



G W Y D I R
SHIRE COUNCIL

MINUTES OF ORDINARY MEETING

Held on Thursday 30 November 2023

Commencing at 10:05 am

in the Warialda Office Council Chambers

Present

Councillors:	Cr John Coulton (Mayor), Cr Catherine Egan (Deputy Mayor), Cr Marilyn Dixon OAM, Cr Jim Moore, Cr Geoff Smith, Cr David Coulton, Cr Tiffany Galvin, Cr Chris Matthews and Cr Lyndon Mulligan
Staff:	Leeah Daley (Acting General Manager), Helen Thomas (Manager Finance), Alex Eddy (Manager Engineering Services), Joanna Sangster (Acting Manager of Planning & Building), Justin Hellmuth (IT Manager), Benjamin Perry (Information Services), Bronwyn Wilson (Executive Assistant), Michael Bone (Compliance and Procurement), Casey McClymont (IP&R Governance Officer) and Carmen Southwell (Community Assets Manager)
Public:	
Visitors:	Mr Ken Davey Presentation - Gwydir Circular Economy

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Agendas and minutes are available on the Council's website:

<https://www.gwydir.nsw.gov.au/Home>

ACKNOWLEDGMENT OF COUNTRY

The Gwydir Shire Council acknowledges that this meeting is being held on Aboriginal land and recognise the strength, resilience and capacity of Gomeroi people in this land.

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1 OFFICIAL OPENING AND WELCOME - MAYOR

2 APOLOGIES

3 CONFIRMATION OF THE MINUTES

COUNCIL RESOLUTION:

THAT the Minutes of the Ordinary Meeting held on 26 October 2023 as circulated be taken as read and CONFIRMED.

(Moved Cr Mulligan, Seconded Cr Smith)

CARRIED

For: Cr J Coulton, Cr Egan, Cr D Coulton, Cr Dixon OAM, Cr Galvin, Cr Matthews and Cr Moore

Against: Nil

4 PRESENTATION

Mr Ken Davey - Gwydir Circular Economy.

5 CALL FOR THE DECLARATIONS OF INTERESTS, GIFTS RECEIVED AND CONFLICTS OF INTEREST

Nil

6 ADDITIONAL/LATE ITEMS

COUNCIL RESOLUTION:

THAT the following Items, namely:

- **8.7 Annual Report 2022-2023
(Refer to 6.3 Additional/Late Items in Agenda)**
- **8.8 Presentation of Financial Statements
(Refer to 6.2 Additional/Late Items in Agenda)**
- **8.9 September Quarterly Review
(Refer to 6.1 Additional/Late Items in Agenda)**

are accepted as late Items to this Agenda for discussion.

(Moved Cr D Coulton, Seconded Cr Matthews)

CARRIED

For: Cr J Coulton, Cr Egan, Cr Dixon OAM, Cr Galvin, Cr Moore, Cr Mulligan and Cr Smith

Against: Nil

7 MAYORAL MINUTE

7.1 Country Mayors Association - Crime In Regional NSW

Councillors present will recall at the last public meeting in North Star earlier this year this issue of rural crime was raised as an area of increasing concern. This meeting expressed a significant feeling that the current level of rural crime was not being addressed in an urgent and appropriate manner. There was concern that if the issues were not addressed that real harm could be the outcome to either the victims of the crime or the perpetrators. In response to this community concern Council wrote to neighbouring Councils enquiring if they would be prepared to join Gwydir Shire Council in a delegation to the Federal Minister during the National General Assembly in June 2023. Unfortunately, this delegation was unable to be organised due to the unavailability of the Minister at that time.

In my absence next week Cr Egan will be representing Council at the Crime Prevention & Community Safety Conference to be held in Gunnedah on 23-24 November 2023. This Conference will include delegates from community, government, and justice sectors including law enforcement, policy makers and many other social support services. The focus will be on crime and community safety issues at a national level and provide opportunities for speakers and delegates to share insights, latest developments and approaches in resolving and enhancing safety in communities.

On 19 October 2023 Country Mayors Association of NSW (CMA) supported by the Police Association of NSW launched the CMA report into Crime, Law and Order in regional communities. The recommendations within the report call for the establishment of a Parliamentary inquiry, an increase in funding to enhance front line policing in regional communities in need, establishment of first response agreements in all police stations and that the formula used to determine the first response agreements in those stations with agreements are reviewed. The report also calls for bipartisan support from all State MP's.

COMMENTS

The Country Mayors Association of New South Wales joined forces with the Police Association of New South Wales to call for a Parliamentary Inquiry into crime, law and order in regional New South Wales.

CMA Chairman, Mayor Jamie Chaffey said statistics showed residents of rural, regional and remote New South Wales were more likely to be sexually assaulted, more likely to have their cars stolen, more likely to have their homes broken into and more likely to be impacted by domestic violence. When these crimes did occur, the Police response was delayed due to the resources available.

“It is estimated one-third of New South Wales’ population live outside metropolitan areas,” Mayor Chaffey said. “But we are still second-class citizens when it comes to the safety of our communities.

“For the first time, our CMA annual survey has revealed that crime, law and order is now in the top five emerging issues for New South Wales local governments.

“We knew crime was increasing, but we looked to the NSW Bureau of Crime Statistics and Research (BOCSAR) data to clarify the situation. We were shocked to learn that as well as the alarming incident counts in regional New South Wales, the rate of incidents per 100,000 people was, in some cases, horrifying when compared to metropolitan figures. Up to 90% of crimes including vehicle theft, breaking and entering, sexual assault and domestic assault are happening here, in our regional communities”, Mayor Chaffey added.

“We also have significantly fewer Police than our city cousins, and as a whole, New South Wales has less Police per head of population than Queensland, Victoria and South Australia. Our Police officers are already facing an incredible workload, with only one Police officer per 467 NSW residents.

“We have not been heard by our state leaders, and our people - particularly the elderly and the vulnerable - are scared. They need to feel safe. They deserve to feel safe.”

“In this Country Mayors Association of New South Wales report, endorsed by the Police Association of New South Wales, are calling for change. The report paints a very clear picture of a law and order crisis in regional communities. Our already-stretched Police officers cannot continue to try to address this impossible challenge alone.”, Mayor Chaffey concluded.

CONCLUSION

Following the success of the Parliamentary Inquiry into health outcomes and access to health services in regional New South Wales that was established in 2020, we know the only way forward is to seek the bipartisan support of our state Members of Parliament to commit to this inquiry.

The health inquiry saw 15 public hearings across New South Wales, and heard one heart-breaking story after another about the level of inequity and the lack of care for our regional communities. It came up with 22 findings and 44 recommendations to bring about the changes needed.

This is what we need to make a difference in crime, law and order in our regional, rural and remote communities. We need a bold, hard look at everything from Police numbers, to the experiences of people who have suffered at the hands of this inequity. We need a clear way forward. Please help us to end this. Thank you for taking time to read this crucial request.

MAYORAL RECOMMENDATION

That Council endorse the following recommendations listed in the Country Mayors Association of NSW report into Crime, Law and Order and call on the Hon. Adam Marshall MP to support the establishment of a Parliamentary Inquiry with the suggested terms of reference in the document.

1. That, Gwydir Shire Council call on all members of the NSW Parliament to commit to bipartisan support to establish a Parliamentary Inquiry into and report on the rate of crime in all categories reported on by the Bureau of Crime Statistical and Research (BOCSAR) in Regional, Rural and Remote New South Wales, specifically focussing on the inequity between Metro and Regional Local Government areas.
2. That, Gwydir Shire Council calls on all members of the NSW Parliament to commit to bipartisan support to increase spending on the NSW police force to increase front line policing numbers in Regional, Rural and Remote regions most at need.
3. That, Gwydir Shire Council call on the NSW Government to commit to the minimum staffing agreements (known in the NSW Police Force as First Response Agreements) for non-24 hour police stations, all of which are located in Regional, Rural and Remote Local Government areas.
4. That, Gwydir Shire Council calls on the NSW Government to review the current formula used to assess staffing levels including the universally agreed outdated current model for those Local Government areas that do have a First Response Agreement in place.

ATTACHMENTS

1. The Country Mayors Association of NSW INC - Media Release
Joint call for Parliamentary Inquiry to address crime in Regional NSW
[7.1.1 - 3 pages]
2. The Country Mayors Association of NSW INC - Endorsed Report
Crime, Law & Order [7.1.2 - 21 pages]

(Moved by the Mayor)

CARRIED

**For: Cr Egan, Cr D Coulton, Cr Dixon OAM, Cr Galvin, Cr Matthews, Cr Moore,
Cr Mulligan and Cr Smith**

Against: Nil



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MEDIA RELEASE

19 October 2023

Joint call for Parliamentary Inquiry to address crime in regional NSW

The Country Mayors Association of New South Wales has joined forces with the Police Association of New South Wales and NSW Farmers to call for a Parliamentary Inquiry into crime, law and order in rural and regional New South Wales.

CMA Chairman, Mayor Jamie Chaffey said statistics showed residents of rural, regional and remote New South Wales were more likely to be sexually assaulted, more likely to have their cars stolen, more likely to have their homes broken into and more likely to be impacted by domestic violence. And when these crimes did occur, the police response was delayed due to the resources available.

"It is estimated one-third of New South Wales' population live outside metropolitan areas," Mayor Chaffey said. "But we are still second-class citizens when it comes to the safety of our communities.

"For the first time, our CMA annual survey has revealed that crime, law and order is now in the top five emerging issues for New South Wales local governments.

"We knew crime was increasing, but we looked to the NSW Bureau of Crime Statistics and Research (BOCSAR) data to clarify the situation. We were shocked to learn that as well as the alarming incident counts in regional New South Wales, the rate of incidents per 100,000 people was, in some cases, horrifying when compared to metropolitan figures. Up to 90% of crimes including vehicle theft, breaking and entering, sexual assault and domestic assault are happening here, in our regional communities.

"We also have significantly fewer police than our city cousins, and as a whole, New South Wales has less police per head of population than Queensland, Victoria and South Australia. Our police officers are already facing an incredible workload, with only one police officer per 467 NSW residents.

"We have not been heard by our state leaders, and our people - particularly the elderly and the vulnerable - are scared. They need to feel safe. They deserve to feel safe.

"In this Country Mayors Association of New South Wales report endorsed by the Police Association of New South Wales and NSW Farmers, we are calling for change. The report paints a very clear picture of a law and order crisis in regional communities. Our already-stretched police officers cannot continue to try to address this impossible challenge.

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"Following the success of the Parliamentary Inquiry into health outcomes and access to health services in regional New South Wales that was established in 2020, we know the only way forward is to seek the bipartisan support of our state members of parliament to commit to this inquiry.

"The health inquiry saw 15 public hearings across New South Wales, and heard one heart-breaking story after another about the level of inequity and the lack of care for our regional communities. It came up with 22 findings and 44 recommendations to bring about the changes needed.

"This is what we need to make a difference in crime, law and order. We need a bold, hard look at everything from police numbers to the experiences of people who have suffered at the hands of this inequity. We need a clear way forward."

PANSW President Kevin Morton said the report showed that additional police resources were needed to manage crime rates and ensure that communities could be effectively serviced.

"Our regional police officers are expected to be the 24/7 problem solvers. Police in these regional and remote locations are required to attend emergency situations that cover huge geographical areas with limited staff and resources with little to no back up. When they do call for assistance, it can be an hour away or more."

Mr. Morton said that staffing levels and resources needed to be re-evaluated to reflect contemporary requirements for policing in regional and remote areas.

"Minimum staffing levels must be improved in regional and remote areas where police stations do not operate 24 hours a day, seven days a week.

"In locations with police stations operating 24/7, the outdated model of rostering police officers based on one car per job per hour needs to be updated. This model doesn't reflect the distance travelling to and from emergency call outs in regional areas, including the time it takes to deal with the matter when you arrive on the scene."

Mr. Morton said that police officers were required to pick up the workload of other government departments, which also needed to be scrutinized.

"Police officers are spending hours transporting prisoners hundreds of kilometres across remote areas to correctional facilities, while other government departments close their doors once business hours are over and shift the workload onto our already stretched frontline workers. This is not our job and is taking police officers away from serving their communities."

NSW Farmers CEO Annabel Johnson said while their primary concern was crimes against farming businesses, this report revealed an opportunity to do more to protect everyone in the rural landscape.

"This report is concerning and we would absolutely support a proper review of where police resources are allocated to protect every community and business regardless of where they are in the state," Ms Johnson said.

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"A 2020 survey of farmers found that 81 per cent reported being a victim of farm crime – theft of livestock and equipment, trespass, break and enter, and illegal hunting, and this is a significant risk to safety.

"More concerning is that 64 per cent were worried about crime in general due to repeated victimisation – and while the establishment of the Rural Crime Prevention Team by NSW Police is positive, there needs to be more resources available."

For further information, contact

Cr Jamie Chaffey - 0467 402 412 – Country Mayors Association of NSW
Elyssa King – 0484 777 780 – NSW Police Association
Stephen Mudd – 0429 011 690 – NSW Farmers

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Endorsed Report

Country Mayors Association of NSW

Crime, Law & Order

ENDORSED OCTOBER 2023



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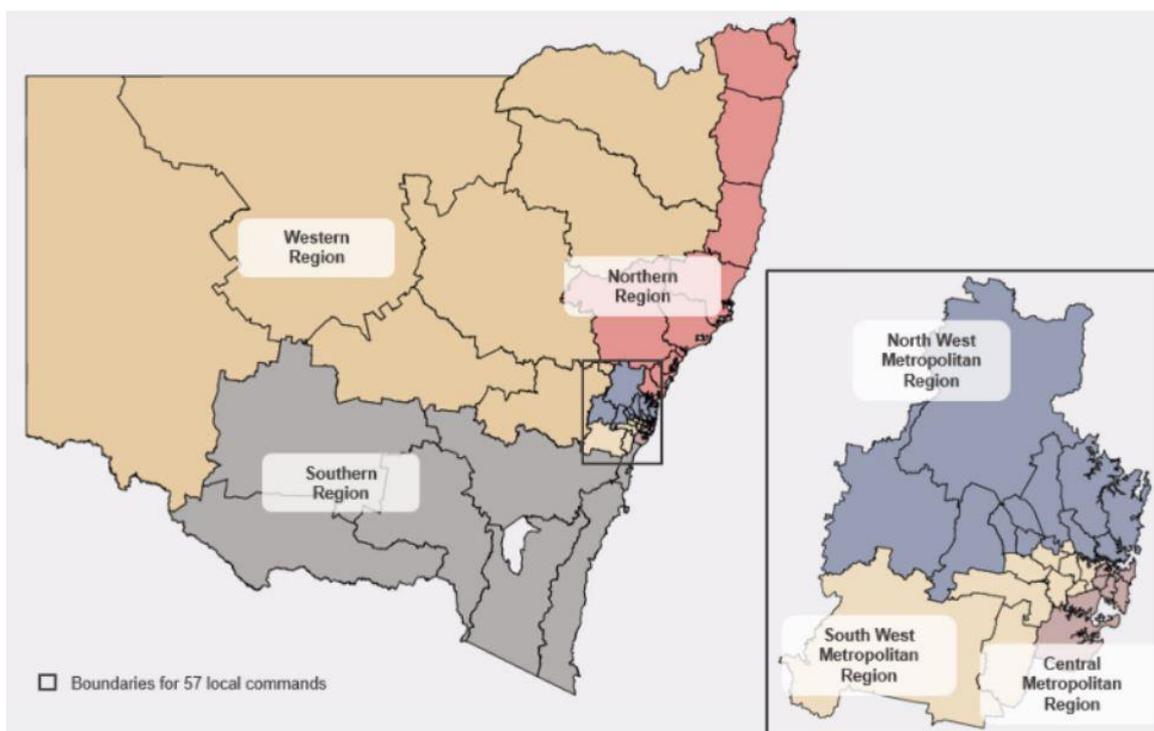
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Policing Regions

There are 17,659 sworn police officers operating across 57 police area commands and police districts (local commands) and six police regions in New South Wales.

As the image below shows there are three Metropolitan regions with the rest of NSW broken into three Regional, Rural and Remote regions.

The Metropolitan regions service 10,434 square kilometres or 1% of NSW land mass of NSW and the Regional and Rural regions service 789,940 Square kilometres or 99% of the land mass of NSW.



Source of information

NSW POLICE ANNUAL REPORTS

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Disclaimer - The content of this report is provided as an information source only. Whilst the material contained within this document has been formulated with all due care, taken from the BOCSAR website <https://www.bocsar.nsw.gov.au/>, the Country Mayors Association of NSW created this report to the best of their knowledge and that all the information contained within the report is a true and accurate representation, and therefore accepts no responsibility for the quality and accuracy of the Material.



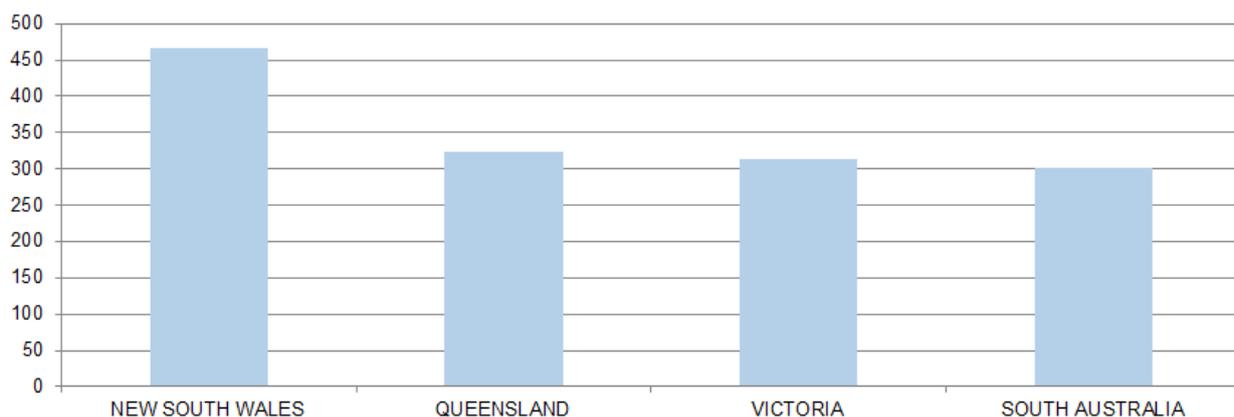
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**COMPARISON
POLICING RESOURCES DISTRIBUTION BETWEEN
METROPOLITAN - REGIONAL & RURAL REGIONS 2021-22 YEAR**

STATE	POLICE COUNT	POPULATION	RATIO-POLICE OFFICER PER PERSON	OPERATIONAL EXPENSES	\$ SPENT PER PERSON
NEW SOUTH WALES	17,659	8,238,800	1-467	\$4,615,000	\$560
QUEENSLAND	16,615	5,378,300	1-324	\$2,858,646	\$532
VICTORIA	21,398	6,704,300	1-313	\$4,099,679	\$611
SOUTH AUSTRALIA	6103	1,834,300	1-301	\$1,036,241	\$565

RATIO - POLICE OFFICER PER PERSON



New South Wales Police Officer Counts			
YEAR	POLICE COUNT	POPULATION	RATIO-POLICE OFFICER PER PERSON
2015	16693	7.62	1-456
2016	16627	7.7	1-463
2017	16649	7.81	1-469
2018	16788	7.89	1-469
2019	17111	7.992	1-467
2020	17348	8.072	1-465
2021	17727	8.163	1-460
2022	17659	8.24	1-466
2023	TBA	TBA	TBA

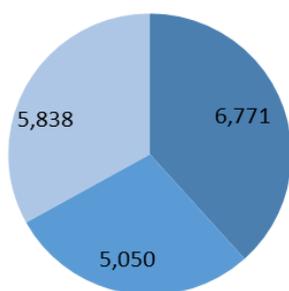


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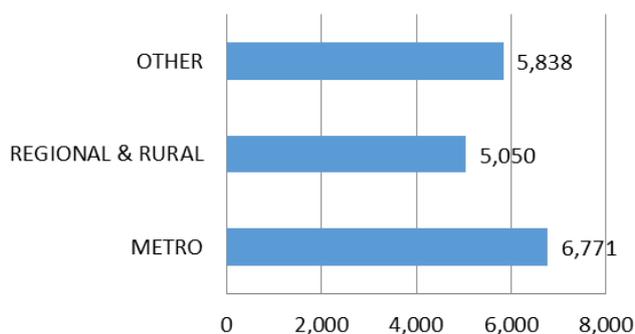
COMPARISON
 POLICING RESOURCES DISTRIBUTION BETWEEN
 METROPOLITAN - REGIONAL & RURAL REGIONS 2021-22 YEAR

POLICE NUMBERS



■ METRO ■ REGIONAL & RURAL ■ OTHER

POLICE NUMBERS



■ POLICE NUMBERS

	DISTRIBUTION%
NEW SOUTH WALES	100%
METRO	38%
REGIONAL & RURAL	29%
OTHER	33%

[Explanation of Other \(Taken from NSW Police Annual Report\)](#)

* Region population estimates have been derived by taking each region's share of the NSW population. The figures above do not include staff (police and administrative) who are centrally managed but deployed throughout the regions in specialist and corporate roles to provide investigative support, radio communications, call centres, forensic services, complaints and employee management, air and sea policing, specialist surveillance, canine and mounted support, media and public relations, counter terrorism and major crime investigation, police prosecutions, technology support, occupational health and safety, injury management, education and training, human resource support and asset management. The figures above represent actual police strength as at 30 June 2022. These figures will vary from month to month and year to year. Actual strength across the NSW Police Force has decreased from 17,727 in 2020-21 to 17,659 in 2021-22.



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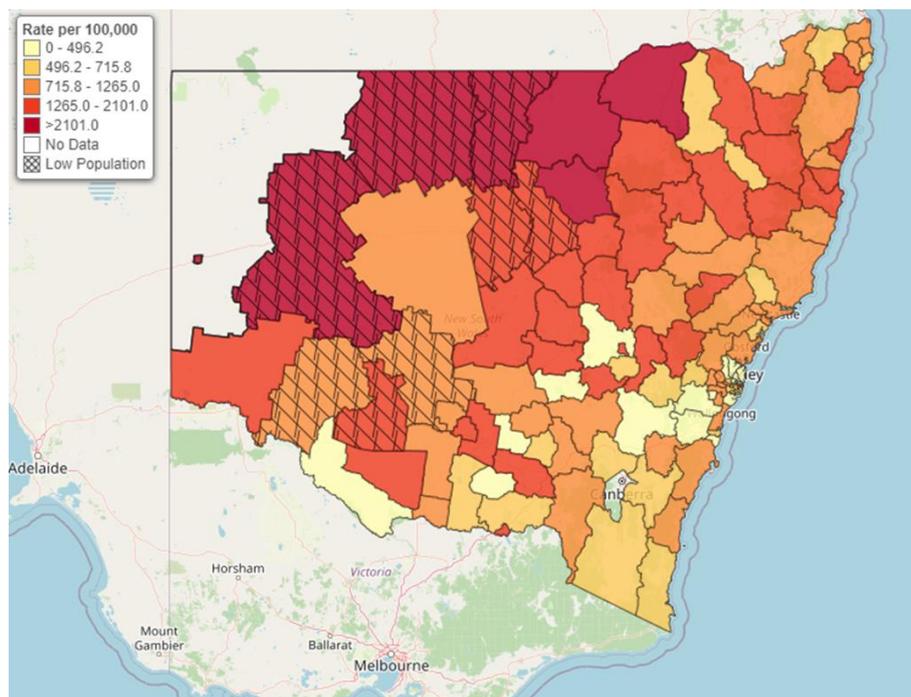
WHERE ARE THE CRIME RATES AND CRIME COUNTS THE HIGHEST





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About:

The Bureau is a statistical and research agency within the Department of Communities and Justice. It was established in 1969.

Their aims are to:

- identify factors that affect the distribution and frequency of crime;
- identify factors that affect the effectiveness, efficiency or equity of the NSW criminal justice system;
- Ensure that information on these factors and on crime and justice trends is available and accessible to our clients.

Their four main areas of activity are:

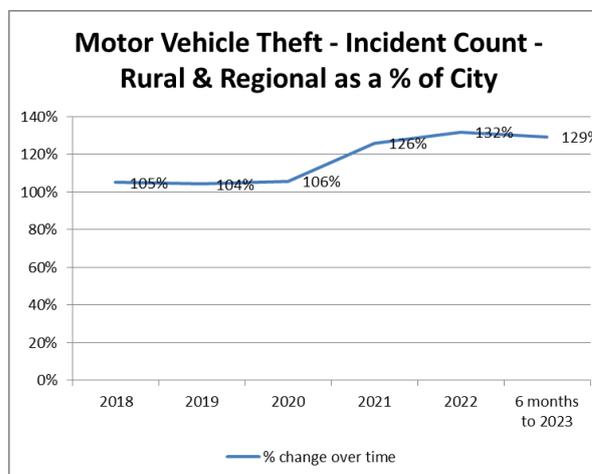
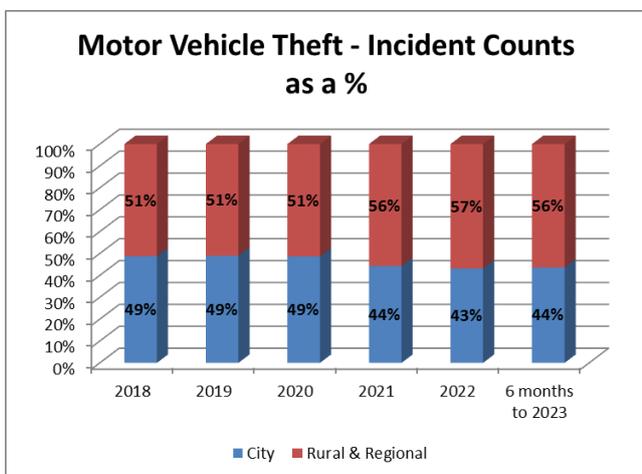
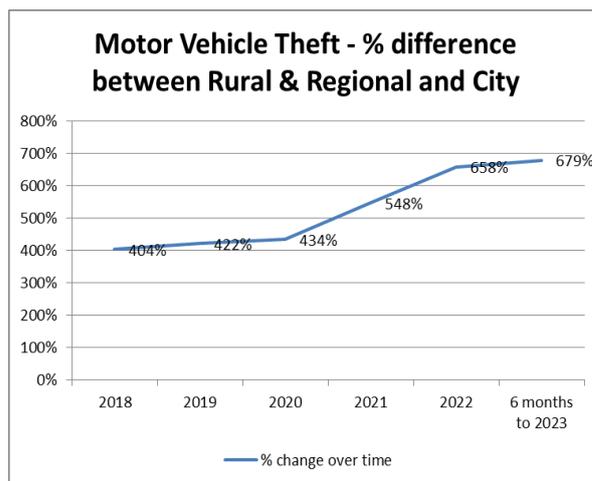
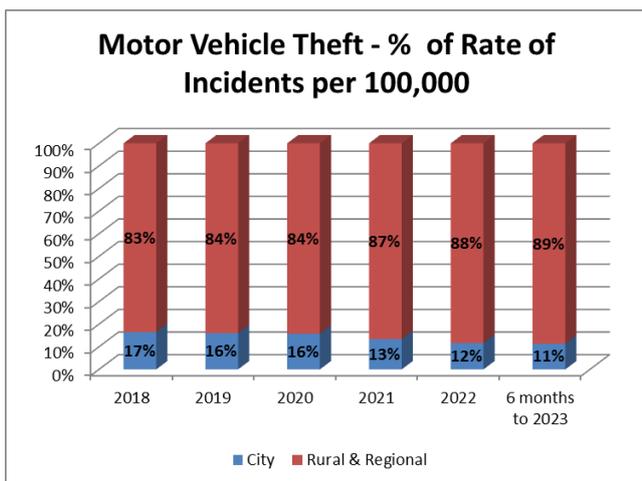
- developing and maintaining statistical databases on crime and criminal justice in NSW;
- conducting research on crime and criminal justice issues and problems;
- monitoring trends in crime and criminal justice;
- providing information and advice on crime and criminal justice in NSW.



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MOTOR VEHICLE THEFT



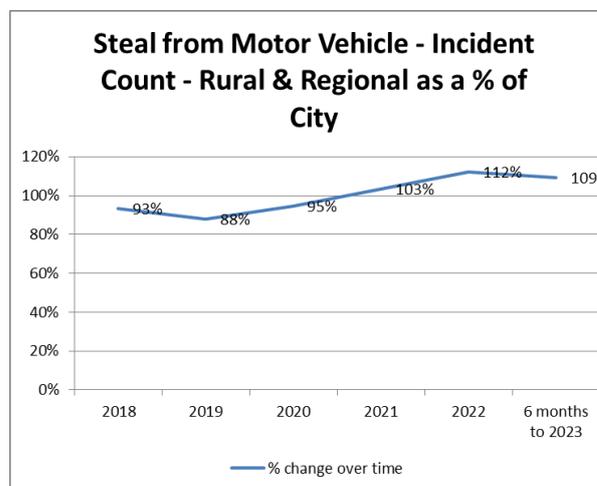
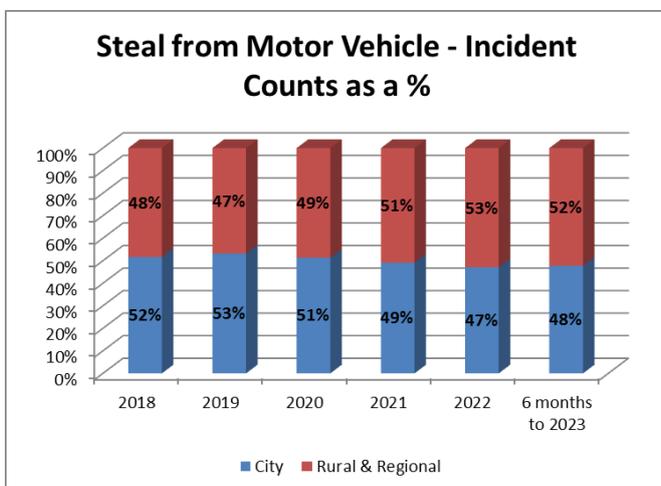
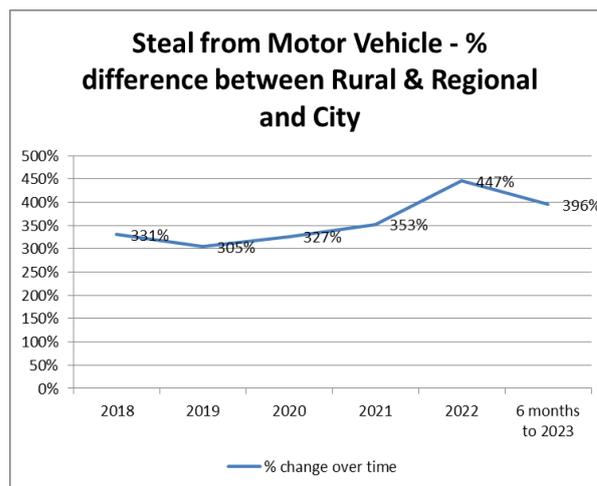
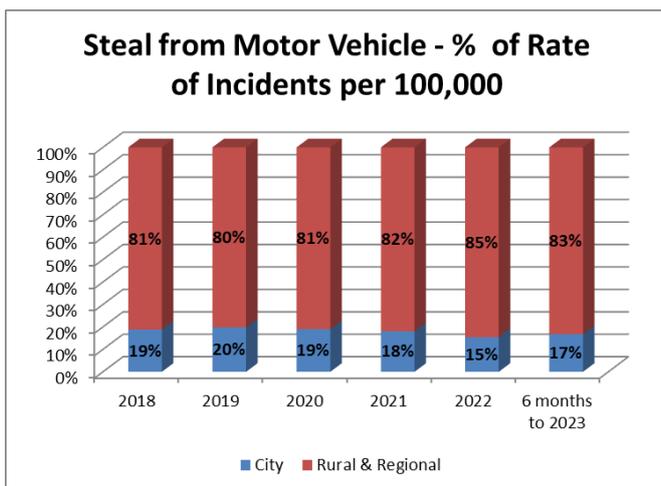
Motor Vehicle Theft - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	6383	6575	5703	4640	5302	3022
Rural and Regional	6707	6853	6026	5845	6990	3905
Total	13090	13428	11729	10485	12292	6927



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STEAL FROM MOTOR VEHICLE



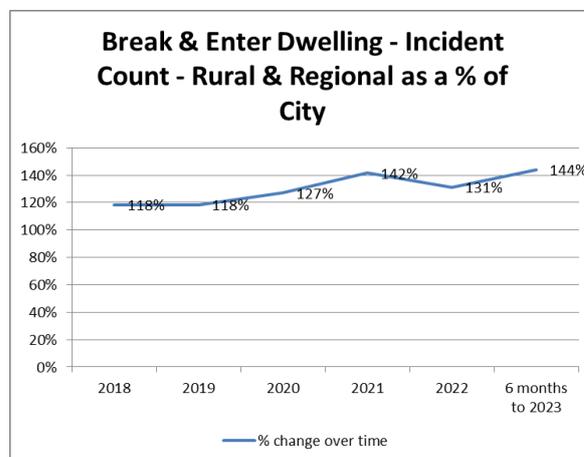
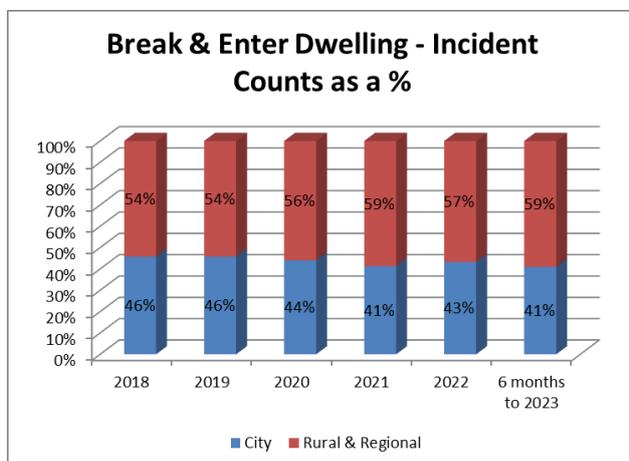
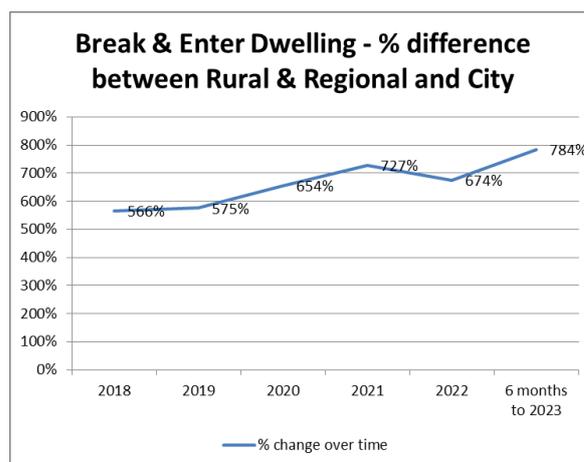
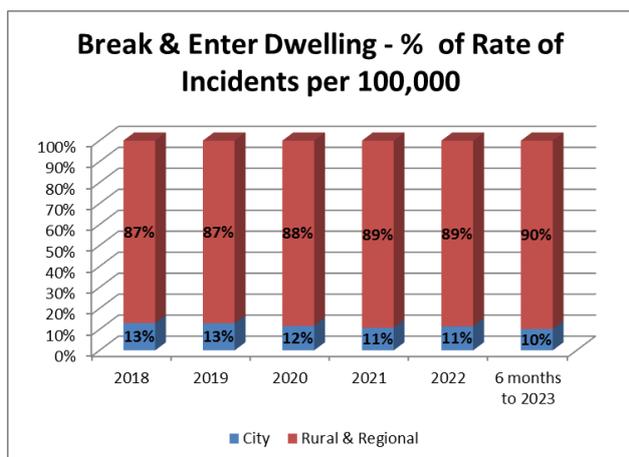
Steal from Motor Vehicle - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	19702	20330	14553	13634	12790	7040
Rural and Regional	18407	17856	13781	14090	14370	7699
Total	38109	38186	28334	27724	27160	14739



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BREAK & ENTER DWELLING



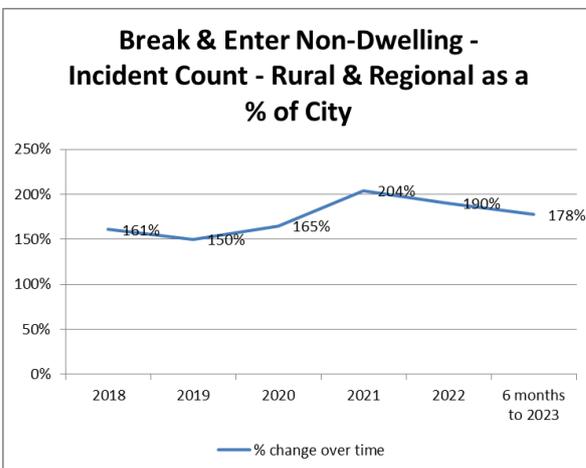
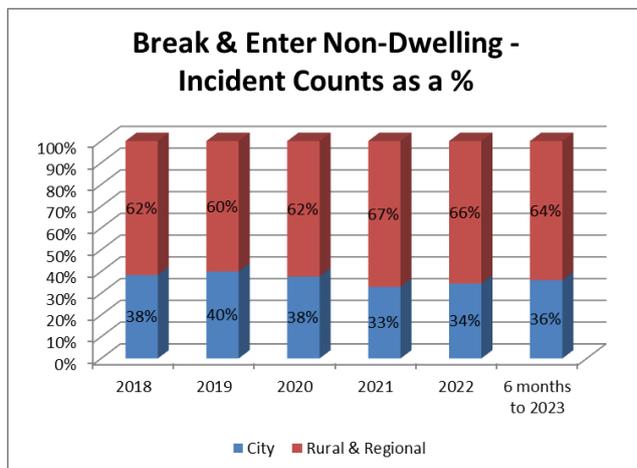
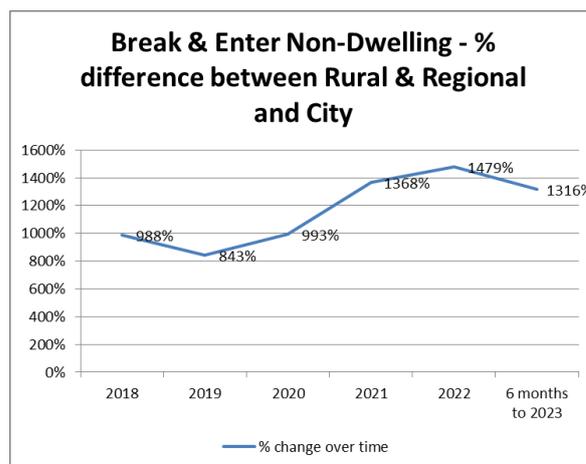
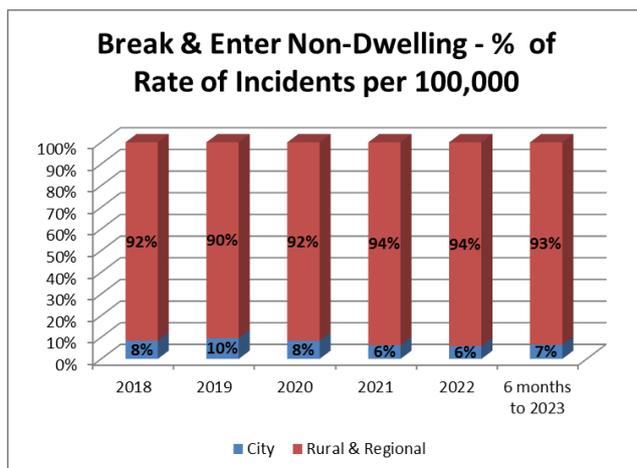
Break & Enter Dwelling - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	12151	11676	8669	7394	8112	3948
Rural and Regional	14398	13834	11027	10480	10645	5693
Total	26549	25510	19696	17874	18757	9641



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BREAK & ENTER NON-DWELLING

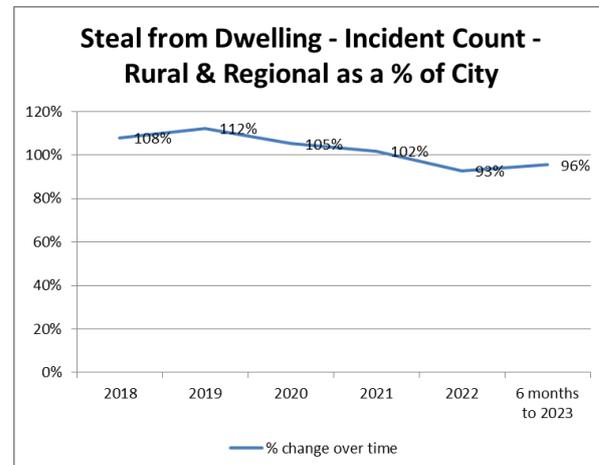
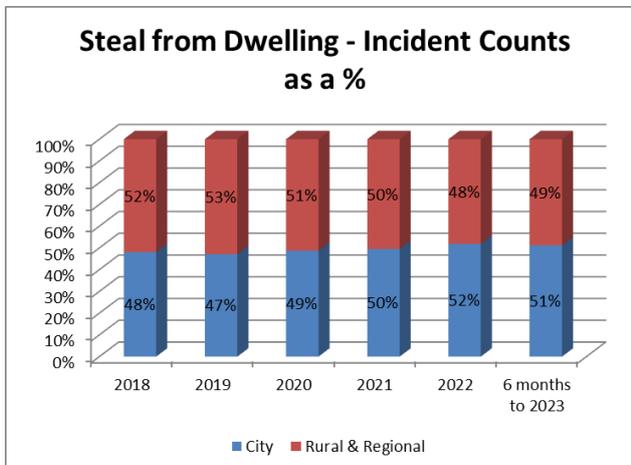
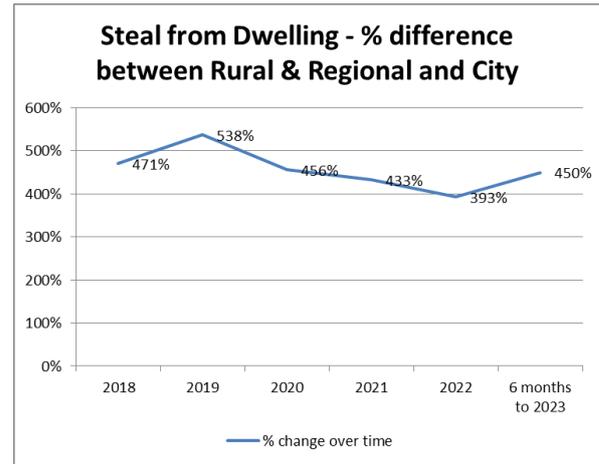
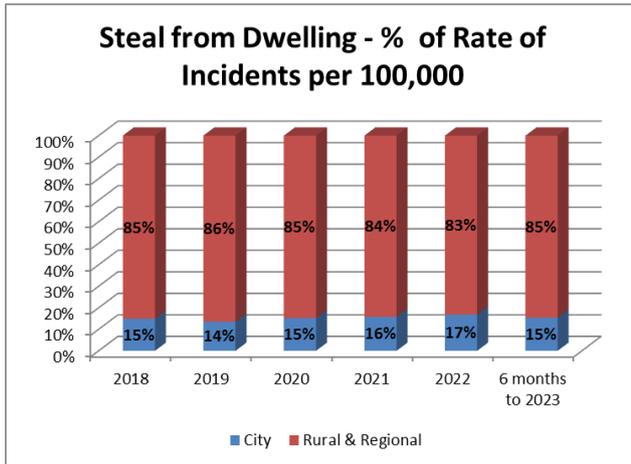


Break & Enter Non-Dwelling - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	3919	3966	2783	2353	2553	1522
Rural and Regional	6303	5950	4593	4801	4857	2702
Total	10222	9916	7376	7154	7410	4224



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STEAL FROM DWELLING



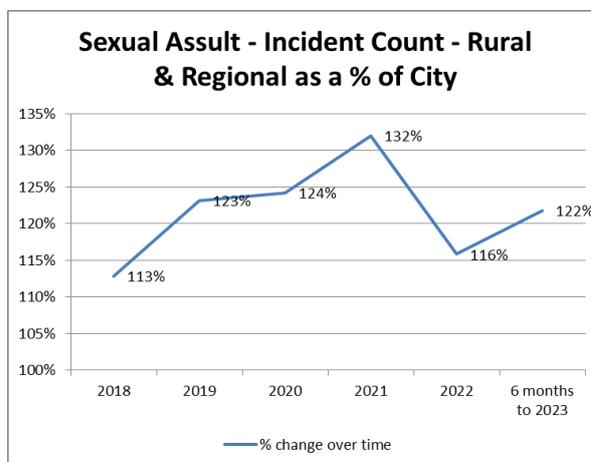
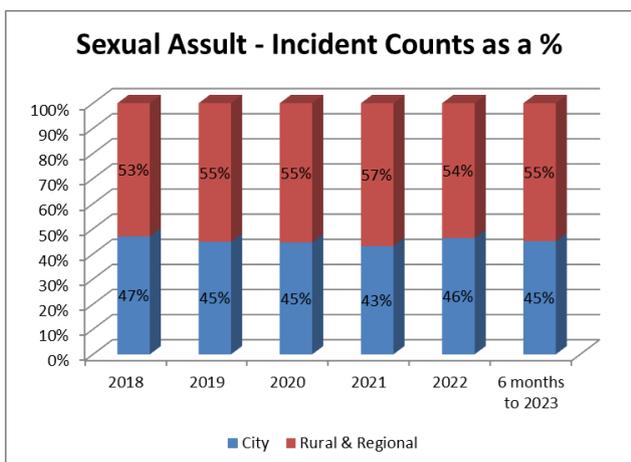
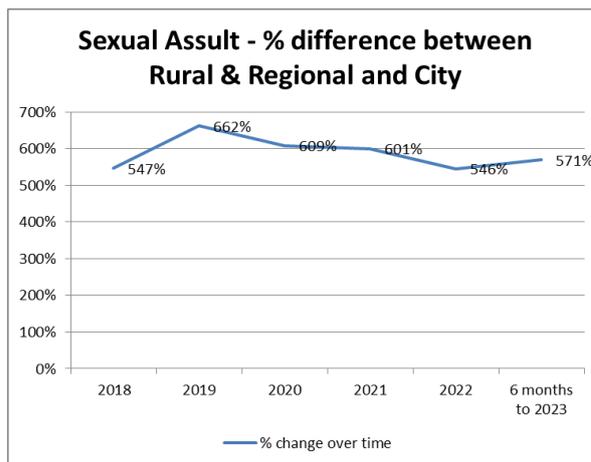
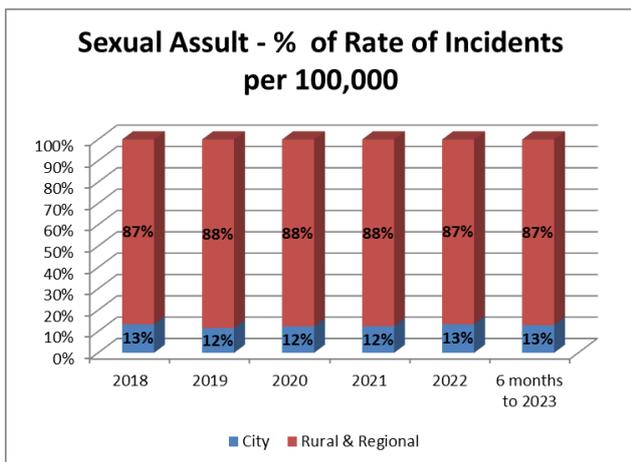
Steal from Dwelling - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	9249	8848	8184	8143	7869	3924
Rural and Regional	9984	9939	8612	8290	7294	3749
Total	19233	18787	16796	16433	15163	7673



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SEXUAL ASSAULT



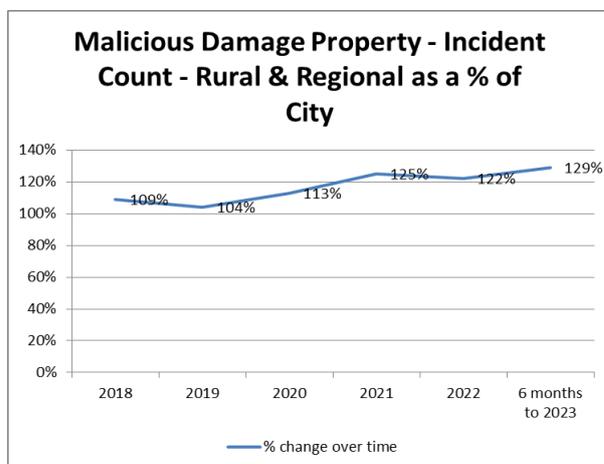
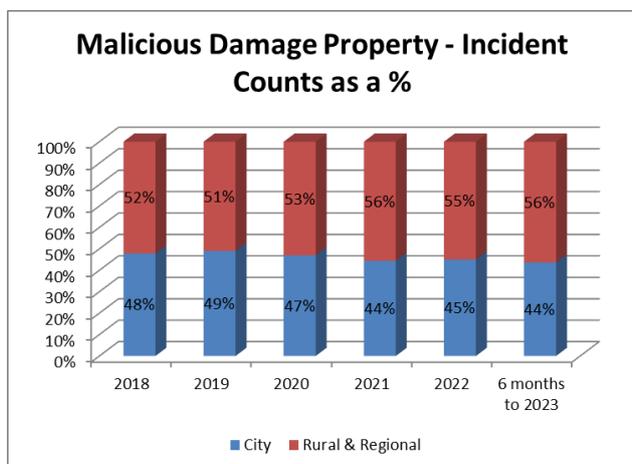
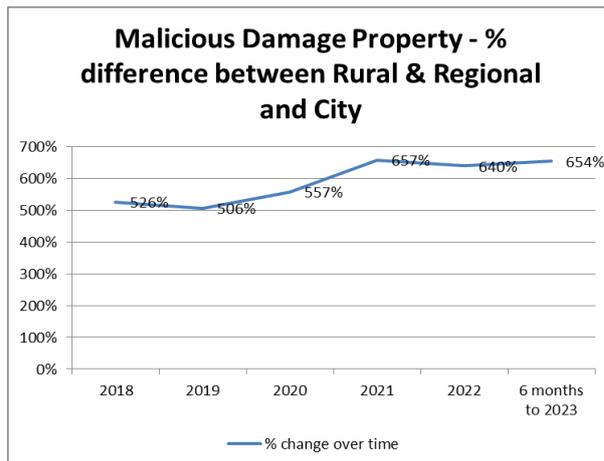
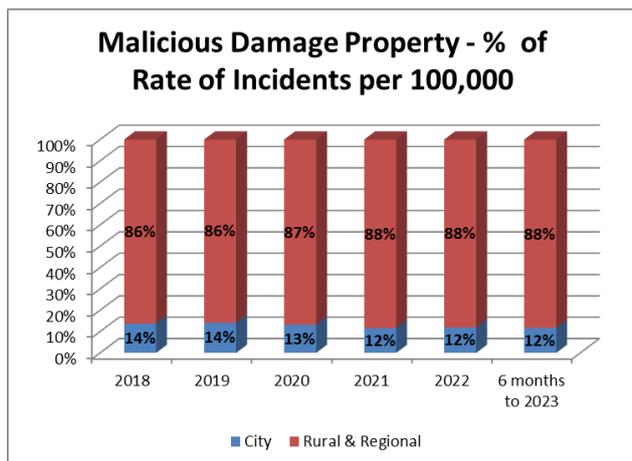
Sexual Assault - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	2754	2843	3127	3149	3396	1564
Rural and Regional	3108	3501	3884	4157	3935	1905
Total	5862	6344	7011	7306	7331	3469



