them if they attended the Anzac Services with their families and we played the "Last Post" for the children to listen to.
- **Farm Safety Week** was highlighted as this is reflected in the communities. The children engaged in meaningful discussions around how we are safe on farms and what we can do to be safe on the farm. We shared a fact sheet with the families focused on farm safety and the children listened to a story "Stay safe on the farm with Jessie".

COVID-19

Throughout the later part of Term 3, 2021 the service was required to reintroduce the learning from home program due to the impacts of COVID-19. This was very successful with the



families and children, and we received photos of the children engaged in the learning experiences we prepared and sent out. The service conducts individual venue end of year graduation and certificates ceremonies. Families were unable to

participate in this experience onsite, however special photos of the presentation including group and individual were shared with the families.

Our Achievements in Aged Care



Once again COVID-19 has impacted the Aged Care Industry. Throughout these

challenging times, Naroo, NSW Transport and CHSP maintained their high levels of service whilst adhering to all NSW health mandates. Being able to provide this care and support to our community was a top priority.

After almost 3 years navigating the challenges of the COVID-19 pandemic, Naroo had a resident test positive in June 2022. This was followed by more, and put the facility into lockdown. Residents and staff endured a tough month of isolation, long hours and dealing with the unknown. The residents were able to keep in touch with family members through Facetime and telephone calls. The Naroo manager provided updates to family members daily via Microsoft Teams meetings, something that was greatly appreciated. A mountain of coloring books, crosswords and suduko puzzles provided to the residents also helped to keep them occupied and stimulate their minds.

Nutrition at Naroo

Good quality food and nutrition is important in healthy ageing. As we age, our requirements for many nutrients including protein, calcium, folate and vitamins B12 and D increase. At the same time our energy (calorie) needs may reduce.

This means that we need to be able to obtain all our nutrition from a smaller number of nutritious foods. In addition, challenges such as an altered sense of taste, dental and swallowing problems, disease, memory problems, multiple medications and gut issues may all affect our appetite.

The Hostel Supervisor and kitchen staff provide nutritious and varied meals to our residents throughout the year. Residents weight is monitored and professionals such as Dieticians and Speech Pathologists for swallowing issues are utilized to ensure we are providing nutritious and appetizing meals.

The kitchen staff are currently working through 12 modules developed by The Maggie Beer Foundation which was established to improve the food experiences for older Australians, particularly those living within aged care homes. In fellowship with her Board of industry leaders, professors and health advisors, Maggie has made it her personal mission to share her innate knowledge of what good food can do for everyone's state of mind.

Royal Commission into Aged Care Quality and Safety

The final report entitled Care, Dignity and Respect, the Royal Commission into Aged Care Quality and Safety was tabled on 1 March 2021. Since this time, Naroo has been working towards implementing the 148 wide-ranging recommendations in the report, something that will remain ongoing. These recommendations are geared towards what the Commission envisage will be an entirely new aged care system.

In summary there has been:

- A basic daily fee supplement for residential care, of \$10 per resident per day.
- A mandated minimum of 200 care minutes per day (including 40 minutes with a registered nurse), per resident in residential care facilities. A registered nurse will also need to be on site at residential care facilities for a minimum of 16 hours per day.
- Enhanced regulatory and monitoring powers of the Aged Care Quality and Safety Commission, and additional funding for the provision of education and systematic advocacy by the contracted provider of services.
- An upskilled workforce (through additional training, and a single assessment model – first in residential care and later, in home care) and a larger workforce.
- A National Aged Care Advisory Council, and a Council of Elders, and establishment of an office of the Inspector-General of Aged Care.
- A new Aged Care Act by mid-2023. In contrast to the existing Act – which is largely concerned with governing funding arrangements – the new

Act is expected to focus on person-centred care, governance, and quality.

- Revised Quality Standards.

A new funding model for aged care will be implemented from 1 October 2022. The Australian National Aged Care Classification (AN-ACC) model provides more equitable care funding to providers that better matches resident needs with the costs of delivering care and will involve:

1. Independent resident assessments to determine classification levels for care funding.
2. New AN-ACC Assessment Tool to replace the Aged Care Funding Instrument (ACFI) tool and method for classifying and funding permanent residents.
3. Independent analysis each year to inform changes in funding.

Care planning will not be conducted as part of AN-ACC and will remain Naroo's responsibility.

Grant Funding Projects

Naroo Aged Care Hostel were successful in obtaining several grants in 2021-22, some of which will be actioned in 2022-23. The successful applications were:

Department of Health – Business Improvement Fund for Residential Aged Care

This funding was to provide financial support to aged care providers through three streams of grant funding:

- 1) Support a provider to go through a process of business improvement
- 2) Support the sale of a residential aged care facility to another provider
- 3) Where no options exist, support the orderly and safe close of a residential facility.

Naroo applied for and was successful in obtaining funding through stream one. With this funding the facility was able to purchase and implement upgraded technology including:

- Extension of existing security system – this upgrade is needed to integrate with the current internal system to ensure full security of residents and staff. At present, there are 2 systems in place that are inefficient. It would be more financially viable to have the one company oversee the system and provide preventative maintenance and repairs. The system proposed can be reviewed remotely saving on travel costs. The system also allows for reporting and incident investigation and management, providing accurate and timely information such as call bell response times and security management.
- Improvement of IT systems – includes the Clinical Care System and Electronic Medication System. This will be more cost effective and safe for residents and staff. The program will remove the need for paper-based medication charts and GP's will be able to access medication charts at the surgery for any changes required. There will no longer be a need for paper-based signing sheets which are currently completed by the local pharmacy at a monthly cost. Time saved in staff having to take medication charts to the surgery for changes, interruption to the GP and delays in treatment for residents will all be negated allowing for more time to provide care to residents. An electronic system will allow nursing staff and managers to view residents' medication profiles, generate detailed reports and analyse medication administration data when required
- Succession Planning – Succession planning is of high importance to ensure the organisation can continue with its core business. A succession plan will allow Naroo to mitigate risks associated with loss of corporate knowledge and cost of replacing and developing an employee with specific additional training and development.
- New Laundry equipment including 2 Dryers and 2 washing machines and floor cleaner were also purchased.

Aged Care Approvals Round – Rural, Regional and Other Special Needs Building Fund Capital Grant Funding

The aim of this grant funding is to improve access to quality residential aged care in regional, rural, and remote locations and/or improve access to care for any of the Special Needs Groups under the Act, in any area.

Naroo's submission was successful for \$493,215.00 and staff are working with DTA Environmental Design Architect for planning and training for staff to implement change to caring for residents suffering from Dementia. The grant funding will cover the expansion, fit-out and furnishing of an activities room and repurposing the existing internal courtyard into an outdoor recreation area. These projects will continue through 2022-23.

Australian Government – COVID-19 workforce grants

Each staff member was allocated a "bonus" through the successful application for the Department of Health and Aged Care workforce bonus payment.

The bonus was based on hours worked for the work conducted during the COVID-19 pandemic with staff being paid up to \$800 each time. A welcome boost for staff who have gone above and beyond during this challenging time.

Bingara Commonwealth Home Support Program (CHSP)

The past year has been focused on living with COVID-19. During the year outings included lunch at the Pally Pub, a BBQ on the banks of the Gwydir River, a picnic on the Bingara Golf Course and lunch at the Imperial Hotel. Some of our ladies visited the local library and after this visit, decided to join as members.

Many special events such as Halloween, Melbourne Cup, Christmas, Australia Day, St Patrick's Day, Anzac Day, Easter and Mother's Day were celebrated in style and monthly birthday parties for members were a festive affair.

While attending morning tea/lunch sessions, our ladies have continued their knitting. The

many squares knitted by the Ladies were sent to "Wrapped with Love" and made into blankets. The finished products are distributed to homeless people. Baby Jackets, beanies and booties knitted were sent to "Life's Little Treasures" for premature babies. These ladies have contributed to some very worthwhile causes while doing something they love. Bingara CHSP acquired two vehicles during the year. The existing KIA Carnival was replaced with another KIA Carnival, and a Nissan X-Trail replaced the Holden Calais. These vehicles are used frequently to ferry members to various appointments throughout the region.

Transport to out-of-town medical appointments has continued to be very busy with very few appointments being cancelled. Volunteers have remained devoted to the cause, looking after our clients in an exceptional manner.

The Access Bus continues to travel to Inverell twice a month and made a couple of trips to Tamworth. The bus was also utilised for medical appointments when both other vehicles were in use.

An unusually wet year has also contributed to an increase in the use of local transport.

Meals on Wheels service has serviced up to eighteen clients during the past twelve months, levelling at fourteen clients at the end of the financial year. Salads were very popular during summer months. Volunteers all underwent online training with help from staff. Volunteers remain at around twenty for the Meals on Wheels deliveries, a wonderful effort for our small community.

CHSP Staff have attended NSW Transport forums which are always very informative. They also attended an Aboriginal Cultural Awareness seminar and updated CPR requirements.

2021-22 has been another challenging, yet successful year for Bingara CHSP. Along with our dedicated volunteers, who are greatly appreciated, we continue to provide meaningful interaction and offer support to those members of our community who, at times, need a little extra care.

Centre figures for 2021-22

Bingara Day Centre	Bingara
Clients receiving service	224
Transport trips provided	1811
Meals provided in home	2604
Meals provided at centers	315
Group social support	1545
Individual social support	2604

Warialda/Delungra Commonwealth Home Support Program (CHSP)

Warialda/Delungra Commonwealth Home Support Program (CHSP) provides services to clients in and around the Local Government Area (LGA). These services include Meals on Wheels for clients, Transport to appointments both locally and out of town, Day Centre activities and meals, including outings and festive celebrations like Christmas and Easter. Birthdays are celebrated monthly at the centre with cake and a luncheon. Individual support for clients is also offered through CHSP programs and the implementation of client care plans, which are reviewed regularly.

Naroo Aged Care Hostel has taken on the duty of cooking meals for Meals on Wheels clients. These meals offer the fresh variety and nutritional value that help clients attend to their food intake in a healthy way.

Warialda CHSP continues to provide a fortnightly bus service for clients, for a small fee. Clients can spend the day in Inverell attending appointments, shopping or just enjoying a different environment.

Warialda CHSP has a strong and dedicated team of volunteers who assist in all aspects of operations from cooking, to driving clients to their appointments or just being a friendly face. These volunteers have continued to provide their support throughout the COVID-19 pandemic – when restrictions have allowed – and without them the centre would simply not be the vibrant place that it is.

Centre figures for 2021-22

Warialda/Delungra Day Centers	Warialda	Delungra
Clients receiving service	100	14
Transport trips provided	1047	99
Meals provided in home	1545	-
Meals provided at centers	1562	408
Group social support	2986	1077
Individual social support	1001	14
Volunteers	33 x 4098 hours	4 x 980 hours
Outings	4	2

Our Achievements in Building Services

Council's Building Services Business Unit comprises, following staff: five (5) full time, one (1) part time (shared resource), one (1) school-based trainee and one (1) apprentice, and is responsible for, but not limited to providing these services to the community:

- Building approvals, certification, and inspections
- Swimming pool compliance and inspections
- Sanitary plumbing and drainage approvals and inspections
- Building repairs and maintenance
- Capital works construction

Building Certification and inspections

Building Services staff provide an effective and affordable building approval, certification, and inspection service to the community. Services extend to the assessment and issuing of construction certificates, complying development certificates, building certificates and occupation certificates. Staff also carry out critical stage mandatory building inspections during the building

process to ensure that buildings and structures are compliant, safe, and fit for purpose.

Our Business Unit also provides information and advice to members of our community in relation to various building related issues.

Building Services staff respond to complaints received in relation to illegal development, building safety and other matters and carry out investigations and enforcement action where necessary.

Swimming Pool Inspections

Building Services have a private swimming pool inspection program in place where all known swimming pools in Gwydir Shire are inspected once every three years. The program is designed to ensure that owners of private swimming pools maintain their pools and pool barriers in an effective manner to ensure the safety of all pool users. We are now in our 5th year of the swimming pool inspections program with every known swimming



Above: Swimming Pool inspections aim to protect our young children from accidental drowning

pool within Gwydir Shire having been inspected at least once. In 2021-22 Council inspectors carried out thirty-five (35) pool inspections. Of those thirty-five (35) inspections, thirty-three (33) pools were found to be compliant. Two (2) swimming pools which remained non-compliant at the end of the 2021-22 financial year and Council inspectors are working with those pool owners to ensure compliance. Gwydir Shire Council issued thirty-three (33) swimming pool compliance certificates.

Sanitary plumbing and drainage approvals and inspections

Gwydir Shire Council is the delegated authority by Fair Trading NSW to issue approvals for and inspections of sanitary plumbing and drainage within the Gwydir Shire Local Government Area.

This includes the installation of all sanitary plumbing and drainage and includes the installation of on-site sewerage management systems (OSSM) where there is no access to a reticulated sewer system.

Council regularly conducts inspections on OSSM systems for the sale of properties to ensure that systems have been installed properly and are operating effectively to ensure health of the occupants, adjoining properties, and the environment.

All sanitary plumbing and drainage work must be carried out by an appropriately licensed plumber.

Building Repairs and Maintenance

Building Services carried out over 50 planned maintenance activities and responded to in excess of one hundred (100) reactive repairs and maintenance requests across approximately two hundred (200) council owned building assets. Staff also responded to after-hours security calls and emergency repairs to council buildings.

Staff carried out refurbishments to our aged units at Holden Street & Plunkett Street in Warialda, following vacation of the units and prior to re-occupation.

Capital Works

Our regular Capital Works program for 2021-22 was again deferred to allow Building Services staff to

undertake projects under the Stronger Country Communities Grant Funding program and other grant funded projects.

These projects included the following:

- Cunningham Park – Construction of new amenities building
- Warialda Animal Shelter construction
- Bingara Showground – Construction of new amenities building
- Gineroi RFS Shed construction & fitout.



Training

Council's Building Services staff continue to undergo mandatory training to ensure their ability to maintain a safe and compliant workforce.

This training includes:

- Safe working within proximity of power lines training
- First aid training
- Asbestos removal

Staff also participated in Compulsory Professional Development (CPD) training to maintain relevant accreditation where required under legislation.

Summary

The Building Services Business Unit continues to work collaboratively and cooperatively with other Business Units within Gwydir Shire Council to ensure the effective and efficient delivery of our goals for our community.

We have commenced work on several exciting projects that we look forward to delivering in the 2022-23 financial year. There are a number of other Capital Works projects that are in the planning stages which we hope to add to our works program for the future. We look forward to reporting on these projects in the next annual report.

Our Achievements in Environment and Sustainability

Priority Weeds

The department saw the exit of one of the officers and the recruitment of a new fully qualified officer within the reporting period. With the new officer's experience, they were able to hit the ground running. This year also marked the second year of the North West Weeds Action Program 2020-2025. The plan sets targets and ranks noxious weeds according to their impact and prevalence in the region, with the highest ranked referred to as Priority Weeds. The Shire is divided into 5 areas with section A starting at the southern most area of the Shire. Properties in Section A were inspected, and control information and advice given to landholders regarding their biosecurity duties. Routine inspections, reinspection's, education, weed control and identification was completed for the period. The department is running Chartis software for GPS capturing and reporting weeds data to the standards required by the Department of Primary Industry (DPI).

Priority weeds were successfully controlled in hotspots identified around the Shire and across our road network. Working closely with the Local Lands Service, Landcare, North Weeds and bordering Shires the Harissia Cactus containment line at North Star was held, with control works done across the area. Staff continue to attend the Harrisia working group meetings.

The weeds unit in partnership with Landcare, run cochineal bug propagation in the purpose-built greenhouse at The Living Classroom. Bugs are available for landholders to control tiger pear, rope pear and prickly pear. Work was also done on reviving colonies of biocontrol agents for blue heliotrope. Biological control continues to be monitored on Cat's Claw Creeper on the Gwydir River in Gravesend. The department also coordinated weed control across the Gwydir River camping areas in Bingara and upstream along the river.

The major Parthenium outbreak that was detected at Croppa Creek continues as a priority for the region. Ongoing regional rapid response teamwork continued in the area to inspect and eradicate. The Department of Primary Industries provided some funding for the response and coordinated with the Weeds Unit and the Local Land Services. The scope included expanding the inspection areas to identify the extent of any spread and ongoing control of any weeds detected. The other parthenium weed hot spots were routinely checked and plants were detected, destroyed and reported.

Educational activities

Weeds Officers attended two parthenium and one Landcare field days and the usual display occurred at the Warialda Show. Unfortunately, the Bingara Show was cancelled this year. Agquip promotional activities were also postponed due to COVID-19. There continues to be a good response to the stall at the Warialda Show, where information was provided to residents and landholders about priority weeds.

Private works

Private works were undertaken at 3 residential properties in Bingara and works for Crown Lands at Gulf Creek totalling \$3150.

Compliance

The department conducted camping inspections along the Gwydir River. Inspections of camping areas is done daily through the working week and staff attending callouts after hours as required. Across the year there was a daily average of twenty (20) caravans and motorhomes visiting the Gwydir River campgrounds. The River Common was still the most visited site with an average of a dozen (12) visitors and a high of thirty-four (34), followed by the Faithful site with an average of three (3) and a high of twelve (12). There was one incident where a caravaner was rescued by the State Emergency Service (SES) from rising floodwaters. The procedures for river flooding were reviewed to prevent recurrence.

Updated 'no camping' signs were erected and there have been minimal camps set up outside the designated areas. There were six (6) camping complaints received. The general behaviour of campers was compliant and there were no public order or safety issues. However, small amounts of rubbish were left at camp sites and verbal warnings given to not cut firewood.

Staff distributed brochures to campers promoting local goods and services. New donation boxes were installed at four (4) campgrounds and a total of \$4064 was donated.

The Regulatory officers seized thirteen (13) dogs that were microchipped and registered with current owner contact information. This enabled them to be reunited with their owners with a warning instead of going to the pound. A further five (5) dogs were seized and transferred to the impounding facility. Three (3) of these were released to their owners. The remaining two (2) dogs along with five (5) dogs that were surrendered, were released to partnered rehoming organisations for rehoming. Staff have networked with these rehoming organisations across the state ensure that the maximum number of unclaimed suitable pets find a new home. This meant that there were no dogs put down because they could not be rehomed.

Regulatory Officers seized three (3) domestic cats in the period. All three (3) were reunited with their owners. Feral cat control was undertaken at the landfills as well as cat traps set and monitored throughout the Shire.

Routine surveillance was conducted at rest stops for litter and truck effluent release.

During the period there were no non-companion animals impounded, possibly due to the abundance of feed available. Council received six (6) abandoned vehicles reports about five (5) vehicles. Two (2) of these were removed by the owners. The remaining three (3) unclaimed vehicles did not reach the required value threshold so were taken to the landfill for scrap as provided for under the Impounding Act 1993.

In the period eleven (11) dog barking and two (2) other noise complaints were reported and investigated. There were twelve (12) roaming dog reports and fourteen (14) nuisance animal reports investigated.

Staff dealt with ten (10) Non-Companion Animal matters, including requests concerning horses, chickens, roosters and wasps. Two (2) illegal fire lighting complaints were received and two (2) requests about Onsite Sewerage Management Systems (OSSM) were also received.

Council received twenty-seven (27) overgrown and untidy block reports in the reporting period. These were inspected along with proactive patrol of the villages and forty-one (41) notices of intention were issued. Nineteen (19) of these went to order.

No grazing permit concurrences were processed for the period compared to three (3) for the proceeding period and forty-two (42) for the one before that. The better conditions also led to a decline in 'stock on road' calls for the period.

Dog Attack Statistics

Known dog attacks reported and investigated by Council's Regulatory Officers are entered into the Companion Animals Database, in accordance with the requirements of the Companion Animals Act 1998. During 2021-22 there were 11 incidents involving twelve (12) dogs reported to Council. All incidents were investigated and reported through the Companion Animals Database portal. All incidents were resolved.

In the villages, backyard burning is only allowed with an approved permit. Council reviewed the 'approval to burn' application form. No applications for approval to burn were received during the period.

The Ranger's Conference was again cancelled this period due to COVID-19.

Staff undertook the required inspection of the approved breeding facility in the Shire.

Penalty Notices

Companion animal (dog) twenty-two (22) penalties issued

Fail to comply with order one (1) penalty issued

Asbestos related one (1) penalty issued.

Food

COVID-19 restrictions again meant that several events were cancelled.

All twenty-six (26) high-risk food businesses had an annual inspection, except for the school canteens. Mobile food vans and stalls that did make it to the Shire were also inspected. The yearly food inspection survey was completed and submitted to the Food Authority.

Information was distributed to food businesses including Food Authority fact sheets and a Regional Food Safety calendar. People seeking information about starting a food retail business, mobile and home food businesses were given the relevant information. Three (3) complaints were received for the period. All of which were investigated, and the appropriate actions were taken. Staff attended regional meetings and training sessions with the Food Authority.

Water sampling

Weekly water sampling was conducted for Bingara and Warialda, fortnightly for Gravesend and monthly for North Star as per the NSW Health requirements.

Electricity

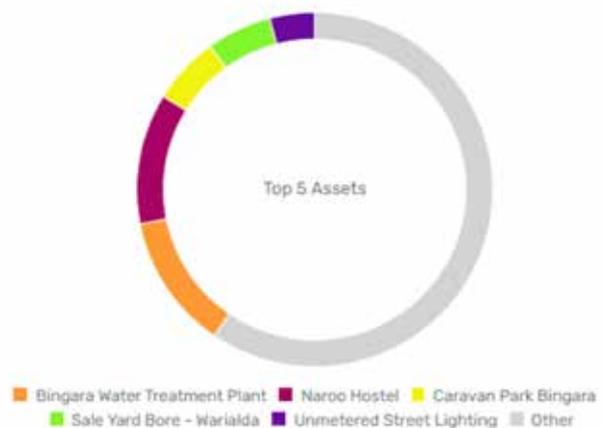
Electricity consumption continues to be monitored through the Azility portal. The total electricity expenditure was \$435,170.000 Down 13% from last year for a saving of \$63,669.00. Usage also dropped to 5836Gj.

Financial Year	Energy Usage (GJ)	Energy Cost (\$)
2017-2018	7,394.45	611,327.00
2018-2019	7,232.29	570,980.00
2019-2020	6,973.41	536,824.00
2020-2021	6,417.61	498,839.00
2021-2022	5,836.04	435,170.00

Council's three (3) large sites (Naroo Aged Care Hostel, Bingara water treatment plant and Warialda Saleyard bore), are contracted through Origin. Street lighting is through Shell, and the small user sites are through AGL. The contracts are made through Local Government Procurement (LGP) who negotiate the best price and stability in the volatile energy market. All three (3) contracts are up for renewal at the end of 2022. The top five (5) sites for power costs are Bingara water treatment plant, Naroo Aged Care Hostel, Bingara Riverside Caravan Park, the Saleyard bore for Warialda water supply and unmetered street lighting.

Top 5 Assets By Overall Spend

Jul 2021 - Jun 2022



Solar systems are operational at Naroo Aged Care Hostel, the Bingara Council Chambers, Warialda Council Chambers, Warialda works depot, Warialda sewerage treatment works, The Roxy Theatre Complex, The Living Classroom and Bingara water treatment plant.

Building Services continued to roll out LED lighting throughout council buildings which significantly reduces power consumption.

Because of long standing and detailed record keeping and the persistence of our administrative staff a \$45,000.00 refund was obtained for a faulty meter. The supplier acquiesced to the request. Charges were calculated from the records rather than the power supplier estimates and the difference spanning five (5) years was credited to Council.

Cemeteries

Annual cemetery reporting was completed for the period for the operating cemeteries within the Shire. The total internments were thirty-three (33) for the period, sixteen (16) at Warialda, fifteen (15) at Bingara and two (2) at private cemeteries.

Two (2) inurnments were made at Bingara in the columbarium.

Waste Collection

Collection reminders and education have been sent via push notification through the waste app. The education campaign targets improvement of recycling habits and increased use of FOGO Bin (Food Organics Garden Organics Bin).

- An average of 271 kg per service was collected in the red bin over 1884 services down from 329 kg, -18%.
- An average of 101 kg per service was collected in the yellow bin over 1662 services down from 112 kg, -10%.
- An average of 170 kg per service was collected in the green bin over 1456 services up from 147 kg, +16%.

The continued drop in recycling was expected with better diversion through the Container Deposit Scheme. There continues to be a good incline in green bin mass which may be due to education and promotion. Leading to a better uptake of use as well as more people spending time at home and in the garden due to COVID-19 restrictions.



Our Achievement in Town Utilities

Gwydir Shire Council provides water supply to Warialda, Bingara, Gravesend and North Star. Warialda's water supply is sourced from groundwater from five (5) bores. The water is aerated and disinfected with sodium hypochlorite before being delivered to residents. Bingara's water supply is sourced from the Gwydir River via bank infiltration chamber; the water is then treated using a dissolved air floatation/filtration process and disinfected with chlorine before delivery to reservoirs where the water gravitates to users.

Gravesend water supply is sourced from the Gwydir River via bank infiltration bores located north-east of Gravesend. Water is disinfected with sodium hypochlorite before being delivered to residents. North Star's water supply is sourced from sub artesian ground water. The water is aerated and then treated using Reverse Osmosis and disinfection with sodium hypochlorite before being delivered to residents.

Water Operations and Maintenance

In 2021-22 a total of 542ML of water was treated and delivered to users in the Shire.

Four new water connections were installed during 2021-22. Five (5) water service lines were replaced from main to meter and fifty-nine (59) service lines repaired.

A total of fifty-five (55) water meters were replaced due to age limit or faults and twenty-five (25) water main breaks were repaired.

Council's four (4) water supplies operate under a Drinking Water Quality Management System which involves placement of multiple barriers of protection to ensure water quality is maintained. Inspection and testing of water quality occurs daily, and protocols are followed. As an independent check, Council's Environmental Department collects water samples from the reticulation system of the four (4) supplies and these samples are provided to NSW Health Laboratory for analysis. In 2021-22 there

were two (2) water quality incidents at Bingara due to rainfall in the catchment area causing high turbidity in the Gwydir River. Water quality parameters could not be maintained and as a result Bingara was placed on a Boiled Water Alert from 09 July to 17 August 2021 and again on 08 December to 22 December 2021.

Water Restrictions

During the 2021-22 financial year Level 1 water restrictions remained in place to encourage the efficient use of water.

Water charges

Water charges have an access component and a usage component with a two-part tariff. Water usage less than 600KL is charged at \$1.55/KL and water usage over 600KL incurs a charge of \$2.15/KL. Water billing is undertaken on a quarterly basis.

Grant Funding

Council participated in a network leak detection program that was funded by Department of Planning and Environment. The program involved ultrasonic leak detection survey of all four (4) water supplies. The survey identified forty-six (46) leaks over the four (4) water supplies. Twenty-two (22) of the leaks identified were in customers system. Customers with leaks were notified of the leakage and asked to repair. Council carried out the repairs to the leaks identified in council's systems.

Council was successful in obtaining a grant for \$148,950.00 (excluding GST) for the replacement of six (6) bulk water meters on the outlets of five (5) reservoirs and the Bingara water treatment plant. This project will be completed by June 2023.

Water Supply Capital improvements 2021-22 included:

- Water meter replacement program
- Bingara water treatment plant land acquisitions
- Bingara water treatment solar system – ordered not installed
- Bingara water treatment plant new turbidity meter and testing equipment

Replacement of submersible bore pump at Saleyard bore Warialda

Bingara water treatment plant eastern side skillion concrete 25% of floor

Telemetry upgrade – at Warialda South Reservoir

Water main replacement Long Street Warialda 100m of 100mm

Upper Horton

Upper Horton's water supply was greatly enhanced with the installation of a new 350KL storage tank and pipework. The work included installation of the storage tank, construction of a new bore, connecting pipework and supply of a diesel generator. The project was funded by the Federal Government's Community Drought Program.



Upper Horton solar bore arrangement

Sewerage Systems

Gwydir Shire Council operates two (2) sewerage systems. Warialda's sewerage system was built in 1969-70 with a design size of 1500EP (equivalent population). Warialda operates under Environmental Protection Authority (EPA) Licence L584 for small treatment plants with an allowable discharge of 250ML/year into Reedy Creek. The yearly inflow into the sewerage treatment was 180ML; 55ML of treated effluent was recycled and used at the local golf course to irrigate the fairways and tees. Bingara sewerage system was commissioned in 1971 and has a design capacity of 2000EP. The Bingara system operates under EPA licence L586 for small treatment plants with an allowable discharge of 250ML/year into the Gwydir River. The inflow for Bingara sewerage treatment

plant was 45ML and 5ML of treated effluent was recycled and used on site.

