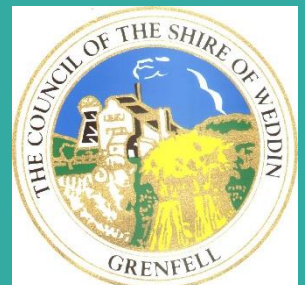


ANNUAL REPORT 2021-22



WEDDIN SHIRE COUNCIL



ACKNOWLEDGEMENT OF COUNTRY

Council acknowledges the Wiradjuri people as the traditional owners and custodians of the land on which it operates, respecting Elders past, present and emerging. Council seeks at all times to show respect to all people and cultures whose privilege it has to serve.

The name Weddin has its origins in the Wiradjuri word 'Weedin', which means a place to sit, stay or remain, relating to the mountains' status as a place where indigenous youths underwent a period of ceremonial isolation during the course of their initiation.



Contents

ACKNOWLEDGEMENT OF COUNTRY	2
1. WELCOME.....	5
1.2 MESSAGE FROM THE GENERAL MANAGER.....	6
1. INTRODUCTION.....	8
1.1. PURPOSE AND HOW TO READ THE ANNUAL REPORT	8
1.1.1. INTEGRATED PLANNING AND REPORTING FRAMEWORK.....	8
1.2. HIGHLIGHTS	10
1.3. FINANCIAL SUMMARY	10
3. OVERVIEW	11
3.1. THE WEDDIN SHIRE.....	11
3.2. WEDDIN SHIRE SOCIO ECONOMIC PROFILE	12
3.3. ORGANISATIONAL STRUCTURE	13
3.4. GOVERNANCE.....	14
3.4.1. COUNCILLOR MEETING ATTENDANCE AND REGISTER.....	15
4. DELIVERY PROGRAM AND OPERATIONAL PLAN PROGRESS REPORTING	16
5. STATUORY INFORMATION.....	17
5.1. LOCAL GOVERNMENT ACT 1993.....	17
5.2. SPECIAL RATE VARIATION GUIDELINES.....	17
5.3. LOCAL GOVERNMENT (GENERAL) REGULATION 2005	17
5.4 OLG CAPITAL EXPENDITURE GUIDELINES.....	30
5.5 CARERS RECOGNITION ACT 2010	30
5.6 DISABILITY INCLUSION ACT 2014	30
5.7 ENVIRONMENTAL PLANNING AND ASSESSMENT ACT 1979	30
5.8 ENVIRONMENTAL PLANNING AND ASSESSMENT REGULATION 2021	31
5.9 FISHERIES MANAGEMENT ACT 1994.....	31
5.10 ENVIRONMENTAL UPGRADE AGREEMENTS ENTERED INTO BY COUNCIL.....	31
5.11 SWIMMING POOLS ACT/SWIMMING POOLS REGULATION	31



5.12 GOVERNMENT INFORMATION (PUBLIC ACCESS ACT 2009/GOVERNMENT INFORMATION (PUBLIC ACCESS) REGULATION 2018	32
FINANCIAL STATEMENTS.....	33
2021-2022	33
APPENDIX	34
Appendix A - Delivery Program 2021-22 Update.....	34
1. STRATEGIC OBJECTIVES, OUTCOMES & DETAILED ACTIONS	35
APPENDIX	67
Appendix B – End of Term Report.....	67



1. WELCOME

1.1. MESSAGE FROM THE MAYOR

It is with appreciation that I provide the foreword to Weddin Shire Council's Annual Report for 2021/2022.

This year has seen our local farmers go from experiencing one of the best seasons in recent drought-afflicted times, to managing unusually high rain events and flooding. The Public Health Order's around the global COVID-19 pandemic have continued to see restrictions and changing business and operating requirements, but we look forward with positivity as we move through this time with a strong sense of community and accomplishment as we now see positive signs for moving out of this period.

I have recently made comments congratulating both our community and Council for their efforts, patience and resilience through this time as we all worked together to protect ourselves, our families, communities, businesses and lifestyles. This was, and for some continues to be a very difficult time. Again I wholeheartedly thank the community of Weddin for their ongoing tolerance and understanding over the last 3 years of COVID-19.

The patience of our community has also been tested throughout 2021/2022 in respect of the Grenfell Main Street Renewal. Council officially started this major project on 22 December 2020 to beautify and reconstruct the Main Street and has faced many unseen challenges since beginning this major project. Council has engaged the project management services of Public Works Advisory and together with two highly experienced consultants are moving forward with a project "re-set", a thorough analysis of works required and clear plan of what the finished project should look like with the beautification including some fifty-seven (57) trees along the centre of the street and in the road shoulder adjacent to footpaths with varieties ensure a cooling effect in summer and vibrant colours in autumn. Council are liaising closely with local business owners to cause minimal disruption to businesses and traffic.

Another major project Council committed to deliver for the community is the Grenfell Sewerage Treatment Plant (STP) Upgrade. It was with great delight that I attended the official opening of the STP plant on 15 July with Steph Cooke MP who spoke passionately about watching this project unfold into the wonderful modern community facility it is today.



Another highlight of this year (although outside of the reporting period) has been the appointment of our new General Manager Noreen Vu, Noreen comes to Council with many years' experience across a broad range senior management roles and has extensive tertiary qualifications. Ms Vu has an obvious passion for the community and local government as well as an enthusiastic and concise manner which has made her a perfect fit in our community.

I would also like to acknowledge and thank the former General Manager Mr Glenn Carroll. During this time Glenn oversaw a substantial number of new community infrastructure. During the reporting period, we also saw all of our Directors step up and take on the reins, but I would like to make special thanks to the interim General Manager, Mr Max Kershaw. Despite his short three months with Council, his impact and influence was needed and greatly appreciated.

Council continues to place the highest of priorities to items outlined in the Community Strategic Plan and places high importance on providing safe, effective and important facilities to our community. Council looks forward to continuing the delivery of our community driven projects and look forward to growing our shire for the betterment of all.

Mayor Craig Bembrick

Bringing us together

1.2 MESSAGE FROM THE GENERAL MANAGER

I have the pleasure of presenting my team's Annual Report for the 2021-2022 period as we operate on Wiradjuri Country. I commenced with Weddin Shire Council on 4 July 2022 which is outside of this reporting period. However, it does not stop me from proudly presenting to the community on what my team have achieved in the reporting period. During this reporting period, we were in the thick of it with the COVID-19 Pandemic including mask mandates and lockdown restrictions. I know that our Council, like other Councils across NSW were working closely with NSW Health and other service partners to assist in the vaccine roll out.



We also experienced a cooler and wetter reporting period which did hamper Council's operations on our road networks, slowed down our mowing and slashing program and impacted on other maintenance activities that Council carries out. The Weddin Local Government Area had multiple declared natural disasters during this reporting period (2021-22) including:

- 9 November 2021 (onwards)
- 5 January 2022 (onwards).

During the reporting period, my team worked hard to prepare for a new website launch and ways to improve our communications. Although the fruits of this labour was not seen until the following reporting period, the legwork and dedication was done prior, and I must take the time out to acknowledge my team. We prepared for the official opening of our Sewerage Treatment Plant with significant dedication and coordination by our team. It can only get better from here.

While we are a small council, we are resourced with a diverse workforce and our team includes not only our employees, our contractors and our volunteers. Thank you to, my team, for your contribution to our workforce.

There were many times the Grenfell Main Street Renewal project started and stopped, (and started and stopped...). I acknowledge the angst and frustration in our community, in particular what our local business owners have gone through with this project. This time, next year, we will be reporting a completely different scenario!

Finally, I also wish to recognise that the reporting period had its challenges, multiple general managers, a local government election and a countback election, but folks - I truly believe we are on the other side.

Noreen Vu
GENERAL MANAGER



Mayor Craig Bembrick and General Manager Noreen Vu



1. INTRODUCTION

1.1. PURPOSE AND HOW TO READ THE ANNUAL REPORT

The Annual Report is the document by which Council communicates to the Weddin community the progress made with both the Delivery Program (Four-year program) and the Operational Plan (One-year program). These plans are wholly within Council's responsibility to deliver. The Annual Report is ultimately demonstrating if Council achieved what it set out to achieve, and if it did not, why. This progressed is conveyed in the Highlights section 2.2 below and in greater detail in Section 4 and Appendix A Delivery Program and Operational Plan Progress Reporting.

Within the Annual Report Council must undertake financial reporting in the form an 'easy to read' Financial Summary which is found in Section 2.4 of this Annual Report, as well as full Financial Reports found in Section 6.

Additionally, there are numerous mandatory and statutory requirements under the *Local Government Act 1993* and the *Local Government (General) Regulation 2021* which Council must report on in the Annual Report and these are found in Section 5.

1.1.1. INTEGRATED PLANNING AND REPORTING FRAMEWORK

The Annual Report is part of the Integrated Planning and Reporting framework (Figure 1 1) which the Office of Local Government requires all Local Governments in New South Wales to adhere to. It includes a suite of integrated plans that set out a vision and goals and strategic actions to achieve them. It involves a reporting structure to communicate progress to Council and the community as well as a structured timeline for review to ensure the goals and actions are still relevant.



“A progressive rural locality with a vibrant and welcoming community, rich in both heritage and the natural environment, with a diverse and resilient economy that supports local employment and business”

Our Community Vision from the Community Strategic Plan

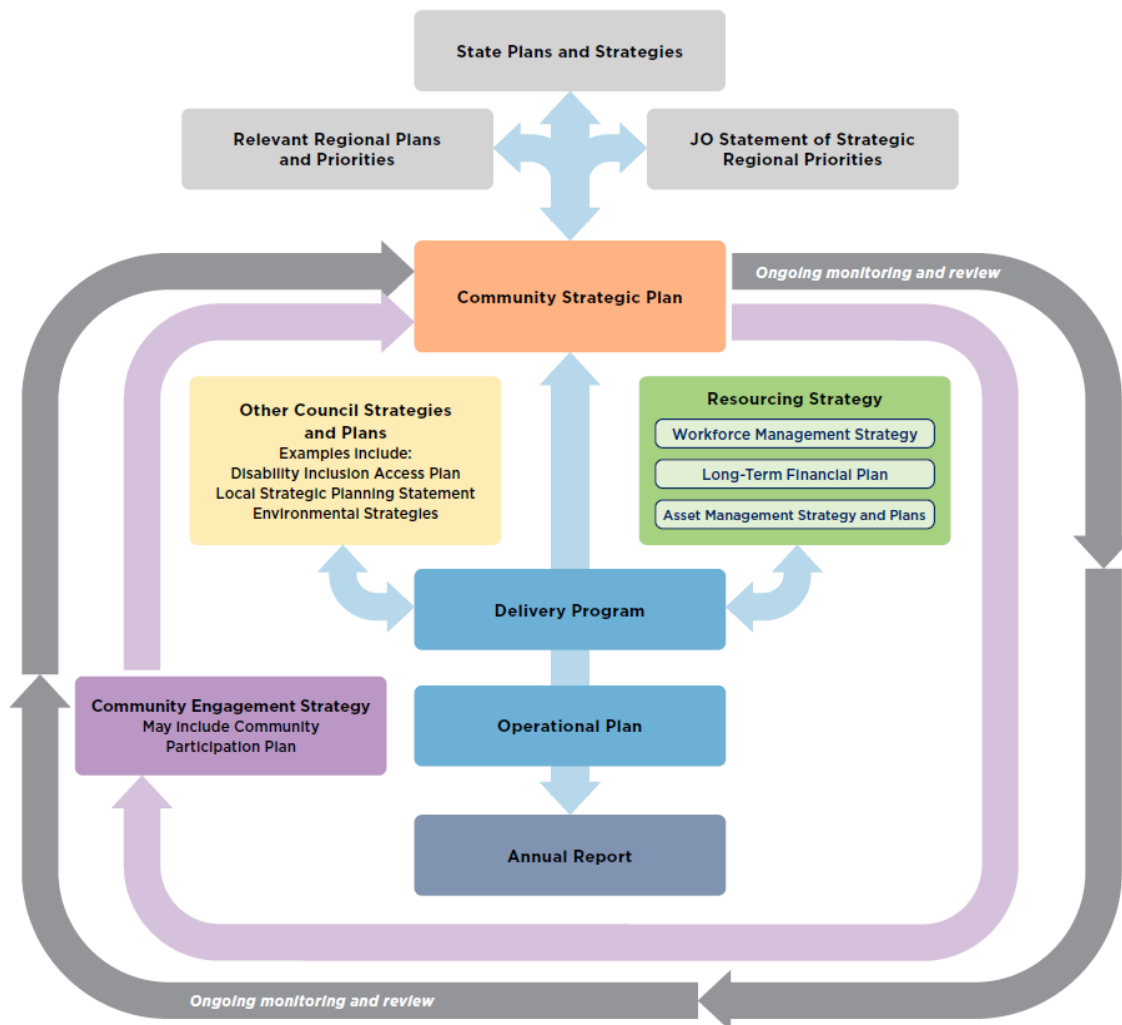


Figure 1: Integrated Planning and Reporting Framework



1.2. HIGHLIGHTS

STRONG, DIVERSE AND RESILIENT LOCAL ECONOMY

TOURISM

- The new dedicated tourism website www.visitweddin.com.au, new tourism branding – Weddin Mountain Region and the completed Destination Marketing Plan were all completed, supporting the development of our emerging and growing local tourism economy.

LOCAL ECONOMY

- Successful grant funded applications for the Grenfell Main Street Project. Although the project had geotechnical issues, the ability to receive these grants were a highlight.

CULTURALLY RICH, VIBRANT AND INCLUSIVE COMMUNITY

- Council adopted the Masterplan for the Bogolong Dam Precinct community.

1.3. FINANCIAL SUMMARY

The financial summary will be provided in line with the Financial Statements and Audit Report. Council has been granted an extension for the 2021-22 period for the Financial Statements and Audit Report to 15 December 2022.



Figure 2: Grenfell Commodities Silos

3. OVERVIEW

3.1. THE WEDDIN SHIRE

The Weddin Shire is centered around and derives its name from the majestic Weddin Mountains. The name Weddin has its origins in the Wiradjuri word 'Weedin', which means a place to sit, stay or remain, relating to the mountains' status as a place where indigenous youths underwent a period of ceremonial isolation during the course of their initiation. The mountain range rises some 400 metres above the surrounding landscape and is of great significance both to the Wiradjuri people and residents of the local Shire. The Weddin Mountains National Park is our most prominent tourist attraction, with over 25,000 visitors annually.

Geographically, the Shire is at the crossroads of the major thoroughfares from Sydney to Adelaide and Brisbane to Melbourne. The Shire covers over 3,400 square km, 94% is devoted to dry-land agriculture, 3% to national parks and 3% to state forests.

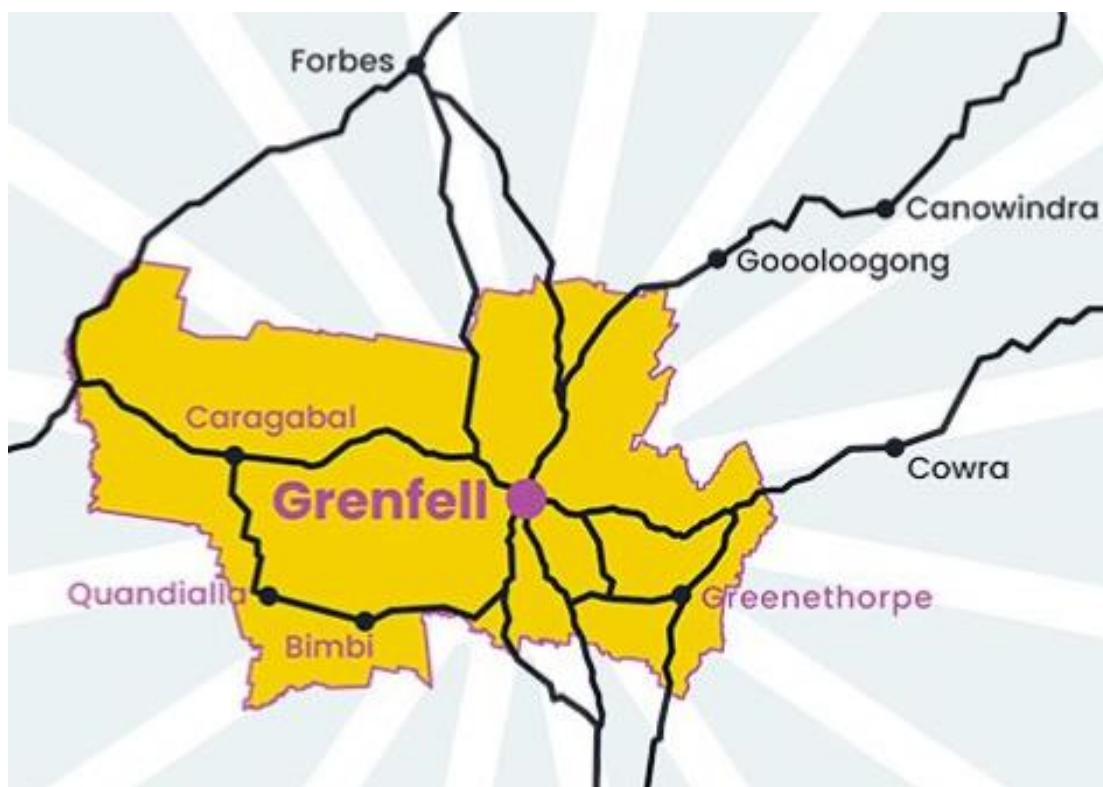
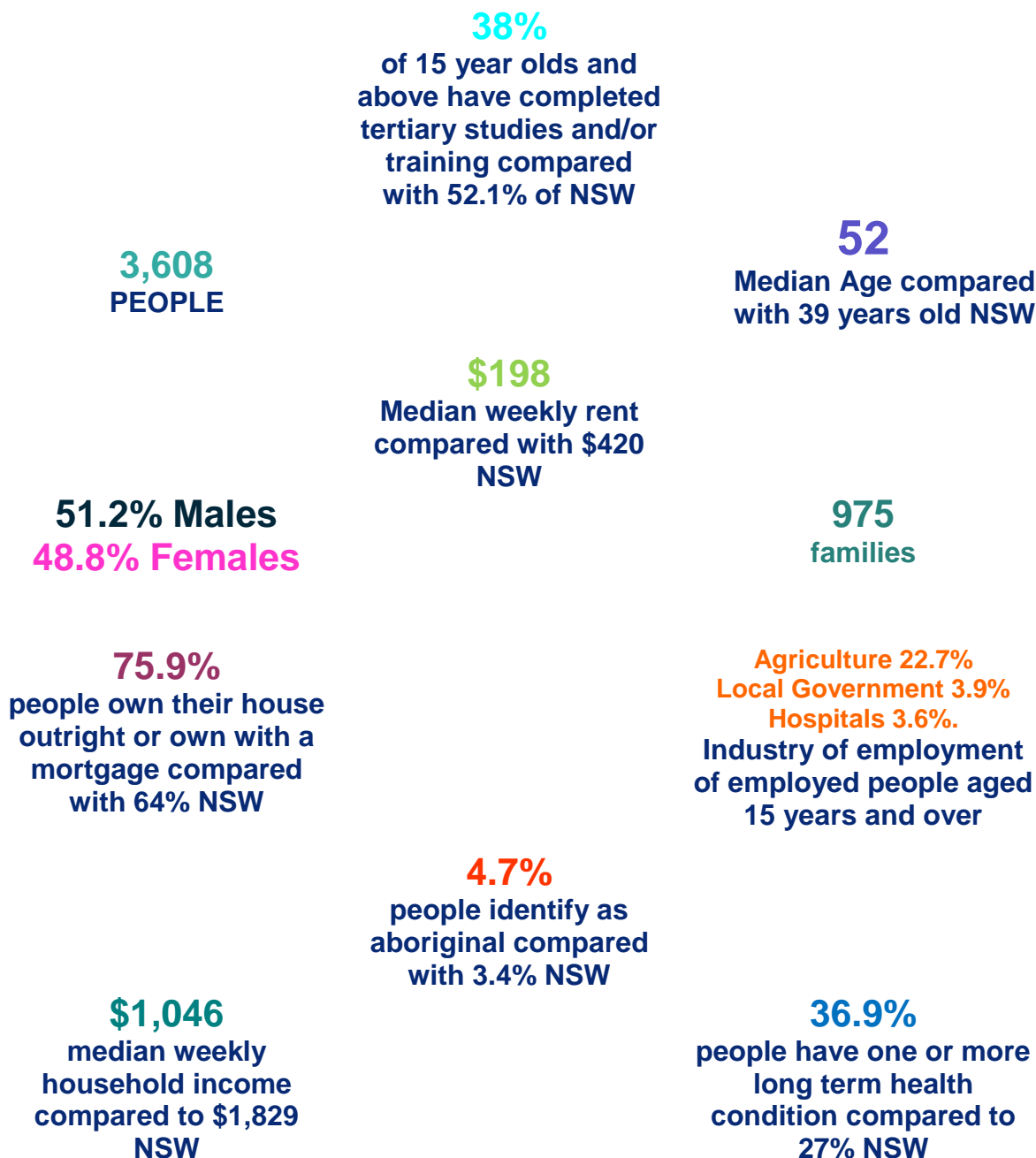


Figure 3: Location of Weddin Shire Council



3.2. WEDDIN SHIRE SOCIO ECONOMIC PROFILE



Source (ABS, 2021 Census)



3.3. ORGANISATIONAL STRUCTURE

Council employs approximately 80 people including casual, part-time, and full-time employees, fixed term contact personnel, employees employed under other employment arrangements, apprentices and trainees. Council has three directorates: Corporate Services; Infrastructure Services; and Environmental Services with the Director for each directorate reporting to the General Manager. The organisational structure is represented below in Figure 4.

Weddin Shire Council Organisational Structure

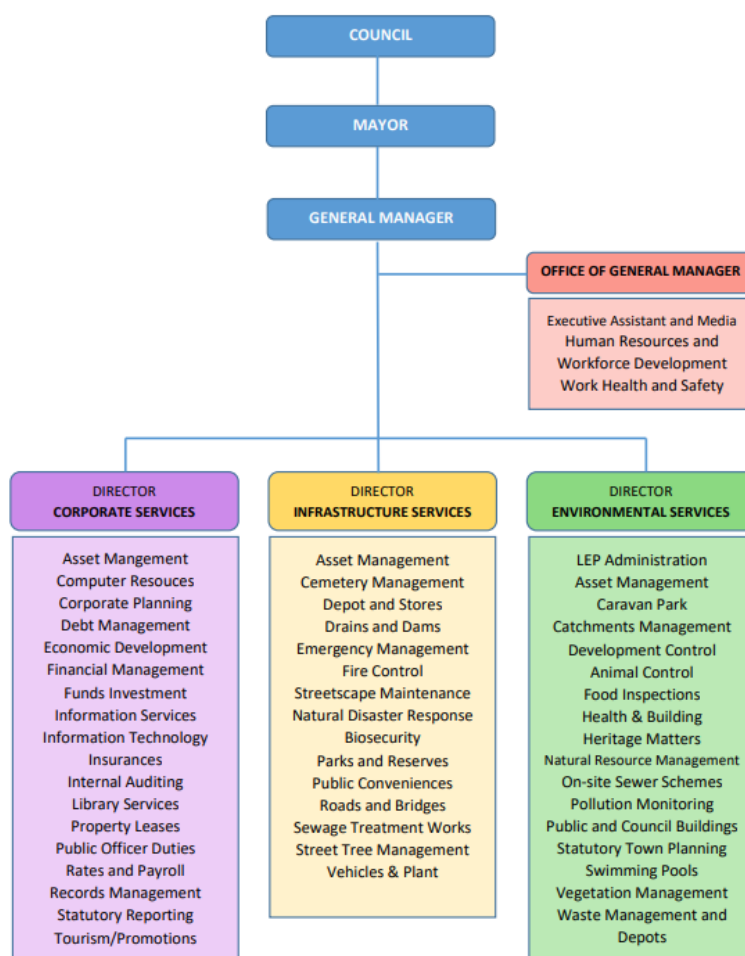


Figure 4: Weddin Shire Council Organisational Structure



3.4. GOVERNANCE

The Weddin Shire has a total of nine elected Councillors including the Mayor. The most recent local government election took place on 4 December 2021. After the election nine Councillors were elected to Council which included two new Councillors. Shortly after this election in March 2022, for varying reasons four Councillors resigned. Subsequently a countback election was conducted through the NSW Electoral Commission and four new Councillors (three first time elected) were elected and sworn in at the April 2022 Ordinary meeting.



Councillor and Mayor Craig Bembrick



Councillor and Deputy Mayor Paul Best



Councillor Michelle Cook



Councillor Phillip Diprose



Councillor Warwick Frame



Councillor Glenda Howell



Councillor Jason Kenah



Councillor Stuart McKellar



Councillor Jan Parlett



3.4.1. COUNCILLOR MEETING ATTENDANCE AND REGISTER

Council keeps a register of the attendance of Councillors at required events such as Council meetings and Committee meetings where they are official delegates of Council. There are many other meetings/events/projects attended or contributed to by Councillors which are not included in the attendance register. After the December 2021 Election 9 Councillors were elected to Council which included 2 new Councillors. Shortly after this election within a period of one week in March 2022, for varying reasons 4 Councillors resigned. Subsequently a countback election was conducted through the NSW Electoral Commission and 4 new Councillors were elected and sworn in at the Ordinary April 2022 meeting. The following table includes all Council meetings (Ordinary and Extraordinary) and section 355 committees of Council.