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MALICIOUS DAMAGE PROPERTY

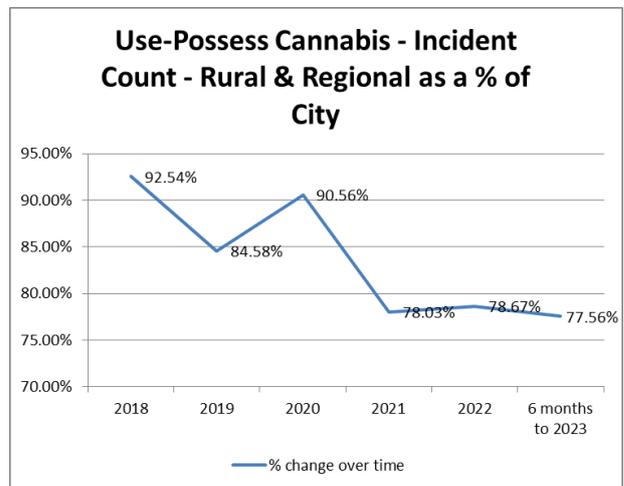
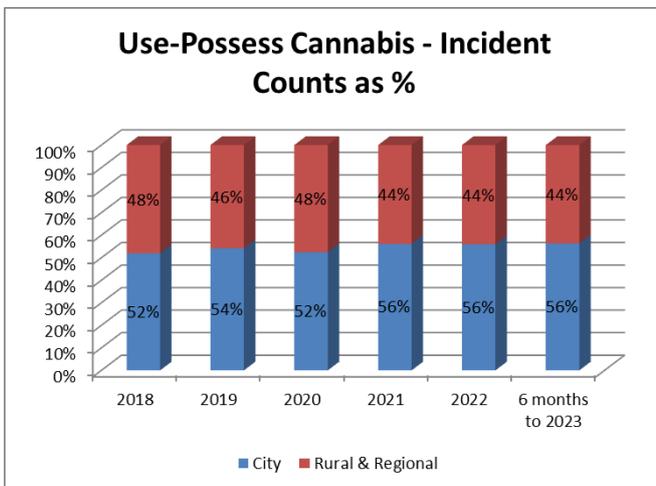
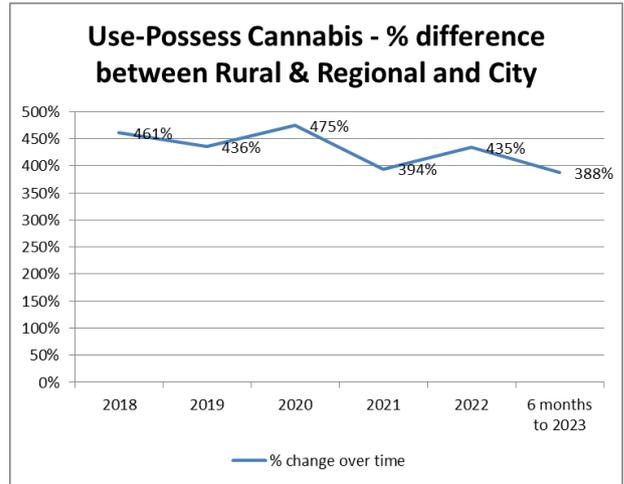
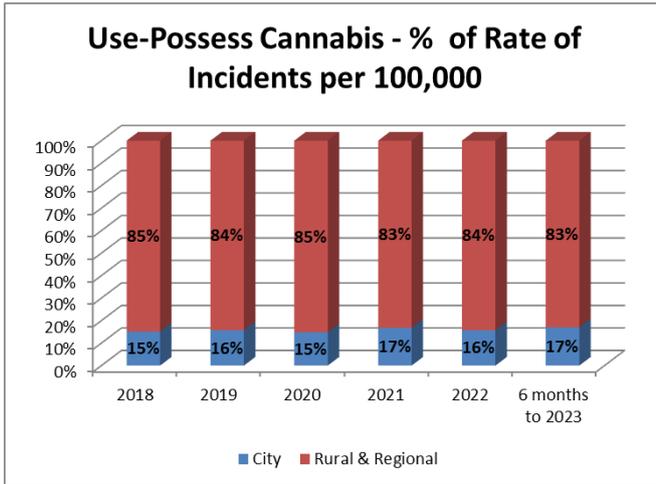


Malicious Damage Property - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	28004	28000	25028	21870	21809	10532
Rural and Regional	30487	29077	28235	27342	26610	13570
Total	58491	57077	53263	49212	48419	24102



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USE-POSSESS CANNABIS

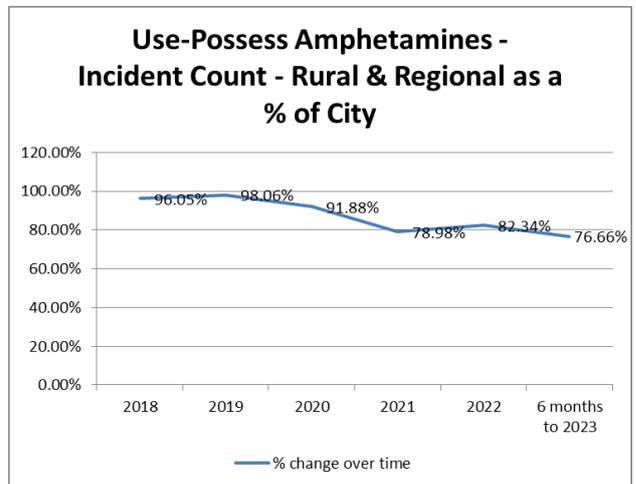
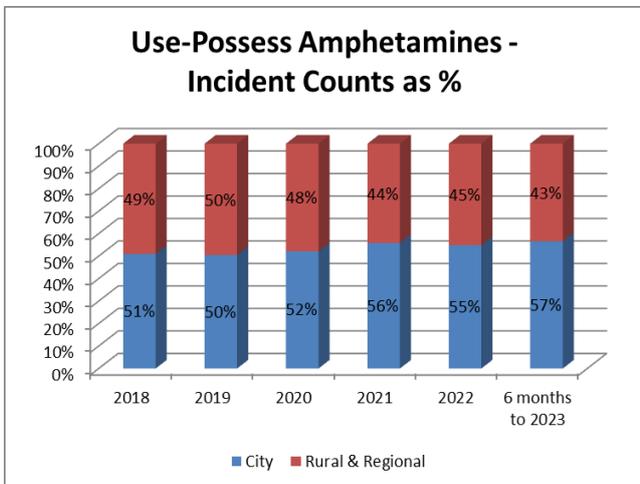
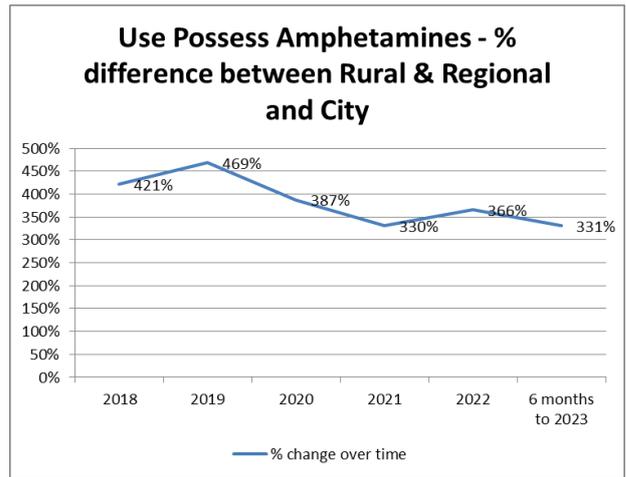
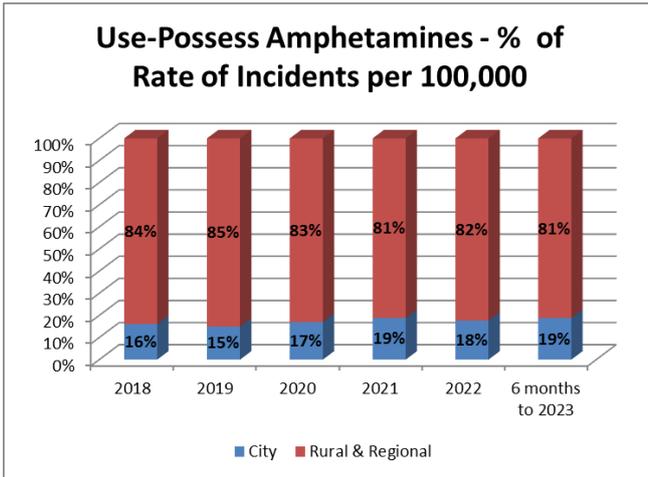


Use-Possess Cannabis - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	8901	9536	9509	9065	8717	4144
Rural and Regional	8237	8066	8611	7073	6858	3214
Total	17138	17602	18120	16138	15575	7358



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USE-POSSESS AMPHETAMINES

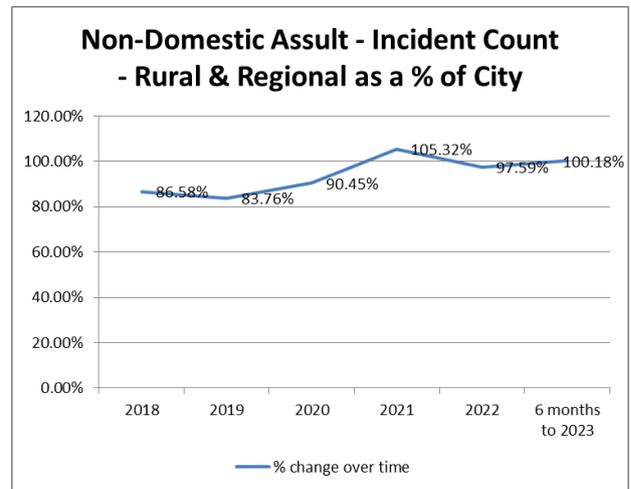
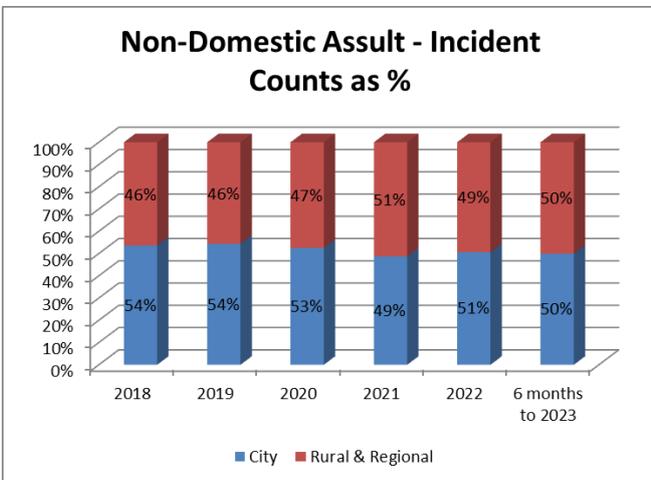
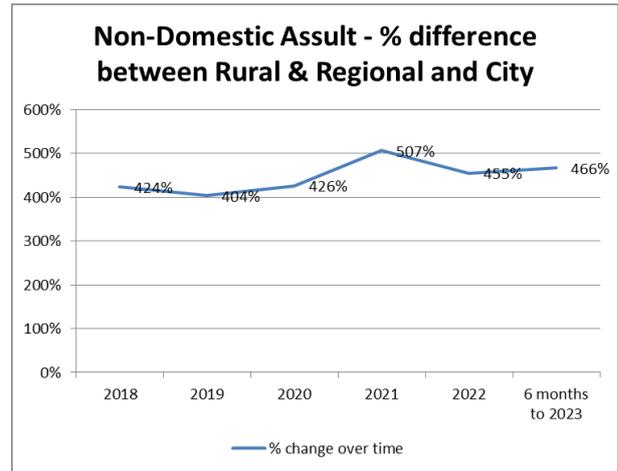
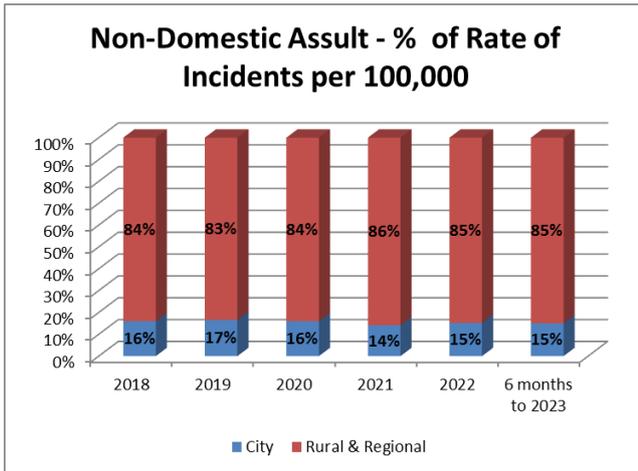


Use-Possess Amphetamines - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	3597	4015	4160	4100	3432	1774
Rural and Regional	3455	3937	3822	3238	2826	1360
Total	7052	7952	7982	7338	6258	3134



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NON-DOMESTIC ASSAULT

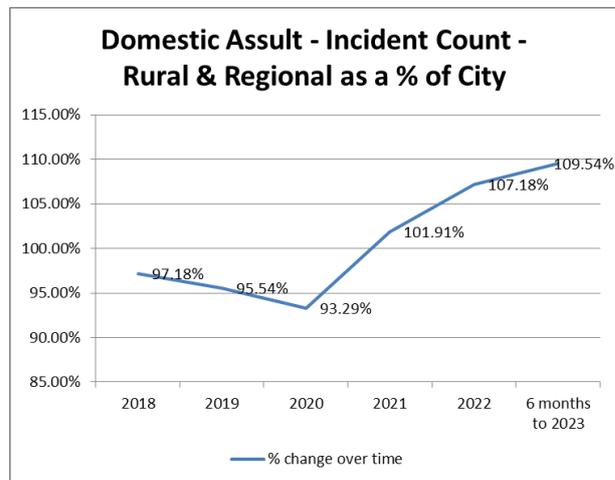
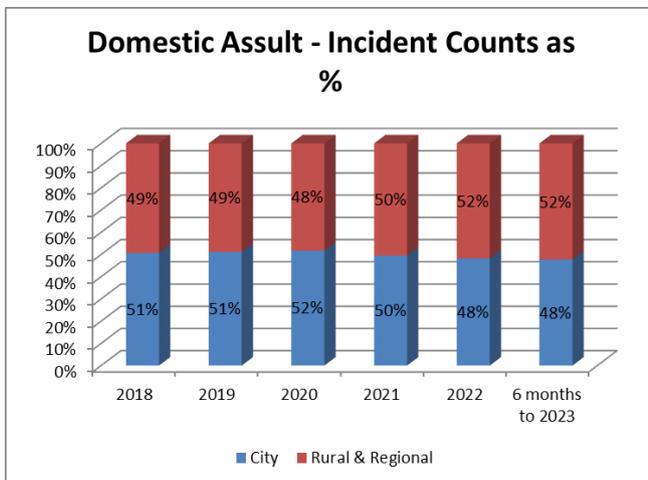
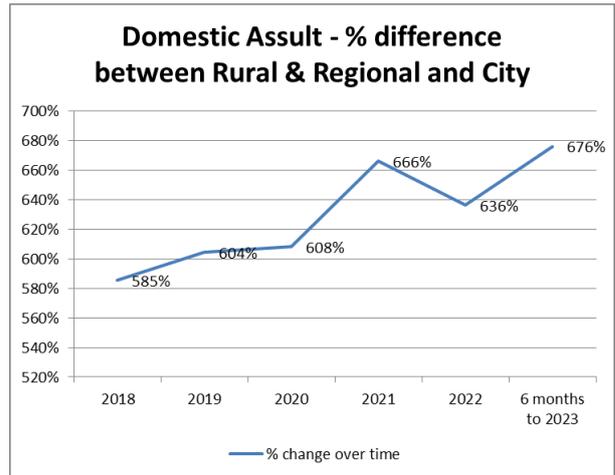
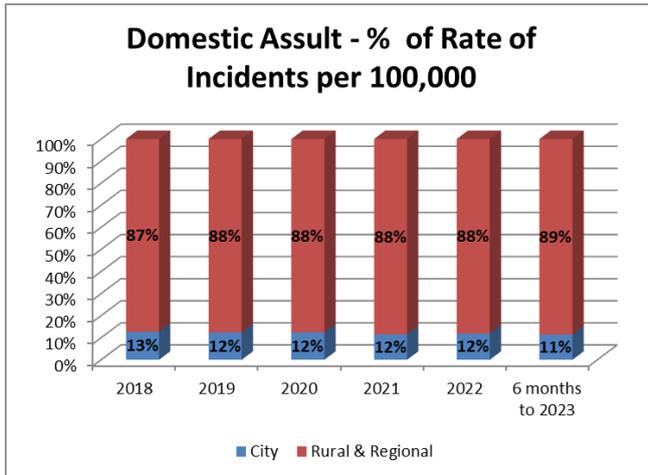


Non-Domestic Assault - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	16345	16879	14944	13389	15122	7868
Rural and Regional	14152	14138	13517	14101	14757	7882
Total	30497	31017	28461	27490	29879	15750



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DOMESTIC ASSAULT

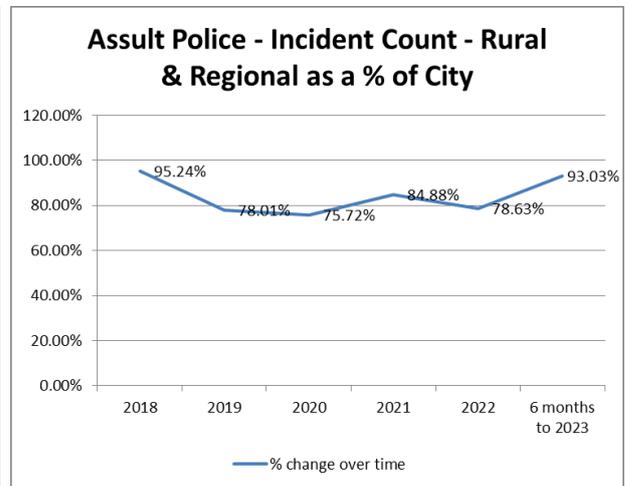
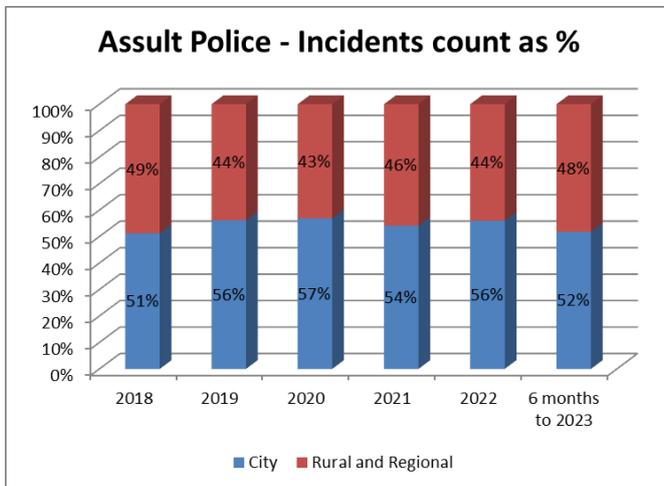
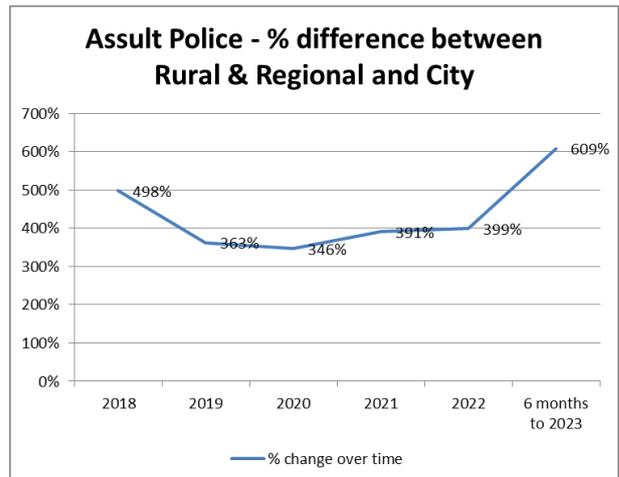
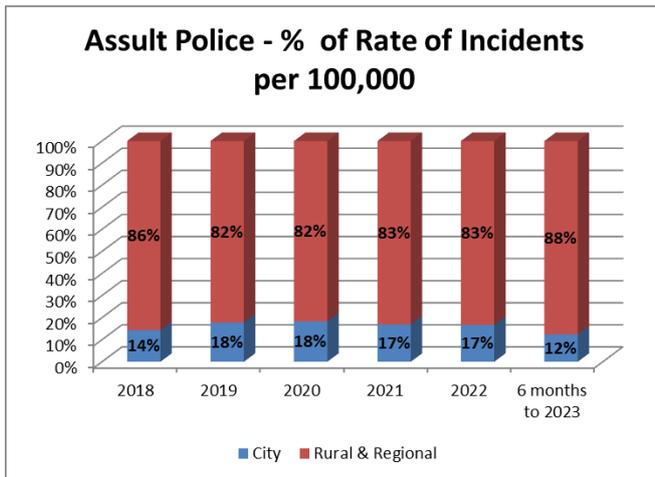


Domestic Assault - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	15069	16026	16689	15899	16265	8279
Rural and Regional	14644	15312	15570	16203	17433	9069
Total	29713	31338	32259	32102	33698	17348



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ASSAULT POLICE

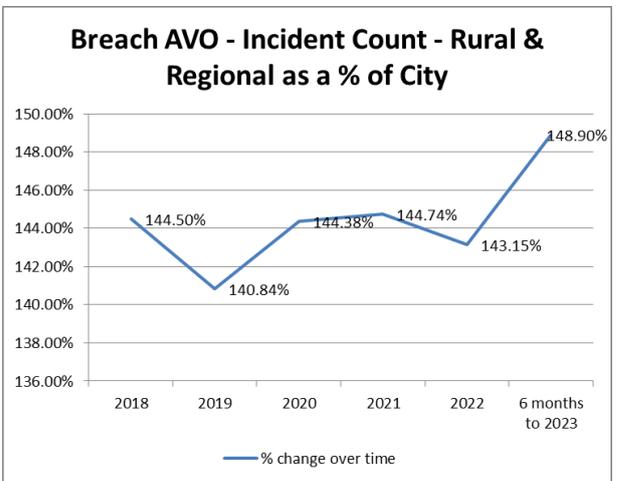
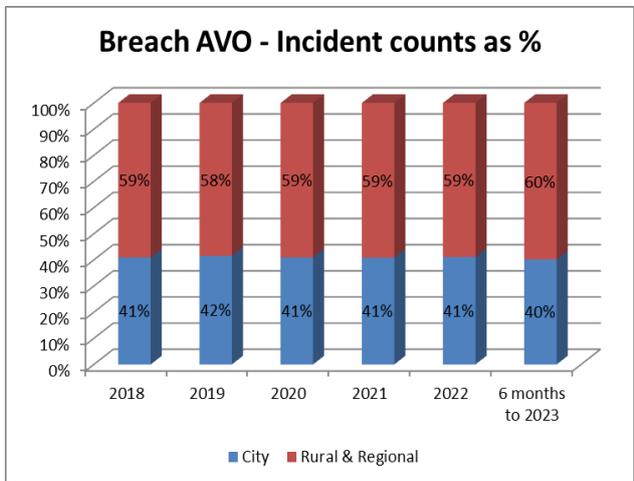
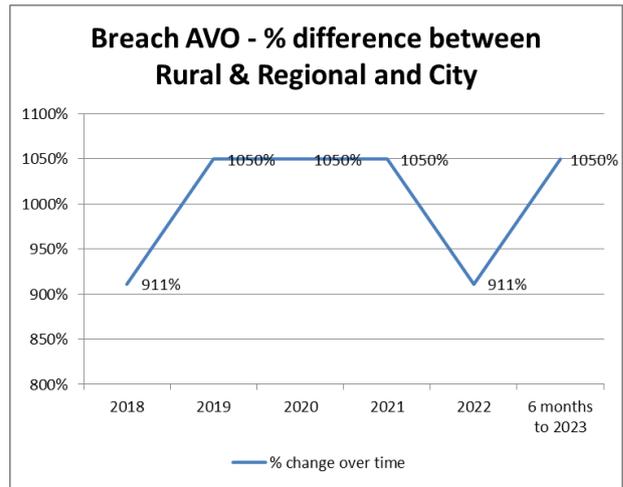
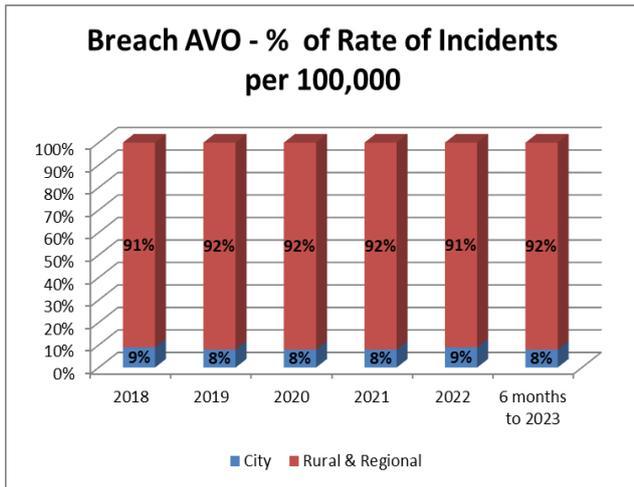


Assult Police - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	1261	1396	1433	1402	1535	660
Rural and Regional	1201	1089	1085	1190	1207	614
Total	2462	2485	2518	2592	2742	1274



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BREACH AVO



Breach AVO - Incident Count						
Location	2018	2019	2020	2021	2022	6 months to 2023
City	6450	7277	8030	8489	9062	4677
Rural and Regional	9320	10249	11594	12287	12972	6964
Total	15770	17526	19624	20776	22034	11641



THE COUNTRY MAYORS ASSOCIATION OF NSW INC

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SUMMARY AND RECOMMENDATIONS

As Chairman of the NSW Country Mayors Association (CMA), I offer this report seeking support to effect positive change for Regional, Rural and Remote NSW communities.

CMA conducts an Annual Survey of our members to ensure that we advocate for change in areas that are most of need in our communities. The results from this year's survey can be found on the CMA website <https://nswcountrymayors.com.au/members-annual-survey/>. Crime Law and Order has for the first time now been identified in the top 10 issues impacting our communities.

This report is a comprehensive factual representation of policing numbers, funds spent, distribution of workforce and statistical data on crime categories over a six year period comparing Metropolitan to Regional, Rural and Remote Local Government areas in NSW. The source of data used for this report is a combination of, NSW Annual Police Reports and the NSW Bureau of Crime Statistics and Research (BOCSAR).

According to the NSW Annual Police Report, In 2021/22 year, there were 17,659 police officers which equates to a ratio of residents to police officer (1:467). For that same period of time Queensland had a ratio of (1:324), the South Australian ratio was (1:301), and Victoria's ratio was (1:313). These ratios highlight the increased workload of police officers in NSW when compared to other Eastern seaboard states of Australia.

The rates of crime in the majority of reportable categories in NSW are substantially higher in Regional, Rural and Remote Local Government areas, then the Metropolitan LGA's. We believe this is a strong lead indicator that there are inadequate policing resources to ensure equality of the reportable rates of crime in the Regional, Rural and Remote regions into the future. It is not unreasonable that the residents of Regional, Rural and Remote NSW communities should expect to have rates of reportable crime no greater than Metropolitan residents, to achieve that change is required.

The graphs in each reportable category show the incident counts and incident rates; as a percentage in the highest majority of these reportable areas both the incident rates and counts are higher than in the Metropolitan LGA's. These results are extremely alarming considering only an estimated one third of the population of NSW resides in Regional, Rural and Remote areas.

Recommendations:

- 1) That, the Country Mayors Association of NSW call on the all members of the NSW parliament to commit to bipartisan support to establish a Parliamentary Inquiry into and report on the rate of crime in all categories reported on by the Bureau of crime statistical and research (BOCSAR) in Regional, Rural and Remote New South Wales, specifically focussing on the inequity between Metro and Regional Local Government areas.
- 2) That, the Country Mayors Association of NSW calls on all members of the NSW parliament to commit to bipartisan support to increase spending on the NSW police force to increase front line policing numbers in Regional, Rural and Remote regions most at need.
- 3) That, the Country Mayors Association of NSW call on the NSW Government to commit to the minimum staffing agreements (known in the NSW Police Force as First Response Agreements) for non 24 hour police stations all of which are located in Regional, Rural and Remote Local Government areas.
- 4) That, the Country Mayors Association of NSW calls on the NSW Government to review the current formula used to assess staffing levels including the universally agreed outdated current model for those Local Government areas that do have a First Response Agreement in place.



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Suggested - Terms of Reference For the Parliamentary Inquiry:

The Country Mayors Association of NSW expects, at the very minimum, that the Inquiry should include public hearings in Rural, Regional and Remote NSW and that the Terms of Reference for the Parliamentary Inquiry should include:

1. That the body undertaking the Parliamentary Inquiry inquire into and report on law enforcement outcomes and access police and police services in Rural, Regional and Remote NSW, and in particular:

(a) Equitable and proportionate policing numbers and service to people living in Rural, Regional and Remote NSW;

(b) A comparison of physical policing numbers and crime statistics for people living in LGAs in Rural, Regional and Remote NSW compared to those living in Metropolitan NSW LGAs;

(c) Access to policing services in Rural, Regional and Remote NSW including service availability, barriers to access and quality of services;

(d) People's experience, wait-times and quality of service in Rural, Regional and Remote NSW and how it compares to Metropolitan NSW;

(e) An analysis of the planning systems and projections that are used by NSW Police in determining the provision of law enforcement services that are to be made available to meet the needs of residents living in Rural, Regional and Remote NSW;

(f) An analysis of the capital and recurrent law enforcement expenditure in Rural, Regional and Remote NSW in comparison to population growth and relative to Metropolitan NSW;

(g) An examination of the staffing challenges and allocations that exist in Rural, Regional and Remote policing and the current strategies and initiatives that NSW Police is undertaking to address them;

(h) Re-offending rates and related impacts on NSW Police, including the ability to retain police officers;

(i) Doli incapax, its application and its effectiveness in actually managing re-offending rates;

(j) The accessibility and availability of support services for members of the NSW Police Service;

(k) An examination of the impact of attrition within the NSW Police Service impacting the ability of those police remaining to effectively and safely undertake their duties;

(l) Analyse police staffing levels in Regional, Rural and Remote Local Government areas and report on the process of committing to a First Response Agreement for non 24 hour police stations;

(m) Review of the methodology used to assess staffing levels for Regional, Rural and Remote Local Government areas that currently have First Response Agreements in place.

(n) Investigate the functions being performed by NSW police officers on behalf of other agencies such as prisoner transport, mental health assistance and all other support functions that impact on the availability of general duties police officers and their response times in Regional, Rural and Remote Local Government areas, and;

(o) Any other related matters.

8 OFFICERS' REPORTS

8.1 October 2023 Committee Recommendations

File Reference:	NA
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Delivery Program

Goal: 5. Organisational management

Outcome: 5.1 Corporate management

Strategy: 5.1.3 Administrative and support functions

Author: Acting General Manager

STAFF DISCLOSURE OF INTEREST

Nil

IN BRIEF/SUMMARY RECOMMENDATION

This report recommends the adoption of the recommendations from both the Public Infrastructure Committee Meeting and the Community Services and Planning Committee Meeting.

TABLED ITEMS

Nil

COMMITTEE RECOMMENDATIONS:

Public Infrastructure Committee Meeting

THAT Council engages Morris Piper Consultants to prepare an application to the Regional Precincts and Partnerships Program Stream 1 for the Warialda Circular Economy Project for the sum of \$7,200 excluding GST.

THAT the Monthly Technical Services Report for October 2023 be received.

Confidential Community Services and Planning Committee Meeting

THAT the report be received.

Community Services and Planning Committee Meeting

THAT the Monthly Action Progress Report October be received.

Executive Services

THAT the report be received.

ATTACHMENTS

Nil

COUNCIL RESOLUTION:

Public Infrastructure Committee Meeting

THAT Council engages Morris Piper Consultants to prepare an application to the Regional Precincts and Partnerships Program Stream 1 for the Warialda Circular Economy Project for the sum of \$7,200 excluding GST.

THAT the Monthly Technical Services Report for October 2023 be received.

Confidential Community Services and Planning Committee Meeting

THAT the report be received.

Community Services and Planning Committee Meeting

THAT the Monthly Action Progress Report October be received.

Executive Services

THAT the report be received.

(Moved Cr Mulligan, Seconded Cr Smith)

CARRIED

For: Cr J Coulton, Cr Egan, Cr D Coulton, Cr Dixon OAM, Cr Galvin, Cr Matthews and Cr Moore

Against: Nil

8.2 October Investment & Rates Collection Report

File Reference:	NA
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Delivery Program

Goal:	5. Organisational management
Outcome:	5.1 Corporate management
Strategy:	5.1.1 Financial Management and accountability systems
Author:	Helen Thomas Chief Financial Officer

STAFF DISCLOSURE OF INTEREST

Nil

IN BRIEF/SUMMARY RECOMMENDATION

This report is for reception.

TABLED ITEMS

Nil

BACKGROUND

In accordance with Clause 19(3) of the Local Government (Financial Management) Regulation 1993, the following information provides details of Council's funds invested as at 31 October 2023.

Direct Investments

Broker	ID	Investment Name	Rating	Type	Next Rollover	Yield	Current Value
NAB	2023.01	NAB	AA	TD	22/11/2023	4.10%	\$1,000,000.00
NAB	2023.02	NAB	AA	TD	22/11/2023	4.10%	\$1,000,000.00
NAB	2023.03	NAB	AA	TD	22/11/2023	4.10%	\$1,000,000.00
Grand Total							\$3,000,000.00

Managed Funds

Fund	Investment Horizon	Type	Yield	Current Value
Regional Australia Bank	At Call	Cash		\$363,475.70
Regional Australia Bank Medical Centre	At Call	Cash	3.00%	\$51,500.00
Grand Total				\$414,975.70

Total Investments

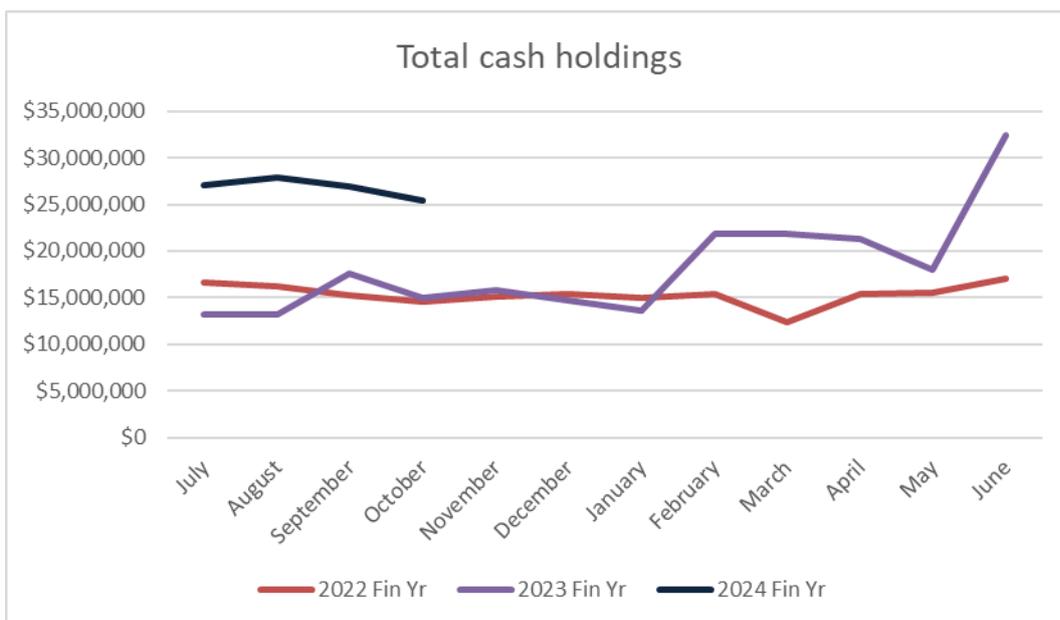
Direct Investments	\$3,000,000.00
Managed Funds	\$414,975.70
Grand Total	\$3,414,975.70

Cash and Investments

Total Investments	
Direct Investments	\$3,000,000.00
Managed Funds	\$414,975.70
Grand Total Investments	\$3,414,975.70

Total Cash and Investments	
Investments	\$3,414,975.70
Cash at bank	\$22,001,886.19
Grand Total Cash and Investments	\$25,416,861.89

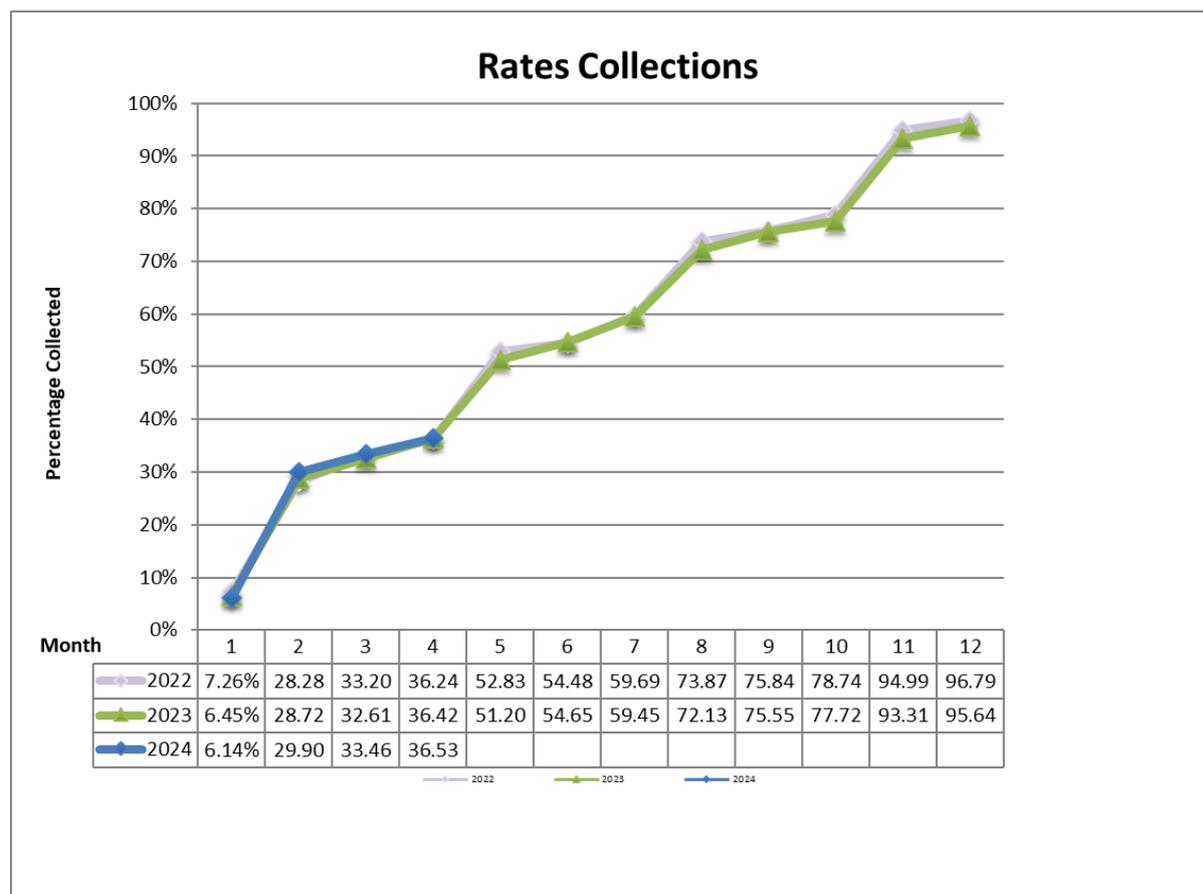
General Fund Cash	
Total cash and investments	\$25,416,861.89
LESS:	
Water fund*	-\$1,423,411.00
Sewer fund*	-\$4,158,724.00
Waste fund*	-\$4,614,607.00
Other restrictions:	
Employee leave entitlements*	-\$950,000.00
Bonds and deposits	-\$1,786,910.37
Unexpended grants*	-\$9,430,852.27
Developer contributions	-\$721,000.00
Discretionary General Fund Cash	\$2,331,357.25



I, Helen Thomas, CFO and Responsible Accounting Officer for Gwydir Shire Council, certify that the Council’s investments have been made in accordance with the Local Government Act 1993, Local Government (General) Regulation 2005 and Council’s Investment Policy, as amended.

RATES COLLECTIONS

The graph below represents a comparative of the percentage collections for the current year against the two previous rating years. The current years collections are up to 31 October 2023.



OFFICER RECOMMENDATION

THAT the October Monthly Investment and Rates Collection report be received.

ATTACHMENTS

Nil

COUNCIL RESOLUTION:

THAT the October Monthly Investment and Rates Collection report be received.

(Moved Cr Egan, Seconded Cr Matthews)

CARRIED

For: Cr J Coulton, Cr D Coulton, Cr Dixon OAM, Cr Galvin, Cr Moore, Cr Mulligan and Cr Smith

Against: Nil

8.3 October Councillors Activity Report

File Reference:	NA
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Delivery Program

Goal:	5. Organisational management
Outcome:	5.1 Corporate management
Strategy:	5.1.3 Administrative and support functions
Author:	Cherisse Amer, Elected Members Representative

STAFF DISCLOSURE OF INTEREST

Nil

IN BRIEF/SUMMARY RECOMMENDATION

This report is for reception.

TABLED ITEMS

Nil

BACKGROUND

The Councillors' activity schedule for October

October 2023		
Councillor	Event	Date
Cr John Coulton (Mayor)	Naomi RJP (Regional Job Precinct) - Recommended Actions Briefing & Feedback - Tamworth	4 th Oct.
	Office of the General Manager & Mayor - Namoi Regional Workforce Attractions and Retention Strategy Tamworth	5 th Oct.
	TfNSW Executive Safety Leadership Summit Doltone House Darling Island Wharf Pyrmont, Sydney	11 th Oct.
	Gwydir Health Alliance Meeting - Tuesday 17 October 2023 – Warialda Training Room	17 th Oct.
	Warialda Honey Festival	21 st Oct.
	Ordinary Council Meeting – The Roxy Conference Room Bingara	26 th Oct.
	Citizenship Ceremony – The Roxy Theatre	26 th Oct.
	Gwydir and Morris Piper discussion re RPPP	26 th Oct.
	Gwydir Circular Economy Ltd Meeting - Warialda	31 st Oct.
Cr Catherine Egan	Housing Meeting - Leeah	6 th Oct.

(Deputy Mayor)	Touriandi Lodge 30th Birthday Touriandi Lodge (4 OLD BORA ROAD, Bingara New South Wales 2404)	7 th Oct.
	Special Events Work Shop – Orange Festival - Bingara	7 th Oct.
	Gwydir News - Community College - The Roxy Conference Room	16 th Oct.
	Gwydir Health Alliance Meeting -Tuesday 17 October 2023 – Warialda Training Room	17 th Oct.
	Vision 20/20 – The Imperial Hotel Bingara	18 th Oct.
	Bingara Special Events Committee Meeting _ The Roxy Conference Room	23 rd Oct.
	Ordinary Council Meeting – The Roxy Conference Room	26 th Oct.
	Citizenship Ceremony – The Roxy Theatre	26 th Oct.
Cr David Coulton	Meeting with Ian George - Telstra	13 th Oct.
	Historical Society Meeting - Warialda	17 th Oct.
	Ordinary Council Meeting – The Roxy Conference Room	26 th Oct.
	Citizenship Ceremony – The Roxy Theatre	26 th Oct.
Cr Geoff Smith	Inaugural Warialda Anzac Day Committee meeting – Warialda Council Chambers	4 th Oct.
	Ordinary Council Meeting – The Roxy Conference Room	26 th Oct.
	Citizenship Ceremony – The Roxy Theatre	26 th Oct.
Cr Lyndon Mulligan	AGM & Rachel's Farm movie – Northern Slopes Landcare -The Roxy Theatre	19 th Oct.
	Ordinary Council Meeting – The Roxy Conference Room	26 th Oct.
	Citizenship Ceremony – The Roxy Theatre	26 th Oct.
Cr Marilyn Dixon	Touriandi Lodge 30th Birthday Touriandi Lodge (4 OLD BORA ROAD, Bingara New South Wales 2404)	7 th Oct.
	Special Events Work Shop – Orange Festival - Bingara	7 th Oct.
	Gwydir Health Alliance Meeting -Tuesday 17 October 2023 – Warialda Training Room	17 th Oct.
	Disability Inclusion Advisory Committee – Warialda Council Chambers	19 th Oct.
	Warialda Honey Festival	21 st Oct.
	Bingara Special events Committee Meeting – The Roxy Conference Room	23 rd Oct.
	Ordinary Council Meeting – The Roxy Conference Room	26 th Oct.
	Citizenship Ceremony – The Roxy Theatre	26 th Oct.

Cr Tiffany Galvin	Touriandi Lodge 30th Birthday Touriandi Lodge (4 OLD BORA ROAD, Bingara New South Wales 2404)	7 th Oct.
	Special Events Work Shop – Orange Festival - Bingara	7 th Oct.
	Gwydir Health Alliance Meeting -Tuesday 17 October 2023 – Warialda Training Room	17 th Oct.
	Disability Inclusion Advisory Committee – Warialda Council Chambers	19 th Oct.
	Warialda Honey Festival	21 st Oct.
	Bingara Special events Committee Meeting – The Roxy Conference Room	23 rd Oct.
	Ordinary Council Meeting – The Roxy Conference Room	26 th Oct.
	Citizenship Ceremony – The Roxy Theatre	26 th Oct.
	Motivation Speaker – Justin Herald and BBQ Dinner	30 th Oct.
Cr Jim Moore	Northern Slopes Landcare NSLA Zoom Committee meeting - Auditor meeting to discuss Financial Report - 12/10/23 12.00pm via Zoom	12 th Oct.
	AGM & Rachel's Farm movie – Northern Slopes Landcare -The Roxy Theatre	19 th Oct.
	Warialda Honey Festival	21 st Oct.
	Ordinary Council Meeting – The Roxy Conference Room	26 th Oct.
	Citizenship Ceremony – The Roxy Theatre	26 th Oct.
Cr (Dr Chris Matthews	Overseas	

OFFICER RECOMMENDATION**THAT the report be received.****ATTACHMENTS**

Nil

COUNCIL RESOLUTION:**THAT the report be received.****(Moved Cr Moore, Seconded Cr Smith)****CARRIED**

For: Cr J Coulton, Cr Egan, Cr D Coulton, Cr Dixon OAM, Cr Galvin, Cr Matthews and Cr Mulligan

Against: Nil

8.4 Child Safe Policy

File Reference: Nil

Delivery Program

Goal: 5. Organisational management

Outcome: 5.1 Corporate management

Strategy: 1.2.2 A shared responsibility for community safety

Author: IP&R & Governance Officer

STAFF DISCLOSURE OF INTEREST

Nil

IN BRIEF/SUMMARY RECOMMENDATION

Amendment to Child Safe Policy originally adopted in August 2023 Council meeting.

TABLED ITEMS

Nil

BACKGROUND

Gwydir Shire Council is required under legislation to implement the Child Safe Standards adopted by the Office of the Children's Guardian (OCG) following the Royal Commission into Institutional Responses to Child Sexual Abuse and Related Matters. This legislation came into effect on 1 February 2023.

COMMENT

Amendments to this policy are listed below:

Roles and Responsibilities – Pages 15-16
Formatting changes

OFFICER RECOMMENDATION

THAT this policy be received.

ATTACHMENTS

1. Child Safe Policy – Reformatted [8.4.1 - 17 Pages]

COUNCIL RESOLUTION:

THAT this report and policy be received.

(Moved Cr Dixon OAM, Seconded Cr Matthews)

CARRIED

For: Cr J Coulton, Cr Egan, Cr D Coulton, Cr Galvin, Cr Moore, Cr Mulligan and Cr Smith

Against: Nil



Gwydir Shire Council Child Safe Policy

Department: Social Services and Executive Services

Responsible Manager: Social Services Manager and Governance Officer

Date Adopted: August 2023

File Ref: TBC

Version No: 1.0

Next Review: August 2024

Pages: 17

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Overview

To ensure Council is compliant with NSW child protection legislation, including mandatory reporting, recruitment and selection and responding to allegations against staff involving children and young people.

To articulate the professional and legal obligations of Council staff in relation to child protection. All staff and volunteers are committed to identifying possible risk and significant risk of harm to children and young people in our care. We comprehend our duty of care responsibilities to protect children from all types of abuse and neglect and will always adhere to our moral and legislative obligations.

To ensure Council implements procedures for the prompt and confidential response to all allegations against Council staff, volunteers, students and persons undertaking work experience and contractors/suppliers where a child or young person is involved.

To promote the health, safety, welfare and wellbeing of children and young people, and to ensure that Council provides a safe environment for children and young people whilst on Council premises and utilising Council services.