Council's residential sewer access charge is \$515/annum, non-residential sewer access charge is \$443/annum, non-residential sewer customers also pay a usage charge based on their water consumption and a sewer discharge factor. Non-residential customers have a trade waste charge levied each year.

The concept design and business case for extension of Bingara's sewerage service to North and East Bingara was submitted to Safe and Secure Water Program. The funding application was unsuccessful. The project will be included in 2022-23 capital program funded by loan and reserves from the sewer fund.

Annual returns for both Warialda and Bingara sewerage treatment plants were submitted in December 2021.

The EPA licences for both sewerage treatment plants require monthly water testing to be undertaken at the discharge to the Gwydir River and Reedy Creek. These results are published on Council's website www.gwydir.nsw.gov.au.

Capital Works Sewer during 2021-22

Truckwash ponds decant chambers at Warialda

- Telemetry Alarms at Warialda truck wash
- Truck wash pressure pump upgrade
- Bingara sewerage extension – design report and business case
- Installation of a sewerage pump station at Bingara Showground
- Installation of solar aeration system at Bingara Sewerage Treatment Plant (STP) tertiary ponds.



New solar panels on the roof of the Sewerage Treatment Plant, Bingara



Sewerage pump station – Bingara showground

Warialda Truck Wash Facility

The Warialda Truck Wash Facility was used by 1,098 trucks between – 01 July 2021 and 30 June 2022, averaging ninety-one (91) trucks per month and average wash time is 57 minutes, using an average of 497KL water used per month.



Warialda Truckwash Usage

Parks and Gardens

Gwydir Shire Council operates and maintains fifteen (15) parks, three (3) sporting fields, eleven (11) playgrounds, twelve (12) reserves and numerous gardens. Two (2) separate work crews operate in the north and south of the Shire. The northern crew maintains parks and gardens in the Warialda, Gravesend, Warialda Rail, Coolatai and North Star regions. The southern crew maintain parks and gardens in Bingara, Upper Horton, The Glacial

Area and Myall Creek Memorial Site. Facilities in these areas are frequented by numerous visitors and Council aims to keep these areas in prime condition.

Fays Park Bingara was upgraded with cool room roofing installed on the shade structure by Councils Building Services staff and new tables and seating installed by Parks and Gardens staff.



Fays Park shade structure and seating

All Abilities Park, Warialda

All Abilities Park in Warialda is very popular and well used. Ongoing improvements made available through the Federal Drought Program funding include shade sails, turf and irrigation. The landscaping of the western end of the park with rock terrace had some delays caused by wet weather and is scheduled to be completed in August 2022.



All Abilities Park Warialda

Cunningham Park, Bingara

In 2020-21 Cunningham Park in Bingara underwent major improvements including installation of a new amenities block, picnic shelters and a BBQ and tables. Flowing on into 2021-22 the existing footpath was replaced from Campbell's Bridge to the Pool precinct. In addition to these works, the fencing around the pool was replaced. This project was funded by NSW State Drought Program and has greatly improved the aesthetics of the area.



Above Left: Cunningham Park footpath. Right: Car barrier installed August 2021

CWA Park, Bingara



CWA Park Rose Garden

Additional shelters were installed at CWA Park in Bingara during 2020-21. CWA Park hosted the 100-year celebrations for the Country Women's Association and a commemorative plaque was installed in the rose garden during 2021-22.

Gwydir Oval, Bingara

In 2021-22 Gwydir Oval had a major lighting upgrade with four (4) x 36m lighting towers installed. Each tower contains 8 LED lights capable of providing lighting for night cricket. This is a major benefit to the community and various sporting and community events have been held since the project was completed in March 2022.



Installation of LED Lights at Gwydir Oval

Junction Park, Bingara

New park signage was installed in Junction Park during the reporting period. Framing for the signage was manufactured by council staff.



Junction Park Signage

Town Beautification Program

During the reporting period, trees have been planted in Warialda and Bingara to maintain the towns' beautification program. Sturdy tree guards made from recycled plastic were installed to protect the trees. Trees were planted in West, Riddell and Junction Streets in Bingara and in Warialda, advanced street trees were planted in



Geddes, Stephen and Hope Streets. Over 100 native Callistemon trees have been planted in Riddell Street, Bingara leading to the cemetery.

New trees planted in Maitland St and Link St Bingara – *Tristaniopsis laurina* - water gum



Planting new trees - Bingara Cemetery

The garden beds are a vision of colour with the onset of Spring and help beautify our streets and parks.



Maitland Street gardens, Bingara

Gwydir River Foreshore Developments

Further improvements on the Foreshore included the construction of picnic tables and shelters near the pontoon. An area of the eastern side of the bridge has been cleaned up and refenced to expand the area. These improvements to the Foreshore ensure a continual high usage of the area.



Gwydir River Foreshore picnic shelters

Batterham's Lookout Bingara

Major works are being carried out at Batterham's Lookout under the COVID-19 Stimulus Funding Program. These works include guard rails, barrier fencing, improvement of walkways and signage, along with the installation of new tables and chairs. The works will be completed by December 2022.



Batterham's Lookout carpark barrier

Bingara Showground

Gwydir Shire Council is the trustee for Crown Land Reserve D560019 Bingara Showground. The showground is maintained by Council in consultation with five (5) main user groups: Bingara Show Society, Bingara Pony Club, Bingara Polocrosse, Bingara Jockey Club and Bingara Campdraft. The showground is popular for holding large regional equestrian events due to the size and excellent facilities available onsite. Several scheduled events were held during the 2021-22 year:

- Bingara Pony Camp
- Pony Club 2021 mini camp
- 2021 Bingara Show
- Bingara Campdraft
- Stockman's challenge
- Freestyle motocross and Rodeo in conjunction with the Orange Festival
- Bingara Polocrosse
- Numerous one day equestrian events

Phase 2 Showground Stimulus Program was released in October 2020 and Council secured funding of \$85,378.25 to refurbish the Bingara Showground Grandstand. The project was under construction by 30 June 2021 and was completed in April 2022.



Grandstand refurbishment

Phase 2B Showground Stimulus Program was released in March 2021 and Council secured funding of \$380,158.14 for two projects:

1. Extension and refurbishment of existing amenity building (\$152,348.26)
2. Supply and installation of LED Lighting to the show arena (\$227,809.88).



Bingara Showground new amenities building



Bingara Showground LED Lighting upgrade

Workshop and Plant

Council operates two workshops. Warialda workshop operates from the Warialda Depot with a Workshop Supervisor, one (1) fulltime mechanic, one (1) fabricator/welder, two (2) apprentice mechanics and one (1) school-based trainee mechanic.

The Bingara workshop consists of a Workshop Supervisor and one (1) apprentice mechanic. During 2021-22 the workshops completed 321 services and carried out a total of 1280 repairs to individual items of plant.

Council's fabrication section constructed a new sign frame at Batterham's Lookout Bingara, Junction Park, mesh cages for gas bottles at Gwydir Oval, a decanter chamber for use at the Warialda Truck Wash Facility and several plant welding repairs.

New workshop tools and equipment purchased during the reporting period included:

- Tractor/truck tyre changing machine
- 1" air impact wrench

Council's heavy plant fleet consists of the following equipment:

Description	Number
Graders	7
Excavators	4
Front end Loaders	3
Backhoes	3
Skid Steer Loader/sweeper	2
Rollers – smooth drum	3
Roller – padfoot	2
Roller – rubber tyred	1
Tractor – Grid roller combination	3
Tractor – Slasher combinations	5
Compactor – Landfill	1
Rock Crusher	1
Zipper	1
Road Reclaimer	1

Trucks	
Primemover/lowloader	1
Primemover/Side tipping trailers	3
Tip truck and pig trailer	3
Jetpatcher	2
Watercarts	5
Lime Spreader	1
Medium tipper trucks	5
Light trucks	5

Three (3) of Council's graders are equipped with grade control equipment introducing technology into the road construction process, leading to more accurate road construction and design and minimising material wastage.

Plant replacement Program

The following new items of plant were purchased in 2021-22:

- P1986 – Caterpillar 313 excavator delivered July 2021
- P2005 – Toro 7210 zero turn mower
- P2008 – Hino series 300 – crewcab tipper
- P2010 – Mick Murray side tipper
- P2011 – UD Water truck by AllQuip
- P2016 – Midland bogie tag trailer
- P2018 – Caterpillar 140M Grader with rear multi-tyred roller
- P2025 – Freightmore side tipper
- P2026 – Freightmore side tipper
- P2027 – Southern Cross triaxle dolly
- P2033 – Kenworth T604 Prime mover
- P2037 – Kenworth T408 Prime Mover
- P2038 – Kenworth T408 Prime Mover



P2008 – Hino crewcab tipper



P2018 – Caterpillar 140M Grader with duo-roll



P1986 – new Caterpillar 313 excavator – based in Warialda



P2005 – new mower for use in Bingara

Council continues to assist local service clubs with the donation of replaced mowers as they are upgraded. During the 2021-22-year, Council donated mowers to Gravesend Recreational Ground Committee.



P2038 – Prime mover and side tipper



Above: P2011 – UD Water truck

During the reporting period, the following equipment was disposed of via trade, private sale, sold through Grays Online or Pickles Auctions:

- 3 x Slashers
- 1 x KIA Carnival
- 1 x Toyota Kluger
- Hino 3t crew cab tipper

Portable toilets

Council has three (3) portable toilets available for use on road works and for private hire. The use

of the toilets was donated to several community events during the year including:

- Model Aeroplane Fly In
- Pulse of the Earth Festival
- Bingara Anglers Club Fishing Competition
- Upper Horton Rodeo
- Copeton Fresh Water Swim
- Upper Horton Trail Ride
- Coolatai Campdraft
- Landcare Field Days
- Coolatai Tractor Pull
- Warialda Show
- Warialda Races
- Several private rentals

Summary	Details	Expenditure
2	Earthworks/Construction	\$11,851.00
12	Grading Access Road	\$3,089.00
2	Clean out Cattle Grids	\$2,688.00
9	Plant Hire	\$1,886.00
7	Miscellaneous	\$5,409.00
2	Slashing	\$288.00
1	Seal Access	\$160.00
9	Sale of Gravel	\$2,102.00
2	Water Delivery	\$262.00
46	Total	\$27,735.00

Our Achievements in Community Assets

Caravan Parks

The Riverside Caravan Park in Bingara has two onsite part-time caretakers to assist with park operations and provide surety that park amenities can be enjoyed by park residents and visitors alike.

The Warialda Caravan Park has two of Council's Parks and Gardens staff on call to assist visitors and maintain the park. A great number of visiting workers choose to stay at the park for extended periods.

The North Star Caravan Park is now managed by the Vicarage Café, North Star. This is proving to be a positive arrangement as bookings, check ins and cleaning are all handled by the Café owners. While council continues to maintain the green space.

As government stay at home orders were issued, the caravan parks closed to the public from Saturday 14 August until 10 September 2021.

Below: The new Bingara Caravan Park residence being built.



During this period, Council staff continued to maintain the parks and used the opportunity to do maintenance and deep cleaning of the facilities. Since reopening, all parks have experienced a steady flow of visitors.

During the months of December and January, the new residence/office was installed at Bingara Park, and in February a permanent residence was sold.

Bingara Caravan Park.



New decking being painted at the Bingara Caravan Park residence

Swimming Pools

Gwydir Shire boasts two swimming centres: a 50-metre complex in Warialda with wading pool, and a 25-metre complex with splash program pool in Bingara. Both centres have operating kiosks and all access amenities, with the management of both centres leased out to two separate local contractors.



During the off season, the foyer area at the Bingara Swimming Pool was tiled to mitigate an identified slip hazard.

Both centres opened on the October long weekend. Blankets were used the first and last few weeks of the season to ensure optimum water temperature and the Warialda Pool solar heating system was utilised and proved effective. Heating pumps purchased for the Bingara Pool were installed during the construction of the 25-metre pool but will not be functional until the electricity supply to the site is upgraded.

Both swimming pools closed for the season on 31 March after a remarkably busy season. Over 19,000 patrons went through the Warialda gates, and over 14,000 through Bingara's. Free entry for Shire residents proved to be exceptionally well received by the community with continued positive feedback.

Both pools hosted several schools learn to swim programs and carnivals throughout the season

including schools from Moree, Yetman and Inverell. Warialda also hosted many visitors from Moree as Moree's 50-metre pool remained closed over the season.

Bingara Swimming Club trained each week which included a barbecue for children and their families and early morning swimming proved popular (three mornings each week). In addition, during the school holidays, private swimming lessons were delivered by two providers.

The Bingara Pool hosted Aquafit classes which were delivered three mornings a week. This award-winning program was run by Bingara Multi-Purpose Service staff with 30 clients participating.

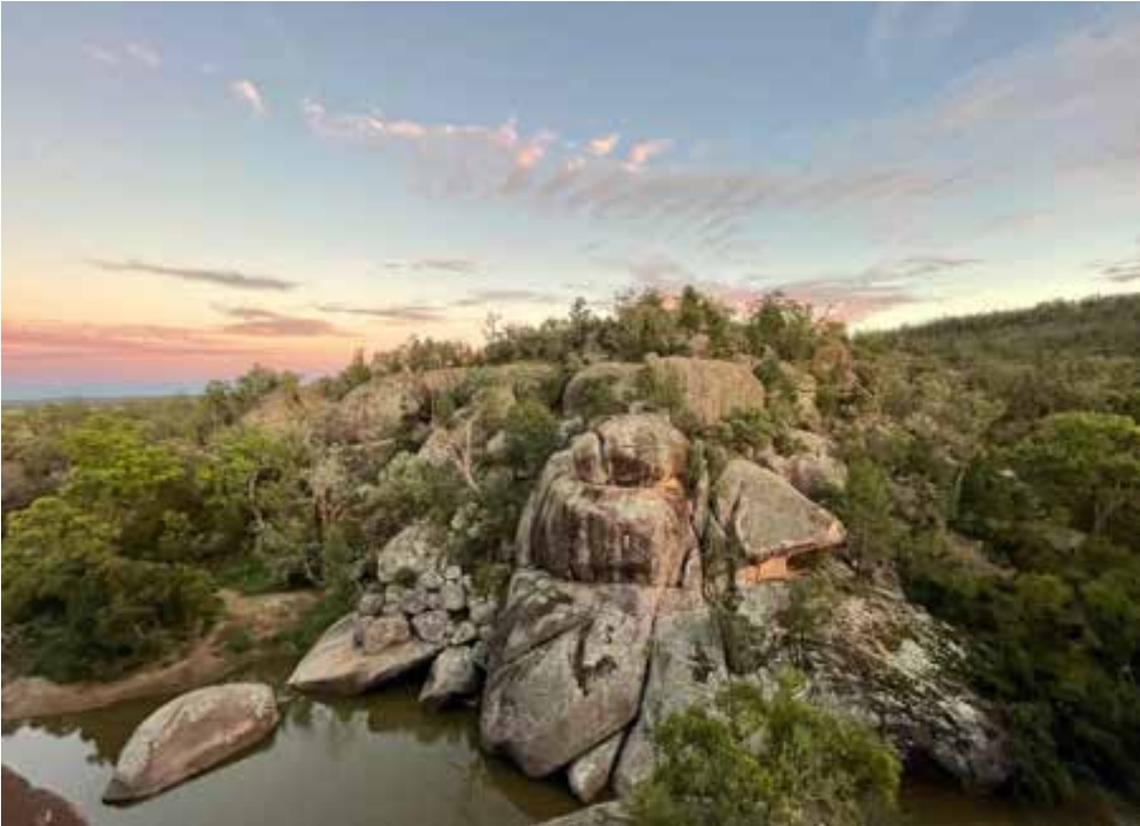
Warialda Pool Water Workout sessions were held every Monday. Squad training ran every workday afternoon with children travelling from Inverell, Moree and Mallowa to participate. Over 20 squad members qualified for the PSSA State Swimming Championships.

Cranky Rock

Cranky Rock Recreation Reserve is a leased asset. Cranky Rock is a fantastic place to picnic, explore and stay. The Reserve is immaculately presented by the lessee and consistently gains positive feedback. Cranky Rock is a place of indigenous significance, with ancient rock art being historically important to the area.

Cranky Rock has a full-time caretaker and kiosk on site to manage the campground which includes powered/unpowered sites and showers. The Reserve features include a suspension bridge, walking trails and a viewing platform. Facilities include picnic areas, barbecues, public toilets and a children's playground. Cranky Rock continues to be a popular destination for caravanners travelling through, and to our Shire.

Cranky Rock closed to the public on Saturday 14 August 2021 and reopened on Saturday 11 September due to the NSW COVID-19 lockdown. Visitor numbers at Cranky Rock Reserve during 2021-22



Cranky Rock - Photo courtesy of Anthony Francis

Month	Powered sites - nights	Unpowered sites - nights	Total
July 2021	76	16	92
August 2021	55	18	73
September 2021	58	24	82
October 2021	95	29	124
November 2021	49	28	77
December 2021	53	21	74
January 2022	63	14	77
February 2022	50	49	99
March 2022	61	14	75
April 2022	92	31	123
May 2022	175	24	199
June 2022	130	24	154

Myall Creek Memorial site

In 1838, 28 Aboriginal people were massacred at Myall Creek. There were many massacres across the whole of Australia. What is different and unique about Myall Creek is that it was the first time the perpetrators were found guilty and hanged.

In 2008, the importance of the site was officially recognised when it was placed on Australia’s National Heritage List. It is the 79th site of only 119 on the list, which also includes places such as Bondi Beach, the Sydney Opera House and Port Arthur.

Before COVID-19, the University of Technology Sydney estimated that the number of visitors to the site was more than 17,000 each year.

Council has collaborated with the Friends of Myall Creek Massacre Committee for over 20 years and each year there is a commemorative ceremony on the June long weekend.

Myall Creek is an extremely important tourist asset; it is a place of reflection; a place where Australia’s shared history is acknowledged; Myall Creek is a platform for Australians to move forward positively.

The following table show the number of people who entered comments into the onsite visitor book during 2021-22.

Month	Total
July	110
August	61
September	45
October	81
November	101
December	129
January	230
February	88
March	107
April	412
May	268
June	496
Total	2,128

A cell-fi tower was installed in August 2021 on the amenities building which dramatically improved mobile coverage around the site.

The amenities at Myall Creek were closed to the public on Saturday 14 August 2021 and reopened on Saturday 11 September due to the implications of COVID-19. Vandalism occurred at the site sometime during this lockdown period. This proved to be an isolated incident. Following the event, Council applied for, and successfully gained funding to install a new security system. This system is functioning effectively.



Council staff attended every meeting of the Friends of Myall Creek Committee during the reporting period.

In conjunction with the Myall Creek Memorial Ceremony, the Myall Creek Rocks the Roxy community concert was held on Saturday 11 June 2022 with over 200 people enjoying the event. The annual Myall Creek Memorial Ceremony was held on Sunday 12 June 2022 with over 500 people attending. During the ceremony, former Bingara



resident Paulette Hayes, who worked tirelessly to have the massacre at Myall Creek remembered, was made an Honorary Life Member of the Committee.

Comments left at the site included: “We were impressed by the memorial site. Beautifully and thoughtfully presented. I am a tourism marketing consultant, and this would be the best example of a memorial site/reconciliation project that I have seen in Australia. Extremely well done.” Dated 4 March 2022.

“The most thought-provoking site we have seen during our lap of Australia. The memorial site is amazing and informative. Quite eerie. The Soundtrail was excellent and answered all the questions we had. It is especially touching that the descendants of all parties have found each other and set the example on how to forgive.” Dated 31 May 2022.

Property Management

Council leases and manages 53 properties. These include residences, commercial and community premises, 19 units for the aged and disabled, and 14 permanent sites at the Bingara Caravan Park. Council also leases properties to ensure that legal, disability, and home care services, and fitness facilities are locally available.

In accordance with Council’s 2021-22 adopted Budget, rental fees were increased for a number of properties.

- Council leased 34 Maitland Street, Bingara to house staff.
- Council sold 123 High Street, Warialda on 27 September 2021.
- The Nandewar Animal Services vacated the Maitland Street, Bingara property on 16 January 2022.
- Leanne’s Sewing’s lease was renewed for another term. This business operates from 44 Hope Street, Warialda.
- The Roxy Café opened again on 9 April 2022 with a short order menu.
- The Hospitality Trade Training Kitchen opened

again. The Bingara Central School hospitality students currently using the facility once a fortnight.

- The Australian Unity lease agreement for an office at St Mary’s building in Riddell Street, Bingara was renewed for another two years.

Blue Hills and Jacaranda Estate – Bingara Residential Land Sales

At the beginning of October 2021, Council listed 22 Bingara residential blocks (known as Blue Hills and Jacaranda Estates). During the reporting period all were sold and settled. Council is also developing residential blocks in Moore Street, Bingara (known as County of Murchison Estate). It is proposed that these blocks will be placed on the market around October 2022.

Economic Development

Economic Development is shared over many areas within Council. Community Asset’s role has been to attract people to the area, coordinate the promotion and sale of land, deliver elements of capital projects such as Big River Dreaming and to continually seek more grant funding to add value to Council’s existing assets.

Statutory Obligations – Native Title, Land Claim, Crown Lands Management

Similarly, the statutory obligations are shared across Council. Community Asset’s role is to finalise the Crown Land Management Plans, respond to Land Claims as they are received and to prepare for the Federal Court case which involves the Native Title claim by the Gomeroi people. It is not known when this case will commence.

Medical Centres

Council owns, and during the reporting period, leased its two Medical Centres: one to the Warialda Family Practice and the other to RaRMS in Bingara. Council also leases two residences for doctors, locums and registrars to use.

In 2021 through external funding, the Warialda Medical Centre was fully renovated in collaboration with the practice’s doctors and staff. This renovation has proved to be very effective and is

much appreciated by the doctors and staff. The Bingara Medical Centre was renovated several years ago and continues to be well maintained and presented.

Gwydir Shire's Number 1 Goal is, To be a Healthy and Cohesive Community. Council not only provides infrastructure to foster a healthy community, but it joins with community members, medical and allied health professionals and students through the CWA Bush Bursary Program, the Barwon Scholarship and the Gwydir Health Alliance.

Bush Bursary Program

Gwydir Shire Council hosted and sponsored two students for the NSW Rural Doctors Network's Bush Bursary Program in December 2021. They loved their experience, and it is hoped that one day they, or others like them will practice in the 'bush'. Gwydir Shire is only one of 11 rural Councils that support this important program. These medical students experienced a range of clinical settings servicing rural communities and providing them with a positive vision of rural life. Gwydir Shire Council was mentioned in the NSW Rural Doctors Network Annual Report, thanking Council for their continued support of the program.

Gwydir Learning Region (GLR) Training

GLR staff oversee Council's trainees, apprentices, and school-based trainees, the Country Education Fund program and a driving school. Staff also provide training to clients to gain their truck driving licence.

The GLR's ethos is lifelong learning; and the GLR continually seeks to empower both Council employees and the wider community. Its latest initiative is seeking to address the need for childcare. The GLR is looking to coordinate the delivery of Certificate III in Early Childhood Education and Care. This course is being delivered to eight participants. The course costs are being met by Council and is free to participants.

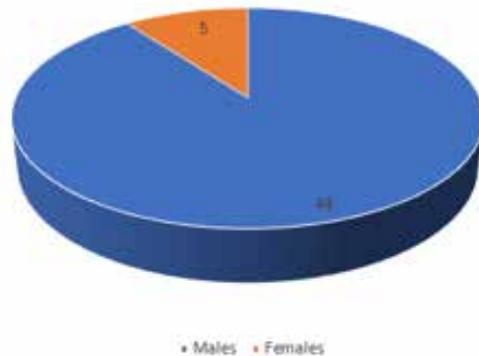
"We seek to grow our own so we can meet the needs of our community."

Competencies on GLR Training's scope:

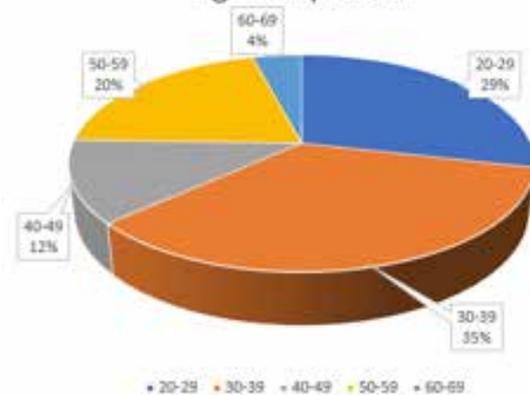
- TLILIC 2014A – Licence to drive a Light Rigid Truck
- TLILIC 2015A – Licence to drive a Medium Rigid Truck
- TLILIC 2016A – Licence to drive a Heavy Rigid Truck
- TLILIC 3017A – Licence to drive a Heavy Combination Truck
- TLILIC 3018A – Licence to drive a Multi-Combination Truck

Despite restrictions imposed due to COVID-19, and aligning with a new partner, Core Driving School, client numbers have been pleasing. For the period 1 July 2021 to 30 June 2022, 49 clients have completed their heavy vehicle training and final competency assessment to obtain their heavy vehicle driver licence. These assessments created an income stream for Council in excess of \$80,000. Gwydir Career Start Program

Heavy Vehicle Training Jul 2021 - Jun 2022
Male/Female comparison



Heavy Vehicle Training Jul 2021 - Jun2022
Age comparison



The Gwydir Career Start Program attracted an impressive number of applications for both school-based and mainstream traineeships and apprenticeships throughout 2021-22. This initiative provides an excellent opportunity for local school students and job seekers to gain valuable skills and work experience in a Local Government environment while studying to obtain a nationally recognised qualification.

The program epitomises Council's corporate vision, 'to be the recognised leader in Local Government through continuous learning and sustainability', and gives Council the ability to train, develop and upskill trainees and apprentices into valuable and productive employees.

Gwydir Shire Council employs seven (7) school-based trainees, four (4) trainees and eight (8) apprentices, in a variety of vocations.

School Based Trainees (SBT)	
SBT Gardener	Warialda
SBT Carpenter	Bingara
SBT Water and Sewer	2 x Warialda
SBT Plumber	Bingara
SBT Mechanic	Warialda
SBT Mechanic	Bingara
Trainees	
Information Services Trainee	Bingara
Business Administration Trainee	Warialda/Bingara
Aged Care Trainee	2 x Naroo Hostel
Apprentices	
Apprentice Plant Operator	4 x Warialda
Apprentice Plant Operator	1 x Bingara
Apprentice Mechanic	Warialda
Apprentice Carpenter	Bingara
Apprentice Gardener	Warialda

Throughout 2021-22 two (2) Gwydir Career Start recruits successfully completed their qualifications being Certificate III Business Administration and

Certificate III Heavy Commercial Vehicle Mechanical Technology.

Events

Council delivered several community events throughout the year, striving to achieve Gwydir Shire Council's strategic outcome of a healthy and cohesive community by nurturing a community which is an inviting and vibrant place to live.

These events included the Bingara and Warialda Christmas carnivals, the Warialda Bypass opening, the Bingara Orange Picking and Festival and several grant funded project launch events.

Australia Day Ceremonies in both Bingara and Warialda were successful events. These were organised and hosted by the Rotary Club of Warialda, and Council's Special Events Committee. In addition, Council provided cash and in-kind support to a range of community events such as the Warialda Rail and Gravesend Christmas events, the CWA Centenary, Upper Horton New Year's Eve and Back to Upper Bingara book launch.

Unfortunately, due to COVID-19, the 2021 Warialda Honey Festival which was to be held in September had to be cancelled for the second time. COVID-19 affected so many events across the Shire.

The Gwydir News

The Gwydir News publication is published for the community, about the community and is the embodiment of our Shire's fighting spirit and its proactive and dynamic approach to seemingly impossible challenges.

The Gwydir News is available in digital and hard copy formats, and delivers news, events and information on the towns and villages within the Gwydir Shire.

In the last financial year, the Gwydir News underwent an overhaul and was transformed into a monthly publication to ensure it remained viable. This year, the publication has gone from strength to strength in this new format, with a significant increase in readership and an online presence.