MEETING	ROLE	TOTAL HELD	CR CRAIG BEMBRICK	CR PAUL BEST	CR MICHELLE COOK	CR PHILLIP DIPROSE	CR WARWICK FRAME	CR GLENDA HOWELL	CR JASON KENAH	CR STUART MCKELLAR	CR JAN PARLETT	CR CARLY BROWN	CR MARK LIEBICH	CR GEOFF MCLELLAND	CR JOHN NIVEN	CR STEPHEN O'BYRNE	CR CHAD WHITE
Council - Ordinary	Councillor	10	10	9	5	10	3	3	3	10	8	5	6	1	5	4	1
Council - Extraordinary	Councillor	10	9	10	5	10	2	2	2	7	6	5	5	1	3	4	1
Bogalong Dam	Member	2		1									2				
The Grenfell Henry Lawson Festival of Arts Committee	Member	10				7					7	1	1			1	
Floodplain Management Advisory Committee	Member	1										1			1		
Heritage	Member	0															
Quandialla Swimming Pool	Member	8				7						5			3		
Tourism	Member	1		1							1	1					
Weddin Shire Weeds	Member	0															
Weddin Local Traffic	Member	3															



4. DELIVERY PROGRAM AND OPERATIONAL PLAN PROGRESS REPORTING

The overarching Community Strategic Plan, Weddin 2026 which sits above the Delivery Program and Operational Plan outlined six strategic objectives across four key themes; economic, social, environmental and civic leadership, and these are shown below.

NO.	STRATEGIC OBJECTIVE	KEY THEME
1	Collaborative wealth building (strong, diverse and resilient local economy)	Economic
2	Innovation in service delivery (healthy, safe and educated community)	Social
3	Democratic and engaged community supported by efficient internal systems.	Civic Leadership
4	Culturally rich, vibrant and inclusive community.	Social
5	Sustainable natural, agricultural and built environments.	Environmental
6	Shire assets and services delivered effectively and efficiently.	Economic

Outlined in Appendix A is the progress made on delivering and achieving Weddin Shire Council's Delivery Program and Operational Plan.



5. STATUTORY INFORMATION

In accordance with the *Local Government Act 1993* and the *Local Government (General) Regulation 2021* Council is required to report on numerous mandatory and statutory requirements and these are listed below are for 2021/2022 as at 30 June 2022 unless otherwise stated.

5.1. LOCAL GOVERNMENT ACT 1993

5.1.1. Act s 428(2) - State of Our Shire Report

The annual report of the year in which an ordinary election of councillors is held, must contain council's achievements in implementing the community strategic plan over the previous four years. This is included as the State of Our Shire document as Appendix B.

5.1.2. Act s 54P(1) - Environmental Upgrade Agreement

Nil.

5.2. SPECIAL RATE VARIATION GUIDELINES

5.2.1. Guidelines 7.1 - Special Rate Variation

Report on activities funded via a special rate variation of general income. There was no special rate variation in 2021/2022.

5.3. LOCAL GOVERNMENT (GENERAL) REGULATION 2005

5.3.1. Clause 132 - Rates and Charges Written Off

Amount of rates and charges written off during year. There were no rates written off in 2021/2022.



5.3.2. Reg cl 186 - Mayor and Councillor training and professional development

The Mayor and Councillor Induction training was organized during this reporting period however did not occur until the following. Councillors will be entering into a Capability Plan in line with the Local Government Capability Framework in the next reporting period. Councillors also attended as delegates a number of conferences including the:

• LG NSW Special Conference	Mayor Craig Bembrick
• National Congress Roads Conference	Deputy Mayor Paul Best
• Public Libraries Association Zone Meeting	Clr Phil Diprose
• Australian Local Government Association Conference	Deputy Mayor Paul Best

5.3.3. Reg cl 217(1)(a) - Overseas visits – Mayor and Councillors

Details, including purpose of overseas visits by councillors, council staff or other persons representing council. There were no overseas visits in 2021/2022.

5.3.4. Clause 217(1)(a1) - 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.

EXPENSE ITEM	AMOUNT
Councillor Fees	106,432.99
Mayoral Fee	27,060.00
Delegate Expenses	6,715.62
Conference/Workshops	8,928.37
Training	0
TOTAL	\$149,139.98





Figure 5: Example of water across roads and fallen trees damage across the Shire.

5.3.5. Clause 217 (1) (a2) - Contracts Awarded by Council

Details of each contract awarded (other than employment contracts & contracts less than \$150,000).

Contractor	Contract Purpose	Contract Value	Budgeted
State Asphalt Services Pty Ltd	Supply & lay asphalt Main Street	\$444,037	Y
Armsign	Weddin Gateway signage	\$305,922	Y
David Keogh Plant Hire	Culvert renewal Pullabooka Rd	\$174,564	Y
Downer EDI	Pavement stabilisation of Pullabooka Rd	\$488,476	Y
Downer EDI	Spray sealing Pullabooka Rd	\$491,260	y
Metele Pty Ltd T/A Wagga Trucks	Supply of water tanker	\$258,241	Y
Stabilised Pavements Australia	State and regional roads heavy patching program	\$818,928	Y

5.3.6. Clause 217(1)(a3) - Summary of Legal Proceedings

Summary of the amounts incurred by the council in relation to legal proceedings amounted to \$70,471.55 in 2021/2022.

5.3.7. Clause 217(1)(a4) -Subsidies Private Works

Include resolutions made concerning work carried out on private land. Council did not subsidise any private works in 2021/2022.

5.3.8. Clause 217(1)(a5) -Donations and Contributions under Section 356

Total amount contributed or otherwise granted to financially assist others in 2021/2022 was \$12,621.24

5.3.9. Clause 217 (1) (a6) - Delegations to External Bodies

Statement of all external bodies that exercised functions delegated by Council. In 2021/2022 there were no delegations made by Council for any functions.

5.3.10. Clause 217 (1) (a7) - Companies in which Council held a Controlling Interest

Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which council held a controlling interest. In 2021/2022 Council held a controlled interest in Central Tablelands Water at 33%.

5.3.11. Clause 217 (1) (a8) - Partnerships, Cooperatives, Joint Ventures to which Council was a party

Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or no incorporated) in which the council participated during the year. Council did not participate in any of these bodies in 2021/2022.



5.3.12. Clause 217 (1) (a9) - Equal Employment Opportunity (EEO)

Council continued to adhere to the provisions set out in the Local Government Act 1993 and the standards set in Its Equal Opportunity Policy/Plan as established in 2017.

Gender balance and equity was maintained in interview panels and selection committees. The existing diversity, including ethnicity in the workforce, facilitated this approach.

Additional support for these processes was achieved in March 2022 with improved Human Resources involvement. Further effort began, to increase gender diversity in outdoor staffing ratios and to offer opportunity to those from traditionally disadvantaged sectors.

Arrangements were made before year end for the provision of a Dignity and Respect/Code of Conduct (formerly Bullying and Harassment) Workshop early in the New Financial Year. There were no formal grievances lodged during the year or issues related to Equal Opportunity, among the general staff.



Figure 6: Clr Diprose, Workshop Supervisor Robert Dawes, Clr Frame and Clr Kenah at the Depot.

5.3.13. Clause 217 (1) (b) - General Manager remuneration

Council went through substantial change associated with the General Manager position during 2021/2022. The substantive General Manager at the beginning of the financial year was no longer employed effective 21 October 2021. Between that date and the end of the financial year, 30 June 2022, the position was occupied either by existing staff Directors or contractors, acting as General Manager. Either higher duties allowances were paid or contractor hourly rates and conditions. These arrangements continued whilst the search for an appropriate incumbent progressed with assistance from LGNSW and others.

Total value of the salary component of the package	\$665,077
Total value of non-cash benefits	\$22,533 (car + phone)
FBT on non- cash benefits	\$18,204
Total	\$705,814

5.3.14 Clause 217 (1) (c) Senior Staff – remuneration

Statement of the total remuneration packages of all senior staff members (other than the General Manager) expressed as the total (not of the individual members).

There were no Senior Staff members within the definition set out in the *Local Government Act 1933*. None were employed using the Standard Contract of Employment for senior staff (other than General Manager) of Local Councils in New South Wales.

All employed senior staff including Directors/Managers were employed under Local Government Award Conditions.



5.3.15 Clause 217 - Workforce Statistics

As required and in accordance with the Office of Local Government Circular No.22-20 the established relevant day was Wednesday 25th May, 2022.

Total number of persons performing paid work were 81 represented in the below table.

Labour force type	No. of persons
On a permanent full- time basis	56
On a permanent part-time basis	3
On a casual basis	7
Under a fixed- term contract	10
Senior staff under other employer arrangement	4
Apprentice or trainees	1
Total labour force size	81

During the Financial Year Council provided training opportunities to ensure workforce skill development and career enhancement opportunities. In addition to Government funded training Council expended in excess of \$75,000 on this training and development. Courses were provided in the following: --

Confined Spaces, First Aid, Traffic Control, Jetmaster, Civica, Road Inspection and unsealed Roads, the Civil Liability Act, Workplace Health and Safety, Asset management and Public Works Engineering.

5.3.16 Clause 217 (1) (e) - Stormwater Management Services (if levied)

Stormwater Management Services are not levied by Council.

5.3.17 Clause 217 (1) (f) -Companion Animals Act and Regulation

Council's activities during the year in relation to enforcing, and ensuring compliance with, the provisions of the Companion Animals Act 1988 (CA Act) and the Companion Animal Regulation 2018.

In 2021/2022 Council spent a total of \$82,638.55 on animal control.



DOG AND CAT SEIZURE REPORT FOR 2021/2022

COUNCIL SEIZURE ACTIVITY	Jul		Aug		Sep		Oct		Nov		Dec		Jan		Feb		Mar		Apr		May		Jun		Total		
	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	
Seized	1	3	1	0	0	1	0	2	0	4	0	0	5	0	1	0	0	0	0	0	0	0	0	0	2	16	
Returned to Owner	0	3	0	0	0	1	0	0	0	4	0	0	5	0	1	0	0	0	0	0	0	0	0	0	0	14	
Transferred to Council's Facility	1	0	1	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	2	
Check (Zero)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
ANIMALS IN AND ARRIVING AT COUNCIL'S FACILITY	Jul		Aug		Sep		Oct		Nov		Dec		Jan		Feb		Mar		Apr		May		Jun		Total		
	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	
Animals in Council's Facility (Start of Month)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	
Abandoned or Stray	0	2	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	2	0	0	0	0	0	0	1	10	
Surrendered	0	0	0	1	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	
Animals transferred from Seizure Activities	1	0	1	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	
Total Incoming Animals	1	2	1	1	0	0	0	5	0	2	0	1	0	1	0	1	0	2	0	0	0	0	0	0	1		
ANIMALS LEAVING COUNCIL'S FACILITY	Jul		Aug		Sep		Oct		Nov		Dec		Jan		Feb		Mar		Apr		May		Jun		Total		
	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	
Released to owners	0	2	1	0	0	0	0	2	0	0	0	1	0	0	0	0	2	0	0	0	0	0	0	1	8		
Sold	1	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1	2	
Released to Organisations for Rehoming	0	0	0	1	0	0	0	0	2	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	
Died at Council's Facility (other than euthanased)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Stolen from Council's Facility	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Escaped from Council's Facility	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other (reason if entered)	0							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Euthanased	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	Cat	Dog	
Restricted Dogs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Dangerous Dogs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Owners Request	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Due to Illness/Disease or Injury	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Feral/Infant Animal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Unsuitable for rehoming	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Unable to re-home	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Euthanased	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Outgoing Animals	1	2	1	1	0	0	0	5	0	2	0	1	0	0	0	1	0	2	0	0	0	0	0	0	1		
Total In Council's Facility (End of Month)	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0			
[Total Outgoing Animals = Total Incoming Animals - Animals in Council's Facility end of month]																											

(Total Outgoing Animals = Total Incoming Animals - Animals in Council's Facility end of month)



DOG ATTACK REPORT

Incidents by Incident Status

Status	# Incidents Entered	# Attacking Dogs	# Animal Victims	# Human Victims
Commenced	6	7	5	1

Incidents Status by Victim Type

Status	# Victims -Adult	# Victims- under 16 years
Commenced	1	0

Incidents by Location and Victim Type

Location Type	# Attacking Dogs	#Animal Victims	# Victims -Adult	# Victims - under 16 years
Private Property - Other	4	2	1	0
Public Place - Public road / Footpath	3	3	0	0
TOTAL	7	5	1	0

Incidents Involving Animals by Victim Category/Severity (may be >1 victim per incident)

	No injury	Minor injury	Medical	Hospitalisation	Death	Total
Dog	0	1	0	0	0	1
Cat	0	0	0	0	0	0
Livestock	0	2	1	0	1	4
Other	0	0	0	0	0	0
Total	0	3	1	0	1	5



Incidents involving humans by Victim Category/Severity (may be >1 victim per incident)

	No Injury	Minor	Medical	Hospitalisation	Death	Total
Adult	1	0	0	0	0	1
Supervised < 16	0	0	0	0	0	0
Unsupervised < 16	0	0	0	0	0	0
Total	1	0	0	0	0	1

Incidents breakdown involving humans by Victim Category/Severity/Age Classification (may be >1 victim per incident)

Age Classification	Severity	Total
Adult (16 years+)	No injury	1

Incidents by previously declared Dangerous; Menacing or Restricted Dogs (may be >1 attacking dog per incident)

Type	Attacking Dogs	Incidents
Dangerous	0	0
Restricted	0	0
NOI to Restrict	0	0
Menacing	0	0

Attacking Dogs by Circumstance

Circumstance	Yes	No	Unknown
Provoked	0	6	1
Controlled	1	5	1
Owner Present	1	5	1
Muzzle-Exempt Greyhound	4	0	3



Attacking Dog Action by Action Taken (may be >1 action per attacking dog)

Description	# Actions Taken
Investigation continuing	6
Other	1
TOTAL	7

Attacking Dogs by Breed

Breed	Cross Breed	Attacking Dogs
Australian Kelpie	Australian Cattle Dog (Red)	1
Australian Kelpie	Unknown	2
Bull Terrier (English)		1
Cross (cattle dog)		1
Unknown		2



Figure 7: One of our cats participating in the RSPCA Keeping Cats Safe at Home Program

Incidents by Time/Day

Hour/Day	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
1:00	0	0	0	0	0	0	0	0
2:00	0	0	0	0	0	0	0	0
3:00	0	0	0	0	0	0	0	0
4:00	0	0	0	0	0	0	0	0
5:00	0	0	0	0	0	0	0	0
6:00	0	0	0	0	0	0	0	0
7:00	0	0	0	0	0	0	0	0
8:00	0	0	0	0	0	0	0	0
9:00	0	0	0	0	0	0	0	0
10:00	0	0	0	0	0	0	0	0
11:00	0	0	0	0	0	0	0	0
12:00	0	0	0	0	0	0	0	0
13:00	0	0	0	0	0	0	0	0
14:00	1	1	0	0	1	0	0	3
15:00	0	0	0	0	0	0	0	0
16:00	0	0	0	0	0	0	0	0
17:00	0	0	0	0	0	0	0	0
18:00	0	0	0	0	0	0	0	0
19:00	0	0	0	0	0	0	1	1
20:00	1	0	0	0	0	0	0	1
21:00	0	0	0	0	0	0	0	0
22:00	0	0	0	0	0	0	0	0
23:00	1	0	0	0	0	0	0	1
24:00	0	0	0	0	0	0	0	0
Total	3	1	0	0	1	0	1	6



ADDITIONAL COMPANION ANIMAL REPORTING AND COMMENTARY

Council commenced the RSPCA Keeping Cats Safe at Home Program which is a four-year project.

During the year Council regularly delivered communications to the community including; provided information and pamphlets to the local schools; media releases in local paper and on social media; Ranger provided talks to schools and other community groups.

For unclaimed animals, Council deliver the following communications to rehome and/or have these animals claimed; Council contacted at least three rehoming organisations; advertised the animal on social media, Council's website and in the local paper with an aim to rehome as many animals as possible.

Council has three off leash areas. One (1) at Greenethorpe and two (2) in Grenfell.



Figure 8: Vet Tess Bailey at Lachlan Valley Vets working on our RSPCA Keeping Cats Safe at Home Program

5.4 OLG CAPITAL EXPENDITURE GUIDELINES

5.4.1 Capital Expenditure Review

Report on certain proposed capital works projects where a capital expenditure review has been submitted. This is not applicable to Council in 2021/2022 with no applicable proposed capital works projects.

5.5 CARERS RECOGNITION ACT 2010

5.5.1 S. 8(2) – Carers Recognition Act Compliance

In 2021/2022 the Act is not applicable due to the nature of Council's functions and operations.

5.6 DISABILITY INCLUSION ACT 2014

5.5.6 S. 13(1) – Disability Inclusion Action Plan Implementation

Council adopted the Disability Inclusion Action Plan in the 2018 financial year. The plan demonstrates Council's commitment to improving access and inclusion and identifies what Council can do to promote and achieve equality for residents and visitors to the Weddin Shire Local Government Area (LGA).

5.7 ENVIRONMENTAL PLANNING AND ASSESSMENT ACT 1979

5.7.1 S. 7.5(5) – Compliance with and effect of Planning Agreements

No planning agreements have been entered into by Council in 2021/22.



5.8 ENVIRONMENTAL PLANNING AND ASSESSMENT REGULATION 2021

5.8.1 Cl. 35A – Contributions and Levies

Council does not have a section 7.11 or 7.12 contributions policy in 2021/2022.

5.9 FISHERIES MANAGEMENT ACT 1994

5.9.1 S. 220ZT(2) – Recovery and Threat Abatement Plans

Council is not involved in any Recovery and Threat Abatement Plans in 2021/2022.

5.10 ENVIRONMENTAL UPGRADE AGREEMENTS ENTERED INTO BY COUNCIL

None applicable.

5.11 SWIMMING POOLS ACT/SWIMMING POOLS REGULATION

5.11.1 S. 22F(2) and Cl. 23 – Details of Inspections of Private Swimming Pools

INSPECTION LOCATION	NO.
Tourist and Visitor	0
More than 2 dwellings	0
Certificate of compliance	2
Certificate of non-compliance	0



5.12 GOVERNMENT INFORMATION (PUBLIC ACCESS ACT 2009/GOVERNMENT INFORMATION (PUBLIC ACCESS) REGULATION 2018

5.12.1 S. 125(1) and Cl. 8, Schedule 2 – Information included on government information public access activity

(a) details of the review carried out by the agency under section 7 (3) of the Act during the reporting year and the details of any information made publicly available by the agency as a result of the review.

No internal reviews were carried out during 2021-2022.

(b) the total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications),

In 2021-2022, Weddin Shire Council received seven (1) GIPA applications. No applications were withdrawn during the year.

	Access grant in full	Access grant in part	Access grant not granted	Information already available	Application withdrawn	Decided within statutory timeframe	Not decided within time	Application fee refunded
Members of the public	1	0	0	0	0	0	1	1
Total	1	0	0	0	0	0	1	1



FINANCIAL STATEMENTS

2021-2022

Council's audited financial reports prepared in accordance with the Local Government Code of Accounting Practice and Financial Reporting in accordance with *Local Government At s 428(4)(a)*.



Weddin Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2022



Weddin Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022



General Purpose Financial Statements

for the year ended 30 June 2022

Contents	Page
Statement by Councillors and Management	3
Primary Financial Statements:	
Income Statement	4
Statement of Comprehensive Income	5
Statement of Financial Position	6
Statement of Changes in Equity	7
Statement of Cash Flows	8
Notes to the Financial Statements	9
Independent Auditor's Reports:	
On the Financial Statements (Sect 417 [2])	74

Overview

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

Corner Camp & Weddin Streets
Grenfell NSW 2810

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.weddin.nsw.gov.au.

Weddin Shire Council

General Purpose Financial Statements

for the year ended 30 June 2022

Statement by Councillors and Management made pursuant to Section 413 (2c) 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.

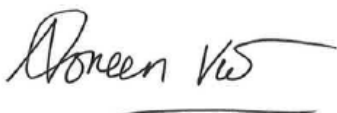
Signed in accordance with a resolution of Council made on 15 December 2022.



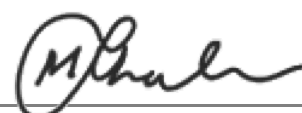
Cr Craig Bembrick
Mayor
15 December 2022



Cr Paul Best
Councillor
15 December 2022



Noreen Vu
General Manager
15 December 2022



Michael Chalmers
Responsible Accounting Officer
15 December 2022

Weddin Shire Council

Income Statement

for the year ended 30 June 2022

Original unaudited budget 2022	\$ '000	Notes	Actual 2022	Actual 2021
	Income from continuing operations			
4,010	Rates and annual charges	B2-1	4,016	3,777
2,528	User charges and fees	B2-2	2,506	2,915
151	Other revenues	B2-3	289	223
4,968	Grants and contributions provided for operating purposes	B2-4	5,964	5,465
4,307	Grants and contributions provided for capital purposes	B2-4	5,271	10,870
32	Interest and investment income	B2-5	66	44
97	Other income	B2-6	454	343
95	Net gain from the disposal of assets	B4-1	—	91
16,188	Total income from continuing operations		18,566	23,728
	Expenses from continuing operations			
4,962	Employee benefits and on-costs	B3-1	4,312	4,213
2,720	Materials and services	B3-2	5,768	4,794
51	Borrowing costs	B3-3	209	182
2,899	Depreciation, amortisation and impairment of non-financial assets	B3-4	3,248	2,964
828	Other expenses	B3-5	313	364
11,460	Total expenses from continuing operations		13,850	12,517
4,728	Operating result from continuing operations		4,716	11,211
4,728	Net operating result for the year attributable to Council		4,716	11,211
421	Net operating result for the year before grants and contributions provided for capital purposes		(555)	341

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

Weddin Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Net operating result for the year – from Income Statement		4,716	11,211
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	23,197	1,082
Other comprehensive income – joint ventures and associates	D2-2	4,545	447
Total items which will not be reclassified subsequently to the operating result		27,742	1,529
Total other comprehensive income for the year		27,742	1,529
Total comprehensive income for the year attributable to Council		32,458	12,740

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

Weddin Shire Council

Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	2021
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	12,850	12,454
Investments	C1-2	1,000	2,500
Receivables	C1-4	890	1,542
Inventories	C1-5	326	198
Total current assets		15,066	16,694
Non-current assets			
Receivables	C1-4	147	263
Inventories	C1-5	83	83
Infrastructure, property, plant and equipment (IPPE)	C1-7	236,075	207,257
Right of use assets	C2-1	8	17
Investments accounted for using the equity method	D2-2	34,722	29,812
Total non-current assets		271,035	237,432
Total assets		286,101	254,126
LIABILITIES			
Current liabilities			
Payables	C3-1	1,273	1,823
Contract liabilities	C3-2	7,579	6,671
Lease liabilities	C2-1	9	9
Borrowings	C3-3	397	263
Employee benefit provisions	C3-4	1,073	1,623
Total current liabilities		10,331	10,389
Non-current liabilities			
Payables	C3-1	1	2
Lease liabilities	C2-1	–	9
Borrowings	C3-3	4,083	4,308
Employee benefit provisions	C3-4	26	40
Provisions	C3-5	581	757
Total non-current liabilities		4,691	5,116
Total liabilities		15,022	15,505
Net assets		271,079	238,621
EQUITY			
Accumulated surplus	C4-1	176,055	166,794
IPPE revaluation reserve	C4-1	95,024	71,827
Council equity interest		271,079	238,621
Total equity		271,079	238,621

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

Weddin Shire Council

Statement of Changes in Equity

for the year ended 30 June 2022

\$ '000	Notes	2022			2021		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		166,794	71,827	238,621	155,136	70,745	225,881
Net operating result for the year		4,716	–	4,716	11,211	–	11,211
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	23,197	23,197	–	1,082	1,082
Joint ventures and associates	D2-2	4,545	–	4,545	447	–	447
Other comprehensive income		4,545	23,197	27,742	447	1,082	1,529
Total comprehensive income		9,261	23,197	32,458	11,658	1,082	12,740
Closing balance at 30 June		176,055	95,024	271,079	166,794	71,827	238,621