To ensure that Council is implementing best practice approaches to child protection, and in this regard is responding to recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse (2017) that affect Local Government.

Definitions, Roles and Responsibilities

Child Safe Organisation – An organisation in which child safety is embedded in planning, policy and practices and where the voices of children and young people are valued and actioned.

Department of Communities and Justice (DCJ) – the New South Wales (NSW) Government agency responsible for the care and protection of children and young people.

Mandatory Reporting – the legislative requirement for the selected classes of people to report suspected child abuse and neglect to government authorities. In NSW, mandatory reporting is regulated by the Children and Young Persons (Care and Protection) Act 1998 (The Care Act).

Child-Related Work – Work which involves direct contact by the worker with a child or children where that contact is a usual part of and more than incidental to the work. It also includes work that is likely to involve contact with a child in connection with at least one of the 20 legislated categories of child-related work, which include:

- education and care and child-minding services
- clubs or other bodies providing programs and services for children
- entertainment for children, including sporting, cultural or other entertainment venues used primarily by children and entertainment services for children
- transport services for children, including school bus services, services for children with a disability and supervision of school road crossings.

Child related work may also include a worker who has access to confidential records or information about children.

Contract Service Provider – An organisation or entity contracted to provide goods, services or programs involving child-related work on behalf of or in conjunction with

Council, where that entity has been engaged as a result of informal and formal procurement processes such as Requests for Quotation (RFQs), Tender Applications, Expressions of Interest (EOIs). And one-off or standing purchase orders.

Ill-treatment of a Child – Means conduct towards a child that is unreasonable and seriously inappropriate, improper, inhumane or cruel.

Ill-treatment includes:

- making excessive or degrading demands of a child
- a pattern of hostile or degrading comments or behaviour towards a child
- using inappropriate forms of behaviour management towards a child

Mandatory Reporters – Mandatory Reporters are people who deliver the following services, wholly or partly, to children as part of their paid or professional work:

- Health care (e.g. registered medical practitioners, specialists, general practice, nurses, midwives, occupational therapists, speech therapists, psychologists, dentists and other allied health professionals working in sole practice or in public or private health practices)
- Welfare (e.g. social workers, caseworkers and youth workers)
- Education (e.g. teachers, counsellors and principals)
- Children's services (e.g. Early childhood education workers, family day carers and home based carers)
- Residential services (e.g. refuge workers)
- Law enforcement (e.g. police)
- Registered psychologists providing a professional service as a psychologist
- A person in religious ministry or a person providing religious-based activities to children.

All staff have a responsibility to recognise and respond to concerns for safety, welfare and the wellbeing of children and young people, and to report these concerns to management.

According to the *Children and Young Persons (Care and Protection) Act 1998*, mandated reporters must make reports if they suspect on reasonable grounds a child is at risk of significant harm because:

- the child's basic physical or psychological needs are not being met or are at risk of not being met
- the parents or other caregivers have not arranged and are unable or unwilling to arrange for the child to receive necessary medical care
- the parents or other caregivers have not arranged and are unable or unwilling to arrange for a school aged child to receive an education
- the child has been, or is at risk of being physically or sexually abused or ill-treated
- the child is living in a household where there have been incidents of domestic violence and they are at risk of serious physical or psychological harm
- the parents or other caregivers behaviour means the child has suffered or is at risk of suffering serious psychological harm.

Source: *Children and Young Persons (Care and Protection Act) NO 157 Chapter 3 – Part 2 – Section 23.*

Maltreatment – refers to non-accidental behaviour towards another person, which is outside the norms of conduct and entails a substantial risk of causing physical or emotional harm. Behaviours may be intentional or unintentional and include acts of omission and commission. Specifically, abuse refers to acts of commission and neglects acts of omission. Note, that in practice, the terms child abuse and child neglect are used more frequently than the term child maltreatment.

Risk of Significant Harm (ROSH) – refers to circumstances causing concern for the safety, welfare and wellbeing a child or young person present to a significant extent. This means it is sufficiently serious to warrant a response by a statutory authority irrespective of the family's consent.

What is significant is not minor or trivial and may reasonably be expected to produce a substantial and demonstrably adverse impact on the child or young person's safety, welfare or wellbeing. In the case of an unborn child, what is significant is not minor or trivial and may reasonably be expected to produce a substantial and demonstrably adverse impact on the child.

Reportable Conduct – Reportable conduct means the following conduct, whether or not a criminal proceeding in relation to the conduct has been commenced or concluded:

- a) a sexual offence
- b) sexual misconduct
- c) ill-treatment of a child
- d) neglect of a child
- e) an assault against a child
- f) failure to reduce or remove the risk of a child becoming the victim of abuse or concealing child abuse
- g) behaviour that causes significant emotional or psychological harm to a child.

Examples of indicators of significant emotional or psychological harm in respect of paragraph (g) include:

1. displaying behaviour patterns that are out of character
2. regressive behaviour
3. anxiety or self-harm.

Reportable Allegation – A reportable allegation in relation to an employee of Gwydir Shire Council means:

- a) if the employee holds, or is required to hold, a Working with Children Check (WWCC) clearance for the purpose of employment with the public authority – an allegation that the employee has engaged in conduct that may be Reportable Conduct, whether or not the conduct is alleged to have occurred in the course of the employee's employment, or
- b) if the employee is not required to hold a Working with Children Check (WWCC) clearance for the purpose of employment with the public authority – an allegation that the employee has engaged in conduct that may be Reportable Conduct, unless the conduct is alleged to have occurred outside the course of the employee's employment with the public authority.

Investigation (of Reportable Allegations of Conduct) – The process in which Council:

- gathers all relevant facts
- manages risks to children, employees and the organisation during an investigation
- makes an assessment as to whether an allegation is reportable under the Reportable Conduct Scheme
- notifies the Children’s Guardian of the Reportable Allegation or Conduct
- makes findings of Reportable Conduct including whether an allegation is sustained or not, and
- provides information to assist any relevant employment proceedings.

Reasonable Grounds – refer to the need to have an objective basis for suspecting that a child may be at risk of abuse and neglect based on:

- firsthand observation of the child or family
- what the child, parent or other person has disclosed
- what can reasonably be indirect based on observation, professional training and/or experience.

Policy Statement

Gwydir Shire Council is committed to providing a child safe environment where children’s safety and wellbeing is supported, and children feel respected and valued. Gwydir Shire Council adheres to the National Principles for Child Safe Organisations and promotes a culture of safety and wellbeing to minimise the risk of child abuse or harm to children whilst promoting children’s sense of security and belonging. Council believes that the safety and wellbeing of children and young people is everybody’s business. In NSW, the safety of children and young people are the shared responsibility of parents and families, supported by the community, government, and nongovernment organisations. Council staff, volunteers, and contractors share a commitment to the awareness, prevention, and response to the suspected risk of significant harm of a child or young person. This is in adherence to the Children and Young Persons (Care and Protection) Act 1998.

Council maintains a rigorous and consistent recruitment, screening and selection process. Council takes allegations against staff involving children and young people seriously and supports the fair and thorough investigation led by the General Manger and Gwydir Shire Council triage team. Council adopts the Office of the Children’s Guardian’s Principles for Child-Safe Organisations (2017) and the Royal Commission Final Report Recommendations (2017) relevant to Local Government including the Child Safe Standards and The Childrens Guardian amendment (Child Safe Scheme) Bill 2021

Scope

This Policy applies to all full-time, part-time, casual, temporary and fixed term Council Employees (and includes staff, students on placement, volunteers, Section 355 Committee members and Councillors).

The Policy also applies to the management of contracted service providers and grant and sponsorship recipients delivering services involving child-related work, either on behalf of or in conjunction with the Council.

Principles

This Policy reflects Gwydir Shire Councils commitment to:

- The Office of the Children’s Guardian’s Principles for Child-Safe Organisations (2017)
 - **Principle 1** – The organisation focuses on what is best for children.
 - **Principle 2** – All children are respected and treated fairly.
 - **Principle 3** – Children’s families and communities are welcome and encouraged to participate in the organisation.
 - **Principle 4** – Children receive services from skilled and caring adults.
- The Child Safe Standards identified by the 2017 Royal Commission into Institutional Responses to Child Sexual Abuse:
 - **Standard 1** – Child safety is embedded in organisational leadership, governance and culture.
 - **Standard 2** – Children participate in decisions affecting them and are taken seriously.
 - **Standard 3** – Families and communities are informed and involved.
 - **Standard 4** – Equity is upheld and diversity is taken into account.
 - **Standard 5** – People working with children are suitable and supported.
 - **Standard 6** – Processes to respond to complaints of child abuse are child focused.
 - **Standard 7** – Staff are equipped with the knowledge, skills and awareness to keep children safe through continual education and training.
 - **Standard 8** – Physical and online environments minimise the opportunity for abuse to occur.
 - **Standard 9** – Implementation of the Child Safe Standards is continuously reviewed and improved.
 - **Standard 10** – Policies and procedures document how the organisation is child safe.
- The United Nations Convention on the Rights of the Child (1990).

What is Child Abuse?

Child abuse is any action towards a child or young person that harms or puts at risk their physical, psychological, or emotional health or development. Child abuse can be a single incident or can be a number of different incidents that take place over time.

NSW Department of Communities and Justice (DCJ), identify different forms of child abuse which include – neglect, sexual, physical and emotional abuse or psychological harm.

https://www.facs.NSW.gov.au/families/Protecting-kids/reporting-child-at-risk/harm-and-neglect?merge_chapters=true

Indicators of Abuse

There are common physical and behavioural signs that may indicate abuse or neglect. The presence of one of these signs does not necessarily mean abuse or neglect. Behavioural or physical signs which assist in recognising harm to children are known as indicators.

The following is a guide only.

One indicator on its own may not imply abuse or neglect. However, a single indicator can be as important as the presence of several indicators. Each indicator needs to be deliberated in the perspective of other indicators and the child's circumstances. A child's behaviour is likely to be affected if they are under stress. There can be many causes of stress and it is important to find out specifically what is causing the stress. Abuse and neglect can be single incidents or ongoing and may be intentional or unintentional.

General indicators of abuse and neglect may include:

- marked delay between injury and seeking medical assistance
- history of injury
- the child gives some indication that the injury did not occur as stated
- the child tells you someone has hurt them
- the child tells you about someone they know who has been hurt
- someone (relative, friend, acquaintance, sibling) tells you that the child may have been abused.

Neglect

Child neglect is the continuous failure by a parent or caregiver to provide a child with the basic requirements needed for their growth and development, such as food, clothing, shelter, medical and dental care, and adequate supervision.

Some examples of neglect are:

- inability to respond emotionally to the child
- child abandonment
- unable or unwilling to provide adequate food, shelter, clothing, medical attention, safe home conditions
- depriving or withholding physical contact
- failure to provide psychological nurturing
- treating one child differently to the others.

Indicators of neglect in children

- low weight for age and failure to thrive or develop
- child not adequately supervised for their age
- poor standard of hygiene leading to social isolation
- scavenging or stealing food
- extreme longing for adult affection
- lacking a sense of genuine interaction with others
- acute separation anxiety
- self-comforting behaviours e.g. rocking, sucking
- delay in developmental milestones
- untreated physical problems such as sores, serious nappy rash and urine scalds, dental decay.

Physical Abuse

Physical abuse is when a child has suffered, or is at risk of suffering, non-accidental trauma or injury, caused by a parent, caregiver or other person. Educators will be particularly aware of looking for possible physical abuse if parents or caregivers:

- make direct admissions about fear of hurting their children
- have a family history of violence
- have a history of their own maltreatment as a child
- make repeated visits for medical assistance
- use excessive discipline.

Indicators of physical abuse

- facial, head and neck bruising
- lacerations and welts
- drowsiness, vomiting, fits or pooling of blood in the eyes that may suggest head injury
- explanations are not consistent with injury
- bruising or marks that may show the shape of an object
- adult bite marks or scratches
- multiple injuries or bruises
- ingestion of poisonous substances, alcohol or drugs
- sprains, twists, dislocations
- bone fractures
- burns and scalds
- general indicators of female genital mutilations, such as having a 'special operation'.

Emotional or Psychological Abuse

Psychological harm occurs where the behaviour of a person damages the confidence and self-esteem of the child, resulting in serious emotional deficiency or trauma. In general, it is the frequency and duration of this behaviour that causes harm. Some examples are:

- constant or excessive criticism, condescending, teasing of a child or ignoring or withholding admiration and affection
- excessive or unreasonable demands
- persistent hostility, severe abuse, and rejection
- belief that a specific child is bad or 'evil'
- using inappropriate physical or social isolation as punishment
- exposure to domestic violence
- intimidating or threatening behaviour.

Indicators of psychological abuse

- feeling of worthlessness about themselves and life
- inability to value others
- lack of trust in people and expectations
- lack of 'people skills' necessary for daily functioning

- extreme attention seeking behaviours
- extremely eager to please or obey adults
- may take extreme risks, is markedly disruptive, bullying or aggressive
- other behavioural disorders (disruptiveness aggressiveness, bullying)
- suicide threats (in young people)
- running away from home.

As some delay in the manifestation of psychological harm may be likely, Council should maintain detailed notes in respect of any allegation of psychological harm when indicators of harm are not present at the time the allegation was made.

Sexual Abuse

Sexual abuse is when someone involves a child in a sexual activity by using their authority over them or takes advantage of their trust. Children are often bribed or threatened physically and psychologically to make them participate in the activity. Sexual abuse includes:

- exposing the child to the sexual behaviours of others
- coercing the child to engage in sexual behaviour with other children or adults
- verbal threats of sexual abuse
- exposing the child to pornography or prostitution or using a child for pornographic purposes
- previous conviction or suspicion of child sexual abuse.

Indicators of sexual abuse

- bruising or bleeding in the genital area
- bruising to buttocks, lower abdomen or thighs
- injuries such as tears to the genitalia
- the child describes sexual acts
- direct or indirect disclosures
- age-inappropriate behaviour and/or persistent sexual behaviour
- self-destructive behaviour e.g. self-mutilation
- regression in developmental achievements
- child being in contact with a suspected or known perpetrator of sexual assault.

Domestic/Family Violence

Domestic/Family violence, or intimate partner violence, is a violation of human rights. It involves violent, abusive or intimidating behaviour carried out by an adult against a partner or former partner to control and dominate that person.

Domestic/Family violence causes fear, physical, and/or psychological harm. It is most often violent, abusive, or intimidating behaviour by a man against a woman, but can also be these behaviours by a woman against a man. Living with domestic/family violence has a profound effect upon children and young people and therefore constitutes a form of child abuse. (*The NSW Domestic and Family Violence Action Plan*, June 2010).

Indicators of domestic/family violence

The child may:

- demonstrate aggressive behaviour
- develop phobias & insomnia
- experience anxiety
- show signs of depression
- have diminished self esteem
- demonstrate poor academic performance and problem-solving skills
- have reduced social skills including low levels of empathy
- show emotional distress
- have physical complaints.

Legislative Changes

In October 2016, the NSW Government introduced reforms to strengthen the regulatory powers of the Office of the Children's Guardian. New amendments also tightened provisions for appealing against decisions to bar unsuitable Working with Children Check applicants from working with children. Also, under the Working with Children Check, it is now an offence to make a false or misleading statement, punishable by a maximum penalty of \$550.

These changes are included in the *Child Protection (Working with Children) and Other Child Protection Legislation Amendment Act 2016*, making amendments to the following Acts:

- *Child Protection (Working with Children) Act 2012*
- *Children and Young Persons (Care and Protection) Act 1998*
- *Teaching Service Act 1980*
- *Education (School Administrative and Support Staff) Act 1987*

Amendments to the Teaching and Education Staff Acts provide for suspension from duty (instead of dismissal) for a person who's 'Working with Children Check' is cancelled because of a pending charge for a serious offence under the Working with Children legislation.

The Childrens Guardian amendment (Child Safe Scheme) Bill 2021

In children's employment, the amendments give the Office of the Children's Guardian new powers to enter and inspect premises where they reasonably suspect a person is illegally employing a child, as well as the ability to serve on-the-spot penalty notices for breaches of children's employment legislation.

New legislation introduced in response to the Royal Commission into Institutional Responses to Child Sexual Abuse has also clarified the legal responsibility of organisations to protect children, report abuse and in some cases increased penalties for not doing so.

- Child Protection (Working with Children) Amendment Statutory Review Bill 2018 NSW (April 2018)
- The Childrens Guardian amendment (Child Safe Scheme) Bill 2021.

Implications for Councils

New sections to make it an offence for an employer to fail to obtain and verify the details of a worker employed to work with children or to keep a record of the details that were obtained. The bill provides for penalty infringement notices to be served on employers who fail to ensure that staff working with children have obtained clearance. Employers can verify whether a worker has the appropriate clearance through an online process.

[Criminal Legislation Amendment \(Child Sexual Abuse\) Bill 2018](#) (June 2018).

This includes the 'failing to protect' offence where a person will commit an offence if they know that another adult in the organisation who works with children poses a serious risk of physically or sexually abusing a child.

This also includes the 'failing to report' offence where a person will commit an offence for failing to report child abuse. The new offence, Section 316A, will apply where a person knows, believes or reasonably ought to know that a child abuse offence has been committed against a child.

- Civil Liability Amendment (Organisation Child Abuse Liability) Bill 2018 (October 2018).

Councils can be held vicariously liable for the abuse of children perpetrated by people who are employed by council and by people who are "akin to employees" of council. This may include family day care workers, as well as volunteers and contractors.

In addition, councils, as providers of children's services, which do not take reasonable steps to prevent child abuse of children in their care, may be liable in a negligence action.

- Children's Guardian Act 2019 (November 2019)
- The Childrens Guardian amendment (Child Safe Scheme) Bill 2021.

All councils, county councils and Joint Organisations are relevant entities for the purposes of the Act. This means that councils will have obligations to investigate reportable allegations which are allegations that an employee who is engaged to provide services to children or who is required to hold a Working with Children Check (WWCC) has engaged in sexual offences, neglect or assault or ill-treatment of a child, and to make determinations about reportable convictions, which are convictions for an offence.

The Act requires an employee of an approved education and care service to report to the general manager of the council a reportable allegation or reportable conviction that relates to an employee of the service. The Act also requires a relevant entity to have a code of conduct and policies in place to prevent and detect reportable conduct by employees of the entity. LGNSW has provided a [summary](#) of the Act.

Requirements

Mandatory reporting risk of significant harm (ROSH)

Where there are concerns that a child or young person is suspected to be at risk of significant harm, staff who are 'mandatory reporters' are required to report these concerns to the Department of Communities and Justice (DCJ) Child Protection Helpline. The Mandatory Reporter Guide (MRG) is used to help determine when and what should be reported. Staff who are not mandatory reporters, as well as members of the community, can also report the suspected risk of significant harm to the Child Protection Helpline. The Child

Protection Helpline receives reports via either telephone on PH: 132 111 or via eReporting. Mandatory reporting is outlined in the Children and Young Persons (Care and Protection) Act 1998.

Selection and recruitment

Council will meet legal requirements to ensure that only people with valid Working with Children Checks (WWCC) are engaged in child-related work. The WWCC is an essential part of Council's recruitment process to prevent people who pose a risk to the safety of a child or young person from being employed or engaged in child-related work. Human Resources (HR) manage all selection and recruitment related WWCC. This is in line with the Child Protection (Working with Children) Act 2012 and the Child Protection (Working with Children) Regulation 2013.

In addition, all full-time, part-time, casual, temporary and fixed term Council Employees (including staff, students on placement, volunteers, 355 Committee members and Councillors) and contracted service providers and grant and sponsorship recipients delivering services involving child-related work, either on behalf of or in conjunction with the Council will be subject to a National Police Check prior to employment.

Allegations against staff

Complaints and allegations against staff, elected members, contractors and sub-contractors, work experience participants, volunteers, students on placement, Early Childhood Educators, facility hirers and lessees involving a child or young person will be handled in accordance with the relevant legislation, specifically Children's Guardian Act 2019. This mandates a specific approach to the handling and reporting of complaints about staff involving a child or young person. All allegations in relation to staff involving an individual under the age of 18 years will be immediately reported to the triage team, who will in turn investigate and report the matter to the relevant oversight agency in accordance with Council's reporting obligations.

Child-Safe Organisation

Council upholds and promotes the safety and wellbeing of children and young people in our community. This involves implementing best practice approaches to child protection. Council adopts the Royal Commission Final Report Recommendations (2017) relevant to Local Government including the Child Safe Standards. Council also supports the Office of the Children's Guardian's Principles of Child-Safe Organisations. Council's Child Protection Team collaborates on the identification, implementation and creation of policies, procedures and actions that enables Council to meet its objectives as a Child-Safe Organisation.

Disciplinary action

Following a Council investigation and subsequent agency risk assessment, the Triage Team need to decide whether any disciplinary action should be taken with respect to the employee and refer to the General Manager for a final decision.

Support during investigations

An allegation of child abuse is an extremely serious matter. An investigation into a child protection allegation or conviction can be daunting for all parties. A number of simple actions can help children, families, employees and the person bringing the allegation to feel supported. These include:

- allocating a contact person to whom all inquiries are directed,
- encouraging and maintaining confidentiality,
- keeping parties informed of progress (as appropriate, ensuring the investigation is not compromised),
- reassuring the person making the allegation that they have done the right thing by reporting it,
- ensuring, as far as possible, that the person making the allegation is not subjected to any harassment, victimisation, threats, etc., in retribution,
- offer the employee the opportunity to have a support person present during investigative and disciplinary interviews
- giving information about counselling or other services.

Record keeping

Accurate records of investigations should be kept by a delegated person within Gwydir Shire Council detailing allegations and the subsequent risk assessments, investigations, and actions. These records need to be treated as highly confidential, kept securely and must be kept permanently.

It is in the interests of both employer and employee who is the subject of the allegation to make and retain adequate records of all events pertaining to the allegation, including instances when an allegation is found to be unsubstantiated, false or malicious.

Records demonstrate whether an agency has responded appropriately to an allegation or conviction and the Ombudsman will refer to records when carrying out audits.

The following documentation should accompany a final report where the Ombudsman has notified Gwydir Shire Council of its intention to monitor the investigation:

- details of the planning process for the investigation (e.g. investigation plan, notes regarding the allegations, who is responsible for investigating them, time frame, list of people needing to be interviewed, list of actions required, objectives),
- records concerning the assessment of the risk the employee subject of the allegation might pose to children (both the alleged victim and any other children they may have contact with), together with details of any action taken to manage this risk during and after the investigation,
- details of any information provided to the employee, child, or family regarding support available while the investigation was underway,
- records or notes of any interview conducted (these should include details of questions and responses, as close as possible to the actual words used, signed by the interviewee, interviewer and any witnesses and dated, as well as notes of any other conversations you had with the person subject of the allegation),
- any statements received, including any written submissions made by the employee subject of the allegation,
- notes of any decisions made, or discussions had during the investigation, such as telephone calls or meetings (these notes could be in the form of a diary and should be signed and dated),

- your findings regarding the allegations (whether the allegation is sustained or not) and the factors considered in making these findings,
- any action to be taken, or has been taken, as a result of the decision,
- a copy of final correspondence to the employee who is the subject of the allegation,
- any other documents relied upon when making the final decision regarding the allegation,
- Some of the information above might be contained in handwritten notes (e.g. diary notes of telephone calls). If so, please photocopy these notes and forward them to the Ombudsman, ensuring they are legible, signed and dated,
- In assessing the investigation, the Ombudsman will assume that all relevant documentation has been provided. However, if new information comes to light, it may be necessary for the Ombudsman to obtain further information from Gwydir Shire Council in addition to that already provided and/or that listed above.

Roles and Responsibilities

Roles and responsibilities are outlined below. The Triage Team may comprise of staff from some of these positions.

Position	Responsibilities
General Manager	To facilitate and encourage the implementation of the Child Safe Scheme throughout the organisation. Provide relevant instruction and guidance where appropriate. Participate in investigations where required.
Council Staff	Report suspected incidents of child related harm as specified in relevant policies and procedures. Participate in investigations as required. Maintain awareness, prevent breaches, and complete all required child safe scheme training as required. Understanding the role that they play in the Child Safe Scheme.
Directors/Managers	To report the any allegations of misconduct or child related harm as per the relevant policies and procedures. To facilitate and encourage adherence to the Child Safe Scheme to their staff. Understand the role that they play in the implementation and understanding of the Child Safe Scheme. Maintain awareness, prevent breaches, and complete all required child safe scheme training as required.
Legal Counsel	Legal advice.

Risk Officer	Provide risk-based advice and liaise with the insurer as required.
Communications Team	Communications advice.
Triage Team	Provide information and support to the organisation in the implementation and adherence of the Child Safe Scheme. Provide required, relevant training and/or information to staff, volunteers, Section 355 Committees of Council, contractors, and other relevant people who may be engaged to conduct work for, or in conjunction with Council. Adhere to the relevant policies and procedures around the handling of allegations of child safety.

Related Documents

Child Safe Organisation Commitment Statement
 Child Safe Organisation Code of Conduct
 Child Safe Risk Management Policies and Procedures
 HR Relevant policies
 Privacy Management Plan

Related Legislation

- Advocate for Children and Young People Act 2014
- Child Protection (Offenders Prohibition Orders) Act 2004
- Child Protection (Offenders Registration) Act 2000
- Child Protection (Working with Children) Act 2012
- Child Protection (Working with Children) Regulation 2013
- Children and Young Persons (Care and Protection) Act 1998
- Children and Young Persons (Care and Protection) Regulation 2012
- Children's Guardian Act 2019
- Commission for Children and Young People Act 1998
- Community Welfare Act 1987
- Crimes Act 1900
- Crimes (Domestic and Personal Violence) Act 2007
- Education and Care Services National Law Act 2010
- Education and Care Services National Regulations 2012
- Government Information (Public Access) Act 2009
- Young Offenders Act 1997
- The Children's Guardian amendment (Child Safe Scheme) Bill 2021

4. Revision Record

Date	Version	Revision details	Officer	Next Review
Aug 2023	1.0	Initial Document	Triage Team	August 2024

8.5 Public Interest Disclosure Policy

File Reference:	NA
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Delivery Program

Goal:	5. Organisational management
Outcome:	5.1 Corporate management
Strategy:	5.1.5 Provision of responsible internal governance
Author:	IP&R & Governance Officer

STAFF DISCLOSURE OF INTEREST

Nil

IN BRIEF/SUMMARY RECOMMENDATION

This Policy is for reception.

TABLED ITEMS

Nil

BACKGROUND

The Public Interest Disclosures Act 2022 (NSW) (PID Act 2022) commenced on 1 October 2023, replacing the Public Interest Disclosures Act 1994 (NSW) (PID Act 1994). The PID Act 2022 introduces significant reforms to how public interest disclosures are made, received and handled. It also provides greater protection for people who make public interest disclosures compared to the provisions in the PID Act 1994.

The Public Interest Disclosures Act 2022 (PID Act) applies to all NSW public sector agencies.

The PID Act provides a framework for public officials to report serious wrongdoing in the public sector, and to be protected when they do so. Reports can be made to a disclosure officer within their agency, the head of an agency, a person's manager and to disclosure officers within other agencies, such as integrity agencies.

Under the PID Act, 'agency' is defined to include public service agencies, local government authorities, public universities, integrity agencies, statutory bodies and local aboriginal land councils.

OFFICER RECOMMENDATION

THAT the report be received and approved by Council. This policy will be made publicly available as required by s47. of the Public Interest Disclosures Act 2022.

ATTACHMENTS

1. Draft Public Interest Disclosure Policy [8.5.1 - 24 Pages]

COUNCIL RESOLUTION:

THAT the report be received and approved by Council. This policy will be made publicly available as required by s47. of the Public Interest Disclosures Act 2022.

(Moved Cr Mulligan, Seconded Cr Smith)

CARRIED

For: Cr J Coulton, Cr Egan, Cr D Coulton, Cr Dixon OAM, Cr Galvin, Cr Matthews and Cr Moore

Against: Nil



Gwydir Shire Council
**Draft Public Interest
Disclosure Policy**

Department: Governance

Responsible Manager: IP&R and Governance Officer

Date Adopted:

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Overview

Purpose

All agencies in NSW are required to have a Public Interest Disclosure (**PID**) Policy under section 42 of the Public Interest Disclosures Act 2022 (**PID Act**).

At Gwydir Shire Council we take reports of serious wrongdoing seriously. We are committed to building a 'speak up' culture where public officials are encouraged to report any conduct that they reasonably believe involves wrongdoing.

The integrity of our agency relies upon our staff, volunteers, contractors and subcontractors speaking up when they become aware of wrongdoing.

This policy sets out:

- how Gwydir Shire Council will support and protect you if you come forward with a report of serious wrongdoing
- how we will deal with the report and our other responsibilities under the PID Act
- who to contact if you want to make a report
- how to make a report
- the protections which are available to you under the PID Act.

This policy also documents our commitment to building a speak up culture. Part of that speak up culture is having in place a framework that facilitates public interest reporting of wrongdoing by:

- protecting those who speak up from detrimental action
- imposing duties on agencies who receive reports of wrongdoing to take appropriate action to investigate or otherwise deal with them.

In NSW, that framework is the PID Act.

This policy should be read in conjunction with Council's Code of Conduct and Child Safe Code of Conduct, Privacy Management Plan, Integrated Planning and Reporting documents, Complaints Handling Procedures, Harassment and Workplace Bullying Prevention Policy, and any other relevant policies and procedures. These documents can be found on Council's internal Policy register.

Definitions

'We', 'Us'	Refers to Gwydir Shire Council
PID	Public Interest Disclosures
'You'	The individual reading this policy
MP	Member of Parliament
Council	Gwydir Shire Council
'Us', 'Our'	Gwydir Shire Council

Accessibility of this policy

This policy is publicly available on Council's website www.gwydir.nsw.gov.au or at any Council office.

A copy of the policy is also sent to all staff of Gwydir Shire Council on their commencement. A hard copy of the policy can be accessed via Council's internal Policy Register and Intranet.

Who does this policy apply to?

This policy applies to, and for the benefit of, all public officials in NSW. You are a public official if you are:

- a person employed in or by an agency or otherwise in the service of an agency e.g. All Staff and Elected Members
- a person having public official functions or acting in a public official capacity whose conduct or activities is authorised by another Act or law to investigate
- a statutory officer
- a person providing services or exercising functions on behalf of an agency, including a contractor, subcontractor or volunteer, this includes S355 Committees of Council
- an employee, partner or officer of an entity that provides services, under contract, subcontract or other arrangement, on behalf of an agency or exercises functions of an agency, and are involved in providing those services or exercising those functions, this includes S355 Committees of Council and any other associates Council may call upon to exercise functions on behalf of Council
- a Member of Parliament (**MP**), including a Minister
- a person employed under the *Members of Parliament Staff Act 2013*.

The General Manager, other nominated disclosure officers and managers within Gwydir Shire Council have specific responsibilities under the PID Act. This policy also provides information on how people in these roles will fulfil their responsibilities. Other public officials who work in and for the public sector, but do not work for Gwydir Shire Council may use this policy if they want information on who they can report wrongdoing to within Council.

Who does this policy not apply to?

This policy does not apply to:

- people who have received services from an agency and want to make a complaint about those services
- people, such as contractors, who provide services to an agency. For example, employees of a company that sold computer software to an agency.

This means that if you are not a public official, this policy does not apply to your complaint (there are some circumstances where a complaint can be deemed to be a voluntary PID, see section 1(i) of this policy for more information).

However, you can still make a complaint to Gwydir Shire Council. This can be done via:

Phone: 02 6724 2000

Email: mail@gwydir.nsw.gov.au

In writing: Locked Bag 5, BINGARA, NSW 2404

Through Council's Customer Request Management System either in person at a Council officer or via our website www.gwydir.nsw.gov.au.

What is contained in this policy?

This policy will provide you with information on the following:

- ways you can make a voluntary PID to Gwydir Shire Council under the PID Act
- the names and contact details for the nominated disclosure officers in Gwydir Shire Council
- the roles and responsibilities of people who hold particular roles under the PID Act and who are employees of Gwydir Shire Council
- what information you will receive once you have made a voluntary PID
- protections available to people who make a report of serious wrongdoing under the PID Act and what we will do to protect you
- Gwydir Shire Council procedures for dealing with disclosures
- Gwydir Shire Council procedures for managing the risk of detrimental action and reporting detrimental action
- Gwydir Shire Council's record-keeping and reporting requirements
- how Gwydir Shire Council will ensure it complies with the PID Act and this policy.

If you require further information about this policy, how public interest disclosures will be handled and the PID Act you can:

- confidentially contact a nominated disclosure officer within Gwydir Shire Council
- contact the PID Advice Team within the NSW Ombudsman by phone: (02) 9286 1000 or email: pidadvice@ombo.nsw.gov.au, or
- access the NSW Ombudsman's PID guidelines which are available on its website.

If you require legal advice with respect to the PID Act or your obligations under the PID Act, you may need to seek independent legal advice.

1. How to make a report of serious wrongdoing

(a) Reports, complaints and grievances

When a public official reports suspected or possible wrongdoing in the public sector, their report will be a PID if it has certain features which are set out in the PID Act.

Some internal complaints or internal grievances may also be PIDs, as long as they have the features of a PID. If an internal complaint or grievance is a report of serious wrongdoing, we will consider whether it is a PID. If it is a PID, we will deal with it as set out in this policy, but we will also make sure we follow our Privacy Management Plan, Complaints Handling Procedures, relevant Codes of Conduct, and other associated policies and procedures.

It is important that we quickly recognise that we have received a PID. This is because once a PID is received, the person who has made the report is entitled to certain protections and

we have certain decisions that we have to make on how we will deal with the PID and how we will protect and support the person who has made the report.

(b) When will a report be a PID?

There are three types of PIDs in the PID Act. These are:

- i. **Voluntary PID:** This is a PID where a report has been made by the public official because they decided, of their own accord, to come forward and disclose what they know.
- ii. **Mandatory PID:** This is a PID where the public official has made a report about serious wrongdoing because they have a legal obligation to make that report, or because making that report is an ordinary aspect of their role or function in an agency.
- iii. **Witness PID:** This is a PID where a person discloses information during an investigation of serious wrongdoing following a request or requirement of the investigator.

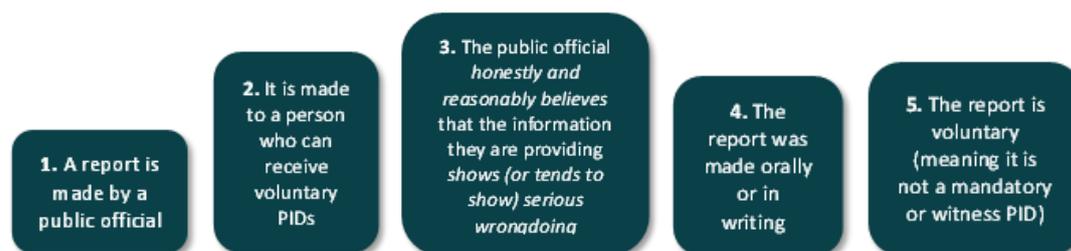
This policy mostly relates to making a voluntary PID and how we will deal with voluntary PIDs. People who make a mandatory PID or a witness PID are still entitled to protection. More information about protections is available in section 2 of this policy.

You can find more information about mandatory and witness PIDs in the Ombudsman's guidelines 'Dealing with mandatory PIDs' and 'Dealing with witness PIDs'.

Voluntary PIDs are the kind of PIDs most people have in mind when they think about public interest reporting and 'whistleblowing'.

They involve a public official making a report because they have information that they believe shows (or tends to show) serious wrongdoing, where they are not under a legal obligation to make that report and where it is not an ordinary part of their role to report such wrongdoing.

A report is a voluntary PID if it has the following five features, which are set out in sections 24 to 27 of the PID Act:



If the report has all five features, it is a voluntary PID.

You will not be expected to prove that what you reported actually happened or is serious wrongdoing. You do have to honestly believe, on reasonable grounds, that the information you are reporting shows or tends to show serious wrongdoing.

Even though you do not have to prove the serious wrongdoing happened or provide evidence, a mere allegation with no supporting information is unlikely to meet this test.

If we make an error and do not identify that you have made a voluntary PID, you will still be entitled to the protections under the PID Act.

If you make a report and believe we have made an error by not identifying that you have made a voluntary PID, you should raise this with a nominated disclosure officer or your contact officer for the report. If you are still not satisfied with this outcome, you can seek an internal review, or we make seek to conciliate the matter. You may also contact the NSW Ombudsman. Further information on rights to internal review and conciliation is found in section 7 of this policy.

(c) Who can make a voluntary PID?

Any public official can make a voluntary PID — see ‘Who this policy applies to’. You are a public official if:

- you are employed by Gwydir Shire Council
- you are a contractor, subcontractor or volunteer who provides services, or exercises functions, on behalf of Gwydir Shire Council or
- you work for an entity (such as a non-government organisation) who is contracted by Gwydir Shire Council to provide services or exercise functions on behalf of Gwydir Shire Council — if you are involved in undertaking that contracted work
- you are an elected member of Gwydir Shire Council.

A public official can make a PID about serious wrongdoing relating to *any* agency, not just the agency they are working for. This means that we may receive PIDs from public officials outside our agency. It also means that you can make a PID to any agency, including an integrity agency like the Independent Commission Against Corruption (ICAC) and the NSW Ombudsman. Annexure B of this policy has a list of integrity agencies.

(d) What is serious wrongdoing?

Reports must be of one or more of the following categories of **serious wrongdoing** to be a voluntary PID (in addition to having the other features set out here). Serious wrongdoing is defined in the PID Act as:

- *corrupt conduct* — such as a public official accepting a bribe
- *serious maladministration* — such as an agency systemically failing to comply with proper recruitment processes when hiring staff
- *a government information contravention* — such as destroying, concealing or altering records to prevent them from being released under a Government Information Public Access application (GIPA)
- *a local government pecuniary interest contravention* — such as a senior council staff member recommending a family member for a council contract and not declaring the relationship
- *a privacy contravention* — such as unlawfully accessing a person’s personal information on an agency’s database

- *a serious and substantial waste of public money* — such as an agency not following a competitive tendering process when contracting with entities to undertake government work.

When you make your report, you do not need to state to Us what category of serious wrongdoing you are reporting or that you are reporting serious wrongdoing.

(e) Who can I make a voluntary PID to?

For a report to be a voluntary PID, it must be made to certain public officials.

Making a report to a public official who works for Gwydir Shire Council

You can make a report inside Gwydir Shire Council to:

- General Manager or authorised delegate
- a disclosure officer for Gwydir Shire Council — a list of disclosure officers for Gwydir Shire Council and their contact details can be found at Annexure A of this policy
- your manager — this is the person who directly, or indirectly, supervises you e.g., Team Leader or Supervisor. It can also be the person who you directly, or indirectly, report to e.g., Department Manager. You may have more than one manager. Your manager will make sure that the report is communicated to a disclosure officer on your behalf or may accompany you while you make the report to a disclosure officer.

Making a report to a recipient outside of Gwydir Shire Council

You can also make your report to a public official in another agency (meaning an agency you do not work for) or an integrity agency. These include:

- the *head of another agency* — this means the head of any public service agency
- an *integrity agency* — a list of integrity agencies is located at Annexure B of this policy
- a *disclosure officer for another agency* — ways to contact disclosure officers for other agencies is located in an agency's PID policy which can be found on their public website
- a *Minister or a member of a Minister's staff* but the report *must be made in writing*.

If you choose to make a disclosure outside of Gwydir Shire Council, it is possible that your disclosure will be referred back to Us so that appropriate action can be taken.

Making a report to a Member of Parliament or journalist

Disclosures to MPs or journalists are different to other reports. You can only disclose a report of wrongdoing as a voluntary PID to an MP or journalist in the following circumstances:

- You must have first made substantially the same disclosure (described here as a 'previous disclosure') to someone who can receive disclosures.
- The previous disclosure must be substantially true.
- You did not make the previous disclosure anonymously.
- You did not give a written waiver of your right to receive information relating to your previous disclosure.
- You did not receive the following from Gwydir Shire Council

- notification that Gwydir Shire Council will not investigate the serious wrongdoing and will also not refer the previous disclosure to another agency, or
- the following information at the end of the investigation period:
 - o notice of Gwydir Shire Council's decision to investigate the serious wrongdoing
 - o a description of the results of an investigation into the serious wrongdoing
 - o details of proposed or recommended corrective action as a result of the previous disclosure or investigation.

Investigation period means:

- after six months from the previous disclosure being made, or
- after 12 months if you applied for an internal review of the agency's decision within six months of making the disclosure.

If all the above requirements are met, your disclosure to an MP or journalist may be a voluntary PID.

(f) What form should a voluntary PID take?

You can make a voluntary PID:

- *in writing* — this could be an email or letter to a person who can receive voluntary PIDs. A written PID can be submitted via email mail@gwydir.nsw.gov.au, through the post Locked Bag 5 BINGARA, NSW 2404 or using the Report a Problem section on our website www.gwydir.nsw.gov.au
- *orally* — have a private discussion with a person who can receive voluntary PIDs. This can be face-to-face at one of our Council offices, via telephone or virtually. Contact Council's offices to arrange 02 6724 2000.
- *anonymously* — write an email or letter or call a person who can receive PIDs to make a report without providing your name or anything that might identify you as the maker of the report. A report will only be considered anonymous if there is no reasonable or practical way of communicating with the person making the report. Even if you choose to remain anonymous, you will still be protected under the PID Act. It may be difficult, however, for Us to investigate the matter(s) you have disclosed if we cannot contact you for further information.

(g) What should I include in my report?

You should provide as much information as possible so we can deal with the report effectively. The type of information you should include is:

- date, time and location of key events
- names of person(s) involved in the suspected wrongdoing, their role, title and how they are involved
- your relationship with the person(s) involved, such as whether you work closely with them
- your explanation of the matter you are reporting
- how you became aware of the matter you are reporting

- possible witnesses
- other information you have that supports your report.

(h) What if I am not sure if my report is a PID?

You should report all wrongdoing you become aware of regardless of whether you think it is serious wrongdoing. It is important for Council to understand what is or may be occurring.

We are then responsible for making sure your report is handled appropriately under the PID Act, or if it is not a PID, in line with our other procedures. Even if your report is not a PID, it may fall within another one of the agency's policies for dealing with reports, allegations or complaints.

(i) Deeming that a report is a voluntary PID

The head of agency or their approved delegate can, in certain circumstances, determine that a report is a voluntary PID even if the report does not otherwise have all the features of a voluntary PID. This is known as the 'deeming power'.

By deeming that a report is a voluntary PID, it ensures that reporters are provided with protections under the PID Act.

If you make a report that has not met all the requirements of a voluntary PID, you can refer your matter to the head of agency or their approved delegate to request that they consider deeming your report to be a voluntary PID.

A decision to deem a report to be a voluntary PID is at the discretion of the head of agency or their approved delegate. For more information about the deeming power, see the Ombudsman's guideline 'Deeming that a disclosure is a voluntary PID'.

(j) Who can I talk to if I have questions or concerns?

General Manager

Deputy General Manager

Public Officer

Social Services Manager

Equal Employment Opportunity Officers – Amy Taylor, Casey McClymont, Leeah Daley

Manager or Supervisor (direct or indirect report)

2. Protections

How is the maker of a voluntary PID protected?

When you make a voluntary PID you receive special protections under the PID Act.

We are committed to taking all reasonable steps to protect you from detriment as a result of having made a PID. We are also committed to maintaining your confidentiality as much as possible while the PID is being dealt with.

We will not tolerate any type of detrimental action being taken against you because you have made a report, might make a report or are believed to have made a report.

The maker of a voluntary PID is protected in the following ways:

- *Protection from detrimental action*
 - A person cannot take detrimental action against another person because they have made a voluntary PID or are considering making a PID. Detrimental action includes bullying, harassment, intimidation or dismissal.
 - Once we become aware that a voluntary PID by a person employed or otherwise associated with Gwydir Shire Council that concerns serious wrongdoing relating to Council has been made, we will undertake a risk assessment and take steps to mitigate the risk of detrimental action occurring against the person who made the voluntary PID.
 - It is a criminal offence for someone to take detrimental action against a person because they have made or may make a voluntary PID. It is punishable by a maximum penalty of 200 penalty units or imprisonment for five years or both.
 - A person may seek compensation where unlawful detrimental action has been taken against them.
 - A person can apply for a court order (injunction) where detrimental action is threatened or has occurred (for example, an order to prevent dismissal or to require reinstatement).

Note that a person who makes a PID can still be subject to reasonable management action (such as ordinary performance reviews and performance management). Provided such action is not taken because of the PID, it is not detrimental action under the PID Act.

- *Immunity from civil and criminal liability*

Some public officials are often subject to a duty of confidentiality that prevents them disclosing certain information that they obtain or become aware of at work. This could include things such as mandatory reports that staff are required to make as part of their role. Sometimes, in order to make a PID, public officials will need to breach or disregard such confidentiality duties. If that happens, a public official cannot be disciplined, sued or criminally charged for breaching confidentiality.

- *Confidentiality*

Public officials and agencies must not disclose information tending to identify a person as the maker of a voluntary PID unless doing so is permitted by the PID Act. All efforts must be made to ensure that the person making the disclosure is protected under this Act and other relevant policies and procedures.

- *Protection from liability for own past conduct*

The Attorney General can give the maker an undertaking that a disclosure of their own past conduct will not be used against them if a person discloses their own wrongdoing or misconduct while making a report. This undertaking can only be given on application by an integrity agency to the Attorney General.

Protections for people who make mandatory and witness PIDs

Apart from PIDs that are made voluntarily by public officials, there are other types of reports that are recognised as PIDs under the PID Act:

- **A mandatory PID:** This is a PID where the public official has made the report about serious wrongdoing because they have a legal obligation to make that report, or

because making that report is an ordinary aspect of their role or function in an agency.

- **A witness PID:** This is a PID where a person discloses information during an investigation of serious wrongdoing following a request or requirement of the investigator.

Protections for makers of mandatory and witness PIDs are detailed in the table below.

Protection	Mandatory PID	Witness PID
Detrimental action — It is an offence to take detrimental action against a person based on the suspicion, belief or awareness that a person has made, may have made or may make a PID.	✓	✓
Right to compensation — A person can initiate proceedings and seek compensation for injury, damage or loss suffered as a result of detrimental action being taken against them.	✓	✓
Ability to seek injunction — An injunction can be sought to prevent the commission or possible commission of a detrimental action offence against a person. For example, an order to prevent dismissal or to require reinstatement.	✓	✓
Immunity from civil and criminal liability — a person will not incur civil or criminal liability if the person breaches a duty of confidentiality while making a disclosure. This means that legal action cannot be taken against a person for: <ul style="list-style-type: none"> • breaching a duty of secrecy or confidentiality, or • breaching another restriction on disclosure. 	✓	✓

Public officials and agencies must not disclose information tending to identify a person as the maker of a voluntary PID unless doing so is permitted by the PID Act. All efforts must be made to ensure that the person making the disclosure is protected under this Act and other relevant policies and procedures.

3. Reporting detrimental action

If you experience adverse treatment or detrimental action, such as bullying or harassment, you should report this immediately. You can report any experience of adverse treatment or detrimental action directly to us, or to an integrity agency. A list of integrity agencies is located at Annexure B of this policy.

If you experience detrimental action you can alert Council through one of the following:

Email: mail@gwydir.nsw.gov.au.

Phone: 02 6724 2000

In Person: Arrange a meeting with the Head of the Agency, an approved delegate, your Manager/Supervisor or Council's Public Officer.

4. General support

For people who have made a report We will provide the following support to this person(s):

Access to the Employee Assistance Program (EAP)

A key contact person for the duration of the process, who is identified and will take steps to protect individuals and their interests, for example if they are at risk of detrimental action.

5. Roles and Responsibilities

Certain people within Gwydir Shire Council have responsibilities under the PID Act.

Position	Responsibilities
Head of Agency – General Manager	Fostering a workplace culture where reporting is encouraged Receiving disclosures from public officials Ensuring there is a system in place for assessing disclosure Ensuring the Council complies with this policy and the PID Act Ensuring that Council has appropriate systems for: <ul style="list-style-type: none"> - Overseeing internal compliance with the PID Act - Supporting public officials who make voluntary PIDs, including by minimising the risk of detrimental action - Implementing corrective action if serious wrongdoing is found to have occurred - Complying with reporting obligations regarding allegations or findings of detrimental action - Complying with yearly reporting obligations to the NSW Ombudsman.
Disclosure Officers	Receiving reports from public officials Receiving reports when they are passed on to them by managers Ensuring reports are dealt with appropriately, including by referring the matter to the appropriate complaint unit (if relevant) Ensuring that any oral reports that have been received are recorded in writing.
Directors/Managers	Receiving reports from persons that report to the or that they supervise Passing on reports they receive to a disclosure officer.
All Employees	Report suspected serious wrongdoing or other misconduct Use their best endeavours to assist in an investigation of serious wrongdoing if asked to do so by a person dealing with a voluntary PID on behalf of Gwydir Shire Council Treat any person dealing with or investigating reports of serious wrongdoing with respect. All employees must not take detrimental action against any person who has made, may in the future make, or is suspected of having made a PID.

6. How we will deal with voluntary PIDs

(a) How Council will acknowledge that we have received a report and keep the person who made it informed

When a disclosure officer in Gwydir Shire Council receives a report which is a voluntary PID, or looks like it may be a voluntary PID, the person who made the report will receive the following information:

- You will receive an acknowledgment that the report has been received. This acknowledgement will:
 - state that the report will be assessed to identify whether it is a PID
 - state that the PID Act applies to how we deal with the report
 - provide clear information on how you can access this PID policy
 - provide you with details of a contact person and available supports.
- If the report is a voluntary PID, we will inform you as soon as possible how we intend to deal with the report. This may include:
 - that we are investigating the serious wrongdoing
 - that we will refer the report to a different agency (if appropriate) to deal with the voluntary PID. If we do this, we will provide you with details of this referral
 - If we decide to not investigate the report and to not refer it to another agency for it to be investigated, we will tell you the reasons for this decision. We will also notify the NSW Ombudsman of this decision.
- If we decide to investigate the serious wrongdoing, we will provide you with updates on the investigation at least every three months. During this time, if you would like more frequent updates, you should contact the contact person who was nominated when you made the report.
 - If we investigate the serious wrongdoing, we will provide you with the following information once the investigation is complete:
 - a description of the results of the investigation — that is, we will tell you whether we found that serious wrongdoing took place.
 - information about any corrective action as a result of the investigation/s — this means we will tell you what action we took in relation to the person who engaged in the serious wrongdoing or if the serious wrongdoing was by our agency, what we have put in place to address that serious wrongdoing.
 - Corrective action could include taking disciplinary action against someone or changing the practices, policies and procedures that we have in place which led to the serious wrongdoing.
- There may be some details about both the findings made as a result of the investigation and the corrective action taken that cannot be revealed to you. We will always balance the right of a person who makes a report to know the outcome of that report, with other legal obligations we have.
- If you have made an anonymous report, in many cases we may not be able to provide this information to you.