The new Gwydir News website presents regular current news, facilitates subscriptions and houses current and past issues.

The Gwydir News now reaches over 1200 households across the Shire each month, with 500 hard copies distributed via mail subscription and collection points, close to 600 via electronic email subscription and on average 180 readers access the publication via the Gwydir News website.

Social Media

Council manages several social media accounts across Facebook and Instagram.

The four main accounts are the Gwydir Shire Council, Bingara NSW, Warialda, Place of Wild Honey and The Gwydir News Facebook pages as well as a number of program specific pages such as the Tharawonga Mobile Resource Unit page and those associated with libraries, gyms and other facilities.

This year, Council added a Gwydir Shire Council Instagram page to capture audiences not on Facebook and users in a younger demographic who tend to favour this platform over Facebook. Over 12,000 people follow the four (4) main pages alone and form an important part of Council's communication strategy for the delivery of information about Council services, events, and programs and for informative notifications and emergency alerts.

Website

Council has continued to upgrade its digital presence with several new features on the Gwydir Shire Council website, most notably the introduction of online payments for rates and water notices and the development of a community directory.

The community directory module for the Gwydir Shire Council website aims to provide an effective solution to promote and manage community, business and event listings in the Shire. The directory provides a source of connection between Council, community organisations, local

businesses, and the public. Whether someone is looking for a local sports club, a plumber or looking for something to do on the weekend, the directory is a one stop source for this information.

Throughout the year, the Gwydir Shire Council website has also helped facilitate other important Council projects and initiatives such as the 'Join the Conversation' community engagement process, community consultations, workshop registrations and has captured feedback and reported problems found within the community by residents.

In addition to Council's communications functions, the Media and Communications team have assisted with the promotion and implementation of community initiatives.

Council assisted NSW Fire and Rescue with the coordination of a recruitment drive, to secure new recruits to ensure the Bingara station remained open following a threat of closure due to a lack of volunteers.

Council also worked closely with the University of New England, Inverell Shire Council, and the Department of Regional NSW to host a series of workshops throughout the Shire to gain information and feedback from the community regarding the last drought.

The information gathered throughout the process will then inform the development of a drought resilience plan for the Gwydir Shire.

Trade Training Centres

Council has three training centres: hospitality, automotive and The Living Classroom.

The hospitality centre is underutilised, and it is hoped that 2022 will see it open up for adult cooking classes, used by community groups for catering preparation and hired by small providore businesses.

The automotive centre is used by Warialda High School to deliver their subjects, and by Council staff to deliver TAFE courses.

The Living Classroom (TLC)

On 21 September 2021, over forty-five (45) people gathered at TLC to celebrate the unveiling of the Phoenix sculpture and the Spring Equinox.

The TLC Nursery was opened to the public on 23 September 2021 for purchases of plants and produce. Fifty (50) people attended the opening day.

The nursery operated until April 2022 (during this time the nursery opened most Thursdays and Saturdays). The nursery operation was a trial and Council decided it was not a financially viable initiative. The nursery structures will continue to be used by staff and volunteers to propagate and grow out plants for Council's gardens and community projects.

During the reporting period, Bingara Central School students continued its livestock program with students learning how to tend, handle and show cattle.

Representatives of Southern Cross University, Lismore - Regenerative Agriculture Faculty, met with Council staff and The Carbon Farm board members. A Memorandum of Understanding between the University, Council and The Carbon Farm is currently being drafted regarding pasture and soil amelioration trials.

A koala drinking system was installed at the south-eastern section of the Koala Tree area. Members of



the Gwydir Ark Group obtained and installed the unit. During the year, a koala was seen crossing the Narrabri Road near the waste depot.

Left: The Phoenix sculpture was made by Tony Gomez. The

Northern Slopes Landcare Association (NSLA) constructed a garden in front of the Cochineal Cactus Nursery.



The garden bed is edged by old bridge timbers and has a meandering path of red and green jasper stones through the garden.

TLC Nursery



TLC is a multi-faceted facility which is well used. TLC has emerged from COVID-19 and has welcomed many visitors. During the reporting period, over 220 students from 12 schools have attended TLC for both day and overnight educational experiences.

TLC hosted 22 meetings, 16 training days, 7 overnight work groups and 5 field days. In the 12 months, many booked TLC for private functions. There has been 3 retreats, a CWA 100 anniversary celebration, and a national leadership camp (over 40 participants and they camped in tents). Community groups, including Gwydir Ark and U3A Armchair Travel continue to meet at TLC.

Gwydir Libraries

Gone are the days of a silent library (well, outside of COVID-19 lockdowns anyway). Gwydir libraries are the central hubs of the Gwydir community. The outreach programs connect with villages and with people in their homes.

It is a place to catch up on news, share stories, learn, have fun, master a new skill, or discover new technologies. People can still lose themselves in a book or even a movie. It is a place for all to belong. Gwydir libraries continued to provide services during several lockdowns over the year. Each library adjusted its programs and how it delivered services to the community. These included home deliveries, phone calls, and sending emails. The library iPads were loaned to school children to assist with home schooling.

Library staff were in regular contact with members and checked in as to what resources were required and to ensure they were coping with the lockdown.

The libraries were used extensively during periods when state borders were closed. Library staff assisted hundreds of travellers to obtain border passes. Assistance was also given regarding the Medicare Express App including downloading and printing the digital COVID-19 Vaccination Certificate, and Check In Card.

Some in branch highlights of 2021-22 include:

- The Warialda Library had new flooring laid at its entrance in September. The service was partially closed to allow for these works. To overcome this disruption, activities were held in the outdoor area, and people used the Click and Collect service. Staff also took advantage of the opportunity and redesigned the layout of the library to increase the aesthetics of the space. The new vinyl space at the front of the library is used for children's craft activities, food service, and as a gathering space for the Meet and Greet group.
- Library staff supervised HSC trials and student study.
- The libraries launched the speech pathology collection. In Bingara, staff from headquarters attended along with members of the community, children from preschool and educators.

Following the launch, attendees enjoyed a light luncheon prepared by Friends of Touriandi group. The preschool and story time children enjoyed a picnic lunch in the foyer. Cr Catherine Egan acknowledged the generous donation of \$3000.00 received from the Bingara Opportunity Shop.

- In Warialda, the launch coincided with Library Lovers Day (14 February 2022). On March 24, Kelly Makepeace visited the Warialda Library and presented the speech pathology collection to the Toy Library mothers. Attendees enjoyed a picnic style morning tea following the presentation.
- In March, the library hosted the Bingara Op Shop fashion parade. The parade was a great success with approximately 37 attendees plus volunteers and models.
- The Warialda library hosted a very successful book launch on April 16 with John Hay from Warialda Rail.
- On 13 May, a Manager from the State Library visited both branches. She was very impressed with the Bingara space and took photos to show to state librarian and staff. The Manager commented on the venue's 'clean lines' and how welcoming the library space feels. She loved the screen and felt it is a great way to promote the library and the Shire.
- The State Library Manager and staff discussed how to expand and renovate the Warialda library. Staff will apply and seek external funding in an effort to make this happen.
- On Sunday 22 May, the library hosted a North West Theatre (NWTC) Company event. The cast and crew of the NWTC's Oliver Twist watched a recording of one of their performances.

A range of library services, programs and activities happen in the Gwydir Shire including:

- Programs for children and youth including after school sessions. Staff ensure that programs are informative, intriguing, and fun. Programs have included Storytime, Craft, Kool Skool Kids (KSK), 'Fancy Schmancy' Black Tie Party, Pen Pal Program with residents of Naroo, Murder and Mystery Club, Hallochristmas, The Ultimate Cubby House, Teddy Bear Picnic in the Park, Lego Challenges, and Earthquake Survival.

- The KSK program, previously held at the Toy Library, has allowed the public library to include students from the program waiting list to attend on Tuesday and Thursdays. Two staff members allow for several working groups across the library.
- Home schoolers visit each week to participate in programs and complete their studies, participate in the Lego competition, borrow, and read together.
- University students booked study spaces to complete their learning via zoom.
- Be Connected tutorials continued throughout the year either via face-to-face or Zoom depending on the current lockdown status at the time.
- Golden Oldie Craft.
- Deliveries to Touriandi Lodge, Naroo, and Bingara and Warialda Multi-Purpose Services.
- Visits from residents of Touriandi Lodge and Naroo.
- Meet and Greet are held weekly where members of the community are invited along to chat or seek assistance. A staff member from Anglicare Moree visits and is available to connect the residents with relevant services.
- Outreach services to villages.

Statistics	Bingara 21-22	Warialda 21-22
Door Count	19595	11411
Loans	13207	4948
New members	90	32
PC usage	2431	611
WIFI usage	4408	1570
Programs	394	236
Adult Program attendees	1241	506
Children Program attendees	3317	1007
Home Delivery	321	109
Institution Delivery	78	35
Be Connected Seniors	85	65
Online Assistance	226	61

The Roxy Theatre Complex

The Roxy Complex is open again to the public as a cinema, performing arts venue and a multi-purpose function centre. It functions as a regional centre for the performing arts, with the North West Theatre Company (NWTC) taking residence there.

The Roxy was the host of two elections and a Citizenship Ceremony, celebrated Australia Day, was used by a university performing arts student during COVID-19, and training days.

The Roxy Café opened once more in April with a short order menu.

Roxy Theatre and Greek Museum tours recommenced during the month of May after being in remission due to COVID-19. These tours are now available every morning on Monday, Wednesday, and Friday.

Youth have enjoyed The Roxy with Youth Week events, Physical Culture lessons, Willoughby Exchange Events, and the Girls Glow Youth Program.

The NWTC has a unique agreement with Council. NWTC is a paying partner which brings in productions and produces its own.

NWTC produced a successful production, Oliver Twist. This production saw many children and adults come together, learn new skills and enjoy the experience of ‘treading the boards.’ Rehearsals were held in the Theatre for six weeks and culminated in seven performances. A highlight was the mid-week schools’ performance which saw over 300 students attend.

In May, NWTC together with Council, hosted the cabaret show, The Soul Express which starred Laura Zarb. Over 60 people enjoyed this performance.

On the last Sunday of each month NWTC screens a movie for its Film Club members.

The NWTC volunteers continually assist with the Roxy operations by way of ushering, front of housing, erecting and dismantling the stage, operating lighting and sound, and generally entertaining patrons.

Our Achievements in Engineering Services

SR09 I B Bore Road Upgrade

This year saw the commencement of I B Bore Road Upgrade Project. Spanning from North Star and west to the Shire boundary, the project has been funded by the Heavy Vehicle Safety and Productivity Program (HVSPP) and the Fixing Country Roads program, supplying \$2,000,000 and \$9,544,410 respectively. Once completed, the Project will see 19.987km of existing gravel road upgraded to an 8m wide sealed road, including pavement enhancement and infrastructure and drainage upgrades. This financial year started with the finalisation of design drawings followed by the release of a drainage tender in October 2021.

Due to the Tender returning nil responses, external contractors were sought after to complete the works. In December 2021, the drainage contract was awarded to J K Williams and works started by late January, finishing up in mid-March 2022. Since the completion of drainage works, there has been a national shortage of lime that has prevented any further work taking place. Additional soil testing has been undertaken and alternative pavement construction options are currently being investigated to substitute the need for subgrade lime stabilisation. The Project is expected to be completed by September 2023.



SR11 Horton Road Upgrade

Another major project this financial year has been the SR11 Horton Road Upgrade Project. This Project, once completed, will see 15.96km of existing gravel road upgraded to an 8m wide sealed road, including pavement enhancement and infrastructure and drainage upgrades. The Project has attracted \$5,000,000 in funding through the Fixing Local Roads Program, with Council co-contributing a further \$800,000.

Works now completed have seen the first 3km upgraded and sealed by September 2021, the second 3km section completed by February 2022 and crews have almost completed the third 3km section, ready for stabilising and sealing. Pavement construction has included a varying depth correction layer to tie in with existing and a 200mm slag/lime stabilised base layer, all completed by Council, with bitumen seals being completed by Fulton Hogan and Colas.

Drainage works have been ongoing throughout the year with all works to date having been completed by Council also. Completion of the Horton Road Upgrade Project is expected by December 2022.



Henry Dangar Bridge Approach Upgrade

Funded through the Regional Roads REPAIR Program, Council staff completed the upgrade of the Henry Dangar Bridge approaches, which saw a 500m section of RR7705 North Star Road rehabilitated and the bridge approaches upgraded after they recently failed during the immense wet weather. Works for this Project commenced in April 2022, where Council staff constructed a side-track around the existing bridge structure whilst digging out the bridge approaches, reinforcing the bridge substructure with gabion rock baskets and filling the approaches back in with a no fines concrete mix. 400mm of the failed pavement either side of the bridge was then removed and used for fill along the sides of the road. The exposed subgrade was stabilised with a polymer binder, followed by two 200mm layers of manufactured DGB20. Once the pavement had been completed in June, the side-track was also recycled as fill and an 8m wide two coat bitumen seal was placed by Fulton Hogan at the end of the financial year.



No fines concrete placed in the Henry Dangar Bridge approaches on RR7705 North Star Road.

LRCI Gravel Resheeting

Gravel resheeting works have been undertaken this year through Phase 2 of the Local Roads Community Infrastructure (LRCI) Program. Of this funding, \$321,000 has been spent resheeting roads in the north of the Shire and \$227,000 resheeting roads in the south. Resheeting in the north has included a 2.3km section of SR64 Gournama Road and a 3km section of SR67 Agincourt Road completed by Council staff early in 2022, as well as a 4km section of SR43 Buckie Road completed by Aztech Civil in June. Resheeting in the south has included a 4km section of SR54 Pinecliff Road and 1.2km of SR21 Terry Hie Hie Road, completed by both Council and Aztech Civil early in 2022, as well as a 3km section of SR116 The Forest Road completed solely by Aztech Civil later in 2022. These works utilised local materials, accessing gravel from nearby quarries.



Gravel resheeting on SR54 Pinecliff Road.



Gravel resheeting on SR67 Agincourt Road.

Oregon Road Resheeting – Fixing Local Roads Round 2

2022 saw the completion of the \$2.1 million upgrade of Oregon Road. This project was funded under Round 2 of the Fixing Local Roads Program and saw 27km of Oregon Road resheeted with the incorporation of a polymer binder along its entire 37km length. The utilisation of a polymer binder in the construction process has already shown maintenance benefits, with some sections of the newly constructed road being over 12 months old without requiring a single maintenance grade. Prior to the construction, grading intervals of 3 months were not uncommon. All weather serviceability has been increased dramatically, with zero closures experienced since the project was completed.

Warialda High Productivity Vehicle Route

After 5 years of planning and construction, the Warialda High Productivity Vehicle Route was opened to the public on May 5, 2022, by Her Excellency the Honourable Margaret Beazley AC QC. The project was jointly funded by all three tiers of government,

with the Federal Government contributing \$3,498,350 from the Heavy Vehicle Safety and Productivity Program, the NSW Government \$3,043,200 from the Fixing Country Roads Program, with Council contributing the remaining funds.

The new road allows road trains to access the Gwydir Highway directly from Warialda Road, eliminating a detour via Moree which results in 144km saved from a round trip. The High Productivity Vehicle Route bypasses a pinch point at the intersection of Geddes Street and Stephen Street and has eliminated heavy vehicle traffic from the Warialda CBD. The project has significantly improved productivity for the heavy vehicle industry, while also offering improvements in safety to all road users and improvements in amenity (both sound and odour) for the town of Warialda.

Getta Getta Road Resheeting – Fixing Local Roads Round 3

Council secured \$1,854,071.48 from Round 3 of the Fixing Local Roads Program in the 21-22 financial year that will be matched by \$497,692.52 of Council funds to resheet the entirety of Getta Getta Road within the Gwydir LGA. The project will include the incorporation of a polymer binder which has demonstrated significant gains when used on other roads within the shire. The project, which includes widening of table drains and removal of vegetation in silted causeways is expected to be complete by 30 June 2023.

County Boundary Road reconstruction and bitumen sealing project

This project involves the reconstruction and bitumen sealing of 12.3 km of the currently unsealed 'missing link' section of County Boundary Road from Croppa Moree Road towards Mosquito Creek Road to the south.

In 2021 the Federal Government announced a \$8.18 million contribution to the project under the Roads of Significant Importance program with Council contributing an additional \$2.05 million for a total budget of \$10.23 million. Council signed the funding deed in January 2022 in light of Council's considerable capital works program and flood damage recovery burden, it was decided to



contract out the entire work. After detailed survey and design was completed the project went to public tender in March 2022 and tenders closed in May 2022.

Three tenders were received, which were ultimately declined due to budgetary constraints. Several factors contributed to the tenders being over budget, including:

- Precast concrete pipes are in extremely high demand with up to a 40 week lead time
- Shortage of lime and other pavement additives due to extreme demand and supplier breakdowns affecting production in eastern Australia
- Current and expected significant increases in the cost of construction materials and the cost of fuel
- Perceived risk due to predominantly wet weather patterns
- Remote and isolated location of the project.

As of June 2022, the detailed design and specifications are being reviewed to reduce scope and cost while maintaining compliance with the funding requirements and applicable standards. The project will be retendered in August 2022.

It is expected that once a suitable contractor is engaged that the project will take 18 months to complete.

Reedy Creek Rest Area Construction 86 Hope St Warialda

In 2020, Council identified a need for more short-term parking sites and a rest area close to Stephen St and Hope St in Warialda that was accessible by caravans. This project became a reality in the 2021-22 financial year after \$80,000 was made available under the Federal Drought Relief Grant.

The project (situated on a largely undeveloped site) required drainage upgrade works to an existing gross pollutant trap and significant earthworks to construct a new loop road. The new loop road provides easy access and parking for caravans with covered park seating and landscaping on the banks of the Creek.

Local contractors were used for nearly all the construction works. The new parking area can cater for up to 4 caravans at a time and the project is a valuable addition to the amenity of Warialda. This project is the first stage of development of the Creek foreshore with a further stage planned to be constructed in 2022-23.

Our Achievements with Gwydir Fitness Centres



Gwydir Shire Council operates, maintains, and manages two 24/7 community fitness centres and we welcome locals and visitors to both facilities. The Warialda centre is located

next to the Warialda Library at 38 Hope Street and the Bingara centre is located at the Bingara Sporting Club, 8 Bombelli Street. Both facilities are accessed via electronic entry and cameras are installed to provide security for members. The Gwydir Fitness Centres contain separate weight training, cardio, aerobics, and boxing areas. Membership is available on a casual, monthly, or six-monthly membership.

The aim of these facilities is to promote a healthy and active lifestyle, while also having the facility available to those who are working on rehabilitation or just want to keep mobile.

During 2021-22, both facilities were holding steady with 50+ members each at any given time. However, due to the covid-19 pandemic facilities were closed on the 14th of August under the directive of a public health order. The fitness centres re-opened on the 11th of September. During the closure period memberships were put on pause and reinstated once operations recommenced. As of 10th of October all members had to be fully vaccinated to use the facilities, another directive from the NSW Government. Despite these setbacks memberships throughout the rest of the financial year remained strong and Gwydir Fitness Centres have recorded their highest membership revenue since opening.

New/replacement equipment also seen two new Concept 2 SkiErgs installed, one in each Fitness Centre. A new elliptical cross trainer was ordered for Warialda, replacing the current machine with a new commercial machine that better suits member's needs.

Free workouts are now also available on the Gwydir Fitness Centre Website and a free

Fitness Journal is available at the Fitness Centres, free of charge.

For more information on joining contact our offices on 02 67242 000, or head to the Gwydir Fitness Centre website. The membership application process can also be completed online.



Our Achievements in Work Health and Safety and Risk Management

Work Health and Safety

Worh Health and Safety Management System review

Safety management systems can make a big difference to any business. Using a safety management system however, no matter how thorough and systematic it may be, is not sufficient to guarantee sustained safety performance.

A review of Council's WHS Management System continued during this reporting period. For a system to work properly it is necessary to develop organisational cultures such as 'thinking the unthinkable' and being intrinsically motivated to be safe, even when there seems no obvious reason to do this.

The review will involve redrafting the Management System and consultation to develop Management Plans for all business units so that it aligns to the current Australian Standard, AS/NZS 4801.

This type of management system is used to demonstrate, internally and externally (via third party certification), that Council is systematically and effectively controlling the risks to all persons affected by Council's activities.

Risk

Statewide Mutual

Council's insurer, Statewide Mutual was created in 1993 in response to NSW Councils' volatile risk portfolio which lead to spiraling insurance premiums and ultimately resulting in underwriters withdrawing their support to Local Government.

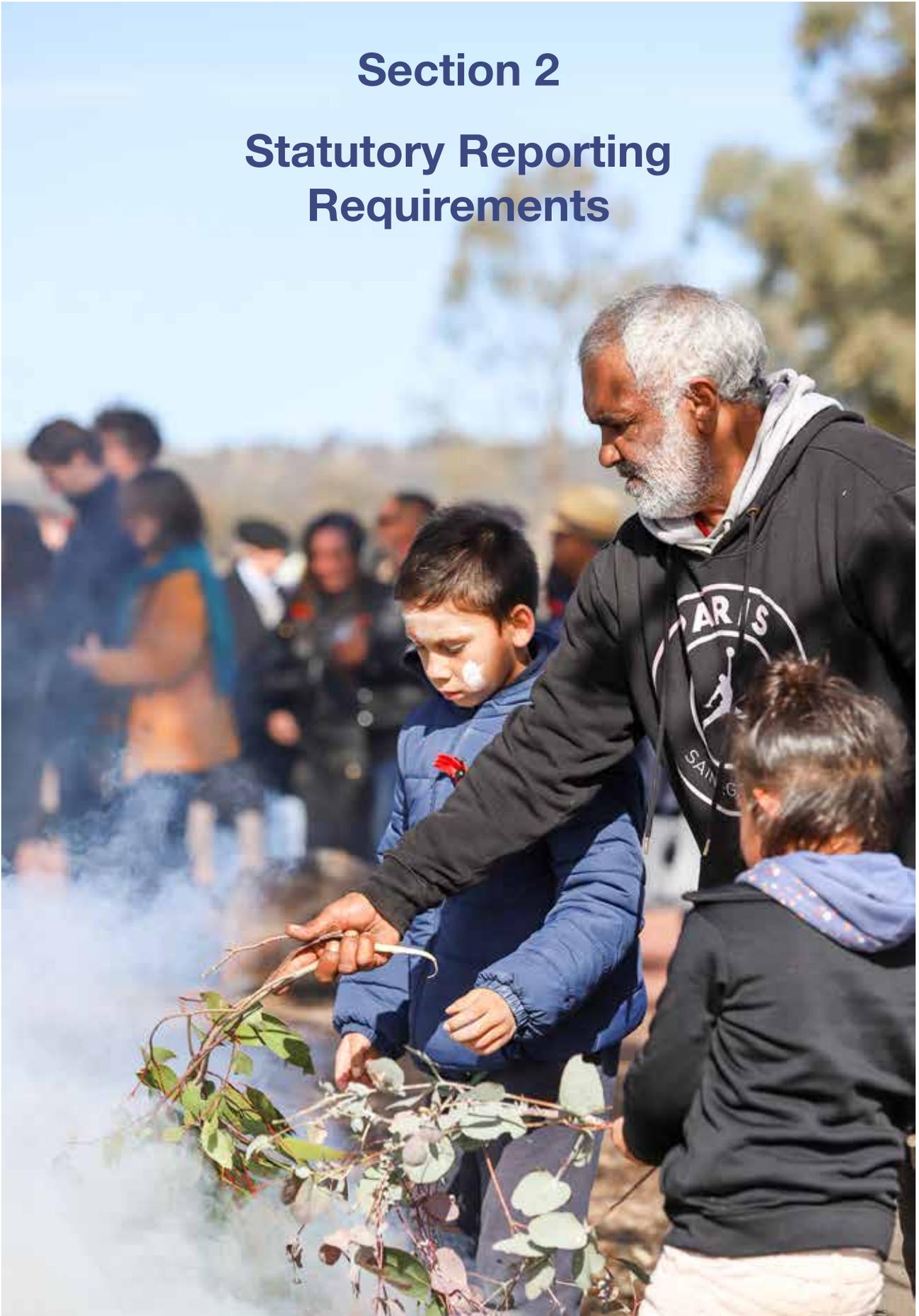
The Mutual is owned by 115 NSW Councils and run-in accordance with the NSW Local Government Mutual Liability Scheme. It is managed by the Statewide Board of Management (the Board). The Board comprises senior level managers from Member Councils representing 11 regions in NSW and the Mutual is managed by Jardine Lloyd Thompson.

Insurance Costs

Insurance Class	2022/2023	2021/2022
Environmental Impairment Liability	\$59,423.60	\$55,462.00
Workers Compensation (estimate only)	\$800,000.00 under review.	\$790,607.75
Personal Accident	\$3,986.68	\$3,993.28
Workers Compensation Top up	\$5,970.11	\$3,294.48
Accumulated Sick Leave	\$10,004.77	Now held within other policies
Casual Hirers Liability	\$6411.12	\$5,698.77
Councillors and Officers Liability	\$46,204.77	\$42,004.34
Crime	\$17,036.83	\$13,170.42
Motor Vehicle	\$190,764.26	\$176,453.24
Motor Vehicle Adjustment	-\$4,840.28	-\$2,847.22
Property	\$399,384.03	\$352,776.17
Public Liability - Professional Indemnity	\$263,168.53	\$233,927.58
Total exc. GST	\$1,797,514.42	\$1,674,540.81

Section 2

Statutory Reporting Requirements



Amount of rates and charges written off during the year

Pension Rebate Breakdown Claim 125

Pension Rebate - 2021/2022

Rate Classification	Rebate Given	Govt	Council	Total (\$)
General Rates	Pensioner Farmland	-\$7,272.80	-\$5,950.47	-\$13,223.27
	Pensioner General	-\$42,813.89	-\$35,029.69	-\$77,843.58
		-\$50,086.69	-\$40,980.16	-\$91,066.85
Water & Sewer Rates	Pensioner Water	-\$23,699.10	-\$19,394.65	-\$43,093.75
	Pensioner Sewerage	-\$20,475.06	-\$16,756.19	-\$37,231.25
Waste Charges	Pensioner Domestic Waste & Disposal	-\$19,352.52	-\$15,833.58	-\$35,186.10
	Pensioner Waste Management	-\$14,888.52	-\$12,181.69	-\$27,070.21
		-\$34,241.04	-\$28,015.27	-\$62,256.31
	Total Claim	-\$128,501.89	-\$105,146.27	-\$233,648.16
			-\$105,146.27	

Councillor Expenses

Total cost during the year of the payment of expenses of, and the provision of facilities to councillors in relation to their civic functions.

Provision of dedicated office equipment and telephone calls allocated to Councillors

Provision of dedicated office equipment and telephone costs during the reporting period totalled \$29,89.87

Provision of induction training and professional development for Mayor and other Councillors

Provision of induction training and professional development during the reporting period totalled \$8,779.15

Expenses of any spouse, partner or other person who accompanied a councillor in the performance of his or her civic functions

There were no expenses incurred for any spouse, partner or other person who accompanied a councillor in the performance of his or her civic function in 2021-22

Expense involved in the provision of care for a child of, or an immediate family member of a Councillor

There were no expenses involved in the provision of care relating to a Councillor during the reporting period.

Details of overseas visits by Councillors, Council staff or other persons representing Council (including visits sponsored by other organisations)

There were no overseas visits by Councillors, Council staff or other persons representing Council during this reporting period.

Attendance of Councillors at conferences and seminars. Training of Councillors and provision of skill development (including interstate visits)

The total cost for the 2021-22 year for Councillor skills development was \$49,483.10. A breakup of these costs is provided in the table below:

Details	Amount (\$)
Air Travel	365.98
Course Seminar & Conference Registration	10,530.01
Other Travel Related Costs	6,701.58
Overnight Travel Expenses	6,333.53
Plant Hire for travel to Seminars & Conferences	17,044.36
Travel Accommodation	8,347.64
Civic Events	160.00
Grand Total	49,483.10

List of interstate visits and number attending

There was only one interstate visits made by Councillors in 2021-22 details are included in the table below:

State	Purpose	No. Attending
ACT	LG National General Assembly	5

Councillor induction training and Ongoing Professional Development

Total value of contracts exceeding \$150,000 during this reporting period is in excess of \$3,956,811.00.