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Weddin Shire Council

Statement of Cash Flows

for the year ended 30 June 2022

Original unaudited budget 2022	\$ '000	Notes	Actual 2022	Actual 2021
Cash flows from operating activities				
Receipts:				
4,010	Rates and annual charges		3,947	3,734
2,528	User charges and fees		2,960	2,531
32	Interest received		66	44
9,275	Grants and contributions		12,143	23,079
–	Bonds, deposits and retentions received		6	4
246	Other		637	1,608
Payments:				
(4,962)	Payments to employees		(4,815)	(4,208)
(2,720)	Payments for materials and services		(6,491)	(4,555)
(51)	Borrowing costs		(207)	(171)
(828)	Other		(506)	(1,624)
7,530	Net cash flows from operating activities	G1-1	7,740	20,442
Cash flows from investing activities				
Receipts:				
–	Sale of real estate assets		–	101
–	Proceeds from sale of IPPE		–	257
–	Deferred debtors receipts		116	75
Payments:				
–	Acquisition of term deposits		1,500	(2,500)
(7,652)	Payments for IPPE		(8,860)	(14,238)
–	Deferred debtors and advances made		–	(111)
(7,652)	Net cash flows from investing activities		(7,244)	(16,416)
Cash flows from financing activities				
Receipts:				
–	Proceeds from borrowings		232	–
Payments:				
(287)	Repayment of borrowings		(323)	(147)
–	Principal component of lease payments		(9)	(8)
(287)	Net cash flows from financing activities		(100)	(155)
(409)	Net change in cash and cash equivalents		396	3,871
–	Cash and cash equivalents at beginning of year		12,454	8,583
(409)	Cash and cash equivalents at end of year	C1-1	12,850	12,454
–	plus: Investments on hand at end of year	C1-2	1,000	2,500
(409)	Total cash, cash equivalents and investments		13,850	14,954

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

Weddin Shire Council

Contents for the notes to the Financial Statements for the year ended 30 June 2022

A About Council and these financial statements	11
A1-1 Basis of preparation	11
B Financial Performance	14
B1 Functions or activities	14
B1-1 Functions or activities – income, expenses and assets	14
B1-2 Components of functions or activities	15
B2 Sources of income	16
B2-1 Rates and annual charges	16
B2-2 User charges and fees	17
B2-3 Other revenues	18
B2-4 Grants and contributions	19
B2-5 Interest and investment income	22
B2-6 Other income	23
B3 Costs of providing services	24
B3-1 Employee benefits and on-costs	24
B3-2 Materials and services	25
B3-3 Borrowing costs	26
B3-4 Depreciation, amortisation and impairment of non-financial assets	27
B3-5 Other expenses	28
B4 Gains or losses	28
B4-1 Gain or loss from the disposal, replacement and de-recognition of assets	28
B5 Performance against budget	29
B5-1 Material budget variations	29
C Financial position	31
C1 Assets we manage	31
C1-1 Cash and cash equivalents	31
C1-2 Financial investments	31
C1-3 Restricted and allocated cash, cash equivalents and investments	33
C1-4 Receivables	34
C1-5 Inventories	35
C1-6 Contract assets and Contract cost assets	36
C1-7 Infrastructure, property, plant and equipment	37
C2 Leasing activities	41
C2-1 Council as a lessee	41
C2-2 Council as a lessor	43
C3 Liabilities of Council	44
C3-1 Payables	44
C3-2 Contract Liabilities	45
C3-3 Borrowings	46
C3-4 Employee benefit provisions	47
C3-5 Provisions	48
C4 Reserves	49

Weddin Shire Council

Contents for the notes to the Financial Statements for the year ended 30 June 2022

C4-1 Nature and purpose of reserves	49
D Council structure	50
D1 Results by fund	50
D1-1 Income Statement by fund	50
D1-2 Statement of Financial Position by fund	51
D2 Interests in other entities	52
D2-1 Interests in associates	52
E Risks and accounting uncertainties	54
E1-1 Risks relating to financial instruments held	54
E2-1 Fair value measurement	57
E3-1 Contingencies	62
F People and relationships	65
F1 Related party disclosures	65
F1-1 Key management personnel (KMP)	65
F1-2 Councillor and Mayoral fees and associated expenses	66
F2 Other relationships	66
F2-1 Audit fees	66
G Other matters	67
G1-1 Statement of Cash Flows information	67
G2-1 Commitments	68
G3 Statement of developer contributions as at 30 June 2022	69
G3-1 Summary of developer contributions	69
G4 Statement of performance measures	70
G4-1 Statement of performance measures – consolidated results	70
G4-2 Statement of performance measures by fund	71
H Additional Council disclosures (unaudited)	73
H1-1 Council information and contact details	73

A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 15 December 2022. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

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

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

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

Council is a not for-profit entity.

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

Historical cost convention

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

Significant accounting estimates and judgements

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

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

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

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

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

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.
- (iii) Determination of the lease term, discount rate (when not implicit in the lease) and whether an arrangement contains a lease – refer to Note C2-1.
- (iv) Estimated fair values of infrastructure, property, plant and equipment.

Council has made significant judgements in calculating the fair value of its infrastructure, property, plant and equipment - refer Note C1-7.

- (v) Estimated tip remediation liabilities

Council has made significant judgements in calculating the timing and value of its tip remediation liabilities - refer Note C3-5.

A1-1 Basis of preparation (continued)

(vi) Employee benefit provisions

Council has made significant judgements concerning the timing of its Employee benefit provisions - refer Note C3-4.

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 activities have been included as part of the Consolidated Fund:

- General purpose operations
- Sewerage service

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.

Trust monies and property subject to Council's control have been included in these reports.

The following Trust monies and properties are held by Council but not considered to be under the control of Council and therefore are excluded from these financial statements:

A separate statement of monies held in the Trust Fund is available for inspection at the council office by any person free of charge

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 does not make use of volunteer services.

New accounting standards and interpretations issued but not yet effective

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

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

As at the date of authorisation of these financial statements Council does not consider that any of these new (and still to be applied) standards and interpretations are likely to have a material impact on the Council's future financial statements, financial position, financial performance or cash flows.

New accounting standards adopted during the year

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

A1-1 Basis of preparation (continued)

Those newly adopted standards had no impact on Council's reported financial position, financial performance and/or associated financial statement.

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.

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Functions or activities										
Community and Culture	481	368	732	942	(251)	(574)	377	285	14,440	207
Local Economy	101	41	333	501	(232)	(460)	–	–	–	–
Environmental	3,831	354	2,282	2,402	1,549	(2,048)	14	174	15,523	27,050
Infrastructure	8,022	6,402	7,279	6,948	743	(546)	6,027	4,740	180,276	177,877
Government and Representation	3,090	7,081	2,845	1,351	245	5,730	2,787	1,904	22,013	16,988
Share of Central Tablelands Water	365	255	–	–	365	255	–	–	34,721	29,812
Sewer Services	2,676	9,227	379	373	2,297	8,854	2,030	9,232	19,127	2,166
Other	–	–	–	–	–	–	–	–	1	26
Total functions and activities	18,566	23,728	13,850	12,517	4,716	11,211	11,235	16,335	286,101	254,126

B1-2 Components of functions or activities

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

Community and Culture

- Art Gallery
- Community Technology Centre
- Emergency Services
- Library
- Taxi

Local Economy

- Caravan Park
- Economic Development
- Tourism

Environmental

- Animal Control
- Council Buildings & Property
- Heritage
- Planning & Building
- Swimmings Pools
- Waste
- Weeds

Infrastructure

- Cemeteries
- Depot
- Engineering
- Parks & Gardens
- Plant
- Private Works
- Public Conveniences
- Transport for NSW
- Roads & Transportation
- Stormwater

Government and Representation

- Corporate
- General Revenue
- Governance

Sewer Fund

- Sewer

Central Tablelands Water

- Councils share of Central Tablelands Water

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2022	2021
Ordinary rates		
Residential	996	974
Farmland	1,767	1,731
Mining	7	7
Business	137	133
Less: pensioner rebates (mandatory)	(111)	(110)
Rates levied to ratepayers	2,796	2,735
Pensioner rate subsidies received	61	61
Total ordinary rates	2,857	2,796
Annual charges		
(pursuant to s.496, s.496A, s.496B, s.501 & s.611)		
Domestic waste management services	442	360
Sewerage services	591	536
Waste management services (non-domestic)	139	97
Less: pensioner rebates (mandatory)	(28)	(28)
Annual charges levied	1,144	965
Pensioner subsidies received:		
– Sewerage	15	16
Total annual charges	1,159	981
Total rates and annual charges	4,016	3,777
Timing of revenue recognition for rates and annual charges		
Rates and annual charges recognised at a point in time	4,016	3,777
Total rates and annual charges	4,016	3,777

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 at the beginning of the rating period to which they relate. 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..

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates and are recognised within the underlying revenue item based on their substance.

B2-2 User charges and fees

\$ '000	2022	2021
Specific user charges		
(per s.502 - specific 'actual use' charges)		
Sewerage services	25	23
Other	1	—
Total specific user charges	26	23
Other user charges and fees		
(i) Fees and charges – statutory and regulatory functions (per s.608)		
Building regulation	50	57
Private works – section 67	22	41
Town planning	52	56
Total fees and charges – statutory/regulatory	124	154
(ii) Fees and charges – other (incl. general user charges (per s.608))		
Caravan park	79	99
Cemeteries	54	47
Leaseback fees – Council vehicles	19	20
Transport for NSW works (state roads not controlled by Council)	2,012	2,366
Swimming centres	42	45
Waste disposal tipping fees	5	9
Community technology centre	75	74
Other	70	78
Total fees and charges – other	2,356	2,738
Total other user charges and fees	2,480	2,892
Total user charges and fees	2,506	2,915
Timing of revenue recognition for user charges and fees		
User charges and fees recognised at a point in time	2,506	2,915
Total user charges and fees	2,506	2,915

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 or a deposit in advance. There is no material obligation for Council in relation to refunds or returns.

B2-3 Other revenues

\$ '000	2022	2021
Legal fees recovery – rates and charges (extra charges)	4	2
Commissions and agency fees	65	63
Diesel rebate	27	36
Recycling income (non-domestic)	57	33
Insurance rebates	51	17
Other	85	16
Contributions for long service leave	–	56
Total other revenue	289	223
Timing of revenue recognition for other revenue		
Other revenue recognised at a point in time	289	223
Total other revenue	289	223

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 or the payment is received, whichever occurs first.

Fines are recognised as revenue when the penalty is paid.

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

B2-4 Grants and contributions

\$ '000	Operating 2022	Operating 2021	Capital 2022	Capital 2021
General purpose grants and non-developer contributions (untied)				
General purpose (untied)				
Current year allocation				
Financial assistance – general component	1,023	920	–	–
Financial assistance – local roads component	558	507	–	–
Payment in advance - future year allocation				
Financial assistance – general component	1,571	984	–	–
Financial assistance – local roads component	861	545	–	–
Amount recognised as income during current year	4,013	2,956	–	–
Special purpose grants and non-developer contributions (tied)				
Cash contributions				
Sewerage services	–	–	2,030	9,210
Bushfire and emergency services	289	210	–	–
Floodplain management	–	89	–	–
Heritage and cultural	22	11	–	–
Library – per capita	70	75	–	–
Noxious weeds	41	42	–	–
Stronger Country Communities	–	–	254	81
Street lighting	69	35	–	–
Safer Communities CCTV	–	–	–	10
Drought Communities	–	239	151	426
Emergency Water Carting	–	–	–	–
Transport (roads to recovery)	445	953	–	–
Transport (other roads and bridges funding)	–	–	1,104	168
Planning portal	14	32	–	–
Fixing local roads	–	–	1,697	595
Local roads and community infrastructure	–	–	5	236
Regional cultural	–	–	–	122
Recreation and culture	68	–	–	–
Cemetery upgrade	–	–	4	–
Other specific grants	123	13	–	–
Transport for NSW contributions (regional roads, block grant)	810	810	–	–
Total special purpose grants and non-developer contributions – cash	1,951	2,509	5,245	10,848
Total special purpose grants and non-developer contributions (tied)	1,951	2,509	5,245	10,848
Total grants and non-developer contributions	5,964	5,465	5,245	10,848
Comprising:				
– Commonwealth funding	4,493	4,159	406	672
– State funding	1,471	1,306	4,839	10,176
	5,964	5,465	5,245	10,848

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Operating 2022	Operating 2021	Capital 2022	Capital 2021
Developer contributions:	G3				
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):					
Cash contributions					
S 64 – sewerage service contributions		–	–	26	22
Total developer contributions – cash		–	–	26	22
Total developer contributions		–	–	26	22
Total contributions		–	–	26	22
Total grants and contributions		5,964	5,465	5,271	10,870
Timing of revenue recognition for grants and contributions					
Grants and contributions recognised over time		445	–	3,990	10,188
Grants and contributions recognised at a point in time		5,519	5,465	1,281	682
Total grants and contributions		5,964	5,465	5,271	10,870

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:

\$ '000	Operating 2022	Operating 2021	Capital 2022	Capital 2021
Unspent grants and contributions				
Unspent funds at 1 July	28	51	6,671	–
Add: Funds received and not recognised as revenue in the current year	–	–	2,540	6,671
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	–	(23)	(1,632)	–
Unspent Grants at 30 June	28	28	7,579	6,671

Unspent capital grants for the construction of assets and unspent operating grants for provision of goods and services.

Contributions

Unspent funds at 1 July	–	–	222	200
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	–	26	22
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	(190)	–
Unspent contributions at 30 June	–	–	58	222

Unspent Section 64 contributions.

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 such things as milestones. 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.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

B2-4 Grants and contributions (continued)

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

\$ '000	2022	2021
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	16	14
– Cash and investments	50	30
Southern Phone Shares Dividend	–	–
Total interest and investment income (losses)	66	44
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	13	11
General Council cash and investments	50	30
Restricted investments/funds – external:		
Sewerage fund operations	3	3
Total interest and investment income	66	44

Accounting policy

Interest income is recognised using the effective interest rate at the date that interest is earned.

Dividends are recognised as income in profit or loss when the shareholder's right to receive payment is established unless the dividend clearly represents a recovery of part of the cost of the investment.

B2-6 Other income

\$ '000	Notes	2022	2021
Rental income			
Other lease income			
Residential Rental		24	11
Commercial Rental		65	77
Tower Rental		—	—
Total other lease income		89	88
Total rental income	C2-2	89	88
Net share of interests in joint ventures and associates using the equity method			
Associates		365	255
Total net share of interests in joint ventures and associates using the equity method	D2-2,D2-3	365	255
Total other income		454	343

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2022	2021
Salaries and wages	3,605	3,548
Superannuation	447	458
Workers' compensation insurance	218	176
Fringe benefit tax (FBT)	42	28
Occupational health and safety	–	3
Total employee costs	4,312	4,213
Total employee costs expensed	4,312	4,213
Number of 'full-time equivalent' employees (FTE) at year end	61	55

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

\$ '000	Notes	2022	2021
Raw materials and consumables		1,786	1,585
Contractor and consultancy costs		3,024	2,400
Audit Fees	F2-1	36	38
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	140	149
Advertising		52	32
Electricity and heating		161	128
Insurance		307	249
Postage		10	13
Street lighting		81	71
Telephone and communications		41	37
Training costs (other than salaries and wages)		50	63
Legal expenses:			
– Legal expenses: other		70	19
Expenses from leases of low value assets		10	10
Total materials and services		5,768	4,794
Total materials and services		5,768	4,794

Accounting policy

Expenses are recorded on an accruals basis as the Council receives the goods or services.

B3-3 Borrowing costs

\$ '000	Notes	2022	2021
(i) Interest bearing liability costs			
Interest on leases		1	1
Interest on loans		180	170
Total interest bearing liability costs		181	171
Total interest bearing liability costs expensed		181	171
(ii) Other borrowing costs			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	C3-5	28	11
Total other borrowing costs		28	11
Total borrowing costs expensed		209	182

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

\$ '000	Notes	2022	2021
Depreciation and amortisation			
Plant and equipment		499	494
Office equipment		42	42
Furniture and fittings		9	9
Infrastructure:	C1-7		
– Buildings – non-specialised		395	364
– Buildings – specialised		141	115
– Other structures		95	92
– Roads		1,196	1,196
– Bridges		257	257
– Footpaths		35	35
– Stormwater drainage		71	71
– Sewerage network		273	75
– Swimming pools		165	148
Right of use assets	C2-1	9	9
Other assets:			
– Library books		27	24
– Other		1	1
Reinstatement, rehabilitation and restoration assets:			
– Asset reinstatement costs	C3-5, C1-7	33	32
Total gross depreciation and amortisation costs		3,248	2,964
Total depreciation and amortisation costs		3,248	2,964
Total depreciation, amortisation and impairment for non-financial assets		3,248	2,964

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.

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

\$ '000	Notes	2022	2021
Impairment of receivables			
Other		9	(26)
Total impairment of receivables	C1-4	9	(26)
Other			
Contributions/levies to other levels of government			
– Emergency services levy		5	7
– NSW fire brigade levy		28	30
– NSW rural fire service levy		238	326
Donations, contributions and assistance to other organisations (Section 356)		33	27
Total other		304	390
Total other expenses		313	364

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

\$ '000	Notes	2022	2021
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		–	156
Less: carrying amount of property assets sold/written off		–	(171)
Gain (or loss) on disposal		–	(15)
Gain (or loss) on disposal of plant and equipment	C1-7		
Proceeds from disposal – plant and equipment		–	101
Less: carrying amount of plant and equipment assets sold/written off		–	(48)
Gain (or loss) on disposal		–	53
Gain (or loss) on disposal of infrastructure	C1-7		
Proceeds from disposal – infrastructure		–	–
Less: carrying amount of infrastructure assets sold/written off		–	–
Gain (or loss) on disposal		–	–
Gain (or loss) on disposal of real estate assets held for sale	C1-5		
Proceeds from disposal – real estate assets		–	101
Less: carrying amount of real estate assets sold/written off		–	(48)
Gain (or loss) on disposal		–	53
Net gain (or loss) from disposal of assets		–	91

Accounting policy

Gains and losses on disposals are determined by comparing proceeds with carrying amount. The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 30/06/2022 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

While these General Purpose Financial Statements include the original budget adopted by Council, the Act requires Council to review its financial budget on a quarterly basis, so it is able to manage the variation between actuals and budget that invariably occur during the year.

Material variations of more than 10% between original budget and actual results or where the variance is considered material by nature are explained below.

Variation Key: **F** = Favourable budget variation, **U** = Unfavourable budget variation.

\$ '000	2022 Budget	2022 Actual	2022 ----- Variance -----	
Revenues				
Other revenues	151	289	138	91% F
Council received insurance claim and Legends Concert ticket income that was not in the original budget.				
Operating grants and contributions	4,968	5,964	996	20% F
Council received Drought and Natural Disaster as well as the Federal Assistance Grant Funding that was not in the original budget.				
Capital grants and contributions	4,307	5,271	964	22% F
Additional income is for work completed on prior period capital projects.				
Interest and investment revenue	32	66	34	106% F
Interest rates exceeded Council's expectations.				
Net gains from disposal of assets	95	–	(95)	(100)% U
Due to supply issues in the purchase new fleet Council did not sell any fleet for the reporting period.				
Other income	97	454	357	368% F
Expenses				
Employee benefits and on-costs	4,962	4,312	650	13% F
Council had long-term employees leave during the reporting period which significantly reduce employee benefits and on-costs.				
Materials and services	2,720	5,768	(3,048)	(112)% U
The original budget for this category was low due to cross over with the other expenses budget. Additionally, there was expenditure for the Legends Concert and Natural Disaster Events that were not in the original budget.				
Borrowing costs	51	209	(158)	(310)% U
The budget for financing and borrowing costs were adopted in the wrong categories and there was a new loan for a Water Truck that was not in the original budget.				
Depreciation, amortisation and impairment of non-financial assets	2,899	3,248	(349)	(12)% U
Depreciation was higher than the original budget due to the completion of the \$12.3m Sewer Treatment Plant.				
Other expenses	828	313	515	62% F
The original budget for this category was low due to cross over with the material and services budget				

B5-1 Material budget variations (continued)

	2022	2022	2022
\$ '000	Budget	Actual	----- Variance -----

Statement of cash flows

Cash flows from financing activities	(287)	(100)	187	(65)%	F
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The budget for financing and borrowing costs were adopted in the wrong categories and there was a new loan for a Water Truck that was not in the original budget.

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2022	2021
Cash assets		
Cash on hand and at bank	2,850	2,454
Cash equivalent assets		
– Short-term deposits	10,000	10,000
Total cash and cash equivalents	12,850	12,454

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	12,850	12,454
Balance as per the Statement of Cash Flows	12,850	12,454

Accounting policy

For Statement of Cash Flow presentation purposes, cash and cash equivalents includes 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.

C1-2 Financial investments

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Debt securities at amortised cost				
Long term deposits	1,000	–	2,500	–
Total	1,000	–	2,500	–
Total financial investments	1,000	–	2,500	–
Total cash assets, cash equivalents and investments	13,850	–	14,954	–

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:

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

C1-2 Financial investments (continued)

Amortised cost

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

Fair value through other comprehensive income – equity instruments

Council has a number of strategic investments in entities over which they do not have significant influence nor control. Council has made an irrevocable election to classify these equity investments as fair value through other comprehensive income as they are not held for trading purposes.

These investments are carried at fair value with changes in fair value recognised in other comprehensive income (financial asset reserve). On disposal any balance in the financial asset reserve is transferred to accumulated surplus and is not reclassified to profit or loss.

Other net gains and losses excluding dividends are recognised in the Other Comprehensive Income Statement.

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.

Net gains or losses, including any interest or dividend income, are recognised in profit or loss.

C1-3 Restricted and allocated cash, cash equivalents and investments

\$ '000	2022	2021
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	13,850	14,954
Cash, cash equivalents and investments not subject to external restrictions	5,080	7,046
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	7,579	6,671
External restrictions – included in liabilities	7,579	6,671
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – sewer fund	58	222
Specific purpose unexpended grants - general fund	28	28
Sewer fund	1,105	987
External restrictions – other	1,191	1,237
Total external restrictions	8,770	7,908

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.

\$ '000	2022	2021
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	5,080	7,046
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	287	287
Employees leave entitlement	500	500
Domestic Waste Management	50	50
Development projects	81	81
Gravel pits	36	36
Office equipment	40	40
Town and shire works	2,432	2,416
Financial Assistance Grant advance payment	1,343	1,529
Total internal allocations	4,769	4,939

Cash, cash equivalents and investments not subject to external restrictions may be internally allocated by resolution or policy of the elected Council.

C1-4 Receivables

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Rates and annual charges	393	–	323	–
User charges and fees	358	–	799	–
Private works	1	–	5	–
Accrued revenues				
– Other income accruals	18	–	11	–
Deferred debtors	73	147	73	263
Net GST receivable	61	–	336	–
Total	904	147	1,547	263
Less: provision for impairment				
User charges and fees	(14)	–	(5)	–
Total provision for impairment – receivables	(14)	–	(5)	–
Total net receivables	890	147	1,542	263

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

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
(i) Inventories at cost				
Real estate for resale	–	83	–	83
Stores and materials	326	–	198	–
Total inventories at cost	326	83	198	83
Total inventories	326	83	198	83

(i) Other disclosures

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
(a) Details for real estate development				
Industrial/commercial	–	83	–	83
Total real estate for resale	–	83	–	83

(b) Current inventories not anticipated to be settled within the next 12 months

The following inventories and other assets, even though classified as current are not expected to be recovered in the next 12 months;

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. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development. When development is completed, borrowing costs and other holding charges are expensed as incurred.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

C1-6 Contract assets and Contract cost assets

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.