- Communication methods that may be used include, by phone, by mail, by virtual or face to face meetings. Council will liaise with the report maker as to the most appropriate method of communication.

(b) How Gwydir Shire Council will deal with voluntary PIDs

Once a report that may be a voluntary PID is received we will look at the information contained in the report to see if it has the features of a voluntary PID. This assessment is undertaken to identify whether the report is a voluntary PID or another type of disclosure, and to make sure that the right steps are followed. If it is a voluntary PID, we will ensure that we comply with the requirements in the PID Act.

Report not a voluntary PID

Even if the report is not a voluntary PID, it will still need to be dealt with in a manner consistent with our relevant internal complaints and grievance handling procedures or through an alternate process.

If the report is not a voluntary PID, we will let you know that the PID Act does not apply to the report and how we will deal with the concerns raised in the report.

If you are not happy with this assessment or otherwise disagree with it, you can raise it with the person who has communicated the outcome with you or a disclosure officer, request an internal review or request that the matter be conciliated. We can, but do not have to, request the NSW Ombudsman to conciliate the matter.

Cease dealing with report as voluntary PID

Gwydir Shire Council may stop dealing with a voluntary PID because it is not actually a voluntary PID (meaning it does not have all the features of a PID). If a report is not deemed to be a voluntary PID, Council will advise the maker of the report in writing.

Where the report is a voluntary PID

If the report is a voluntary PID:

- In most cases we will conduct an investigation to make findings about whether the serious wrongdoing disclosed in the report occurred, who was involved, who was responsible, and whether the people involved, or the agency engaged, in serious wrongdoing. There may be circumstances where we believe an investigation is not warranted — for example, if the conduct has previously been investigated.
- There may also be circumstances where we decide that the report should be referred to another agency, such as an integrity agency. For example, reports concerning possible corrupt conduct may be required to be reported to the ICAC in accordance with section 11 of the *Independent Commission Against Corruption Act 1988*.
- Before referring a matter, we will discuss the referral with the other agency, and we will provide you with details of the referral and a contact person within the other agency.
- If we decide not to investigate a report and to not refer the matter to another agency, we must let you know the reasons for this and notify the NSW Ombudsman.

(c) How We will protect the confidentiality of the maker of a voluntary PID

We understand that people who make voluntary PIDs may want their identity and the fact that they have made a report to be confidential.

Under the PID Act, information tending to identify a person as the maker of a voluntary PID (known as identifying information) is not to be disclosed by a public official or an agency.

There are certain circumstances under the PID Act that allow for the disclosure of identifying information. These include:

- where the person consents in writing to the disclosure
- where it is generally known that the person is the maker of the voluntary PID because of their voluntary self-identification as the maker
- when the public official or Council reasonably considers it necessary to disclose the information to protect a person from detriment
- where it is necessary the information be disclosed to a person whose interests are affected by the disclosure
- where the information has previously been lawfully published
- when the information is disclosed to a medical practitioner or psychologist for the purposes of providing medical or psychiatric care, treatment or counselling to the individual disclosing the information
- when the information is disclosed for the purposes of proceedings before a court or tribunal
- when the disclosure of the information is necessary to deal with the disclosure effectively
- if it is otherwise in the public interest to disclose the identifying information.
- We will not disclose identifying information unless it is necessary and authorised under the PID Act.
- We will put in place steps to keep the identifying information of the maker and the fact that a report has been made confidential. It may not be possible for us to maintain complete confidentiality while we progress the investigation, but we will do all that we practically can to not unnecessarily disclose information from which the maker of the report can be identified. We will do this by:
 - Limiting the number of people who are aware of the maker's identity or information that could identify them
 - If we must disclose information that may identify the maker of the PID, we will still not disclose the actual identity of the maker of the PID, unless we have their consent to do so
 - We will ensure that any person who does know the identity of the maker of a PID is reminded that they have a legal obligation to keep their identity confidential
 - We will ensure that only authorised persons have access to emails, files or other documentation that contain information about the identity of the maker

- We will undertake an assessment to determine if anyone is aware of the maker's identity and if those persons have a motive to cause detrimental action to be taken against the maker or impede the progress of the investigation
- We will provide information to the maker of the PID about the importance of maintaining confidentiality and advising them how best to protect their identity, for example, by telling them not to discuss their report with other staff.

If confidentiality cannot be maintained or is unlikely to be maintained, We will:

- advising the person whose identity may become known
- updating the agency's risk assessment and risk management plan
- implementing strategies to minimise the risk of detrimental action
- providing additional supports to the person who has made the PID
- reminding persons who become aware of the identifying information of the consequences for failing to maintain confidentiality and that engaging in detrimental action is a criminal offence and may also be a disciplinary matter.

(d) How Gwydir Shire Council will assess and minimise the risk of detrimental action

Gwydir Shire Council will not tolerate any detrimental action being taken by any person against a person who has made a PID, investigators, witnesses or the person the report is about.

We will assess and take steps to mitigate detrimental action from being taken against the maker of a voluntary PID, the person whose conduct is the subject of a PID, investigators and witnesses.

We will take steps to assess and minimise the risk of detrimental action by:

Detrimental action against a person is an act or omission that causes, comprises, involves or encourages detriment to a person or a threat of detriment to a person (whether express or implied). Detriment to a person includes:

- injury, damage or loss
- property damage
- reputational damage
- intimidation, bullying or harassment
- unfavourable treatment in relation to another person's job
- discrimination, prejudice or adverse treatment
- disciplinary proceedings or disciplinary action, or
- any other type of disadvantage.

Detrimental action does not include:

- lawful action taken by a person or body to investigate serious wrongdoing or other misconduct

- the lawful reporting or publication of a finding of serious wrongdoing or other misconduct
- the lawful making of adverse comment, resulting from investigative action
- the prosecution of a person for a criminal offence
- reasonable management action taken by someone in relation to a person who made or may make a PID. For example, a reasonable appraisal of a PID maker's work performance.

(e) How Council will deal with allegations of a detrimental action offence

If Council become(s) aware of an allegation that a detrimental action offence has occurred or may occur, we will:

- take all steps possible to stop the action and protect the person(s)
- take appropriate disciplinary action against anyone that has taken detrimental action
- refer any evidence of a detrimental action offence to the Commissioner of Police and the ICAC or the Law Enforcement Conduct Commission (whichever is applicable)
- notify the NSW Ombudsman about the allegation of a detrimental action offence being committed.

The Head of the Agency or approved delegate is responsible for referring alleged detrimental action offences where appropriate to do so under the legislation.

Any victim of detrimental action should speak with the persons identified under 'Who can I talk to if I have questions or concerns?' within this policy.

We will communicate through the channel of communication deemed the most appropriate to prove the person who the alleged detrimental action has been taken against whether that be by phone, email or virtual or face to face meetings.

These individuals will be offered ongoing support by way of access to the Employee Assistance Program (EAP).

(f) What Gwydir Shire Council will do if an investigation finds that serious wrongdoing has occurred

If, after an investigation, it is found that serious wrongdoing or other misconduct has occurred, Council] will take the most appropriate action to address that wrongdoing or misconduct. Findings will be received by the Head of the Agency or approved delegate. This is also known as corrective action.

Corrective action can include:

- a formal apology
- improving internal policies to adequately prevent and respond to similar instances of wrongdoing
- providing additional education and training to staff where required

- taking employment action against persons involved in the wrongdoing (such as termination of employment, relocation, a caution or reprimand)
- payment of compensation to people who have been affected by serious wrongdoing or other misconduct.

Responsibility for ensuring corrective actions will fall with the Executive Management Team and the relevant department(s) where corrective actions are required.

7. Review and dispute resolution

(a) Internal review

People who make voluntary PIDs can seek internal review of the following decisions made by Gwydir Shire Council:

- that Gwydir Shire Council is not required to deal with the report as a voluntary PID
- to stop dealing with the report because We decided it was not a voluntary PID
- to not investigate the serious wrongdoing and not refer the report to another agency
- to cease investigating the serious wrongdoing without either completing the investigation or referring the report to another agency for investigation.

Gwydir Shire Council will ensure internal reviews are conducted in compliance with the PID Act.

If you would like to make an application for an internal review, you must apply in writing within 28 days of being informed of our decision. The application should state the reasons why you consider Council's decision should not have been made. You may also submit any other relevant material with your application.

Internal review applications can be submitted via email to mail@gwydir.nsw.gov.au, or in writing to Locked Bag 5 BINGARA, NSW 2404 or handed over the counter at one of our offices.

(b) Voluntary dispute resolution

If a dispute arises between [us/agency name] and a person who has made a report which is, or may be, a voluntary PID, we may request the NSW Ombudsman to conciliate the dispute. Conciliation is a voluntary process and will only be suitable for disputes where [we/agency name] and the maker of the report are willing to resolve the dispute.

8. Other agency obligations

(a) Record-keeping requirements

Gwydir Shire Council must keep full and accurate records with respect to all information received in connection with the PID Act. This ensures that Council complies with its obligations under the *State Records Act 1998*.

(b) Reporting of voluntary PIDs and Gwydir Shire Council annual return to the Ombudsman

Each year we provide an annual return to the NSW Ombudsman which includes:

- information about voluntary PIDs received by [agency name] during each return period (yearly with the start date being 1 July)
- action taken by [agency name] to deal with voluntary PIDs during the return period
- how [agency name] promoted a culture in the workplace where PIDs are encouraged.

(c) How Gwydir Shire Council will ensure compliance with the PID Act and this policy

It is important for Council to have mechanisms in place for monitoring the effectiveness of its PID policy and for ensuring compliance with the PID Act. Council will utilise its Corporate Planning and Reporting framework to adhere to reporting requirements and monitoring adherence to reporting.

Council's Governance Officer will monitor compliance and conduct regular reviews to ensure compliance measures are being implemented.

The Head of the Agency will be responsible for the management of compliance oversights and issues, and non-compliance may result in performance management.

Annexure A — Names and contact details of disclosure officers for Gwydir Shire Council

General Manager – Maxwell Eastcott

Email: meastcott@gwydir.nsw.gov.au

Ph: 02 6724 2000

Deputy General Manager – Leeah Daley

Email: ldaley@gwydir.nsw.gov.au

Ph: 02 6724 2000

Social Services Manager – Suzanne Webber

Email: swebber@gwydir.nsw.gov.au

Ph: 02 6724 2071

Governance/Public Officer – Casey McClymont

Email: cmcclymont@gwydir.nsw.gov.au

Ph: 0460 013 113

Human Resources Officer – Amy Taylor

Email: ataylor@gwydir.nsw.gov.au

Ph: 0457 247 664

Equal Employment Opportunity Officers – Amy Taylor, Casey McClymont, Leeah Daley

Email: HResources@gwydir.nsw.gov.au

Ph: 02 6724 2000

Annexure B — List of integrity agencies

Integrity agency	What they investigate	Contact information
The NSW Ombudsman	Most kinds of serious maladministration by most agencies and public officials (but not NSW Police, judicial officers or MPs)	Telephone: 1800 451 524 between 9am to 3pm Monday to Friday Writing: Level 24, 580 George Street, Sydney NSW 2000 Email: info@ombo.nsw.gov.au
The Auditor-General	Serious and substantial waste of public money by auditable agencies	Telephone: 02 9275 7100 Writing: GPO Box 12, Sydney NSW 2001 Email: governance@audit.nsw.gov.au
Independent Commission Against Corruption	Corrupt conduct	Telephone: 02 8281 5999 or toll free on 1800 463 909 (callers outside Sydney) between 9am and 3pm, Monday to Friday Writing: GPO Box 500, Sydney NSW 2001 or faxing 02 9264 5364 Email: icac@icac.nsw.gov.au
The Inspector of the Independent Commission Against Corruption	Serious maladministration by the ICAC or the ICAC officers	Telephone: 02 9228 3023 Writing: PO Box 5341, Sydney NSW 2001 Email: oiicac_executive@oiicac.nsw.gov.au
The Law Enforcement Conduct Commission	Serious maladministration by the NSW Police Force or the NSW Crime Commission	Telephone: 02 9321 6700 or 1800 657 079 Writing: GPO Box 3880, Sydney NSW 2001 Email: contactus@lecc.nsw.gov.au
The Inspector of the Law Enforcement Conduct Commission	Serious maladministration by the LECC and LECC officers	Telephone: 02 9228 3023 Writing: GPO Box 5341, Sydney NSW 2001 Email: oilc_executive@oilc.nsw.gov.au
Office of the Local Government	Local government pecuniary interest contraventions	Email: olg@olg.nsw.gov.au
The Privacy Commissioner	Privacy contraventions	Telephone: 1800 472 679 Writing: GPO Box 7011, Sydney NSW 2001 Email: ipcinfo@ipc.nsw.gov.au
The Information Commissioner	Government information contraventions	Telephone: 1800 472 679 Writing: GPO Box 7011, Sydney NSW 2001 Email: ipcinfo@ipc.nsw.gov.au

1. Related Documents

Code of Conduct

Privacy Management Plan

Complaint Handling Procedures (internal and external)

Access to Information Held by Council

Harassment and Workplace Bullying Prevention Policy

Employee Assistance Program (EAP)

Work, Health and Safety Policy

Other Relevant Human Resources Policies and Procedures

2. Related Legislation

Privacy Act 1988

Privacy and Personal Information Protection Act 1998 (PPIP Act)

Health Records and Information Privacy Act 2002 (HRIP Act)

Public Interest Disclosure Act 2022 (PID Act)

Local Government Act 1993

Local Government (General) Regulation 2021

Government Information (Public Access) Act 2009 (GIPA Act)

3. Revision Record

Date	Version	Revision details	Officer	Next Review
Nov 2023	1.0	Initial Document	Casey McClymont	Nov 2025

8.6 Road Naming Burgaria Lane Warialda Rail

File Reference: Nil

Delivery Program

Goal: 4. Proactive regional and local leadership

Outcome: 4.1 We are an engaged and connected community

Strategy: 4.2.2 Work in partnership to plan for the future

Author: Geographical Services Officer

STAFF DISCLOSURE OF INTEREST Nil

IN BRIEF/SUMMARY RECOMMENDATION

A local resident who owns the property Burgaria in Warialda Rail has requested that a Council Road Reserve and Crown Road Reserve be named.

BACKGROUND

Prior to the gazettal in 1975, the town of Warialda Rail was named Burgaria.

An unformed part council road reserve and part crown road reserve, has no name and is an unsealed driveway to a single property off Bingara Street in Warialda Rail

In the NSW Addressing Policy it states:

“The Geographical Names Board (GNB) advises that Local Government (with jurisdiction over the area in which the road is located) are responsible for endorsing the authoritative road name and ensuring it is approved by the GNB and gazetted, all roads must be named.

For the purposes of this policy a road is considered to be an area that is open to and/or used by the public and is navigable by vehicle or foot and can be used for assigning addresses or allowing access between points or to a feature.”

ISSUES AND COMMENT

A letter from Noel Tomlinson was received on the 29th of March 2023 (AT-1). The owner of the property outlines his request to have the unsealed council reserve road and crown road reserve named Burgaria Lane.

The owner would like to recognize the historic name of the town of Warialda Rail by naming the laneway “Burgaria Lane”, this is also the name of the property. The township of Warialda Rail was originally called Burgaria prior to the 1975 gazettal. (AT-2).

As there are no other residents on this road, no other property owners would be affected. The length of the laneway is 750mtrs. 235mtrs of the laneway is council public road reserve and the remainder 515mtrs is crown road reserve. This would also help with location of the property Burgaria. At present the property is addressed

as 57A Bingara Street. Having its own laneway, the property could be Rural Addressed as 75 Burgaria Lane. Giving better identification of the property. (AT-3)

CONCLUSION

Naming this unformed Council and Crown Road Reserve would identify the property Burgaria and remove the confusion of the location of the property. It would give historical recognition to the original town name of Warialda Rail.

CONSULTATION

Consultation has been conducted with the landowner, Engineering Manager and Geographical Information Services Officer of Gwydir Shire Council.

STRATEGIC IMPLICATIONS

The naming of all roads will provide consistency with other government authorities and in particular Emergency Services and Australia Post.

OFFICER RECOMMENDATION

THAT this report be received.

FURTHER that Council approves naming the laneway Burgaria Lane and that this is sent to the Geographical Names Board for approval.

ATTACHMENT

1. AT-1 Letter – Request for a name for Council Roadway/Laneway [8.6.1 - 1 page]
2. AT-2 Town Map – Village of Burgaria 1922 [8.6.2 - 1 page]
3. AT-3 Map – Proposed Road Name - Burgaria Lane – 06 September 2023 [8.6.3 - 1 page]

COUNCIL RESOLUTION:

THAT this report be received.

FURTHER that Council approves naming the laneway Burgaria Lane and that this is sent to the Geographical Names Board for approval.

(Moved Cr Smith, Seconded Cr Mulligan)

CARRIED

For: Cr J Coulton, Cr Egan, Cr D Coulton, Cr Dixon OAM, Cr Galvin, Cr Matthews and Cr Moore

Against: Nil

RECEIVED
29 MAR 2023

Noel Tomlinson

5 Oswald St Inverell NSW 2360

Gwydir Shire Council

Gwydir Shire Council
Locked Bag 5
Bingara NSW 2404

24 March 2023

Dear Sir / Madam,

RE: Request for a Name for Council Roadway / Laneway for
Burgaria Homestead and Property

Following discussion with Daniaelle last week I would like to request the laneway to
57A Bingara St be named "**Burgaria Lane.**"

I'm aware of the historic relevance of Burgaria and believe it would be suitable to have this
name of the previously thriving town (now Warialda Rail) perpetuated by Gwydir Shire
Council in the name of this laneway to Burgaria Homestead.

Thank you,



Noel Tomlinson

For Noel and John Tomlinson



Title: Proposed Road Name - Burgaria Lane

Date: 5/09/2023

Author: D Perrett

Scale: 1 cm = 25 m

Projection: MGA Zone 56 (GDA 94)

Map - Proposed Road Name - Burgaria Lane - 06 September 2023



Legend

**Road Reserve
Controlling Authority**

- Local Government Authority
- Crown
- Shared Crown / Council
- Other

Proposed Name Burgaria Lane

Property - Burgaria

- Property
- Burgaria Property
- Waterways
- GwydirLGA

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General Manager
Locked Bag 5
BINGARA NSW 2404.

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derived from cadastral information provided to Council by Land
and Property Information NSW. Lines shown are indicative only
and should not be used for the purposes of boundary definition
or location. For accurate boundary information, the services of a
registered cadastral surveyor should be engaged.

8.7 Annual Report 2022-2023

File Reference: NA

Delivery Program

Goal: 5. Organisational management

Outcome: 5.1 Corporate management

Strategy: 5.1.5 Provision of responsible internal governance

Author: IP&R & Governance Officer

STAFF DISCLOSURE OF INTEREST

Nil

IN BRIEF/SUMMARY RECOMMENDATION

Submission of the 2022/2023 Annual Report for observation.

TABLED ITEMS

Nil

BACKGROUND

The Annual Report is one of the key points of accountability between a council and its community. It is not a report to the Office of Local Government or the NSW Government – it is a report to the community.

The Annual Report focuses on the council's implementation of the Delivery Program and Operational Plan because these are the plans that are wholly the council's responsibility.

The Annual Report also includes some information that is prescribed by the Regulation.

COMMENT

The attached document is the draft document and not the one that will go on public display. Amendments to the document are required by way of grammar and the addition of other information not available at the time of this meeting.

OFFICER RECOMMENDATION

THAT this report be received.

ATTACHMENTS

1. Annual Report 2023 – [8.7.1 - 83 pages]

COUNCIL RESOLUTION:

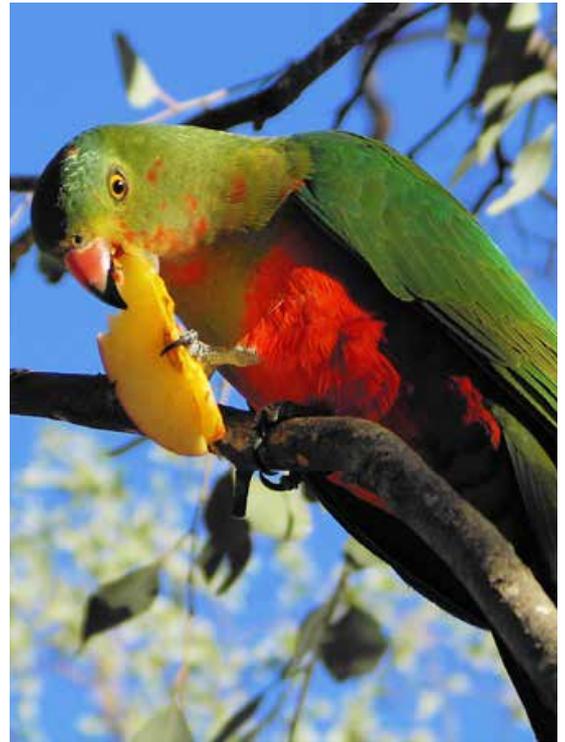
THAT this report be received.

(Moved Cr D Coulton, Seconded Cr Dixon OAM)

CARRIED

For: Cr J Coulton, Cr Egan, Cr Galvin, Cr Matthews, Cr Moore, Cr Mulligan and Cr Smith

Against: Nil



GWYDIR SHIRE COUNCIL
ANNUAL REPORT
2022 - 2023

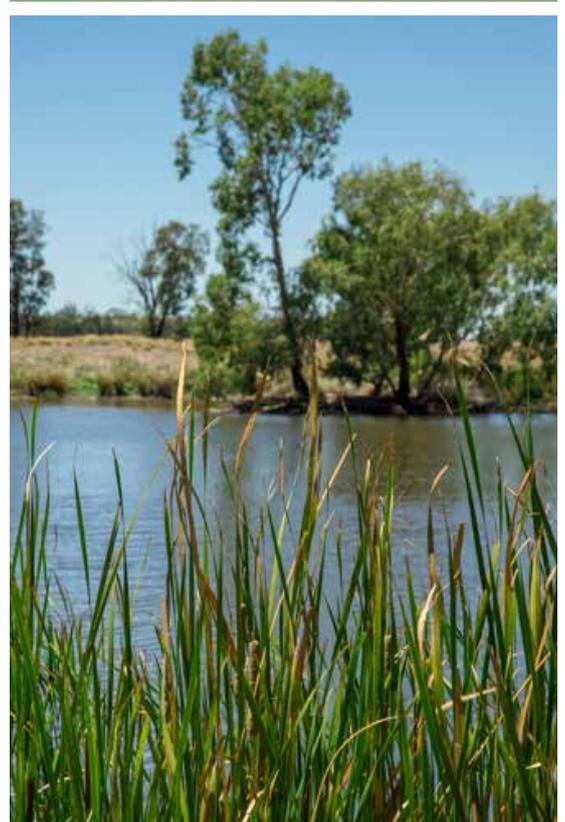




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VISION

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

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.



ACKNOWLEDGEMENT TO COUNTRY

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



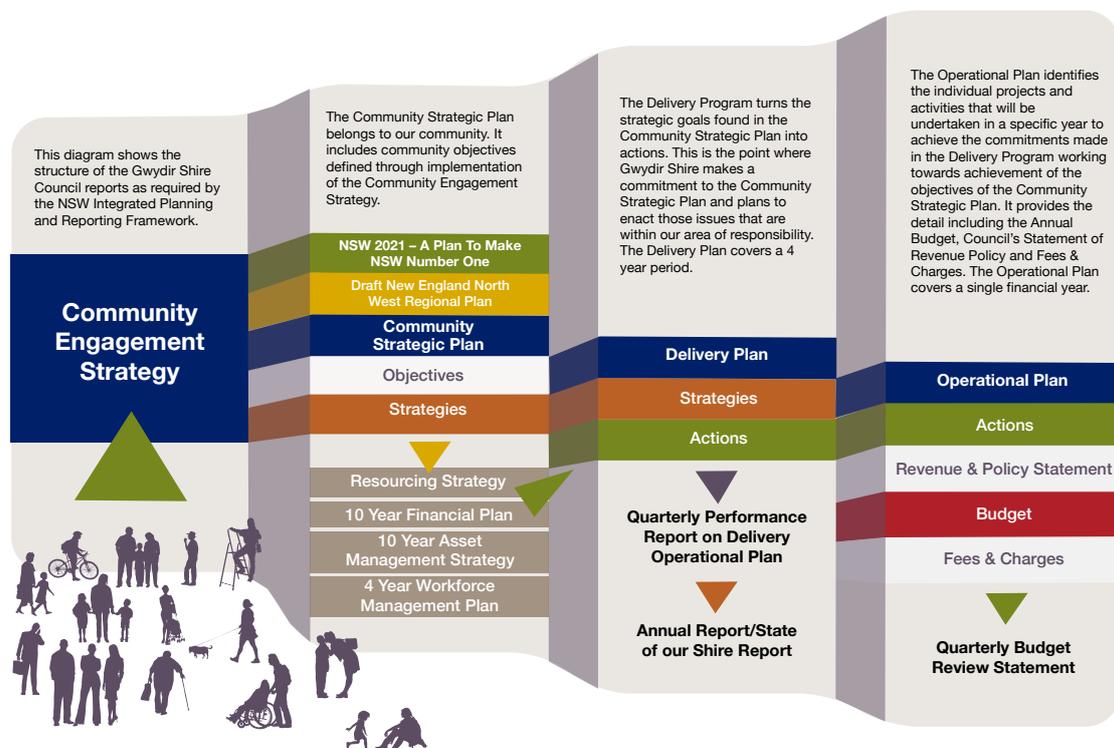
OUR PLANNING FRAMEWORK

How it all fits together

Integrated Planning and Reporting Framework impacting all NSW Councils was introduced by the NSW State Government in 2009. The reforms replaced the former Social and Management Plan structures. All NSW Councils are required to develop a Community Strategic Plan spanning 10 years, a Delivery Program spanning the four year period of the elected council and Operational Plans covering each financial year.

The framework allows Gwydir Shire Council to link all their plans together to get the maximum leverage by planning holistically for the future. Key changes to the Act in 2021, reinforce the pivotal role of the IP&R framework in guiding all council planning and decision making.

Gwydir Shire Council has been working within the Integrated Planning and Reporting Framework since June 2012. The essential elements of the framework, and how they fit together, are shown in the diagram below.





Our Community Vision established during the community consultation process is...

GWYDIR COUNTRY—FRESH AIR, INNOVATION, OPPORTUNITY & RESILIENCE

The Community Strategic Plan as developed by the community will be implemented by the Council on behalf of the community. The plans are underpinned by the principles of social justice and are built around the five goals outlined below:



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 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 2022-2023 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

Welcome to the Gwydir Shire Council's Annual Report.

The past 12 months have been busy and productive. Council has been blessed with a huge road budget due to stimulus funding and natural disaster assistance from both the State and Federal Governments. Work continues which, unlike previous years, has been assisted by the dry weather.

The bitumen road network has expanded within our Local Government Area with the completion of the Upper Horton Road off Killarney Gap Road works being completed. Work continues to progress on the I B Bore Road, Getta Getta Road and County Boundary, all of which will be sealed upon completion.

Plans are well advanced with the construction of a new administration office in Bingara. The indoor staff at Bingara are to be congratulated on the way they have handled the disruption of a condemned building.

We continue to experience a housing shortage throughout the Shire. The land release in Bingara was well received and it is pleasing to see new dwellings being constructed.

Warialda residents should soon see more building blocks available there also.

The council has functioned well despite ongoing challenges including staff in Bingara being spread across multiple locations. I am pleased to report that we continue to have a good rapport between staff and elected members with everyone working toward the same goals and passion for our community.

Thank you to the Gwydir team for another fruitful year.

I trust you will enjoy reading our Annual Report and in doing so you can observe and appreciate all of the services a rural Shire provides for their communities.

Mayor John Coulton.



MESSAGE FROM GENERAL MANAGER

Another very productive year has passed. This document outlines what the Council has achieved.

Some years ago, the Council developed its first Integrated Planning and Reporting (IP and R) documentation. Included in its pages were a myriad of requests from the Shire's various communities, which were gathered following Community Meetings throughout the Shire.

At that stage it was difficult to imagine that the great bulk of those requests would ever be realised.

However, having all those requests catalogued came in very handy when the State and Federal Governments started to release untied grants to communities in response to the many adverse conditions being suffered by communities across Australia.

Rural communities such as Gwydir were particularly vulnerable especially to droughts and bush fires.

The allocation of grant funds within Gwydir Shire were driven by the community priorities that were gathered in the Shire's first attempt at developing the IP and R document.

Although this report is focussing on the last 12 months, I think it is important that the Gwydir Community start to think about the next Local Government Elections, which are scheduled for Saturday 14th September 2024 and how they can contribute to their community alongside Council.

Finally, there is no reason why the next 12 months cannot be as productive as the last year.

I trust you will enjoy reading this Annual Report and all that Council has been able to achieve throughout the year.

Max Eastcott
General Manager



GWYDIR SHIRE
COUNCIL



WHERE ARE WE NOW?

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 Guyra Shires to the south east.



Incorporating an area of 9,122 square kilometres, Gwydir Shire extends from the Nandewar Range in the south and north to close to the Queensland border. 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 2015, Gwydir Shire had an estimated population of 5,068. 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.

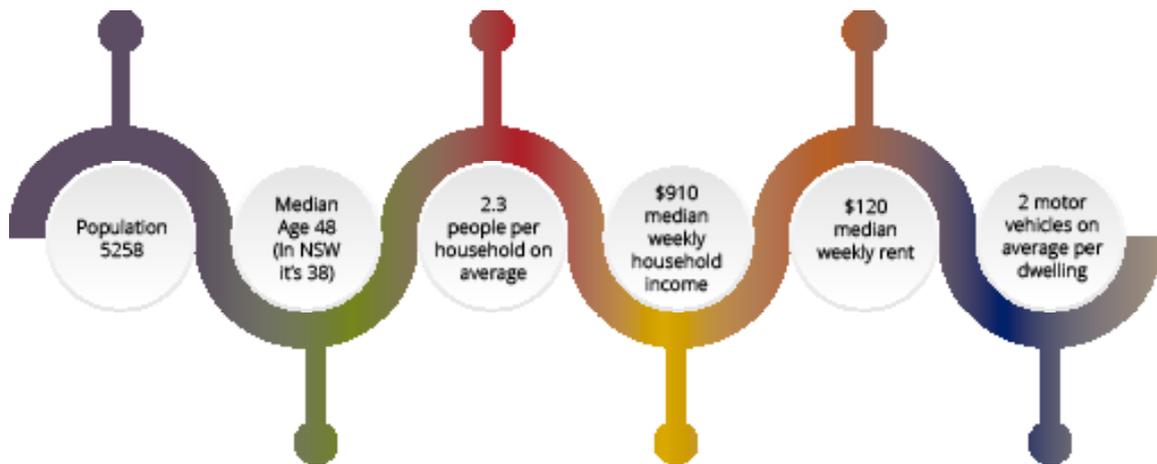
Warialda is located on the Gwydir Highway, midway between Inverell and Moree. The town is a service centre for both the surrounding rural area and Highway travellers.

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.

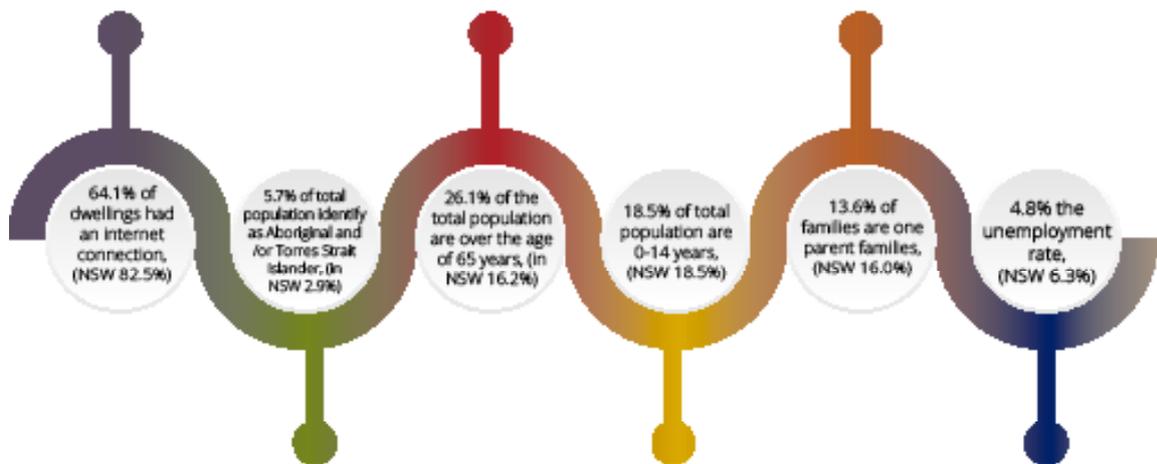
The Shire has five rural villages – North Star, Croppa Creek, Coolatai and Gravesend in the northern part of the Shire, and Upper Horton in the south. The Shire has 21 rural localities – Boonal, Blue Nobby, Yallaroi, Crooble, (part of) Pallamallawa and Balfours Peak in the northern half of the Shire, 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.



SOME OF GWYDIR SHIRE
COUNCIL STATISTICS



There are 2082 people in the labour force in Gwydir Shire. Of these 60.6% were employed full time, 28.2% were employed part time, 4.8% were unemployed.



The most common occupations in the Shire are 33.2% managers, 14.8% labourers, 11.3% professionals, 8.6% technicians and trades.

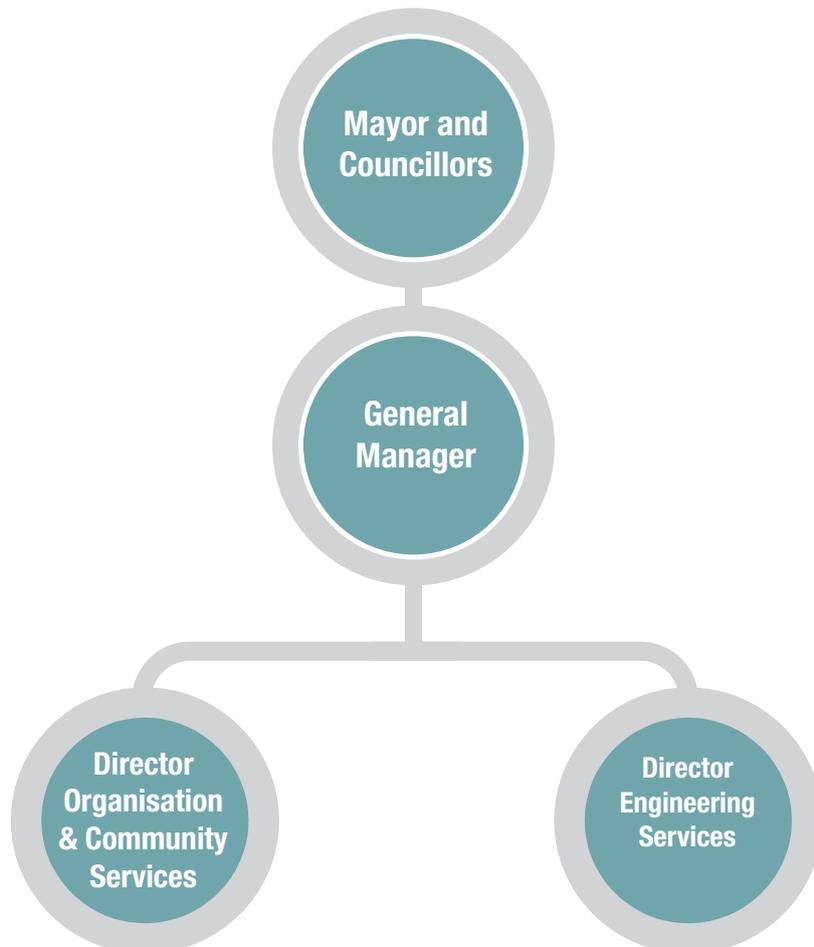
References for statistical information are: ABS - Census 2016



SOME OF GWYDIR SHIRE **ORGANISATION STRUCTURE**

Below is the organisation structure in place during this reporting period.

Our Structure





OUR ELECTED
COUNCIL

CR. JOHN COULTON – MAYOR



3575 Allan Cunningham Rd
Warialda NSW 2402
Mobile: 0427 297 082
Email:
jcoulton@gwydir.nsw.gov.au

CR. CATHERINE EGAN – DEPUTY MAYOR



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Email:
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CR. CHRISTOPHER MATTHEWS



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Email:
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CR. DAVID COULTON



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CR. JAMES (CURLY) MOORE



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CR. LYNDON MULLIGAN



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Email:
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CR. MARILYN DIXON (OAM)



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Email:
mdixon@gwydir.nsw.gov.au

CR. TIFFANY GALVIN



“Damehill”
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Bingara NSW 2404
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Email:
tgalvin@gwydir.nsw.gov.au

HOW THE ANNUAL REPORT IS STRUCTURED

This Annual Report is divided into three sections:

Section 1 – Gwydir Shire Council Achievements

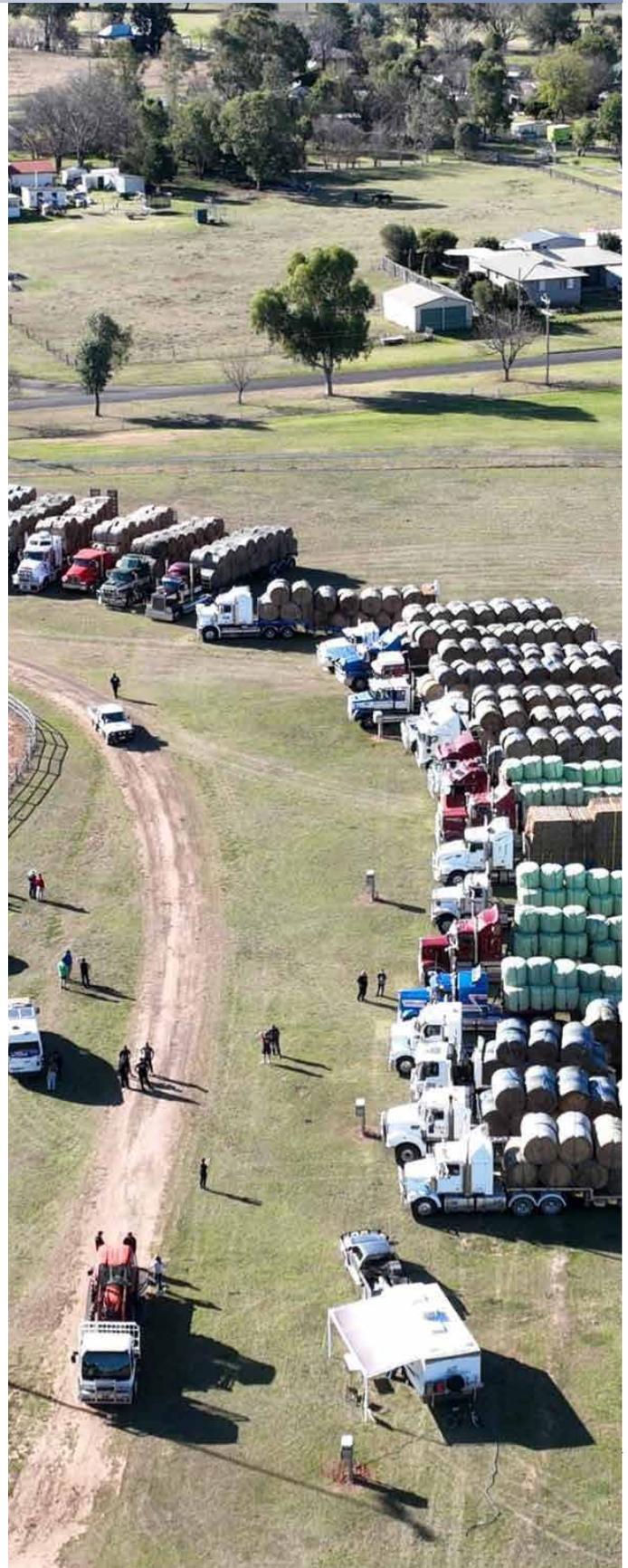
This section provides an outline of Gwydir Shire Council's progress against the actions set out in the Delivery Program and Operational Plan.

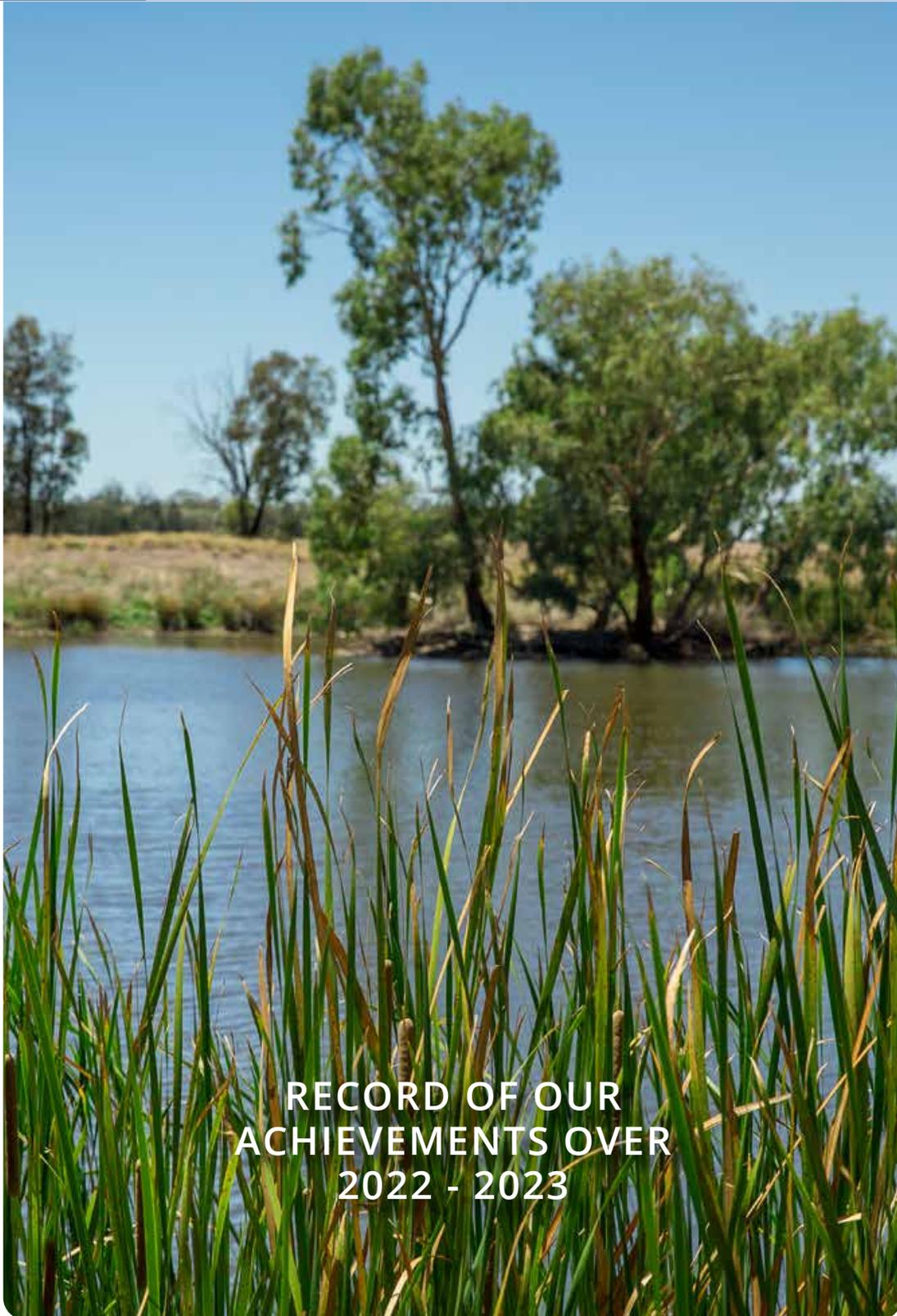
Section 2 – Statutory Reporting Requirements

This section includes the Statutory reporting requirements prescribed by the Local Government (General) Regulation 2021.

Section 3 – Financial Statements

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





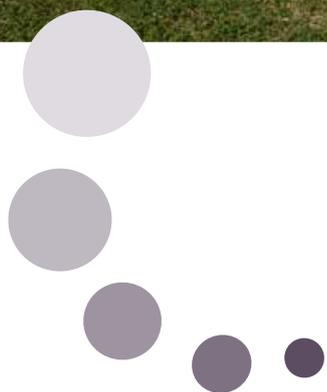
RECORD OF OUR
ACHIEVEMENTS OVER
2022 - 2023



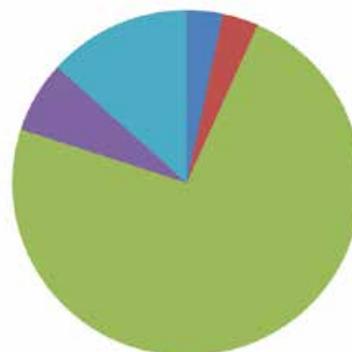
The first key theme identified by our Community through the consultative process was a social objective that we titled 'A healthy and cohesive community'.

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. Additional information on the achievements for Council Business Units is included following this summary information.



A healthy and cohesive environment



● Completed ● Deferred ● In Progress ● Not Started ● No Updated



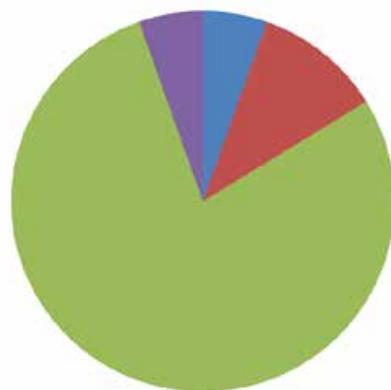
The second key theme identified by our Community through the consultative process was an economic objective that we titled 'Building the business base'.

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. Additional information on the achievements for Council Business Units is included following this summary information.



Building the business base



Completed Deferred In Progress Not Updated





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. Additional information on the achievements for Council Business Units is included following this summary information.



An environmentally responsible Shire





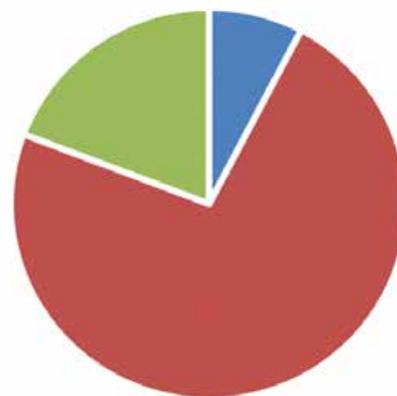
The fourth and final key theme identified by our Community through the consultative process was a civic leadership objective that we titled 'Proactive regional and local leadership'.

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. Additional information on the achievements for Council Business Units is included following this summary information.



Organisational Management



• Completed • In Progress • Not Updated

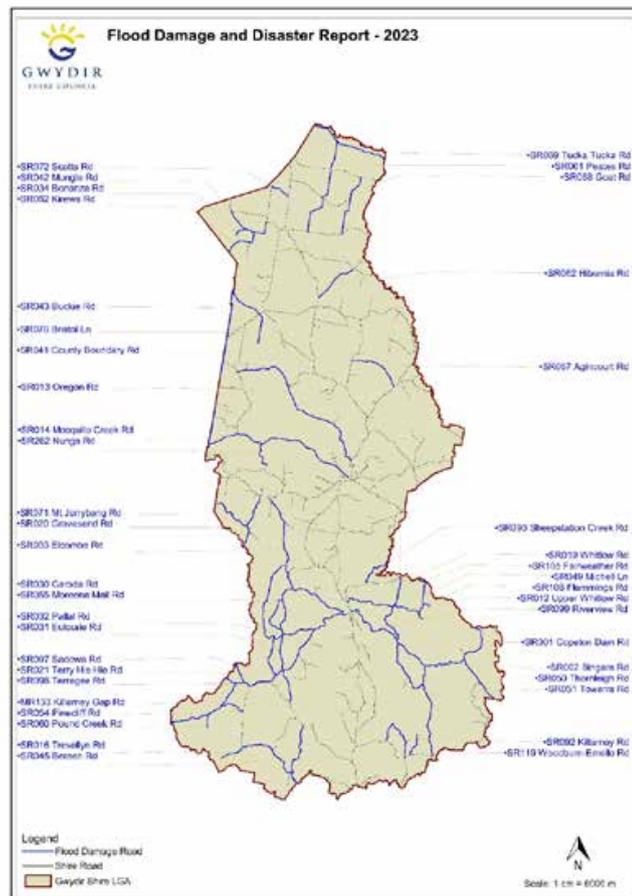


GWYDIR SHIRE FLOOD DAMAGE REPORT

In September 2022 Council received its fourth round of natural disaster funding in 23 months. The cumulative damage from all four flood events is more than \$22 million. The damage ranges from gravel loss on unsealed roads to failed drainage structures, to complete, widespread pavement failures.

During the 2023 financial year, the average expenditure on rectification works has been over \$120,000 per week. Councils' current priority is to continue working on any remaining damage. At present all the roads consisting of long sections of damage have been repaired. Council is now working on the roads with small sections of damage throughout the length.

As a result of the four flooding events, Council now has a dedicated Flood Damage Response Team. This includes a Flood Damage Project Manager, two Council Construction Crews and contractors from Council's earthmoving panel contract.