Professional Development & Ongoing Training	No. of Sessions	Name of Councillors in Attendance
Councillor Induction Workshops	2	Cr John Coulton, Cr Catherine Egan, Cr David Coulton, Cr Geoff Smith, Cr James Moore, Cr M Dixon (OAM), Cr Christopher Matthews, Cr Lyndon Mulligan
Councillor Workshops	2	Cr John Coulton, Cr Catherine Egan, Cr David Coulton, Cr Geoff Smith, Cr James Moore, Cr Tiffany Galvin, Cr M Dixon (OAM), Cr Christopher Matthews, Cr Lyndon Mulligan,
Professional Development and Other activities	4	Cr John Coulton, Cr Catherine Egan, Cr David Coulton, Cr Geoff Smith, Cr James Moore, Cr M Dixon (OAM), Cr Tiffany Galvin, Cr Christopher Matthews, Cr Lyndon Mulligan

Details of contracts awarded by Council

Gwydir Shire Council awarded seven (7) contracts exceeding \$150,000 during 2021-22.

Gwydir Shire Council - Class 1 Contracts		
Name of Contractor	Purpose of Contract	Total Amount Payable
Fulton Hogan	Full service bitumen resurfacing	\$2,000,000.00
J K Williams	Install already supplied drainage infrastructure for I B Bore Road Upgrade	\$507,187.90
WesTrac	Supply and Delivery of Motor Grader	\$618,014.10
Hino Motor Sales Australia P/L	Water Trucks: Cab - Chassis (NPN04-13)	\$306,628.43
AMB Earthworks	Long St Kerb Project	\$178,075.40
WesTrac	Caterpillar 313 excavator	\$346,905.53
UNE	Conduct Regional Drought Resilience Study	Not yet completed
Total		\$3,956,811.36

Summary of the amounts incurred by the Council in relation to legal proceedings

There was no legal action against Council during the 2021-2022 period.

Summary of resolutions made under Section 67 concerning work carried out on private land.

Summary	Details	Expenditure
2	Earthworks/Construction	\$11,851.00
12	Grading Access Road	\$3,089.00
2	Clean out Cattle Grids	\$2,688.00
9	Plant Hire	\$1,886.00
7	Miscellaneous	\$5,409.00
2	Slashing	\$288.00
1	Seal Access	\$160.00
9	Sale of Gravel	\$2,102.00
2	Water Delivery	\$262.00
46	Total	\$27,735.00

Donations Paid for 2021-22

Total amount contributed or otherwise granted under section 356 (financially assist others)

There was a total of \$144,755.00 donated under Section 356. The table below includes information on the donations granted:

Donations Summary		
Classification	Donation Requests	Donations' Total
Donations less than \$1,000	\$14,050	\$12,832
Donations greater than \$1,000	\$39,100	\$48,176
Foregone Income	\$55,007	\$43,747
Internal allocation	\$40,000	\$40,000
Totals	\$148,157	\$144,755
In-Kind contributions allocated across other expenditure areas	\$41,015	\$41,015

FOREGONE INCOME

Organisation	Donation requested	Donation Allocated
All junior and school sports plus community groups	Waiving of all hire fees	\$0
Anglican Church, North Star	Waiving water & waste charges	\$749
Bingara Radiance Club	Rates and other charges subsidy	\$3,602
Catholic Church, Presbytery, St Joseph's Primary School and Convent	Water, sewerage and waste charges	\$10,218
CWA North Star	Rates and other charges subsidy	\$1,300
CWA Warialda	Rates and other charges subsidy	\$1,818
Gravesend Showground	Waste charges	\$0
Gwydir Rugby Club (If participating)	Use of oval and training facilities	\$0
Presbyterian Church Warialda	Water, sewerage and waste charges	\$1,649
Scots Presbyterian Church, Bingara	Water, sewerage and waste charges	\$1,181
St Johns Anglican Church, Bingara	Water, sewerage and waste charges	\$2,788
St Mary's Catholic Church, Bingara	Water, sewerage and waste charges	\$2,950
St Simon and Jude's Anglican Church, Warialda	Water, sewerage and waste charges	\$1,971
Uniting Church, Bingara	Water, sewerage and waste charges	\$1,206
Unleash The Black Dog Ball (If held)	Waive hire fees of Roxy and kitchen & Donation	\$1,000
Bingara Central School	Partial waiving of water charges	\$0
Waiving Development Appln and other fees	For community group activities requiring a development application	\$3,890
Warialda P & A Association	Rates, water, sewerage and waste charges	\$7,176
Gravesend Hall	Electricity & Gas charges	\$1,410
Warialda Rail Recreation Reserve	Waste charges	\$839
	Definite	\$43,747

Donations < \$1,000

Organisation	Donation requested	Donation Allocated
Upper Horton 35th Championship Dog Trials	Annual sponsorship	\$250
Warialda Rugby League Football Club	Annual sponsorship	\$400
Warialda Ladies League Tag	Annual sponsorship	\$400
Bingara Australia Day Celebration	Annual Sponsorship	\$738
Bingara Show Society	Annual donation	\$444
Warialda Jockey Club	Annual sponsorship	\$500
Warialda High School	Annual academic prizes	\$500
Bingara Central School	Annual academic prizes	\$850
Warialda Primary School	Annual academic prizes	\$350
St Josephs Primary School	Annual academic prizes	\$350
Gravesend Primary School	Annual academic prizes	\$350
North Star Primary School	Annual academic prizes	\$350
Croppa Creek Primary School	Annual academic prizes	\$350
Unallocated	Donations requests received during the year	\$7,000
	Totals	\$12,832

Donations > \$1,000

Organisation	Donation requested	Donation Allocated
Warialda P & A Association	Annual donation & One off Sponsorship	\$7,176
Bingara Orange Festival	Annual sponsorship	\$10,000
Warialda Honey Festival	Annual sponsorship	\$10,000
Bush Bursary NSW Doctors' Network	Annual sponsorship	\$3,000
Warialda Rotary - Australia Day Celebrations	Annual sponsorship	\$1,000
Barwon Medical Scholarship	Annual sponsorship	\$4,000
Warialda Historical Society (Previous commitment by Council to 5 year project)	Who, when, where Cemetery Project (5 Year Project - Year 3)	\$5,000
Bingara Lions Club	Donation for Bangalow Flood Appeal - One off	\$5,000
Warialda Chamber of Commerce	Celebration Display - One off	\$3,000
	Totals	\$48,176

IN KIND SUPPORT

Organisation	Donation requested	Donation Allocated
Bingara events unallocated	Support for community events	\$10,000
Bingara Jockey Club	Preparation for annual race day	\$2,000
Bingara RSL Club and Sub Branch	Upkeep of memorial gardens in Bingara	\$1,000
Bingara Show Society	Maintenance of showground	\$3,000
Carinda House Committee	Maintenance requests	\$1,000
Myall Creek Memorial Committee	Ground maintenance for annual commemoration	\$5,000
Warialda Apex Committee	Support during events	\$500
Warialda Events unallocated	Support for community events	\$10,000
Warialda Jockey Club	Preparation for annual race day	\$2,000
Warialda Preschool	Building Maintenance	\$2,000
Warialda P&A Association	Support during events	\$3,000
Warialda Tennis Club	Ground maintenance	\$750
Community Groups	Printing and photocopy	\$765
	Totals	\$41,015

IN KIND SUPPORT

Organisation	Donation requested	Recommended Donation
Willoughby-Gwydir exchange program	Annual allocation	\$8,000
Gwydir Learning Region	Annual allocation	\$25,000
Gwydir Learning Region's Country Education Foundation Committee	Annual allocation	\$5,000
Industry awards	Prizes and assistance during annual business award event	\$2,000
	Totals	\$40,000

Statements of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which council held a controlling interest

Gwydir Shire Council did not hold a controlling interest in any corporation, private company, partnership, trust, joint venture, syndicate or any other body in the year ending 30 June 2022.

Statements of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or not incorporated) in which council participated during the year

The council is involved in several arrangements with a non-controlling interest in the following entities:

- Fossickers' Way Promotion Committee
- Local Government NSW
- Local RTA Traffic Committee
- Regional Tourism Committee
- Bush Fire Liaison (Service Level Agreement) Committee
- Border Regional Organisations of Councils
- Arts North West
- Namoi Joint Organisation
- New England Join Organisation (Association Membership)
- New England North West Regional Advisory Committee
- Country Mayor's Association
- StateCover Mutual
- Statewide Mutual
- Central Northern Regional Library and Information Service
- Warialda and District Chamber
- Bingara and District Vision 20/20
- Northwest Regional Community Care Project Advisory Committee
- CHSP and Disability Services Advisory Committee
- Northern Slopes Landcare Association
- Murray Darling Association Inc.

Statement of all external bodies that exercised functions delegated by Council

To better engage the community and reflect local community views and needs, Gwydir Shire Council

delegates a range of its functions to volunteer committees:

- Bingara District Historical Society
- Gravesend Community Group
- Naroo Hostel Advisory Committee
- Disabled Access Improvement Committee
- Bingara Angler's Club
- Bingara Showground Advisory Committee
- Bingara Special Events Committee
- Warialda Tourism Committee
- Warialda Historical Society
- Coolatai Sportsground Committee
- North Star Hall Committee
- Croppa Creek Hall Committee
- Yallaroi Hall Committee
- Crooble Hall Committee
- Warialda Rail Community Committee
- Warialda Cultural Community Centre – Carinda House
- Warialda Sports Council
- Warialda Preschool
- Gwydir Community Health Alliance
- Gwydir Learning Region Committee
- Bingara Op Shop
- Old Bingara Court House Gallery (in abeyance)

Equal Employment Management (EEO)

Gwydir Shire Council is committed to the principles of Equal Employment Opportunity. It aims to provide a work environment that fosters fairness, equity and respect for social and cultural diversity, and is free from unlawful discrimination, harassment and vilification as determined by the legislation.

In fulfilling this commitment, Council:

- Fosters an organisational culture which recognises the diversity in the social and cultural backgrounds of all staff and customers
- Provides equal opportunity by removing barriers to participation or progression in employment
- Safeguards merit-based systems of transparency so that decisions are made without bias
- Provides training to create an environment

that promotes and supports transparent decision making

- Strives to ensure fair outcomes in all areas of employment, including recruitment, training and development, promotion, transfer, supervision and management of staff, access to information and conditions of employment
- Provides a workplace where all staff and customers are treated with respect and courtesy
- Clearly defines what is regarded as acceptable and unacceptable workplace behaviour

Gwydir Shire Council demonstrates its commitment to the principles of Equal Employment Opportunity through the development process to eliminate any potential discrimination, harassment or bullying in the workplace. Existing policies and induction programs highlight the importance of treating all staff and customers with respect and reinforce that discrimination in any form will not be tolerated.

Gwydir Shire Council also demonstrates a commitment to Equal Employment Opportunity principles through the development of systems and processes for recruitment and promotion. All decision made regarding recruitment and promotion are based on merit not influenced by gender, disability, race, age, religion or any other attribute.

For existing employees, Gwydir Shire Council is committed to providing a supporting and inclusive workplace where decisions are made equitably without any discrimination.

Council has several trained EEO Contact Officers who have been trained by the Anti-Discrimination Board of NSW to assist with the application of EEO policies and procedures and provide support and guidance to staff.

Council will continue to monitor and reassess its Equal Employment Opportunity Management Plan ensuring that all actions within the plan are implemented and that the Plan is monitored, reviewed and evaluated on a regular basis, liaising

with key stakeholders where required to ensure successful integration within the organisation.

Statement of the total remuneration comprised in the remuneration package of the General Manager

General Manager Remuneration Package

Item	Amount (\$)
Salary	301,266.61
Superannuation	30,126.67
Non-Cash Benefits	20,800.00
FBT	0.00
Total Package	352,193.28

Senior Staff Members Remuneration Package

Not applicable. The only staff member classified as Senior Staff is the General Manager.

Statement of the total number of persons who performed paid work on 25 May 2022 for Gwydir Shire Council

Description	Total no.
Persons employed by the council on a permanent full-time basis	131
Persons employed by the council on a permanent part-time basis	69
Persons employed by the council on a casual basis	33
Persons employed by the council under a fixed-term contract	0
Persons employed by the council as senior staff members for the purposes of the Local Government Act 1993	1
Persons engaged by the council under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person	1
Persons supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	1
Total	236

Coastal Protection Services Provided

Not applicable. Council did not levy any charges for coastal protection services.

Report on Capital Works Projects

There were nil capital works project reports submitted during the reporting period.

Swimming Pool Inspections

Building Services have a private swimming pool inspection program in place where all known swimming pools in Gwydir Shire are inspected once every three years. The program is designed to ensure owners of private swimming pools maintain their pools and pool barriers in an effective manner to ensure the safety of all pool users. In the 2021/22 financial year Council inspectors carried out 35.

Two swimming pools remained non-compliant at the end of 2021-22 and Council inspectors are working with pool owners to ensure compliance.

Government Information Public Access (GIPA) activity

In 2021-22 reporting period Council received 11 requests under the Government Information (Public Access) Act, 2009. All were dealt with and the information requested was provided where it was possible to do so.

Public Interest Disclosure (PID) Act 1994 and Regulation

No disclosures were made during the reporting period. Council's Privacy Management Plan is available at www.gwydir.nsw.gov.au to view or download.

Environmental Planning and Assessment Act 1979 and Regulation 2000 Information

Planning agreements

There were no Planning Agreements in force during this reporting period.

Fisheries Management Act 1994

Gwydir Shire Council has not been identified as

responsible for the implementation of measures in any Recovery Threat Abatement Plan.

Environmental Upgrade Agreements

There were no environmental upgrade agreements entered into during the 2021-22 reporting period.

Stormwater Management Services

Council levied a Stormwater Management Service Charge (SWSC) of \$25 per residential property, \$12.50 for residential strata lots and \$25 per 350sqm for business properties capped at a maximum charge of \$1,000. The total received funds for the 2021-22 financial year was \$39,375.00. Council's stormwater works program for the financial year included routine repairs, cleaning of gross pollutant traps and removal of debris from grates and inlets, along with the upgrade to a stormwater easement in Stephen Street, Warialda, from open channel to underground pipes.

Statement Of Activities Companion Animals Act 1998 And Regulation 2008

Companion Animals management

Gwydir Shire Council employs two Regulatory Officers who are responsible for administering the Companion Animals Act 1998. The officers patrol the region to provide companion animal owners with support, education and regulation. A summary of the activities undertaken in 2021-22 are listed below.

New Animal Enclosure (Pound)

Council received funding through the Stronger Country Communities Funding Stream to construct a new animal enclosure facility. The facility is located on the industrial estate in Warialda situated behind the Essential Energy Depot. It consists of five (5) large kennels with runs that can be reconfigured into ten (10) separate kennels with

the closing of internal doors. It also features a multipurpose veterinary/laundry/storage room, an office with a foyer for receiving the public and an enclosed outdoor animal exercise area. Most of the construction was completed by Council's building team in the reporting period. There were some delays due to supply chain issues that plagued the nation and similar widespread issues with the securing of electrical contractors to erect power poles to connect the site to the electrical supply grid. The facility is expected to be operational early in the 2023 financial year. Council's Regulatory Officer will work out of the building from that time.

Pound data / Collection returns

Council reports annually on impounded animals in the Gwydir Shire region. This information is provided to the Office of Local Government, and forms part of the Survey of Council Seizures of Cats and Dogs. Council will lodge its pound data collection return in July 2022. A summary of pound data collections for the year and comparison to the previous period is presented in the table below:

ACTIVITY	CATS		% change	DOGS		% change
	2021	2022		2021	2022	
Total Animals Seized	40	44	10%	18	18	0%
Returned to owner	0	2	-	13	13	0%
Impounded	40	42	5%	5	5	0%
Surrendered	0	0	0%	0	5	-
Released to Owners	0	1	-	1	3	300%
Released to rehoming organisation	4	1	-75%	3	8	266%
Euthanised unsuitable for rehoming	3	0	-100%	1	0	-100%
Euthanised unable to rehomed	0	0	0%	1	0	-100%
Euthanised feral	36	40	11%	0	0	0%

Nuisance Orders

One dog was put on a 6-month nuisance orders for escaping property issue.

Menacing Dog Declarations

Three (3) dogs (two residing at the same property) were placed on menacing dog declarations. Eight (8) dogs remain on a menacing dog declaration from previous years.

Dangerous Dog Declaration

No dogs were placed on a dangerous dog

declaration in the reporting period. Five (5) dogs remain on dangerous dog declarations from the previous years.

Microchipping and Registrations

Five hundred and fifty-four (554) dogs and twelve (12) cats were microchipped in the period. Of these, fifteen (15) microchips were implanted by the Regulatory staff.

Forty-one (41) dogs and four (4) cats were registered in the period for a total of \$3,199.00.

Microchipping and Registration Totals below:

	ID Microchip Only		% change		Registered		% change		Total		% change	
	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022
Cat	322	334	+14%	+4%	177	178	+14%	+1%	499	512	+14%	+3%
Dog	3347	3901	+20%	+17%	1671	1486	+7%	-11%	5018	5387	+16%	-2%
Total:	3669	4235	+20%	+15%	1848	1664	+8%	-10%	5517	5899	+15%	+7%

The top ten identified registered Dog breeds in The Shire

Breed	2021	Breed	2022
Australian Kelpie	301	Australian Kelpie	303
Jack Russell Terrier	256	Jack Russell Terrier	264
Labrador Retriever	174	Labrador Retriever	155
Border Collie	144	Australian Cattle Dog (Blue)	142
Australian Cattle Dog (Blue)	136	Border Collie	134
Maltese	101	Maltese	108
Unknown	97	Unknown	97
Chihuahua (Smooth)	92	Cocker Spaniel	94
Cocker Spaniel	91	Chihuahua (Smooth)	94
Dachshund (miniature)	91	Cavoodle	92

The top ten identified registered Cat breeds in The Shire

2021 Breed	Registered	2022 Breed	Registered
Domestic	309	Domestic	314
Ragdoll	43	Ragdoll	43
Birman	26	Birman	30
(Other)	14	(Other)	15
Burmese	10	Burmese	10
Domestic	10	Domestic	10
Russian Blue	9	Russian Blue	9
Unknown	7	Siamese	7
Ragdoll	7	Ragdoll	7
Persian	7	Unknown	7
		Persian	7

Dog Attack Statistics

Known dog attacks reported and investigated by Council's Regulatory Officers are entered into the Companion Animals Database, in accordance with the requirements of the Companion Animals Act 1998. During 2021-22 there was eleven (11) incidents involving twelve (12) dogs, reported to Council which were investigated and reported on the Companion Animals Database portal. All incidents were resolved.

Funds spent on Companion Animal management and activities

Funding spent by Council in 2021-22 totalled \$381,704.

This figure includes the employment of Regulatory Officers, the operation and maintenance of Council's Companion Animal Impounding facility, as well as educational and awareness activities. Expenditure of \$291,441 went towards capital projects. This includes the construction and fit out of the new Animal Shelter (Pound) at Warialda. This was made possible through Stronger Country Communities Funding Stream of \$160,000 which Council received for the construction. As well as a contribution from Building Services who undertook the construction works. Other capital projects were the fencing and improvements to the off-leash dog exercise parks. This too was made possible through the Stronger Country Communities Funding Stream. Funding of \$106,000 was received for the project.

Educational activities

The Strategic Companion Animal Management Plan (SCAMP) contains objectives for undertaking companion animal awareness and educational activities. This year saw continuing use of social media for a range of Companion Animal Management activities including education, reuniting lost pets and rehoming pets. The Shire also produced a range of factsheets for companion animal owners which are distributed physically, and the information is available online at Council's website www.gwydir.nsw.gov.au.



Strategies to promote the desexing and permanent Identification of companion animals

It is recognised that the desexing of cats and dogs helps to reduce nuisance behaviours such as roaming, aggression and the production of unwanted litters. We promote desexing to our customers highlighting these advantages both socially and financially.

Strategies to reduce euthanasia rates

An amendment to the *Companion Animals Act 1998* requires a rehoming organisation, such as Council, to satisfy the required steps for the rehoming of seized and surrendered dogs. The amendment came into effect on March 4, 2022. Fortunately, Council's processes were already operating to minimise euthanasia, meaning Council were already compliant with the requirements. Gwydir Shire

Council operates a Facebook page and eligible impounded animals are advertised for rehoming through this channel. This allows the community to view and share that information and reach a wider audience. Partnerships have been developed across the region with rehoming organisations such as Lucky Paws, Animal Welfare League (Moree), PetRescue – Macintyre Pet and Animal Rescue – Goondiwindi. The companion animals that are not rehomed locally are shared with these organisations and available to a wider population for rehoming. This year, zero dogs have been euthanised, a credit to the systems that Council has put in place. All the euthanised cats were feral.

Off leash areas

Council now provides four designated off leash areas in the region. Locations include:

Bingara - Bicentennial Park including part-Bingara River Common-crown reserve area under Council management. This area is unfenced, and All Nations Hill, Hill Street, Bingara. This area is fenced.

Warialda - Long Street Triangle Park corner of Long and Mosquito Creek Road. This area is fenced.

Gravesend - Off leash Reserve Gwydir Street Gravesend. This area is fenced.

Three of those include seating, dog exercise obstacles, water drinking fountains for dogs and their owners, shade plantings and dog litter bag dispensers and bins. This was made possible through the Stronger Country Communities Funding Stream. Upon completion of the fencing at Triangle Park Warialda, Pioneer Cemetery Park Warialda was removed as an off-leash area.

Regulatory signage is erected at all off-leash areas. It details what behaviours are permitted and prohibited at these areas.

Compliance with the NSW Carers (Recognition) Act 2010

The relationship between carers and the persons for whom they care is recognised and respected within the Gwydir Shire. Carers are considered to be partners with all other care providers in the provision of care and are treated with dignity and respect.

Gwydir Shire acknowledges the important role carers play within the community and aims to provide timely and appropriate support. Aged Care within the Gwydir Shire involves carers in the ongoing health management by way of inclusion in Case Conferences and being consulted about new program proposals that are directed to carers or the person they care for.

The new Aged Care Standards incorporate the importance of Carers in the industry, and it is expected that organisations partner with the consumer and their carer/s. Consumers Dignity and Choice is supported by allowing consumers to make decisions about when family, friend's carers or others should be involved in their care. Consumers often continue to receive care and support from unpaid carers when entering residential care such as family and friends. These people have been supporting the consumer over a period before they accessed care and services and continue to be recognised by the Gwydir Shire Council. Commonwealth Home Support Programme (CHSP) services celebrate Carers Week annually. Carers Week is about recognising and celebrating the outstanding contribution family, friends and carers make to our Shire.

Naroo Aged Care Hostel Facility also continues to recognise family and carers monthly, holding a BBQ each month to celebrate the resident's birthdays and inviting them to attend.

Carers are also involved in our Disability Inclusion Access Committee undertaking a consultative role.

Educational Strategies

Staff awareness and education is available through various programs such as Dementia Australia and Golden Carers. Staff also have access to webinars providing information and education on programs such as the Integrated Carer Support Service Model.

A copy of the NSW Carers charter is displayed in the Gwydir Shire Council units within the Shire. Carers play an integral role within the Gwydir Shire Council and are recognised and involved in the day-to-day care of resident residing in the Naroo

Aged Care Hostel Facility owned by Gwydir Shire Council, as well as services provided through Commonwealth Home Support Programme (CHSP) and NSW Transport.

Consultation and liaison with Carers

Consultation and liaison with Carers occur within Naroo Aged Care Hostel Facility and Commonwealth Home Support Programme (CHSP) services on a daily basis. Carers are identified and kept informed with any changes or deterioration of their loved ones.

Gwydir Shire seeks input and feedback from consumers and their carers and has access to various methods for raising and resolving complaints in a timely manner. This feedback is actively reviewed, and the services are improved where appropriate.

The Disability Inclusion Access Committee is made up of people in the community who are interested in helping to make their community or town more disability and dementia friendly. Work continues on the implementation of Dementia Friendly communities within the Shire.

Staff who are Carers

Carers leave is available to all staff working for Gwydir Shire Council and is supported by the Gwydir Shire Council Sick and Carers Leave Policy.

Disability Inclusion Act 2014

The Gwydir Shire Council recognises that people with a disability have the right to exercise choice and control in the pursuit of their goals and the planning and delivery of their support and services. The aim is to provide people with disability opportunities for access and participation, consistent with that provided to other community members.

Council developed its Disability Inclusion Plan in 2017 and a review of this Plan is now being conducted in accordance with legislative requirements. Engaging with key stakeholders in the development of this Plan will provide an opportunity for all voices to be heard and a Plan



that is inclusive and accurate is developed, along with actions that are consistent with the community's needs. Actions built from this Plan will continue to be integrated into Delivery Program actions for implementation. Council continues to plan to address the issues that we need to as an organisation to ensure that people with a disability in our community are not disadvantaged.

During the reporting period Council replaced sections of footpath near the Hunter New England Multi-Purpose and Naroo Aged Care Facilities in Warialda to allow for easier access for people with wheelchairs. The footpath also provided access to the newly constructed All Abilities Park located directly opposite these facilities.

Several Disabled parking spaces have been allocated in the main streets of Bingara and Warialda to provide easy access to shops for those that need it and remove the challenges that arise with parking access and access to footpaths.

Council's Disability Access Committee meets to discuss the needs of the community. Now that the impact of COVID-19 has decreased these meetings have been able to recommence on a more consistent basis.



**Section 3
Copy of Audited
Financial
Statements**

Amber L. Hall



Gwydir Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022

General Purpose Financial Statements

for the year ended 30 June 2022

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Overview

Gwydir Shire Council is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:

33 Maitland Street
Bingara NSW 2404

Council's guiding principles are detailed in Chapter 3 of the LGA and includes:

- principles applying to the exercise of functions generally by council,
- principles to be applied when making decisions,
- principles of community participation,
- principles of sound financial management, and
- principles for strategic planning relating to the development of an integrated planning and reporting framework.

A description of the nature of Council's operations and its principal activities are provided in Note B1-2.

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: www.gwydir.nsw.gov.au.

Understanding Council's Financial Statements

Introduction

Each year NSW local governments are required to present audited financial statements to their council and community.

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2022.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by the Office of Local Government.

About the Councillor/Management Statement

The financial statements must be certified by senior staff as 'presenting fairly' the Council's financial results for the year and are required to be adopted by Council – ensuring both responsibility for and ownership of the financial statements.

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

Summarises Council's financial performance for the year, listing all income and expenses. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

2. The Statement of Comprehensive Income

Primarily records changes in the fair value of Council's Infrastructure, property, plant and equipment.

3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the five primary financial statements.

About the Auditor's Reports

Council's financial statements are required to be audited by the NSW Audit Office.

In NSW the auditor provides 2 audit reports:

1. an opinion on whether the financial statements present fairly the Council's financial performance and position, and
2. their observations on the conduct of the audit, including commentary on the Council's financial performance and financial position.

Who uses the Financial Statements?

The financial statements are publicly available documents and must be presented at a Council meeting between seven days and five weeks after the date of the audit report.

The public can make submissions to Council up to seven days subsequent to the public presentation of the financial statements.

Council is required to forward an audited set of financial statements to the Office of Local Government.

Statement by Councillors and Management

Statement by Councillors and Management made pursuant to Section 413(2)(c) of the *Local Government Act 1993* (NSW)

The attached general purpose financial statements have been prepared in accordance with:

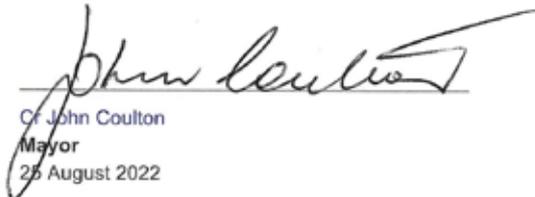
- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these statements:

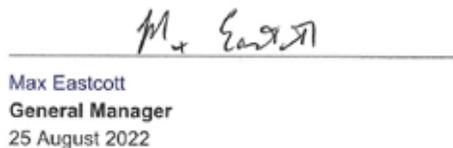
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

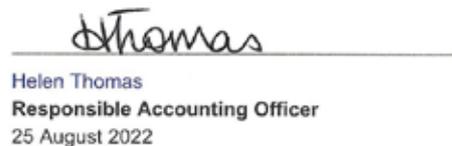
We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 25 August 2022.