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period					At 30 June 2022		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Depreciation expense	Adjustments and transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000											
Capital work in progress	12,190	–	12,190	1,300	1,832	–	(11,030)	–	4,292	–	4,292
Plant and equipment	7,070	(3,983)	3,087	23	320	(499)	–	–	7,412	(4,483)	2,929
Office equipment	1,203	(998)	205	–	149	(42)	–	–	1,352	(1,040)	312
Furniture and fittings	182	(133)	49	–	3	(9)	–	–	186	(142)	44
Land:											
– Operational land	1,353	–	1,353	–	–	–	108	112	1,573	–	1,573
– Community land	1,439	–	1,439	–	–	–	–	119	1,558	–	1,558
Infrastructure:											
– Buildings – non-specialised	14,505	(7,805)	6,700	–	–	(395)	–	330	15,772	(9,137)	6,635
– Buildings – specialised	5,877	(2,459)	3,418	–	–	(141)	–	276	6,561	(3,008)	3,553
– Other structures	3,127	(576)	2,551	25	130	(95)	–	237	3,585	(737)	2,848
– Roads	117,227	(51,461)	65,766	1,559	–	(1,196)	540	6,704	131,606	(58,233)	73,373
– Bridges	44,151	(13,342)	30,809	264	–	(257)	–	3,236	49,090	(15,038)	34,052
– Footpaths	1,659	(664)	995	382	–	(35)	–	101	2,216	(773)	1,443
– Bulk earthworks (non-depreciable)	63,434	–	63,434	169	–	–	–	6,714	70,317	–	70,317
– Stormwater drainage	10,971	(4,508)	6,463	–	817	(71)	–	316	12,367	(4,842)	7,525
– Sewerage network	13,475	(11,309)	2,166	–	2,064	(273)	10,382	4,491	25,399	(6,569)	18,830
– Swimming pools	7,139	(1,229)	5,910	–	–	(165)	–	557	7,832	(1,530)	6,302
Other assets:											
– Library books	617	(462)	155	–	29	(27)	–	–	646	(489)	157
– Other	72	(36)	36	–	–	(1)	–	4	79	(40)	39
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):											
– Tip assets	830	(299)	531	–	–	(33)	(205)	–	625	(332)	293
Total infrastructure, property, plant and equipment	306,521	(99,264)	207,257	3,722	5,344	(3,239)	(205)	23,197	342,468	(106,393)	236,075

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

C1-7 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period							At 30 June 2021		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Adjustments and transfers	Tfrs from/(to) real estate assets (Note C1-4)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
Capital work in progress	1,192	–	1,192	9,974	1,024	–	–	–	–	–	12,190	–	12,190
Plant and equipment	6,078	(3,910)	2,168	158	1,302	(48)	(494)	–	–	–	7,070	(3,983)	3,087
Office equipment	1,176	(956)	220	–	27	–	(42)	–	–	–	1,203	(998)	205
Furniture and fittings	181	(124)	57	–	1	–	(9)	–	–	–	182	(133)	49
Land:													
– Operational land	1,353	–	1,353	–	–	–	–	–	–	–	1,353	–	1,353
– Community land	1,133	–	1,133	29	–	–	–	–	–	277	1,439	–	1,439
Infrastructure:													
– Buildings – non-specialised	14,359	(7,454)	6,905	–	192	(171)	(364)	–	–	138	14,505	(7,805)	6,700
– Buildings – specialised	5,856	(2,344)	3,512	21	–	–	(115)	–	–	–	5,877	(2,459)	3,418
– Other structures	3,141	(1,201)	1,940	14	157	–	(92)	–	(94)	625	3,127	(576)	2,551
– Roads	115,966	(50,265)	65,701	1,260	–	–	(1,196)	–	–	–	117,227	(51,461)	65,766
– Bridges	44,151	(13,085)	31,066	–	–	–	(257)	–	–	–	44,151	(13,342)	30,809
– Footpaths	1,640	(629)	1,011	19	–	–	(35)	–	–	–	1,659	(664)	995
– Bulk earthworks (non-depreciable)	63,396	–	63,396	38	–	–	–	–	–	–	63,434	–	63,434
– Stormwater drainage	10,093	(4,437)	5,656	878	–	–	(71)	–	–	–	10,971	(4,508)	6,463
– Sewerage network	13,351	(11,131)	2,220	1	–	–	(75)	–	–	21	13,475	(11,309)	2,166
– Swimming pools	7,063	(1,081)	5,982	–	76	–	(148)	–	–	–	7,139	(1,229)	5,910
Other assets:													
– Library books	580	(439)	141	–	38	–	(24)	–	–	–	617	(462)	155
– Other	65	(49)	16	–	–	–	(1)	–	–	21	72	(36)	36
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):													
– Tip assets	813	(267)	546	–	–	–	(32)	17	–	–	830	(299)	531
Total infrastructure, property, plant and equipment	291,587	(97,372)	194,215	12,392	2,817	(219)	(2,955)	17	(94)	1,082	306,521	(99,264)	207,257

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

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:

	Useful lives
Plant, office equipment, furniture and fittings	10
Infrastructure:	
– Buildings and other structures	20 to 40
– Roads, bridges and footpaths	19 to 160
– Bulk earthworks	infinite
– Stormwater drainage	109 to 120
– Sewerage network	15 to 85
– Open space / recreational assets	10 to 80
– Swimming pools	15 to 50
Library Books	10
Playground equipment, benches	5 to 20
Tip assets	25

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 AASB 1051 Land Under Roads.

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.

C1-7 Infrastructure, property, plant and equipment (continued)

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".

Council have made the position that legislated ownership is not an Accounting Standard for the recognition of Property, Plant, and Equipment assets. Council will not be recognising Rural Fire Service Assets.

C2 Leasing activities

C2-1 Council as a lessee

Council has leases over machinery and IT equipment. Information relating to the leases in place and associated balances and transactions is provided below.

Terms and conditions of leases

Vehicles

Council leases an item of plant with lease terms of 5 years; the lease payments are fixed during the lease term and there is no renewal option.

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 some of the leases include variable payments based on usage.

(a) Right of use assets

\$ '000	Plant & Equipment	Total
2022		
Opening balance at 1 July	17	17
Depreciation charge	(9)	(9)
Balance at 30 June	8	8
2021		
Opening balance at 1 July	26	26
Depreciation charge	(9)	(9)
Balance at 30 June	17	17

(b) Lease liabilities

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Lease liabilities	9	–	9	9
TOTAL LEASE LIABILITIES at 30 June 2022	9	–	9	9

(c) (i) The maturity analysis

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2022					
Cash flows	9	–	–	9	9
2021					
Cash flows	9	9	–	18	18

C2-1 Council as a lessee (continued)

(d) Income Statement

The amounts recognised in the Income Statement relating to leases where Council is a lessee are shown below:

\$ '000	2022	2021
Interest on lease liabilities	1	1
Depreciation of right of use assets	9	9
Expenses relating to low-value leases	10	10
	20	20

(e) Statement of Cash Flows

Total cash outflow for leases	8	19
	8	19

(f) Leases at significantly below market value – concessionary / peppercorn leases

Council has a of leases at significantly below market for a buildings which are used for:

- community arts centre
- railway station, used for recreation

The leases are generally varying terms and require payments of a maximum amount of \$500 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 any of the leases in place are individually 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-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

C2-1 Council as a lessee (continued)

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 to community groups and for medical services; these leases have been classified as operating leases for financial reporting purposes and the assets are included in the Statement of Financial Position as:

– property, plant and equipment – where the rental is incidental, or the asset is held to meet Councils service delivery objective (refer note C1-7).

\$ '000	2022	2021
(ii) Assets held as property, plant and equipment		
Council provides operating leases on Council buildings for the purpose of medical services and community groups,		
Lease income (excluding variable lease payments not dependent on an index or rate)	89	88
Total income relating to operating leases for Council assets	89	88

(iii) Maturity analysis of undiscounted lease payments to be received after reporting date for all operating leases:

Maturity analysis of future lease income receivable showing the undiscounted lease payments to be received after reporting date for operating leases:

< 1 year	46	61
1–2 years	46	46
2–3 years	24	46
3–4 years	19	24
4–5 years	19	19
> 5 years	35	54
Total undiscounted lease payments to be received	189	250

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

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Goods and services – operating expenditure	774	–	1,369	–
Accrued expenses:				
– Borrowings	(2)	–	25	–
– Salaries and wages	156	1	94	2
– Other expenditure accruals	21	–	18	–
Security bonds, deposits and retentions	235	–	229	–
Prepaid rates	89	–	88	–
Total payables	1,273	1	1,823	2

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

\$ '000	Notes	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	7,579	–	6,653	–
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	–	–	18	–
Total grants received in advance		7,579	–	6,671	–
Total contract liabilities		7,579	–	6,671	–

Notes

(i) Council has received funding to construct assets including sporting 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 being satisfied since the performance obligations are ongoing.

Revenue recognised that was included in the contract liability balance at the beginning of the period

\$ '000	2022	2021
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	6,653	1,102
Operating grants (received prior to performance obligation being satisfied)	18	4
Total revenue recognised that was included in the contract liability balance at the beginning of the period	6,671	1,106

Significant changes in contract liabilities

Council has received several grants in advance and has only completed minor works at this stage.

Council has \$5,04m grant liabilities from 2020/21 and \$2.5m for the 2021/22 for projects that are required to be completed.

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

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Loans – secured ¹	397	4,083	263	4,308
Total borrowings	397	4,083	263	4,308

(1) Loans for infrastructure are secured over the general rating income of Council, loans for plant purchases are secured against the plant item.

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

\$ '000	2021		Non-cash movements				2022
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	4,571	(323)	232	–	–	–	4,480
Lease liability (Note C2-1b)	18	(9)	–	–	–	–	9
Total liabilities from financing activities	4,589	(332)	232	–	–	–	4,489

\$ '000	2020		Non-cash movements				2021
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	3,745	(147)	973	–	–	–	4,571
Lease liability (Note C2-1b)	26	(8)	–	–	–	–	18
Total liabilities from financing activities	3,771	(155)	973	–	–	–	4,589

(b) Financing arrangements

\$ '000	2022	2021
Total facilities		
Bank overdraft facilities ¹	250	250
Credit cards/purchase cards	50	50
Total financing arrangements	300	300
Drawn facilities		
– Credit cards/purchase cards	10	12
Total drawn financing arrangements	10	12
Undrawn facilities		
– Bank overdraft facilities	250	250
– Credit cards/purchase cards	40	38
Total undrawn financing arrangements	290	288

(1) The bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.

Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down.

C3-3 Borrowings (continued)

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or borrowing costs.

C3-4 Employee benefit provisions

\$ '000	2022 Current	2022 Non-current	2021 Current	2021 Non-current
Annual leave	447	–	668	–
Long service leave	626	26	955	40
Total employee benefit provisions	1,073	26	1,623	40

Current employee benefit provisions not anticipated to be settled within the next twelve months

\$ '000	2022	2021
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	875	1,345
	875	1,345

Description of and movements in provisions

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

\$ '000	2022 Current	2022 Non-Current	2021 Current	2021 Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	581	–	757
Sub-total – asset remediation/restoration	–	581	–	757
Total provisions	–	581	–	757

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2022		
At beginning of year	757	757
Changes to provision:		
– Revised costs	(205)	(205)
Unwinding of discount	29	29
Total other provisions at end of year	581	581
2021		
At beginning of year	729	729
Changes to provision:		
– Revised costs	17	17
Unwinding of discount	11	11
Total other provisions at end of year	757	757

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.

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

\$ '000	General 2022	Sewer 2022
Income from continuing operations		
Rates and annual charges	3,424	592
User charges and fees	2,479	27
Interest and investment income	62	4
Other revenues	289	—
Grants and contributions provided for operating purposes	5,964	—
Grants and contributions provided for capital purposes	3,214	2,057
Other income	454	—
Total income from continuing operations	15,886	2,680
Expenses from continuing operations		
Employee benefits and on-costs	4,090	222
Materials and services	5,581	187
Borrowing costs	209	—
Depreciation, amortisation and impairment of non-financial assets	2,975	273
Other expenses	313	—
Total expenses from continuing operations	13,168	682
Operating result from continuing operations	2,718	1,998
Net operating result for the year	2,718	1,998
Net operating result attributable to each council fund	2,718	1,998
Net operating result for the year before grants and contributions provided for capital purposes	(496)	(59)

D1-2 Statement of Financial Position by fund

\$ '000	General 2022	Sewer 2022
ASSETS		
Current assets		
Cash and cash equivalents	11,687	1,163
Investments	1,000	—
Receivables	826	64
Inventories	326	—
Total current assets	13,839	1,227
Non-current assets		
Receivables	147	—
Inventories	83	—
Infrastructure, property, plant and equipment	216,952	19,123
Investments accounted for using the equity method	34,722	—
Right of use assets	8	—
Total non-current assets	251,912	19,123
Total assets	265,751	20,350
LIABILITIES		
Current liabilities		
Payables	1,273	—
Contract liabilities	7,579	—
Lease liabilities	9	—
Borrowings	397	—
Employee benefit provision	1,043	30
Total current liabilities	10,301	30
Non-current liabilities		
Payables	1	—
Borrowings	4,083	—
Employee benefit provision	26	—
Provisions	581	—
Total non-current liabilities	4,691	—
Total liabilities	14,992	30
Net assets	250,759	20,320
EQUITY		
Accumulated surplus	160,846	15,209
Revaluation reserves	89,913	5,111
Council equity interest	250,759	20,320
Total equity	250,759	20,320

D2 Interests in other entities

\$ '000	Council's share of net assets	
	2022	2021
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Associates	34,722	29,812
Total net share of interests in joint ventures and associates using the equity method – assets	34,722	29,812
Total Council's share of net assets	34,722	29,812

Interests in associates

Net carrying amounts – Council's share

\$ '000	Place of business	Nature of relationship	Interest in ownership			
			2022	2021	2022	2021
Central Tablelands Water County Council	Blayney	Associate	33%	33%	34,722	29,365
Total carrying amounts – material associates					34,722	29,365

Central Tablelands Water County Council

Central Tablelands Water County Council is a water authority supplying water to the shires of Blayney, Weddin and Cabonne.

Council has incorporated the following associates into its consolidated financial statements. Note this information is based upon financial statements for the year ended 30 June 2022 being the most recent audited financial statements available.

Details

Principal activity		Measurement method
Central Tablelands Water County Council	Maintains and administers water supply schemes	Equity method

Relevant interests and fair values

	Interest in outputs		Proportion of voting power	
	2022	2021	2022	2021
Central Tablelands Water County Council	33%	33%	33%	33%

D2-1 Interests in associates (continued)

Summarised financial information for associates

	Central Tablelands Water County Council	
\$ '000	2022	2021
Statement of financial position		
Current assets		
Cash and cash equivalents	933	1,292
Other current assets	8,862	7,212
Non-current assets	95,822	82,927
Current liabilities		
Current financial liabilities (excluding trade and other payables and provisions)	–	413
Other current liabilities	1,431	1,549
Non-current liabilities		
Non-current financial liabilities (excluding trade and other payables and provisions)	11	23
Net assets	104,175	89,446
Statement of comprehensive income		
Income	7,785	15,045
Interest income	67	179
Depreciation and amortisation	(2,340)	(5,425)
Interest expense	(11)	(132)
Other expenses	(4,406)	(8,902)
Profit/(loss) from continuing operations	1,095	765
Profit/(loss) for period	1,095	765
Other comprehensive income	13,634	1,341
Total comprehensive income	14,729	2,106
Share of income – Council (%)	33%	33%
Profit/(loss) – Council (\$)	365	255
Total comprehensive income – Council (\$)	4,909	702
Reconciliation of the carrying amount		
Opening net assets (1 July)	89,446	87,340
Profit/(loss) for the period	1,095	765
Other comprehensive income – revaluations	13,634	1,341
Closing net assets	104,175	89,446
Council's share of net assets (%)	33%	33%
Council's share of net assets (\$)	34,722	29,812

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 financial instruments held are:

- interest rate risk – the risk that movements in interest rates could affect returns
- 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 a contracting entity will not complete its obligations under a financial instrument, resulting in a financial loss to the Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

(a) Market risk – interest rate and price risk

\$ '000	2022	2021
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and 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	110	125

(b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) 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, whether through exposure to individual customers, specific industry sectors and/or regions.

Council makes suitable provision for doubtful receivables as required.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

E1-1 Risks relating to financial instruments held (continued)

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.

\$ '000	Not yet overdue	overdue rates and annual charges		Total
		< 5 years	≥ 5 years	
2022				
Gross carrying amount	–	286	107	393
2021				
Gross carrying amount	57	178	88	323

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.

\$ '000	Not yet overdue	<30 days overdue	30 - 60 days overdue	60 - 90 days overdue	> 90 days overdue	Total
2022						
Gross carrying amount	441	176	4	10	27	658
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	53.00%	2.17%
ECL provision	–	–	–	–	14	14
2021						
Gross carrying amount	1,451	3	2	5	26	1,487
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	19.20%	0.34%
ECL provision	–	–	–	–	5	5

E1-1 Risks relating to financial instruments held (continued)

(c) Liquidity risk

Payables, lease liabilities 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 (refer to Note C2-1(b) for 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.

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2022							
Payables	0.00%	235	1,060	–	–	1,295	1,274
Borrowings	4.17%	–	396	1,364	2,720	4,480	4,480
Total financial liabilities		235	1,456	1,364	2,720	5,775	5,754
2021							
Payables	0.00%	229	1,595	–	–	1,824	1,825
Borrowings	4.28%	–	453	1,727	4,782	6,962	4,571
Total financial liabilities		229	2,048	1,727	4,782	8,786	6,396

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
- Financial assets

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	Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2022	2021	2022	2021	2022	2021
Recurring fair value measurements							
Infrastructure, property, plant and equipment	C1-7						
Plant and equipment		—	—	2,929	3,087	2,929	3,087
Office equipment		—	—	312	205	312	205
Furniture and fittings		—	—	44	49	44	49
Operational land		—	—	1,573	1,353	1,573	1,353
Community land		—	—	1,558	1,439	1,558	1,439
Buildings – non specialised		—	—	6,635	6,700	6,635	6,700
Buildings – specialised		—	—	3,553	3,418	3,553	3,418
Other structures		—	—	2,848	2,551	2,848	2,551
Roads		—	—	73,373	65,766	73,373	65,766
Bridges		—	—	34,052	30,809	34,052	30,809
Footpaths		—	—	1,443	995	1,443	995
Bulk earthworks		—	—	70,317	63,434	70,317	63,434
Stormwater drainage		—	—	7,525	6,463	7,525	6,463
Sewerage network		—	—	18,830	2,166	18,830	2,166
Swimming pools		—	—	6,302	5,910	6,302	5,910
Library books		—	—	157	155	157	155
Other assets		—	—	39	36	39	36
Reinstatement tip assets		—	—	293	531	293	531
Work in Progress		—	—	4,292	12,190	4,292	12,190
Total infrastructure, property, plant and equipment		—	—	236,075	207,257	236,075	207,257

Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

Infrastructure, property, plant and equipment (IPPE) Plant & Equipment, Office Equipment and Furniture & Fittings

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 items.

E2-1 Fair value measurement (continued)

Examples of assets within these classes are as follows:

- Plant and Equipment - Graders, trucks, rollers, tractors and motor vehicles.
- Office Equipment - Computers, photocopiers, calculators etc.
- Furniture & Fittings - Chairs, desks etc.

There has been no change to the valuation process during the reporting period.

Operational & Community Land

The valuation of Council's operational land was undertaken at 30 June 2018 by AssetVal Pty Ltd with the direct comparison method.

Community land values are based on the Land Value provided by the Valuer-General as these are considered representative of the actual market values in the Weddin Shire LGA. The valuations have been updated as at 30 June 2021.

Since extensive professional judgements were required to determine the inputs these assets were classified as having been valued using Level 3 valuation inputs.

In June 2022, Council has undertaken a fair value assessment to index this asset class to ensure the carrying approximates the fair value.

Buildings Non Specialised & Specialised

The valuation of Council's Buildings – Non-Specialised & Specialised was undertaken at 30 June 2018 by AssetVal Pty Ltd cost approach to determine Depreciated Replacement Cost.

Since extensive professional judgements were required to determine the inputs these assets were classified as having been valued using Level 3 valuation inputs.

During the financial year, Council added the Rural Fire Service assets back into the asset register in line with the recent determination by the Audit Office of NSW.

In June 2022, Council has undertaken a fair value assessment to index this asset class to ensure the carrying approximates the fair value.

Other Structures

Other Structures were valued by Shepherd Asset Management Services Pty Ltd as at 30 June 2021. Examples of assets within this class are fencing, lighting, playground equipment etc. Since extensive professional judgements were required to determine the inputs these assets were classified as having been valued using Level 3 valuation inputs.

There has been no change to the valuation process during the reporting period.

Roads

Roads comprise road carriageway, roadside shoulders & kerb & gutter. The Cost Approach using Level 3 inputs was used to value this asset class. Valuations for this asset class were undertaken by Shepherd Asset Management Services as at 30 June 2020 based on actual costs and assumptions from Council's Engineering Department. No market based evidence (Level 2) inputs are available therefore Level 3 valuation inputs were used for this asset class.

There has been no change to the valuation process during the reporting period.

Bridges

The Cost Approach using Level 3 inputs was used to value this asset class. Valuations for this asset class were undertaken by Shepherd Asset Management Services as at 30 June 2020 based on actual costs and assumptions from Council's Engineering Department. While all bridges were physically inspected and unit rates based on square metres were other inputs (such as estimates of residual value and pattern of consumption) require extensive professional judgement that impacts significantly on the final determination of fair value. No market based evidence (Level 2) inputs are available therefore Level 3 valuation inputs were used for this asset class.

In June 2022, Council has undertaken a fair value assessment to index this asset class to ensure the carrying approximates the fair value.

Footpaths

E2-1 Fair value measurement (continued)

The Cost Approach using Level 3 inputs was used to value this asset class. Valuations for this asset class were undertaken by Shepherd Asset Management Services as at 30 June 2020 based on actual costs and assumptions from Council's Engineering Department. No market based evidence (Level 2) inputs are available therefore Level 3 valuation inputs were used for this asset class.

In June 2022, Council has undertaken a fair value assessment to index this asset class to ensure the carrying approximates the fair value.

Bulk Earthworks

The Cost Approach using Level 3 inputs was used to value this asset class. Valuations for this asset class were undertaken by Shepherd Asset Management Services as at 30 June 2020 based on actual costs and assumptions from Council's Engineering Department. No market based evidence (Level 2) inputs are available therefore Level 3 valuation inputs were used for this asset class.

In June 2022, Council has undertaken a fair value assessment to index this asset class to ensure the carrying approximates the fair value.

Storm Water Drainage

Assets within this class comprise pits and pipes.

The 'Cost 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. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar could be supported from market evidence (Level 2) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value.

These assets were valued by Shepherd Asset Management Services as at 30 June 2020.

In June 2022, Council has undertaken a fair value assessment to index this asset class to ensure the carrying approximates the fair value.

Sewerage Network

Assets within this class comprise treatment works, pumping stations and, sewerage mains.

The 'Cost 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. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar may be supported from market evidence (Level 2) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally, due to limitations in the historical records of very long-lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets. These assets are indexed each year in line with the NSW Reference Rates Manual as published by the Department of Primary Industries Water.

The Sewerage Network was valued by Shepherd Asset Management Services Pty Ltd as at 30 June 2022.

Swimming Pools

Other Structures including Swimming Pools were internally assessed as at 30 June 2021.

Since extensive professional judgements were required to determine the inputs these assets were classified as having been valued using Level 3 valuation inputs.

In June 2022, Council has undertaken a fair value assessment to index this asset class to ensure the carrying approximates the fair value.

Library Books

Library Books were valued using the cost approach. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. No market based evidence (Level 2) could be supported as such these assets were all classified as having been valued using Level 3 valuation inputs.

There has been no change to the valuation process during the reporting period.

Other Assets

E2-1 Fair value measurement (continued)

This asset class relates to the town clock which was valued by Shepherd Asset Management Services Pty Ltd as at 30 June 2021.

Since extensive professional judgements were required to determine the inputs these assets were classified as having been valued using Level 3 valuation inputs.

In June 2022, Council has undertaken a fair value assessment to index this asset class to ensure the carrying approximates the fair value.

Reinstatement Tip Assets

Valuation Techniques: 'Cost approach'

Inputs Used (Level 3): Unit rates, useful life, asset condition, dimensions and specifications.

It has been recognised that there will be significant costs associated with the closure and post closure management of tip/landfill sites. Closure of the landfill sites will involve a wide range of activities including final capping of the landfill waste and site re-vegetation, monitoring of landfill gas, revision of the surface water management system and leachate management infrastructure to suit post-closure operation.

Valuations are based on actual timing of costs and future management requirements.

Fair value measurements using significant unobservable inputs (level 3)

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.

\$ '000	Fair value (30/6/22) 2022	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment			
Plant, equipment, furniture, fittings and office equipment	3,285	Refer to Note E2-1	Current replacement cost of modern equivalent, asset condition, useful life, increase/decrease in cost of unit or useful life
Operational land	1,573	Refer to Note E2-1	Land value, land area, price per square metre
Community land	1,558	Refer to Note E2-1	Land value, land area, restrictions
Buildings	10,188	Refer to Note E2-1	Current replacement cost of modern equivalent using componentisation, asset condition, remaining useful lives
Roads, Bridges, Footpaths, Earthworks	179,185	Refer to Note E2-1	Asset condition, remaining useful lives using componentisation, increase/decrease in cost of unit
Other Structures, Pools, Library Assets, Town Clock, Work in Progress	13,638	Refer to Note E2-1	Asset condition, remaining useful lives using componentisation, increase/decrease in cost of unit
Drainage Network	7,525	Refer to Note E2-1	Asset condition, remaining lives, increase/decrease in cost of unit
Sewerage Network	18,830	Refer to Note E2-1	Asset condition, remaining useful lives using componentisation, increase/decrease in cost of unit
Reinstatement Tip Assets	293	Refer to Note E2-1	Environmental legislation, timing of expected cash outflows, asset condition, increase/decrease in cost of unit

E2-1 Fair value measurement (continued)

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

\$ '000	Total IPP&E	
	2022	2021
Opening balance	207,257	194,215
Total gains or losses for the period		
Recognised in other comprehensive income – revaluation surplus	23,197	1,082
Other movements		
Purchases (GBV)	9,066	15,209
Disposals (WDV)	–	(219)
Depreciation and impairment	(3,239)	(2,955)
Other movement - Adjustments & Transfers	(206)	(75)
Closing balance	236,075	207,257

Information relating to the transfers into and out of the level 3 fair valuation hierarchy includes:

No transfers were made in or out of the Level 3 Fair value Hierarchy

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

1. Guarantees

(i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

Description of the funding arrangements.

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are::

Division B	1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

* For 180 Point Members, Employers are required to contribute 7.5% of salaries for the year ending 30 June 2022 (increasing to 8% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$40.0 million for 1 July 2019 to 31 December 2021 and \$20.0 million per annum for the 1 January 2022 to 31 December 2024, apportioned according to each employee's share of the accrued liabilities as at the 30 June 2021. These past service contributions are used to maintain the adequacy of the funding position for accrued liabilities..