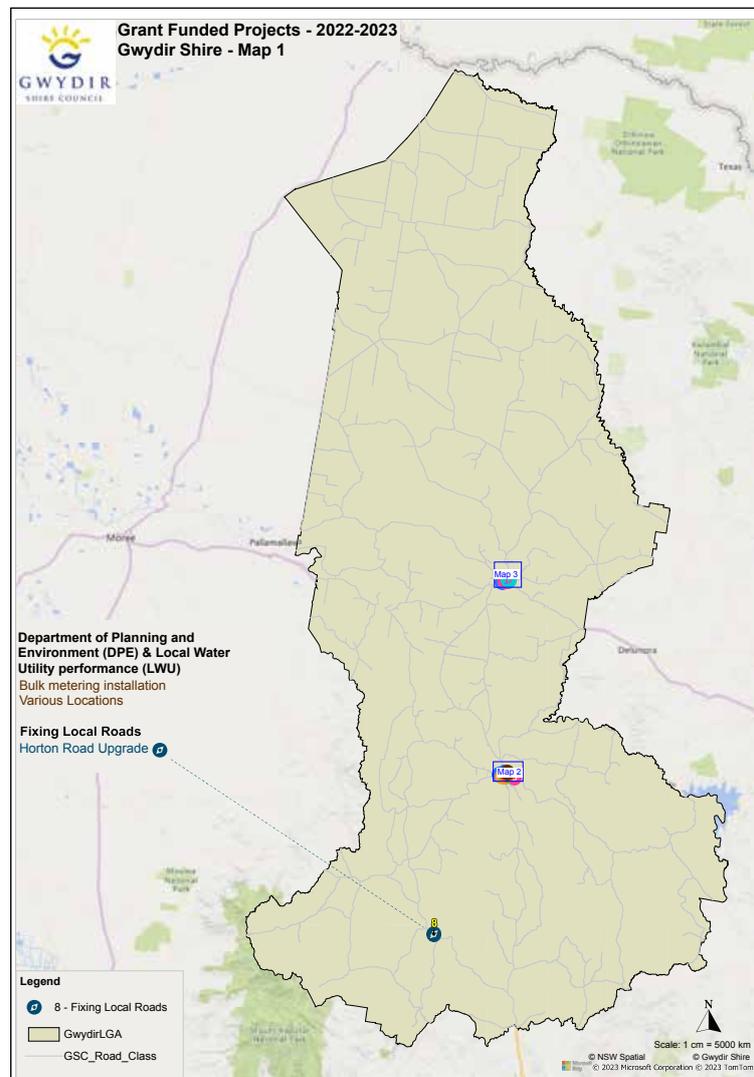


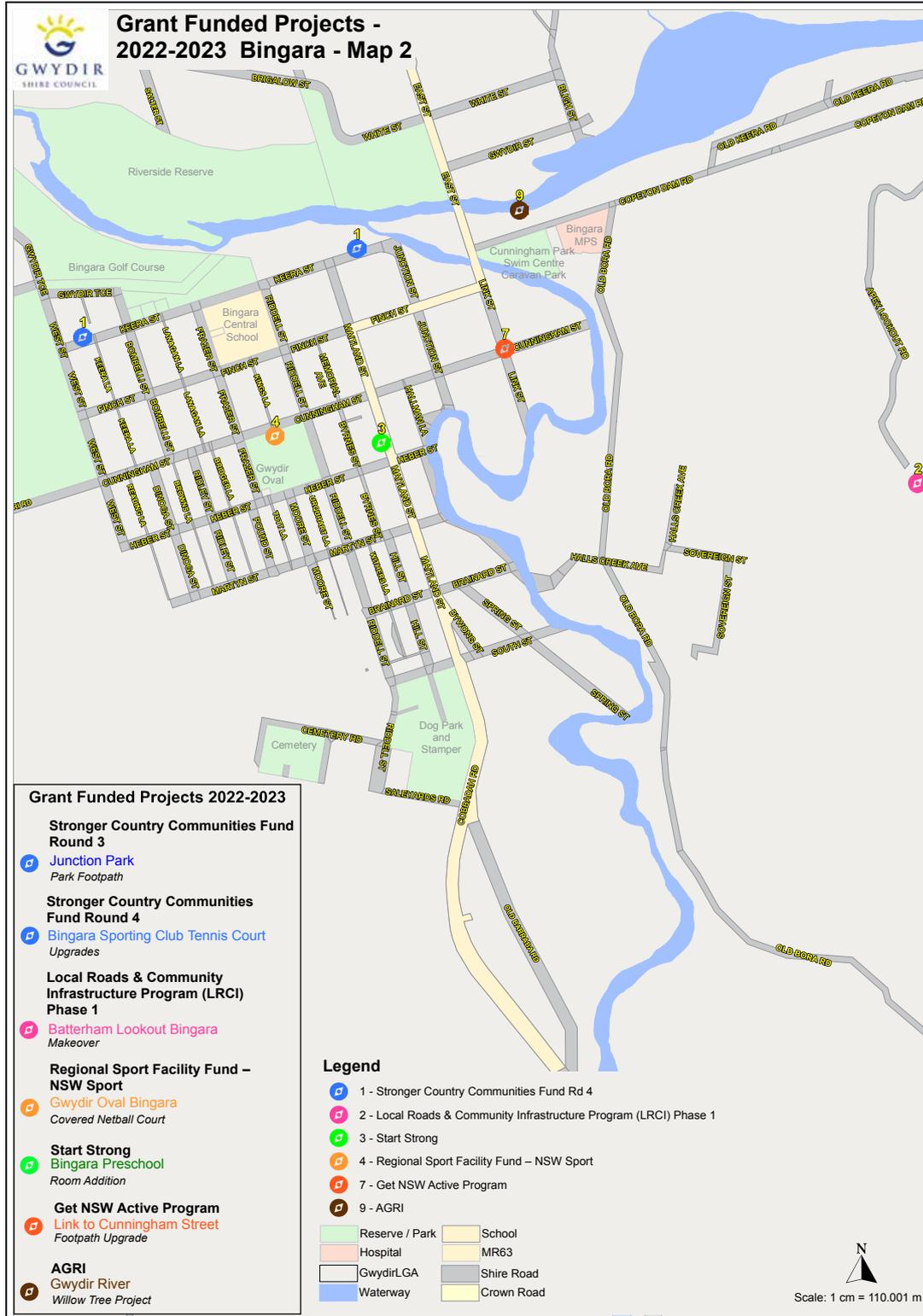
OUR ACHIEVEMENTS THROUGH OUR GRANT FUNDED WORKS

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 2022-23.







OUR ACHIEVEMENTS THROUGH OUR SECTION 355 COMMITTEES

Bingara Anglers Club

The Bingara Anglers Club held a very successful Easterfish Competition this year. There were 272 registrations, a number not seen in recent years or for quite some time. Competitors came from various surrounding towns and set up camps along the Gwydir River for the 3-day event. The presentation of prizes to the winners was held at the Hatchery following the competition with a good crowd of people enjoying a BBQ, drinks and entertainment. The Hatchery is currently undergoing renovations, which is nearing completion. The Club will host an open day later in the year for the community to see the new facility and showcase how the Hatchery operates and how the breeding program works. The Club is hoping to commence the breeding and restocking of Murray Cod and Yellowbelly next year.

Bingara District Historical Society

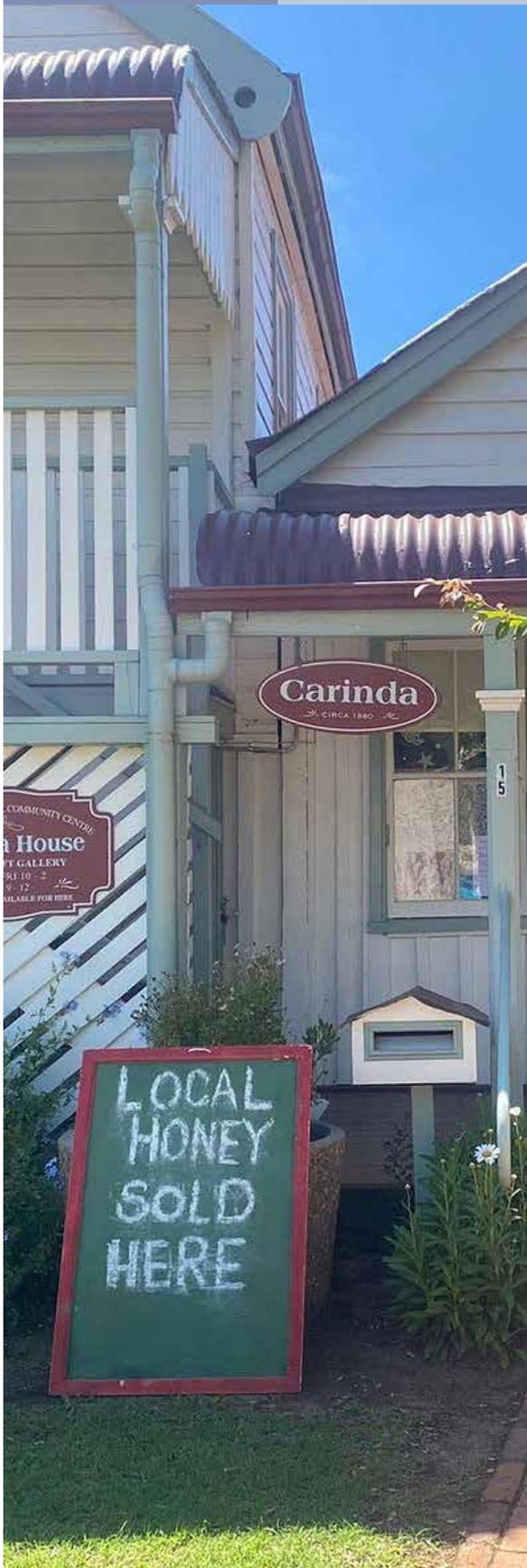
The major event of the year was the Opening of the Bingara Military Museum on April 22nd, 2023. After many years of planning and fundraising we had a spectacularly organised day of entertainment, special guests and displays.



The Orange Festival this year included the museum grounds in the festivities, by stationing the Children's rides and activities within the grounds this allowed a lot of community attendance at the museum complex.

It also highlighted the need for an accessible amenities facility, which is necessary for visitors to the museum.

In addition to the ongoing work at the Military Museum, we have also had a roof built over the old Dray to protect it from the effects of being out in the open. Our Photo Collection now has appropriate Archival Storage, with the purchase of vinyl pouches to protect them for the future. The Military Museum collection is being catalogued so it can be recorded in a digital database. A new brochure was designed to include the Military Museum, with a map of the entire complex to help those visiting find all our attractions.



This year also saw the introduction of a “Uniform” for the Volunteers. Included in the new look is a logoed shirt and a badge that identifies individuals as a Volunteer of the Museum/ Historical Society.

The Society has several projects that will be worked on over the coming year which include the construction of an accessible toilet, a new front fence at the Military Museum which will enable better crowd control of people on site.

Several items need professional restoration which will require grant applications to cover these projects one of which is an original paper linen backed map of the world dated 1833. Also, the collections room will need to be completed and ready for viewing.

Warialda Cultural Community Centre (WCCC) - Carinda

Warialda Cultural Community Centre (WCCC - Carinda) continues to enjoy local and visitor patronage with sales in the Shop continuing to do well.

In October 2022, Carinda held a Garden Party as participation in the Warialda Honey Festival. Patrons enjoyed tea/coffee and honey treats in the garden. During festivities at the Honey Festival, WCCC was announced as the winner of the Fay Honour Busy Bee Award. Members were very chuffed and proud to accept this award.

The Christmas Twilight Markets were held in late November 2022 and stallholders and Carinda Shop enjoyed good sales coming up to Christmas.

In May 2023, Carinda celebrated Mothers’ Day with in-store sales and special cooking treats.

The Biggest Morning Tea Garden Party on May 27 resulted in \$1,725 being raised for Cancer Research. Patrons were entertained by the Warialda Public School choir and Sue Smoothy. The guest speaker was Bernadette Allport and the newly formed Warialda Neighbourhood Watch group and Anglican Care also addressed patrons.

WCCC has now managed Carinda for 45 years with the maintenance of the 1880s building being the main priority of members.

The Tuesday Craft Group continues to be a great social outlet for patrons and a place to share craft skills. The group meets in the Stump Room between 10.00am and 12 noon every Tuesday. There is also a Thursday Night craft group for those who are unable to attend the day meeting.



The Thursday group also meets in the Stump Room between 6.00pm and 8.00pm. WCCC continues to be an integral part of the Warialda community providing monetary support to local organisations and as a place for social contact.

WCCC meets on the 2nd Thursday of each month [except January] at 10.00am and the Carinda shop is open Monday to Friday 10.00am to 2.00pm and Saturdays 9.00 am to 12.00 noon.

All members are volunteers who are dedicated to maintaining the beautiful old building and providing a service to the Warialda and district.

Thank you to Gwydir Shire Council for their support.

Warialda Historical Society 2022 / 2023



Once again, we have had a productive year promoting Family and General History for Warialda and District.

It is very pleasing to have some new faces join our Society and already they have become very valuable members of our small group.

Our cemetery project has progressed slowly mainly due to the wait for delivery of granite from our supplier. However, as this is our last year of the Project, I am confident that we will achieve our initial program timeline by having all the missing plaques up to 1950 completed. The project would not have been done in the time frame without the wonderful contribution from Gwydir Shire Council and for this we are very grateful.

With the small grants from Be Connected we have been able to pay for internet and worldwide Ancestry. We hope that this facility will be used more widely by our members.

A successful open day was held in October last year and was quite well attended.

A meeting with Adam Marshall MP earlier this year was successful in gaining advice on heritage buildings and having Adam on board to fight to have our Courthouse re-opened. This is an ongoing matter.

A meeting with Council representatives to inspect the buildings in Hope Street resulted in being able to save the former Bakery building from being demolished. A history of this building will be provided to Gwydir Shire so that they can apply for grants to renovate the building. We are still trying to save the former John Lanagan building and members have supplied the Council with some very valuable history.



The Society has supplied additional historical information for the former Jim Bowman shop in Plunkett Street so the Council can apply for grants to renovate this building also.

We had visits from Inverell Probus and Inverell Family History group, which were both successful days.

The recent working bee with Apex members and Probus was a very successful and enjoyable day.

Tony Sonter met with members and identified the rocks that David Conway has supplied from the property "Durang" and within the District of Warialda. The council is looking for quotes to place name plaques on these rocks.

A huge thank you to the executive and all volunteers for the cooperation and dedication they provided to the Society and its many activities that were conducted throughout the year. Many volunteer hours are given to not only open the Museum but to fundraise, coordinate activities and maintain facilities.

In conclusion I wish all members a very happy and successful 2023/2024.

Warialda Men's Shed – Annual Report 2022-2023

The Gwydir Shire Council initiated the formation of the Warialda Men's Shed in 2008 by providing a large shed, some equipment and some projects to start us off.

Council has continued their generous support each year and have helped us apply for Government grants to purchase equipment – the most recent of which was a large thicknesser for which they also financed us to purchase a sawdust extractor.

We currently have 12 members with an average of 6 or 7 meeting each Tuesday and Thursday from 8:30am until midday – with an all-important morning tea being held at 9:30am.

Since its inception there has not been a day when we have had no jobs awaiting attentions, so besides the fellowship it is also fulfilling a vital, practical role in the community.

Projects for this year include a football passing practice target, restoring a set of outdoor table and seats, reframing and repainting bench seats for St Joseph's Convent School, converting a round wooden table to a larger oval table, constructing a set of timber outside steps, 5 Camphor Laurel timber tables, sitting castors on a BBW, 2 routed timber signs, and many other repair jobs in timber or steel.

Five times each year we prepare the shed for use by the Roads and Maritime Services to carry out checks for registration for local trucks and buses.

Most of our members are retired and I think the 2 half days each week really gives us a sense of purpose and fellowship that is invaluable. Of course, we are always on the lookout for more members, so if you would like to join come along on Tuesday or Thursday morning and see what the Warialda Men's Shed is about.

Warialda Driver Reviver

Warialda Driver Reviver recognises the importance of road safety with offering travellers a place to stop, have a break and enjoy refreshment before continuing to their destination. Local volunteers help keep this initiative going with operating at peak holiday periods including long weekends and during the school holidays. Warialda driver reviver opened over 10 times throughout the year.

Warialda Rail Community Group Annual Report

For the period of 1 July 2022 to 30 June 2023, the Warialda Rail Community Group held weekly raffles at the Warialda Rail Recreation Ground most Friday evenings, where there were 15 x \$20 IGA vouchers up for grabs.



The annual Christmas Carnival was held on the 3rd of December 2022, which was free for the community to attend. This event went smoothly and was enjoyed by all who attended. The Viper Creek Band performed to an excited crowd and there were lots of rides for the children to play on. There were also market stalls which added to the festive atmosphere, and the evening's success.

The committee took a break over the summer holidays and reconvened late February with weekly raffles. The raffles are suspended during the winter months as they are not well attended during the cooler periods. The committee is preparing for our first raffle night back on the 16th of September where we will have karaoke and lots of local vouchers up for grabs.

The committee are busy preparing for our 2023 Christmas carnival which we are hoping to keep free for the community. This may or may not be possible, but we are currently fundraising to help fund the kids rides. We have booked Viper Creek Band again this year as they were a massive drawcard for our little community at last year's Carnival. Stay tuned for details on our upcoming activities and events.

Warialda Sports Council (WSC)

In its 44th year, Warialda Sports Council continues to make significant contributions to the sporting community in Warialda.

WSC currently has 11 affiliated sporting bodies. Affiliations cover junior and senior rugby league, touch football, cricket, netball, golf, swimming, pony club, jockey club, little athletics, and three local schools.

Our local sports people have once again achieved outstanding results over the past 12 months with representatives competing at local, zone, regional and state level. Warialda Sports Council continues to recognize these achievements at an annual presentation evening where awards are presented for sub-Junior girl or boy of the year, junior girl or boy of the year, senior sports person of the year, sporting team of the year, sporting event of the year and service to sport.

WSC was involved in obtaining State Government funding of \$525,000 via Stronger Country Communities program for the construction of a new amenities complex at Nicholson Oval, and \$163,700 for upgrades to Warialda Recreation Ground including new goal posts, electronic scoreboard, canteen refurbishment and terraced earthworks to the southern end of the ground to improve spectator seating.

Mini Numbers is the primary fundraising activity for the WSC and is still a big success. Incredibly, since 2014, \$59,524 in jackpots has been distributed to lucky local ticket purchasers.



Above left: MC – Tim Cox with Special Guest, Noel 'Crusher' Cleal. Above right: Presentation of 2022 Team of the Year to representatives from Warialda Wombats League Tag Team.



S355 HALL COMMITTEES

Yallaroi Hall

The Yallaroi Hall Committee is an active committee who work collaboratively with Council to provide facilities that are safe and fit for purpose for residents of Gwydir Shire and visitors alike.

The services and activities supported include:

- Tharawonga Mobile Preschool uses the hall every Wednesday during school terms.
- Anzac Day 2023 held at the Hall. With the County of Burnett and the hall committee providing catering.
- County of Burnett CWA using hall for various activities such as meetings.
- County of Burnett CWA also organised a band and dance in February 2023 for the community.
- North Star Motorbike Ride was held in July 2022 utilising the hall as a meeting spot. The North Star School catered for this event.
- Local exercise group meet at the hall mainly on a Tuesday morning.
- Tables, chairs, cutlery and crockery hired out to members of our community when required.

Croppa Creek Soldiers Memorial Hall

Gwydir Shire Council provided the Croppa Creek Soldiers Memorial Hall Committee with a grant of \$10,000 to hold a community function on Saturday February 11, 2023.

The day was attended by around 100 people who enjoyed a BBQ followed by the Will Day Band who entertained the crowd with many seen dancing and enjoying themselves. As it was a very hot evening and loud music, some of the older members of the community chose to sit outside, enjoy the music and chat.

Crooble War Memorial Hall

The Crooble War Memorial Hall Committee had a busy year with a number of events being held in the Hall, which included:

- Australia Day Recovery Friday 27th January 2023 – Viper Creek Band
- Crooble Carols Night Sunday 11th December – Sarah Mills, Meridee and Ray singing
- Movie and casserole night – Saturday 20th August “The Sapphires” – with a bus load of visitors from Moree attending.
- Defibrillator Course 19th September provided by McGregor Gourlay Croppa Creek. Andrew Stephenson on behalf of McGregor’s donated a defibrillator on 6th June at a hall meeting.
- Rabobank breakfast 6th September – Felicity Taylor
- Gwydir Shire Council installed a satellite dish to the hall to improve communication as the hall is an Emergency Evacuation Centre.
- ANZAC Day Service Crooble organised by Faye Sullivan and Meridith Miller, well done. Graham Wilson guest speaker.
- We were unsuccessful in our application for a Stronger Country Community Grants but could not make the \$100,000 limit for a new deck on the northern side of the hall.



North Star Memorial Hall

The North Star Hall continues to provide a facility for community events on both a regular and casual basis, over the past financial year these have included:

- Tharawonga Mobile Preschool has increased its service to two days a week, Tuesdays and Fridays.
- The local not-for-profit fitness group meets twice a week on Monday and Friday mornings.
- North Star school uses the space for performance practice and other events as required.
- Casual private users hire the facility and the chairs and tables as necessary for local functions.
- The North Star CWA regularly hosts workshops in this facility.
- Our hall provided the venue to enable the delivery of Reconnecting Rural Community events including Pilates instruction and crafting workshops.
- The Electoral Commission continues to make use of the Hall to hold elections.

Improvements to the hall were also undertaken with the installation of new signage to better reflect the history of the hall, and a working bee held to remove some old scrap building materials from around the hall.

Gravesend Hall

The Gravesend Hall Committee continued working towards restoration of the hall. The builder who had previously been working on the hall has relocated and the committee are working on securing a new builder to progress works.

Future works yet to be completed include:

- New lining boards to the old dining room section.
- Replacement of some exterior lining boards and around the doorway and fireplace in the dining section finished off to the outside.
- Electrical installation to be completed when the wall linings have been installed.
- Painting inside and out.
- Timber floors to be sanded and refinished.

The annual Warialda Christmas Carnival was held on 11th December 2022. This reporting period was difficult due to small committee numbers and other commitments. The only funding done in the lead up to the Carnival was the Major Raffle. Our raffle was made up of prizes that were donated by other business houses and items purchased by the committee.

Entertainment this year travelled from Newcastle, a band by the name of Savage Groove, who also supplied the stage and sound. We believe this year the crowd was down compared to previous years.

Our annual Christmas light competition is always a hit and is sponsored by the Regional Australia Bank. And our colouring in competition is sponsored by the Committee.

We extend our gratitude to the Council for taking over the Christmas Carnival.



OUR ACHIEVEMENTS IN **SOCIAL SERVICES**

TARGETED EARLY INTERVENTION SERVICES

Playgroups

In Bingara and Warialda families have enjoyed both inside and outside/backyard activities to keep everyone learning with different styles of play experiences that each of those spaces provide. During the sessions, children are encouraged to play, learn and grow.

Staff encourage the children and families to think about fire safety, water safety, taking good care of their teeth, and their ears by way of resources available at the Toy Libraries.

The Toy Libraries are exceptional facilities and our families not only use them to borrow toys but as a meeting place and support service. They are a place families can come to experience playgroup, catch up with friends, meet new locals, be supported and not judged and/or relax for a while with the security of many eyes and hands to help.

Festive Events and Celebrations



Each year special events like Mother's Day, Father's Day, Anzac Day, Remembrance Day, Christmas, Birth Certificate Ceremonies, Easter, Grandparents' Day, Dental Health week, International Women's Day, and Childrens' week, are celebrated at the toy libraries.

Children's and Families Week

On Thursday 27 October, the Warialda Toy Library held the annual Children's Week event. Children engaged in many different activities, with the farm yard animals on the farm mat with tractors, bouncing, throwing, catching balls and pretend play in the home corner area. The families were also provided with a sausage sizzle for lunch

In Bingara, Children's Week was celebrated on Wednesday 26 October at the Bingara Preschool. A sausage sizzle was enjoyed by the families, children, and staff for this occasion. The families enjoyed meeting the Preschool Director and Staff. They were able to talk about enrolment for next year and joined in activities set out for the children. The grounds at preschool were gorgeous with plenty of natural shade to congregate under and play.



Children's Week is celebrated with a theme based on an Article from the United Nations Convention on the Rights of the Child (UNCRC). This year it was "All children have the right to an adequate standard of living including house, food and clothes that support their development".

Article 27 identifies children's development being inclusive of their physical, mental, spiritual, moral and social development. We strongly support this convention within all children's services across the Shire.

Gwydir Shire Birth Certificate Presentations

Warialda welcomed ten (10) new babies into the Shire during the period. A ceremony was held at the Toy Library and a gift bag with the Gwydir Shire Birth Certificates were presented by Cr Catherine Egan.

The Bingara Toy Library Birth certificate ceremony was held in March this year with six (6) new babies being welcomed to our Shire. Cr Catherine Egan once again presented the four families who attended with their certificate and giftbags.

Guests / Guest Speakers

Each month our toy libraries provide information sessions for families on a wide range of topics. This year we had staff from Inverell Rural Outreach Service and the Moree Women's Refugee visit our services. These services intend to engage with families and offer support.

Warialda Toy Library had sessions with Sandy Scotton – Speech Pathologist, Sally Lavery – Dietitian from Moree Community Health, Ellen Gordon – physiotherapist, Rachel Sherman – personal trainer and nutrition coach and Warialda Ambulance Service.



Bingara Toy Library has had sessions with Sandy Scotton – Speech Pathologist, Sally Lavery – Dietitian from Moree Community Health, Brooke Bone – Veterinarian, Local Paramedics, Preschool Director – Preschool Readiness.

Kool Skool Kids

The Kool Skool Kids Program continued each Tuesday and Thursday afternoon which has been well attended and much appreciated by those families. This valuable service allows working families that extra time in their day before collecting the children at 4.30pm. Activities during these afternoon sessions include cooking, movie afternoons, Lego, card games, outside ball games, backyard water fun, drawing, painting, making special occasion gifts, puzzles, toy room fun and chalk drawing on the footpath.

Over the 2022/2023 financial year our toy libraries facilitated 1,681 points of contact with children and families. Bingara Toy Library had 937 points of contact and Warialda Toy Library had 744 points of contact.



Vacation Care

Children participated in Christmas craft activities during December. The children were encouraged to think outside the box to create a Christmas tree ornament for them to take home.

Vacation Care was again held during Autumn School Holidays at the Bingara and Warialda Toy Libraries. The children participated in activities which required them to utilise their imagination and problem-solving skills, to work as part of a team and to exercise their fine and gross motor skills. Activities included a talent quest, an obstacle course, and a game of “Among Us”, where participants had to identify an intruder. The children also participated in craft sessions, and other games together, enhancing their social skills.



July Vacation Care was held in Warialda only. Children participated in a craft activity as a collaboration with Naroo Aged Hostel. The children painted a tree using their hands and arms which was given to Naroo after a tough couple of months due to COVID-19 restrictions. The children did multiple paintings each so there were enough for each resident of Naroo. This was a beautiful experience for the children and the Naroo residents alike. It was a great way for the children to show their care and respect for the older members of our community.

	April	December	July	Total
Families	15	12	10	37
Children	26	22	14	62
Boys	13	11	5	29
Girls	13	11	9	33
Points of contact	41	34	24	99

YOUTH SERVICES



Youth Programs

The GirlGlow program ran in Bingara from July through to September 2022 and provided an opportunity for students to participate in after school activities which were tailored to their strengths and interests, as well as being a chance to develop new skills and friendships. The program ended due to the loss of the Social Worker in Schools from Bingara Central School and this position has not been refilled at the time of this report.

The Social Services team has worked hard to develop new programs for our young people to participate in moving forward. An after school program has been offered in Warialda since November and staff continue to seek engagement by young people in this program.

The Gwydir Shire Talent Quest was held on the 21 January 2023, with three categories advertised: Under 18 years, 18 and over and mixed (Under 18 and 18 or over). The event was held in the Warialda Memorial Hall as the venue was central to the Shire's residents. This strategy seemed to work with contestants coming from Yetman, Warialda and Bingara and one contestant in the 18 and over section travelling from Moree. We also had an entrant from outside the district, who was visiting friends in Bingara.

Families and friends of the performers, and members of the public, were treated to presentations by dancers, singers, musicians, and a poet. Some delivered two items, extending the afternoon's entertainment.



Youth Week

Local artist Larrisa Cooper was engaged to facilitate art activities for Youth Week. Workshops were held at Bingara and Warialda. The art was then displayed for a quick exhibition at Ceramic Break Sculpture Park, providing an opportunity for artists, their family, and others to see their work in a gallery setting. Many items were entered in the Bingara and Warialda Shows, with prizes received in each competition.

Youth Exchange



The Gwydir / Willoughby Youth Exchange program commenced on Thursday 30 June 2022. There were four (4) young people from Gwydir and six (6) from Willoughby.

The students met at The Living Classroom for the welcome dinner with Gwydir Shire Council's Mayor, Councillors, and Senior Staff.

The following day the young people went on a tour of the Myall Creek Memorial Site. Whilst doing the walk, they listened to the Sound Trails and for the young people from Willoughby this was an eye-opening experience, they had no idea what had happened at Myall Creek or the significance of the events that followed the massacre.

The Annual Orange Picking event was next on the itinerary. Whilst it did start to rain, the group was dedicated to the challenge, picking as many oranges as they could whilst getting absolutely soaked through. Even though the rain continued into the afternoon, the Trail Ride along the Gwydir River went ahead, the Willoughby Mayor and several Willoughby Councillors joined the group for an afternoon ride in the rain. The group finished off their Friday night with dinner at the Roxy Café and a movie in the Roxy Theatre.

On Saturday, the sun came out and the Group participated in the Orange Festival where the young people received Certificates of Participation from Gwydir Mayor John Coulton and Willoughby Mayor Tanya Taylor. The group walked in the Festival parade in the afternoon. Before dinner, the



group walked to the Showground to watch the Motorbike Show and Rodeo, once again this was another eye-opening experience for the young people from Willoughby and their supervisors, as it was something they had not seen before. The program concluded on Saturday night with a roast dinner and bonfire at The Living Classroom.

In September the Gwydir participants headed to Willoughby, catching the bus to Tamworth and a train to complete the rest of the trip. All the participants were happy to see one another and picked up where they left off. The young people enjoyed a wonderful Japanese dinner experience which took some of the Gwydir participants out of their comfort zone by trying new foods. One of the Willoughby students gave the rest of the group a tutorial on how to use chopsticks and a Gwydir Student decided to taste wasabi. She will not do that again!



The next day the group travelled into Circular Quay on the train and tram. They took the ferry to Taronga Zoo, then onto the Sky Trail which went over the Zoo. They then enjoyed a walk around and lunch in the Zoo.

On Friday afternoon the group successfully completed the Harbour Bridge Climb to the Summit. What a wonderful experience it was for the group to reach the top!

The Willoughby City Council Emerge Festival Parade was called off due to rain the previous evening, but the Festival still took place. The young people were given free time to explore Chatswood, including a visit to an Arcade. A great experience, as this was a much larger space than the one in Inverell and Tamworth.

The afternoon was spent at the Chatswood Youth Centre with Gwydir and Willoughby Mayor's and Councillors. The young people then attended an NRL game at Kogarah between the St. George Illawarra Dragons and Brisbane Broncos. The group really enjoyed the atmosphere of the live game.

On Sunday the program came to an end and the Gwydir Students headed home. This was a wonderful opportunity for both the Gwydir and Willoughby students to experience the very different lives that they all live.



CENTRELINK

New Jobseeker Mutual Obligations and alterations to the MyGov website contributed to an increase of activity at the beginning of the financial year.

The Agency managed numerous in-house staffing changes and a new Centrelink supervisor during the year. Staff provided support in arranging a visit from Inverell Services Australia staff to assist Bingara residents connect to sign up for and access online services. The Service received a very successful service audit, with ongoing changeover of Services Australia branding, signage and promotional materials. The office continues to be well utilised.

BINGARA PRESCHOOL

It has been a year of accomplishments and success for Bingara Preschool, with the main goal being to extend and maintain positive, respectful relationships with children and their families. The team of Educators have implemented a child led and child focused curriculum, in collaboration with the educators, children, their families, and the wider community.



Educational Curriculum

Bingara Preschool facilitated a play-based curriculum, focusing on encouraging each child to feel safe, secure, and supported. Early in 2023, the new version of the Early Years Learning Framework was published, and the team of educators undertook training in relation to these changes. The main changes included the introduction of the link between play-based learning and intentionality, enhancing Aboriginal and Torres Strait Islander perspectives and the importance of strengthening partnerships. These three main changes were discussed with the team and have been implemented into the service's curriculum.

Another focus of the Bingara Preschool curriculum is to acknowledge and celebrate diversity, inclusion, and cultural responsiveness, which are also important pedagogies outlined in both the Early Years Learning Framework and the Service Philosophy. During the year, the children have engaged in, celebrated, and explored a range of events including:

- | | |
|--|---|
| <ul style="list-style-type: none"> • NAIDOC Week • Remembrance Day • ANZAC Day • Lunar New Year • National Aboriginal and Torres Strait Islander Day • National Italian Day • Harmony Day • Pancake Day • A Filipino Birthday | <p>year, the children and educators have explored and learnt about the following topics:</p> <ul style="list-style-type: none"> • Pirates • Animals from around the world • Football and fishing • Dressing up • Families and home events • Occupations • Dinosaurs • Colours |
|--|---|

Another focus of the Educational Curriculum is to extend and investigate the children's interests and home culture. Over the past

Educational Leader

The Educational Leader has started studying the Bachelor of Education (Early Childhood Teaching). This will build capacity in the role of Educational Leader and will improve knowledge of Early Childhood Teaching. Training has been organised for the team of Educators, this has been both in-house and through professional webinars. The training has covered the topics of



our curriculum planning cycle, the changes to the Early Years Learning Framework Version 2 and mentoring the Trainee Educators. The Educational Leader audits the observation and planning cycle on a regular basis.

Qualifications and Training

Over the past year, four educators have updated and completed their Early Childhood qualifications. One educator has completed the Certificate III in Early Childhood Education and Care, two educators have completed the Diploma of Early Childhood Education and Care, and the director has completed the Bachelor of Education (Early Childhood).

In 2023, the Service welcomed two new trainees to the team, a School Based Trainee who works one day per week and a mature aged trainee who works the four full operational days per week. Both Trainees are studying Certificate III in Early Childhood Education and Care.

Quality Improvement Plan

One of the main goals identified in the Quality Improvement Plan in 2021 and 2022, was for there to be embedded communication and involvement of families within the Service. This goal has now been removed from the current Quality Improvement Plan as the team has critically reflected and found this is now common practice. The Service asks all families to complete a Family Participation Sheet, where they can choose how they are involved within the Service. It provides ideas and suggestions on ways to take part in the Service and is also inclusive of all families. The team has found that this simple change has increased family involvement substantially.

One of the main goals in 2023, as outlined in the Quality Improvement Plan is to increase the range and the number of resources that could be used to encourage play based learning, including the collection of loose parts resources. This year already, the local builder, plumber and mechanic have all added to our resources for loose parts play.

Graduation and End of Year Celebration

In December 2022, the Bingara Preschool welcomed families back on site for the end of year celebration and graduation ceremony. Using a semi-formal approach, the children, their families, and the educators celebrated each child's time at the Service. Each child received their special folder full of memories reflecting on their time at Preschool. Each family also received a copy of each of their child's completed observations and related documentation.

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 - excursion), The Orange Festival (community event), The Bingara Multipurpose Service (excursion) and participating in the Gwydir Shire T-Shirt Day Challenge (community event).

Bingara Preschool has also celebrated the following events

Dental Hygiene Week was celebrated between the 9th – 12th August. The children explored and engaged with a range of activities based around learning more about the importance of dental hygiene. The children each got a new toothbrush and toothpaste, which was donated by Colgate. At the playdough table, the children made teeth for the face and a plate of healthy food. The children even created a toothbrush cake out of playdough.

Children's Week is an annual event celebrated in Australia. This year to celebrate Children's Week, Bingara Preschool welcomed the Toy Library families and the Gwydir Toy Libraries Coordinator for a morning visit to play and explore outside. The Gwydir Toy Libraries Coordinator organised and cooked a sausage sizzle for the children, their families, and the Educators. The focus of holding



a Children's Week event is to widen the community's view on children, their rights, and their achievements.

National Simultaneous Storytime was held on Wednesday 24th May, and this year the Toy Library Families and the Gwydir Toy Library Coordinator visited Bingara Preschool to share the story: 'The Speedy Sloth', written by Rebecca Young. The visitors, the children and the educators all listened and watched the story on the newly donated Smartboard, which has been hung outside near the boardwalk. National Simultaneous Storytime is celebrated around the country, where services, children and families all listen to the same book at the same time, on the same day.

Australia's Biggest Morning Tea Bingara Preschool participated in the Australia's Biggest Morning Tea, which raised money and awareness for the Cancer Council. The Bingara Preschool families were invited to bring a plate to share in a picnic style morning tea. The children got to show their families their favourite things to do at Preschool. The morning tea raised a total of \$264 for the Cancer Council. During the morning, a game of football was played, many creations were made with the Duplo and the sandpit was very busy.

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

- Hamburger Day
- National Yoga Day
- Father's Day
- 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 residents and employees from Tourandi, and on multiple occasions during the year they visited Bingara Preschool. The Tourandi visitors, children and educators enjoyed a shared morning tea, craft activities, dancing and exploring the yard together. This intergenerational program has received positive and encouraging feedback from all involved. Tourandi also donated Easter eggs for the children to enjoy an Easter Egg Hunt whilst at Preschool with their friends. Bingara Preschool also welcomed the Library Officer from the Bingara Library. The Library Officer visited the service several times throughout the year, reading the children their favourite stories and facilitated craft activities for the children to engage in.

Other visitors to Bingara Preschool included:

- The owner and dance teacher at Bingara Physical Culture
- Bingara Central School Kindergarten Teacher for a series of transition classes
- Family members who shared a recipe, a game of football or a board game
- The Inclusion Support Teacher from Early Links
- The Early Intervention Teacher from Ross Hill Public School
- The Transition Support Teacher Early Intervention from Narrabri Public School
- The Speech Pathologist from Moree Community Health
- The Steps Vision Screener from Inverell Community Health



THARAWONGA MOBILE RESOURCE UNIT



Tharawonga Mobile Resource Unit has experienced a very different year with many changes within the service throughout the year. The Thursday Gravesend venue was no longer operational in 2023 due to the significant reduction in the number of children who would utilise the service. Tharawonga was able to provide North Star with an additional day.

Tharawonga operates at Croppa Creek on Monday, North Star on Tuesday and Friday, Yallaroi on Wednesday, and Yetman on Thursday in 2023. Educators have received training in CPR, First Aid and Asthma and Anaphylaxis. Throughout the course of the year, there has been an increase in children enrolling across most of these venues. We are seeing a particular increase in two (2) year olds at the Croppa Creek venue.

Educational Program

The program displays the planned learning experiences and program opportunities, including intentional teaching, group time focuses such as transitions, language and music and movement, community, and family collaboration/partnerships. The program reflects children's voices, interests, strengths and needs and allows for spontaneous and child-directed activities. Our programs are focused on the Early Years Learning Framework and childhood theorists and are designed for the specific venues that Tharawonga visits, they are facilitated by a different lead educator on each day so that all educators are collaboratively providing an educational program for the service.

Transition to School Program

Tharawonga builds positive relationships with remote schools where possible. We operate on two school premises, which makes the transition to the school program an easy and effective transition for the children attending formal schooling. Nine children transitioned from Tharawonga to schools for the 2023 year and seven children will transition into school in 2024. Educators completed nine NSW Department of Education Transition to School Statements for the children attending school in 2023. These forms went to five different schools to support the teachers to get to know the children's interests, strengths and needs and share successful strategies. The kindergarten teacher from Gravesend Public School came to visit the Gravesend venue on two different occasions one visit was conducted in the morning and the other in the afternoon to observe the children who were transitioning in 2023 to the Gravesend Public School.

Compliance visit and Assessment & Rating

The service is continuing to work on the feedback that was provided from the assessment and rating visit in mid-2022 and implementing this into the service self-assessment tool, working toward establishing these practices within the service. The service is working collaboratively to continue reviewing and updating the self-assessment documentation in line with current practices and areas that require improvements.

Excursions and events

The rural and remote locations of venues can at times impact what events and excursions are available to the service, where possible, many opportunities are facilitated.

The service has had an annual visit from the STEPs screening program conducted by the representative from the Inverell Community Health Facility. A representative contacts the service and arranges to conduct the vision screening across our venues on all children who are four years old and attending formal school the following year.

We participated in Australia's Biggest Morning Tea, inviting families to our service for a cuppa and fruit and raising funds for the Cancer Council through a gold coin donation. Money raised from this event was forwarded onto the Cancer Council.



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

- **Dental Week** we have had discussions at group times with the children about how to keep our teeth clean and why we ask children to drink water and give their teeth a clean after they eat. We shared with the families a tip sheet and the children were able to colour in a colouring page on dental health.
- **Book Week** each of our venues participated in book week with the children and families going to great efforts to have children dressed up in different costumes each day at the services. The children were given the opportunity to bring in a story that reflected their costume and the educators read the children's stories to them in language group times or at the rest period time.
- At each of our venues the children have all participated in **Father's Day** opportunities or for someone special to them. The children were involved in a variety of experiences to celebrate this occasion. The children listened to different titled stories all about Dad's, we had group discussions at language time to ask the children who their dads were and what they do, they made their own wrapping paper for the gifts they created, and using the Bolsa wood to make their dad's or someone special made their own unique gifts.
- Children participated in celebrating **Grandparents Day** by making cards and drawing their grandparents in the cards. Educators supported children to label and provide an explanation of their drawing. Families provided their preference for children to mail cards to their grandparents or bring them home to deliver in person.
- Tharawonga hosted a **Christmas** party at all venues. The children learned to sing and play bells to "Jingle Bells" and performed the song for their families. Families brought in food to share for afternoon tea, and many families brought significant or cultural dishes that represent the Christmas holiday for them.
- The program incorporated Christmas inspired craft, reading stories, and singing carols. Educators are working closely with families to ensure their traditions and culture are represented. Children have brought special books in to share with their peers. We listened to German Christmas Carols from a "toniebox", a

special music box that a child brought from home to share. As our service has families enrolled from culturally diverse backgrounds.

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

- Children at Croppa Creek participated in Remembrance Day, reading Lest We Forget and honouring a minute of silence at 11.00am.
- The service celebrated the first day of Autumn by making a collage.
- St. Patrick's Day by learning about the folklore of the leprechaun and crafting rainbows
- Harmony Day by creating a Hands around the World display
- Tharawonga educators supported children to engage in **Easter** celebrations, providing stories and songs to sing, Easter craft and games to play and individual help to make a very special Easter hat. Keeping in line with our nutrition policy, educators filled plastic eggs with Easter stickers, small chicks and pencils to hide for an Easter hunt.
- In partnership with our Parent Fundraising Community, we were able to bring Reptiles on the Go to most venues. Ben presented a range of Australian animals to the children, asking children about their knowledge and experience with these animals, sharing facts and letting the children touch and hold the animals as appropriate. This incursion was one of the most significant for our year.
- The children made a special gift for their mothers (or significant women in their lives) to celebrate Mother's Day. They filled small bottles with olive oil, cut garlic and rosemary leaves to infuse in the oil and traced their hands to make one-of-a-kind cards. The children shared why they love mum and what makes their mum special.
- Tharawonga invited families to share in morning tea and visit our service during National Families Week. The children drew and painted family portraits to share with their families.
- The service participated in National Simultaneous Story Time reading the story "The Speedy Sloth" written by Rebecca Young. The children then created their own sloth.

Reconciliation Week promoted a variety of experiences for the children to participate in, including Aboriginal puzzles, making tapping sticks with braches and dot painting them, Boomerangs, stone painting, reading cultural



stories (Somebody’s Land by Adam Goodes) and participating in cultural music and movement experiences. Educators will continue with a strong focus working toward embedding Aboriginal and Torres Strait Islander culture, awareness and actions for reconciliation within our service.

- We connected with several international days of recognition, including World Ocean Day and World Environment Day. Educators programmed group experiences for children to share their knowledge and experiences with the ocean and environment and to learn about ways we can act to protect our Earth’s resources.
- Farm Safety Week was highlighted as this is reflected in the communities and is a major part of the family’s home culture. 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 newspaper article from the country leader explaining farm safety and children riding on quad bikes and the dangers these present. The children listened to a story “Boo’s Adventures on the farm”. This story focuses on dangers on the farm around water areas. The educators provided the children with learning that focused on finding activities that were identified as unsafe on the farm. For the younger children at the service, we had age-appropriate discussions based on safety on the farm and they were able to identify animals that belong on the farm.

- The children engaged in an event with Theresa from Clean Way visiting to educate us about worms and how they help us with sustainable living. We learnt about what foods the worms like to eat and what foods they don’t like and how we can use their waste in our gardens.

Graduation

Families were welcomed to the service to be able to participate in a Preschool Graduation Ceremony for children attending school in 2023. Educators presented children with their portfolios and Certificate of Graduation from Tharawonga. Children wore graduation caps and had the opportunity to take photographs with staff and family. Educators also presented children returning to Tharawonga in 2023 with their portfolios and Certificate of Appreciation.

This event allowed for valuable conversation and community engagement with our service in relation to providing feedback for the 2022 year and ideas for 2023.



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- 1** The children at North Star working together collaboratively in small groups with the new coloured blocks.
- 2** The educators at Tharawonga conduct group time experiences which reflect on promoting positive language opportunities for the children. Our educator is reading the children a story about feelings to help the children understand how we can express our feelings and what feelings we can have.

- 3** The Educator’s provide children with the opportunities to access new resources. These resources can promote many learning opportunities for each child with the experience providing time to develop curiosity, discovering, and exploration.
- 4** Building collaborative partnerships is a very significant part of our service particularly when our service works on school sites that allow this to be facilitated as we are in the shared space.

OUR ACHIEVEMENTS IN **AGED CARE**



NAROO FRAIL AGED CARE FACILITY

2022 / 2023 continued to be a busy time for Aged Care services with Naroo Frail Aged Hostel bed occupancy consistent at 98%-100% and with a current wait list. Management of COVID-19 and other infectious diseases such as influenza has been a priority within the service. Naroo experienced a second COVID-19 outbreak in 2023 and the staff worked tirelessly to keep our residents safe and comfortable in this challenging time.

Below is a list of physical improvements to the facility:

- Purchase and installation of a new S8 Drug safe to comply with regulations on storing of S8 and S4 drugs.
- Purchase of mobile computer and trolley to enable the use of Telehealth to access specialists such as wound specialists for management of resident's wounds and reduce travel for residents.
- Development and implementation of a Palliative care/ End of life trolley for family members to access information regarding End of life, it also includes aromatherapy and music resources
- Purchase of a vaccination fridge to be compliant with storage of medications and vaccines
- Further update of security system to include improved perimeter security and swipe card access for all staff, negating the need for key access and therefore reducing the costs associated with a key system.
- Chefs and kitchen staff have completed the 12 modules of Maggie Beer Education to enhance the food and dining experience here at Naroo.
- Succession Planning Funding - Recruitment and Expressions Of Interest (EOI) sent out to all staff. Successful applicant Alison Froome has commenced education and mentoring in the position of Acting Manager for Naroo Frail Aged Hostel.
- Electronic Medication System - decreasing medication safety risks, such as inconsistencies between prescriber records and paper medication charts, also lessening time spent by suppliers reconciling these differences. Increasing visibility of residents' medication record for prescribers, pharmacists, and aged care staff. Timely provision of medications. Alerts to advise allergies or medication interactions, and reminders of new prescriptions or follow up consultations. Reducing administration burden for aged care providers, prescribers, and pharmacists. Reducing the number of daily medications taken by an individual (polypharmacy).
- Bladder scanner and Clinical urinalysis.
- Increased cleaning hours - because of ongoing challenges with managing COVID-19 and other infectious diseases the cleaning hours at Naroo have been extended to 7 days per week providing a safe and clean environment for our residents.
- Manual Handling equipment – hover matt, Raisor chair, stand up and sling lifters.
- Bariatric equipment – new day care chair and bariatric bed
- Purchase of new stand up and Bariatric weigh scales
- Implementation of new electronic rostering system.



SUCCESSFUL GRANT APPLICATIONS

ACAR Grant

A grant submission was submitted under the ACAR Commonwealth Government grants and was originally successful for \$493,215.00 in September 2022. Following this submission, it was recognised by the Department that there was an error in submission at the Department level and in March 2023 there was a reallocation of funding to the total of \$1,520,000.00. This grant will be used to improve the interior courtyard and refurbish the High Care (Dementia wing) to be more homelike, incorporating a kitchen, lounge and dining area and music/TV room. The project is being managed by Constructive Dialogue. Nick Seeman who is the Director of Constructive Dialogue is also heavily involved with Dementia Australia and environmental planning in aged care facilities throughout Australia.

Narooma Advisory Committee

Narooma Frail Aged Care are fortunate to have a very active and supportive fundraising committee and have provided financial support for many things to enhance the lives of the residents residing at Narooma. One of these was the purchase of a bladder scanner which allows the Registered Nurses to assess residents' clinical needs correctly and access timely intervention as required. The committee meets quarterly and are very supportive to the Aged Care Manager and the cares of the residents at Narooma. The committee also organised an open day to showcase Narooma Frail Aged facility on the March 18th, 2023, and was very successful with over 100 community members attending.



Clinitek urinalysis machine



Bladder Scanner

Vaccination Fridge



Business Improvement Fund Round 2

An application was submitted and successful for the Business Improvement Fund (BIF) Round 2 of \$284,100.00. This funding has been utilised by purchasing manual handling equipment including bariatric equipment, building works and purchase of a Rhapsody bathing system, upgrade to security system and implementation of an electronic rostering system.

Bingara CHSP Annual Report 2022 / 2023

The past year has been positive as we adjust to living life with COVID-19, and we can resume the activities we enjoyed before the pandemic.

During the year we visited the Delungra Pub for lunch. Clients also enjoyed a BBQ on the banks of the Gwydir River and picnic on the Golf Course. Lunches were held at the Imperial Hotel and the Sportsman Hotel. The Ladies visited the Bingara Sporting Club for Lunch at the Chinese restaurant.

Celebrations were held for special events such as Halloween, Melbourne Cup, Christmas, Australia Day, St Patrick's Day, Anzac Day, Easter, Mother's Day and a monthly Birthday Party on the last Tuesday of the month for everyone who celebrated their birthday during that month. We had the pleasure of hosting a 99th birthday Party for one of our beloved regular clients.

CHSP Staff attended NSW Transport Forums which are always very informative. They also hosted a regional Meals on Wheels Forum which had been postponed multiple times due to COVID-19 outbreaks and wet weather. Staff also updated their First Aid certifications.

The Bingara CHSP Lingerlonger room has been host to free chair exercise classes conducted by Dale Hartin from ReHealth in Moree. Two six-week blocks of classes have been held during this year and have become increasing popular. Numbers grew to ten in total by the end of the second block. We hope the classes will continue in the future.