Cr John Coulton
Mayor
25 August 2022


Cr Catherine Egan
Councillor
25 August 2022


Max Eastcott
General Manager
25 August 2022


Helen Thomas
Responsible Accounting Officer
25 August 2022

Income Statement

for the year ended 30 June 2022

Original unaudited budget 2022 \$ '000		Notes	Actual 2022 \$ '000	Restated Actual 2021 ¹ \$ '000
	Income from continuing operations			
11,153	Rates and annual charges	B2-1	11,346	11,074
2,400	User charges and fees	B2-2	3,158	5,828
847	Other revenues	B2-3	3,809	3,810
13,207	Grants and contributions provided for operating purposes	B2-4	11,709	10,656
18,903	Grants and contributions provided for capital purposes	B2-4	14,152	4,036
72	Interest and investment income	B2-5	45	61
–	Other income	B2-6	474	403
–	Net gain from the disposal of assets	B4-1	188	–
46,582	Total income from continuing operations		44,881	35,868
	Expenses from continuing operations			
13,153	Employee benefits and on-costs	B3-1	13,503	12,781
30,465	Materials and services	B3-2	12,282	10,411
420	Borrowing costs	B3-3	486	521
7,812	Depreciation, amortisation and impairment of non-financial assets	B3-4	8,363	8,790
2,761	Other expenses	B3-5	645	832
–	Net loss from the disposal of assets	B4-1	–	172
54,611	Total expenses from continuing operations		35,279	33,507
(8,029)	Operating result from continuing operations		9,602	2,361
(8,029)	Net operating result for the year attributable to Council		9,602	2,361
(26,932)	Net operating result for the year before grants and contributions provided for capital purposes		(4,550)	(1,675)

(1) Restated - see note G4-1

The above Income Statement should be read in conjunction with the accompanying notes.

Statement of Comprehensive Income

for the year ended 30 June 2022

	Notes	2022 \$ '000	Restated 2021 ¹ \$ '000
Net operating result for the year – from Income Statement		9,602	2,361
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	35,826	(31)
Impairment loss relating to infrastructure, property, plant and equipment	C1-7	–	(6,663)
Total items which will not be reclassified subsequently to the operating result		35,826	(6,694)
Total other comprehensive income for the year		35,826	(6,694)
Total comprehensive income for the year attributable to Council		45,428	(4,333)

(1) Restated - see note G4-1

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Statement of Financial Position

as at 30 June 2022

	Notes	2022 \$ '000	Restated 2021 ¹ \$ '000	Restated 1 July 2020 ¹ \$ '000
ASSETS				
Current assets				
Cash and cash equivalents	C1-1	3,187	8,109	3,936
Investments	C1-2	13,796	8,550	7,631
Receivables	C1-4	6,450	1,740	2,549
Inventories	C1-5	260	843	798
Contract assets and contract cost assets	C1-6	65	391	921
Other		10	–	39
Total current assets		23,768	19,633	15,874
Non-current assets				
Infrastructure, property, plant and equipment (IPPE)	C1-7	454,677	409,816	414,914
Total non-current assets		454,677	409,816	414,914
Total assets		478,445	429,449	430,788
LIABILITIES				
Current liabilities				
Payables	C3-1	4,853	3,038	3,645
Contract liabilities	C3-2	5,799	6,208	1,571
Borrowings	C3-3	2,009	1,125	1,180
Employee benefit provisions	C3-4	3,181	2,909	2,853
Provisions	C3-5	61	–	–
Total current liabilities		15,903	13,280	9,249
Non-current liabilities				
Borrowings	C3-3	3,997	5,987	7,085
Employee benefit provisions	C3-4	114	108	106
Provisions	C3-5	6,786	3,857	3,798
Total non-current liabilities		10,897	9,952	10,989
Total liabilities		26,800	23,232	20,238
Net assets		451,645	406,217	410,550
EQUITY				
Accumulated surplus		292,895	283,293	280,932
IPPE revaluation reserve	C4-1	158,750	122,924	129,618
Total equity		451,645	406,217	410,550

(1) Restated - see note G4-1

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Statement of Changes in Equity
for the year ended 30 June 2022

	Notes	2022			2021		
		Accumulated surplus ¹ \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000	Accumulated surplus ¹ \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000
Opening balance at 1 July		280,690	122,924	403,614	278,105	129,618	407,723
Correction of prior period errors	G4-1	2,603	–	2,603	2,827	–	2,827
Restated opening balance		283,293	122,924	406,217	280,932	129,618	410,550
Net operating result for the year		9,602	–	9,602	2,585	–	2,585
Correction of prior period errors	G4-1	–	–	–	(224)	–	(224)
Restated net operating result for the period		9,602	–	9,602	2,361	–	2,361
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	35,826	35,826	–	(31)	(31)
– Impairment loss relating to IPP&E	C1-7	–	–	–	–	(6,663)	(6,663)
Other comprehensive income		–	35,826	35,826	–	(6,694)	(6,694)
Total comprehensive income		9,602	35,826	45,428	2,361	(6,694)	(4,333)
Closing balance at 30 June		292,895	158,750	451,645	283,293	122,924	406,217

(1) Restated - See Note G4-1

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 2022

<i>Original unaudited budget 2022 \$ '000</i>		Notes	<i>Actual 2022 \$ '000</i>	<i>Actual 2021 \$ '000</i>
Cash flows from operating activities				
Receipts:				
10,991	Rates and annual charges		11,383	10,935
2,106	User charges and fees		3,311	5,928
81	Interest received		243	189
29,361	Grants and contributions		20,587	19,778
–	Bonds, deposits and retentions received		6	7
450	Other		5,705	6,924
Payments:				
(11,856)	Payments to employees		(13,225)	(13,200)
(28,461)	Payments for materials and services		(10,249)	(10,165)
(405)	Borrowing costs		(445)	(472)
(2,200)	Other		(246)	(3,121)
67	Net cash flows from operating activities	G1-1	17,070	16,803
Cash flows from investing activities				
Receipts:				
–	Sale of investments		7,346	12,000
220	Proceeds from sale of IPPE		1,438	160
Payments:				
–	Purchase of investments		(12,699)	(12,919)
(1,400)	Payments for IPPE		(16,971)	(10,718)
(1,180)	Net cash flows from investing activities		(20,886)	(11,477)
Cash flows from financing activities				
Payments:				
(1,244)	Repayment of borrowings		(1,106)	(1,153)
(1,244)	Net cash flows from financing activities		(1,106)	(1,153)
(2,357)	Net change in cash and cash equivalents		(4,922)	4,173
4,535	Cash and cash equivalents at beginning of year		8,109	3,936
2,178	Cash and cash equivalents at end of year	C1-1	3,187	8,109
3,000	plus: Investments on hand at end of year	C1-2	13,796	8,550
5,178	Total cash, cash equivalents and investments		16,983	16,659

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 25 August 2022. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993* (Act) and *Local Government (General) Regulation 2005* (Regulation), and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain infrastructure, property, plant and equipment and investment property.

Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-7.
- (ii) estimated tip remediation provisions – refer Note C3-5.
- (iii) employee benefit provisions – refer Note C3-4.

Covid 19 Impacts

During the 2022 financial year, Covid-19 ('COVID') and Government mandates on vaccination has continued to cause a disruption to Council's business practices with a number of staff working remotely from home or at other Council facilities away from the main administration building when required. Whilst this has caused some inconvenience it has not resulted in significant additional cost. Some costs have been incurred for additional equipment and staff salaries for employees required to isolate.

Some additional costs have been incurred in cleaning of council facilities.

Rate collections are similar to the previous years, as detailed in Note C1-4. Other receivables have not been impacted.

Overall the financial impact has not been significant and is not anticipated to increase in future years.

Council is of the view that physical non-current assets will not experience substantial declines in value due to Covid. Fair value for the majority of Council's non-current assets is determined by replacement cost where there is no anticipated material change in value due to Covid.

For assets where fair value is determined by market value Council has no evidence of material changes to these values.

A1-1 Basis of preparation (continued)

Significant judgements in applying the Council's accounting policies

- i. Impairment of receivables – refer Note C1-4.
- ii. Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2 – B2-4.

Monies and other assets received by Council

The Consolidated Fund

In accordance with the provisions of Section 409(1) of the Local Government Act 1993 (NSW), all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

Cash and other assets of the following entities or activities have been included as part of the Consolidated Fund:

- General purpose operations
- Water service
- Sewerage service
- Waste management
- Naroo Aged Care

The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993 (NSW)* (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

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 Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the taxation authority, are presented as operating cash flows.

Volunteer services

Council makes use of volunteers for the community transport program, Aged Care, events and information centres. The value of these services cannot be reliably measured and as such have not been included within the financials.

New accounting standards and interpretations issued but not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2022 reporting period.

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates.

Council's assessment of these new standards and interpretations (where they have been deemed as having a material impact on Council's future financial performance, financial position and cash flows) are set out below:

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current; and AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date

AASB 2020-1 amends AASB 101 Presentation of Financial Statements to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current.

A1-1 Basis of preparation (continued)

For example the amendments clarify that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.

Council does not expect any material impact from the above amendments and to its classification of liabilities as current or non-current.

This standard has an effective date for the 30 June 2024 reporting period.

AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018 - 2020 and Other Amendments

This Standard amends a number of standards as follows:

- AASB 1 to simplify the application of AASB 1 by a subsidiary that becomes a first-time adopter after its parent in relation to the measurement of cumulative translation differences,
- AASB 3 to update a reference to the Conceptual Framework for Financial Reporting without changing the accounting requirements for business combinations,
- AASB 9 to clarify the fees an entity includes when assessing whether the terms of a new or modified financial liability are substantially different from the terms of the original financial liability,
- AASB 116 to require an entity to recognise the sales proceeds from selling items produced while preparing property, plant and equipment for its intended use and the related cost in profit or loss, instead of deducting the amounts received from the cost of the asset,
- AASB 137 to specify the costs that an entity includes when assessing whether a contract will be loss-making, and
- AASB 141 to remove the requirement to exclude cash flows from taxation when measuring fair value, thereby aligning the fair value measurement requirements in AASB 141 with those in other Australian Accounting Standards.

Council does not expect any material impact from the above amendments.

This standard has an effective date for the 30 June 2023 reporting period.

AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates [amends AASB 7, AASB 101, AASB 108, AASB 134 & AASB Practice Statement 2]

This Standard amends a number of standards as follows:

AASB 7 to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements;

AASB 101 to require entities to disclose their material accounting policy information rather than their significant accounting policies;

AASB 108 to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates;

AASB 134 to identify material accounting policy information as a component of a complete set of financial statements; and

AASB Practice Statement 2 to provide guidance on how to apply the concept of materiality to accounting policy disclosures.

Above amendments might result in reductions in quantum of accounting policies disclosures to focus on key decision areas and material policies only. Council does not expect any material impact on reported financial performance or position.

This standard has an effective date for the 30 June 2024 reporting period.

Apart from the standards listed above there are no other released standards and interpretations (with future effective dates) that are expected to have a material impact on Council.

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates.



A1-1 Basis of preparation (continued)

New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2022.

None of the newly adopted standards had a material impact on Council's reported financial position, financial performance and/or associated financial statement disclosures.

B Financial Performance
B1 Functions or activities
B1-1 Functions or activities – income, expenses and assets

Income, expenses and assets have been directly attributed to the following functions or activities. Details of those functions or activities are provided in Note B1-2.

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2022	2021	2022	2021 ¹	2022	2021 ¹	2022	2021	2022	2021 ¹
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	Restated	\$ '000	\$ '000	\$ '000	Restated
Functions or activities										
Social	4,277	3,972	5,373	5,073	(1,096)	(1,101)	2,897	2,263	26,806	22,833
Other	–	–	–	–	–	–	–	–	33,262	–
Economic	16,508	10,329	13,161	12,151	3,347	(1,822)	14,908	6,233	276,569	314,874
Environment	2,920	2,828	2,732	3,202	188	(374)	302	316	33,652	21,980
Civic Leadership	861	796	1,422	1,452	(561)	(656)	–	–	5,028	5,794
Governance	20,315	17,943	12,591	11,629	7,724	6,314	7,754	5,880	103,128	63,968
Total functions and activities	44,881	35,868	35,279	33,507	9,602	2,361	25,861	14,692	478,445	429,449

(1) Restated - see note G4-1



B1-2 Components of functions or activities

Details relating to the Council's functions or activities as reported in B1-1 are as follows:

Social

Includes aged and disability services, social services, library, emergency services, parks and urban spaces, public health.

Economic

Includes Gwydir Learning Region, shire roads, asset management, sewerage services, marketing & promotion.

Environment

Includes development and land use management, water supply, environmental protection, waste operations and circular economy.

Civic Leadership

Includes organisational development & recreational facilities.

Governance

Includes technical services, governance, financial operations, information services, compliance, town utilities and plant operations.

B2 Sources of income

B2-1 Rates and annual charges

	<i>Timing</i>	2022	2021
		\$ '000	\$ '000
Ordinary rates			
Residential	2	1,350	1,317
Farmland	2	6,712	6,588
Business	2	337	330
Less: pensioner rebates (mandatory)	2	(91)	(94)
Rates levied to ratepayers		8,308	8,141
Pensioner rate subsidies received	2	50	51
Total ordinary rates		8,358	8,192
Annual charges			
<small>(pursuant to s.496, s.496A, s.496B, s.501 & s.611)</small>			
Domestic waste management services	2	537	523
Stormwater management services	2	40	39
Water supply services	2	829	797
Sewerage services	2	705	673
Waste management services (non-domestic)	2	942	916
Less: pensioner rebates (mandatory)	2	(143)	(144)
Annual charges levied		2,910	2,804
Pensioner subsidies received:			
– Water	2	24	24
– Sewerage	2	20	20
– Domestic waste management	2	34	34
Total annual charges		2,988	2,882
Total rates and annual charges		11,346	11,074
Timing of revenue recognition for rates and annual charges			
Rates and annual charges recognised at a point in time (2)		11,346	11,074
Total rates and annual charges		11,346	11,074

Council has used 2019 year valuations provided by the NSW Valuer General in calculating its rates.

Accounting policy

Rates and annual charges are recognised as revenue when the Council obtains control over the assets comprising these receipts. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area that are not subsidised by the NSW Government and are recognised within the underlying revenue item based on their substance.

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates.

B2-2 User charges and fees

	<i>Timing</i>	2022 \$ '000	2021 \$ '000
Specific user charges			
(per s.502 - specific 'actual use' charges)			
Water supply services	1	485	530
Sewerage services	1	48	53
Total specific user charges		533	583
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Inspection services	2	6	7
Planning and building regulation	2	112	71
Private works – section 67	1	26	168
Registration fees	2	10	7
Section 603 certificates	2	23	15
Total fees and charges – statutory/regulatory		177	268
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Caravan park	2	310	329
Cemeteries	2	49	52
Child care	2	3	1
Park rents	2	6	5
Transport for NSW works (state roads not controlled by Council)	1	1,533	4,147
Tourism	2	2	1
Gwydir learning region	2	85	79
Home and community care / community transport	2	212	95
Pre-school services	2	108	183
Roxy theatre	2	12	16
Community fitness	2	39	22
Other	2	2	–
Other	2	87	47
Total fees and charges – other		2,448	4,977
Total other user charges and fees		2,625	5,245
Total user charges and fees		3,158	5,828
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		2,092	4,898
User charges and fees recognised at a point in time (2)		1,066	930
Total user charges and fees		3,158	5,828

Accounting policy

Revenue arising from user charges and fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases such as caravan parks, the customer is required to pay on arrival. There is no material obligation for Council in relation to refunds or returns.

B2-3 Other revenues

	Timing	2022 \$ '000	2021 \$ '000
Fines – other	2	10	4
Commissions and agency fees	2	104	112
Diesel rebate	2	145	120
Insurance claims recoveries	2	12	1
Sales – general	2	59	80
Emergency services reimbursements	2	50	67
Employee related	2	63	99
Festivals	2	9	2
Naroo	1	2,969	3,028
Sewer operations	2	(1)	2
Waste management revenues	2	232	12
Tourism	2	21	42
Insurance Incentives	2	38	36
Water supplies	2	4	6
Companion Animals Reimbursement	2	9	15
Advertising Income	2	17	73
Container Deposit reimbursement	2	–	42
Namoi Joint Organisation reimbursement	2	–	27
Other	2	68	42
Total other revenue		3,809	3,810

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	2,969	3,028
Other revenue recognised at a point in time (2)	840	782
Total other revenue	3,809	3,810

Accounting policy for other revenue

Where the revenue is earned for the provision of specified goods / services under an enforceable contract, revenue is recognised when or as the obligations are satisfied.

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

Other revenue is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

Fines are recognised as revenue when the fine is paid.

B2-4 Grants and contributions

		Operating 2022 \$ '000	Operating 2021 \$ '000	Capital 2022 \$ '000	Capital 2021 \$ '000
	<i>Timing</i>				
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance	2	2,589	2,398	-	-
Payment in advance - future year allocation					
Financial assistance	2	3,982	2,570	-	-
Amount recognised as income during current year					
		6,571	4,968	-	-
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Water supplies	1	-	-	-	54
Sewerage services	1	-	-	-	50
Aged care	1	23	-	179	329
Child care	2	18	22	-	-
Community care	2	204	316	-	-
Economic development	1	90	92	-	-
Employment and training programs	2	141	16	-	-
Environmental programs	2	-	20	-	-
Library	2	76	85	-	-
Noxious weeds	1	104	108	-	-
NSW rural fire services	1	326	348	-	-
Recreation and culture	2	6	18	-	211
Storm/flood damage	1	-	-	3,162	-
Dept of Communities & Justice programs	2	176	164	-	-
Preschool	2	403	322	-	-
Street lighting	2	21	21	-	-
Tharawonga operational	2	296	373	-	-
Transport (3x3, flood works, roads to recovery)	1	1,182	1,773	-	-
Drought Communities	1	39	29	159	565
Stronger Country Communities - Council Projects	1	-	-	603	272
Stronger Country Communities - Community Projects	1	4	189	-	-
Big River Dreaming	2	-	-	48	587
Caravan Park	1	-	-	165	148
Planning Portal	2	13	-	-	-
Local roads and community infrastructure	1	-	-	1,353	523
Transport (other roads and bridges funding)	1	-	-	6,255	596
Showground stimulus	1	-	-	380	53
Recreation and culture	1	16	-	492	-
Other specific grants	2	320	80	495	257
Transport for NSW contributions (regional roads, block grant)	1	1,671	1,671	272	296
Tourism	2	-	9	-	1
Other contributions	2	7	32	-	1
Community services	2	2	-	-	-
Total special purpose grants and non-developer contributions – cash					
		5,138	5,688	13,563	3,943
Non-cash contributions					
RFS assets	2	-	-	535	-
Total other contributions – non-cash					
		-	-	535	-
Total special purpose grants and non-developer contributions (tied)					
		5,138	5,688	14,098	3,943

B2-4 Grants and contributions (continued)

	<i>Timing</i>	Operating 2022 \$ '000	Operating 2021 \$ '000	Capital 2022 \$ '000	Capital 2021 \$ '000
Total grants and non-developer contributions		11,709	10,656	14,098	3,943
Comprising:					
– Commonwealth funding		8,642	7,476	7,147	3,259
– State funding		1,414	1,497	5,628	383
– Other funding		1,653	1,683	1,323	301
		11,709	10,656	14,098	3,943

Developer contributions

	<i>Notes</i>	<i>Timing</i>	Operating 2022 \$ '000	Operating 2021 \$ '000	Capital 2022 \$ '000	Capital 2021 \$ '000
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):		G5				
Cash contributions						
S 7.11 – contributions towards amenities/services		2	–	–	54	93
Total developer contributions – cash			–	–	54	93
Total grants and contributions			11,709	10,656	14,152	4,036
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			2,620	4,210	12,382	2,886
Grants and contributions recognised at a point in time (2)			9,089	6,446	1,770	1,150
Total grants and contributions			11,709	10,656	14,152	4,036

B2-4 Grants and contributions (continued)

Unspent grants and contributions

Certain grants and contributions are obtained by Council on the condition they be spent in a specified manner or in a future period but which are not yet spent in accordance with those conditions are as follows:

	<i>Operating</i> 2022 \$ '000	<i>Operating</i> 2021 \$ '000	<i>Capital</i> 2022 \$ '000	<i>Capital</i> 2021 \$ '000
Unspent grants				
Unspent funds at 1 July	553	408	6,014	25
Add: operating grants recognised as income in the current period but not yet spent	85	359	-	-
Add: Funds received and not recognised as revenue in the current year	97	194	5,193	6,014
Less: grants recognised in a previous reporting period now spent	(44)	(408)	-	(25)
Less: Funds received in prior year but revenue recognised and funds spent in current year	-	-	(6,014)	-
Unspent funds at 30 June	691	553	5,193	6,014
Contributions				
Unspent funds at 1 July	-	-	355	291
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	-	-	39	92
Add: contributions received and not recognised as revenue in the current year	-	-	-	-
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	-	-	-	(28)
Unspent contributions at 30 June	-	-	394	355

Accounting policy

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

Grant and contribution revenue from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred.

The performance obligations vary according to the agreement but include milestones within AASB 15 grants. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods / services at a single time (e.g. completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

B2-4 Grants and contributions (continued)

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

Developer contributions

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979* (EP&A Act).

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required, but Council may apply contributions according to the priorities established in work schedules for the contribution plan.

Other grants and contributions

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

B2-5 Interest and investment income

	2022 \$ '000	2021 \$ '000
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	28	16
– Cash and investments	17	45
Total interest and investment income (losses)	45	61
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	26	14
General Council cash and investments	10	(40)
Restricted investments/funds – external:		
Development contributions		
– Section 7.11	1	4
Water fund operations	1	10
Sewerage fund operations	4	35
Domestic waste management operations	3	38
Total interest and investment income	45	61

Accounting policy

Interest income is recognised using the effective interest rate at the date that interest is earned.

B2-6 Other income

	Notes	2022 \$ '000	2021 \$ '000
Fair value increment on financial investments			
Fair value increment on financial investments		–	86
Total fair value increment on investment properties		–	86
Rental income			
Other lease income			
Housing Rent		43	33
Commercial Property		32	33
Medical Centres		–	25
Roxy Theatre		2	2
Community Housing		141	126
Caravan Park		83	98
De-recognition of quarry assets remediation provision	C3-5	173	–
Total other income		474	403

B3 Costs of providing services

B3-1 Employee benefits and on-costs

	2022 \$ '000	2021 \$ '000
Salaries and wages	11,025	9,941
Employee leave entitlements (ELE)	2,316	2,026
Superannuation	1,339	1,191
Workers' compensation insurance	709	732
Fringe benefit tax (FBT)	29	37
Other	41	28
Total employee costs	15,459	13,955
Less: capitalised costs	(1,956)	(1,174)
Total employee costs expensed	13,503	12,781

Accounting policy

Employee benefit expenses are recorded when the service has been provided by the employee.

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

B3-2 Materials and services

	Notes	2022 \$ '000	2021 \$ '000
Raw materials and consumables		16,951	9,246
Contractor and consultancy costs			
– Consultants		158	160
– Domestic waste management contract		104	98
– Health services		7	27
– Pools		210	243
– Road infrastructure contractors		1,561	1,619
– Other		2,833	4,470
Audit Fees	F2-1	71	49
Councillor and Mayoral fees and associated expenses	F1-2	269	214
Advertising		26	54
Bank charges		41	51
Electricity and heating		459	452
Insurance		723	634
Street lighting		58	59
Subscriptions and publications		184	185
Telephone and communications		124	158
Valuation fees		28	27
Travel expenses		1	–
Contributions/levies to other levels of government			
Legal expenses:			
– Legal expenses: other		13	21
Expenses from leases of low value assets		6	6
Variable lease expense relating to usage		47	51
Total materials and services		23,874	17,824
Less: capitalised costs		(11,592)	(7,413)
Total materials and services		12,282	10,411

Accounting policy

Expenses are recorded on an accruals basis as the Council receives the goods or services.

B3-3 Borrowing costs

	Notes	2022 \$ '000	2021 \$ '000
(i) Interest bearing liability costs			
Interest on loans		385	410
Total interest bearing liability costs expended		385	410
(ii) Other borrowing costs			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	C3-5	55	59
Amortisation of discounts and premiums: – unwinding discount on reduced interest loan		46	52
Total other borrowing costs		101	111
Total borrowing costs expended		486	521

Accounting policy

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed as incurred.

B3-4 Depreciation, amortisation and impairment of non-financial assets

		2022	2021 ¹
	Notes	\$ '000	Restated \$ '000
Depreciation and amortisation			
Plant and equipment		1,274	1,232
Office equipment		96	80
Furniture and fittings		47	48
Land improvements (depreciable)		2	2
Infrastructure:	C1-7		
– Buildings – non-specialised		601	607
– Buildings – specialised		481	462
– Other structures		170	252
– Roads		4,059	4,466
– Bridges		437	439
– Footpaths		29	28
– Stormwater drainage		38	38
– Water supply network		342	352
– Sewerage network		179	179
– Swimming pools		64	58
Other assets:			
– Other		12	12
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C1-7	514	514
– Quarry assets	C1-7	18	21
Total depreciation and amortisation costs		8,363	8,790
Impairment / revaluation decrement of IPPE			
Infrastructure:	C1-7		
– Buildings – non-specialised		–	1,919
– Roads		–	4,514
– Bridges		–	230
Amounts taken through revaluation reserve	C1-7	–	(6,663)
Total IPPE impairment / revaluation decrement costs charged to Income Statement		–	–
Total depreciation, amortisation and impairment for non-financial assets		8,363	8,790

Accounting policy

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in Note C1-7 for IPPE assets.



B3-4 Depreciation, amortisation and impairment of non-financial assets (continued)

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

(1) Restated - see note G4-1

B3-5 Other expenses

	Notes	2022 \$ '000	2021 \$ '000
Impairment of receivables			
User charges and fees		–	1
Other		3	109
Total impairment of receivables	C1-4	3	110
Fair value decrement on financial investment			
Fair value decrement on financial investment		107	–
Total fair value decrement on investment properties		107	–
Other			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		445	586
Donations, contributions and assistance to other organisations (Section 356)		90	136
Total other		535	722
Total other expenses		645	832

Accounting policy

Other expenses are recorded on an accruals basis when Council has an obligation for the expenses.

Impairment expenses are recognised when identified.

B4 Gains or losses

B4-1 Gain or loss from the disposal, replacement and de-recognition of assets

	Notes	2022 \$ '000	2021 \$ '000
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		1,114	24
Less: carrying amount of property assets sold/written off		(975)	(184)
Gain (or loss) on disposal		139	(160)
Gain (or loss) on disposal of plant and equipment			
Proceeds from disposal – plant and equipment	C1-7	324	136
Less: carrying amount of plant and equipment assets sold/written off		(262)	(116)
Gain (or loss) on disposal		62	20
Gain (or loss) on disposal of infrastructure			
Less: carrying amount of infrastructure assets sold/written off	C1-7	(13)	(32)
Gain (or loss) on disposal		(13)	(32)
Gain (or loss) on disposal of investments			
Proceeds from disposal/redemptions/maturities – investments	C1-2	7,346	12,000
Less: carrying amount of investments sold/redeemed/matured		(7,346)	(12,000)
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		188	(172)

Accounting policy

Gains and losses on disposals are determined by comparing proceeds with carrying amount. The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 30/06/2021 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

While these General Purpose Financial Statements include the original budget adopted by Council, the Act requires Council to review its financial budget on a quarterly basis, so it is able to manage the variation between actuals and budget that invariably occur during the year.

Material variations of more than 10% between original budget and actual results or where the variance is considered material by nature are explained below.

Variation Key: **F** = Favourable budget variation, **U** = Unfavourable budget variation.