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2022 was \$58,089. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2021.

The amount of additional contributions included in the total employer contribution advised above is \$0. Council's expected contribution to the plan for the next annual reporting period is \$42,016.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2022 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,376.6	
Past Service Liabilities	2,380.7	99.8%
Vested Benefits	2,391.7	99.4%

* excluding member accounts and reserves in both assets and liabilities.

The share of any funding surplus or deficit that can be attributed to Council is 0.17%

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. Council has a possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	5.5% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

* Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2024

(ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30/6 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

E3-1 Contingencies (continued)

(iv) Other guarantees

Council has provided no other guarantees other than those listed above.

2. Other liabilities

(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.

(ii) Potential land acquisitions due to planning restrictions imposed by Council

Council has classified a number of privately owned land parcels as local open space or bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (and subsequent land asset) from such potential acquisitions has not been possible.

ASSETS NOT RECOGNISED

(i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30/6/08.

(ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

(iii) Rural Fire Service Assets

Throughout the shire there are numerous rural fire appliances and associated rural fire fighting equipment.

These assets are under the control of the Rural Fire Services to enable that Department to provide bushfire protection defences set out in their Service Level Agreement with Council. As Council does not have control over these assets Council does not recognise these as assets in our financial statements.

In accordance with normal Rural Fire Service funding arrangements, Council continues to contribute to the costs of maintenance of this equipment.

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:

\$ '000	2022	2021
Compensation:		
Short-term benefits	570	832
Other long-term benefits	319	66
Termination benefits	668	35
Total	1,557	933

Other transactions with KMP and their related parties

With the exception of the purchase of water from Central Tablelands Water 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. Further information in relation to transactions with Central Tablelands Water is disclosed below.

2022

Council has significant influence over Central Tablelands Water as it retains 33.33% of its voting power. During the financial year transactions totalling \$152,976.69 were undertaken with Central Tablelands Water for the purchase of water and water mains extensions. These transactions were undertaken on the same terms and conditions as those offered to the General Public.

2021

Council has significant influence over Central Tablelands Water as it retains 33.33% of its voting power. During the financial year transactions totalling \$79,356.48 were undertaken with Central Tablelands Water for the purchase of water. These transactions were undertaken on the same terms and conditions as those offered to the General Public.

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2022	2021
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	27	27
Councillors' fees	106	109
Other Councillors' expenses (including Mayor)	7	13
Total	140	149

F2 Other relationships

F2-1 Audit fees

\$ '000	2022	2021
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	36	37
Total Auditor-General remuneration	36	37
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Other assurance services	–	1
Total remuneration of non NSW Auditor-General audit firms	–	1
Total audit fees	36	38

G Other matters

G1-1 Statement of Cash Flows information

(a) Reconciliation of net operating result to cash provided from operating activities

\$ '000	2022	2021
Net operating result from Income Statement	4,716	11,211
Add / (less) non-cash items:		
Depreciation and amortisation	3,248	2,964
(Gain) / loss on disposal of assets	–	(91)
Non-cash Movement in Garbage Tip AIFRS Asset	–	(17)
Unwinding of discount rates on reinstatement provisions	29	11
Share of net (profits)/losses of associates/joint ventures using the equity method	(365)	(255)
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	643	(909)
Increase / (decrease) in provision for impairment of receivables	9	(25)
(Increase) / decrease of inventories	(128)	(86)
(Increase) / decrease of contract asset	–	1,195
Increase / (decrease) in payables	(595)	792
Increase / (decrease) in accrued interest payable	(27)	–
Increase / (decrease) in other accrued expenses payable	64	12
Increase / (decrease) in other liabilities	7	16
Increase / (decrease) in contract liabilities	908	5,565
Increase / (decrease) in employee benefit provision	(564)	42
Increase / (decrease) in other provisions	(205)	17
Net cash flows from operating activities	7,740	20,442

(b) Non-cash investing and financing activities

Non Cash Movement in Garbage Tip Asset	(205)	17
Total non-cash investing and financing activities	(205)	17

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2022	2021
---------	------	------

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Road infrastructure	10,458	–
Sewerage treatment works	–	1,014
Other	4	–
Total commitments	10,462	1,014

These expenditures are payable as follows:

Within the next year	10,462	1,014
Total payable	10,462	1,014

Sources for funding of capital commitments:

Externally restricted reserves	7,118	230
Future grants and contributions	3,344	784
Total sources of funding	10,462	1,014

Details of capital commitments

Completion of the renewal and upgrade of Grenfell sewerage treatment works.

G3 Statement of developer contributions as at 30 June 2022

G3-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2021	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2022	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
S64 contributions	222	26	–	–	(190)	–	58	–
Total contributions	222	26	–	–	(190)	–	58	–

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.

G4 Statement of performance measures

G4-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2022	Indicator 2022	Indicators 2021	Indicators 2020	Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(911)	(7.05)%	(0.25)%	(4.12)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	12,930				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	6,966	38.27%	30.14%	44.77%	> 60.00%
Total continuing operating revenue ¹	18,201				
3. Unrestricted current ratio					
Current assets less all external restrictions	6,232	3.37x	5.90x	6.31x	> 1.50x
Current liabilities less specific purpose liabilities	1,847				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	2,546	4.71x	9.24x	10.16x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	541				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	393	9.02%	7.96%	6.83%	< 10.00%
Rates and annual charges collectable	4,359				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	13,850	13.46	16.75	8.50	> 3.00
Monthly payments from cash flow of operating and financing activities	1,029	months	months	months	months

(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

G4-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Sewer Indicators		Benchmark
	2022	2021	2022	2021	
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}					
Total continuing operating revenue excluding capital grants and contributions ¹	(6.92)%	(1.81)%	(9.47)%	32.80%	> 0.00%
2. Own source operating revenue ratio					
Total continuing operating revenue excluding capital grants and contributions ¹					
Total continuing operating revenue ¹	40.87%	47.72%	23.25%	5.76%	> 60.00%
3. Unrestricted current ratio					
Current assets less all external restrictions					
Current liabilities less specific purpose liabilities	3.37x	5.90x	40.90x	1.75x	> 1.50x
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹					
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	4.31x	8.47x	∞	∞	> 2.00x
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding					
Rates and annual charges collectable	8.73%	7.87%	10.81%	8.53%	< 10.00%
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits					
Monthly payments from cash flow of operating and financing activities	12.75 months	15.84 months	34.12 months	47.88 months	> 3.00 months

(1) - (2) Refer to Notes at Note G4-1 above.

(3) General fund refers to all of Council's activities except for its sewer activities which are listed separately.

End of the audited financial statements

H Additional Council disclosures (unaudited)

H1-1 Council information and contact details

Principal place of business:

Corner of Camp & Weddin Streets
Grenfell NSW 2810

Contact details

Mailing Address:

PO Box 125
GRENFELL NSW 2810

Opening hours:

8.30 am - 4.00 pm Monday - Friday
Grenfell Waste Depot:
Tue, Thurs, Sat, Sun: 10.00 am - 4.00 pm

Telephone: 02 6343 1212

Internet: www.weddin.nsw.gov.au

Email: mail@weddin.nsw.gov.au

Officers

General Manager

Noreen Vu

Responsible Accounting Officer

Michael Chalmers

Public Officer

Michael Chalmers

Auditors

Audit Office of NSW
GPO Box 12
Sydney NSW 2001

Elected members

Mayor

Cr Craig Bembrick

Councillors

Cr Craig Bembrick
Cr Paul Best - Deputy Mayor
Cr Phillip Diprose
Cr Stuart McKellar
Cr Warwick Frame
Cr Michelle Cook
Cr Jan Parlett
Cr Glenda Howell
Cr Jason Kenah

Other information

ABN: 73 819 323 291



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Weddin Shire Council

To the Councillors of Weddin Shire Council

Qualified Opinion

I have audited the accompanying financial statements of Weddin Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2022, the Statement of Financial Position as at 30 June 2022, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, except for the effects of the matter described in the 'Basis for Qualified Opinion' section of my report:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2022, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My qualified opinion should be read in conjunction with the rest of this report.

Basis for Qualified Opinion

Non recognition of rural fire-fighting equipment

As disclosed in Notes C1-7 and E3-1 to the financial statements, the Council has not recognised rural fire-fighting equipment as assets within 'Infrastructure, property, plant and equipment' in the Statement of Financial Position at 30 June 2022. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refers to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events as defined in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that was signed on 8 July 2014
- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence, value or condition of these assets.

This is a limitation on the scope of my audit as I was unable to obtain sufficient appropriate audit evidence to:

- support the carrying values of rural fire-fighting equipment assets that should be recorded in the Statement of Financial Position and related notes as at 30 June 2022
- determine the impact on the 'Accumulated surplus' in the Statement of Changes in Equity and Statement of Financial Position
- determine the amount of 'Depreciation, amortisation and impairment of non-financial assets' expense that should be recognised in the Income Statement for the year ended 30 June 2022, which is offset by 'Grants and contributions provided for capital purposes' income that should have been recognised when the assets were vested
- determine the impact on the 'Operating performance' ratio in Note G5-1 'Statement of performance measures – consolidated results' and Note G5-2 'Statement of performance measures by fund'.

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Other Information

The Council's annual report for the year ended 30 June 2022 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations'
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Karen Taylor
Delegate of the Auditor-General for New South Wales

19 December 2022
SYDNEY



Councillor Craig Bembrick
Mayor
Weddin Shire Council
PO Box 125
GRENFELL NSW 2810

Contact: Karen Taylor
Phone no: 02 9275 7311
Our ref: D2227114/1805

19 December 2022

Dear Mayor

Report on the Conduct of the Audit for the year ended 30 June 2022 Weddin Shire Council

I have audited the general purpose financial statements (GPFS) of the Weddin Shire Council (the Council) for the year ended 30 June 2022 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed a modified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2022 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS

I identified the following significant audit issues and observations during my audit of the Council's financial statements. These issues and observations were addressed as part of my audit.

Non recognition of rural fire-fighting equipment

The Council has not recognised rural fire-fighting equipment as assets within Note C1-7 and E3-1 to the financial statements. In my opinion, these assets are controlled by the Council and should be recognised as assets in accordance with AASB 116 'Property, Plant and Equipment'.

Australian Accounting Standards refers to control of an asset as being the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset. Control includes the ability to prevent other entities from directing the use of, and obtaining the benefits from, an asset.

Rural fire-fighting equipment is controlled by the Council as:

- these assets are vested in the Council under section 119(2) of the *Rural Fires Act 1997* (Rural Fires Act), giving the Council legal ownership
- the Council has the ability, outside of emergency events as defined in section 44 of the Rural Fires Act, to prevent the NSW Rural Fire Service from directing the use of the rural fire-fighting equipment by either not entering into a service agreement, or cancelling the existing service agreement that was signed on 8 July 2014.
- the Council has specific responsibilities for fire mitigation and safety works and bush fire hazard reduction under Part 4 of the Rural Fires Act. The Council obtains economic benefits from the rural fire-fighting equipment as these assets are used to fulfil Council's responsibilities
- in the event of the loss of an asset, the insurance proceeds must be paid into the New South Wales Rural Fire Fighting Fund (section 119(4) of the Rural Fires Act) and be used to reacquire or build a similar asset, which is again vested in the Council as an asset provided free of charge.

The Council has not undertaken procedures to confirm the completeness, accuracy, existence, condition, or value of these assets.

This is a limitation on the scope of my audit as I was unable to obtain sufficient appropriate audit evidence to:

- support the carrying values of rural fire-fighting equipment assets that should be recorded in the Statement of Financial Position and related notes as at 30 June 2022
- determine the impact on the 'Accumulated surplus' in the Statement of Changes in Equity and Statement of Financial Position
- determine the amount of 'Depreciation, amortisation and impairment of non-financial assets' expense that should be recognised in the Income Statement for the year ended 30 June 2022, which is offset by 'Grants and contributions provided for capital purposes' income that should have been recognised when the assets were vested
- determine the impact on the 'Operating performance' ratio in Note G5-1 'Statement of Performance Measures – consolidated results' and Note G5-2 'Statement of Performance Measures - by fund'.

INCOME STATEMENT

Operating result

	2022 \$m	2021 \$m	Variance %
Rates and annual charges revenue	4.0	3.8	↑ 5.3
Grants and contributions revenue	11.2	16.3	↓ (31.8)
Operating result from continuing operations	4.7	11.2	↓ 58.0
Net operating result before capital grants and contributions	(0.6)	0.3	↓ (300)

The Council's operating result from continuing operations (\$4.7 million including depreciation and amortisation expense of \$3.2 million) was \$6.5 million lower than the 2020–21 result.

The net operating result before capital grants and contributions (\$0.6 million deficit) was \$0.9 million lower than the 2020–21 result which was a surplus of \$0.3 million.

Rates and annual charges revenue (\$4.0 million) increased by \$0.2 million (5.3 per cent) in 2020–21. This is predominantly due to Council adopting the full approved rate pegging of 2.0 per cent. Rates revenue increased by \$0.06 million (2.2 per cent). Annual charges increased by \$0.18 million (18.1 per cent) due to service level improvements. The relatively small dollar value of Council's rating income means that small dollar figure movements can have a large impact on reported percentage movements.

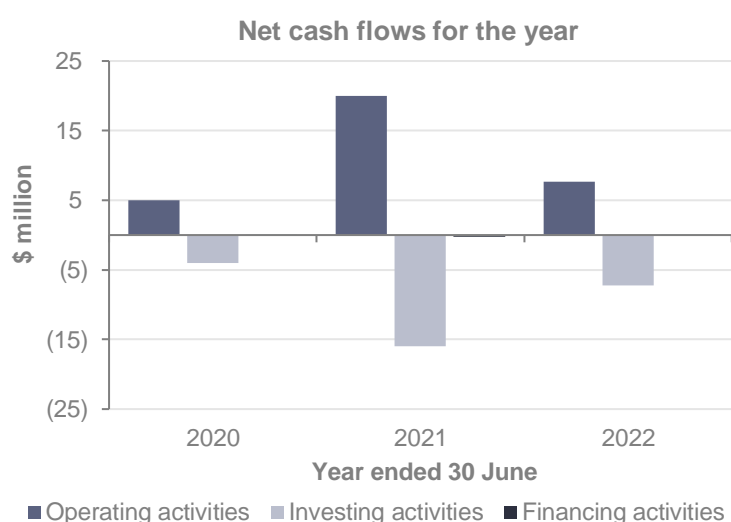
Grants and contributions revenue (\$11.2 million) decreased by \$5.1 million in 2021–22.

Council recognised capital grants and contributions in relation to the new Sewerage Treatment Plant of \$2.0 in 2021–22 compared to \$9.2 million compared in 2020–21 (decrease of \$7.2 million). Council also:

- received 75 per cent of 2022-23 financial year allocation of financial assistance grants in advance (\$0.9 million increase).
- received increased capital grants for road including \$1.7 million under the Fixing Local Roads program.

STATEMENT OF CASH FLOWS

The high level of cash receipts from operating activities and cash payments for investing activities in 2020–21 was mostly due to the majority of the construction of the new sewerage treatment plant occurring in that financial year.



FINANCIAL POSITION

Cash and investments

Cash and investments	2022	2021	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	13.9	14.9	Externally restricted balances included sewer funds and unexpended grants.
Restricted and allocated cash, cash equivalents and investments:			Balances are internally allocated due to Council policy or decisions for forward plans including work programs
• external restrictions	8.8	7.9	
• internal allocations	4.8	4.9	

Debt

At 30 June 2022, Council had external borrowings of \$4.48 million (2021: \$4.57 million). The loans are secured against Council's general rating income. Council drew borrowing of \$0.2 million during the year to fund the purchase of a new water truck.

At 30 June 2022, Council also had access to a \$0.25 million (30 June 2021: \$0.25 million) bank overdraft facility and \$50,000 credit card facility. At 30 June 2022, the overdraft facility was unused and the credit card facility had an unused balance of \$40,000.

PERFORMANCE

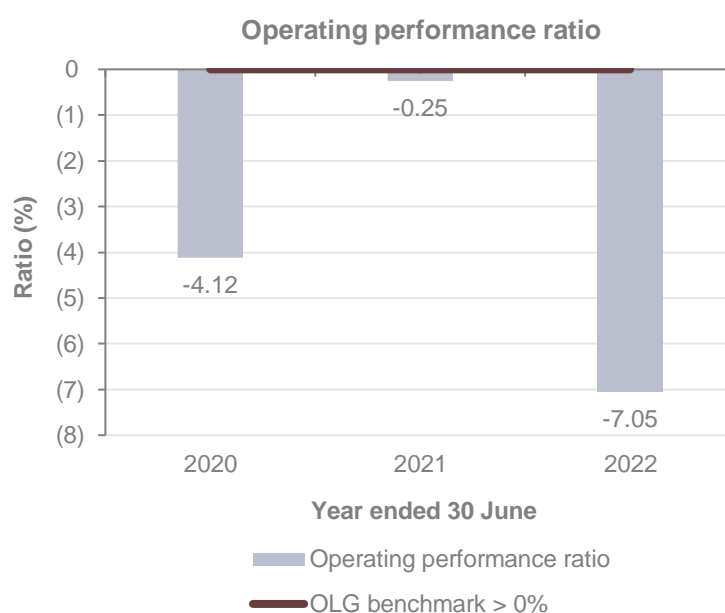
Performance measures

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning and Environment.

Operating performance ratio

Council's result is indicative of the extent to which capital grants and contributions supplement Council's operations.

The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

The proportionately high level of grants and contributions received by Council has seen this ratio continue to remain below the benchmark.

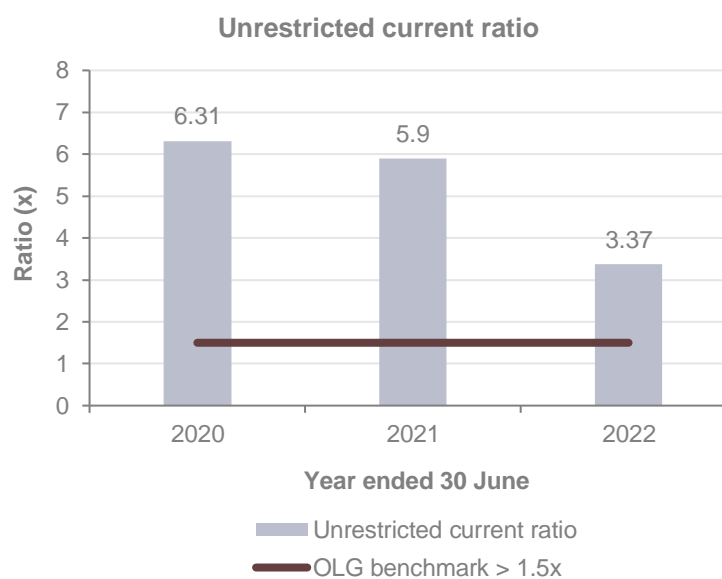
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

Council continues to exceed the benchmark.

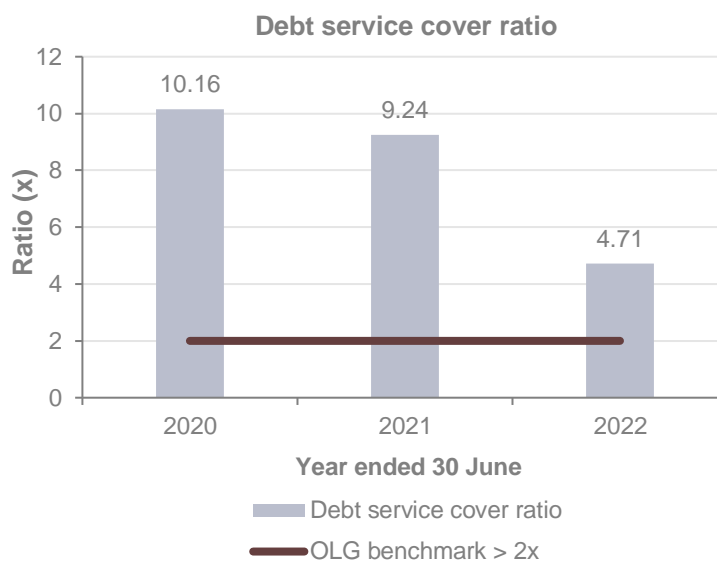
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

Council continued to exceed the benchmark.

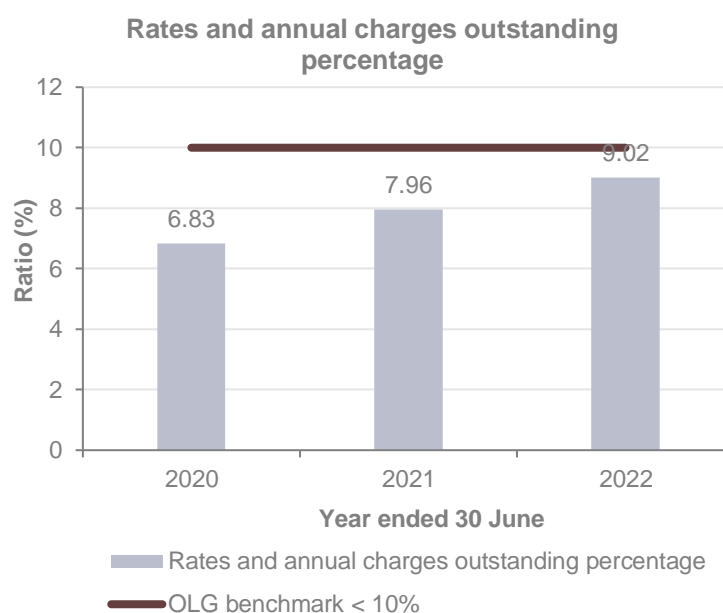
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

Despite increasing over the last three years, Council's rates and annual charges outstanding ratio remain better than the benchmark for rural councils.

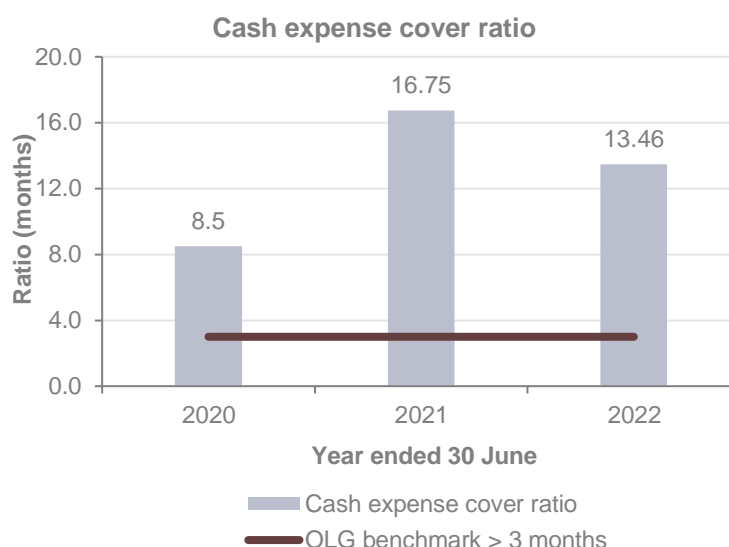
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



Cash expense cover ratio

Council continues to exceed the benchmark.

This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.



Infrastructure, property, plant and equipment renewals

Council renewed \$3.72 million of infrastructure assets in the 2021–22 (\$12.39 million in 2020–21). The high level of capital works in 2020–21 was primarily due to capital works in progress for the sewer treatment plant. A further \$3.7 million was spent on new assets during the 2021–22 financial year (\$2.8 million in 2020–21).

OTHER MATTERS

Legislative compliance

My audit procedures identified a material deficiency in the Council's financial statements that will be reported in the Management Letter. Rural fire-fighting equipment was not recognised in the financial statements.

Except for the matter outlined above, the Council's:

- accounting records were maintained in a manner and form that facilitated the preparation and the effective audit of the GPFS
- staff provided all accounting records and information relevant to the audit.

Karen Taylor
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

Weddin Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022



Special Purpose Financial Statements

for the year ended 30 June 2022

Contents	Page
Statement by Councillors and Management	3
Special Purpose Financial Statements:	
Income Statement of water supply business activity	n/a
Income Statement of sewerage business activity	4
Income Statement of	n/a
Statement of Financial Position of water supply business activity	n/a
Statement of Financial Position of sewerage business activity	5
Statement of Financial Position of	n/a
Note – Significant Accounting Policies	6
Auditor's Report on Special Purpose Financial Statements	9

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).

Weddin Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2022

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.

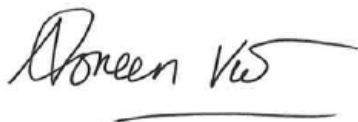
Signed in accordance with a resolution of Council made on 15 December 2022.