While attending morning tea/lunch, the ladies have continued their knitting. They have contributed to some very worthwhile causes while doing something they love. 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.

Transport to out of town medical appointments has continued to be very busy. During 2022 / 2023 1,998 trips were made to medical appointments in Inverell, Tamworth, Armidale and Moree. Eight (8) DVA clients had 208 trips during this time as well. Bingara CHSP is supported by 15 Volunteers who have remained devoted to the cause looking after our clients in an exceptional manner.

The Access Bus travelled 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.

Local transport has increased this year as more people become aware of the service.

Meals on Wheels service has serviced up to twenty-four (24) clients at one time during the past twelve months, levelling at seventeen clients at the end of the financial year. Salads have become increasingly popular all year round. We have been joined by eight (8) new volunteers for the Meals on Wheels deliveries. During the year, 3,263 meals were delivered to 37 Clients.

Social Support of 6,287 hours was given to 124 clients by staff and volunteers by way of Transport, Group Social Support, Meals on Wheels and Local Transport. There were 368 meals served in Centre to 15 clients and there were many laughs shared during Centre Based Day Care held every Tuesday.



Warialda & Delungra CHSP

The Commonwealth Home Support Program (CHSP) provides services to clients in and around our Local Government Area.

The Warialda CHSP Coordinator would like to take this opportunity to say that our services would not survive without our volunteers who help daily & throughout the year. Our Volunteers enjoy interacting with clients when delivering services like Meals on Wheels to our clients, and quite frequently this interaction is the only access to human contact some people have on a regular basis. So to our volunteers, we Thank You!

The supply of services for clients can be long or short term and include Meal on Wheels (MOW) delivery, Day Centre meals and activities, transport both locally and out of town for appointments and Social Support, both individual and group support. Some of our outings during the reporting period included fortnightly trips to Inverell, monthly birthday celebrations for any client having a birthday that month - the birthday people are treated to a free lunch when they visit the Centre for the celebration, - Regular monthly events are celebrated throughout the year, for example Easter, Christmas, Melbourne Cup among a few! Our Carers luncheon is also a special celebration, and this year was hosted at the Commercial Hotel in Warialda. These services are all a part of the CHSP Wellness and Reablement Initiative.

Part of our service is the compliance and reporting required. Some of which include but is not limited to:

DEX (Data Exchange) reporting sent monthly, six monthly & annually.

- Wellness and Reablement report
- Client Care Plans continually updated throughout the year.
- Clients have signed the Charter of Aged Care Rights.

Some statistics of our services can be found in the table below for the 2022 / 2023 reporting period.

Warialda/Delungra Day Centers	Warialda	Delungra
Clients receiving service	103	17
Transport trips provided (one way)	534	30
Meals provided in home	2200	-
Meals provided at centers	1938	482
Group social support	4035	1404
Individual social support	1081	168
Volunteers	36 x 4835 hours	1 x 1826 hours
Outings	4	2



OUR ACHIEVEMENTS IN **BUILDING SERVICES**

Our Achievements in Building Services

Council's Building Services Business Unit comprises five full time, 1 part time (shared resource), 1 school-based trainee and 1 apprentice staff members and is responsible for, but not limited to providing the following 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 provides information and advice to members of our community in relation to various building related issues, including lodgment of applications on the NSW Planning Portal.

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 6th year of swimming pool inspections with every known swimming pool within Gwydir Shire having been inspected at least twice. In the 2022 / 23 financial year Council inspectors carried out 33 pool inspections. Of those 33 inspections, 27 pools were found to be compliant on the 1st inspection. Of the 6 non-compliant pools, 2 were de-commissioned with the remaining 4 pools found to be compliant after minor works and re-inspection.

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 continues to carry out planned maintenance activities and, during the reporting period, responded to reactive repairs and maintenance requests across approximately 200 Council owned building assets. Staff also responded to after-hours security calls and emergency repairs to Council buildings.

Capital Works

The majority of our regular Capital Works program for 2022 / 2023 was again deferred to allow Building Services staff to undertake projects under the Stronger Country Communities Grant Funding program and other Grant funded projects.

Capital works projects completed included:

- Warialda Administration Centre – Refurbishment of Council Chambers
- The Living Classroom – Extension of deck off bunkhouse and erection of awning
- Bingara Preschool – Additions and alterations
- Warialda Showground – Construction of new accessible amenities
- Warialda Recreation Ground – Canteen renovation and upgrade.

Training

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

- Safe working within proximity of power lines training
- First Aid training
- Asbestos removal
- Working at heights.

Staff also participated in CPD training to ensure their ability to maintain accreditation where required under relevant legislation.

Summary



Below left: Warialda Showground amenities. Right: Living Classroom Bunkhouse deck

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 a number of exciting projects that we look forward to delivering in the 2023 / 24 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 & SUSTAINABILITY

Biosecurity Priority Weeds

As we enter the third year of the Council's 5 year Weed Action Plan, Officers continue their regular inspections, community education, weed control and weed identification. The Shire's property owners are working closely with Council to identify and control weeds across the Shire which is divided into 5 management areas. This partnership is of paramount importance in guaranteeing any weed outbreaks are responded to effectively and ensuring new, invasive species are identified and eradicated before they can establish themselves in the Shire.

The year welcomed two new Biosecurity Officers to the Gwydir Shire Council team, both of whom have undergone extensive training and have been able to hit the ground running.

This year, Council received grant funding from the Australian Government's Murray Darling Healthy Rivers Program. The Biosecurity Officers were able to utilise this funding to inject herbicide capsules into weed trees along the Gwydir River. This method effectively eliminates any overspray and residual herbicide in the surrounding aquatic environment and soil making it a great method to maintain the biodiversity in the riparian zone. This treatment allows for the weed to die in situ and maintain any stability its structure provides whilst other plants can be established organically. This method is particularly helpful in riparian environments where it mitigates bank stability issues that may arise with other weed control methods.

Parthenium outbreak at Croppa Creek

The major Parthenium outbreak that was identified at Croppa Creek saw a coordinated response which involved the Weeds Unit and Local Land Services. Although parthenium plants continue to be detected, the three-week inspection cycle conducted by councils officers has had a major impact in disrupting the growth cycle of the weed before it can set seed. By stopping the germination cycle there has been a significant reduction in the number of parthenium plants in the identified areas.

The Parthenium outbreak at Croppa Creek was a high priority this year for the Gwydir Shire's Biosecurity team and we are grateful to the Department of Primary Industries for the additional funding provided to manage this weed.

In addition to the hands on spraying and monitoring of weeds, councils biosecurity officers also manage the Chartis software for Global Positioning System that captures and reports weeds data to the standards required by the Department of Primary Industry (DPI), enabling best practice management and control of weeds across the shire

This year priority weeds were successfully controlled in hotspots identified around the Shire and across our road network by working in close partnership with the Department of Primary Industries, Local Lands Service, Landcare and bordering shires. Importantly the Harissia Cactus containment line at North Star was held, with control works being carried out across the area. Staff continue to attend the Harissia working group meetings.



Biocontrol Program

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.

Private works

There were two private works undertaken for the period:
Residential landholder Bingara Village general weed control \$75.00 December 2022
Crown Lands Gulf Creek Mine site St Johns Wort control \$1,040.50 in January 2023

Compliance and Regulatory Control

The compliance team recruited a new Compliance Officer to the team towards the end of the period. He has settled in well and learnt the ropes under the guidance of the current Compliance Officer.

Riverside Camping

The Department conducted camping inspections along the Gwydir River to ensure that camping is being conducted in a safe and environmentally sustainable manner. Inspections of camping areas are undertaken daily through the working week, with Compliance Officers providing a welcome face and answering enquiries from campers about the area. The Shire collected \$5,830 from the four donation boxes across the camping grounds. This is an increase from \$4,064 for the year before.

Across the year there was a daily average of 16 caravans and motorhomes visiting the Gwydir River campgrounds. This was a drop of about 16 per cent from the previous year. There was a major river rise in 2022 that caused flooding in both late September and again in late October. At which time the river camps were closed for safety reasons. The campgrounds were evacuated, and some campers relocated for a temporary stay at Bicentennial Park. The majority of those in the park then went onto the CMCA rally at the Bingara Showground, with a small number of campers staying in the park until the end of the month. The river rise emergency management process was executed without any loss of life or property to campers being recorded.

After the October river rise the camps were closed for a short period of time to allow them to dry out. A complete inspection was conducted prior to reopening with a small number of signage needing repair. Collections of plant based debris was washed downstream that collected around trees and shrubs and with the force and volume of the dam water a handful of trees along the river were uprooted and transported rocks and sediment displaced. In some places this altered the shape of the lower flow banks.

There were no other major incidents in the camping areas. There have been minimal camps set up outside the designated areas with six camping complaints received.

General behaviour of campers was compliant and there were no public order or safety issues.

Animal Management

Regulatory officers seized 14 dogs that were microchipped and registered with current owner contact information. This enabled their canine friends to be successfully reunited with their owners rather than going to the pound. A further seven dogs were seized and transferred to the impounding facility. Four dogs were successfully rehomed within the area and the other three went to rehoming organisations. The staff have networked with several rehoming organisations across the state to ensure that the maximum number of unclaimed suitable pets find new homes. Council



is pleased to report that it has successfully met all the new rehoming requirement introduced in the Companion Animals Act.

During the year 12 dog barking noise complaints were reported and investigated. There were ten dog roaming reports, nine nuisance dog reports and four reports about cats that were investigated and actioned. The Regulatory Officers seized four domestic cats, two being returned to their owners and two being rehomed within the area. Feral cat control continued at the landfills as well as cat traps set and monitored throughout the Shire.

Vehicles and property

Routine surveillance was conducted at rest stops for litter and truck effluent release. Council received three abandoned vehicle reports. These unclaimed vehicles did not reach the required value threshold and were taken to the landfill for scrap as provided for under the Impounding Act and the Public Spaces (Unattended Property) Act that came into force on 1 November 2022.

During the period there were no non-companion animals impounded. Two grazing permit concurrences were processed for the period compared to nil for the proceeding period and two for the one before that. 12 nuisance animal reports were investigated. These comprised of four cattle roaming complaints, two for horses, four roosters, one for goats, two chicken and one rabbit. Council also issued two notices of intention that required fencing to prevent stock escaping which both went to order.

Council received 27 overgrown and untidy block reports in the reporting period. These were inspected along with proactive patrol of the villages and 18 notices of intention were issued. 15 of these went to order. The Council also issued two notices of intention that required fencing to prevent stock escaping which both went to order.

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 2022 - 2023 there was one incident involving one dog reported to Council. This incident was investigated and reported through the Companion Animals Database portal. All incidents were resolved.

The Ranger's attended the Ranger's Conference in Parramatta. At the conference the Rangers receive up to date legislative developments and participate in professional development workshops.

Penalty Notices

Companion Animals Act

one for an owner not in control of a dog in a public place
Three for owners of dogs who rushes or attacks

Local Government Act

Six for failing to comply with order, overgrown, untidy allotment
One for failing to comply with terms of notice

Protection of the Environment Operations

Under the Act

One for not complying with requirement to supply information about waste

Under the Clean Air Regulation

One for Burning without approval

Legal Proceedings

Council successfully defended a court nomination challenging a penalty infringement notice issued for not complying with an order for an overgrown allotment. No legal fees were incurred.



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. The sampling is undertaken by the Council's Compliance team

Public Health (Food)

All 27 high-risk food businesses had an annual inspection, except for the school canteens. Mobile food vans and stalls operating in 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. One complaint was received for the period. It was investigated and the appropriate actions were taken. Staff attended regional meetings and training sessions with the Food Authority.

Electricity

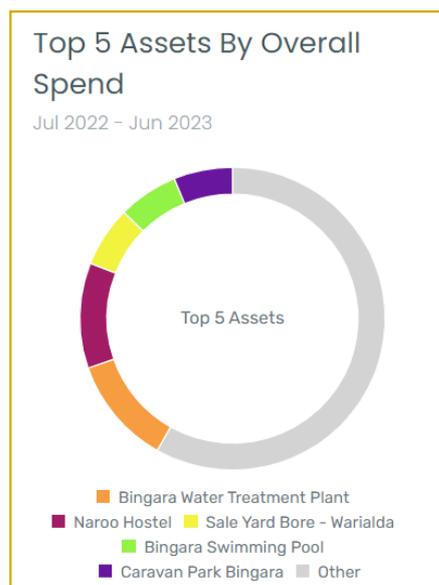
Electricity consumption continues to be monitored through the Azility portal. The total electricity usage was 6332 GJ (1,758,918kWh) this is an increase of 5%. However the expenditure was up 25% for a total cost of \$558,723. This is an increase in costs from last year of \$110,369. Despite having the best available market price through Local Government Procurement, increases across the board for electricity were unavoidable.

Annual Electricity Usage and Cost

Financial Year Name	Electricity Usage (kWh)	Electricity Cost (\$)	Percentage Change Electricity Cost
2018-2019	2,006,676	\$570,310.00	0%
2019-2020	1,937,058	\$536,824.00	-6%
2020-2021	1,782,670	\$498,839.00	-7%
2021-2022	1,669,299	\$448,354.00	-10%
2022-2023	1,758,918	\$558,723.00	25%

Council's 3 large sites (Naroo, Bingara Water Treatment Plant and the Warialda Sale Yard Bore) and street lighting are contracted through Shell, and all small user sites are through AGL. The contracts are made through Local Government Procurement who negotiate for the best price and stability in the volatile energy market. The top 5 sites for power costs are Bingara Water Treatment Plant, Naroo Hostel, The Sale Yard Bore for Warialda water supply, Bingara Memorial Baths and Bingara Caravan Park.

Solar systems are operational at Naroo Hostel, Warialda Council Chambers, Warialda Works Depot, Warialda Sewerage Treatment Works and the Roxy Theatre Complex, The Living Classroom and Bingara Wastewater Treatment Plant.





Cemeteries

Annual cemetery reporting was completed for the period for all nine cemeteries under council's control, whether operating or closed. Of the active cemeteries in the Local Government Area (LGA), the total internments were 39 for the period, 18 burials at Warialda Cemetery and two internments in the Warialda columbarium. There were 18 burials at Bingara Cemetery and one internment in the Bingara columbarium. There was no activity at any private cemeteries.

Council's Cemetery Policy has been comprehensively updated along with the associated cemetery administration forms.

A request was completed to the lessee of the Travelling Stock Route (TSR) to fence the Gravesend Mountain Cemetery to exclude stock and preserve the site.

The Warialda Pioneer Cemetery changed its status to prevent off leash dogs from accessing the site. A new sign was erected reflecting this and the site's name being confirmed as 'Pioneer Cemetery' from 'Heritage Park'.

Waste Collection

Collection reminders and education have been sent via push notification through Council's waste application. The education campaign targets improvement of recycling habits and increased use of Food Organics Garden Organics (FOGO) bins. There were minimal changes to the collection per service over the period.

- An average of 340 kg per service was collected in the Red bin over 1563 services up from 329 kg up, +3%.
- An average of 108 kg per service was collected in the Yellow bin over 1563 services down from 112 kg, -3%.
- An average of 141 kg per service was collected in the Green bin over 1373 services down from 147 kg, -4%.

The continued drop in recycling was expected with better diversion through the container deposit scheme. The minor decline in green bin mass may be due to a drier climate over that time. This reinforces the need for ongoing education to a better uptake across the resource recovery for Organics and Recyclables.

This period also saw the tendering for a new waste collection and processing provider as the current 10-year contract comes to an end.

Community Consultation Streetlight Recommendations

The Environmental team conducted community consultation for new streetlight recommendations during this year. In total, seven community members commented, with six replying via email and one via Facebook. Five of the respondents suggested multiple streetlight proposals within North Star, Bingara and Warialda, one requested the council repair an existing inoperable streetlight in Warialda, and one suggested no further streetlights in Queen Street, Warialda.

Council has submitted the first nine recommendations as per Essential Energy requirements, targeting high priority areas including the Bingara and Warialda Hospitals.

Solar system relocation quote

During the reporting period, two solar installation businesses from Inverell supplied quotes to remove and relocate the solar array from the Bingara Council Office to the Bingara Library. Relocation has been put on hold based on the community submission process on the building.

Warialda Creek Plan of Management

During the period, the Plan of Management for Warialda Creek was presented to the council, seeking approval for public display. Approval was granted.

The Plan of Management for Warialda Creek has now been collated with the draft Gwydir Generic Plan of Management covering all parks and reserves where the council is nominated as Council Crown Land Manager.

Part 5 Assessments

Across the year, several Part 5-Review of Environmental Factors were completed, which assessed the potential of environmental impacts arising from construction activities. Approval was granted for the new amenities block at Warialda Showground, the Warialda Creek footpath and the Warialda Childrens Bicycle Safety Park.

Koala Park Wildlife Reserve

The Koala Park Wildlife Reserve was officially opened by Mayor, John Coulton, on June 7, 2023. The park has interpretative signage detailing the creation of the reserve, its features as well as Koala ecology and is a must visit for visiting family and tourists.

Council has recently been in discussion with several key stakeholders including Landcare, North West Koala Arks, and knowledgeable individuals in this field, requesting the development of a management plan. The plan will define project goals, management procedures, mitigation of threats/ such as feral animals (cats, foxes, cane toads, plant species) and highlight further improvements required to the area.

The Koala Park Wildlife Reserve will also be featured on the newly updated Gwydir Shire tourism website.



Above: John Hodge and Mayor, John Coulton officially open the Warialda Koala Wildlife Reserve

Australian Koala Foundation Koala Kiss Project

The Environmental and Compliance teams attended The Koala Kiss Project two-day workshop hosted by the Australian Koala Foundation in February 2023. At the workshop, both teams learned about “kiss points” with the first one proposed for Warialda.



OUR ACHIEVEMENTS IN TOWN UTILITIES

Gwydir Shire Council provides water supply to Bingara, Warialda, Gravesend and North Star. 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.

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.

Gravesend's water supply is sourced from the Gwydir River via bank infiltration bores located north-east of Gravesend township. The 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 a Reverse Osmosis process and disinfection with sodium hypochlorite before being delivered to users.

Water Operations and Maintenance

A total of 630ML of water was treated and delivered across Gwydir Shire during the 2022 - 2023 year.

- 1 new water connection was installed during 2022 - 23
- 14 water service lines were replaced from main to meter
- 144 service lines repaired
- 91 water meters replaced
- 34 water main break repairs
- 25 water meter isolating taps replaced
- 196m water main replaced
- 180m new water main installed at Dunrobyn Road Gravesend.

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 the NSW Health Laboratory for analysis.

In 2022 - 23 there was one (1) emergency water quality incident at Gravesend as a result of the flooding of the Gwydir River causing high turbidity in the river. A Boiled Water Alert was issued on 20 September 2022 and lifted on 1st December 2022.

Ongoing flooding in October 2022 caused electrical issues preventing pumping and emergency water restrictions had to be implemented on the township of Gravesend. Water was trucked from Warialda to Gravesend to maintain sufficient water supply for Gravesend residents from 24th to 29th October 2022. These water restrictions were lifted on 29th October 2022.

Water Charges

Water charges have an access and a usage component with a two-part tariff. Water usage less than 600 kL is charged at \$1.60 / kL and water usage over 600 kL is charged at \$2.15 / kL.

Water meter reading and billing are undertaken on a quarterly basis.



Gravesend switchboard replacement



Gravesend bore replacement

Grant Funding

Council received funding from NSW Department of Planning and Environment (NSW DPE) to undertake a Bulk Water Metering Project, which involves calibration of Bingara Water Treatment Plant raw and clear water meters. The replacement of reservoir meters at Gravesend, Bingara, Warialda South, Warialda North and North Star. Including a new meter at North Star Water Treatment Plant. The project total was \$165,000 with \$148,950.00 funded by NSW DPE. The aim of the project is to monitor water usage and identify water losses.

Council received funding from NSW Department of Planning and Environment (NSW DPE) to undertake a Gravesend Water Treatment Plant options assessment study. The aim of the study is to recommend a suitable water treatment process and concept design that will enable Council to go to tender for the design and construction of a water treatment plant in 2024.

Water Supply Capital Improvements in 2022 - 2023 included:

- Water meter replacement program
- Land acquisition adjacent Bingara Water Treatment Plant
- New air compressor and chemical dosing lines at Bingara Water Treatment Plant
- Colourbond sheeting of the north wall chemical shed
- Telemetry upgrade – Warialda south reservoir
- Replacement submersible pump at Gravesend
- Replacement of 100m water main Halls Creek
- Water main extension 180m – DunRobyn Road Gravesend
- Bulk metering program.



Warialda South Reservoir outlet meter

Sewerage Systems

Gwydir Shire Council operates two (2) sewerage systems. Warialda's sewerage system was built in 1969 - 70 with a design size of 1500 EP (equivalent population). Warialda operates under Environmental Protection Agency (EPA) Licence L584 for small treatment plants with an allowable discharge of 250 mL per year into Reedy Creek. The yearly inflow into the sewerage treatment was 171ML with 31ML of treated effluent being recycled and used on the local golf course to irrigate fairways and tees.

Bingara's sewerage system was commissioned in 1971 and has a design capacity of 2000 EP. The Bingara system operates under EPA Licence L586 for small treatment plants with an allowable



discharge of 250 mL per year into the Gwydir River. The inflow for Bingara Sewerage Treatment Plant for 2022 - 23 was 46ML and 8ML of treated effluent was recycled and used onsite.

Council undertakes monthly testing of samples from both Bingara and Warialda sewerage discharge to comply with the EPA standards. These results are published on Council's website. Council's residential sewer access charge is \$625 per annum and the non-residential sewer access charge is \$555 per 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.

Sewer Operation and Maintenance

Council water and sewer operators undertook the following repairs in 2022 - 23.

- 81 sewer blocks
- 36 sewer pump blockages
- Repaired 15 sewer mains.

Grant Funding

- Nil

Sewer Operations Capital Works during 2022 - 23

- 180m Ridley Street sewer extension
- Warialda - 800m sewer mains relined
- Sewer main extension Keera Lane
- Warialda STP trickle filter refurbishment
- Bingara SPS 3 – switchboard replacement
- Bingara SPS 3 – pump replacement
- Warialda STP – Pond pump replacement
- North and East Bingara Pressure sewer project commenced.



Pressure sewer pump stations



Northern wall at Bingara water treatment plant

Warialda Truck Wash Facility

The Warialda truck wash facility was used by 1,518 trucks between 1 July 2022 and 30 June 2023, averaging 126 trucks per month with an average wash down time of 60 minutes. An average of 815kL of water was used per month.

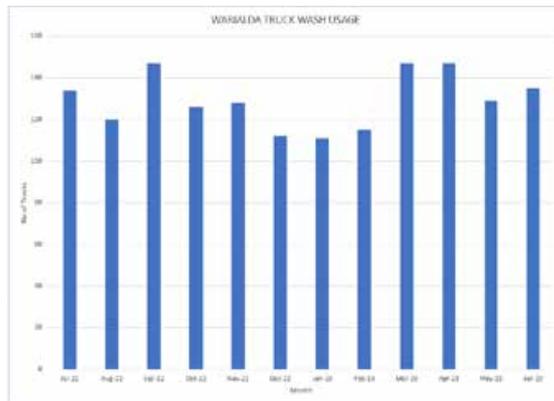
Truck wash usage 2022-23

The truck wash hours of operation are from 6am to 11pm with the amenities building open 24 hours / day accessed using the AVDATA fob. This appears to have minimal effect on the truck wash facility.



Above left: Pond 1
 Above middle: Pond 2
 Above right: Trees

The truck wash evaporation ponds were treated with Diatomix to promote good algae growth and this treatment has made a considerable improvement on the water quality and odour control. Fifty Kings Park Special callistemons were planted on the western perimeter fence.



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, Warialda Rail, Gravesend, Coolatai and North Star areas. The southern crew maintains 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. During the cooler months gardeners undertake tree trimming, stump grinding and maintenance activities.

Retaining walls were erected and trees were planted at All Abilities in Warialda, finishing the project.

Below left: retaining wall at All Abilities Park. Middle: street tree planting and guards.
 Right: herbicide spraying for clover control.





Gwydir Oval, Bingara

The number two playing field at Gwydir oval had under ground irrigation installed in 2022 - 23 period, The electronically controlled irrigation for night watering has improved watering efficiency and operator manual handling.



No 2 Oval underground irrigation



Maitland Street trees

Town Beautification

Council is undertaking a yearly tree planting and replacement program. A total of 186 advanced trees were planted across the shire in the 2022 - 23 period. The trees were a variety of native Eucalyptus trees, Claret Ash, Golden Ash, October Glory, Tristaniopsis Laurina (water gum) and Chinese Pistachio.

Bingara Showground

Gwydir Shire Council is the trustee for Crown Land Reserve D560019 Bingara Showground. The Showground is maintained by Council in consultation with six main user groups: Bingara Show Society, Bingara Pony Club, Bingara Polocrosse, Bingara Jockey Club, Gwydir River Run and Bingara Campdraft. The Showground is popular for holding large regional equestrian events due the size and excellent facilities available onsite. A number of scheduled events were held during the 2022 - 23 year:

- State Showjumping July 2022
- Bingara Races
- Auction Sale
- 2023 Bingara Show
- Stockman’s Challenge
- Dog Trial
- Bingara 2022 Pony Camp
- Pony Club 2023 Mini Camp
- Bingara Campdraft
- Numerous one day equestrian events

Bingara Showground was host to the annual Campervan and Motorhome Club of Australia (CMCA) during October 2022. Approximately 605 motorhomes attended the rally. Pictured below left.

Drainage work was undertaken on the Bingara Showground to alleviate wet areas affecting events including the racetrack. Pictured below right.



Grant Funding

Batterham's Lookout improvements under Local Roads and Community Infrastructure Phase 1 were completed. These improvements consisted of replacing the guardrail, carpark fencing, signage, picnic shelter, tables and chairs.



Batterham's Lookout Picnic shelter



Batterham's Lookout guardrail

Gravesend Recreation Ground

An underground irrigation system and Rhino tank were installed at Gravesend Recreation Ground under Local Roads and Community Infrastructure Phase 3



Gravesend Recreation Ground Rhino tank



Covered netball courts at Gwydir Oval

Regional Sports Facility Program

A covered netball court adjacent to Gwydir Oval was installed during the reporting period. The facility is a great asset for the community and can be utilised for multiple functions in addition to netball.

Skate Park

Council obtained funding under NSW Open Spaces Program to construct a skate park in Cunningham Park, Bingara. The project will be constructed in the 2023 - 24 period as there is a high demand for skate park construction across the state and the contractor Council have engaged is completing a similar project.

Gwydir River Foreshore

Substantial damage was sustained along the Gwydir River in Bingara during the September / October 2022 flooding.

The copious rainfall combined with regular large releases from Copeton Dam during September resulted in the flooding of waterways and Gwydir River. The debris washed down in floodwaters



caused the pontoon on the river at Bingara to be damaged and subsequently washed away. While the pontoon has remained in place for previous flood events, the extraordinary releases from Copeton Dam saw the river peak at >5m during September, and the constant force of the floodwaters, along with a log caught between the walkways proved too great, shearing the aluminum from the anchor points of the pontoon.

Further flooding in October caused the much loved and popular 'Fairy Tree' to lose its footing and fall into the river. Councils garden staff relocated picnic shelters and replaced damaged fences after the flood. Remediation work of the site will be undertaken in the 2023 - 24 period.



Above left: Inundation of the Gwydir River foreshore in Bingara (taken in August before the flood). Right: Pontoon on Gwydir River at 5m - 23 September 2022

Workshop and Plant

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

The Bingara workshop consists of a Workshop Supervisor, trades assistant and school-based trainee mechanic.

During 2022 - 23 the workshops completed 358 services and carried out a total of 1528 repairs to individual items of plant.

Council's fabrication section constructed a new frame for the switchboard at the Gravesend water supply, koala water covers, depth gauges for causeways, Gravesend's irrigation pump shed and regular plant welding repairs.

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

- Air conditioning maintenance station.





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

Description	Number	Trucks	Number
Graders	7	Primemover/lowloader	1
Excavators	4	Primemover/Side tipping trailers	3
Front end Loaders	3	Tip truck and pig trailer	3
Backhoes	3	Jetpatcher	2
Skid Steer Loader/sweeper	2	Watercarts	5
Rollers – smooth drum	3	Lime Spreader	1
Roller – padfoot	2	Medium tipper trucks	5
Roller – rubber tyred	1	Light trucks	5
Tractor – Grid roller combination	3		
Tractor – Slasher combinations	5		
Compactor – Landfill	1		
Rock Crusher	1		
Road Reclaimer	1		

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

The Ecombi roller (previous page) has been purchased for maintenance of gravel roads towed behind grader. Roads crews are open to new methods of road maintenance that help maintain Council's road to an excellent standard.

Plant replacement Program

- The following new items of plant were purchased in 2022 – 23:
- P2051 – Hyundai Tucson for Bingara Commonwealth Home Support Program
- P2052 – Triton ute for North Star
- P2053 – Triton ute
- P2054 - Toro mower 7210
- P2055 – Toro mower 4800
- P2056 – Kia Sportage SX
- P2057 – Kubota u55-4 Mini excavator
- P2058 – zero turn mower for Naroo
- P2059 – JCB Backhoe
- P2060 – Skid Steer road broom attachment





- P2061 – Ford Ranger utility
- P2062 – box trailer (Bingara Op Shop)
- P2063 – Mitsubishi Triton utility
- P2064 – ECombi roller multi tyred/ smooth drum (second hand)
- P2065 – Skid Steer - mulching slasher (Bingara Sewerage Treatment Plant)
- P2067 – Toyota Hilux Utility
- P2068 – Mitsubishi Triton Utility
- P2069 – Isuzu Mux
- P2070 – solar traffic lights
- P2074 – Broons ECombi Roller – Grid/multi tyred
- P2076 – Case Maxxum 110 tractor (for slashing)
- P2079 – Kirpy rock crusher (second hand)
- P2080 – Ford Ranger – Bingara RFS
- P2081 – Toyota Kluger



Heavy Plant Disposal:

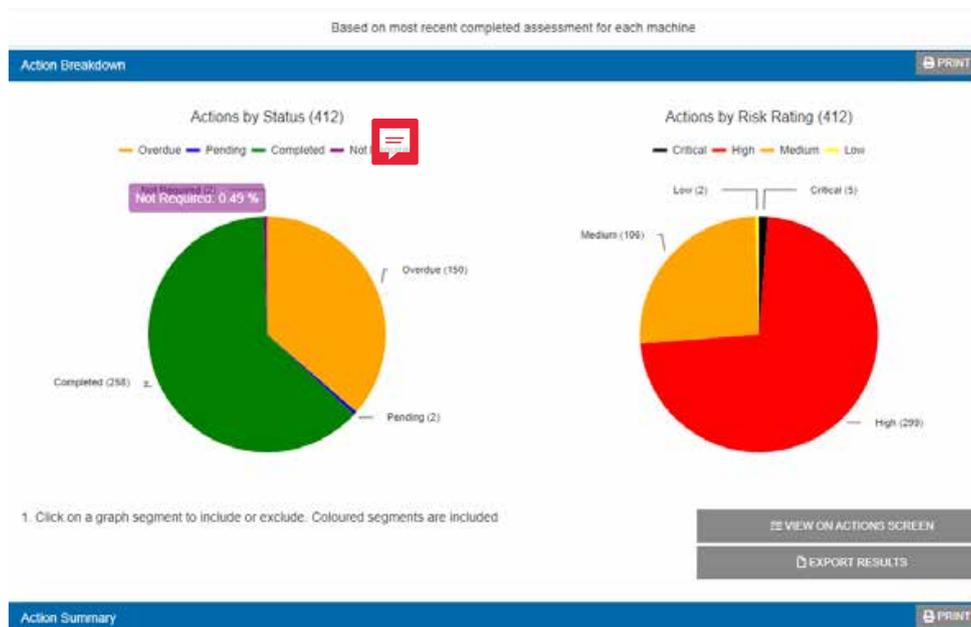
- P1625 – Komatsu backhoe - sold
- P1695 – Zipper - sold
- P1724 – New Holland Tractor – traded
- P 1768 – John Deere mower – traded
- P1739 – Toro 48” zero turn – sold

The new road broom attachment for skid steer loader was delivered in November. This will be based in the southern end of the council and used for town street maintenance.

Plant

Council moved to electronic daily inspections for plant during the reporting period. This can be undertaken in the field via an App on mobile phones. Staff have undertaken training and it is expected that this new procedure will enable more efficient and accurate reporting of plant and assist with workshop planning. The picture below is an example of the reporting function.





Portable toilets

Council has four (4) portable toilets available for use on road works and for private hire. The use of the toilets was donated to a number of community events during the previous year including:

- Model Aeroplane Fly In
- Pulse of the Earth Festival
- Anglers Club Easterfish competition
- Upper Horton Rodeo
- Copeton Fresh Water Swim
- Upper Horton Trail Ride
- Coolatai Campdraft
- Landcare field days
- Coolatai Tractor Pull
- Warialda Show
- Warialda Races
- Nicholson Oval Junior League
- A number of private rentals



OUR ACHIEVEMENTS IN ENGINEERING SERVICES

Horton Road Sealing

The 2023 financial year saw the completion of the Fixing Local Roads Round One project, sealing Horton Road. This \$5.88million project now provides consistent, all-weather access to Upper Horton from both the east and west. Despite several setbacks during the construction process, such as natural disaster declared flooding events, the project was delivered within budget, and on time. Whilst working in the area, the streets of Upper Horton were sealed, improving the overall amenity of the town. The project was delivered in partnership with the NSW State Government, Council and local landholders, who contributed gravel to the project.

IB Bore Road

Upon the completion of drainage work conducted by JK Williams contractors, Council construction staff commenced bulk earthworks on IB Bore Road in April 2022. This \$11.54million project is cofunded by the NSW Government's Fixing Country Roads program and the Federal Government's Heavy Vehicle Safety and Productivity Program. The 2023 financial year saw good progress on the project, despite rainfall making the site inaccessible on several occasions.

To facilitate efficient project management, the project was divided into smaller sections, and earthwork activities began 8.2km west of North Star. This was part of a comprehensive plan to carry out substantial earthwork enhancements at the approaches of an existing multi cell concrete box culvert.

The initial section, extending over 2 kilometres consisted of major improvements before the importation of manufactured road base. Sections 2 and 3, each measuring 1.5 km, focused on similar upgrades. Meanwhile, the fourth section, spanning 1 km, included significant improvements to the existing road alignment and earthwork adjustments at the intersection of IB Bore Road and Mistake Road.

As of the end of June 2023, a total of 6 km had been stabilized and sealed as part of the 20km project.

Getta Getta Road

At June 30 2023, approximately 11km of the 20.9km Getta Getta Road resheeting project was complete. The objective of this project was to provide the most robust unsealed pavement feasible. This was accomplished through the use of locally won basalt gravel, laid in two layers for a total thickness of 300mm. Additionally, a polymer stabilising aid was incorporated into the base layer to improve wet weather performance and reduce dust. All gravel has been crushed on site utilising Council owned rock crushing implements. This has allowed modest savings over traditional crushing plants, allowing for a thicker application of gravel. Ultimately, the quality of the gravel laid on Getta Getta Road was deemed to be suitable for a graded bitumen seal. Sealing works will commence early in the 2024 financial year.

County Boundary Road Upgrade

This project involves the construction and bitumen sealing of 12.22 km of County Boundary Road from the intersection of Croppa Moree Road to the Moree Plains Shire Council boundary to the south. This section is currently a dry weather access only gravel road and is a gravel 'missing link'

section between the Croppa Moree Road and the sealed section of County Boundary Road in Moree Plains Shire Council.

The project is jointly funded by the Federal Government's Roads of Strategic Importance (ROSI) Program (\$9,75 million) with Council contributing an additional \$2.44 million. After geotechnical site investigation, survey and design plans were completed, an exhaustive multiple tender process was carried out to test the market and find the best value for money for the project.

Final tenders called for the construction of drainage in August 2022. Council accepted a tender for the construction of all the major drainage structures from Finn Valley Plant and Civil in October 2022. Finn Valley started work in January 2023 and are due to complete all contracted works well ahead of schedule in September 2023. Road construction works will be carried out by Council crews and are scheduled to begin in August 2023 and take 15 months to complete.



County Boundary Road Floodway 6 – placement of concrete on the western side of the new causeway.

Roads Maintenance Council Contract (RMCC)

On top of additional maintenance funding for State Roads this year, totalling \$843k, Transport for NSW have funded a \$750k guardrail replacement program, a \$300k heavy patching program, a \$570k resurfacing preparation program and a \$1.1M bitumen resurfacing program spread across both Fossickers Way and Gwydir Highway. Construction crews also saw the start of a \$2.4M construction project on Fossickers Way between Bingara and Warialda that will continue into the 2024 financial year for completion. This 1.2km project will see the extension of three major culverts, shoulder widening and a pavement overlay.

Stormwater

After a letterbox drop to the residents of Bingara and Warialda in October 2021, asking for community feedback regarding stormwater issues, Captivate Consulting analysed the responses received to further develop a stormwater program report. This year saw the start of the rectification process, with Local Government Engineering Services being engaged to undertake survey and design around the Bombelli Street and Cunningham Street intersection, where flooding has become an evident problem in the area. Further to this, maintenance staff undertook emergent works, replacing an underground stormwater pipe in Riddell Street, Bingara, that had collapsed, creating a large hole in the road pavement next to the kerb.



OUR ACHIEVEMENTS IN RECREATIONAL SERVICES



Gwydir Shire Council operates and maintains two community fitness centres. Gwydir Fitness Centres are 24-hour centres open for public membership. The Warialda centre is located next to the Warialda Library at 38 Hope Street and the Bingara centre is in the Bingara Sporting Club 8 Bombelli Street. There is electronic entry and cameras installed to provide security for members at both gyms. The Gwydir Fitness Centres contain separate weight training, cardio, aerobics and boxing areas. Memberships are available on a casual, monthly or six-monthly basis.

The aim is to provide the community with a facility to help promote a healthy and active lifestyle, while also having the facility available to those who are working on rehabilitation or just keeping mobile.

In the reporting period, Gwydir Shire Council successfully completed renovations at the Warialda facility, which included significant improvements to the restroom facilities. These enhancements have breathed new life into the area, giving it a rejuvenated appearance. Additionally, a glass door has been installed in the gym, offering the dual benefits of welcoming natural light into the space and ensuring the safety of members when exiting the gym during nighttime hours. This was only made possible due to the Federal Governments LRCI program. The official opening of the upgraded facilities was presided over by the Hon. Mark Coulton.



During the 2022 / 2023 fiscal year, both facilities maintained a stable membership base of over 50 individuals at any given time. Unfortunately, due to renovation requirements, the Warialda facilities had to temporarily suspend operations. Memberships were placed on hold during this period and were promptly reactivated once works were completed. Despite these challenges, membership numbers remained robust for the remainder of the fiscal year. Notably, the Gwydir Fitness Centre achieved its highest-ever membership revenue since its opening.

Free workout programs remain available on the Gwydir Fitness Centre Website and a free Fitness Journal available at the Fitness Centres.



OUR ACHIEVEMENTS IN WORK HEALTH & SAFETY & RISK MANAGEMENT

Work Health and Safety

Work 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.

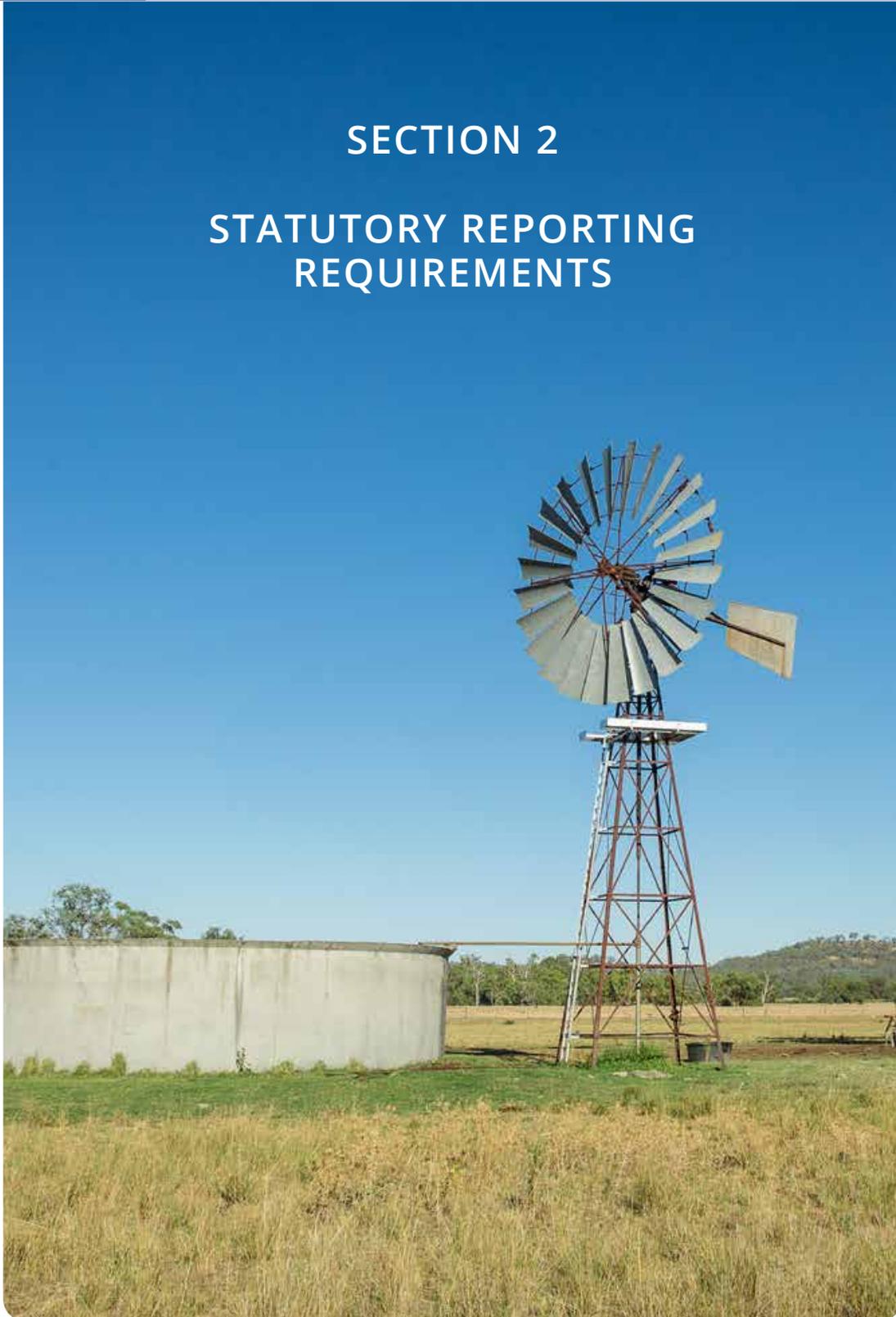
Insurance Costs

Insurance Class	2023 / 2024	2022 / 2023
Environmental Impairment Liability	\$61,030.01	\$59,423.60
Workers Compensation (estimate only)	\$546,599.87	\$800,000.00 under review
Personal Accident	\$4,307.28	\$3,986.68
Workers Compensation Top Up	\$7,073.68	\$5,970.11
Accumulated Sick Leave	\$0.00	\$10,004.77
Casual Hirers Liability	\$6,891.95	\$6,411.12
Councillors and Officers Liability	\$49,670.13	\$46,204.77
Crime	\$19,382.69	\$17,036.83
Motor Vehicle	\$222,777.81	\$190,764.26
Motor Vehicle Adjustment	\$19,748.03	-\$4,840.28
Property	\$502,378.44	\$399,384.03
Property Adjustment	\$51,497.20	\$0.00
Public Liability - Professional Indemnity	\$282,906.16	\$263,168.53
Total inc. GST	\$1,774,263.25	\$1,797,514.42



SECTION 2

STATUTORY REPORTING REQUIREMENTS





AMOUNT OF RATES & CHARGES WRITTEN OFF DURING THE YEAR

Pension Rebate Breakdown Claim 126		Pension Rebate 2022/2023		
Rate Classification	Rebate Given	Council	Govt	Total (\$)
General Rates	Pensioner Farmland	\$5,527.28	\$6,755.58	\$12,282.86
	Pensioner General	\$33,361.50	\$40,775.83	\$74,137.33
		\$38,888.78	\$47,531.41	\$86,420.19
Water & Sewer Rebate	Pensioner Water	\$18,626.74	\$22,760.76	\$41,387.50
	Pensioner Sewer	\$15,988.28	\$19,536.72	\$35,525.00
Waste Charges	Pension Demestic Waste & Disposal	\$15,321.02	\$18,726.00	\$34,047.02
	Pension Waste Management	\$11,914.02	\$14,559.75	\$26,473.77
	Total Rebate	\$100,738.84	\$123,114.64	\$223,853.48
		\$100,738.84		
Conservation Agreements Base Date 01/07/2022				
	2023/2024 Levy			
	Total Write Off Cons	General Rates	\$4,051.88	
		Base Amounts	\$581.80	
		Total	\$4,633.68	

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 \$3,022.52

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

There was no additional induction training or additional expenditure incurred for professional development for Mayor and other Councillors during the reporting period.

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

The expenses incurred for any spouse, partner or other person who accompanied a councillor in the performance of his or her civic function during the reporting period \$2,776.00

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) A breakup of these costs is provided in the table below left:

Details	Amount (\$)
Air Travel	10,315.89
Course Seminar & Conference Registration	14,464.65
Other Travel Related Costs	6,999.96
Overnight Travel Expenses	11,335.37
Plant Hire for travel to Seminars & Conferences	16,889.90
Travel Accommodation	22,899.68
Civic Events	183.56
Grand Total	83,089.01

List of interstate visits and number attending
in table below:

State	Purpose	Attending
Tas	National Local Roads & Transport Congress	2
ACT	LG National General Assembly	3
ACT	Australian Local Government Forum	1

Councillor induction training and Ongoing Professional Development in table below:

Professional Development & Ongoing Training	Sessions	Name of Councillors in Attendance
Professional Development for Councillors	1	Cr Christopher Matthews
Councillor Workshops (Budget)	1	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

Details of contracts awarded by Council

Gwydir Shire Council awarded fourteen (14) contracts exceeding \$150,000 during 2022-23.

Name of Contractor Project	Goods or Services to be Provided Under the Contract	Estimated Amount of Contract Ex GST
Finn Valley Plant and Civil Pty Ltd	County Boundary Road Pallamallawa - drainage construction	\$4,297,158.12
Stabilcorp	Heavy patching of sealed roads	\$429,062
Cleanaway	Waste collection and processing	\$350k - \$450k p/a
AGL	Small Sites Electricity	\$350k - \$450k
Shell Energy Retail Pty Ltd	Large Sites Electricity	\$150,000 est.
Roger Moore PTY Ltd	Supply of Fuel	
Pattison Technology - Darren Pattison	Multiple security upgrades Bif 1 & Bif 2	\$276,027.71
Constructive Dialogue Architects	Planning & architecture stages, Building upgrades to Naroo Aged Care facility	\$97,566.00 still in progress
Fulton Hogan Industries	Bitumen Resurfacing Program	\$1.6m
Uniplan	Construction & Installation of emergency facilities - 1 x 2 bedroom and 1 x 3 bedroom	\$750,000
Engineering & Civil Contractors	Footpath and Concreting Works	\$730,000
Irwin Fencing	Guardrail and Terminal Upgrades	\$650,000
Enviro One Services & Installations Pty Ltd	Bingara Pressure Sewer System Product SUPply and Service Tender	\$500,000
Ledonne Constructions Pty Ltd	Bingara North and East Pressure Sewer Construction	\$3m
Uniplan Group ABN 64 602 475 574	Construction & installation of eight emergency housing facilities	\$1,953,120



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

Summary	Details	Expenditure
3	Earthwork/Construction	\$5,746.94
5	Grading Access Road	\$2,393.83
7	Miscellaneous	\$14,943.30
15	Plant Hire	\$15,940.14
1	Sale of Gravel	\$883.71
2	Slashing	\$828.44
7	Water Delivery	\$1,936.56
40	Total	\$42,672.92

Donations Paid for 2022-23

Total amount contributed or otherwise granted under section 356 (financially assist others)
 There was a total of \$210,734.00 donated under Section 356. The table below includes information on the donations granted:

Donations Summary		
Classification	Donation Requests	Donations' Allocated (inc. oncosts)*
Donations less than \$1,000*	\$14,900	\$10,040
Donations greater than \$1,000*	\$41,500	\$93,912
Foregone Income*	\$58,279	\$57,492
Internal allocation	\$35,000	\$49,290
Totals	\$149,679	\$210,734
In-Kind contributions allocated across other expenditure areas	\$42,250	\$48,035



FOREGONE INCOME

Organisation	Donation requested	Donation Allocated (inc. oncosts)
All junior and school sports plus community groups	Waiving of all hire fees	\$5,000
Anglican Church, North Star	Waiving water & waste charges	\$215
Bingara Radiance Club	Rates and other charges subsidy	\$2,965
Catholic Church, Presbytery, St Joseph's Primary School and Convent	Water, sewerage and waste charges	\$10,605
CWA North Star	Rates and other charges subsidy	\$1,427
CWA Warialda	Rates and other charges subsidy	\$1,999
Gravesend Showground	Waste charges	\$959
Gwydir Oval User Groups	Use of oval facilities and lighting	\$2,562
Warialda Recreation Ground & Nicholson Oval User Groups	Use of oval facilities and lighting	\$1,293
Presbyterian Church Warialda	Water, sewerage and waste charges	\$1,811
Scots Presbyterian Church, Bingara	Water, sewerage and waste charges	\$1,298
St Johns Anglican Church, Bingara	Water, sewerage and waste charges	\$3,068
St Mary's Catholic Church, Bingara	Water, sewerage and waste charges	\$4,284
St Simon and Jude's Anglican Church, Warialda	Water, sewerage and waste charges	\$2,168
Bingara Central School	Partial waiving of water charges (up to)	\$5,000
Uniting Church, Bingara	Water, sewerage and waste charges	\$1,325
Waiving Development Appln and other fees	For community group activities requiring a development application (up to \$3,000)	\$1,251
Warialda P & A Association	Rates, water, sewerage and waste charges	\$7,889
Gravesend Hall	Electricity & Gas charges	\$1,448
Warialda Rail Recreation Reserve	Waste charges	\$924
Definite		\$57,492



DONATIONS < \$1,000

Organisation	Donation requested	Donation Allocated (inc. oncosts)
Upper Horton Rodeo and Campdraft	Annual sponsorship	\$0
Warialda Rugby League Football Club	Annual sponsorship	\$500
Warialda Ladies League Tag	Annual sponsorship	\$300
Bingara Rugby League Football Club	Annual sponsorship	\$500
Bingara Ladies League Tag	Annual sponsorship	\$300
Bingara Australia Day Celebration	Annual Sponsorship	\$943
Warialda Sports Council Awards	Annual sponsorship	\$324
Warialda High School	Annual academic prizes	\$540
Bingara Central School	Annual academic prizes	\$918
Warialda Primary School	Annual academic prizes	\$378
St Josephs Primary School	Annual academic prizes	\$378
Gravesend Primary School	Annual academic prizes	\$378
North Star Primary School	Annual academic prizes	\$378
Croppa Creek Primary School	Annual academic prizes	\$378
Unallocated	Donations requests received during the year	\$3,285
Tharawonga Fundraising Committee	Start up costs	\$540
Totals		\$10,040

DONATIONS > \$1,000

Organisation	Donation requested	Donation Allocated (inc. oncosts)
Warialda P & A Association	Annual donation	\$0
Bingara Orange Festival	Annual sponsorship	\$16,136
Warialda Honey Festival	Annual sponsorship	grant funded in 2023 FY
"A Night at the Star" Event	Event Assistance	\$2,376
Warialda Rotary - Australia Day Celebrations	Annual sponsorship	\$1,080
Gwydir Shire Schools	One off donation - Excursions	\$7,560
Barwon Medical Scholarship	Annual sponsorship	\$2,000
Croppa Creek Recreation Ground	Water Tank Installation	\$6,087
Warialda Historical Society (Previous commitment by Council to 5 year project)	Who, when, where Cemetery Project (5 Year Project - Year 3)	\$5,400
Bingara Community Practice	Assistance with transition from RaRms	\$31,727
Warialda Family Practice	Assistance with transition from RaRms	\$21,546
Totals		\$93,912



IN KIND SUPPORT

Organisation	Donation requested	Recommended Allocation (exc. oncosts)
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
Warialda Family Practice	Assistance with transition from RaRms	\$6,503
Community Groups	Printing and photocopy	\$1,282
Totals		\$48,035

'COUNCIL INTERNAL 'DONATIONS'

Organisation	Donation requested	Actual Allocation (exc. oncosts)
Willoughby-Gwydir exchange program	Annual allocation	\$19,290
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	\$0
Totals		\$49,290



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 June 30, 2023.