\$ '000	2022 <i>Budget</i>	2022 <i>Actual</i>	2022 ----- <i>Variance</i> -----	
Revenues				
Rates and annual charges	11,153	11,346	193	2% F
User charges and fees	2,400	3,158	758	32% F
Covid uncertainty budgeted for a lesser amount but it didn't impact as much as anticipated.				
Other revenues	847	3,809	2,962	350% F
Naroo income reports here as actual but budget amount shows next line down at Operating grants. Council undertook a largescale steel recycling program that generated revenue. Extensive grant funded road work programs, Council's estimated fuel rebate income was higher than expected.				
Operating grants and contributions	13,207	11,709	(1,498)	(11)% U
Naroo budget reports here but actual reports at next line up at Other revenues.				
Capital grants and contributions	18,903	14,152	(4,751)	(25)% U
Budget is expected grant funds for the year. Actual includes adjustment for unspent grant funds transferred to liability for reporting as income next year.				
Interest and investment revenue	72	45	(27)	(38)% U
Budget includes allowance for T-Corp positive distribution as per prior years, but annual distribution was negative for the 2022 year.				
Net gains from disposal of assets	-	188	188	∞ F
Originally budgeted in 2021 year but not disposed of until 2022 year.				
Other income	-	474	474	∞ F
De-recognition of quarry assets remediation provision was not budgeted for.				

B5-1 Material budget variations (continued)

\$ '000	2022 <i>Budget</i>	2022 <i>Actual</i>	2022 ----- <i>Variance</i> -----		
Expenses					
Employee benefits and on-costs	13,153	13,503	(350)	(3)%	U
Materials and services	30,465	12,282	18,183	60%	F
Budget includes over allowance for flood related costs that did not materialise. Actual is net of capitalised costs moved to the balance sheet.					
Borrowing costs	420	486	(66)	(16)%	U
Due to delays in completing projects, borrowings that were budgeted to be paid out could not occur as the final funding payment was not received					
Depreciation, amortisation and impairment of non-financial assets	7,812	8,363	(551)	(7)%	U
Other expenses	2,761	645	2,116	77%	F
Changes to the mapping for some other expenses being reallocated to other categories created this variation. Budget also includes over allowances for various costs that did not materialise.					
Net losses from disposal of assets	-	-	-	∞	F
Statement of cash flows					
Cash flows from operating activities	67	17,070	17,003	25,378%	F
Increased cash inflow of grant funds for 2023 Financial Year received early. Increased cash outflow due to capitalisations moved from operating to financing activities.					
Cash flows from investing activities	(1,180)	(20,886)	(19,706)	1,670%	U
Actual includes expenditure for capitalisations transferred from and budgeted for at operating activities.					
Cash flows from financing activities	(1,244)	(1,106)	138	(11)%	F
Overallowance in the budget for loan repayments due to decreased actual expenditure on outgoings requiring finance.					

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2022 \$ '000	2021 \$ '000
Cash assets		
Cash on hand and at bank	2,779	4,702
Cash equivalent assets		
– Deposits at call	408	3,407
Total cash and cash equivalents	3,187	8,109

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	3,187	8,109
Balance as per the Statement of Cash Flows	3,187	8,109

Accounting policy

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value; and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

C1-2 Financial investments

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Financial assets at fair value through the profit and loss				
Managed funds	13,796	–	8,550	–
Total financial investments	13,796	–	8,550	–
Total cash assets, cash equivalents and investments	16,983	–	16,659	–

Accounting policy

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

- fair value through profit and loss (FVTPL)

Financial assets are not reclassified subsequent to their initial recognition.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at fair value through profit or loss.

C1-2 Financial investments (continued)

Net gains or losses, including any interest or dividend income, are recognised in profit or loss.

Council's financial assets measured at fair value through profit or loss comprise investments in Managed Funds in the Statement of Financial Position.

C1-3 Restricted and allocated cash, cash equivalents and investments

	2022 \$ '000	2021 \$ '000
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	16,983	16,659
Less: Externally restricted cash, cash equivalents and investments	<u>(14,847)</u>	<u>(14,610)</u>
Cash, cash equivalents and investments not subject to external restrictions	2,136	2,049
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Aged care bonds	625	782
Specific purpose unexpended grants – general fund	<u>5,799</u>	<u>6,208</u>
External restrictions – included in liabilities	6,424	6,990
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	539	119
Specific purpose unexpended grants – general fund	85	359
Water fund	912	795
Sewer fund	2,845	2,796
Waste management	4,042	3,548
Other	–	3
External restrictions – other	8,423	7,620
Total external restrictions	14,847	14,610

Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by Council due to a restriction placed by legislation or third-party contractual agreement.

C1-3 Restricted and allocated cash, cash equivalents and investments (continued)

	2022 \$ '000	2021 \$ '000
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(b) Internal allocations

Cash, cash equivalents and investments not subject to external restrictions	2,136	2,049
Less: Internally restricted cash, cash equivalents and investments	(1,661)	(1,456)
Unrestricted and unallocated cash, cash equivalents and investments	475	593

Internal allocations

At 30 June, Council has internally allocated funds to the following:

Employees leave entitlement	400	400
Deposits, retentions and bonds	61	56
Advance Payment Financial Assistance Grant	1,200	1,000
Total internal allocations	1,661	1,456

Cash, cash equivalents and investments not subject to external restrictions may be internally allocated by resolution or policy of the elected Council.

	2022 \$ '000	2021 \$ '000
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(c) Unrestricted and unallocated

Unrestricted and unallocated cash, cash equivalents and investments	475	593
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C1-4 Receivables

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Rates and annual charges	578	–	526	–
Interest and extra charges	77	–	17	–
User charges and fees	195	–	311	–
Accrued revenues				
– Interest on investments	5	–	–	–
– Other income accruals	401	–	438	–
Government grants and subsidies	4,945	–	289	–
Developer Contributions	–	–	33	–
Net GST receivable	262	–	121	–
Sundry trade debtors	20	–	54	–
Other debtors	91	–	75	–
Total	6,574	–	1,864	–
Less: provision for impairment				
User charges and fees	(5)	–	(5)	–
Sundry debtors	(119)	–	(119)	–
Total provision for impairment – receivables	(124)	–	(124)	–
Total net receivables	6,450	–	1,740	–

	2022 \$ '000	2021 \$ '000
Movement in provision for impairment of receivables		
Balance at the beginning of the year	124	124
Balance at the end of the year	124	124

C1-4 Receivables (continued)

Accounting policy

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

Impairment

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

When estimating ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

When considering the ECL for rates and annual charges debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

Credit losses are measured at the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

Council writes off a receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings.

None of the receivables that have been written off are subject to enforcement activity.

Where Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

C1-5 Inventories

	2022	2022	2021	2021
	Current	Non-current	Current	Non-current
	\$ '000	\$ '000	\$ '000	\$ '000
(i) Inventories at cost				
Real estate for resale	–	–	576	–
Stores and materials	260	–	267	–
Total inventories at cost	260	–	843	–
Total inventories	260	–	843	–

(i) Other disclosures

	2022	2022	2021	2021
	Current	Non-current	Current	Non-current
	\$ '000	\$ '000	\$ '000	\$ '000
(a) Details for real estate development				
Residential	–	–	576	–
Total real estate for resale	–	–	576	–

Accounting policy

Raw materials and stores, work in progress and finished goods

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value.

Costs are assigned to individual items of inventory on the basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts.

Land held for resale

Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development. When development is completed, borrowing costs and other holding charges are expensed as incurred.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

Council held residential real estate for resale, which has been sold during the current year. Council has not developed any new land held for resale.

C1-6 Contract assets and Contract cost assets

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Contract assets	65	-	391	-
Total contract assets and contract cost assets	65	-	391	-

Contract assets

Construction of roads	-	-	211	-
Construction of recreation assets	65	-	158	-
Community assets	-	-	22	-
Total contract assets	65	-	391	-

Significant changes in contract assets

Drop in contract assets was due to receipt of reimbursement for previously incurred works and timely submission of claims and receipt of reimbursements in 2022 financial year.

Accounting policy

Contract assets

Contract assets represent Councils right to payment in exchange for goods or services the Council has transferred to a customer when that right is conditional on something other than the passage of time.

Contract assets arise when the amounts billed to customers are based on the achievement of various milestones established in the contract and therefore the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer. Once an invoice or payment claim is raised or the relevant milestone is reached, Council recognises a receivable.

Impairment of contract assets is assessed using the simplified expected credit loss model where lifetime credit losses are recognised on initial recognition.

Contract cost asset – costs to fulfil a contract

Where costs are incurred to fulfil a contract and these costs are outside the scope of another accounting standard, they are capitalised as contract cost assets if the following criteria are met:

- the costs relate directly to a contract
- the costs generate or enhance resources of Council that will be used to satisfy performance obligations in the future and
- the costs are expected to be recovered.

The capitalised costs are recognised in the Income statement on a systematic basis consistent with the timing of revenue recognition.

Refer to B3-4 for the accounting policy for impairment of contract cost assets.

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2021						Asset movements during the reporting period						At 30 June 2022		
	Gross carrying amount Restated \$ '000	Accumulated depreciation and impairment Restated \$ '000	Net carrying amount Restated \$ '000	Additions renewals ¹ \$ '000	Additions new assets \$ '000	Carrying value of disposals \$ '000	Depreciation expense \$ '000	WIP transfers \$ '000	Adjustments and transfers \$ '000	Contributed (from Note B2-4) ² \$ '000	Revaluation increments to equity (ARR) \$ '000	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000	
Capital work in progress	13,020	-	13,020	6,471	-	-	-	(11,674)	(498)	-	-	7,319	-	7,319	
Plant and equipment ³	23,320	(12,196)	11,124	-	2,149	(261)	(1,274)	315	-	535	99	28,123	(15,436)	12,687	
Office equipment	1,173	(726)	447	-	81	-	(96)	17	-	-	-	1,271	(822)	449	
Furniture and fittings	1,312	(635)	677	-	-	-	(47)	-	-	-	-	1,310	(682)	628	
Land:															
- Operational land	5,918	-	5,918	-	13	(40)	-	-	-	-	280	6,171	-	6,171	
- Community land	2,880	-	2,880	-	-	-	-	-	-	-	280	3,160	-	3,160	
Land improvements – depreciable	64	(3)	61	-	137	-	(2)	-	-	-	-	201	(5)	196	
Infrastructure:															
- Buildings – non-specialised	39,478	(13,869)	25,609	198	149	(199)	(601)	38	-	-	1,642	43,045	(16,209)	26,836	
- Buildings – specialised	38,825	(8,223)	30,602	197	529	(160)	(481)	304	-	-	1,074	42,518	(10,453)	32,065	
- Other structures	7,531	(2,241)	5,290	23	713	-	(170)	785	-	-	464	9,655	(2,550)	7,105	
- Roads	198,695	(31,392)	167,303	1,065	-	-	(4,059)	8,578	-	-	17,644	228,330	(37,799)	190,531	
- Bridges	43,860	(8,802)	35,058	-	1,050	-	(437)	-	-	-	3,742	49,334	(9,921)	39,413	
- Footpaths	2,841	(1,387)	1,454	-	16	-	(29)	-	-	-	154	3,118	(1,523)	1,595	
- Bulk earthworks (non-depreciable)	82,968	-	82,968	153	1,766	-	-	1,187	-	-	8,969	95,041	-	95,041	
- Stormwater drainage	4,232	(2,211)	2,021	-	36	-	(38)	26	-	-	115	4,538	(2,378)	2,160	
- Water supply network	23,639	(8,687)	14,952	58	-	(13)	(342)	87	-	-	837	25,116	(9,537)	15,579	
- Sewerage network	13,361	(8,230)	5,131	1	73	-	(179)	337	-	-	284	14,537	(8,890)	5,647	
- Swimming pools	3,360	(755)	2,605	52	-	-	(64)	-	-	-	230	3,694	(871)	2,823	
Other assets:															
- Other	215	(68)	147	-	-	-	(12)	-	-	-	12	233	(86)	147	
Restatement, rehabilitation and restoration assets:															
- Tip assets	3,306	(1,028)	2,278	-	-	-	(514)	-	3,022	-	-	6,328	(1,542)	4,786	
- Quarry assets	398	(127)	271	-	-	-	(18)	-	86	-	-	372	(33)	339	
Total infrastructure, property, plant and equipment	510,396	(100,580)	409,816	8,218	6,712	(673)	(8,363)	-	2,610	535	35,826	573,414	(118,737)	454,677	

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

(2) RFS Assets Rural Fire Fighting Assets are separately disclosed to provide Users of the Financial Statements with beneficial information of the value of the assets contributed to Council by the Rural Fire Service (RFS) as a non-cash capital contribution. As a non-cash contribution, these assets do not represent a renewal or new asset in accordance with the asset renewal or other asset ratios reported separately in the financial statements and special schedules.

(3) Restated - see note G4-1

C1-7 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	Asset movements during the reporting period										At 30 June 2021				
	At 1 July 2020					Impairment loss /									
	Gross carrying amount Restated \$ '000	Accumulated depreciation and impairment Restated \$ '000	Net carrying amount Restated \$ '000	Additions renews ¹ \$ '000	Additions new assets \$ '000	Carrying value of disposals \$ '000	Depreciation expense \$ '000	Revaluation decrements (recognised in equity) \$ '000	WIP transfers \$ '000	Adjustments and transfers \$ '000	Revaluation decrements to equity (ARR) \$ '000	Revaluation increments to equity (ARR) \$ '000	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000
Capital work in progress	12,137	-	12,137	3,050	2,433	-	-	-	(4,589)	(11)	-	-	13,020	-	13,020
Plant and equipment ²	23,203	(11,303)	11,900	522	-	(116)	(1,232)	-	50	-	-	-	23,320	(12,196)	11,124
Office equipment	954	(647)	307	220	-	-	(80)	-	-	-	-	-	1,173	(726)	447
Furniture and fittings	1,300	(587)	713	5	-	-	(48)	-	7	-	-	-	1,312	(635)	677
Land:															
- Operational land	5,917	-	5,917	1	-	-	-	-	-	-	-	-	5,918	-	5,918
- Community land	2,930	-	2,930	-	-	-	-	-	-	-	(50)	-	2,880	-	2,880
Land improvements – depreciable	64	(1)	63	-	-	-	(2)	-	-	-	-	-	64	(3)	61
Infrastructure:															
- Buildings – non-specialised	39,073	(11,378)	27,695	39	355	(73)	(607)	(1,919)	119	-	-	-	39,478	(13,869)	25,609
- Buildings – specialised	36,990	(7,845)	29,145	640	710	(110)	(462)	-	679	-	-	-	38,825	(8,223)	30,602
- Other structures	6,473	(1,833)	4,640	621	14	-	(252)	-	43	-	224	-	7,531	(2,241)	5,290
- Roads	195,830	(22,412)	173,418	40	-	-	(4,466)	(4,514)	2,825	-	-	-	198,695	(31,392)	167,303
- Bridges	43,860	(8,133)	35,727	-	-	-	(439)	(230)	-	-	-	-	43,860	(8,802)	35,058
- Footpaths	2,732	(1,359)	1,373	20	36	-	(28)	-	53	-	-	-	2,841	(1,387)	1,454
- Bulk earthworks (non-depreciable)	82,781	-	82,781	187	-	-	-	-	-	-	-	-	82,968	-	82,968
- Stormwater drainage	4,095	(2,153)	1,942	99	-	-	(36)	-	-	-	18	-	4,232	(2,211)	2,021
- Water supply network	23,264	(8,289)	14,975	74	36	(33)	(352)	-	116	-	136	-	23,639	(8,687)	14,952
- Sewerage network	12,802	(7,977)	4,825	251	30	-	(179)	-	157	-	47	-	13,361	(8,230)	5,131
- Swimming pools	1,368	(185)	1,183	1,265	81	-	(68)	-	540	-	(406)	-	3,360	(755)	2,605
Other assets:															
- Other	215	(56)	159	-	-	-	(12)	-	-	-	-	-	215	(68)	147
Reinstatement, rehabilitation and restoration assets:															
- Tip assets	3,306	(514)	2,792	-	-	-	(514)	-	-	-	-	-	3,306	(1,028)	2,278
- Quarry assets	398	(106)	292	-	-	-	(21)	-	-	-	-	-	398	(127)	271
Total infrastructure, property, plant and equipment	499,692	(84,778)	414,914	7,034	3,695	(332)	(8,790)	(6,663)	-	(11)	(456)	425	510,396	(100,580)	409,816

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

(2) Restated - see note G4-1

C1-7 Infrastructure, property, plant and equipment (continued)

Accounting policy

Initial recognition of infrastructure, property, plant and equipment (IPPE)

IPPE is measured initially at cost. Cost includes the fair value of the consideration given to acquire the asset (net of discounts and rebates) and any directly attributable cost of bringing the asset to working condition for its intended use (inclusive of import duties and taxes).

When infrastructure, property, plant and equipment is acquired by Council at significantly below fair value, the assets are initially recognised at their fair value at acquisition date.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred.

Useful lives of IPPE

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 20	Playground equipment	5 to 15
Office furniture	9 to 30	Benches, seats etc.	10 to 20
Vehicles, plant and equipment	5 to 50	Other structures	5 to 100
Water and sewer assets		Buildings	
Dams and reservoirs	80 to 100	Buildings	8 to 262
Bores	20 to 40		
Reticulation pipes: PVC	70 to 80	Stormwater assets	
Reticulation pipes: other	25 to 75	Drains	80 to 100
Pumps and telemetry	15 to 20	Culverts	50 to 80
Transportation assets		Other infrastructure assets	
Sealed roads: surface	20 to 36	Bulk earthworks	infinite
Sealed roads: structure	36 to 200	Swimming pools	60
Unsealed roads	12 to 200	Other Assets	10 to 100
Bridge: concrete	150		
Bridge: other	100		
Kerb and gutter	100		
Footpaths	100		

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

Revaluation model

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every 5 years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Planning, Industry and Environment – Water.

Increases in the carrying amounts arising on revaluation are credited to the IPPE revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against IPPE revaluation reserve to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with the accounting policy.



C1-7 Infrastructure, property, plant and equipment (continued)

Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

Rural Fire Service assets

Under Section 119 of the *Rural Fire Services Act 1997 (NSW)*, "all firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

Until such time as discussions on this matter have concluded and the legislation changed, Council will continue to recognise rural fire service assets including land, buildings, some of the plant and vehicles. Starting 1 July 2021 council also recognised RFS vehicles (see Note G4-1)..

C2 Leasing activities

C2-1 Council as a lessee

Council has leases over buildings and photocopiers. Information relating to the leases in place and associated balances and transactions is provided below.

Terms and conditions of leases

Buildings

Council also leases the former St Mary's school for community purposes, this lease is for 3 years, expires on 30 June 2021 and has been renewed until 30 June 2024.

Right of Use Assets have not been bought in for these leases as they are short term with low annual rental.

Office and IT equipment

Leases for photocopiers are for low value assets. The leases are for 5 years with no renewal option, the payments are fixed, however the leases include variable payments based on usage.

(a) Income Statement

The amounts recognised in the Income Statement relating to leases where Council is a lessee are shown below:

	2022 \$ '000	2021 \$ '000
Variable lease payments based on usage not included in the measurement of lease liabilities	94	51
Expenses relating to low-value leases	12	6
	106	57

(b) Statement of Cash Flows

Total cash outflow for leases	53	57
	53	57

(c) Leases at significantly below market value – concessionary / peppercorn leases

Council has a lease at significantly below market for a building which is used for:

- a gymnasium

The lease is on-going at council discretion and requires a payment of a maximum amount of \$10 per year. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

Council does not believe that the lease in place is material from a statement of financial position or performance perspective.

Accounting policy

At inception of a contract, Council assesses whether a lease exists – i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration?

Council has elected not to separate non-lease components from lease components for any class of asset and has accounted for payments as a single component.

At the lease commencement, Council recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where Council believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-

C2-1 Council as a lessee (continued)

of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured when there is a lease modification, or change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI).

Where the lease liability is re-measured, the right-of-use asset is adjusted to reflect the re-measurement.

Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Leases at significantly below market value / Concessionary leases

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties for housing, caravan park residents, medical centres, cafe and commercial premises; these leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E (refer Note C1-7). They have not been classified under AASB 140 Investment Property as they are either occupied by council employees, aged and permanent residents or held for strategic purposes.

The amounts recognised in the Income Statement relating to operating leases where Council is a lessor are shown below:

	2022	2021
	\$ '000	\$ '000

(i) Assets held as property, plant and equipment

Council leases out a number of properties for housing, caravan park residents, medical centres, cafe and commercial premises, the table relates to operating leases on assets disclosed in note C1-7.

Lease income (excluding variable lease payments not dependent on an index or rate)	474	317
Total income relating to operating leases for Council assets	474	317

(iii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:

< 1 year	264	340
1–2 years	264	340
2–3 years	264	340
3–4 years	264	340
4–5 years	264	340
> 5 years	264	340
Total undiscounted lease payments to be received	1,584	2,040

C2-2 Council as a lessor (continued)

Accounting policy

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

When Council has a sub-lease over an asset and is the intermediate lessor then the head lease and sub-lease are accounted for separately. The classification of the sub-lease is based on the right-of-use asset which arises from the head lease rather than the useful life of the underlying asset.

If the lease contains lease and non-lease components, the non-lease components are accounted for in accordance with AASB 15 *Revenue from Contracts with Customers*.

The lease income is recognised on a straight-line basis over the lease term for an operating lease and as finance income using amortised cost basis for finance leases.

C3 Liabilities of Council

C3-1 Payables

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Goods and services – operating expenditure	2,618	–	1,356	–
Accrued expenses:				
– Borrowings	36	–	50	–
– Other expenditure accruals	291	–	105	–
Prepaid rates	337	–	248	–
Security bonds, deposits and retentions	62	–	56	–
Aged care deposits and bonds	1,376	–	1,126	–
Sundry	16	–	9	–
Other	117	–	88	–
Total payables	4,853	–	3,038	–

Current payables not anticipated to be settled within the next twelve months

	2022 \$ '000	2021 \$ '000
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Payables – security bonds, deposits and retentions	752	343
Total payables	752	343

Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Payables

Payables represent liabilities for goods and services provided to Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

C3-2 Contract Liabilities

	Notes	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	5,165	–	6,014	–
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	634	–	194	–
Total contract liabilities		5,799	–	6,208	–

Notes

(i) Council has received funding to construct assets including sporting and aged care facilities, and other infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

(ii) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15 and AASB 1058 being satisfied since the performance obligations are ongoing.

Revenue recognised that was included in the contract liability balance at the beginning of the period

	2022 \$ '000	2021 \$ '000
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	65	373
Operating grants (received prior to performance obligation being satisfied)	–	18
Total revenue recognised that was included in the contract liability balance at the beginning of the period	65	391

Accounting policy

Contract liabilities are recorded when consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

C3-3 Borrowings

	2022 Current \$ '000	2022 Non-current \$ '000	2021 Current \$ '000	2021 Non-current \$ '000
Loans – secured ¹	2,009	3,997	1,125	5,987
Total borrowings	2,009	3,997	1,125	5,987

(1) Loans are secured over the general rating income of Council.

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E1-1.

(a) Changes in liabilities arising from financing activities

	2021		Non-cash movements				2022
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	7,112	(1,106)	–	–	–	–	6,006
Total liabilities from financing activities	7,112	(1,106)	–	–	–	–	6,006

	2020		Non-cash movements				2021
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	8,265	(1,153)	–	–	–	–	7,112
Total liabilities from financing activities	8,265	(1,153)	–	–	–	–	7,112

(b) Financing arrangements

	2022 \$ '000	2021 \$ '000
Total facilities		
Bank overdraft facilities ¹	100	100
Credit cards/purchase cards	100	100
Total financing arrangements	200	200
Drawn facilities		
– Credit cards/purchase cards	23	16
Total drawn financing arrangements	23	16
Undrawn facilities		
– Bank overdraft facilities	100	100
– Credit cards/purchase cards	77	84
Total undrawn financing arrangements	177	184

(1) The bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.

Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down.



C3-3 Borrowings (continued)

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or borrowing costs.

C3-4 Employee benefit provisions

	2022 <i>Current</i> \$ '000	2022 <i>Non-current</i> \$ '000	2021 <i>Current</i> \$ '000	2021 <i>Non-current</i> \$ '000
Annual leave	1,439	–	1,260	–
Long service leave	1,742	114	1,649	108
Total employee benefit provisions	3,181	114	2,909	108

Current employee benefit provisions not anticipated to be settled within the next twelve months

	2022 \$ '000	2021 \$ '000
	1,701	1,617
	1,701	1,617

The following provisions, even though classified as current, are not expected to be settled in the next 12 months.

Provisions – employees benefits	1,701	1,617
	1,701	1,617

Accounting policy

Employee benefit provisions are presented as current liabilities in the Statement of Financial Position if Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur and therefore all annual leave and vested long service leave (or that which vests within 12 months) is presented as current.

Short-term obligations

Liabilities for wages and salaries (including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service) are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

On-costs

The employee benefit provisions include the aggregate on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include superannuation, payroll tax and workers compensation expenses which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

C3-5 Provisions

	2022 Current \$ '000	2022 Non-Current \$ '000	2021 Current \$ '000	2021 Non-Current \$ '000
Asset remediation/restoration:				
Asset remediation/restoration (future works)	61	6,786	–	3,857
Total provisions	61	6,786	–	3,857

Description of and movements in provisions

	Other provisions	
	Asset remediation \$ '000	Total \$ '000
2022		
At beginning of year	3,857	3,857
Unwinding of discount	55	55
De-recognition	(173)	(173)
Remeasurement effects	1,142	1,142
Other	1,966	1,966
Total other provisions at end of year	6,847	6,847
2021		
At beginning of year	3,798	3,798
Unwinding of discount	59	59
Total other provisions at end of year	3,857	3,857

Nature and purpose of provisions

Asset remediation

Council has a legal/public obligation to make, restore, rehabilitate and reinstate the council tip and quarry.

Accounting policy

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a borrowing cost.

Asset remediation – tips and quarries

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs. Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

The ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.



C3-5 Provisions (continued)

Other movements in the provisions for close-down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations, and revisions to discount rates, are capitalised within infrastructure, property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

The cost estimate for landfill rehabilitation has been based on phytocapping treatment which is yet to be approved by the EPA that recommends clay compaction. Estimated costs will increase if the EPA does not approve the different rehabilitation treatment.

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

The infrastructure, property, plant and equipment (IPPE) revaluation reserve is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

D Council structure

D1 Results by fund

General fund refers to all Council activities other than water and sewer. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

D1-1 Income Statement by fund

	General 2022 \$ '000	Water 2022 \$ '000	Sewer 2022 \$ '000
Income from continuing operations			
Rates and annual charges	9,848	810	688
User charges and fees	2,349	717	92
Interest and investment revenue	40	1	4
Other revenues	3,806	4	(1)
Grants and contributions provided for operating purposes	11,709	–	–
Grants and contributions provided for capital purposes	14,152	–	–
Net gains from disposal of assets	188	–	–
Other income	474	–	–
Total income from continuing operations	42,566	1,532	783
Expenses from continuing operations			
Employee benefits and on-costs	12,668	455	380
Materials and services	11,196	616	470
Borrowing costs	394	92	–
Depreciation, amortisation and impairment of non-financial assets	7,806	374	183
Other expenses	632	13	–
Net losses from the disposal of assets	(13)	13	–
Total expenses from continuing operations	32,683	1,563	1,033
Operating result from continuing operations	9,883	(31)	(250)
Net operating result for the year	9,883	(31)	(250)
Net operating result for the year before grants and contributions provided for capital purposes	(4,269)	(31)	(250)

D1-2 Statement of Financial Position by fund

	<i>General</i> 2022 \$ '000	<i>Water</i> 2022 \$ '000	<i>Sewer</i> 2022 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	2,030	412	745
Investments	11,196	500	2,100
Receivables	6,097	262	91
Inventories	239	20	1
Contract assets and contract cost assets	65	–	–
Other	10	–	–
Total current assets	19,637	1,194	2,937
Non-current assets			
Infrastructure, property, plant and equipment	431,019	17,370	6,288
Total non-current assets	431,019	17,370	6,288
Total assets	450,656	18,564	9,225
LIABILITIES			
Current liabilities			
Payables	4,801	52	–
Borrowings	1,824	185	–
Contract liabilities	5,799	–	–
Employee benefit provision	3,181	–	–
Provisions	61	–	–
Total current liabilities	15,666	237	–
Non-current liabilities			
Borrowings	2,955	1,042	–
Employee benefit provision	114	–	–
Provisions	6,786	–	–
Total non-current liabilities	9,855	1,042	–
Total liabilities	25,521	1,279	–
Net assets	425,135	17,285	9,225
EQUITY			
Accumulated surplus	271,688	12,821	8,386
Revaluation reserves	153,447	4,464	839
Total equity	425,135	17,285	9,225

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance team manages the cash and Investments portfolio with the assistance of independent advisors. Council has an investment policy which complies with the s 625 of the Act and the Ministerial Investment Order. The policy is regularly reviewed by Council and a monthly investment report is provided to Council setting out the make-up performance of the portfolio as required by local government regulations.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance team under policies approved by the Councillors.