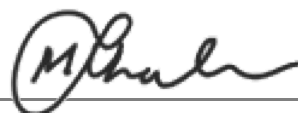
Cr Craig Bembrick
Mayor
15 December 2022



Cr Paul Best
Councillor
15 December 2022



Noreen Vu
General Manager
15 December 2022



Michael Chalmers
Responsible Accounting Officer
15 December 2022

Weddin Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2022

\$ '000	2022	2021
Income from continuing operations		
Access charges	592	537
User charges	27	24
Interest and investment income	4	3
Total income from continuing operations	623	564
Expenses from continuing operations		
Employee benefits and on-costs	222	220
Materials and services	187	84
Depreciation, amortisation and impairment	273	75
Total expenses from continuing operations	682	379
Surplus (deficit) from continuing operations before capital amounts	(59)	185
Grants and contributions provided for capital purposes	2,057	9,232
Surplus (deficit) from continuing operations after capital amounts	1,998	9,417
Surplus (deficit) from all operations before tax	1,998	9,417
Less: corporate taxation equivalent (XX%) [based on result before capital]	–	(48)
Surplus (deficit) after tax	1,998	9,369
Plus accumulated surplus	13,213	3,796
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	–	48
Closing accumulated surplus	15,211	13,213
Return on capital %	(0.3)%	1.4%
Subsidy from Council	759	6
Calculation of dividend payable:		
Surplus (deficit) after tax	1,998	9,369
Less: capital grants and contributions (excluding developer contributions)	(2,057)	(9,232)
Surplus for dividend calculation purposes	–	137
Potential dividend calculated from surplus	–	69

Weddin Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2022

\$ '000	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents	1,163	1,209
Receivables	64	802
Total current assets	1,227	2,011
Non-current assets		
Infrastructure, property, plant and equipment	19,123	12,828
Total non-current assets	19,123	12,828
Total assets	20,350	14,839
LIABILITIES		
Current liabilities		
Payables	–	984
Employee benefit provisions	30	36
Total current liabilities	30	1,020
Total liabilities	30	1,020
Net assets	20,320	13,819
EQUITY		
Accumulated surplus	15,209	13,213
Revaluation reserves	5,111	606
Total equity	20,320	13,819

Note – Significant Accounting Policies

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2005* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

Declared business activities

In accordance with *Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

Nil

Category 2

(where gross operating turnover is less than \$2 million)

a. Grenfell Sewerage Service

Comprising the whole of the operations & net assets of the sewerage reticulation & treatment system servicing the town of Grenfell.

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, 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 – **26%** (19/20 27.5%)

Note – Significant Accounting Policies (continued)

Land tax – the first \$755,000 of combined land values attracts **0%**. For the combined land values in excess of \$755,000 up to \$4,616,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$4,616,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **4.85%** on the value of taxable salaries and wages in excess of \$1,200,000.

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 relevant corporate income tax rate, currently 26% (19/20 27.5%).

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 26% is 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.

The rate of return is calculated as follows:

Operating result before capital income + interest expense

Written down value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 3.66% at 30/6/22.

Note – Significant Accounting Policies (continued)

(iii) Dividends

Council is not required to pay dividends to either itself as owner of a range of businesses, or to any external entities.

A local government water supply and sewerage business is permitted to pay annual dividends from their water supply or sewerage business surpluses. Each dividend must be calculated and approved in accordance with the DPIE – Water guidelines and must not exceed 50% of the relevant surplus in any one year, or the number of water supply or sewerage assessments at 30 June 2022 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Best Practice Management of Water Supply and Sewer Guidelines, a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are submitted to DPIE – Water.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Weddin Shire Council

To the Councillors of Weddin Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Weddin Shire Council's (the Council) Declared Business Activity, sewerage, which comprise the Statement by Councillors and Management, the Income Statement of the Declared Business Activity for the year ended 30 June 2022, the Statement of Financial Position of the Declared Business Activity as at 30 June 2022 and the Significant accounting policies note.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's Declared Business Activity as at 30 June 2022, and its financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2021–22 (LG Code).

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the Significant accounting policies note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2022 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates'.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Significant accounting policies note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Karen Taylor
Delegate of the Auditor-General for New South Wales

19 December 2022
SYDNEY

Weddin Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2022



Weddin Shire Council

Special Schedules

for the year ended 30 June 2022

Contents	Page
Special Schedules:	
Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2022	7

Weddin Shire Council

Permissible income for general rates

\$ '000	Notes	Calculation 2021/22	Calculation 2022/23
Notional general income calculation ¹			
Last year notional general income yield	a	2,902	2,962
Plus or minus adjustments ²	b	2	6
Notional general income	$c = a + b$	2,904	2,968
Permissible income calculation			
Or rate peg percentage	e	2.00%	2.50%
Or plus rate peg amount	$i = e \times (c + g)$	58	74
Sub-total	$k = (c + g + h + i + j)$	2,962	3,042
Plus (or minus) last year's carry forward total	l	14	2
Sub-total	$n = (l + m)$	14	2
Total permissible income	$o = k + n$	2,976	3,044
Less notional general income yield	p	2,962	3,043
Catch-up or (excess) result	$q = o - p$	14	1
Less unused catch-up ⁵	s	(11)	—
Carry forward to next year ⁶	$t = q + r + s$	3	1

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)*.
- (5) Unused catch-up amounts or the rate peg balance amounts will be deducted if they are not caught up within ten years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for when setting the rates in a future year.
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Weddin Shire Council

To the Councillors of Weddin Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Weddin Shire Council (the Council) for the year ending 30 June 2023.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2021–22 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2022 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2022'.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Karen Taylor
Delegate of the Auditor-General for New South Wales

19 December 2022
SYDNEY

Weddin Shire Council

Report on infrastructure assets as at 30 June 2022

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2021/22 Required maintenance ^a	2021/22 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings	107	107	107	26	10,188	22,064	41.0%	13.1%	45.9%	0.0%	0.0%
	Sub-total	107	107	107	26	10,188	22,064	41.0%	13.1%	45.9%	0.0%	0.0%
Other structures	Other structures	22	22	22	45	2,848	3,585	27.5%	32.6%	39.5%	0.2%	0.2%
	Sub-total	22	22	22	45	2,848	3,585	27.5%	32.6%	39.5%	0.2%	0.2%
Roads	Transport Assets	1,064	1,064	1,064	1,462	179,185	246,800	38.8%	39.6%	13.2%	5.5%	2.9%
	Sub-total	1,064	1,064	1,064	1,462	179,185	246,800	38.8%	39.6%	13.2%	5.5%	2.9%
Sewerage network	Sewerage network	80	80	80	14	18,830	25,399	0.0%	0.0%	0.0%	0.0%	100.0%
	Sub-total	80	80	80	14	18,830	25,399	0.0%	0.0%	0.0%	0.0%	100.0%
Stormwater drainage	Stormwater	20	20	20	62	7,525	12,417	0.0%	0.0%	72.4%	27.6%	0.0%
	Sub-total	20	20	20	62	7,525	12,417	0.0%	0.0%	72.4%	27.6%	0.0%
Open space / recreational assets	Swimming pools	24	24	24	11	6,302	7,832	87.8%	0.0%	12.2%	0.0%	0.0%
	Sub-total	24	24	24	11	6,302	7,832	87.8%	0.0%	12.2%	0.0%	0.0%
Total – all assets		1,317	1,317	1,317	1,620	224,878	318,097	35.4%	32.0%	17.0%	5.3%	10.2%

(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

Weddin Shire Council

Report on infrastructure assets as at 30 June 2022

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2022	Indicator 2022	Indicators 2021 2020		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	—	0.00%	526.65%	163.89%	>= 100.00%
Depreciation, amortisation and impairment	2,628				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	1,317	0.57%	0.58%	1.88%	< 2.00%
Net carrying amount of infrastructure assets	229,170				
Asset maintenance ratio					
Actual asset maintenance	1,620	123.01%	124.35%	138.70%	> 100.00%
Required asset maintenance	1,317				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	1,317	0.41%	0.41%	1.64%	
Gross replacement cost	318,097				

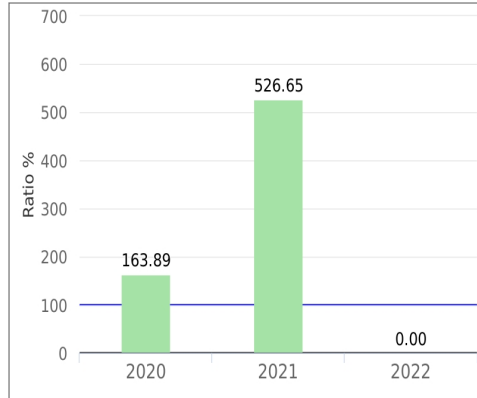
(*) All asset performance indicators are calculated using classes identified in the previous table.

(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.

Weddin Shire Council

Report on infrastructure assets as at 30 June 2022

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on result

21/22 ratio 0.00%

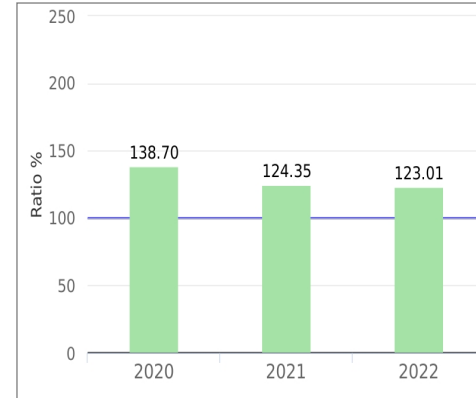
Benchmark: — $\geq 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

Commentary on result

21/22 ratio 123.01%

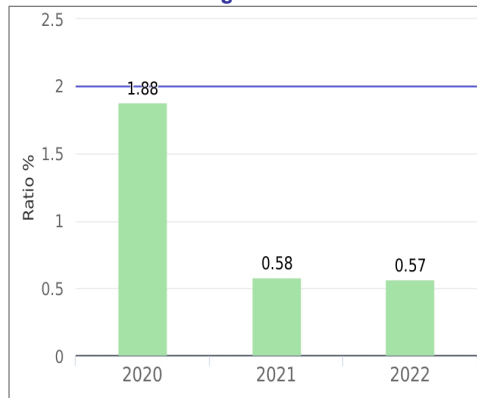
Benchmark: — $> 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on result

21/22 ratio 0.57%

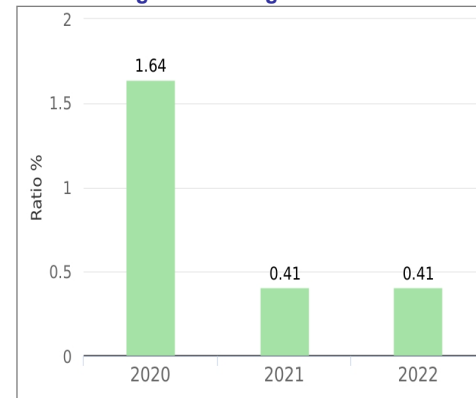
Benchmark: — $< 2.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result

21/22 ratio 0.41%

Weddin Shire Council

Report on infrastructure assets as at 30 June 2022

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Sewer fund		Benchmark
	2022	2021	2022	2021	
Buildings and infrastructure renewals ratio					
Asset renewals ¹					
Depreciation, amortisation and impairment	0.00%	543.99%	0.00%	0.00%	>= 100.00%
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard					
Net carrying amount of infrastructure assets	0.59%	0.49%	0.42%	8.96%	< 2.00%
Asset maintenance ratio					
Actual asset maintenance					
Required asset maintenance	129.83%	139.00%	17.50%	51.55%	> 100.00%
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council					
Gross replacement cost	0.42%	0.36%	0.31%	1.44%	

(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.


APPENDIX


Appendix A - Delivery Program 2021-22 Update



1. STRATEGIC OBJECTIVES, OUTCOMES & DETAILED ACTIONS

SO #1 Collaborative wealth building (strong, diverse and resilient local economy)


Strategic Outcome		Council Role	Directorate(s)	Key Theme
1.1	A strong and progressive agricultural sector is maintained	Advocate	Managerial Engineering	
Strategic Action		Task Description	Measurement	Annual Comments
1.1.1	Progressive upgrade of roads to B Double + Higher Mass Limits (HML) standards etc.	Carry out road upgrading and improvement programs e.g. FAG, Roads to Recovery, State Highways, Regional Roads.	Number of kms of road upgraded.	Program Ongoing business as usual.
1.1.2	Promote rail freight where feasible	Continue participation in rail alliance for re-opening Blayney-Cowra-Demondrille rail line, including Greenethorpe spur line.	Number of meetings attended by delegates.	Business case in development by TfNSW.
1.1.3	Lobby for exceptional circumstances assistance when required	Committee currently disbanded.	Number of meetings attended by delegates.	This matter is business as usual.

Strategic Outcome		Council Role	Directorate(s)	Key Theme
1.2	Weddin Shire's tourism potential is maximised	Facilitator Provider	Corporate Environmental	
Strategic Action		Task Description	Measurement	Annual Comments
1.2.1	Review VIC changes to assess effectiveness	Continue to promote the Grenfell Community Hub as a VIC to provide a tourist information service to visitors.	Number of visitors.	Retained accreditation and complied with changes to accreditation criteria.
1.2.2	Develop regional tourism collaboration: trails; self-drive apps; events 'What's on' promotion	a) Liaise with Heritage Advisor for available grants for property restoration and promotional opportunities. b) Continue promotion of Main Street and O'Briens Hill.	Number of relevant applications submitted. Main Street and O'Briens Hill included in all promotional material.	2 Local Heritage Grant applications received and approved. Assist with updates to community and visitors on Main St progress. Both included in 2022 official visitor guide.


SO #1 Collaborative wealth building (strong, diverse and resilient local economy)

(cont.)	Develop regional tourism collaboration: trails; self-drive apps; events 'What's on' promotion	c) Monitor grant opportunities and interested tour operators.	Number of relevant applications submitted and tour operator enquiries responded to.	Continue to liaise with tour operators and Historical Society volunteers to book town tours.
		d) Participate in Central NSW JO tourism group initiatives.	Number of relevant initiatives participated in.	Continue to liaise with tour operators and Historical Society volunteers to book town tours.
1.2.3	Develop destination marketing: weekend trading; heritage history development	Destination marketing and management plans prepared.	Completed.	This Destination Management Plan has been completed.
1.2.4	Build on the success of existing events: Henry Lawson; ex-residents and supporters; food events	a) Support and promote the Henry Lawson Festival, race days, Weddin Mountain Muster etc.	Level of support/contribution, number of public bulletins issued.	Promotions of all events through social media, new tourism website and other relevant industry channels.
		b) Upgrade Henry Lawson Festival website.	Currency of content, number of website views/engagements.	S355 Committee upgraded website in time for 2022 event.
		c) Maintain Grenfell tourism website.	Currency of content, number of website views/engagements.	New website launched in July 2022 in line with Councils new tourism branding – Weddin Mountains Region. Engagement being monitored.
1.2.5	Improve visitor experience: signage; destination plan; event calendar; product improvement	a) Implemented tourism and heritage plans for O'Briens Hill.	Level of implementation of plans.	Looking for appropriate funding. Implementation of heritage plan Ongoing business as usual. Council investigating safety issues with abandoned mine shafts.
		b) Install accessible cabin at Grenfell Caravan Park.	Cabin installed.	Cabin not installed. Council reviewing caravan operations.
1.2.6	Actively promote Grenfell and the surrounding areas as an attractive and interesting location for tourism.	a) Re-brand Weddin Shire with a new logo, imagery and content that focusses on the Shire's outdoor assets and scenically attractive setting.	New brand engagement, changes in visitor numbers.	Completed – launched August 2022.
cont		b) Re-vamp Weddin Shire Visitor Guide with e-book and PDF formats available.	Currency of content, availability of digital versions.	Due for completion November 2022.

SO #1 Collaborative wealth building (strong, diverse and resilient local economy)


Strategic Outcome	Council Role	Directorate(s)	Key Theme
1.3 Ensure essential infrastructure and services to support business activity are available	Provider	All	
Strategic Action	Task Description	Measurement	Annual Comments
1.3.1 Grenfell Main Street upgrade including heritage and streetscape – undertake community consultation and develop a strategic plan	Continue Main Street Renewal.	Renewal completed.	Construction works are Ongoing business as usual. Consultation has been undertaken.
1.3.2 Support TAFE in offering additional vocation-based courses including digital delivery in collaboration with Young Country University Centre (CUC)	Implement LEDS actions.	Number of TAFE courses offered, number of enrolments at Grenfell CLC.	A number of training opportunities have been established with the local Grenfell CLC which will continue into the next financial year.
1.3.3 Assist village progress associations with village improvements	a) Develop and operate community recycling stations at Caragabal, Greenethorpe and Quandialla.	Regular collections completed to schedule, operator appointed.	Recycling stations installed at Caragabal and Quandialla. Expansion of kerbside waste collection service approved to Caragabal, Quandialla, Bimbi and Greenethorpe.
	b) Implement drainage improvements at Quandialla.	Village drainage plan developed.	Program Ongoing business as usual.
	c) Work with the Caragabal Water Scheme as an advocacy partner to assist in delivering the water scheme project.	In progress; in conjunction with Central Tablelands Water.	In Progress.
1.3.4 Address digital transformation: target new technology business; facilitate digital skill development and marketing strategy	a) Develop digital and marketing strategies.	Brief to develop strategies prepared.	Ongoing business as usual with some level of implementation including tourism footage and new website in progress.
	b) Investigate digital health CRC implementation.	Investigation commenced.	Ongoing business as usual.


SO #1 Collaborative wealth building (strong, diverse and resilient local economy)

Strategic Outcome		Council Role	Directorate(s)	Key Theme
1.4 Existing businesses and new industries are supported and encouraged so as to increase job opportunities		Facilitator	Corporate Environmental	
Strategic Action		Task Description	Measurement	Annual Comments
1.4.1	Complete and implement findings from rural land use strategy	Continue to liaise with Department of Planning, Industry and Environment as well as Department of Primary Industries to implement Council's decisions from the strategy.	Level of implementation of strategy findings.	Liaised with Department of Planning regarding review of Weddin LEP 2011.
1.4.2	Foster and maintain a strong and progressive agricultural sector: collaborative exchange forums; brand and skills development; bring together farming and other business sectors	Undertake one (1) exchange forum; industry to drive brand and skills development workshops; conduct one (1) joint gathering of ag and town businesses.	Forum held, number of workshops held, joint gathering held.	Workshop cancelled due to flooding. Looking to reschedule.
1.4.3	Encourage the provision of quality medical facilities: foster/research aged care facility investment; investigate digital health CRC facilities; skills development	Refer to LEDS	LEDS actions developed.	Ongoing business as usual.
1.4.4	Maintain and develop sporting recreational and cultural facilities and events: Main Street development and support; ongoing sports maintenance; review multi-use hall access/options	Refer to LEDS	LEDS actions developed.	Ongoing business as usual.
1.4.5	Provide a specific area for industrial development	a) Continue progressive development of Industrial area in Memory Street, Grenfell.	Level of development.	All available allotments sold within the subdivision. Council resolved to provide water main in Phil Aston Place for fire fighting purposes. Telecommunication facilities made

SO #1 Collaborative wealth building (strong, diverse and resilient local economy)


	b) Source funding for future purchase of Industrial land.	Amount of funding sourced.	available to allotments in industrial area. Liaised with Department of Planning regarding review of Weddin LEP 2011 including identifying future industrial areas.
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Strategic Outcome		Council Role	Directorate(s)	Key Theme
1.5	Availability of land zoned for development and vacant premises is provided and promoted	Facilitator	Corporate	
Strategic Action		Task Description	Measurement	Annual Comments
1.5.1	Promote availability of industrial land and incentives offered by Council; refine incentives to target favoured industry operators	a) Promote available industrial land and Council's business incentives. b) Identify possible businesses for targeting and review incentives for relevance.	Incentives included in promotional material, number of blocks sold. Target businesses identified, relevance of reviewed incentives.	No enquiries to EDO officer. Economic Development Strategy will be developed in the 2024 Financial Year.

Strategic Outcome		Council Role	Directorate(s)	Key Theme
1.6	The Local Economic Development Strategy (LEDS) establishes mechanisms to foster partnerships to advance economic activity	Facilitator	Corporate	
Strategic Action		Task Description	Measurement	Annual Comments
1.6.1	Partner with neighbouring shires and National Parks & Wildlife Service (NPWS) to leverage our local natural landscape and tourism attractions (existing and potential) by arranging (initially) day trips/tours/walking trails etc.	Liaise with neighbouring councils and NPWS to identify potential tour operators for local attractions.	Number of tour operators identified.	Tour operator has identified trail to WM. Strong relationship built with NPWS.



SO #1 Collaborative wealth building (strong, diverse and resilient local economy)

1.6.2	Partner with NSW Government business support departments to encourage local businesses to expand and increase employment	a) Refer interested businesses to NSW Trade and Investment for assistance.	Number of interested businesses referred.	Continue to connect with Biz Connect and REWiRE.
		b) Monitor application of Council's policy for incentives.	Number and value of applications received.	No applications received.
1.6.3	Cooperate and liaise with village progress associations in expanding economic base in villages	Include village opportunities in Grenfell promotional material.	Village opportunities included in promotional material.	Liaised with villages for SCCF-round 5 application and new visitor guide.


Strategic Outcome		Council Role	Directorate(s)	Key Theme
1.7	The LEDS provides an integrated path to expand aged care facilities and services	Advocate Facilitator	Corporate	
Strategic Action		Task Description	Measurement	Annual Comments
1.7.1	Improve facilities for housing the aged	Investigate funding for additional units in conjunction with Grenfell and District Senior Citizens Welfare Committee.	Number of relevant applications submitted.	Council provided support for the recent Building Better Regions Application R6.
1.7.2	Facilitate transport service, especially to support the aged.	Maintain provision of local taxi service.	Availability of taxi service.	Taxi Service operating.


Strategic Outcome		Council Role	Directorate(s)	Key Theme
1.8	A proactive environment exists to support responsible mining	Facilitator	Environmental	
Strategic Action		Task Description	Measurement	Annual Comments
1.8.1	Provide inception and pre-Development Application (DA) meetings to prospective applicants	Proactively offer inception and pre-DA meetings to prospective applicants.	Number of applicants offered meetings.	Pre-DA meetings offered to prospective applicants. General advice provided to community regarding proposed developments.

SO #1 Collaborative wealth building (strong, diverse and resilient local economy)


Strategic Outcome		Council Role	Directorate(s)	Key Theme
1.9	There is a policy position on renewable energy development	Facilitator	Environmental	
Strategic Action		Task Description	Measurement	Annual Comments
1.9.1	Actively consider adoption of renewable energy technology	a) Participate in initiatives (e.g. CNSWJO) to minimise energy use.	Number of initiatives participated in.	Participated in initiative to development Renewable Energy Action Plan (REAP).
		b) Develop Renewable Energy Action Plan for Council facilities and infrastructure.	Action Plan developed by December 2021.	REAP developed and adopted by Council in July 2021.
1.9.2	Encourage development and property owners to adopt sustainable technology	Include relevant information on Council's website.	Information included on website.	All applicable development were required to comply with BASIX and Section J of the Building Code of Australia.
Strategic Outcome		Council Role	Directorate(s)	Key Theme
1.10	Advocacy strategies for all capital funding and policy initiatives are prepared and actioned	Facilitator	Corporate	
Strategic Action		Task Description	Measurement	Annual Comments
1.10.1	Complete and execute advocacy strategies for all capital funding and policy initiatives	Prosecute advocacy plans.	Plans actioned for every major project.	Advocacy Plan has been developed in such that it includes areas that Council would advocate for in the Community Strategic Plan.

SO #2 Innovation in service delivery (healthy, safe and educated community)

Strategic Outcome		Council Role	Directorate(s)	Key Theme
2.1	Quality medical facilities are encouraged and appropriate digital and physical facilities are available	Facilitator	Managerial	
Strategic Action		Task Description	Measurement	Annual Comments
2.1.1	Facilitate dental and chiropractic services to residents	Ensure services are being provided.	Provision of services.	Services provided.
2.1.2	Facilitate medical services to residents; including a digital service into homes (especially for the aged)	a) Support local GPs with subsidised accommodation and housing. b) Seek replacement GPs as required in consultation with Area Health Service.	Support provided for full year. Replacement GPs secured as required.	Services provided. No GPs left the area in the reporting period.

Strategic Outcome		Council Role	Directorate(s)	Key Theme
2.2	Health education is promoted and developed, services are accessible and people are encouraged to take personal responsibility for their health	Advocate	Managerial	
Strategic Action		Task Description	Measurement	Annual Comments
2.2.1	Support our Grenfell Connected Learning Centre (CLC) in developing and delivering health industry vocation courses; using Grenfell Health and in collaboration with Young Country University Centre (CUC)	Support initiatives by Area Health Service for local courses.	Level of support provided.	Promotion of courses. Attendance by staff in courses.
2.2.2	Work with Western Area Health and local industry to support community wellness to ensure residents are employment-ready	Support initiatives for provision of proactive health and fitness programs.	Reduction in Benchmarks to 100.	Ongoing business as usual. Services provided.


SO #2 Innovation in service delivery (healthy, safe and educated community)

Strategic Outcome	Council Role	Directorate(s)	Key Theme
2.3 Community and local transport options are encouraged and available	Advocate	Corporate	

Strategic Action	Task Description	Measurement	Annual Comments
2.3.1 Publicise and assist in the local provision of transport	Cooperate with Weddin Community Transport for improved services; seek private sector involvement.	Availability of service(s).	Council provides support when requested.