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
- Wialda 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
- Disability Inclusion Advisory Committee
- Bingara Angler's Club
- Bingara Showground Advisory Committee
- Bingara Special Events Committee
- Wialda Tourism Committee
- Wialda Historical Society
- Coolatai Sportsground Committee
- North Star Hall Committee
- Croppa Creek Hall Committee
- Yallaroi Hall Committee
- Crooble Hall Committee
- Wialda Rail Community Committee
- Wialda Cultural Community Centre – Carinda House
- Wialda Sports Council
- Wialda Preschool
- Gwydir Community Health Alliance
- Gwydir Learning Region Committee
- Bingara Op Shop

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 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 decisions 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 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 table right.

General Manager Remuneration Package	
Item	Amount (\$)
Salary	306,281.71
Superannuation	32,159.57
Non-Cash Benefits	28,600
FBT	0.00
Total Package	367,041.28

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 23 November 2022 for Gwydir Shire Council Shire Council table below.

Description	Total no.
Persons employed by the council on a permanent full-time basis	136
Persons employed by the council on a permanent part-time basis	61
Persons employed by the council on a casual basis	29
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	0
Total	227



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 2022/23 financial year Council inspectors carried out 33 inspections.

27 pools were compliant on initial inspection, 2 were decommissioned and 4 were deemed compliant on second inspection.

Government Information Public Access (GIPA) activity

In 2022-23 reporting period Council received 8 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.

Developer Contributions

No development contributions and development levies have been used or expended for projects during the reporting period. Each contribution is to go to expenditure on the particular roads identified in the specific Development Consents.

Value of all contributions and levies received during the reporting period totaled \$182,456.34

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 2022-23 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 2022/23 financial year was \$39,739.61. 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 emergent replacement of a collapsed underground stormwater pipe in Riddell Street, Bingara and a concept design for improved stormwater drainage around Ridley, Cunningham and Bombelli Street intersections as part of the prioritised improvements raised in the recent stormwater consultation finalised in the 2022/23 financial year.



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 2022/23 are listed below.

Animal Enclosure (Pound)

Council received funding through the Stronger Country Communities fund 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 5 large kennels with runs that can be reconfigured into 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. The construction was finalised early in the year and the Council's regulatory officer's commenced working from the building.

Pound data / Collection returns

Council reports annually on impounded animals in the Gwydir Shire region. This information is provided to the Department of Local Government, and forms part of the Survey of Council Seizures of Cats and Dogs. Council lodged its pound data collection return in July 2023. A brief summary of the pound data collections for the year and comparison to the previous period is presented in the table below.

ACTIVITY	CATS		% change	DOGS		% change
	2022	2023		2022	2023	
Total Animals Seized	44	32	-27%	18	21	17%
Returned to owner	2	2	-	13	14	8%
Impounded	42	0	-	5	7	40%
Surrendered	0	0	-	5	0	-100%
Released to Owners	1	0	-100%	3	0	-100%
Rehoming within Gwydir Shire	0	0	-	0	4	-
Released to rehoming organisation	1	0	-100%	8	3	-63%
Euthanised unsuitable for rehoming	0	0	-	0	0	-
Euthanised unable to rehomed	0	0	-	0	0	-
Euthanised feral	40	30	-25%	0	0	-

Menacing Dog Declarations

Nuisance Orders

No dogs were put on nuisance orders this year.

Menacing Dog Declarations

No dogs were placed on menacing dog declarations.

Nine dogs remain on a menacing dog declaration from previous years.

**Dangerous Dog Declaration**

No dogs were placed on dangerous dog declarations this year.
Six dogs remain on dangerous dog declarations from the previous years.

Microchipping and Registrations

245 Dogs and 4 Cats were microchipped in the period.
47 Dogs and 3 Cats were registered in the period for a total of \$3,667.00.

Microchipping and Registration Totals

	ID Microchip Only			Registered		Change	Total	Total	
	2022	2023	%	2022	2023				
Cat	334	334	0%	178	180	1%	512	514	<1%
Dog	3901	4222	8%	1486	1553	5%	5387	5775	7%
Total:	4235	4556	8%	1664	1773	6%	5899	6329	7%

The top ten identified registered breeds in Gwydir Shire

The top ten identified registered **Dog** breeds in The Shire

Breed	2022	Breed	2023
Australian Kelpie	303	Australian Kelpie	314
Jack Russell Terrier	264	Jack Russell Terrier	292
Labrador Retriever	155	Labrador Retriever	176
Australian Cattle Dog (Blue)	142	Border Collie	153
Border Collie	134	Australian Cattle Dog (Blue)	147
Maltese	108	Cavoodle	130
Unknown	97	Maltese	111
Cocker Spaniel	94	Dachshund (miniature)	111
Chihuahua (Smooth)	94	Unknown	100

The top ten identified registered **Cat** breeds in The Shire

2022 Breed	Registered	2023 Breed	Registered
Domestic	314	Domestic	319
Ragdoll	43	Ragdoll	50
Birman	30	Birman	29
(Other)	15	(Other)	15
Burmese	10	Burmese	10
Domestic	10	Domestic	10
Russian Blue	9	Russian Blue	9
Siamese	7	Ragdoll	8
Ragdoll	7	Siamese	7
Unknown	7	Unknown	7
Persian	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 2022/23 there was one incident involving one dog reported to Council which was 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 2022/23 totalled \$136,738.00.

This figure includes the employment of Regulatory officers, and the operation and maintenance of Council's Companion Animal Impounding facility and its associated administrative functions. These are the rehoming of companion animals, microchipping and registration and maintaining the companion animals register, as well as educational and awareness activities.

Educational activities

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

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 requires a rehoming organisation, such as the Council, to satisfy required steps for the rehoming of seized and surrendered dogs. The amendment came into effect on the 4 March 2022. Fortunately, the Council's processes were already operating to minimise euthanasia. This meant that the Council were already compliant with the requirements. Gwydir Shire Council operates a Facebook page and eligible impounded animals are advertised for rehoming. 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 again we saw no dog were euthanised, a credit to the Regulatory Officers and the systems and relationships that they have developed. All the euthanised cats were feral cats.

Off leash areas

Council provides four designated off leash areas in the Shire. Regulatory signage is erected at all sites detailing the behaviours that are permitted and prohibited.

The off-leash areas continue to be maintained by the Council's Regulatory and Parks and Gardens staff with regular mowing, tree watering and maintenance.

The four areas are: Bicentennial Park, including part of the Bingara River Common Crown Reserve area under council management. This area is unfenced. All Nations Hill, Hill Street, Bingara is fenced and has a dog bubbler, dog obstacles and seating. In Warialda at the Long Street Triangle Park on the corner of Long and Mosquito Creek Road. This area is also fenced and has a dog bubbler, dog obstacles, litter bags and bin as well as seating. The Off-leash Reserve Gwydir Street Gravesend is fenced and has dog obstacles and seating.



COMPLIANCE WITH THE NSW CARERS (RECOGNITION) ACT 2010

The inclusion and support to Carer of Aged Care residents is a high priority within the Gwydir Shire Council. Planning and assessment of our aged care residents always involves carers, if applicable, taking into consideration the supports of the carer and their perception of the caring relationship. Irrespective of the age, function and place of residence such as a Residential Aged Care Facility, carers are often heavily involved in decision making with regards to the resident's needs, assessment and support planning. The ongoing involvement of carers is often essential to the wellbeing of residents residing in residential aged care and this is promoted and supported at Naroo Frail Aged Care. Allowing and supporting Carers to be involved reduces depression, provides continuity of relationships and sustains connection to home and family to the resident. It also enables the carer to feel needed, useful and appreciated.

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 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 – including information on the implementation of council's Disability Inclusion Action Plan

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.

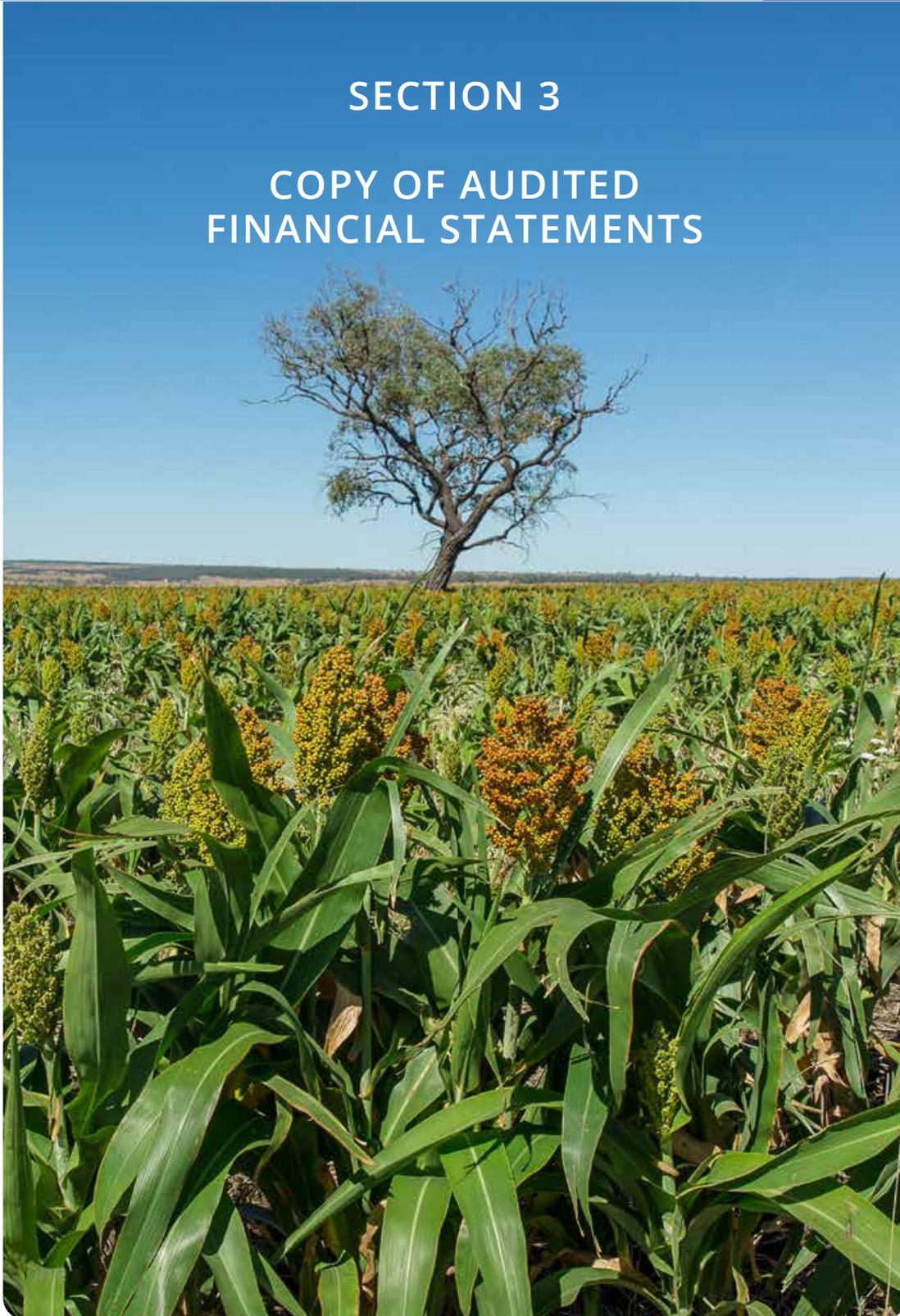
The Gwydir Shire Council has an active Disability Inclusions Advisory Committee that meets regularly. The committee includes both carers and persons living with a disability and Council representatives and medical professionals. The Disability Inclusion Action Plan (DIAP) went to the June 2023 Council meeting and was displayed for 28 days before being adopted and publicly available to the community as of July 1st, 2023. Actions from this Plan will continue to be integrated into Council's Integrated Planning and Reporting documents. Council continues to plan and work toward addressing the issues that we need to as an organisation to ensure that people with a disability in our community are not disadvantaged and can live comfortably in their chosen community.

During the reporting period Council has installed doorbells at the entry way to the Bingara library to alert staff when someone who may need assistance entering the facility can get it. Sections of footpath in Bingara and Warialda have been upgraded or installed to allow for easier access for people with mobility issues.

The current disabled parking spaces in Bingara and Warialda have been reviewed and determined as the most practical spaces available that do not compromise safety to those using them. The Committee and staff will continue to monitor these spaces along with the opportunity to add more if the need arises.

SECTION 3

COPY OF AUDITED FINANCIAL STATEMENTS



8.8 Presentation of Financial Statements

File Reference: NA

Delivery Program

Goal: 5. Organisational management

Outcome: 5.1 Corporate management

Strategy: 5.1.1 Financial Management and accountability systems

Author: CFO

STAFF DISCLOSURE OF INTEREST Nil

IN BRIEF/SUMMARY RECOMMENDATION

The purpose of this report is to comply with statutory requirements in relation to the General Purpose and Special Purpose Financial Reports for the year ended 30 June 2023 for Gwydir Shire Council.

TABLED ITEMS Nil

BACKGROUND

The General Purpose and Special Purpose Financial Reports for Gwydir Shire Council for the year ended 30 June 2023 have been prepared, presented to the Audit Risk and Improvement Committee and are currently being audited. It is not believed there will be any material changes to the Reports attached.

When the audit is completed, the NSW Audit Office will issue a client service report which will be presented along with the audited financial reports to the Audit Risk and Improvement Committee for review.

The audited financial statements and independent auditors report will be presented to Council and the public at a Council meeting to be held in accordance with Section 419 (1) of the *Local Government Act 1993*.

Section 413(2)(c) requires a Statement, signed by the General Manager, the Responsible Accounting Officer, the Mayor and one other Councilor, usually the Deputy Mayor, in the form approved by the Council as to its opinion on the General Purpose Financial Reports, Special Purpose Financial Reports and any such General Schedules. It should be noted that the Statement reflects an opinion only and is not legally binding.

STAFF CERTIFICATION

The Acting General Manager, Mrs. Leeah Daley, and the Responsible Accounting Officer, Mrs. Helen Thomas, certify that to the best of their knowledge, the General Purpose and Special Purpose Financial Reports have been prepared in accordance with all statutory requirements and believe the reports present fairly the financial position of Gwydir Shire Council on 30 June 2023.

OFFICER RECOMMENDATION

THAT the report be received.

FURTHER that in relation to the report “Certification of the 2022/2023 Annual Financial Reports” for the period ending 30 June 2023, Council:

- (i) Resolve to present the Audited General Purpose and Special Purpose Financial Reports, together with the Auditors Reports at a Public Meeting to be held as part of Council’s Meeting on 8 February 2024, in accordance with Section 419 (1) of the *Local Government Act, 1993*;**
- (ii) Record as an opinion of the Council pursuant to Section 413 (2c) of the *Local Government Act 1993 (NSW)* (as amended), that the General Purpose Financial Reports for Gwydir Shire Council for the period ending 30 June 2023:**
 - (a) have been prepared in accordance with:**
 - the Local Government Act 1993 (as amended) and Regulations made thereafter
 - the Australian Accounting Standards and professional pronouncements; and
 - the Local Government Code of Accounting Practice and Financial Reporting;
 - (b) the General Purpose Financial Report presents fairly the Council’s operating result and financial position for the year;**
 - (c) the General Purpose Financial Report accords with the Council’s accounting and other records; and**
 - (d) the signatories are not aware of anything that would make the General Purpose Financial Report false or misleading in any way.**
- (iii) Record as an opinion of the Council pursuant to the Local Government Code of Accounting Practice and Financial Reporting, that the Special Purpose Financial Reports for Gwydir Shire Council for the period ending 30 June 2023:**
 - (a) 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 & Costing for Council Businesses: A Guide to Competitive Neutrality”
 - the Local Government Code of Accounting Practice and Financial Reporting; and
- (b) the Special Purpose Financial Reports present fairly the operating result and financial position for each of the Council’s declared Business Activities for the year.
- (c) the Special Purpose Financial Reports accord with the Council’s accounting and other records and
- (d) the signatories are not aware of anything that would make the Special Purpose Financial Reports false or misleading in any way.

FURTHER that the reports be authorised for issue.

ATTACHMENTS

1. Gwydir Shire Council Annual Financial Statements for the year ending 30 June 2023 [8.8.1 - 99 Pages]

COUNCIL RESOLUTION:

THAT the report be received.

FURTHER that in relation to the report “Certification of the 2022/2023 Annual Financial Reports” for the period ending 30 June 2023, Council:

- (i) Resolve to present the Audited General Purpose and Special Purpose Financial Reports, together with the Auditors Reports at a Public Meeting to be held as part of Council’s Meeting on 8 February 2024, in accordance with Section 419 (1) of the *Local Government Act, 1993*;
- (ii) Record as an opinion of the Council pursuant to Section 413 (2c) of the *Local Government Act 1993 (NSW)* (as amended), that the General Purpose Financial Reports for Gwydir Shire Council for the period ending 30 June 2023:
 - (a) have been prepared in accordance with:
 - the Local Government Act 1993 (as amended) and Regulations made thereafter
 - the Australian Accounting Standards and professional pronouncements; and
 - the Local Government Code of Accounting Practice and Financial Reporting;

- (b) the General Purpose Financial Report presents fairly the Council's operating result and financial position for the year;
- (c) the General Purpose Financial Report accords with the Council's accounting and other records; and
- (d) the signatories are not aware of anything that would make the General Purpose Financial Report false or misleading in any way.
- (iii) Record as an opinion of the Council pursuant to the Local Government Code of Accounting Practice and Financial Reporting, that the Special Purpose Financial Reports for Gwydir Shire Council for the period ending 30 June 2023:
- (a) 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 & Costing for Council Businesses: A Guide to Competitive Neutrality"
 - the Local Government Code of Accounting Practice and Financial Reporting; and
- (b) the Special Purpose Financial Reports present fairly the operating result and financial position for each of the Council's declared Business Activities for the year.
- (c) the Special Purpose Financial Reports accord with the Council's accounting and other records and
- (d) the signatories are not aware of anything that would make the Special Purpose Financial Reports false or misleading in any way.

FURTHER that the reports be authorised for issue.

(Moved Cr D Coulton, Seconded Cr Galvin)

CARRIED

For: Cr J Coulton, Cr Egan, Cr Dixon OAM, Cr Matthews, Cr Moore, Cr Mulligan and Cr Smith

Against: Nil

Gwydir Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2023

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



Gwydir Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023

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



Gwydir Shire Council

General Purpose Financial Statements

for the year ended 30 June 2023

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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.

Gwydir Shire Council

General Purpose Financial Statements

for the year ended 30 June 2023

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 2023.

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.

Gwydir Shire Council

General Purpose Financial Statements

for the year ended 30 June 2023

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 12 October 2023.

Cr John Coulton
Mayor
30 November 2023

Cr Catherine Egan
Councillor
30 November 2023

Leeah Daley
Acting General Manager
30 November 2023

Helen Thomas
Responsible Accounting Officer
30 November 2023

Gwydir Shire Council

Income Statement

for the year ended 30 June 2023

<i>Original unaudited budget 2023 \$ '000</i>		Notes	<i>Actual 2023 \$ '000</i>	<i>Restated Actual 2022 ¹ \$ '000</i>
	Income from continuing operations			
11,250	Rates and annual charges	B2-1	11,474	11,346
2,778	User charges and fees	B2-2	5,036	3,158
3,686	Other revenues	B2-3	4,739	3,809
9,235	Grants and contributions provided for operating purposes	B2-4	15,357	11,709
26,196	Grants and contributions provided for capital purposes	B2-4	19,985	14,152
29	Interest and investment income	B2-5	194	45
3,686	Other income	B2-6	306	474
600	Net gain from the disposal of assets	B4-1	-	188
57,460	Total income from continuing operations		57,091	44,881
	Expenses from continuing operations			
13,372	Employee benefits and on-costs	B3-1	13,407	13,503
8,545	Materials and services	B3-2	19,349	12,282
321	Borrowing costs	B3-3	495	486
7,796	Depreciation, amortisation and impairment of non-financial assets	B3-4	9,637	8,363
2,942	Other expenses	B3-5	661	645
-	Net loss from the disposal of assets	B4-1	147	-
32,976	Total expenses from continuing operations		43,696	35,279
24,484	Operating result from continuing operations		13,395	9,602
24,484	Net operating result for the year attributable to Council		13,395	9,602
(1,712)	Net operating result for the year before grants and contributions provided for capital purposes		(6,590)	(4,550)

(1) Restated - see note G4-1

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

Gwydir Shire Council | Statement of Comprehensive Income | for the year ended 30 June 2023

Gwydir Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2023

	Notes	2023 \$ '000	2022 ¹ \$ '000
Net operating result for the year – from Income Statement		13,395	9,602
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	39,889	35,826
Impairment loss relating to infrastructure, property, plant and equipment	C1-7	(3,009)	–
Total items which will not be reclassified subsequently to the operating result		36,880	35,826
Amounts which will be reclassified subsequently to the operating result when specific conditions are met			
Other movements ¹		–	(2,595)
Total items which will be reclassified subsequently to the operating result when specific conditions are met		–	(2,595)
Total other comprehensive income for the year		36,880	33,231
Total comprehensive income for the year attributable to Council		50,275	42,833

(1) Restated - see note G4-1

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

Gwydir Shire Council | Statement of Financial Position | for the year ended 30 June 2023

Gwydir Shire Council

Statement of Financial Position

as at 30 June 2023

	Notes	2023 \$ '000	Restated 2022 ¹ \$ '000	1 July 2021 \$ '000
ASSETS				
Current assets				
Cash and cash equivalents	C1-1	29,009	3,187	8,109
Investments	C1-2	–	13,796	8,550
Receivables	C1-4	7,873	6,450	1,740
Inventories	C1-5	325	260	843
Contract assets and contract cost assets	C1-6	1,258	65	391
Other	C1-11	10	10	–
Total current assets		38,475	23,768	19,633
Non-current assets				
Infrastructure, property, plant and equipment (IPPE) ¹	C1-7	498,062	452,082	409,816
Total non-current assets		498,062	452,082	409,816
Total assets		536,537	475,850	429,449
LIABILITIES				
Current liabilities				
Payables	C3-1	4,601	4,853	3,645
Contract liabilities	C3-2	13,208	5,799	1,571
Borrowings	C3-3	1,064	2,009	1,180
Employee benefit provisions	C3-4	3,357	3,181	2,853
Provisions	C3-5	61	61	–
Total current liabilities		22,291	15,903	9,249
Non-current liabilities				
Borrowings	C3-3	9,953	3,997	7,085
Employee benefit provisions	C3-4	147	114	16
Provisions	C3-5	4,821	6,786	3,798
Total non-current liabilities		14,921	10,897	10,899
Total liabilities		37,212	26,800	20,148
Net assets		499,325	449,050	409,301
EQUITY				
Accumulated surplus		303,695	290,300	280,932
IPPE revaluation reserve	C4-1	195,630	158,750	129,618
Total equity		499,325	449,050	410,550

(1) See Note G4-1

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

Gwydir Shire Council

Statement of Changes in Equity

for the year ended 30 June 2023

	2023			2022		
	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000
Opening balance at 1 July	290,300	158,750	449,050	283,293	122,924	406,217
Restated opening balance	290,300	158,750	449,050	283,293	122,924	406,217
Net operating result for the year	13,395	–	13,395	9,602	–	9,602
Restated net operating result for the period	13,395	–	13,395	9,602	–	9,602
Other comprehensive income						
Correction of prior period errors	–	–	–	(2,595)	–	(2,595)
Gain (loss) on revaluation of infrastructure, property, plant and equipment	–	39,889	39,889	–	35,826	35,826
– Impairment loss relating to IPP&E	–	(3,009)	(3,009)	–	–	–
Other comprehensive income	–	36,880	36,880	(2,595)	35,826	33,231
Total comprehensive income	13,395	36,880	50,275	7,007	35,826	42,833
Closing balance at 30 June	303,695	195,630	499,325	290,300	158,750	449,050

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Gwydir Shire Council

Statement of Cash Flows

for the year ended 30 June 2023

<i>Original unaudited budget 2023 \$ '000</i>	Notes	<i>Actual 2023 \$ '000</i>	<i>Actual 2022 \$ '000</i>
Cash flows from operating activities			
<i>Receipts:</i>			
11,064	Rates and annual charges	11,305	11,383
2,470	User charges and fees	4,994	3,311
30	Interest received	233	243
18,965	Grants and contributions	41,309	20,587
–	Bonds, deposits and retentions received	7	6
732	Other	3,517	5,705
<i>Payments:</i>			
(12,945)	Payments to employees	(13,198)	(13,225)
(12,509)	Payments for materials and services	(21,482)	(10,249)
(401)	Borrowing costs	(489)	(445)
(3,178)	Other	(834)	(246)
4,228	Net cash flows from operating activities	25,362	17,070
Cash flows from investing activities			
<i>Receipts:</i>			
–	Sale of investments	13,796	7,346
450	Proceeds from sale of IPPE	787	1,438
<i>Payments:</i>			
–	Purchase of investments	–	(12,699)
(1,400)	Payments for IPPE	(19,134)	(16,971)
(950)	Net cash flows from investing activities	(4,551)	(20,886)
Cash flows from financing activities			
<i>Receipts:</i>			
–	Proceeds from borrowings	7,000	–
<i>Payments:</i>			
(1,500)	Repayment of borrowings	(1,989)	(1,106)
(1,500)	Net cash flows from financing activities	5,011	(1,106)
1,778	Net change in cash and cash equivalents	25,822	(4,922)
3,000	Cash and cash equivalents at beginning of year	3,187	8,109
4,778	Cash and cash equivalents at end of year	29,009	3,187
3,000	plus: Investments on hand at end of year	–	13,796
7,778	Total cash, cash equivalents and investments	29,009	16,983

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

Gwydir Shire Council

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Gwydir Shire Council

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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 12 October 2023. 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 2021 (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.

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

continued on next page ...

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A1-1 Basis of preparation (continued)

- 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 have been published that are not mandatory for the 30 June 2023 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2022.

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 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

This Standard modifies AASB 13 Fair Value Measurement for application by not-for-profit public sector entities such as Council.

It includes authoritative implementation guidance when fair valuing non-financial assets, not held primarily for their ability to generate cash inflows and also provides guidance and clarification when valuing assets that are restricted (in their use) at Council.

This includes guidance and clarification regarding the determination of an assets highest and best use, the development and use of internal assumptions for unobservable inputs and allows for greater use of internal judgements when applying the cost approach in the measurement and determination of fair values.

Although Council is yet to fully determine the impact of this standard, the changes will be evaluated in the future assessment of all property and infrastructure assets measured at fair value.

The standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted.

AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates

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;

A1-1 Basis of preparation (continued)

- 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.

The standard may have significant impact on Council as it requires Council to consider the materiality of the accounting policy information to be included in the financial statements.

AASB 101 Presentation of Financial Statements requires the disclosure of material accounting policy information rather than significant accounting policies.

"Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements."

Accounting policy information is likely to be considered material if that information relates to material transactions, other events or conditions and:

- the entity has changed accounting policy during the reporting period and this change resulted in a material change to the information in the financial statements.
- the entity (or OLG) chose the accounting policy from one or more options permitted by Australian Accounting Standards.
- the accounting policy was developed in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* in the absence of an Australian Accounting Standard that specifically applies.
- the accounting policy relate to an area for which an entity is required to make significant judgements or assumptions in applying an accounting policy, and the entity discloses those judgements or assumptions in the financial statements
- the accounting required for them is complex and users of the entity's financial statements would otherwise not understand those material transactions, other events or conditions.

Further AASB 101 notes that *'Accounting policy information that relates to immaterial transactions, other events or conditions is immaterial and need not be disclosed.'*

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

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 2023.

Those newly adopted standards which had a material impact on Council's reported financial position, financial performance and/or associated financial statement disclosures are further discussed in No G4-1

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.

	<i>Income</i>		<i>Expenses</i>		<i>Operating result</i>		<i>Grants and contributions</i>		<i>Carrying amount of assets</i>	
	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022 ¹</i>	<i>2023</i>	<i>2022 ¹</i>	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022 ¹</i>
	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>
Functions or activities										
Social	5,724	4,277	6,153	5,373	(429)	(1,096)	1,991	2,897	22,398	26,806
Other	-	-	-	-	-	-	911	-	5,287	30,667
Economic	26,817	16,508	16,439	13,161	10,378	3,347	21,555	14,908	320,243	276,569
Environment	3,509	2,920	3,659	2,732	(150)	188	702	302	25,779	33,652
Civic Leadership	722	861	1,770	1,422	(1,048)	(561)	-	-	4,460	5,028
Governance	20,319	20,315	15,675	12,591	4,644	7,724	10,183	7,754	158,370	103,128
Total functions and activities	57,091	44,881	43,696	35,279	13,395	9,602	35,342	25,861	536,537	475,850

(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

	Timing	2023 \$ '000	2022 \$ '000
Ordinary rates			
Residential	2	1,353	1,350
Farmland	2	6,780	6,712
Business	2	339	337
Less: pensioner rebates (mandatory)	2	(87)	(91)
Rates levied to ratepayers		8,385	8,308
Pensioner rate subsidies received	2	48	50
Total ordinary rates		8,433	8,358
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)			
Domestic waste management services	2	548	537
Stormwater management services	2	40	40
Water supply services	2	837	829
Sewerage services	2	719	705
Waste management services (non-domestic)	2	962	942
Less: pensioner rebates (mandatory)	2	(141)	(143)
Annual charges levied		2,965	2,910
Pensioner annual charges subsidies received:			
– Water	2	23	24
– Sewerage	2	20	20
– Domestic waste management	2	33	34
Total annual charges		3,041	2,988
Total rates and annual charges		11,474	11,346
Timing of revenue recognition for rates and annual charges			
Rates and annual charges recognised at a point in time (2)		11,474	11,346
Total rates and annual charges		11,474	11,346

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

	Timing	2023 \$ '000	2022 \$ '000
Specific user charges (per s502 - specific 'actual use' charges)			
Water supply services	1	592	485
Sewerage services	1	38	48
Total specific user charges		630	533
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Inspection services	2	5	6
Planning and building regulation	2	119	112
Private works – section 67	1	27	26
Registration fees	2	10	10
Section 603 certificates	2	16	23
Total fees and charges – statutory/regulatory		177	177
(ii) Fees and charges – other (incl. general user charges (per s608))			
Caravan park	2	378	310
Cemeteries	2	48	49
Child care	2	2	3
Park rents	2	10	6
Transport for NSW works (state roads not controlled by Council)	1	3,210	1,533
Tourism	2	4	2
Gwydir learning region	2	78	85
Home and community care / community transport	2	150	212
Pre-school services	2	121	108
Roxy theatre	2	14	12
Community fitness	2	39	39
Other	2	2	2
Other	2	173	87
Total fees and charges – other		4,229	2,448
Total other user charges and fees		4,406	2,625
Total user charges and fees		5,036	3,158
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		3,777	2,092
User charges and fees recognised at a point in time (2)		1,259	1,066
Total user charges and fees		5,036	3,158

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	2023 \$ '000	2022 \$ '000
Fines – other	2	7	10
Commissions and agency fees	2	104	104
Diesel rebate	2	119	145
Insurance claims recoveries	2	–	12
Sales – general	2	72	59
Emergency services reimbursements	2	–	50
Employee related	2	53	63
Festivals	2	14	9
Naroo	1	3,844	2,969
Sewer operations	2	2	(1)
Waste management revenues	2	213	232
Tourism	2	23	21
Insurance Incentives	2	94	38
Water supplies	2	10	4
Companion Animals Reimbursement	2	4	9
Advertising Income	2	3	17
Container Deposit reimbursement	2	4	–
Crown Land Assets Reconciliation		81	–
Other	2	92	68
Total other revenue		4,739	3,809

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	3,844	2,969
Other revenue recognised at a point in time (2)	895	840
Total other revenue	4,739	3,809

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 2023	Operating 2022	Capital 2023	Capital 2022
	<i>Timing</i>	\$ '000	\$ '000	\$ '000	\$ '000
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance	2	1,675	2,589	-	-
Payment in advance - future year allocation					
Financial assistance	2	6,051	3,982	-	-
Amount recognised as income during current year		7,726	6,571	-	-
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Water supplies	1	-	-	149	-
Sewerage services	1	-	-	96	-
Aged care	1	14	23	441	179
Child care	2	18	18	166	-
Community care	2	351	204	-	-
Economic development	1	-	90	-	-
Employment and training programs	2	221	141	-	-
Library	2	77	76	-	-
Noxious weeds	1	127	104	-	-
NSW rural fire services	1	234	326	-	-
Recreation and culture	2	-	6	68	-
Storm/flood damage	1	-	-	6,851	3,162
Gwydir learning region	1	-	-	850	-
Dept of Communities & Justice programs	2	163	176	-	-
Preschool	2	403	403	-	-
Street lighting	2	21	21	-	-
Tharawonga operational	2	365	296	-	-
Transport (3x3, flood works, roads to recovery)	1	2,471	1,182	2	-
Drought Communities	1	58	39	259	159
Stronger Country Communities - Council Projects	1	-	-	204	603
Stronger Country Communities - Community Projects	1	659	4	-	-
Big River Dreaming	2	-	-	190	48
Caravan Park	1	-	-	9	165
Planning Portal	2	-	13	-	-
Local roads and community infrastructure	1	-	-	792	1,353
Showground stimulus	1	-	-	32	380
Transport (other roads and bridges funding)	1	-	-	8,050	6,255
Recreation and culture	1	4	16	147	492
Other specific grants	2	414	320	717	495
Sewerage (excl. section 64 contributions)	2	-	-	12	-
Transport for NSW contributions (regional roads, block grant)	1	1,810	1,671	230	272
Water supplies (excl. section 64 contributions)	1	-	-	1	-
Tourism	2	199	-	-	-
Other contributions	2	17	7	-	-
Community services	2	5	2	-	-
Total special purpose grants and non-developer contributions – cash		7,631	5,138	19,266	13,563
Non-cash contributions					
RFS assets	2	-	-	537	535
Total other contributions – non-cash		-	-	537	535

continued on next page ...

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B2-4 Grants and contributions (continued)

	<i>Operating</i> 2023 \$ '000	<i>Operating</i> 2022 \$ '000	<i>Capital</i> 2023 \$ '000	<i>Capital</i> 2022 \$ '000
<i>Timing</i>				
Total special purpose grants and non-developer contributions (tied)	7,631	5,138	19,803	14,098
Total grants and non-developer contributions	15,357	11,709	19,803	14,098
Comprising:				
– Commonwealth funding	9,760	8,642	6,472	7,147
– State funding	5,561	1,414	13,314	5,628
– Other funding	36	1,653	17	1,323
	15,357	11,709	19,803	14,098

Developer contributions

	<i>Operating</i> 2023 \$ '000	<i>Operating</i> 2022 \$ '000	<i>Capital</i> 2023 \$ '000	<i>Capital</i> 2022 \$ '000
<i>Notes</i>				
<i>Timing</i>				
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):				
Cash contributions				
S 7.11 – contributions towards amenities/services	–	–	182	54
Total developer contributions – cash	–	–	182	54
Total grants and contributions	15,357	11,709	19,985	14,152
Timing of revenue recognition for grants and contributions				
Grants and contributions recognised over time (1)	5,377	2,620	18,113	12,382
Grants and contributions recognised at a point in time (2)	9,980	9,089	1,872	1,770
Total grants and contributions	15,357	11,709	19,985	14,152

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> 2023 \$ '000	<i>Operating</i> 2022 \$ '000	<i>Capital</i> 2023 \$ '000	<i>Capital</i> 2022 \$ '000
Unspent grants				
Unspent funds at 1 July	691	553	5,193	6,014
Add: operating grants recognised as income in the current period but not yet spent	248	85	-	-
Add: Funds received and not recognised as revenue in the current year	3,861	97	9,533	5,193
Less: grants recognised in a previous reporting period now spent	(73)	(44)	-	-
Less: Funds received in prior year but revenue recognised and funds spent in current year	-	-	(5,193)	(6,014)
Unspent funds at 30 June	4,727	691	9,533	5,193
Contributions				
Unspent funds at 1 July	-	-	394	355
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	-	-	182	39
Add: contributions received and not recognised as revenue in the current year	-	-	145	-
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	-	-	-	-
Unspent contributions at 30 June	-	-	721	394

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).

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Capital grants

Capital grants received by Council under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under Council's control on completion are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project.

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

	2023 \$ '000	2022 \$ '000
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	40	28
– Cash and investments	154	17
Total interest and investment income (losses)	194	45
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	22	26
General Council cash and investments	61	10
Restricted investments/funds – external:		
Development contributions		
– Section 7.11	1	1
Water fund operations	19	1
Sewerage fund operations	34	4
Domestic waste management operations	57	3
Total interest and investment income	194	45

Accounting policy

Interest income is recognised using the effective interest rate at the date that interest is earned.

B2-6 Other income

	Notes	2023 \$ '000	2022 \$ '000
Rental income			
Other lease income			
Housing Rent		18	43
Commercial Property		29	32
Medical Centres		14	–
Roxy Theatre		7	2
Community Housing		149	141
Caravan Park		89	83
De-recognition of quarry assets remediation provision	C3-5	–	173
Total other income		306	474

B3 Costs of providing services**B3-1 Employee benefits and on-costs**

	2023	2022
	\$ '000	\$ '000
Salaries and wages	11,412	11,025
Travel expenses	3	–
Employee leave entitlements (ELE)	2,816	2,316
Superannuation	1,437	1,339
Workers' compensation insurance	750	709
Fringe benefit tax (FBT)	22	29
Other	55	41
Total employee costs	16,495	15,459
Less: capitalised costs	(3,088)	(1,956)
Total employee costs expensed	13,407	13,503

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	2023 \$ '000	2022 \$ '000
Raw materials and consumables		29,339	16,951
Contractor and consultancy costs			
– Consultants		437	158
– Domestic waste management contract		494	104
– Health services		14	7
– Pools		230	210
– Road infrastructure contractors		3,295	1,561
– Footpaths		417	–
– Other		1,565	2,833
Audit Fees	F2-1	69	71
Councillor and Mayoral fees and associated expenses	F1-2	248	269
Advertising		10	26
Bank charges		34	41
Computer software charges		4	–
Electricity and heating		518	459
Insurance		798	723
Street lighting		69	58
Subscriptions and publications		140	184
Telephone and communications		127	124
Valuation fees		29	28
Travel expenses		1	1
Contributions/levies to other levels of government			
Legal expenses:			
– Legal expenses: debt recovery		6	–
– Legal expenses: other		7	13
Expenses from leases of low value assets		8	6
Variable lease expense relating to usage		43	47
Total materials and services		37,902	23,874
Less: capitalised costs		(18,553)	(11,592)
Total materials and services		19,349	12,282

Accounting policy

Expenses are recorded on an accruals basis as the Council receives the goods or services.

B3-3 Borrowing costs

	Notes	2023 \$ '000	2022 \$ '000
(i) Interest bearing liability costs			
Interest on loans		287	385
Total interest bearing liability costs expensed		287	385
(ii) Other borrowing costs			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	C3-5	168	55
Amortisation of discounts and premiums: – unwinding discount on reduced interest loan		40	46
Total other borrowing costs		208	101
Total borrowing costs expensed		495	486

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

	Notes	2023 \$ '000	2022 \$ '000
Depreciation and amortisation			
Plant and equipment		1,433	1,274
Office equipment		104	96
Furniture and fittings		48	47
Land improvements (depreciable)		6	2
Infrastructure:			
	C1-7		
– Buildings – non-specialised		600	601
– Buildings – specialised		508	481
– Other structures		202	170
– Roads		5,170	4,059
– Bridges		355	437
– Footpaths		32	29
– Stormwater drainage		40	38
– Water supply network		358	342
– Sewerage network		176	179
– Swimming pools		54	64
Other assets:			
– Other		10	12
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C1-7	462	514
– Quarry assets	C1-7	79	18
Total depreciation and amortisation costs		9,637	8,363
Impairment / revaluation decrement of IPPE			
Infrastructure:			
	C1-7		
– Roads		3,009	–
Total gross IPPE impairment / revaluation decrement costs		3,009	–
Amounts taken through revaluation reserve	C1-7	(3,009)	–
Total IPPE impairment / revaluation decrement costs charged to Income Statement		–	–
Total depreciation, amortisation and impairment for non-financial assets		9,637	8,363

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.

Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Other non-financial assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

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.

B3-5 Other expenses

	Notes	2023 \$ '000	2022 \$ '000
Impairment of receivables			
Other		–	3
Total impairment of receivables	C1-4	–	3
Fair value decrement on investments			
Fair value decrement on financial investment		–	107
Total Fair value decrement on investments	C1-2	–	107
Other			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		581	445
– Other contributions/levies		5	–
Donations, contributions and assistance to other organisations (Section 356)		75	90
Total other		661	535
Total other expenses		661	645

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	2023 \$ '000	2022 \$ '000
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		603	1,114
Less: carrying amount of property assets sold/written off		(506)	(975)
Gain (or loss) on disposal		97	139
Gain (or loss) on disposal of plant and equipment			
Proceeds from disposal – plant and equipment	C1-7	184	324
Less: carrying amount of plant and equipment assets sold/written off		(169)	(262)
Gain (or loss) on disposal		15	62
Gain (or loss) on disposal of infrastructure			
Less: carrying amount of infrastructure assets sold/written off	C1-7	(259)	(13)
Gain (or loss) on disposal		(259)	(13)
Gain (or loss) on disposal of investments			
Proceeds from disposal/redemptions/maturities – investments	C1-2	13,796	7,346
Less: carrying amount of investments sold/redeemed/matured		(13,796)	(7,346)
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		(147)	188

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 29 June 2023 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	2023 <i>Budget</i>	2023 <i>Actual</i>	2023 ----- <i>Variance</i> -----	
Revenues				
Rates and annual charges	11,250	11,474	224	2% F
User charges and fees	2,778	5,036	2,258	81% F
A significant amount of RMS Works was completed during the Financial Year.				
Other revenues	3,686	4,739	1,053	29% F
Aged Care Revenue was higher than expected.				
Operating grants and contributions	9,235	15,357	6,122	66% F
Council successfully secured grant funding throughout the Financial Year that was not anticipated.				
Capital grants and contributions	26,196	19,985	(6,211)	(24)% 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	29	194	165	569% F
Increase in interest rates throughout the Financial Year seen higher than expected returns on term deposits.				
Net gains from disposal of assets	600	-	(600)	(100)% U
Budgeted figures for a profit on disposals did not materialise.				
Other income	3,686	306	(3,380)	(92)% U
Warialda Temporary Accommodation Revenue yet to be received. Roxy Revenue budgeted for at the incorrect resource group level.				

B5-1 Material budget variations (continued)

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
Expenses				
Employee benefits and on-costs	13,372	13,407	(35)	0% U
Materials and services	8,545	19,349	(10,804)	(126)% U
Increased use of contractors to complete works within timeframes for funding deadlines.				
Borrowing costs	321	495	(174)	(54)% U
Increase in borrowings due to loans for Bingara Sewer Extension and to cover the delay in payments for funded projects.				
Depreciation, amortisation and impairment of non-financial assets	7,796	9,637	(1,841)	(24)% U
Increase in depreciation due to indexation and revaluation results in water and sewer.				
Other expenses	2,942	661	2,281	78% F
Changes to the mapping for some other expenses being reallocated to the other categories created this variation. Budget also includes over allowances for various costs that did not materialise.				
Net losses from disposal of assets	-	147	(147)	∞ U
Statement of cash flows				
Cash flows from operating activities	4,228	25,362	21,134	500% F
Increased cash inflow for loans drawn down for Sewer extension works and buildings. Increased cash outflow due to capitalisations moved from operating to financing activities.				
Cash flows from investing activities	(950)	(4,551)	(3,601)	379% U
Actual includes expenditure for capitalisations transferred from budgeted for a operating activities.				
Cash flows from financing activities	(1,500)	5,011	6,511	(434)% F
Actuals exceed the budgeted amount due to loan being drawn down in June for Buildings.				

C Financial position**C1 Assets we manage****C1-1 Cash and cash equivalents**

	2023 \$ '000	2022 \$ '000
Cash assets		
Cash on hand and at bank	25,594	2,779
Cash equivalent assets		
– Deposits at call	3,415	408
Total cash and cash equivalents	29,009	3,187
Reconciliation of cash and cash equivalents		
Total cash and cash equivalents per Statement of Financial Position	29,009	3,187
Balance as per the Statement of Cash Flows	29,009	3,187

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

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Financial assets at fair value through the profit and loss				
Managed funds	–	–	13,796	–
Total financial investments	–	–	13,796	–
Total cash assets, cash equivalents and investments	29,009	–	16,983	–

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.

continued on next page ...

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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

	2023 \$ '000	2022 \$ '000
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	29,009	16,983
Less: Externally restricted cash, cash equivalents and investments	<u>(24,541)</u>	<u>(14,847)</u>
Cash, cash equivalents and investments not subject to external restrictions	4,468	2,136
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Aged care bonds	569	625
Specific purpose unexpended grants – general fund	<u>14,015</u>	<u>5,799</u>
External restrictions – included in liabilities	14,584	6,424
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	721	539
Specific purpose unexpended grants – general fund	245	85
Water fund	1,235	912
Sewer fund	3,359	2,845
Waste management	<u>4,397</u>	<u>4,042</u>
External restrictions – other	9,957	8,423
Total external restrictions	24,541	14,847

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)

	2023	2022
	\$ '000	\$ '000

(b) Internal allocations

Cash, cash equivalents and investments not subject to external restrictions	4,468	2,136
Less: Internally restricted cash, cash equivalents and investments	(3,964)	(1,661)
Unrestricted and unallocated cash, cash equivalents and investments	504	475

Internal allocations

At 30 June, Council has internally allocated funds to the following:

Employees leave entitlement	900	400
Deposits, retentions and bonds	64	61
Advance Payment Financial Assistance Grant	3,000	1,200
Total internal allocations	3,964	1,661

Cash, cash equivalents and investments not subject to external restrictions may be internally allocated by resolution or policy of the elected Council.

	2023	2022
	\$ '000	\$ '000

(c) Unrestricted and unallocated

Unrestricted and unallocated cash, cash equivalents and investments	504	475
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C1-4 Receivables

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Rates and annual charges	758	-	578	-
Interest and extra charges	43	-	77	-
User charges and fees	237	-	195	-
Accrued revenues				
– Interest on investments	-	-	5	-
– Other income accruals	1,645	-	401	-
Government grants and subsidies	4,657	-	4,945	-
Developer Contributions	-	-	-	-
Net GST receivable	555	-	262	-
Sundry trade debtors	46	-	20	-
Other debtors	56	-	91	-
Total	7,997	-	6,574	-
Less: provision for impairment				
User charges and fees	(5)	-	(5)	-
Sundry debtors	(119)	-	(119)	-
Total provision for impairment – receivables	(124)	-	(124)	-
Total net receivables	7,873	-	6,450	-

	2023 \$ '000	2022 \$ '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

	2023	2023	2022	2022
	Current	Non-current	Current	Non-current
	\$ '000	\$ '000	\$ '000	\$ '000
(i) Inventories at cost				
Stores and materials	325	-	260	-
Total inventories at cost	325	-	260	-
Total inventories	325	-	260	-

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.

C1-6 Contract assets and Contract cost assets

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Contract assets	1,258	–	65	–
Total contract assets and contract cost assets	1,258	–	65	–

Contract assets

Construction of roads	–	–	–	–
Construction of recreation assets	1,236	–	65	–
Community assets	22	–	–	–
Total contract assets	1,258	–	65	–

Significant changes in contract assets

The rise in contracted assets can be attributed to delayed receipt of funding reimbursements, which were not received until the 2024 Financial Year.