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

(a) Market risk – interest rate and price risk

	2022	2021
	\$ '000	\$ '000

The impact on result for the year and equity of a reasonably possible movement in the interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.

Impact of a 1% movement in interest rates

– Equity / Income Statement	80	95
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E1-1 Risks relating to financial instruments held (continued)

(b) Credit risk

Council's major receivables comprise rates, annual charges, user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk other than Council has significant credit risk exposures in its local area given the nature of Council activities.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

Credit risk profile

Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land; that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages payment.

	<i>Not yet overdue \$ '000</i>	<i>overdue rates and annual charges < 5 years \$ '000</i>	<i>≥ 5 years \$ '000</i>	<i>Total \$ '000</i>
2022				
Gross carrying amount	–	526	52	578
2021				
Gross carrying amount	2	483	41	526

Receivables - non-rates and annual charges and contract assets

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

	<i>Not yet overdue \$ '000</i>	<i>0 - 30 days \$ '000</i>	<i>Overdue debts</i>			<i>Total \$ '000</i>
			<i>31 - 60 days \$ '000</i>	<i>61 - 90 days \$ '000</i>	<i>> 91 days \$ '000</i>	
2022						
Gross carrying amount	5,069	357	132	–	7	5,565
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	45.60%	0.06%
ECL provision	–	–	–	–	124	124
2021						
Gross carrying amount	1,405	–	43	9	272	1,729
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	45.60%	7.17%
ECL provision	–	–	–	–	124	124

(1) 2021 figures were adjusted on contract assets.

E1-1 Risks relating to financial instruments held (continued)

(c) Liquidity risk

Payables and borrowings are both subject to liquidity risk; that is, the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

	<i>Weighted average interest rate %</i>	<i>Subject to no maturity \$ '000</i>	<i>≤ 1 Year 1 \$ '000</i>	<i>payable in: 1 - 5 Years \$ '000</i>	<i>> 5 Years \$ '000</i>	<i>Total contractu al cash flows \$ '000</i>	<i>Actual carrying values \$ '000</i>
2022							
Payables	0.00%	62	4,473	318	–	4,853	4,853
Borrowings	6.59%	–	2,025	2,325	1,656	6,006	6,006
Total financial liabilities		62	6,498	2,643	1,656	10,859	10,859
2021							
Payables	0.00%	56	1,568	880	–	2,504	3,038
Borrowings	6.59%	–	2,048	3,119	2,034	7,201	7,112
Total financial liabilities		56	3,616	3,999	2,034	9,705	10,150

(1) 2021 figures were adjusted on prepaid rates.

E2-1 Fair value measurement

The Council measures the following asset and liability classes at fair value on a recurring basis:

– Infrastructure, property, plant and equipment

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

		Fair value measurement hierarchy							
\$ '000	Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2022	2021	2022	2021	2022	2021 ¹	2022	2021
Recurring fair value measurements									
Financial assets									
Financial investments	C1-2								
At fair value through profit or loss		30/06/2022	30/06/21	13,796	8,550	–	–	13,796	8,550
Total financial assets				13,796	8,550	–	–	13,796	8,550
Infrastructure, property, plant and equipment									
	C1-7								
Plant & Equipment		30/06/20	30/06/20	–	–	12,687	11,124	12,687	11,124
Office Equipment		30/06/20	30/06/20	–	–	449	447	449	447
Furniture & Fittings		30/06/20	30/06/20	–	–	628	677	628	677
Operational Land		30/06/22	01/07/19	–	–	6,171	5,918	6,171	5,918
Community Land		30/06/21	30/06/21	–	–	3,160	2,880	3,160	2,880
Land Improvements - depreciable		30/06/20	30/06/20	–	–	196	61	196	61
Buildings Specialised		30/06/22	01/07/19	–	–	32,065	30,602	32,065	30,602
Buildings Non-Specialised		30/06/22	01/07/19	–	–	26,836	25,609	26,836	25,609
Other Structures		30/06/21	30/06/21	–	–	7,105	5,290	7,105	5,290
Roads and bulk earthworks		30/06/20	30/06/20	–	–	285,572	250,271	285,572	250,271
Bridges		30/06/20	30/06/20	–	–	39,413	35,058	39,413	35,058
Footpaths		30/06/20	30/06/20	–	–	1,595	1,454	1,595	1,454
Stormwater Drainage		30/06/18	30/06/18	–	–	2,160	2,021	2,160	2,021
Water Supply Network		30/06/18	30/06/18	–	–	15,579	14,952	15,579	14,952
Sewerage Network		30/06/18	30/06/18	–	–	5,647	5,131	5,647	5,131
Swimming Pools		30/06/21	30/06/21	–	–	2,823	2,605	2,823	2,605
Other		30/06/21	30/06/21	–	–	147	147	147	147
Tip Asset		30/06/22	30/06/19	–	–	2,820	2,278	2,820	2,278
Quarry Asset		30/06/22	30/06/17	–	–	339	271	339	271
Work in Progress		30/06/20	30/06/20	–	–	7,319	13,020	7,319	13,020
Total infrastructure, property, plant and equipment				–	–	452,711	409,816	452,711	409,816

(1) Restated - see note G4-1

Transfers between level 1 and level 2 fair value hierarchies



E2-1 Fair value measurement (continued)

During the year, there were no transfers between level 1 and level 2 fair value hierarchies for recurring fair value measurements.

E2-1 Fair value measurement (continued)

Valuation techniques

All assets have been valued at level 3 fair values

Infrastructure, property, plant and equipment (IPPE) Land & Buildings

Highest and best use.

There were no assets valued where it was assumed that the highest and best use was other than its current use.

Plant & Equipment, Office equipment. Furniture & Fittings and Other Structures

Plant & Equipment, Office equipment and Furniture & Fittings are valued at cost. The carrying amount of these assets is assumed to approximate fair value due to the nature of the assets. Examples of assets within the classes are as follows:

*Plant & Equipment	Trucks, tractors, ride-on-mowers, earthmoving equipment and motor vehicles.
*Office Equipment	Electronic whiteboards and computer equipment
*Furniture & Fittings	Chairs, desks and filing cabinets.
*Other structures	Fences, small sheds, water tanks and street bins

The key unobservable inputs to the valuations are the remaining useful life and residual value. Council reviews the value of these

Community land

All valuations of Community land are based upon the land valuations issued by the Valuer-General on a regular basis.

Valuation techniques used to derive fair values - land and buildings

The council engages external, independent and qualified valuers to determine the fair value of the entities land on a regular basis. An annual assessment is undertaken to determine whether the carrying amount of the assets is materially different from the fair value. If any variation is considered material a revaluation is undertaken either by comprehensive revaluation or by applying an interim evaluation using appropriate indices.

A comprehensive revaluation was undertaken by APV valuers for Operational Land as at 30 June 2022.

The main level 3 inputs used are derived and evaluated as follows –

1. Relationship between asset consumption rating scale and the level of consumed service potential – Under the cost approach the
2. The consumption rating scales were based initially on the past experience of the valuation firm and industry guides and were then

(i) Recurring fair value measurements

The following methods are used to determine the fair value measurements.

Land

Level 3 valuation inputs were used to value land held in freehold title (investment and noninvestment) as well as land used for special purposes which is restricted in use under current zoning rules. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

Buildings

Level 3 valuation inputs.

Last comprehensive revaluation of buildings was performed by an independent valuer (APV) on 30 June 2022. Buildings were valued using the cost approach. The approach estimated the replacement cost for each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on square metres could be supported from market evidence (level 2) other inputs (such as estimates of residual value, useful life, pattern of consumption and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been valued using level 3 valuation inputs.

Infrastructure assets

E2-1 Fair value measurement (continued)

Highest and best use

There were no assets valued where it was assumed that the highest and best use was other than its current use.

The following methods are used to determine the fair value measurements.

Infrastructure assets

Level 3 valuation inputs

Infrastructure assets were valued using the cost approach using professionally qualified internal staff. The approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. The unit rates were based on inputs such as estimates of residual value, useful life, pattern of consumption and asset condition and required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been valued using level 3 valuation inputs.

Swimming Pools

The fair value amount for this asset has been derived from assets originally classed in Other Structures. Swimming pools were valued as part of Other Structures on 30 June 2021 by APV Valuers. The valuation was based upon the depreciated replacement cost approach and unobservable inputs such as estimated patterns of consumption, residual value, asset condition and useful life require extensive professional judgement and rely on the experience of the valuer. The unobservable inputs place this class of asset at level 3. This has been no change to the valuation process during the reporting period.

Water System Assets

This class of assets includes water mains & reticulation, reservoirs, pumping stations and treatment works. The valuation is based on Modern Engineering Equivalent Replacement Asset (MEERA) and standard unit costs. The reference rates are obtained from the NSW Reference Rates Tables issued by NSW Office of Water. The last valuation was undertaken on 30 June 2018. The unobservable inputs are useful life, patterns of consumption, condition ratings, remaining life and residuals which rely on the skill and experience of the valuer. There has been no change to the valuation process during the reporting period.

Sewer System Assets

This class of assets includes sewer mains & reticulation, pumping stations, treatment works and ancillary. The valuation is based on Modern Engineering Equivalent Replacement Asset (MEERA) and standard unit costs. The reference rates are obtained from the NSW Reference Rates Tables issued by NSW Office of Water. The last valuation was undertaken on 30 June 2018. The unobservable inputs are useful life, patterns of consumption, condition ratings, remaining life and residuals which rely on the skill and experience of the valuer. There has been no change to the valuation process during the reporting period.

Roads, Bridges, Bulk Earthworks and other Infrastructure Assets

This class of asset includes roads, culverts, bridges, footpaths, kerb & gutter, bulk earthworks and causeways. The valuation of the infrastructure assets has been undertaken internally by Council's Engineering Department by experienced Engineers. This valuation relies on key unobservable inputs such as unit rates, gross replacement cost, condition ratings, pattern of consumption, useful life and residual value. The valuation process also relied on the skill and experience of the Engineers. The key unobservable inputs and no active market places this asset category at Level 3. The last valuation was undertaken internally by Council's Engineers on 30 June 2020. There has been no change to the valuation process during the reporting year.

Stormwater Drainage

This class of assets includes culverts, mains, open drains, trash screens, GPT. The valuation is based on Modern Engineering Equivalent Replacement Asset (MEERA) and standard unit costs. The reference rates are obtained from the NSW Reference Rates Tables issued by NSW Office of Water. The last valuation was undertaken on 30 June 2018. The unobservable inputs are useful life, patterns of consumption, condition ratings, remaining life and residuals which rely on the skill and experience of the valuer. There has been no change to the valuation process during the reporting period.

Remediation Assets

This class of asset includes the various landfill sites within the local government areas. Restoration, cell capping, leachate collection and site closures have been recognised as significant costs for the remediation assets. In particular the closing of a landfill site will include preparation, final cell capping, site re-vegetation and leachate management. The key unobservable inputs are discount rate, estimated costs, legislative requirements, and timing of remediation and indexation of labour costs. There has been changes to the valuation process during the reporting period. Also included in this group are the various gravel pits (quarries) operated by Council. The remediation cost include final site management and works to comply with environmental requirements. The key unobservable inputs are discount rate, estimated costs, legislative requirements, and

E2-1 Fair value measurement (continued)

timing of remediation and indexation of labour costs. There has been changes to the valuation process during the reporting period.

Fair value measurements using significant unobservable inputs (level 3)

b. Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

	<i>Valuation technique/s</i>	<i>Unobservable inputs</i>
Infrastructure, property, plant and equipment		
Plant & Equipment, office equipment, furniture & fittings	Cost	Gross Replacement Costs, Useful Life, Residual Value
Operational land	Market	Land Value
Community land	Land Values issued by Valuer General	Land Value
Land Improvements -depreciable	Cost	Replacement Costs, Useful Life, Asset Condition
Buildings	Market	Replacement Costs, Useful Life, Asset Condition
Other structures	Cost	Replacement Costs, Useful Life, Asset Condition
Roads, bridges, footpaths	Cost	Replacement Costs, Useful Life, Asset Condition
Stormwater drainage	Cost	Replacement Costs, Useful Life, Asset Condition
Water supply & sewerage network	Cost	Replacement Costs, Useful Life, Asset Condition
Swimming pools	Cost	Gross Replacement Costs, Useful Life
Other	Cost	Gross Replacement Costs, Useful Life
Tip & quarry asset	Cost	Replacement Costs, Useful Life, Asset Condition
		Total
		2022
		2021
		\$ '000
		\$ '000

Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

E3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

LIABILITIES NOT RECOGNISED

(i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

Description of the funding arrangements.

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are::

Division B	1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

* For 180 Point Members, Employers are required to contribute 7.5% of salaries for the year ending 30 June 2022 (increasing to 8% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$40.0 million per annum for 1 July 2019 to 31 December 2021 and \$20.0 million per annum for 1 January to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2021. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2022 was \$183,561.25. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2021.

The amount of additional contributions included in the total employer contribution advised above is \$59 985.84. Council's expected contribution to the plan for the next annual reporting period is \$119,975.76.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2022 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,376.6	
Past Service Liabilities	2,380.7	99.8%
Vested Benefits	2,391.7	99.4%

* excluding other accumulation accounts and reserves in both assets and liabilities.

The share of any funding surplus or deficit that can be attributed to Council is 0.30%

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. Council has a possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	5.5% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

* Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2022.

(ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30/6 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.



E3-1 Contingencies (continued)

(iv) Other guarantees

Council has provided no other guarantees other than those listed above.

(v) The Community Mutual Group

Council provides bank guarantees to the value of \$408,455.23 to provide additional assistance to borrowers for home loans relating to properties within the local government area. The guarantees are provided to The Community Mutual Group.

2. Other

(i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

F1 Related party disclosures

F1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

	2022 \$ '000	2021 \$ '000
Compensation:		
Short-term benefits	630	654
Post-employment benefits	50	61
Other long-term benefits	107	72
Total	787	787

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

Nature of the transaction	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
2022					
Employee Expenses relating to close family members of KMP	225		– Council staff award	–	–
Contractors	299		– 7 days on invoice	–	–
2021					
Employee Expenses relating to close family members of KMP	223		– Council staff award	–	–
Contractors	150		– 7 days on invoice	–	–

F1-2 Councillor and Mayoral fees and associated expenses

	2022 \$ '000	2021 \$ '000
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	29	29
Councillors' fees	111	120
Other Councillors' expenses (including Mayor)	129	65
Total	269	214

F2 Other relationships

F2-1 Audit fees

	2022 \$ '000	2021 \$ '000
During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms		
Auditors of the Council - NSW Auditor-General:		
(i) Audit and other assurance services		
Audit and review of financial statements	59	44
Remuneration for audit and other assurance services	59	44
Total Auditor-General remuneration	59	44
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Audit and review of financial statements	12	5
Remuneration for audit and other assurance services	12	5
Total remuneration of non NSW Auditor-General audit firms	12	5
Total audit fees	71	49

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

	2022 \$ '000	2021 ¹ \$ '000
Net operating result from Income Statement	9,602	2,361
Add / (less) non-cash items:		
Depreciation and amortisation ¹	8,363	8,790
(Gain) / loss on disposal of assets	(188)	172
Non-cash capital grants and contributions	(535)	–
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Financial investments	107	–
Unwinding of discount rates on reinstatement provisions	55	59
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(4,710)	809
(Increase) / decrease of inventories	7	(45)
(Increase) / decrease of other current assets	566	39
(Increase) / decrease of contract asset	326	530
Increase / (decrease) in payables	1,262	1,332
Increase / (decrease) in accrued interest payable	(14)	(10)
Increase / (decrease) in other accrued expenses payable	186	(1,294)
Increase / (decrease) in other liabilities	381	(635)
Increase / (decrease) in contract liabilities	(409)	4,637
Increase / (decrease) in employee benefit provision	278	58
Increase / (decrease) in other provisions	1,793	–
Net cash flows from operating activities	17,070	16,803

(1) Restated - Refer to G4-1

G2-1 Commitments

Capital commitments (exclusive of GST)

	2022 \$ '000	2021 \$ '000
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Road infrastructure	–	1,838
Regional Drought Resilience Plan	347	–
Total commitments	347	1,838
These expenditures are payable as follows:		
Within the next year	347	1,838
Total payable	347	1,838
Sources for funding of capital commitments:		
Unrestricted general funds	347	1,838
Total sources of funding	347	1,838

G3-1 Events occurring after the reporting date

An evacuation of the Bingara Administration Building in August 2021 due to mould issues has resulted in the building being completely impaired for the 2021 Financial Year. Council does not yet have accurate data to quantify the amount of remediation required to have the building usable again.

Council had a cash position not subject to external restrictions of \$2.14 million as at 30 June. Subsequent to year end during the month of July 2022 Council's cash position has deteriorated by \$3.98 million due to timing differences in the receipt of payments of funds for infrastructure projects as Council has utilised cash reserves to ensure grant funded flood damage works projects were able to continue progressing. The Council is unable to verify whether during the period 1 July 2022 to 30 September 2022:

- Council has not had a negative unrestricted cash position or
- Council has not utilised funds raised by special rates or charges to pay for general fund expenses.

As a result Council acknowledges it may have breached during the period 1 July 2022 to 30 September 2022:

- section 409(3) of the LG Act as it is not able to ascertain that it did not have a negative unrestricted cash position and
- section 410(3) of the LG Act as it may have used restricted special rates and charges funds for purposes other than their intended use without ministerial approval.

At 30 June 2022 Council has in excess of \$4.9 million in outstanding receivables from government entities for infrastructure projects including flood repairs (refer C1-4). Council expects to receive this funding within the next 3 months. Hence, the financial statements for the year ended 30 June 2022 are prepared on a going concern basis.

No other matters have arisen subsequent to the balance date that would require these financial statements to be amended.

G4 Changes from prior year statements

G4-1 Correction of errors

Council did not recognise some of the Rural Fire Service vehicles. Carrying amount of these assets was \$2,603 thousand as at 30 June 2021. This is material amount and was treated as an error under AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors in the current year financial statements. The comparatives were adjusted by adding back unrecorded depreciation of \$224 thousand in 2021 financial year.

Changes to the opening Statement of Financial Position at 1 July 2020

Statement of Financial Position

	<i>Original Balance 1 July, 2020 \$ '000</i>	<i>Impact Increase/ (decrease) \$ '000</i>	<i>Restated Balance 1 July, 2020 \$ '000</i>
Infrastructure, property, plant and equipment	412,087	2,827	414,914
Total non-current assets	412,087	2,827	414,914
Total assets	427,961	2,827	430,788
Net assets	407,723	2,827	410,550
Accumulated surplus	278,105	2,827	280,932
Total equity	407,723	2,827	410,550

Adjustments to the comparative figures for the year ended 30 June 2021

Statement of Financial Position

	<i>Original Balance 30 June, 2021 \$ '000</i>	<i>Impact Increase/ (decrease) \$ '000</i>	<i>Restated Balance 30 June, 2021 \$ '000</i>
Infrastructure, property, plant and equipment	407,213	2,603	409,816
Total non-current assets	407,213	2,603	409,816
Total assets	426,846	2,603	429,449
Net assets	403,614	2,603	406,217
Accumulated surplus	280,690	2,603	283,293
Total equity	403,614	2,603	406,217

Income Statement

	<i>Original Balance 30 June, 2021 \$ '000</i>	<i>Impact Increase/ (decrease) \$ '000</i>	<i>Restated Balance 30 June, 2021 \$ '000</i>
Depreciation, amortisation, and impairment for non-financial assets	8,566	224	8,790
Total expenses from continuing operations	33,283	224	33,507
Net operating result for the year	2,585	(224)	2,361

G4-1 Correction of errors (continued)

Statement of Comprehensive Income

	<i>Original Balance 30 June, 2021 \$ '000</i>	<i>Impact Increase/ (decrease) \$ '000</i>	<i>Restated Balance 30 June, 2021 \$ '000</i>
Net operating result for the year	<u>2,585</u>	<u>(224)</u>	<u>2,361</u>
Total comprehensive income for the year	<u>(4,109)</u>	<u>(224)</u>	<u>(4,333)</u>

G5 Statement of developer contributions as at 30 June 2022

G5-1 Summary of developer contributions

	Opening balance at 1 July 2021 \$ '000	Contributions received during the year		Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2022 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash \$ '000					
S7.11 not under plans	499	54	-	1	(15)	-	539	-
Total contributions	499	54	-	1	(15)	-	539	-

Under the Environmental Planning and Assessment Act 1979, Council has significant obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

G5-2 Contributions not under plans

	Opening balance at 1 July 2021 \$ '000	Contributions received during the year		Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2022 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash \$ '000					
CONTRIBUTIONS NOT UNDER A PLAN	499	54	-	1	(15)	-	539	-
Roads	499	54	-	1	(15)	-	539	-
Total	499	54	-	1	(15)	-	539	-

G6 Statement of performance measures

G6-1 Statement of performance measures – consolidated results

\$ '000	Amounts	Indicator	Indicators		Benchmark
	2022	2022	Restated 2021 ³	2020	
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(4,628)	(15.15)%	(4.66)%	(4.05)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	30,541				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	18,832	42.14%	58.94%	58.55%	> 60.00%
Total continuing operating revenue ¹	44,693				
3. Unrestricted current ratio					
Current assets less all external restrictions	8,547	1.15x	0.89x	1.01x	> 1.50x
Current liabilities less specific purpose liabilities	7,414				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	4,221	2.65x	4.68x	4.05x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	1,592				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	655	5.50%	4.71%	4.00%	< 10.00%
Rates and annual charges collectable	11,917				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	3,187	1.51 months	3.46 months	1.92 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	2,106				

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

(3) Restated - See note G4-1

G6-2 Statement of performance measures by fund

	General Indicators ³ Restated		Water Indicators		Sewer Indicators		Benchmark
	2022	2021 ¹	2022	2021	2022	2021	
\$ '000							
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses	(15.40)%	(5.17)%	(2.02)%	(1.71)%	(31.93)%	9.18%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions	38.98%	56.25%	100.00%	96.70%	100.00%	93.77%	> 60.00%
Total continuing operating revenue							
3. Unrestricted current ratio							
Current assets less all external restrictions	1.15x	0.89x	5.04x	4.38x	∞	∞	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation	2.57x	4.55x	4.73x	4.13x	∞	∞	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	6.29%	5.38%	0.00%	0.00%	0.00%	0.00%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	0.96	3.04	∞	∞	∞	∞	> 3.00
Monthly payments from cash flow of operating and financing activities	months	months					months

(1) - (2) Refer to Notes at Note G4-1 above.

(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.



End of the audited financial statements



INDEPENDENT AUDITOR'S REPORT
Report on the general purpose financial statements
Gwydir Shire Council

To the Councillors of Gwydir Shire Council

Opinion

I have audited the accompanying financial statements of Gwydir Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2022, the Statement of Financial Position as at 30 June 2022, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2022, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

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

Emphasis of Matter – Non-compliance with the *Local Government Act 1993*

I draw attention to Note G3-1 'Events occurring after the reporting date'.

The Council acknowledges it may have used externally restricted funds for purposes other than their intended use between 1 July 2022 and 30 September 2022. Such use would not comply with section 409 of the *Local Government Act 1993* (the Act).

In addition, the Council has determined it is unable to verify that funds raised by special rates or charges were not used to pay for general fund expenses between 1 July 2022 and 30 September 2022. The Council acknowledges it may have used restricted special rates and charges funds for purposes other than their intended use, without Ministerial approval. Such unapproved use would not comply with section 410 of the Act.

My opinion is not modified in respect of this matter.

Other Information

The Council's annual report for the year ended 30 June 2022 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the Act, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the Act, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Chris Harper
Director, Financial Audit

Delegate of the Auditor General for New South Wales

29 November 2022
SYDNEY



Cr John Coulton
Mayor
Gwydir Shire Council
Locked Bag 5
BINGARRA NSW 2404

Contact: Chris Harper
Phone no: 02 9275 7374
Our ref: D2224464/1736

29 November 2022

Dear Cr Coulton

Report on the Conduct of the Audit for the year ended 30 June 2022 Gwydir Shire Council

I have audited the general purpose financial statements (GPFS) of the Gwydir Shire Council (the Council) for the year ended 30 June 2022 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2022 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS

I identified the following significant audit issues and observations during my audit of the Council's financial statements. These issues and observations were addressed as part of my audit.

Non-compliance with the *Local Government Act 1993* - use of externally restricted funds for purposes other than their intended use

The Council acknowledges it may have used externally restricted funds for purposes other than their intended use between 1 July 2022 and 30 September 2022. Such use would not comply with section 409 of the *Local Government Act 1993* (the Act).

In addition, the Council has determined it is unable to verify that funds raised by special rates or charges were not used to pay for general fund expenses between 1 July 2022 and 30 September 2022. The Council acknowledges it may have used restricted special rates and charges funds for purposes other than their intended use, without Ministerial approval. Such unapproved use would not comply with section 410 of the Act.

Infrastructure, property, plant and equipment (IPPE) impairment risk assessment

The Council does not have a formal process to assess and document the risk of material impairment on its IPPE assets as part of its year-end financial statement preparation process.

This matter has been reported to Council for the past three years. As it remains unaddressed, it has been included in this year's Management Letter as a high risk issue.

Fraud control

The Council does not have a fraud control plan to manage potential fraud risk and suspected corrupt behaviour.

This matter has been reported to Council for the past three years. As it remains unaddressed, it has been included in this year's Management Letter as a high risk issue.

INCOME STATEMENT

Operating result

	2022	2021	Variance
	\$m	\$m	%
Rates and annual charges revenue	11.3	11.1	↑ 1.8
Grants and contributions revenue	25.9	14.7	↑ 76.2
Operating result from continuing operations	9.6	2.4	↓ >100
Net operating result before capital grants and contributions	(4.6)	(1.7)	↓ >100

Rates and annual charges revenue (\$11.3 million) increased by \$0.2 million (1.8 per cent) in 2021–22 due to normal rate peg allowance increases during the year.

Grants and contributions revenue (\$25.9 million) increased by \$11.2 million (76.2 per cent) in 2021–22 mainly due to:

- \$5.7 million in capital grants related to increased work for roads and bridges, including completion of the Warialda by-pass route
- \$3.2 million in capital grants related to restoration of flood damaged roads
- \$1.6 million increase in operational grants relating to Financial Assistance grant funding
- \$535,000 of in-kind contributions relating to Rural fire-fighting equipment.

This was offset by a decrease of \$591,000 in transport operating grants (3x3, flood works, Roads to Recovery).

The Council's operating result from continuing operations (surplus of \$9.6 million including depreciation and amortisation expense of \$8.4 million) was \$7.2 million higher than the 2020–21 result. This is due to:

- \$11.2 million increase in grants and contributions
- \$427,000 decrease in depreciation and amortisation expense, due to the impairment of roads and buildings in the prior year.

This was offset by:

- \$2.6 million decrease in user charges and fees due to a decrease in works for Transport for NSW (state roads not controlled by Council)
- \$1.9 million increase in materials and services expense related to grant funded works

- \$722,000 increase in employee benefits and on-costs expenses, due to general annual increase in salaries and wages and increase in works on operating projects.

The net operating result before capital grants and contributions (deficit of \$4.6 million) was \$2.9 million higher than the 2020–21 result. This is due to changes in the grants and contributions revenue as explained above.

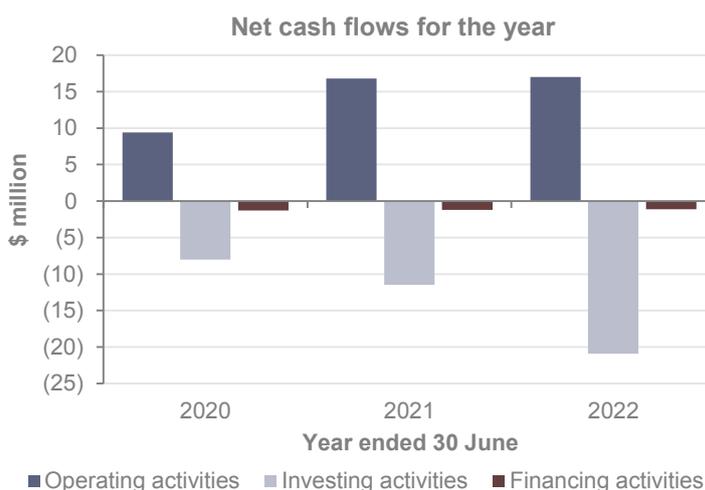
STATEMENT OF CASH FLOWS

Cash from operating activities remained consistent across the years.