Strategic Outcome	Council Role	Directorate(s)	Key Theme
2.4 Adequate aged care services are provided to meet the current and future needs of the community	Advocate	Managerial Corporate	

Strategic Action	Task Description	Measurement	Annual Comments
2.4.1 Support additional aged care facilities and services	Lobby in collaboration with Area Health Service for additional or replacement aged care facilities and services as needs identified in Weddin Wellness Plan.	Number of relevant applications submitted.	Letters of support provided.
2.4.2 Implement Weddin Wellness Plan	Weddin Wellness Planning Network to continue to oversee Plan implementation.	Number of actions completed.	The Weddin Wellness Plan has been put on hold for the interim.


Strategic Outcome	Council Role	Directorate(s)	Key Theme
2.5 Public health and safety opportunities are maximised in appropriate facilities and through effective integrated programs	Facilitator Provider Regulator	Engineering Environmental	

Strategic Action	Task Description	Measurement	Annual Comments
2.5.1 Collaborate with the Rural Fire Service (RFS)	a) Negotiate and comply with NSW Rural Fire Service Level Agreement.	Number of complaints from NSW RFS	Service Level Agreements followed.
	b) Delegates to attend meetings as appropriate.	Number of appropriate meetings attended.	Attendance to meetings achieved and Ongoing business as usual.


SO #2 Innovation in service delivery (healthy, safe and educated community)

2.5.2	Suppress any nuisance within the community caused by noisy or straying animals	a) Respond promptly to complaints and breaches.	Complaints and breaches attended to within 5 days.	Ongoing business as usual.
		b) Maintain impound facility to a suitable standard.	Number of inspections carried out.	Ongoing business as usual.
2.5.3	Support local emergency units	a) Submit annual contributions (Emergency Services Levy).	ESL submitted by stipulated deadline.	Completed.
		b) Cooperate with local units.	Number of requests addressed appropriately.	Ongoing business as usual.
2.5.4	Control and eliminate public health nuisances	a) Monitor high risk locations at regular intervals.	Number of complaints reduced.	Regular inspection undertaken and action taken where deemed necessary.
		b) Respond promptly to complaints.	High priority matters attended to within 48 hours.	High priority matter action within 48 hours where resources permitted.
2.5.5	Ensure all places of public accommodation and food premises are properly equipped and maintained	Implement schedule of inspections; attend as appropriate.	Inspections carried out to schedule.	All high and medium food businesses inspected in accordance with Food Regulation Partnership.
2.5.6	Promote home swimming pool safety	a) Issue media releases.	At least 2 media releases issued.	Swimming Pool safety information made available on Council website and at Council Administration Building.
		b) Carry out pool inspections as per regulatory schedule.	Inspections carried out to schedule.	Private swimming pools inspected where application for swimming pool certificate of compliance submitted.
2.5.7	Provide clean and well-maintained public conveniences	Implement regular cleaning schedule; increase for events.	Number of complaints received.	All requests actioned in a timely manner.
2.5.8	Provide and maintain a safe and effective street lighting network to cater for the current and future development of Grenfell and the villages	a) Promptly report defects to Essential Energy.	Defects reported within 5 days.	Defects reported in a timely manner. Ongoing
		b) Implement lighting in new subdivision to relevant standards.	Relevant standards met.	Ongoing business as usual.


SO #2 Innovation in service delivery (healthy, safe and educated community)


Strategic Outcome		Council Role	Directorate(s)	Key Theme
2.6	Local education institutions are effectively supported with a primary focus on targeted program delivery and fit-for-purpose facilities	Facilitator	All	
Strategic Action		Task Description	Measurement	Annual Comments
2.6.1	Encourage education achievement	a) Continue to support all school Presentation Days.	All schools supported.	All Schools received contributions.
		b) Maintain Academic Achievement Award as part of Australia Day Awards.	Academic Award presented.	Australia Day Award presented in 2022.
2.6.2	Assist with vocational training e.g. work experience, traineeships	a) Cooperate with The Henry Lawson High School in providing work experience to interested students.	Number of requests fulfilled.	Council had four students during the reporting period. This has been a positive program. Program to continue into the future. Cooperated with Henry Lawson High School to train swimming pool lifeguards. DES provided presentation to students around job opportunities with Council.
		b) Consider school-based traineeships as appropriate.	Number of traineeships offered.	No suitable roles available.


SO #2 Innovation in service delivery (healthy, safe and educated community)

Strategic Outcome		Council Role	Directorate(s)	Key Theme
2.7	Lifelong learning opportunities are provided with a focus on digital learning supported in fit-for-purpose facilities	Provider	Corporate	
Strategic Action		Task Description	Measurement	Annual Comments
2.7.1	Provide a library service/facility which largely satisfies the needs of the community for learning, study and social connectedness	Maintain and fund Grenfell Library; update book stocks, provide community access, work with schools to provide exam study spaces, continue housebound service and deposit stations at Greenethorpe and Quandialla.	Level of service provided.	The library continues to offer high level of service to all residents.
2.7.2	Provide high standard of Information Technology (IT) facilities via the Grenfell Internet Centre	Maintain and fund Internet Centre; provide a range of services to users; upgrade facilities as funds permit.	Number of users, annual income.	


SO #3 Democratic and engaged community supported by efficient internal systems


Strategic Outcome		Council Role	Directorate(s)	Key Theme
3.1	Opportunities are provided to develop leadership skills in the community	Provider	Corporate	
Strategic Action		Task Description	Measurement	Annual Comments
3.1.1	Arrange meeting training for community organisations	Offer coaching to community organisations.	Number of offers made.	No events held due to COVID restrictions.
3.1.2	Progress establishment of a Youth Council	Liaise with The Henry Lawson High School student representative council.	Council established with budget.	No interest in establishment to date.

Strategic Outcome		Council Role	Directorate(s)	Key Theme
3.2	The integrated planning and reporting process is fully implemented	Provider	All	
Strategic Action		Task Description	Measurement	Annual Comments
3.2.1	Provide and maintain effective administrative support	Provide well-staffed administration services with modern IT for all functions of Council.	Number of vacancies in organisational structure, availability of adequate IT equipment.	No vacancies in administrative support and IT functions appropriate for the services provided.
3.2.2	Coordinate strategic/long-term planning	Carry out reviews of Community Strategic Plan and Delivery Program as prescribed in the <i>Local Government Act 1993</i> .	Reviews completed as prescribed.	Completed with new 2022-23 plans adopted.
3.2.3	Provide sound financial planning and reporting	Ensure financial and accounting practices conform to best practice.	All internal and external audit recommendations implemented.	Completed.


Strategic Outcome		Council Role	Directorate(s)	Key Theme
3.3	Village progress associations' activities are supported	Facilitator	All	
Strategic Action		Task Description	Measurement	Annual Comments
3.3.1	Liaise with and support organisations	Arrange one (1) consultation workshop in each village per year.	Workshops held in each village.	Due to COVID-19 other forms of consultation were utilised including digital platforms.


SO #3 Democratic and engaged community supported by efficient internal systems

Strategic Outcome	Council Role	Directorate(s)	Key Theme
3.4 The existing leadership network is harnessed and actively leveraged across the shire	Facilitator	All	
Strategic Action	Task Description	Measurement	Annual Comments
3.4.1 Engage and consult with community organisations including use of Digital Community Panel	Address community organisations as requested, seek input where appropriate including using the digital Panel dissected by segments.	Results of annual satisfaction survey.	Ongoing when required.


Strategic Outcome	Council Role	Directorate(s)	Key Theme
3.5 All major groups in the community and a broad section of community members have the opportunity to contribute to major decisions	Provider	All	
Strategic Action	Task Description	Measurement	Annual Comments
3.5.1 Engage and consult with community groups, including use of the Digital Community Panel	Address community groups and organisations where appropriate; seek community input including by way of digital Panel dissected by segments.	Results of annual satisfaction survey.	Community consultation held for development of new tourism branding and new website. Ongoing business as usual. Exhibited via Council website. Hardcopy, and public consultation sessions held.
3.5.2 Ensure all proposals, plans and policies are publically exhibited before their formal adoption	Place relevant information on public display for a period of 28 days for perusal and comment by the community; consider all submissions made.	Public exhibition carried out as required; all submissions addressed appropriately.	Extension of kerbside waste collection service to villages publically exhibited for 28 days. REAP publically exhibited for 28 days.

SO #3 Democratic and engaged community supported by efficient internal systems


Strategic Outcome		Council Role	Directorate(s)	Key Theme
3.6	The community has a good grasp of the role of Council and Councillors as well as how best to raise issues and concerns	Provider	Managerial	
Strategic Action		Task Description	Measurement	Annual Comments
3.6.1	Provide regular publicity in Council Newsletter	Publish weekly column in Grenfell Record and website; include all contact details.	Number of weekly columns published.	Ongoing business as usual. Column provided and now includes Mayoral column.
3.6.2	Develop Governance courses for intending/potential Councillors	Arrange workshop(s) for intending/potential Councillors in accordance with NSW Electoral Commission (NSWEC) information webinars.	Workshop(s) held.	Induction workshops organised for new Councillors.
3.6.3	Webcast all Council and Councillor-only Committee meetings as per <i>Local Government (General) Regulation 2005</i>	Maintain systems to webcast all relevant meetings in Council Chambers to website and Facebook page.	All relevant meetings webcast.	Webcasting provided. This is now business as usual.

Strategic Outcome		Council Role	Directorate(s)	Key Theme
3.7	Internet and social media is effectively leveraged to engage community in local leadership and communication, including Panel engagement	Provider	All	
Strategic Action		Task Description	Measurement	Annual Comments
3.7.1	Distribute information and engage community with video and specific articles; via Council website and Facebook page, Grenfell Tourism website, Facebook page and Instagram	Publish relevant articles/posts on Council website and Facebook page, Grenfell Tourism website, Facebook page and Instagram etc.	Number of articles/posts published, article/post engagement.	Minimum of 4 posts a week on tourism social media channels with high engagement. Article in bi-monthly magazine. Road condition reports published as required. Weddin Project updates published and community updates provided on a regular basis.


SO #3 Democratic and engaged community supported by efficient internal systems

Strategic Outcome	Council Role	Directorate(s)	Key Theme
3.8 Internet access advocacy in the villages and rural sector is proactive and collaborative with community expectation	Advocate	Corporate	

Strategic Action	Task Description	Measurement	Annual Comments
3.8.1 Proactively advocate for adequate internet access for all residents of the Shire; including lobbying for black spot funding	a) Develop advocacy strategies in partnership with villages	Strategies developed.	Villages have all now established Progress Committees/Associations. Council strongly advocates on matters relating to digital connectivity.
	b) Undertake Digital Connectivity program	Strategy developed.	Ongoing liaison with Regional Development.

Strategic Outcome	Council Role	Directorate(s)	Key Theme
3.9 Internal systems an efficiencies are reviewed and an action plan developed	Provider	Managerial	

Strategic Action	Task Description	Measurement	Annual Comments
3.9.1 Undertake review of internal systems as part of the MLA Innovation Fund Project and develop action plans to facilitate continuous organisational improvement	a) Continually review internal systems as part of Organisational Improvement Plan (OIP) working document.	Plan reviewed annually.	Ongoing business as usual.
	b) Develop and undertake OIP Action Plan for 2021/2022.	Action Plan developed, number of actions completed.	Ongoing business as usual.

Strategic Outcome	Council Role	Directorate(s)	Key Theme
3.10 Review service level efficiencies and an action plan developed	Provider	Managerial	

Strategic Action	Task Description	Measurement	Annual Comments
3.10.1 Undertake review of service levels as part of the MLA Innovation Fund Project and develop action plans to	a) Continually review service levels as part of Organisational Improvement Plan (OIP) working document.	Plan reviewed annually.	Ongoing business as usual.

SO #3 Democratic and engaged community supported by efficient internal systems



facilitate continuous organisational improvement

b) Develop and undertake OIP Action Plan for 2021/2022.

Action Plan developed, number of actions completed.


Ongoing business as usual.


SO #4 Culturally rich, vibrant and inclusive community

Strategic Outcome	Council Role	Directorate(s)	Key Theme
4.1 Sporting facilities and events are maintained and developed	Provider	Engineering Environmental	
Strategic Action	Task Description	Measurement	Annual Comments
4.1.1	Ensure that the Council swimming pools are managed and maintained in a manner which enables and encourages frequent use	Manage and maintain the Grenfell Aquatic Centre and Quandialla Swimming Pool in compliance with health standards and best practice.	Number of issues arising from health inspections, patron attendance.
			Public swimming pool operated in accordance with NSW Health requirements. Commenced audit of Grenfell and Quandialla Public Pools with Royal Lifesaving Society and Council insurer.
4.1.2	Manage and maintain parks, reserves and sporting facilities in a safe and attractive condition which encourages frequent use by residents and visitors consistent with agreed service levels	Regularly mow, clear and maintain all parks, reserves and sporting facilities to agreed community standard	Maintenance works completed to schedule.
			Ongoing program.
Strategic Outcome	Council Role	Directorate(s)	Key Theme
4.2 Recreational facilities and events are maintained and developed	Provider	All	
Strategic Action	Task Description	Measurement	Annual Comments
4.2.1	Provide opportunities and improve facilities for local youth	a) Provide free use of sporting fields for junior clubs and schools.	No charge incurred, fields usage.
	b) Adopt reduced admission prices for school age children where applicable	Implemented in annual Fees and Charges	Ongoing business as usual. As per Council's fees and Charges.
	c) Maintain skatepark in clean and safe condition.	Number of complaints received, number of safety hazards identified.	Reduced admission charges for schools included in fees and charges policy.
	d) Continue to seek grants for Youth Week activities in conjunction with The Henry Lawson High School.	Application submitted by due date.	All requests actioned in a timely manner.
			Completed.



SO #4 Culturally rich, vibrant and inclusive community

		e) Investigate development of Youth Centre all-purpose building.	Investigation commenced.	Ongoing business as usual.
4.2.2	Develop a strategic plan including identification of options for the management of Bogolong Dam Precinct for public use	Prepare and implement Bogolong Dam Precinct Masterplan.	Plan developed, level of implementation.	Masterplan Complete.


Strategic Outcome	Council Role	Directorate(s)	Key Theme
4.3 Cultural and arts facilities and events are maintained and developed	Facilitator	Corporate	
Strategic Action	Task Description	Measurement	Annual Comments
4.3.1 Support major arts and cultural events: Henry Lawson Festival of Arts; GoldFest	Provide funding as appropriate, assist with publicity and promotional activity	Amount of funding provided, level of support provided.	<p>Goldfest no longer active.</p> <p>Actively promote all events in the shire. LOS provided for community grant applications.</p> <p>Building on success of 2022 Light up the Night, Reconnecting Regional NSW - Community Events Funding to hold the 2023 event.</p>
4.3.2 Provide for and support local cultural organisations	Assist with funding and publicity as appropriate.	Level of support provided.	Council provides support when requested.

Strategic Outcome	Council Role	Directorate(s)	Key Theme
4.4 People from diverse cultures find Weddin a welcoming and accepting place	Facilitator	Managerial	
Strategic Action	Task Description	Measurement	Annual Comments
4.4.1 Arrange introductory welcome functions and embrace diversity	Encourage existing residents to utilise their networks to invite possible new residents and welcome them to Weddin.	At least two (2) media releases issued.	Letters issued to new residents advertising local services and numbers.

SO #4 Culturally rich, vibrant and inclusive community


Strategic Outcome	Council Role	Directorate(s)	Key Theme
4.5 Weddin is seen as encouraging a strong sense of community and connectedness	Facilitator	Managerial Corporate	
Strategic Action	Task Description	Measurement	Annual Comments
4.5.1	Encourage involvement in Council especially at the annual workshops and in community activities	a) Encourage community input in Council e.g. workshops, online surveys	Number of community representatives at workshops, number of survey participants.
	b) Promote community activities and maintain events calendar.	Level of promotion, relevance/accuracy of events calendar.	Website updated with latest information.
Ongoing business as usual.			
Strategic Outcome	Council Role	Directorate(s)	Key Theme
4.6 The community has ownership of an inclusive social activities planning program	Facilitator	Corporate	
Strategic Action	Task Description	Measurement	Annual Comments
4.6.1	Develop and maintain activities and facilities to support target and disadvantaged demographic groups throughout the Shire	Support community organisations with local initiatives.	Level of support provided.
Ongoing business as usual.			

SO #5 Sustainable natural , agricultural and built environments

Strategic Outcome		Council Role	Directorate(s)	Key Theme
5.1	Environmental regulations and controls in Council's sphere of operations are implemented	Provider Regulator	Engineering Environmental	
Strategic Action		Task Description	Measurement	Annual Comments
5.1.1	Plan and regulate the orderly arrangement and use of land i.e. Town Planning	a) Review Weddin Shire LEP. b) Attend to DAs and issue certificates in accordance with <i>EP&A Act</i> . c) Maintain and review use of Planning Portal.	LEP reviewed. DAs and certificate applications determined appropriately. Number of applications lodged through Portal.	Ongoing business as usual. DA's and certificate determined in accordance with legislative requirements. All development application, construction certificate and complying development certificate lodged via planning portal.
5.1.2	Ensure the control of weeds on both public and private land	a) Carry out inspections of private property and issue notices as appropriate. b) Spray weeds on road reserves.	Inspections carried out to schedule. Number of infestations not sprayed	Ongoing program. Ongoing program.
5.1.3	Ensure compliance with environmental regulations	Attend to all matters in accordance with the relevant Act and/or Regulation	Number of breaches of compliance.	All environmental complaints investigated and action taken where appropriate.
5.1.4	Prepare appropriate State of Environment Report.	Prepare State of Environment Report as required by <i>Local Government Act 1993</i> .	Report submitted by due date.	State of Environment Report submitted.
5.1.5	Implement sustainability actions as identified in the Regional Environment Sustainability Action Plan (RESAP)	Prioritise and progressively implement funded RESAP actions.	Approved actions implemented to schedule.	Ongoing business as usual.
5.1.6	Identify and minimise sources of pollution in order to preserve and improve the natural environment	a) Attend to complaints and reports promptly in accordance with <i>POEO Act</i> . b) Participate in NetWaste Household Chemical CleanOut.	Complaints and/or reports addressed appropriately. Chemical CleanOut day held.	All environmental complaints investigated and action taken where appropriate. Chemical cleanout day held at Grenfell Waste Facility.


SO #5 Sustainable natural , agricultural and built environments


		c) Continue to provide support to drumMUSTER facilities.	Level of support provided.	Drum Muster site established at Quandialla Waste Facility. Drum Muster sites at Grenfell and Caragabal Waste Facilities continued to be supported.
5.1.7	Make adequate provision for urban stormwater.	a) Maintain existing system; upgrade as funds permit. b) Install adequate stormwater infrastructure as part of Main Street Renewal.	Maintenance works carried out to schedule. Stormwater infrastructure installed.	Ongoing business as usual. Program near completion.
5.1.8	Implement Integrated Water Catchment Management (IWCM) Strategic Study outcomes	Prioritise and progressively implement funded IWCM Strategic Study actions.	Approved actions implemented to schedule.	Ongoing business as usual.
5.1.9	Manage the Sewerage Scheme	Operate the Grenfell Sewerage Scheme to comply with environmental and regulatory requirements.	Number of breaches of EPA Licence conditions.	All correct practices followed for all reported incidents.
5.1.10	Ensure all building work meets relevant codes and standards with regard to aesthetics and the area's heritage	Inspect and attend in accordance with <i>EP&A Act</i> , heritage guidelines and building controls.	Assessment reports adequately completed for all applications.	Heritage considered as part of all development application assessments.

Strategic Outcome		Council Role	Directorate(s)	Key Theme
5.2	Waste reduction and recycling is encouraged, with a focus on the villages	Provider	Environmental	
Strategic Action		Task Description	Measurement	Annual Comments
5.2.1	Continue to review recyclables collection for Grenfell	Operate recyclables collection system; monitor for improvements.	Fortnightly collection service provided.	Ongoing business as usual.
5.2.2	Investigate regular waste services for all villages	a) Investigate future of rural waste depots.	Investigation carried out.	Ongoing business as usual.
		b) Review recycling stations at Caragabal, Greenethorpe and Quandialla.	Review carried out.	Ongoing business as usual. Kerbside waste pickup extended to Caragabal, Quandialla, Bimbi and Greenethorpe.

SO #5 Sustainable natural , agricultural and built environments


5.2.3	Investigate waste collection options; service review	a) Evaluate recommendations arising from strategic review of Council's solid waste management.	Number of recommendations evaluated.	Ongoing business as usual.
		b) Develop long-term plan for waste facilities that implement approved review recommendations.	Plan developed.	Ongoing business as usual.


Strategic Outcome		Council Role	Directorate(s)	Key Theme
5.3	The community is made aware of sustainable practices	Facilitator Provider	Environmental	
Strategic Action		Task Description	Measurement	Annual Comments
5.3.1	Partner with Central West Local Land Services to encourage sustainability and environment projects: habitat connectivity, wetlands at sewerage treatment works	a) Monitor grant opportunities for wetlands at Grenfell Sewerage Treatment Works.	Number of relevant applications submitted.	Ongoing business as usual.
		b) Promote local sustainability and environment initiatives.	Level of promotion.	Ongoing business as usual.
5.3.2	Encourage local businesses to adopt best practice environmental operations	a) Distribute information brochures; provide advice as appropriate.	Level of promotion.	Ongoing business as usual.
		b) Ensure businesses comply with trade waste requirements.	Number of breaches of compliance.	Ongoing business as usual.

Strategic Outcome		Council Role	Directorate(s)	Key Theme
5.4	Council operations see an improvement in environmental outcomes	Provider	Engineering Environmental	
Strategic Action		Task Description	Measurement	Annual Comments
5.4.1	Collect and dispose of domestic, commercial and industrial waste to landfill	Operate collection services for domestic and commercial waste in Grenfell.	Regular collection services provided.	Regular collection service completed.
5.4.2	Provide ecologically sustainable landfills with	a) Operate landfills at Grenfell, Caragabal and Quandialla to EPA guidelines.	Number of breaches of EPA guidelines.	No EPA breaches identified during the year.


SO #5 Sustainable natural , agricultural and built environments

	minimal adverse environmental impacts	<p>b) Construct domestic garbage cells.</p> <p>c) Continue to participate in waste mulching programs in collaboration with NetWaste.</p> <p>d) Consider ecological sustainability and environmental impacts in the development of long-term plan for Council's waste facilities.</p>	<p>Cells constructed.</p> <p>Waste mulching carried out where appropriate.</p> <p>Considerations included in plan.</p>	<p>Ongoing business as usual. Council reviewing operation of waste facilities.</p> <p>Mulching completed by Netwaste contractor.</p> <p>Ongoing business as usual.</p>
5.4.3	Carry out a programme of street tree planting and maintenance in order to preserve and enhance the natural environment	Implement annual street tree planting program as funds permit.	Level of implementation.	Program Ongoing business as usual.
5.4.4	Consider adoption of alternative environmentally-friendly practices where appropriate	Install solar technology on Council's main buildings.	Solar panels installed.	Procurement commenced for the installation of solar to service Council's high energy use sites.


Strategic Outcome		Council Role	Directorate(s)	Key Theme
5.5	There is support for local agricultural industry un adopting sustainable and environmentally-friendly farming practices in the context of climate change	Facilitator	Environmental	
Strategic Action		Task Description	Measurement	Annual Comments
5.5.1	Support and promote local and regional sustainability forums; public developments	Publicise relevant forums in Council newsletter, on Council website and Facebook page.	Number of relevant forums promoted.	Ongoing business as usual.

Strategic Outcome	Council Role	Directorate(s)	Key Theme
5.6 The heritage of built areas is preserved	Facilitator Provider Regulator	Environmental	
Strategic Action	Task Description	Measurement	Annual Comments


SO #5 Sustainable natural , agricultural and built environments

5.6.1	Implement heritage planning controls	Ensure compliance with heritage planning controls within LEP.	Controls considered in determination of all applications.	Heritage considered as part of all development application assessments.
5.6.2	Provide free heritage service	Arrange appointments during bi-monthly Heritage Advisor visits.	Number of appointments, no charge incurred.	Free heritage advice service provided to the public.
5.6.3	Provide grants for preservation work	a) Apply for annual grants for local building program. b) Monitor other grant opportunities.	Application submitted by due date. Number of relevant applications submitted.	Annual grants application applied for and approved. Ongoing business as usual.
5.6.4	Promote heritage features of Main Street	Continue promotion of Main Street, highlighting heritage features.	Main Street heritage features highlighted in promotional material.	Promotional images of Main St utilised across all mediums.
Strategic Outcome		Council Role	Directorate(s)	Key Theme
5.7	There is an enhancement of broader landscape connectivity for native fauna	Facilitator	Engineering Environmental	
Strategic Action		Task Description	Measurement	Annual Comments
5.7.1	Support corridor projects	a) Arrange studies of selected corridors as funds permit. b) Implement outcomes as funds permit.	Approved studies carried out. Level of implementation.	Continues to be a high priority. Ongoing business as usual. Continues to be a high priority. Ongoing business as usual.
5.7.2	Support 'tree days'	Liaise with local schools for joint schemes. Promote and support relevant initiatives by Weddin Landcare etc.	All schools contacted. Number of relevant initiatives publicised.	Ongoing business as usual. Ongoing business as usual.