Accounting policy

Contract assets

Contract assets represent Council's 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 2022			Asset movements during the reporting period									At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment ³	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in equity)	WIP transfers	Adjustments and transfers	Contributed (from Note B2-4) ²	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment ³	Net carrying amount
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	7,319	–	7,319	3,552	10,726	–	–	–	(4,865)	(63)	–	–	16,669	–	16,669
Plant and equipment ²	28,123	(15,436)	12,687	–	1,441	(224)	(1,433)	–	–	(24)	537	–	29,399	(16,416)	12,983
Office equipment	1,271	(822)	449	–	34	–	(104)	–	–	–	–	–	1,305	(925)	380
Furniture and fittings	1,310	(682)	628	–	112	–	(48)	–	–	–	–	–	1,423	(731)	692
Land:															
– Operational land	6,171	–	6,171	–	53	(70)	–	–	–	–	–	440	6,593	–	6,593
– Community land	3,160	–	3,160	–	81	–	–	–	–	–	–	232	3,472	–	3,472
Land improvements – depreciable	201	(5)	196	–	–	–	(6)	–	38	–	–	16	255	(12)	243
Infrastructure:															
– Buildings – non-specialised	43,045	(16,209)	26,836	318	15	(436)	(600)	–	303	–	–	1,890	46,195	(17,868)	28,327
– Buildings – specialised	42,518	(10,453)	32,065	–	284	–	(508)	–	161	–	–	2,288	46,035	(11,745)	34,290
– Other structures	9,655	(2,550)	7,105	–	353	–	(202)	–	286	–	–	385	10,820	(2,892)	7,928
– Roads ³	225,735	(37,799)	187,936	3,207	–	(40)	(5,170)	(3,009)	4,005	–	–	12,630	249,302	(49,743)	199,559
– Bridges	49,334	(9,921)	39,413	–	–	–	(355)	–	–	–	–	2,330	52,238	(10,850)	41,388
– Footpaths	3,118	(1,523)	1,595	–	–	–	(32)	–	72	–	–	97	3,379	(1,646)	1,733
– Bulk earthworks (non-depreciable)	95,041	–	95,041	1,036	–	(9)	–	–	–	–	–	5,678	101,746	–	101,746
– Stormwater drainage	4,538	(2,378)	2,160	–	–	(6)	(40)	–	–	–	–	2,644	6,614	(1,856)	4,758
– Water supply network	25,116	(9,537)	15,579	66	–	(67)	(358)	–	–	(2)	–	3,366	27,473	(8,890)	18,583
– Sewerage network	14,537	(8,890)	5,647	51	–	(82)	(176)	–	–	26	–	7,752	18,958	(5,741)	13,217
– Swimming pools	3,694	(871)	2,823	–	–	–	(54)	–	–	–	–	141	3,883	(973)	2,910
– Other infrastructure	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other assets:															
– Other	233	(86)	147	–	–	–	(10)	–	–	–	–	–	233	(96)	137
Reinstatement, rehabilitation and restoration assets:															
– Tip assets	6,328	(1,542)	4,786	–	–	–	(462)	–	–	(2,010)	–	–	4,318	(2,004)	2,314
– Quarry assets	372	(33)	339	–	–	–	(79)	–	–	(121)	–	–	252	(112)	140
Total infrastructure, property, plant and equipment	570,819	(118,737)	452,082	8,230	13,099	(934)	(9,637)	(3,009)	–	(2,194)	537	39,889	630,562	(132,500)	498,062

(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

continued on next page ...

C1-7 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period										At 30 June 2022 ¹		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	Impairment loss / revaluation decrements (recognised in equity)	WIP transfers	Adjustments and transfers	Contributed (from Note B2-4)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount ²
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	13,020	–	13,020	6,471	–	–	–	–	–	(11,674)	(498)	–	–	7,319	–	7,319
Plant and equipment	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)	1,919	(1,919)	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 ²	198,695	(31,392)	167,303	1,065	–	–	(4,059)	4,514	(4,514)	8,578	–	–	15,049	225,735	(37,799)	187,936
– Bridges	43,860	(8,802)	35,058	–	1,050	–	(437)	230	(230)	–	–	–	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 infrastructure	–	–	–	–	–	–	–	(6,663)	6,663	–	–	–	–	–	–	–
Other assets:																
– Other	215	(68)	147	–	–	–	(12)	–	–	–	–	–	12	233	(86)	147
Reinstatement, 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	33,231	570,819	(118,737)	452,082

(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, plant and vehicles.

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:

	2023 \$ '000	2022 \$ '000
Variable lease payments based on usage not included in the measurement of lease liabilities	43	94
Expenses relating to low-value leases	8	12
	51	106

(b) Statement of Cash Flows

Total cash outflow for leases	51	53
	51	53

(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-

continued on next page ...

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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:

	2023	2022
	\$ '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)	306	474
Total income relating to operating leases for Council assets	306	474

(iii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:

< 1 year	259	264
1–2 years	259	264
2–3 years	259	264
3–4 years	259	264
4–5 years	259	264
> 5 years	259	264
Total undiscounted lease payments to be received	1,554	1,584

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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

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Goods and services – operating expenditure	550	–	2,618	–
Accrued expenses:				
– Borrowings	42	–	36	–
– Other expenditure accruals	2,019	–	291	–
Prepaid rates	348	–	337	–
Security bonds, deposits and retentions	69	–	62	–
Aged care deposits and bonds	1,431	–	1,376	–
Sundry	11	–	16	–
Other	131	–	117	–
Total payables	4,601	–	4,853	–

Current payables not anticipated to be settled within the next twelve months

	2023 \$ '000	2022 \$ '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	773	752
Total payables	773	752

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

		2023	2023	2022	2022
	Notes	Current	Non-current	Current	Non-current
		\$ '000	\$ '000	\$ '000	\$ '000
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	9,533	–	5,165	–
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	3,675	–	634	–
Total contract liabilities		13,208	–	5,799	–

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

	2023	2022
	\$ '000	\$ '000
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	2,804	65
Total revenue recognised that was included in the contract liability balance at the beginning of the period	2,804	65

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

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Loans – secured ¹	1,064	9,953	2,009	3,997
Total borrowings	1,064	9,953	2,009	3,997

(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

	2022		Non-cash movements			2023	
	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	6,006	(1,989)	7,000	–	–	–	11,017
Total liabilities from financing activities	6,006	(1,989)	7,000	–	–	–	11,017

	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

(b) Financing arrangements

	2023 \$ '000	2022 \$ '000
Total facilities		
Bank overdraft facilities ¹	500	100
Credit cards/purchase cards	100	100
Total financing arrangements	600	200
Drawn facilities		
– Credit cards/purchase cards	28	23
Total drawn financing arrangements	28	23
Undrawn facilities		
– Bank overdraft facilities	500	100
– Credit cards/purchase cards	72	77
Total undrawn financing arrangements	572	177

(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.

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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

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Annual leave	1,464	–	1,439	–
Long service leave	1,893	147	1,742	114
Total employee benefit provisions	3,357	147	3,181	114

Current employee benefit provisions not anticipated to be settled within the next twelve months

	2023 \$ '000	2022 \$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	3,101	1,701
	3,101	1,701

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

	2023 Current \$ '000	2023 Non-Current \$ '000	2022 Current \$ '000	2022 Non-Current \$ '000
Asset remediation/restoration:				
Asset remediation/restoration (future works)	61	4,821	61	6,786
Total provisions	61	4,821	61	6,786

Description of and movements in provisions

	Asset remediation \$ '000	Other provisions Total \$ '000
2023		
At beginning of year	6,847	6,847
Other	(1,965)	(1,965)
Total other provisions at end of year	4,882	4,882
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

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 2023 \$ '000	Water 2023 \$ '000	Sewer 2023 \$ '000
Income from continuing operations			
Rates and annual charges	9,953	818	703
User charges and fees	4,053	861	122
Interest and investment revenue	141	19	34
Other revenues	4,727	10	2
Grants and contributions provided for operating purposes	15,357	–	–
Grants and contributions provided for capital purposes	19,727	150	108
Other income	306	–	–
Total income from continuing operations	54,264	1,858	969
Expenses from continuing operations			
Employee benefits and on-costs	12,570	449	388
Materials and services	18,338	632	379
Borrowing costs	405	87	3
Depreciation, amortisation and impairment of non-financial assets	9,061	391	185
Other expenses	649	2	10
Net losses from the disposal of assets	36	111	–
Total expenses from continuing operations	41,059	1,672	965
Operating result from continuing operations	13,205	186	4
Net operating result for the year	13,205	186	4
Net operating result for the year before grants and contributions provided for capital purposes	(6,522)	36	(104)

D1-2 Statement of Financial Position by fund

	<i>General</i> 2023 \$ '000	<i>Water</i> 2023 \$ '000	<i>Sewer</i> 2023 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	24,415	1,235	3,359
Receivables	7,454	318	101
Inventories	304	20	1
Contract assets and contract cost assets	1,258	–	–
Other	10	–	–
Total current assets	33,441	1,573	3,461
Non-current assets			
Infrastructure, property, plant and equipment	462,039	20,461	15,562
Total non-current assets	462,039	20,461	15,562
Total assets	495,480	22,034	19,023
LIABILITIES			
Current liabilities			
Payables	4,549	52	–
Contract liabilities	13,208	–	–
Borrowings	862	155	47
Employee benefit provision	3,357	–	–
Provisions	61	–	–
Total current liabilities	22,037	207	47
Non-current liabilities			
Borrowings	7,109	891	1,953
Employee benefit provision	147	–	–
Provisions	4,821	–	–
Total non-current liabilities	12,077	891	1,953
Total liabilities	34,114	1,098	2,000
Net assets	461,366	20,936	17,023
EQUITY			
Accumulated surplus	282,294	13,010	8,391
Revaluation reserves	179,072	7,926	8,632
Total equity	461,366	20,936	17,023

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 there 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

	2023	2022
	\$ '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	180	80

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>
2023				
Gross carrying amount	–	558	200	758
2022				
Gross carrying amount	–	526	52	578

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>	
2023						
Gross carrying amount	8,434	21	8	5	29	8,497
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	45.60%	0.16%
ECL provision	–	–	–	–	13	13
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

(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 Year₁ \$ '000</i>	<i>payable in:</i>		<i>Total contractu al cash flows \$ '000</i>	<i>Actual carrying values \$ '000</i>
				<i>1 - 5 Years \$ '000</i>	<i>> 5 Years \$ '000</i>		
2023							
Payables	0.00%	69	3,953	275	–	4,297	4,601
Borrowings	7.10%	–	1,078	2,661	7,418	11,157	11,017
Total financial liabilities		69	5,031	2,936	7,418	15,454	15,618
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

(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	
		2023	2022	2023	2022	2023	2022 ¹	2023	2022
Recurring fair value measurements									
Financial assets									
Financial investments	C1-2								
At fair value through profit or loss		30/06/23	30/06/2022	–	13,796	–	–	–	13,796
Total financial assets				–	13,796	–	–	–	13,796
Infrastructure, property, plant and equipment									
Plant & Equipment	C1-7	30/06/20	30/06/20	–	–	12,983	12,687	12,983	12,687
Office Equipment		30/06/20	30/06/20	–	–	380	449	380	449
Furniture & Fittings		30/06/20	30/06/20	–	–	692	628	692	628
Operational Land		30/06/22	30/06/22	–	–	6,593	6,171	6,593	6,171
Community Land		30/06/21	30/06/21	–	–	3,472	3,160	3,472	3,160
Land Improvements - depreciable		30/06/20	30/06/20	–	–	243	196	243	196
Buildings Specialised		30/06/22	30/06/22	–	–	34,290	32,065	34,290	32,065
Buildings Non-Specialised		30/06/22	30/06/22	–	–	28,327	26,836	28,327	26,836
Other Structures		30/06/21	30/06/21	–	–	7,928	7,105	7,928	7,105
Roads and bulk earthworks ¹		30/06/20	30/06/20	–	–	301,305	282,977	301,305	282,977
Bridges		30/06/20	30/06/20	–	–	41,388	39,413	41,388	39,413
Footpaths		30/06/20	30/06/20	–	–	1,733	1,595	1,733	1,595
Stormwater Drainage		30/06/23	30/06/18	–	–	4,758	2,160	4,758	2,160
Water Supply Network		30/06/23	30/06/18	–	–	18,583	15,579	18,583	15,579
Sewerage Network		30/06/23	30/06/18	–	–	13,217	5,647	13,217	5,647
Swimming Pools		30/06/21	30/06/21	–	–	2,910	2,823	2,910	2,823
Other		30/06/21	30/06/21	–	–	137	147	137	147
Tip Asset		30/06/22	30/06/22	–	–	2,314	4,786	2,314	4,786
Quarry Asset		30/06/22	30/06/22	–	–	140	339	140	339
Work in Progress		30/06/20	30/06/20	–	–	16,669	7,319	16,669	7,319
Total infrastructure, property, plant and equipment				–	–	498,062	452,082	498,062	452,082

(1) Restated - see note G4-1

Transfers between level 1 and level 2 fair value hierarchies

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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.

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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 Buildings and 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

continued on next page ...

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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 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.

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 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.

A comprehensive revaluation was undertaken by APV valuers for Water System Assets as at 30 June 2023.

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 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.

A comprehensive revaluation was undertaken by APV valuers for Sewer System Assets as at 30 June 2023.

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 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.

A comprehensive revaluation was undertaken by APV valuers for Stormwater Drainage as at 30 June 2023.

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

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E2-1 Fair value measurement (continued)

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 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
		2023
		2022
		\$ '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 8% of salaries for the year ending 30 June 2023 (increasing to 8.5% 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 \$20.0 million per annum for 1 January 2022 to 31 December 2024 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 2022. 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 2023 was \$109 367.92. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2022.

The amount of additional contributions included in the total employer contribution advised above is \$61 698.84. Council's expected contribution to the plan for the next annual reporting period is \$108 572.16.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2023 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,209.9	
Past Service Liabilities	2,236.1	102.4%
Vested Benefits	2,253.6	101.7%

* 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	6% per annum
Salary inflation *	3.5% per annum
Increase in CPI	6% per annum for FY 22/23 2.5% per annum thereafter

* 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 2023.

(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 June 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.

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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 \$409 824.22 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.

F People and relationships

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:

	2023 \$ '000	2022 \$ '000
Compensation:		
Short-term benefits	667	630
Post-employment benefits	53	50
Other long-term benefits	101	107
Total	821	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
2023					
Employee Expenses relating to close family members of KMP	156		– Council staff award	–	–
Contractors	240		– 7 days on invoice	–	–
2022					
Employee Expenses relating to close family members of KMP	225		– Council staff award	–	–
Contractors	299		– 7 days on invoice	–	–

F1-2 Councillor and Mayoral fees and associated expenses

	2023 \$ '000	2022 \$ '000
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The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:

Mayoral fee	30	29
Councillors' fees	123	111
Other Councillors' expenses (including Mayor)	95	129
Total	248	269

F2 Other relationships

F2-1 Audit fees

	2023 \$ '000	2022 \$ '000
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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	61	59
Remuneration for audit and other assurance services	61	59

Total Auditor-General remuneration

61	59
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Non NSW Auditor-General audit firms

(i) Audit and other assurance services

Audit and review of financial statements	8	12
Remuneration for audit and other assurance services	8	12

Total remuneration of non NSW Auditor-General audit firms

8	12
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Total audit fees

69	71
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G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

	2023 \$ '000	2022 ¹ \$ '000
Net operating result from Income Statement	13,395	9,602
Add / (less) non-cash items:		
Depreciation and amortisation ¹	9,637	8,363
(Gain) / loss on disposal of assets	147	(188)
Non-cash capital grants and contributions	(537)	(535)
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Investments classified as 'at fair value' or 'held for trading'	–	107
Unwinding of discount rates on reinstatement provisions	–	55
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(1,423)	(4,710)
(Increase) / decrease of inventories	(65)	7
(Increase) / decrease of other current assets	–	566
(Increase) / decrease of contract asset	(1,193)	326
Increase / (decrease) in payables	(2,068)	1,262
Increase / (decrease) in accrued interest payable	6	(14)
Increase / (decrease) in other accrued expenses payable	1,728	186
Increase / (decrease) in other liabilities	82	381
Increase / (decrease) in contract liabilities	7,409	(409)
Increase / (decrease) in employee benefit provision	209	278
Increase / (decrease) in other provisions	(1,965)	1,793
Net cash flows from operating activities	25,362	17,070

(1) Restated - Refer to G4-1

G2-1 Commitments

Capital commitments (exclusive of GST)

	2023 \$ '000	2022 \$ '000
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Regional Drought Resilience Plan	31	347
Bingara North and East Pressure Sewer Construction	1,736	–
County Boundary Road Pallamallawa - drainage construction	760	–
Total commitments	2,527	347
These expenditures are payable as follows:		
Within the next year	2,527	347
Total payable	2,527	347
Sources for funding of capital commitments:		
Unrestricted general funds	2,527	347
Total sources of funding	2,527	347

G3-1 Events occurring after the reporting date

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

G4 Changes from prior year statements

G4-1 Correction of errors

Council did not recognise some of the impairment to the Road network that was caused by the November flood event. Carrying amount of these assets was \$190,531 thousand as at 30 June 2022. 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 impairment of \$2,595 thousand in 2022 financial year.

Adjustments to the comparative figures for the year ended 30 June 2022

Statement of Financial Position

	<i>Original Balance 30 June, 2022 \$ '000</i>	<i>Impact Increase/ (decrease) \$ '000</i>	<i>Restated Balance 30 June, 2022 ¹ \$ '000</i>
Infrastructure, property, plant and equipment	454,677	–	454,677
Total non-current assets	454,677	–	454,677
Total assets	478,445	–	478,445
Net assets	478,445	–	478,445
Accumulated surplus	292,895	–	292,895
Total equity	478,445	–	478,445

(1) Council considers the impact of depreciation is not material

Statement of Comprehensive Income

	<i>Original Balance 30 June, 2022 \$ '000</i>	<i>Impact Increase/ (decrease) \$ '000</i>	<i>Restated Balance 30 June, 2022 ¹ \$ '000</i>
Impairment loss adjusted to revaluation reserve	–	(2,595)	(2,595)
Total comprehensive income for the year	–	(2,595)	(2,595)

(1) Council considers the impact of depreciation is not material

G5 Statement of developer contributions as at 30 June 2023

G5-1 Summary of developer contributions

	Opening balance at 1 July 2022 \$ '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 2023 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
S7.11 not under plans	539	182	-	-	-	-	721	-	
Total contributions	539	182	-	-	-	-	721	-	

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 2022 \$ '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 2023 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
CONTRIBUTIONS NOT UNDER A PLAN									
Roads	539	182	-	-	-	-	721	-	
Total	539	182	-	-	-	-	721	-	

G6 Statement of performance measures

G6-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2023	Indicator 2023	<i>Indicators</i> 2022 ³ 2021		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(6,443)	(17.36)%	(15.15)%	(4.66)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	37,106				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	21,749	38.10%	42.14%	58.94%	> 60.00%
Total continuing operating revenue ¹	57,091				
3. Unrestricted current ratio					
Current assets less all external restrictions	13,494	3.25x	1.15x	0.89x	> 1.50x
Current liabilities less specific purpose liabilities	4,148				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	3,689	1.49x	2.65x	4.68x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	2,484				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	801	6.58%	5.50%	4.71%	< 10.00%
Rates and annual charges collectable	12,169				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	29,009	9.16 months	1.51 months	3.46 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	3,166				

(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

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2023	2022 ¹	2023	2022	2023	2022	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses	(18.46)%	(15.40)%	2.11%	(2.02)%	(12.08)%	(31.93)%	> 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	35.35%	38.98%	91.93%	100.00%	88.85%	100.00%	> 60.00%
Total continuing operating revenue							
3. Unrestricted current ratio							
Current assets less all external restrictions	3.25x	1.15x	7.60x	5.04x	73.64x	∞	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation	1.29x	2.57x	5.91x	4.73x	28.00x	∞	> 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	7.52%	6.29%	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	7.71 months	0.96 months	∞	∞	∞	∞	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(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

Gwydir Shire Council

General Purpose Financial Statements

for the year ended 30 June 2023

Independent Auditor's Reports:

On the Financial Statements (Sect 417 [2])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (opinion) for inclusion in the GPFS report (via the Home screen).

Gwydir Shire Council

General Purpose Financial Statements

for the year ended 30 June 2023

Independent Auditor's Reports: (continued)

On the Financial Statements (Sect 417 [3])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (commentary) for inclusion in the GPFS report (via the Home screen).

Gwydir Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2023

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



Gwydir Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2023

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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).

Gwydir Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2023

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 30 November 2023.

Cr John Coulton

Mayor

30 November 2023

Cr Catherine Egan

Councillor

30 November 2023

Leeah Daley

Acting General Manager

30 November 2023

Helen Thomas

Responsible Accounting Officer

30 November 2023

Gwydir Shire Council | Income Statement of water supply business activity | for the year ended 30 June 2023

Gwydir Shire Council

Income Statement of water supply business activity
for the year ended 30 June 2023

	2023 \$ '000	2022 \$ '000
Income from continuing operations		
Access charges	818	810
User charges	859	715
Fees	2	2
Interest and investment income	19	1
Other income	10	4
Total income from continuing operations	1,708	1,532
Expenses from continuing operations		
Employee benefits and on-costs	449	455
Borrowing costs	87	92
Materials and services	632	616
Depreciation, amortisation and impairment	391	374
Net loss from the disposal of assets	111	13
Other expenses	2	13
Total expenses from continuing operations	1,672	1,563
Surplus (deficit) from continuing operations before capital amounts	36	(31)
Grants and contributions provided for capital purposes	150	–
Surplus (deficit) from continuing operations after capital amounts	186	(31)
Surplus (deficit) from all operations before tax	186	(31)
Less: corporate taxation equivalent (25%) [based on result before capital]	(9)	–
Surplus (deficit) after tax	177	(31)
Plus accumulated surplus	12,824	12,852
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	9	–
Closing accumulated surplus	13,010	12,821
Return on capital %	0.6%	0.4%
Subsidy from Council	700	575
Calculation of dividend payable:		
Surplus (deficit) after tax	177	(31)
Less: capital grants and contributions (excluding developer contributions)	(150)	–
Surplus for dividend calculation purposes	27	–
Potential dividend calculated from surplus	14	–

Gwydir Shire Council | Income Statement of sewerage business activity | for the year ended 30 June 2023

Gwydir Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2023

	2023 \$ '000	2022 \$ '000
Income from continuing operations		
Access charges	703	688
User charges	122	92
Interest and investment income	34	4
Other income	2	(1)
Total income from continuing operations	861	783
Expenses from continuing operations		
Employee benefits and on-costs	388	380
Borrowing costs	3	-
Materials and services	379	470
Depreciation, amortisation and impairment	185	183
Calculated taxation equivalents	82	-
Other expenses	10	-
Total expenses from continuing operations	1,047	1,033
Surplus (deficit) from continuing operations before capital amounts	(186)	(250)
Grants and contributions provided for capital purposes	108	-
Surplus (deficit) from continuing operations after capital amounts	(78)	(250)
Surplus (deficit) from all operations before tax	(78)	(250)
Surplus (deficit) after tax	(78)	(250)
Plus accumulated surplus	8,387	8,636
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	8,391	8,386
Return on capital %	(1.2)%	(4.0)%
Subsidy from Council	809	480
Calculation of dividend payable:		
Surplus (deficit) after tax	(78)	(250)
Less: capital grants and contributions (excluding developer contributions)	(108)	-
Surplus for dividend calculation purposes	-	-
Potential dividend calculated from surplus	-	-

Gwydir Shire Council | Income Statement of Waste business activity | for the year ended 30 June 2023

Gwydir Shire Council

Income Statement of Waste business activity

for the year ended 30 June 2023

	2023 Category 2 \$ '000	2022 Category 2 \$ '000
Income from continuing operations		
Annual charges	1,481	1,451
Interest and investment income	57	3
Other income	218	232
Total income from continuing operations	1,756	1,686
Expenses from continuing operations		
Employee benefits and on-costs	369	324
Borrowing costs	2	3
Materials and services	971	767
Depreciation, amortisation and impairment	629	566
Total expenses from continuing operations	1,971	1,660
Surplus (deficit) from continuing operations before capital amounts	(215)	26
Surplus (deficit) from continuing operations after capital amounts	(215)	26
Surplus (deficit) from all operations before tax	(215)	26
Less: corporate taxation equivalent (25%) [based on result before capital]	-	(7)
Surplus (deficit) after tax	(215)	19
Plus accumulated surplus	2,584	2,559
Plus adjustments for amounts unpaid:		
- Corporate taxation equivalent	-	7
Closing accumulated surplus	2,369	2,585
Return on capital %	(6.7)%	0.5%
Subsidy from Council	342	177

Gwydir Shire Council | Income Statement of Naroo aged care | for the year ended 30 June 2023

Gwydir Shire Council

Income Statement of Naroo aged care
for the year ended 30 June 2023

	2023 Category 1 \$ '000	2022 Category 1 \$ '000
Income from continuing operations		
Rentals	3,826	2,968
Investment revenues	6	-
Other income	18	-
Total income from continuing operations	3,850	2,968
Expenses from continuing operations		
Employee benefits and on-costs	2,316	2,412
Borrowing costs	125	150
Materials and services	1,174	557
Depreciation, amortisation and impairment	124	118
Other expenses	83	106
Total expenses from continuing operations	3,822	3,343
Surplus (deficit) from continuing operations before capital amounts	28	(375)
Grants and contributions provided for capital purposes	441	202
Surplus (deficit) from continuing operations after capital amounts	469	(173)
Surplus (deficit) from all operations before tax	469	(173)
Less: corporate taxation equivalent (25%) [based on result before capital]	(7)	-
Surplus (deficit) after tax	462	(173)
Plus accumulated surplus	(422)	(249)
Plus adjustments for amounts unpaid:		
- Corporate taxation equivalent	7	-
Closing accumulated surplus	47	(422)
Return on capital %	1.9%	(3.1)%
Subsidy from Council	173	491

Gwydir Shire Council | Statement of Financial Position of water supply business activity | for the year ended 30 June 2023

Gwydir Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2023

	2023 \$ '000	2022 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	1,235	412
Investments	–	500
Receivables	318	262
Inventories	20	20
Total current assets	1,573	1,194
Non-current assets		
Infrastructure, property, plant and equipment	20,461	17,370
Total non-current assets	20,461	17,370
Total assets	22,034	18,564
LIABILITIES		
Current liabilities		
Payables	52	52
Borrowings	155	185
Total current liabilities	207	237
Non-current liabilities		
Borrowings	891	1,042
Total non-current liabilities	891	1,042
Total liabilities	1,098	1,279
Net assets	20,936	17,285
EQUITY		
Accumulated surplus	13,010	12,821
Revaluation reserves	7,926	4,464
Total equity	20,936	17,285

Gwydir Shire Council | Statement of Financial Position of sewerage business activity | for the year ended 30 June 2023

Gwydir Shire Council

Statement of Financial Position of sewerage business activity
as at 30 June 2023

	2023 \$ '000	2022 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	3,359	745
Investments	–	2,100
Receivables	101	91
Inventories	1	1
Total current assets	3,461	2,937
Non-current assets		
Infrastructure, property, plant and equipment	15,562	6,288
Total non-current assets	15,562	6,288
Total assets	19,023	9,225
LIABILITIES		
Current liabilities		
Borrowings	47	–
Total current liabilities	47	–
Non-current liabilities		
Borrowings	1,953	–
Total non-current liabilities	1,953	–
Total liabilities	2,000	–
Net assets	17,023	9,225
EQUITY		
Accumulated surplus	8,391	8,386
Revaluation reserves	8,632	839
Total equity	17,023	9,225

Gwydir Shire Council | Statement of Financial Position of Waste business activity | for the year ended 30 June 2023

Gwydir Shire Council

Statement of Financial Position of Waste business activity

as at 30 June 2023

	2023 Category 2 \$ '000	2022 Category 2 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	4,397	1,942
Investments	–	2,100
Receivables	194	160
Total current assets	4,591	4,202
Non-current assets		
Infrastructure, property, plant and equipment	3,198	5,626
Total non-current assets	3,198	5,626
Total assets	7,789	9,828
LIABILITIES		
Current liabilities		
Borrowings	12	11
Total current liabilities	12	11
Non-current liabilities		
Borrowings	7	19
Provisions	4,591	6,451
Total non-current liabilities	4,598	6,470
Total liabilities	4,610	6,481
Net assets	3,179	3,347
EQUITY		
Accumulated surplus	2,369	2,585
Revaluation reserves	810	762
Total equity	3,179	3,347

Gwydir Shire Council | Statement of Financial Position of Naroo aged care | for the year ended 30 June 2023

Gwydir Shire Council

Statement of Financial Position of Naroo aged care

as at 30 June 2023

	2023 Category 1 \$ '000	2022 Category 1 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	569	625
Receivables	54	25
Total current assets	623	650
Non-current assets		
Receivables	136	171
Infrastructure, property, plant and equipment	8,103	7,256
Total non-current assets	8,239	7,427
Total assets	8,862	8,077
LIABILITIES		
Current liabilities		
Contract liabilities	1,178	535
Aged care bonds	1,431	1,376
Bank overdraft	1,759	2,823
Borrowings	214	150
Total current liabilities	4,582	4,884
Non-current liabilities		
Borrowings	1,907	1,813
Other Liabilities	117	117
Total non-current liabilities	2,024	1,930
Total liabilities	6,606	6,814
Net assets	2,256	1,263
EQUITY		
Accumulated surplus	47	(422)
Revaluation reserves	2,209	1,685
Total equity	2,256	1,263

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 2021* (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

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses,

continued on next page ...

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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% (21/22 25%)

Land tax – the first \$969,000 of combined land values attracts 0%. For the combined land values in excess of \$969,000 up to \$5,925,000 the rate is \$100 + 1.6%. For the remaining combined land value that exceeds \$5,925,000 a premium marginal rate of 2.0% applies.

Payroll tax – 5.45% on the value of taxable salaries and wages in excess of \$1,200,000.

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% (21/22 25%).

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.

continued on next page ...

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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 2023 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.

Gwydir Shire Council

Special Purpose Financial Statements
for the year ended 30 June 2023

Gwydir Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2023

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



Gwydir Shire Council

Special Schedules

for the year ended 30 June 2023

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Gwydir Shire Council | Permissible income for general rates | for the year ended 30 June 2023

Gwydir Shire Council

Permissible income for general rates

	Notes	Calculation 2022/23 \$ '000	Calculation 2023/24 \$ '000
Notional general income calculation ¹			
Last year notional general income yield	a	8,410	8,472
Plus or minus adjustments ²	b	4	14
Notional general income	c = a + b	8,414	8,486
Permissible income calculation			
Or rate peg percentage	e	0.70%	4.10%
Or plus rate peg amount	i = e x (c + g)	59	348
Sub-total	k = (c + g + h + i + j)	8,473	8,834
Plus (or minus) last year's carry forward total	l	16	17
Sub-total	n = (l + m)	16	17
Total permissible income	o = k + n	8,489	8,851
Less notional general income yield	p	8,472	8,834
Catch-up or (excess) result	q = o - p	17	17
Carry forward to next year ⁶	t = q + r + s	17	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.

Permissible income for general rates

Permissible income for general rates: PLUS PDF inserted here

Council needs to uplift custom PDF here - please uplift via "PLUS PDF" choice in the Home/TOC screen

Gwydir Shire Council

Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost		2022/23 Required maintenance ^a	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		to bring assets to satisfactory standard \$ '000	to bring to the agreed level of service set by Council \$ '000					1	2	3	4	5
Buildings	Buildings – non-specialised	396	–	680	680	28,328	46,196	16.0%	34.0%	36.0%	11.0%	3.0%
	Buildings – specialised	276	–	676	676	34,290	46,035	27.0%	47.0%	17.0%	8.0%	1.0%
	Sub-total	672	–	1,356	1,356	62,617	92,231	21.5%	40.5%	26.5%	9.5%	2.0%
Other structures	Other structures	–	–	2	2	7,928	10,820	76.0%	19.0%	5.0%	0.0%	0.0%
	Sub-total	–	–	2	2	7,928	10,820	76.0%	19.0%	5.0%	0.0%	0.0%
Roads	Roads	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sealed roads	133	–	9,578	9,578	173,282	200,055	56.0%	36.0%	6.0%	2.0%	0.0%
	Unsealed roads	185	–	1,566	1,566	24,286	47,232	38.0%	40.0%	16.0%	3.0%	3.0%
	Bridges	–	–	3	3	41,388	52,238	48.0%	48.0%	4.0%	0.0%	0.0%
	Footpaths	167	–	17	17	1,732	3,379	6.0%	20.0%	55.0%	18.0%	1.0%
	Kerb & Guttering	66	–	2	2	1,244	2,017	11.0%	50.0%	20.0%	16.0%	3.0%
	Other road assets (incl. bulk earth works)	–	–	–	–	98,425	101,746	82.0%	18.0%	0.0%	0.0%	0.0%
Sub-total	551	–	11,166	11,166	344,426	406,667	58.7%	33.4%	5.9%	1.6%	0.4%	
Water supply network	Water supply network	86	–	497	497	18,583	27,473	35.0%	47.0%	15.0%	0.0%	3.0%
	Sub-total	86	–	497	497	18,583	27,473	35.0%	47.0%	15.0%	0.0%	3.0%
Sewerage network	Sewerage network	60	–	308	308	13,217	18,958	19.0%	49.0%	30.0%	2.0%	0.0%
	Sub-total	60	–	308	308	13,217	18,958	19.0%	49.0%	30.0%	2.0%	0.0%

Gwydir Shire Council

Report on infrastructure assets as at 30 June 2023 (continued)

Asset Class	Asset Category	Estimated cost		2022/23 Required maintenance ^a	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard \$ '000	to bring the agreed level of service set by Council \$ '000					1	2	3	4	5
Stormwater drainage	Stormwater drainage	139	–	33	33	4,758	6,614	5.0%	87.0%	0.0%	8.0%	0.0%
	Sub-total	139	–	33	33	4,758	6,614	5.0%	87.0%	0.0%	8.0%	0.0%
Open space / recreational assets	Swimming pools	–	–	348	348	2,910	3,883	57.0%	0.0%	43.0%	0.0%	0.0%
	Sub-total	–	–	348	348	2,910	3,883	57.0%	0.0%	43.0%	0.0%	0.0%
Total – all assets		1,508	–	13,710	13,710	454,439	566,646	49.9%	35.9%	10.7%	2.8%	0.7%

(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

Gwydir Shire Council | Report on infrastructure assets as at 30 June 2023 | for the year ended 30 June 2023

Gwydir Shire Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts	Indicator	Indicators		Benchmark
	2023	2023	2022 ³	2021	
Buildings and infrastructure renewals ratio					
Asset renewals ¹	4,678	44.54%	128.41%	51.96%	> 100.00%
Depreciation, amortisation and impairment	10,504				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	1,508	0.32%	0.66%	0.79%	< 2.00%
Net carrying amount of infrastructure assets	471,108				
Asset maintenance ratio					
Actual asset maintenance	13,710	100.00%	100.00%	100.00%	> 100.00%
Required asset maintenance	13,710				
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	566,646				

(*) 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

Gwydir Shire Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2023	2022	2023	2022	2023	2022	
Buildings and infrastructure renewals ratio							
Asset renewals ¹	45.75%	139.79%	18.44%	0.00%	28.98%	0.00%	> 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	0.31%	0.41%	0.46%	1.43%	0.45%	16.38%	< 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.

8.9 September Quarterly Review

File Reference: NA

Delivery Program

Goal: 5. Organisational management

Outcome: 5.1 Corporate management

Strategy: 5.1.1 Financial Management and accountability systems

Author: Helen Thomas, Chief Financial Officer

STAFF DISCLOSURE OF INTEREST Nil

IN BRIEF/SUMMARY RECOMMENDATION

This report recommends that the September Quarter Budget Review Statement be noted and that the September Quarter budget adjustments be approved.

TABLED ITEMS Nil

BACKGROUND

This report is required under the Local Government Act and associated Regulations.

COMMENT

The commentary in this report is directed at overall results. The impact on individual business units and by implication the associated service levels has not been assessed - this is the responsibility of individual directors and managers.

There have not been a great deal of changes to the September Quarterly review. At this stage Council is focusing on achieving the original budgeted works planned. There has been an increase in funding for the Regional Roads Repair program and an adjustment for the potential purchase of land within the Shire.

While the adjustments have a slightly negative impact on the bottom line, Council will ensure that throughout the year expenditure is monitored and if further changes are required to accommodate these increase this can be achieved. There is still a significant amount of grant funded works to be completed this financial year and Council will ensure these projects continue to track on budget.

STATUTORY ENVIRONMENT

Local Government Act 1993 and associated regulations. A quarterly budget review is due within 2 months of the end of each quarter under the requirements of Clause 203 of the Local Government (General)

Regulation 2005:

203 Budget review statements and revision of estimates

1. Not later than 2 months after the end of each quarter, the responsible accounting officer of a council must prepare and submit to the council a budget review statement that shows, by reference to the estimate of income and expenditure set out in the management plan that the council has adopted for the relevant year, a revised estimate of the income and expenditure for that year.
2. A budget review statement must include or be accompanied by:
 1. a report as to whether or not the responsible accounting officer believes that the statement indicates that the financial position of the council is satisfactory, having regard to the original estimate of income and expenditure, and
 2. if that position is unsatisfactory, recommendations for remedial action.
3. A budget review statement must also include any information required by the Code to be included in such a statement.

OFFICER RECOMMENDATION

THAT the September Quarter Budget Review Statement be noted.

FURTHER that the September Quarter budget adjustments be approved.

ATTACHMENTS

1. Quarterly Budget Review Statement - [8.9.1 - 9 Pages]

COUNCIL RESOLUTION:

THAT the September Quarter Budget Review Statement be noted.

FURTHER that the September Quarter budget adjustments be approved.

(Moved Cr Smith, Seconded Cr Mulligan)

CARRIED

For: Cr J Coulton, Cr Egan, Cr D Coulton, Cr Dixon OAM, Cr Galvin, Cr Matthews and Cr Moore

Against: Nil

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

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Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Report by Responsible Accounting Officer

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005:

30 September 2023

It is my opinion that the Quarterly Budget Review Statement for Gwydir Shire Council for the quarter ended 30/09/23 indicates that Council's projected financial position at 30/6/24 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed: Helen Thomas

date: 27/11/2023

Helen Thomas
Responsible Accounting Officer

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Gwydir Shire Council
Income & Expenses Budget Review Statement

Budget review for the quarter ended 30 September 2023
Income & Expenses - Council Consolidated

	Original Budget 2023/24	Approved Changes			Revised Budget 2023/24	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRs	by QBRs					
Income									
Rates and Annual Charges	(8,702,233)	-	-	(8,702,233)	-	-	(8,702,233)	(8,783,618)	
User Charges and Fees	(2,350,705)	-	-	(2,350,705)	(1,995)	-	(2,352,700)	(1,052,311)	
Interest and Investment Revenues	(42,000)	-	-	(42,000)	-	-	(42,000)	(110,222)	
Other Revenues	(7,887,418)	-	-	(7,887,418)	-	-	(7,887,418)	(199,017)	
Grants & Contributions - Operating	(13,506,895)	-	-	(13,506,895)	(592,180)	-	(14,099,075)	(2,062,252)	
Grants & Contributions - Capital	(36,229,664)	-	-	(36,229,664)	-	-	(36,229,664)	(2,495,108)	
Net gain from disposal of assets	-	-	-	-	-	-	-	-	
Transfer from Reserves	-	-	-	-	-	-	-	-	
Total Income from Continuing Operations	(68,718,915)	-	-	(68,718,915)	(594,175)	-	(69,313,090)	(14,702,528)	
Expenses									
Employee Costs	13,559,825	-	-	13,559,825	-	-	13,559,825	3,602,432	
Borrowing Costs	95,200	-	-	95,200	348,000	-	443,200	77,179	
Materials & Contracts	50,289,526	-	-	50,289,526	854,425	-	51,143,951	13,460,157	
Depreciation	7,766,685	-	-	7,766,685	-	-	7,766,685	-	
Legal Costs	5,000	-	-	5,000	-	-	5,000	5,391	
Consultants	593,000	-	-	593,000	-	-	593,000	64,438	
Other Expenses	3,037,284	-	-	3,037,284	23,991	-	3,061,275	1,717,362	
Net Loss from disposal of assets	-	-	-	-	-	-	-	-	
Total Expenses from Continuing Operations	75,346,520	-	-	75,346,520	1,228,416	-	76,574,936	18,926,959	
Net Operating Result from Continuing Operations	6,627,605	-	-	6,627,605	632,241	-	7,259,846	4,224,431	
Discontinued Operations - Surplus/(Deficit)	-	-	-	-	-	-	-	-	
Net Operating Result from All Operations	6,627,605	-	-	6,627,605	632,241	-	7,259,846	4,224,431	
Net Operating Result before Capital Items	42,857,269	-	-	42,857,269	632,241	-	43,489,510	6,719,539	

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Income & Expenses Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes	Details
Operating Grant	Increase in Regional Roads Repair Income
Borrowing Costs	Additional Interest Costs from Loans
Materials	Purchase of Land and other minor operating expenditure adjustments

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Gwydir Shire Council
Capital Budget Review Statement

Budget review for the quarter ended 30 September 2023

Capital Budget - Council Consolidated

	Original Budget 2023/24	Approved Changes			Revised Budget 2023/24	Variations for this Sep Qtr	Notes Projected Year End Result
		Carry Forwards	Other than by QBRs	Sep QBRs			
Capital Expenditure							
New Assets							
- Plant & Equipment							
- Land & Buildings	4,000,000	-	-	4,000,000	-	4,000,000	-
- Other							
Renewal Assets (Replacement)							
- Plant & Equipment	1,500,000			1,500,000		1,500,000	
- Land & Buildings	1,700,000			1,700,000	600,000	2,300,000	
- Roads, Bridges, Footpaths	29,530,936			29,530,936	-	29,530,936	
Materials	-			-		-	
Loan Repayments (Principal)	-			-		-	
Waste	-			-		-	
Water supply	692,500			692,500		692,500	
Sewerage services	2,965,000			2,965,000		2,965,000	
Total Capital Expenditure	40,388,436	-	-	40,388,436	600,000	40,988,436	
Capital Funding							
Rates & Other United Funding	550,772			550,772	300,000	850,772	
Capital Grants & Contributions	36,229,664			36,229,664	-	36,229,664	
Reserves:							
- External Restrictions/Reserves	-			-		-	
- Internal Restrictions/Reserves	-			-		-	
New Loans							
Receipts from Sale of Assets							
- Plant & Equipment	300,000			300,000	300,000	600,000	
Waste	-			-		-	
Water supply	343,000			343,000		343,000	
Sewerage services	2,965,000			2,965,000		2,965,000	
Total Capital Funding	40,388,436	-	-	40,388,436	600,000	40,988,436	
Net Capital Funding - Surplus/(Deficit)	-	-	-	-	-	-	

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Capital Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes	Details
Land	Potential purchase of land

Gwydir Shire Council

Cash & Investments Budget Review Statement

Budget review for the quarter ended 30 September 2023

Cash & Investments - Council Consolidated

(\$000's)	Original Budget 2023/24	Approved Changes				Revised Budget 2023/24	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than QBRs	Sep QBRs	Dec QBRs					
Externally Restricted (1)										
Aged Care Bonds	625,000				625,000			625,000	569,000	
Developer Contributions	700,000				700,000			700,000	721,000	
Water	1,200,000				1,200,000			1,200,000	1,502,282	
Sewer	4,000,000				4,000,000			4,000,000	4,566,975	
Domestic Waste Management	4,200,000				4,200,000			4,200,000	4,613,066	
Contracted Liabilities	10,000,000				10,000,000			10,000,000	9,589,684	
Total Externally Restricted	20,725,000	-	-	-	20,725,000	-		20,725,000	21,562,007	
(1) Funds that must be spent for a specific purpose										
Internally Restricted (2)										
Employee Leave Entitlement	900,000				900,000			900,000	950,000	
Trust Accounts	60,000				60,000			60,000	64,000	
Total Internally Restricted	960,000	-	-	-	960,000	-		960,000	1,014,000	
(2) Funds that Council has earmarked for a specific purpose										
Unrestricted (ie. available after the above Restricti	3,315,000	-	-	-	3,315,000	-		3,315,000	4,292,141	
Total Cash & Investments	25,000,000	-	-	-	25,000,000	-		25,000,000	26,868,148	

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Gwydir Shire Council

Contracts Budget Review Statement

Budget review for the quarter ended 30 September 2023
Part A - Contracts Listing - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract Value to date	Start Date	Duration of Contract	Budgeted (Y/N)	Notes
Finn Valley	Tender GWY_2023_T02	842,952	1-Jul-23	2024 FY	Y	
Fenworx	Bruxner Highway	759,806	1-Jul-23	2024 FY	Y	
Johnstone	Hollymount	405,460	1-Jul-23	2024 FY	Y	
Precision Skate Park	Bingara Skate Park	301,400	1-Jul-23	2024 FY	Y	
Colas	Graded Seal	265,561	1-Jul-23	2024 FY	Y	
Engineering and Civil Contractors	Footpaths	595,373	1-Jul-23	2024 FY	Y	
Uniplan	Accommodation Building	430,014	1-Jul-23	2024 FY	Y	

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/07/23 to 30/09/23

Consultancy & Legal Expenses Budget Review Statement

Consultancy & Legal Expenses Overview

Expense	YTD Expenditure (Actual Dollars)	Budgeted (Y/N)
Consultancies	64,438	y
Legal Fees	5,391	y

Definition of a consultant:

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

Comments

Expenditure included in the above YTD figure includes: Project Management and Governance consultants.

9 COUNCILLORS' REPORTS

Councillor Reports – 30 November 2023

Cr D Coulton

Warialda Historical Society - Advised that he had attended the Warialda Historical Meeting have placed another series of plaques at the Warialda Cemetery recently. These are identifying unmarked or illegible graves.

Cr Moore

Travelling Stock - Enquired if Council was responsible for the sides of the road from the Yallaroi Hall to the Rockwell turnoff. Cr Moore advised that a landholder had mentioned that there is a problem with stock travelling in this area.

Alex Eddy advised that there has been no approach to Council about the movement of stock along this road. Alex Eddy advised that this section is not stock route. The meeting was advised that the Local Land Services provides the approval for the movement of cattle along the road.

Getta Getta Road – advised that Malcom Doolin was complementing Council on the works on Getta Getta Road.

Cr Matthews

Bingara Community Practice – Advised that at the Bingara Community Practice Board meeting it was discussed that there was a need for additional accommodation for Doctors. Can the existing house be modified to become a duplex? Alternatively can one of the cabins at the Living Classroom be allocated for this reason.

Cr Mulligan

Complaint About Events – enquired if Council could make it easier for Section 355 Committees to hold events. Cr Mulligan advised that the community representative had mentioned to him that the need for Working With Children Checks and legislative requirements are making it difficult for those putting on events. Could Council staff work to make it less onerous – run events through the provision of simple checklists.

Debrief of Recent Fire Event – Advised that he had attended the Rural Fire Service Meeting at Croppa Creek to debrief after a recent significant fire event known as the 'Rockwell Fire'. The meeting was in agreement that poor Communication is an issue. Cr Mulligan advised that those present at the meeting were pleased by the actions taken by Council in the Rockwell Fire.

Cr Dixon

Accommodation The Living Classroom – enquired what the hold up was with the accommodation at the Living Classroom. The Acting General Manager advised that an Email will be circulated to councillors to advise of the progress with this development.

Toilets at the Warialda Rail Sports Ground- asked about the progress of this development. The Building Services Manager Colin Cuell was present at the meeting and advised that meetings have been held with the Committee and one quote has been received however another two quotes will need to be received before the works could be assigned.

Cr Galvin

Upper Horton – Enquired about the grant that was received for the toilets and showers. Building Services Manager Colin Cuell advised that Town Utilities Manager Andrew Cooper was responsible for that development and could advise that the modules have been completed in the factory and will on site before long.

Upper Horton Cricket Pitch – Enquired if there was the possibility of a grant for the cricket pitch to be restored. The person who enquired about the grant also suggested that works on the cricket pitch had been funded previously however works had not been undertaken. Cr Galvin asked if Council staff could determine if the restoration of the cricket pitch at Upper Horton had been previously funded.

Cr Moore

Warialda Court House - Enquired about the Warialda Court House and if Council staff were aware of any plans for it to reopen..

10 COMMITTEE OF THE WHOLE - CONFIDENTIAL ITEMS

COUNCIL RESOLUTION:

THAT the Council resolve into Confidential Session, Committee of the Whole and that in the public interest and in accordance with Section 10A (2) (a) and (c) of the Local Government Act, 1993, the public and press be excluded from the meeting to consider Item(s) listed on the Agenda.

(Moved Cr D Coulton, Seconded Cr Egan)

CARRIED

For: Cr J Coulton, Cr Dixon OAM, Cr Galvin, Cr Matthews, Cr Moore, Cr Mulligan and Cr Smith

Against: Nil

Naming of Nicholson Oval Amenities or Fields

It is recommended that the Council resolve into Committee of the Whole with the press and public excluded to allow consideration of this Item, as provided for under Section 10A (2) (a) of the Local Government Act, 1993, on the grounds the report contains personnel matters concerning particular individuals (other than councillors).

Quotation Demolition of Buildings 33-35 Maitland Street Bingara

It is recommended that the Council resolve into Committee of the Whole with the press and public excluded to allow consideration of this Item, as provided for under Section 10A (2) (c) of the Local Government Act, 1993, on the grounds the report if disclosed, confer a commercial advantage on a person with whom the council is conducting (or proposes to conduct) business.

10.1 Adoption of the Recommendations of the Confidential Session

COUNCIL RESOLUTION:

THAT the recommendations of the Confidential Session, namely:

Naming of Nicholson Oval Amenities or Fields

THAT the proposal to name Nicholson Oval Amenities Building after Noel Pilon be placed on Public Display for 21 days for public comment.

Quotation Demolition of Buildings 33-35 Maitland Street Bingara

THAT Council award Crawford Constructions Moree the demolition of the Bingara Administration Building for the sum of \$326,581 excluding GST without inviting tenders using provisions of Section 55 of the Local Government Act given the extenuating circumstances that a request for tender process would delay the construction of the replacement building by at least 3 months, resulting in additional interest payments on funds borrowed for the construction of approximately \$87,000.

are adopted.

(Moved Cr Egan, Seconded Cr Galvin)

CARRIED

For: Cr J Coulton, Cr D Coulton, Cr Dixon OAM, Cr Matthews, Cr Moore, Cr Mulligan and Cr Smith

Against: Nil

11 CLOSURE

The meeting closed at 12:10 pm