Cash outflows from investing activities increased by \$9.4 million due to:

- an increase of \$6.3 million in capital expenditure on Infrastructure, Property, Plant and Equipment
- a net increase of \$4.4 million in investments
- offset by an increase of \$1.3 million in proceeds received from the sale of Infrastructure, Property, Plant and Equipment.

Cash flows from financing activities was consistent with prior year.



FINANCIAL POSITION

Cash and investments

Cash and investments	2022	2021	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	17.0	16.7	Major external restrictions include water, sewer, waste management and unexpended grants for specific purposes.
Restricted and allocated cash, cash equivalents and investments:			The externally restricted funds are consistent with the prior year.
			At 30 June 2022, there is:
• External restrictions	14.8	14.6	• an unrestricted cash and cash equivalents balance of \$475,000
• Internal allocations	1.7	1.5	• receivables of \$4.9 million relating to completion of projects during the financial year.
			Refer to the 'significant audit issues and observations' section of this report relating to 'Non-compliance with the <i>Local Government Act 1993</i> - use of externally restricted funds for purposes other than their intended use'.

PERFORMANCE

Performance measures

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning and Environment.

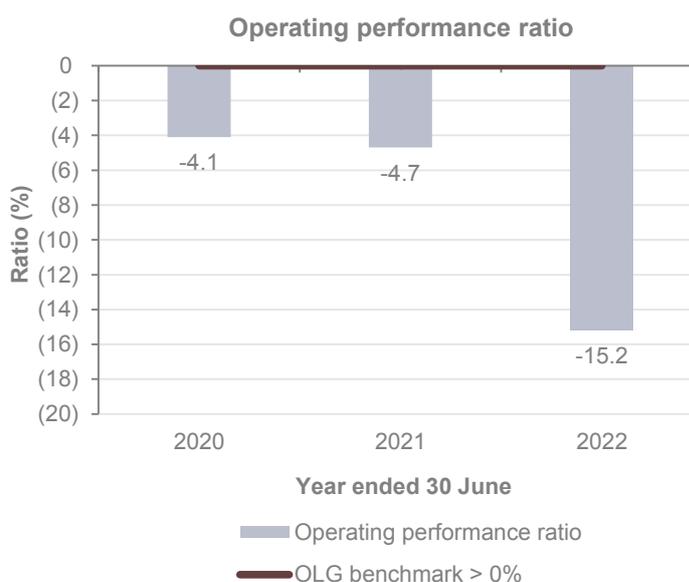
Operating performance ratio

The Council did not meet the OLG benchmark for the current reporting period.

The 2021 ratio was restated to correct a prior period error.

The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.

The ratio has reduced significantly during the year mainly due to an increase in capital grants and contributions.



Own source operating revenue ratio

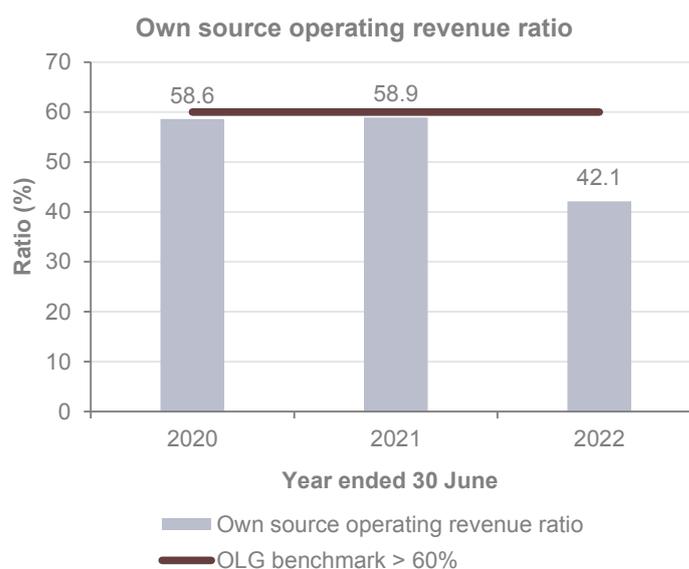
The Council did not meet the OLG benchmark for the current reporting period.

The 2021 ratio was restated to correct a prior period error.

The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.

The 2022 ratio continues to be below the benchmark set by OLG as Council relies on government grants and contributions to assist in funding operations.

The ratio declined during the year due to a decrease in user charges and fees.

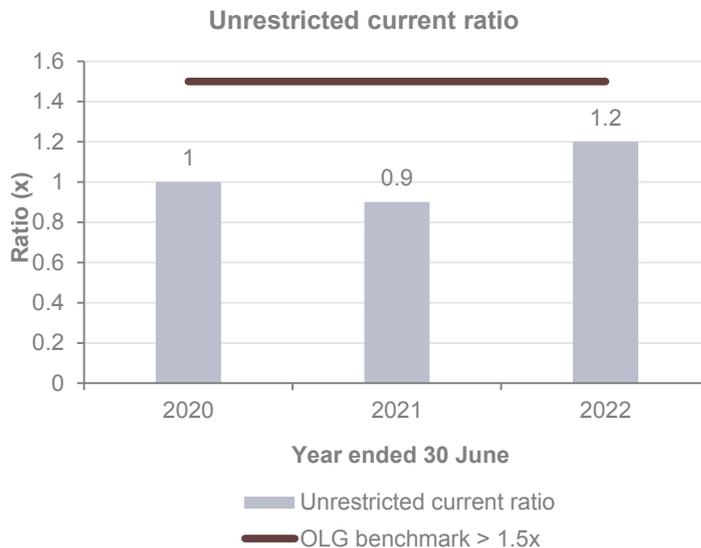


Unrestricted current ratio

The Council did not meet the OLG benchmark for the current reporting period.

The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.

The ratio increased during the year due to increased receivables at year end that were partially offset by the increase to the landfill provision.



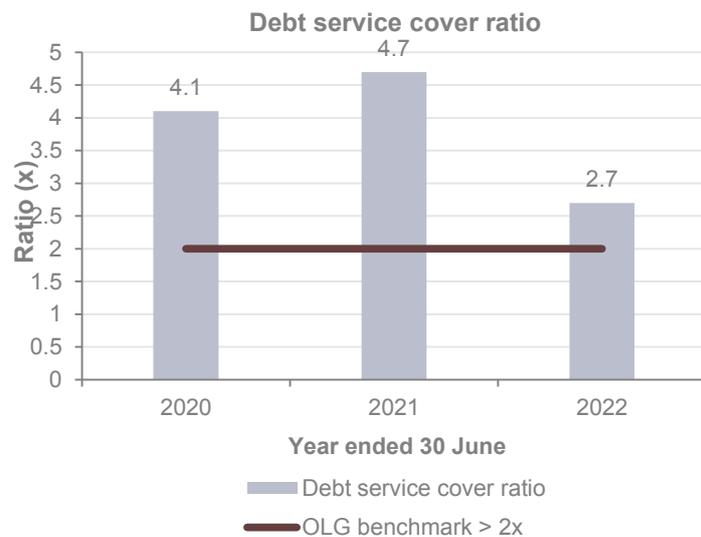
Debt service cover ratio

The Council met the OLG benchmark for the current reporting period.

The 2021 ratio was restated to correct a prior period error.

The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.

The ratio decreased during the year due to an decrease in user fees and charges.

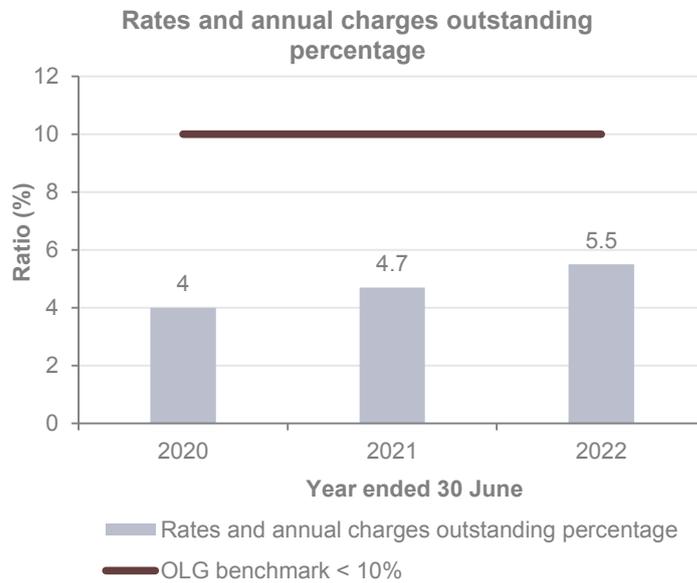


Rates and annual charges outstanding percentage

The Council met the OLG benchmark for the current reporting period.

The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.

The ratio increased during the year due to a temporary respite in debt collection processes due to the impact of storms and other weather events.

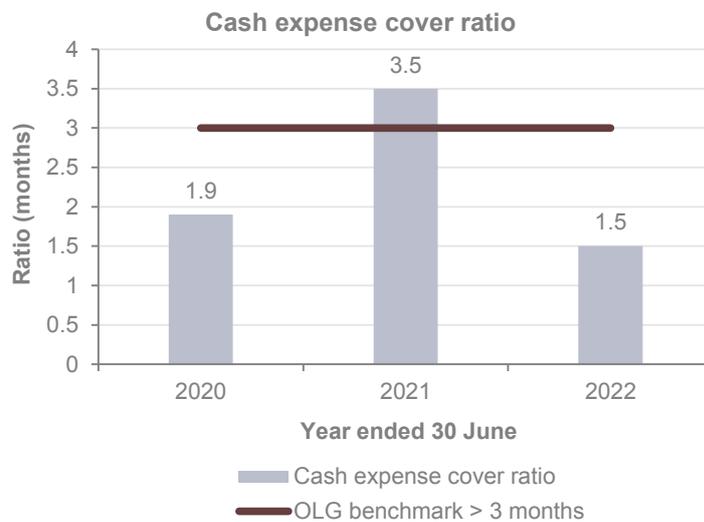


Cash expense cover ratio

The Council did not meet the OLG benchmark for the current reporting period.

This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.

The ratio decreased due to a reduction in cash and cash equivalents, due to increased receivables owing at year end for infrastructure projects completed in June this year.



Infrastructure, property, plant and equipment renewals

Infrastructure, property, plant and equipment (IPPE) renewal expenditure during the year was \$8.2 million. This was an increase of \$1.2 million compared to 2020-21. Council increased its renewal works on infrastructure assets due to increased capital funding during the year.

OTHER MATTERS

My audit procedures identified instances of non-compliance with legislative requirements that will be reported to the Minister for Local Government. Refer to the 'significant audit issues and observations' section of this report relating to 'Non-compliance with the *Local Government Act 1993* - use of externally restricted funds for purposes other than their intended use'.

The Council's:

- accounting records were maintained in a manner and form that facilitated the preparation and the effective audit of the GPFS
- staff provided all accounting records and information relevant to the audit.



Chris Harper
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

cc: Mr Max Eastcott, General Manager
Mr Jack O'Hara, Chair of the Audit, Risk and Improvement Committee
Ms Helen Thomas, Chief Financial Officer
Mr Paul Cornall, Principal Forsyths
Mr Michael Cassel, Secretary of the Department of Planning and Environment



Gwydir Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022



Special Purpose Financial Statements

for the year ended 30 June 2022

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Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).
- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

Special Purpose Financial Statements

for the year ended 30 June 2022

Statement by Councillors and Management

Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached Special Purpose Financial Statements have been prepared in accordance with:

- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality',
- the Local Government Code of Accounting Practice and Financial Reporting,
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.

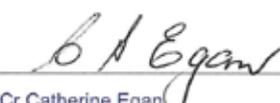
To the best of our knowledge and belief, these statements:

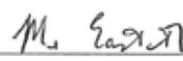
- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records.
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

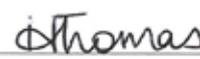
We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 25 August 2022.


Cr John Coulton
Mayor
25 August 2022


Cr Catherine Egan
Councillor
25 August 2022


Max Eastcott
General Manager
25 August 2022


Helen Thomas
Responsible Accounting Officer
25 August 2022

Income Statement of water supply business activity for the year ended 30 June 2022

	2022 \$ '000	2021 \$ '000
Income from continuing operations		
Access charges	810	778
User charges	715	784
Fees	2	1
Interest and investment income	1	12
Other income	4	6
Total income from continuing operations	1,532	1,581
Expenses from continuing operations		
Employee benefits and on-costs	455	408
Borrowing costs	92	115
Materials and services	616	665
Depreciation, amortisation and impairment	374	387
Net loss from the disposal of assets	13	33
Other expenses	13	–
Total expenses from continuing operations	1,563	1,608
Surplus (deficit) from continuing operations before capital amounts	(31)	(27)
Grants and contributions provided for capital purposes	–	54
Surplus (deficit) from continuing operations after capital amounts	(31)	27
Surplus (deficit) from all operations before tax	(31)	27
Surplus (deficit) after tax	(31)	27
Plus accumulated surplus	12,852	12,825
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	12,821	12,852
Return on capital %	0.4%	0.5%
Subsidy from Council	575	162
Calculation of dividend payable:		
Surplus (deficit) after tax	(31)	27
Less: capital grants and contributions (excluding developer contributions)	–	(54)
Surplus for dividend calculation purposes	–	–
Potential dividend calculated from surplus	–	–

Income Statement of sewerage business activity for the year ended 30 June 2022

	2022 \$ '000	2021 \$ '000
Income from continuing operations		
Access charges	688	656
User charges	92	57
Interest and investment income	4	37
Other income	(1)	2
Total income from continuing operations	783	752
Expenses from continuing operations		
Employee benefits and on-costs	380	344
Materials and services	470	152
Depreciation, amortisation and impairment	183	187
Total expenses from continuing operations	1,033	683
Surplus (deficit) from continuing operations before capital amounts	(250)	69
Grants and contributions provided for capital purposes	–	50
Surplus (deficit) from continuing operations after capital amounts	(250)	119
Surplus (deficit) from all operations before tax	(250)	119
Less: corporate taxation equivalent (25%) [based on result before capital]	–	(18)
Surplus (deficit) after tax	(250)	101
Plus accumulated surplus	8,636	8,517
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	–	18
Closing accumulated surplus	8,386	8,636
Return on capital %	(4.0)%	1.1%
Subsidy from Council	480	25
Calculation of dividend payable:		
Surplus (deficit) after tax	(250)	101
Less: capital grants and contributions (excluding developer contributions)	–	(50)
Surplus for dividend calculation purposes	–	51
Potential dividend calculated from surplus	–	26

Income Statement of Waste business activity for the year ended 30 June 2022

	2022 Category 2 \$ '000	2021 Category 2 \$ '000
Income from continuing operations		
Annual charges	1,451	1,410
Interest and investment income	3	60
Other income	232	66
Total income from continuing operations	1,686	1,536
Expenses from continuing operations		
Employee benefits and on-costs	324	382
Borrowing costs	3	4
Materials and services	767	732
Depreciation, amortisation and impairment	566	576
Total expenses from continuing operations	1,660	1,694
Surplus (deficit) from continuing operations before capital amounts	26	(158)
Surplus (deficit) from continuing operations after capital amounts	26	(158)
Surplus (deficit) from all operations before tax	26	(158)
Less: corporate taxation equivalent (25%) [based on result before capital]	(7)	–
Surplus (deficit) after tax	19	(158)
Plus accumulated surplus	2,559	2,717
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	7	–
Closing accumulated surplus	2,585	2,559
Return on capital %	0.5%	(5.1)%
Subsidy from Council	177	199

Income Statement of Naroo aged care for the year ended 30 June 2022

	2022 Category 1 \$ '000	2021 Category 1 \$ '000
Income from continuing operations		
Rentals	2,968	3,027
Interest and investment income	-	3
Total income from continuing operations	2,968	3,030
Expenses from continuing operations		
Employee benefits and on-costs	2,412	2,191
Borrowing costs	150	115
Materials and services	557	559
Depreciation, amortisation and impairment	118	119
Other expenses	106	121
Total expenses from continuing operations	3,343	3,105
Surplus (deficit) from continuing operations before capital amounts	(375)	(75)
Grants and contributions provided for capital purposes	202	328
Surplus (deficit) from continuing operations after capital amounts	(173)	253
Surplus (deficit) from all operations before tax	(173)	253
Surplus (deficit) after tax	(173)	253
Plus accumulated surplus	(249)	(502)
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	(422)	(249)
Return on capital %	(3.1)%	0.5%
Subsidy from Council	491	73

Statement of Financial Position of water supply business activity
as at 30 June 2022

	2022 \$ '000	2021 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	412	295
Investments	500	500
Receivables	262	227
Inventories	20	17
Total current assets	1,194	1,039
Non-current assets		
Infrastructure, property, plant and equipment	17,370	16,794
Total non-current assets	17,370	16,794
Total assets	18,564	17,833
LIABILITIES		
Current liabilities		
Payables	52	49
Borrowings	185	188
Total current liabilities	237	237
Non-current liabilities		
Borrowings	1,042	1,237
Total non-current liabilities	1,042	1,237
Total liabilities	1,279	1,474
Net assets	17,285	16,359
EQUITY		
Accumulated surplus	12,821	12,852
Revaluation reserves	4,464	3,507
Total equity	17,285	16,359

Statement of Financial Position of sewerage business activity

as at 30 June 2022

	2022	2021
	\$ '000	\$ '000
ASSETS		
Current assets		
Cash and cash equivalents	745	696
Investments	2,100	2,100
Receivables	91	75
Inventories	1	2
Total current assets	2,937	2,873
Non-current assets		
Infrastructure, property, plant and equipment	6,288	6,294
Total non-current assets	6,288	6,294
Total assets	9,225	9,167
Net assets	9,225	9,167
EQUITY		
Accumulated surplus	8,386	8,636
Revaluation reserves	839	531
Total equity	9,225	9,167

Statement of Financial Position of Waste business activity

as at 30 June 2022

	2022 Category 2 \$ '000	2021 Category 2 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	1,942	1,448
Investments	2,100	2,100
Receivables	160	132
Total current assets	4,202	3,680
Non-current assets		
Infrastructure, property, plant and equipment	5,626	3,024
Total non-current assets	5,626	3,024
Total assets	9,828	6,704
LIABILITIES		
Current liabilities		
Borrowings	11	10
Total current liabilities	11	10
Non-current liabilities		
Borrowings	19	30
Provisions	6,451	3,388
Total non-current liabilities	6,470	3,418
Total liabilities	6,481	3,428
Net assets	3,347	3,276
EQUITY		
Accumulated surplus	2,585	2,559
Revaluation reserves	762	717
Total equity	3,347	3,276

Statement of Financial Position of Naroo aged care
as at 30 June 2022

	2022 Category 1 \$ '000	2021 Category 1 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	625	782
Receivables	25	31
Total current assets	650	813
Non-current assets		
Receivables	171	–
Infrastructure, property, plant and equipment	7,256	7,565
Total non-current assets	7,427	7,565
Total assets	8,077	8,378
LIABILITIES		
Current liabilities		
Contract liabilities	535	–
Aged care bonds	1,376	1,126
Bank overdraft	2,823	3,401
Borrowings	150	144
Total current liabilities	4,884	4,671
Non-current liabilities		
Borrowings	1,813	1,963
Other Liabilities	117	117
Total non-current liabilities	1,930	2,080
Total liabilities	6,814	6,751
Net assets	1,263	1,627
EQUITY		
Accumulated surplus	(422)	(249)
Revaluation reserves	1,685	1,876
Total equity	1,263	1,627

Note – Significant Accounting Policies

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993 (Act)*, the *Local Government (General) Regulation 2005 (Regulation)* and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

Declared business activities

In accordance with *Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

Naroo Aged Care Facility

Comprising the whole of the operations and assets of the aged care facility located at Warialda.

Category 2

(where gross operating turnover is less than \$2 million)

Gwydir Water Supply -

Comprising the whole of the operations and net assets of the water supply systems servicing the towns of Bingara, Warialda, Gravesend and North Star.

Gwydir Sewerage Services -

Comprising the whole of the operations and assets of the sewerage reticulation and treatment systems servicing the towns of Bingara and Warialda

Gwydir Waste Management Services -

Comprising the whole of the operations and assets of the waste management service carried out by the Waste Management contract servicing all towns and villages within Gwydir Shire

Taxation equivalent charges

Note – Significant Accounting Policies (continued)

such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements. For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

Corporate income tax rate – 25% (20/21 26%)

Land tax – the first \$822,000 of combined land values attracts 0%. For the combined land values in excess of \$822,000 up to \$5,026,000 the rate is \$100 + 1.6%. For the remaining combined land value that exceeds \$5,026,000 a premium marginal rate of 2.0% applies.

Payroll tax – 4.85% on the value of taxable salaries and wages in excess of \$1,210,000.

In accordance with the Department of Planning, Industry & Environment – Water guidelines, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the Best Practice Management of Water Supply and Sewer Guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to the DPIE – Water guidelines is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level – gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 25% (20/21 26%).

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to the 'Council' as the owner of business operations – it represents an internal payment and has no effect on the operations of the Council.

Accordingly, there is no need for disclosure of internal charges in the SPFS. The rate applied of 25% is/is not the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face 'true' commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

(i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

(ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.



Note – Significant Accounting Policies (continued)

(iii) Dividends

Council is not required to pay dividends to either itself as owner of a range of businesses, or to any external entities.

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with the DPIE – Water guidelines and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2022 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Best Practice Management of Water Supply and Sewer Guidelines, a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are submitted to DPIE – Water.



INDEPENDENT AUDITOR'S REPORT
Report on the special purpose financial statements
Gwydir Shire Council

To the Councillors of Gwydir Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Gwydir Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2022, the Statement of Financial Position of each Declared Business Activity as at 30 June 2022 and the Significant accounting policies note.

The Declared Business Activities of the Council are:

- Water supply
- Sewerage
- Waste
- Naroo aged care.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's Declared Business Activities as at 30 June 2022, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2021–22 (LG Code).

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

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

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the Significant accounting policies note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2022 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates'.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Significant accounting policies note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.



The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Chris Harper
Director, Financial Audit

Delegate of the Auditor General for New South Wales

29 November 2022
SYDNEY



Gwydir Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2022





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Permissible income for general rates

	Notes	Calculation 2021/22 \$ '000	Calculation 2022/23 \$ '000
Notional general income calculation ¹			
Last year notional general income yield	a	8,237	8,410
Plus or minus adjustments ²	b	8	4
Notional general income	c = a + b	8,245	8,414
Permissible income calculation			
Or rate peg percentage	e	2.00%	0.70%
Or plus rate peg amount	i = e x (c + g)	165	59
Sub-total	k = (c + g + h + i + j)	8,410	8,473
Plus (or minus) last year's carry forward total	l	16	16
Sub-total	n = (l + m)	16	16
Total permissible income	o = k + n	8,426	8,489
Less notional general income yield	p	8,410	8,472
Catch-up or (excess) result	q = o - p	16	17
Carry forward to next year ⁶	t = q + r + s	16	17

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT
Special Schedule – Permissible income for general rates
Gwydir Shire Council

To the Councillors of Gwydir Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Gwydir Shire Council (the Council) for the year ending 30 June 2023.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2021–22 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

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

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2022 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2022'.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.



The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Chris Harper
Director, Financial Audit

Delegate of the Auditor General for New South Wales

29 November 2022
SYDNEY

Report on infrastructure assets as at 30 June 2022

Asset Class	Asset Category	Estimated cost to bring assets agreed level of to satisfactory service set by standard		Estimated cost to bring to the level of Council maintenance ^a		2021/22 Actual maintenance \$ '000	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	2021/22 Required \$ '000	2021/22 Actual \$ '000				1	2	3	4	5
Buildings	Buildings – non-specialised	383	–	718	718	–	–	43,045	16.0%	35.0%	36.0%	10.0%	3.0%
	Buildings – specialised	259	–	600	600	–	–	42,518	26.0%	48.0%	17.0%	8.0%	1.0%
	Sub-total	642	–	1,318	1,318	–	–	85,563	21.0%	41.5%	26.6%	9.0%	2.0%
Other structures	Other structures	1	–	5	5	7,105	9,655	9,655	75.0%	19.0%	6.0%	0.0%	0.0%
	Sub-total	1	–	5	5	7,105	9,655	9,655	75.0%	19.0%	6.0%	0.0%	0.0%
Roads	Roads	–	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sealed roads	484	–	2,648	2,648	–	–	166,868	55.0%	37.0%	6.0%	2.0%	0.0%
	Unsealed roads	124	–	3,955	3,955	–	–	41,459	39.0%	39.0%	15.0%	3.0%	4.0%
	Bridges	–	–	–	–	–	–	49,334	48.0%	48.0%	4.0%	0.0%	0.0%
	Footpaths	145	–	9	9	–	–	3,118	9.0%	52.0%	21.0%	15.0%	3.0%
	Kerb & Guttering	74	–	7	7	–	–	1,674	9.0%	52.0%	21.0%	15.0%	3.0%
	Other road assets (incl. bulk earth works)	–	–	–	–	–	–	86,074	83.0%	17.0%	0.0%	0.0%	0.0%
Sub-total	827	–	6,619	6,619	–	326,580	348,527	58.4%	34.1%	5.5%	1.5%	0.5%	
Water supply network	Water supply network	223	–	195	195	–	–	25,116	65.0%	28.0%	3.0%	2.0%	2.0%
	Sub-total	223	–	195	195	–	15,579	25,116	65.0%	28.0%	3.0%	2.0%	2.0%
Sewerage network	Sewerage network	925	–	461	461	–	–	14,537	17.0%	47.0%	0.0%	36.0%	0.0%
	Sub-total	925	–	461	461	5,647	14,537	14,537	17.0%	47.0%	0.0%	36.0%	0.0%

Report on infrastructure assets as at 30 June 2022 (continued)

Asset Class	Asset Category	Estimated cost		2021/22 Required maintenance ^a \$ '000	2021/22 Actual maintenance \$ '000	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring to the standard \$ '000	to bring to the agreed level of service set by Council \$ '000					1	2	3	4	5
Stormwater drainage	Stormwater drainage	178	-	28	28	-	4,538	8.0%	84.0%	0.0%	8.0%	0.0%
	Sub-total	178	-	28	28	2,160	4,538	8.0%	84.0%	0.0%	8.0%	0.0%
Open space / recreational assets	Swimming pools	-	-	312	312	2,823	3,412	57.0%	0.0%	43.0%	0.0%	0.0%
	Sub-total	-	-	312	312	2,823	3,412	57.0%	0.0%	43.0%	0.0%	0.0%
Total – all assets		2,796	-	8,938	8,938	418,795	491,348	50.8%	35.4%	9.1%	3.9%	0.8%

(a) Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Report on infrastructure assets as at 30 June 2022

Infrastructure asset performance indicators (consolidated) *

	<i>Amounts</i>		<i>Indicator</i>		<i>Indicators</i>		<i>Benchmark</i>
	<i>2022</i>	<i>2022</i>	<i>Restated</i> <i>2021</i> ³	<i>2020</i>			
\$ '000	2022	2022	Restated 2021 ³	2020			
Buildings and infrastructure renewals ratio							
Asset renewals ¹	8,218	128.41%	51.96%	156.18%			>= 100.00%
Depreciation, amortisation and impairment	6,400						
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	2,796	0.66%	0.79%	0.89%			< 2.00%
Net carrying amount of infrastructure assets	426,114						
Asset maintenance ratio							
Actual asset maintenance	8,938	100.00%	100.00%	100.00%			> 100.00%
Required asset maintenance	8,938						
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	-	0.00%	0.00%	0.00%			
Gross replacement cost	491,348						

(*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

(3) Restated - See note G4-1

Report on infrastructure assets as at 30 June 2022

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2022	2021	2022	2021	2022	2021	
Buildings and infrastructure renewals ratio							
Asset renewals ⁽¹⁾	139.79%	51.58%	0.00%	21.02%	0.00%	140.22%	>= 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	0.41%	0.53%	1.43%	1.44%	16.38%	17.13%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Gross replacement cost							

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