SO #5 Sustainable natural , agricultural and built environments

Strategic Outcome		Council Role	Directorate(s)	Key Theme
5.8	Levels of parks services in all villages are reviewed	Provider	Engineering	
Strategic Action		Task Description	Measurement	Annual Comments
5.8.1	Develop action plans to facilitate continuous organisational improvement in village parks services	Implement Improvement Plans for village parks.	Level of implementation.	Continues to be a high priority. Ongoing business as usual


SO #6 Shire assets and services delivered effectively and efficiently

Strategic Outcome		Council Role	Directorate(s)	Key Theme
6.1 Council operations have met reasonable community expectations and agreed service levels		Provider	All	
Strategic Action		Task Description	Measurement	Annual Comments
6.1.1	Upgrade and maintain on an equitable basis public facilities in Grenfell and the villages: public parks and spaces; public dams; picnic spots	a) Maintain public parks in Grenfell and villages.	Maintenance works completed to schedule.	Continues to be a high priority. Ongoing business as usual.
		b) Undertake Vaughn Park beautification.	Beautification undertaken.	Continues to be a high priority. Ongoing business as usual.
		c) Maintain grounds and access roads to Company Dam.	Number of complaints received.	All requests actioned in a timely manner.
		d) Continue to develop Dam Safety Emergency Plans (DSEPs)	Plans developed.	Continues to be a high priority. Ongoing business as usual.
		e) Maintain and repair footpaths in urban areas.	Footpath program completed to schedule, number of complaints received.	Program ongoing
		f) Report faults in urban street lighting schemes.	Faults reported to Essential Energy within two (2) days.	Ongoing business as usual.
		g) Maintain and operate Grenfell Community Hub including Library, Art Gallery, Cinema and Internet Centre.	Number of complaints received.	No complaints received.
		h) Maintain and operate Grenfell Aquatic Centre.	Number of complaints received, total attendance.	Grenfell Aquatic Centre maintained and operated to an acceptable standard.
		i) Maintain, operate and upgrade Quandialla Swimming Pool.	Number of complaints received, total attendance, pool upgraded.	Quandialla Swimming Pool maintained and operated. Upgrading works undertaken where budget allowed.
		j) Maintain, operate and upgrade Grenfell Caravan Park.	Star rating	Grenfell Caravan Park maintained and operated to acceptable standard. Star rating no longer applicable to park.
		k) Fence Caragabal Park as funds permit.	Fence erected.	Project complete.

(cont.)	Upgrade and maintain on an equitable basis public facilities in Grenfell and the villages: public parks and spaces; public dams; picnic spots	l) Maintain Bogolong Dam and undertake Dam Precinct upgrade. m) Continue upgrade of Grenfell Cemetery toilets. n) Undertake beautification of Grenfell Cemetery.	Dam maintained, precinct upgraded. Upgrade completed. Cemetery beautified and maintained.	Ongoing business as usual. Project commenced. Ongoing business as usual.
6.1.2	Meet or exceed minimum levels of service outlined in Sewerage Scheme	a) Maintain and operate Grenfell Sewerage Treatment Plant to standards of Office of Water and Department of Primary Industries. b) Rehabilitate selected sewer mains. c) Implement strategies from Strategic Business Plan for Sewerage d) Inspect and attend septic tank applications as appropriate. e) Continue Sewer Treatment Plant Upgrade	Number of breaches of standards. Length of sewer pipe rehabilitated. Level of implementation. Assessment reports adequately completed for all applications. Upgrade completed.	Continues to be a high priority. Ongoing business as usual. Program Ongoing business as usual. Program Ongoing business as usual. All OSSM system application assessed in accordance with legislative requirements. Project complete.
6.1.3	Manage an efficient rates system based on an up-to-date property information system	Maintain up-to-date property information system with computerised mapping	System maintained, currency of information.	Ongoing business as usual.
6.1.4	Maximise untied income from government and investment sources	Monitor grant an investment opportunities in accordance with Division of Local Government guidelines; apply where relevant.	All surplus funds invested at maximum compliant rates.	ALL available surplus funds are invested in line with Council's Investment Policy.


Strategic Outcome		Council Role	Directorate(s)	Key Theme
6.2	Council's transport infrastructure is maintained and improved consistent with the Asset Management Plan	Provider	Engineering	
Strategic Action		Task Description	Measurement	Annual Comments
6.2.1	Maintain an accurate register of all transport assets	Regularly inspect condition of all transport assets and update register accordingly.	Currency of register.	Ongoing program.

6.2.2	Upgrade and maintain drainage in Grenfell and the villages	Maintain drainage channels and structures in Grenfell and the villages.	Number of complaints received.	Ongoing program.
6.2.3	Provide a management planning system to determine standards and priorities for a safe and effective road network	Update database of existing road network annually and review Asset Management Plan accordingly.	Currency of database.	Ongoing program.
6.2.4	Maintain and improve town/village streets in accordance with Council priorities	a) Maintain urban streets.	Maintenance works completed to schedule.	Ongoing program.
		b) Carry out urban improvement programs.	Programs completed to schedule.	Ongoing program.
		c) Continue Main Street Renewal	Renewal completed.	Project commenced.
6.2.5	Maintain and improve roads in accordance with Council priorities	a) Maintain regional and rural roads.	Maintenance works completed to schedule.	Ongoing program.
		b) Carry out road improvement/upgrade programs e.g. Highways, Regional Roads, FAG, Roads to Recovery.	Applications submitted by due date, programs completed to schedule.	Ongoing program. Procurement and project planning for the following: -Pullabooka Road Rehabilitation Works (construction commenced in the reporting period) -New Forbes Road Rehabilitation Works -Greenethorpe-Koorawatha Road Rehabilitation
6.2.6	Provide and maintain a network of safe and effective bridges, culverts and causeways in accordance with Council-adopted standards	Maintain major drainage structures in accordance with Council-adopted standards.	Maintenance works completed to schedule.	Ongoing program.
6.2.7	Provide and maintain a network of safe and effective footpaths in accordance with Council-adopted standards	a) Maintain urban footpaths in accordance with Council-adopted standards.	Maintenance works completed to schedule.	Ongoing program.
		b) Carry out new footpaving program as funds permit.	Nominated program completed to schedule.	Ongoing program.


Strategic Outcome	Council Role	Directorate(s)	Key Theme
6.3 Council's structural assets are maintained and improved consistent with the	Provider	Engineering Environmental	


Asset Management Plan

Strategic Action		Task Description	Measurement	Annual Comments
6.3.1	Maintain an accurate register of all Council's structural assets	Regularly inspect condition of all structural assets and update register accordingly.	Currency of register.	Inspection of Council owned dwelling inspected. Other assets inspected as required.
6.3.2	Maintain and improve all structural assets: Depot; Administration Building; Hub; Sewerage Treatment Plant; Waste Depots	a) Manage and maintain all structural assets consistent with Asset Management Plan.	Maintenance works completed to schedule.	Ongoing business as usual.
		b) Replace Administration Building as funds permit.	Administration Building replaced.	Ongoing business as usual.
6.3.3	Maintain and improve all cemeteries in the Shire	a) Manage and maintain Council cemeteries at Grenfell, Caragabal and Bimbi.	Number of complaints/service requests.	Ongoing program. All requests actioned in a timely manner.
		b) Develop and implement Grenfell Cemetery Masterplan.	Plan developed, level of implementation.	Masterplan complete.
		c) Maintain up-to-date records.	Currency of records.	Ongoing business as usual.

Strategic Outcome		Council Role	Directorate(s)	Key Theme
6.4	Weddin Shire Council is positioned as an 'employer of choice'	Provider	All	
Strategic Action		Task Description	Measurement	Annual Comments
6.4.1	Develop a highly motivated, healthy and skilled workforce capable of delivering quality service to all residents	a) Provide all necessary tools and PPE.	Number of grievances received.	ALL Ongoing business as usual. Grievances are actioned in accordance with Council Procedures.
		b) Ensure compliance with Award conditions.	Number of breaches of Award conditions.	Ongoing business as usual.
		c) Maintain good relationships with Union personnel.	Number of grievances received.	Ongoing including meetings with the Union representatives
		d) Provide relevant training for employees.	Number of relevant training courses attended.	Ongoing business as usual.
		e) Undertake systems review.	Review carried out.	Ongoing business as usual.

		f) Undertake organisational improvements as per Organisational Improvement Plan (OIP).	Action Plan completed to schedule.	Ongoing business as usual.
		g) Undertake office refurbishment.	Refurbishment completed.	Incomplete.
6.4.2	Provide and maintain Council staff housing	Maintain staff housing as funds permit.	Number of reports/complaints received.	Staff housing provided and maintained.
6.4.3	Attain a high level of workplace health and safety	a) Support Work Health and Safety (WHS) Committee.	Number of meetings held.	Ongoing business as usual.
		b) Ensure correct practices are followed on job sites.	Number of incident reports received.	Ongoing business as usual.
		c) Implement recommendations from WHS Audit Report.	Number of recommendations implemented.	Ongoing business as usual.

Strategic Outcome		Council Role	Directorate(s)	Key Theme
6.5	A modern plant fleet is maintained and improved consistent with the Asset Management Plan	Provider	Engineering	
Strategic Action		Task Description	Measurement	Annual Comments
6.5.1	Maintain an accurate register of all plant items	Regularly inspect condition of all plant items and update register accordingly.	Currency of register	Ongoing business as usual.
6.5.2	Provide and maintain a an efficient and modern public works plant and vehicle fleet	a) Provide well-equipped and well-staffed workshop.		Ongoing business as usual.
		b) Maintain plant and vehicles.	Maintenance completed to schedule, repairs completed promptly as required.	Ongoing business as usual.
		c) Purchase new and replacement plant and vehicles as approved in Plant Replacement Program.	All plant and vehicle purchases are approved as per Replacement Program.	Ongoing business as usual.

Strategic Outcome	Council Role	Directorate(s)	Key Theme
6.6 Classified roads are managed on behalf of Transport for NSW (TfNSW)	Provider	Engineering	

Strategic Action	Task Description	Measurement	Annual Comments
6.6.1	Maintain and upgrade the classified road network in association with Transport for NSW (TfNSW)	a) Maintain State Roads in accordance with TfNSW.	Number of complaints from TfNSW.
	b) Maintain Regional Roads as funds permit.	Number of complaints from TfNSW.	

All requests actioned in a timely manner.

All requests actioned in a timely manner.

Strategic Outcome	Council Role	Directorate(s)	Key Theme
6.7	The 'Destination 2036' initiative is supported and Weddin Shire Council engages and influences as Member Council of the Central West region	Provider	All



Strategic Action	Task Description	Measurement	Annual Comments
6.7.1	Monitor and participate in Central NSW Joint Organisation (CNSWJO), Mid Lachlan Alliance (MLA) activities and South West Functional Economic Region (FER)	a) Maintain membership of CNSWJO.	Membership maintained.
	b) Participate in joint activities e.g. training, procurement, water security.	Number of relevant activities participated in.	
	c) Seek opportunities for cross-council collaboration including resource sharing.	Level of collaboration.	

CNSWJO continues to meet with active participation at the GMAC and Board levels.

Developed REAP in conjunction with JO.

Ongoing business as usual.

Strategic Outcome	Council Role	Directorate(s)	Key Theme
6.8	Liaison and partnership with NSW State and Federal Government departments is positive and productive	Provider	All



Strategic Action	Task Description	Measurement	Annual Comments
6.8.1	Liaise with State and Federal Government departments; partner where appropriate	Liaise with State and Federal Government departments; partner where appropriate	Number of joint projects/initiatives.

Ongoing business as usual.

APPENDIX

Appendix B – End of Term Report

STATE OF OUR SHIRE

as at 4 December 2021



"WEDDIN SHIRE COUNCIL - WORKING FOR AND WITH THE COMMUNITY"

COUNCIL'S MISSION STATEMENT

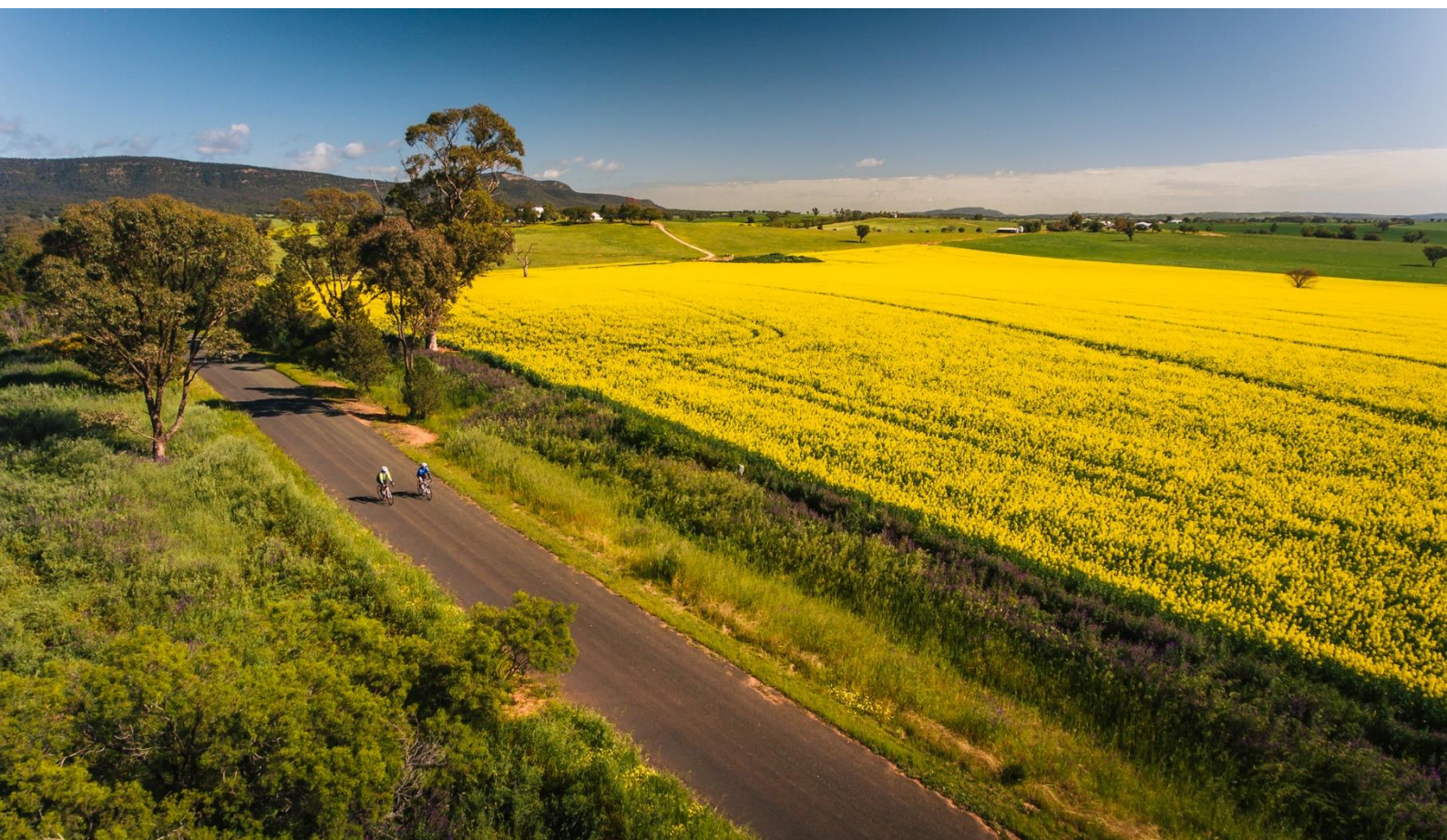
DOCUMENT CONTENTS



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DOCUMENT CONTENTS	3
ABOUT THIS REPORT	5
WEDDIN SHIRE COMMUNITY VISION	7
OVERARCHING OBJECTIVE.....	8
COMMUNITY VISION	8
COMMUNITY VALUES	8
PROGRESS TOWARDS ACHIEVING THIS VISION	9
OBJECTIVE 1	10
<i>Collaborative wealth building (strong, diverse and resilient local economy).....</i>	<i>10</i>
OBJECTIVE 2	14
<i>Innovation in service delivery (healthy, safe, and educated community).....</i>	<i>14</i>
OBJECTIVE 3	17
<i>Democratic and engaged community supported by efficient internal systems.....</i>	<i>17</i>
OBJECTIVE 4	20
<i>Culturally rich, vibrant and inclusive community</i>	<i>20</i>
OBJECTIVE 5	23
<i>Sustainable natural, agricultural and built environments.....</i>	<i>23</i>
OBJECTIVE 6	26
<i>Shire assets and services delivered effectively and efficiently.....</i>	<i>26</i>

ABOUT THIS REPORT



The State of our Shire Report, formally referred to as End of Term Report, is a record of the progress made in implementing the Community Strategic Plan (CSP) *Weddin 2026* during the previous electoral term. It is a report to the community that showcases the achievements of Weddin Shire Council during the period 1 July 2017 to 4 December 2021 and sets the scene for the newly elected Council as it reviews the CSP and its strategic objectives in the current context of our Shire.

The State of our Shire Report is a key component of the Integrated Planning and Reporting (IP&R) framework, legislated under section 406 of the *Local Government Act 1993*. IP&R was introduced in 2009 to assist NSW councils in planning strategically and holistically for the future from a sound understanding of the community's expectations around priorities and service levels, as well as maintaining accountability and transparency through regular monitoring and reporting. It comprises a series of interrelated documents that together provide a rigorous, consistent approach to community planning across all NSW councils, while also ensuring alignment with regional and state priorities.

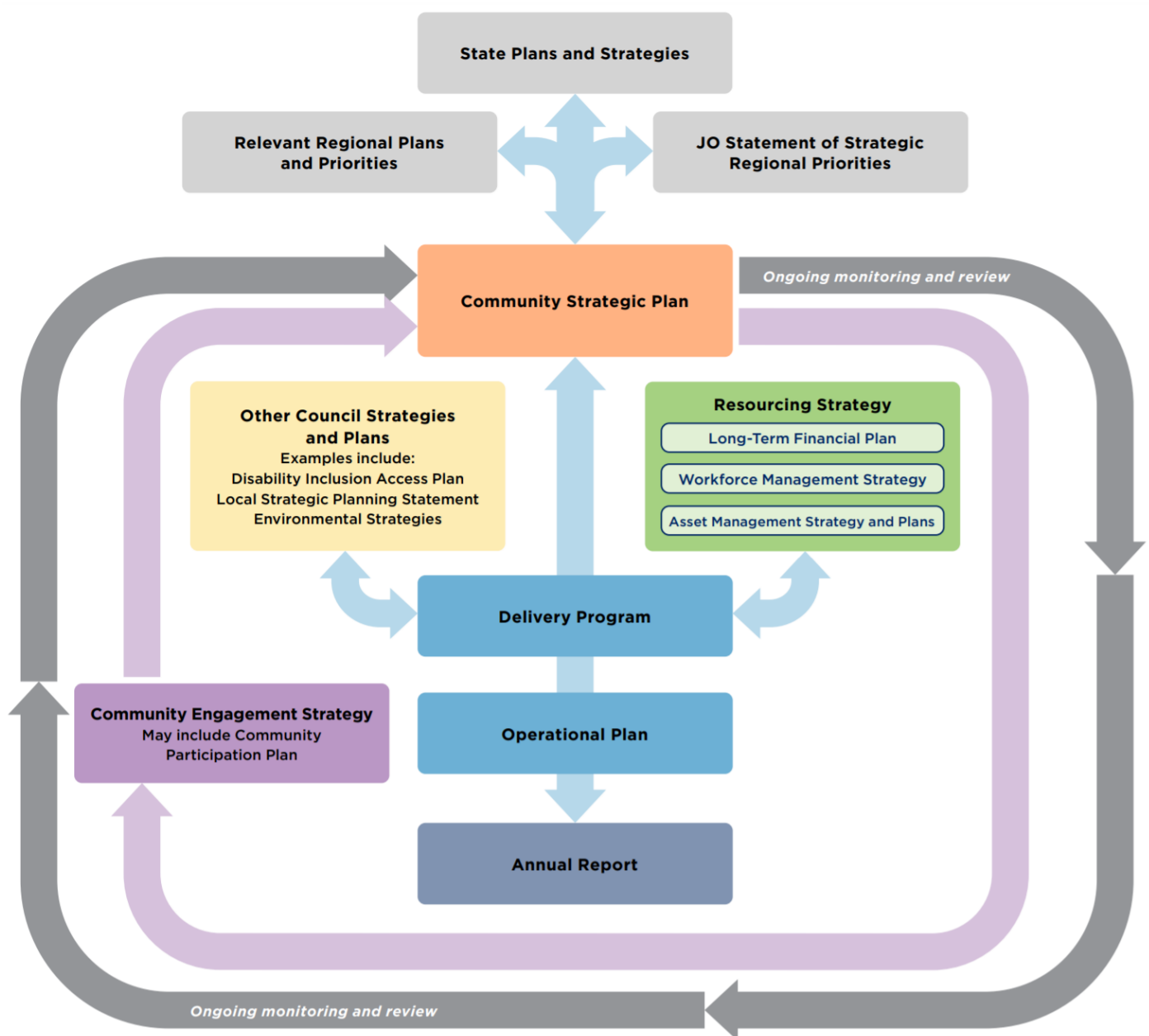


Figure 1: IP&R PROCESS FLOW DIAGRAM

WEDDIN SHIRE COMMUNITY VISION





OVERARCHING OBJECTIVE

“To grow our total resident population to in excess of 4,700 people by 2026.”

COMMUNITY VISION

In 2026 Weddin Shire will be: -

“A progressive rural locality with a vibrant and welcoming community, rich in both heritage and the natural environment with a diverse and resilient economy that supports local employment and business.”

COMMUNITY VALUES

The following values will guide our future choices and how we work together.

- W** Welcoming, friendly, caring and supportive community
- E** Equality of our people, willing to participate and work together
- D** Deep respect for our heritage and environment
- D** Devoted help-at-hand in times of need
- I** Inclusive decision-making and engagement
- N** New ideas, innovation, freedom of choice, and diversity



PROGRESS TOWARDS ACHIEVING THIS VISION



OBJECTIVE 1


Collaborative wealth building (strong, diverse and resilient local economy)





Strategic Outcome	Council Role	Key Theme
1.1 A strong and progressive agricultural sector is maintained	Advocate	
<ul style="list-style-type: none"> » promoted rail freight e.g. Blayney-Demondrille line lobbying » carried out road upgrades to B-Double + HML standards under funding programs » advocated and applied for funding for Shire-wide connectivity project to support agricultural innovation <ul style="list-style-type: none"> › secured funding for project in partnership with Department of Regional NSW » held skill and capacity-building workshops under Small Business Week grant » delivered first round of Drought Communities Program funding with second round approved and underway » facilitated emergency water carting to Caragabal village and surrounds with support of NSW State Government emergency funding 		
1.2 Weddin Shire's tourism potential is maximised	Facilitator Provider	
<ul style="list-style-type: none"> » Provided support for local events including Festival, Races » operated accredited VIC » established and maintained volunteer database for community groups to source workers » conducted trial of Forbes Street caravan parking and implemented fully upon its success » Caravan Park operating at 3 Star standard » local heritage grants maintained » active social media presence maintained » maintained events calendar and promotion of local events and Shire generally <ul style="list-style-type: none"> › Move to Grenfell marketing initiative › #wewantyouback marketing initiative – this was delivered in partnership with CNSWJO » participated in CNSWJO tourism group to develop regional tourism collaboration » granted TASAC tourism signage approval » planned and carried out various tourism signage upgrades » developed new Destination Management Plan to provide strategic direction for tourism 		




Strategic Outcome	Council Role	Key Theme
1.3 Ensure essential infrastructure and services to support business activity are available	Provider	
<ul style="list-style-type: none"> » facilitated the construction of new Connected Learning Centre (CLC) TAFE building with remote learning facilities » industrial waste management services provided including recycling stations in Quandialla and Greenethorpe » Grenfell Internet Centre maintained with sales services as well as group and individual tutorial classes offered » offered and supported a range of school-based traineeships as well as tertiary trainee positions within organisation » liaised and supported NBN Co with rollout of FTTN (Fibre to the Node) nbn infrastructure » secured funding to deliver Shire-wide Digital Connectivity project in partnership with Department of Regional NSW » leveraged a number of grant funding opportunities to renew Grenfell CBD <ul style="list-style-type: none"> › Grenfell Main Street Renewal project currently underway » delivered Grenfell Medical Centre to provide adequate facilities for healthcare providers including GPs, dentists, chiropractors etc. » installed high-flow water standpipes at Grenfell and Quandialla » continued Industrial Estate development and lot sales » skill and capacity-building workshops held e.g. maximising local impact of 'buy from the bush' campaign 		



Strategic Outcome	Council Role	Key Theme
1.4 Existing businesses and new industries are supported and encouraged to increase job opportunities	Facilitator	
<ul style="list-style-type: none"> » continued liaison and support for Central NSW Business HQ and Regional Development Australia (RDA) Central West » Weddin Development Committee implemented Go-Grenfell cards to promote local economy » created a virtual Economic Development group to use as forum for distribution of relevant information » advertised and distributed Council's incentive policies for new and existing businesses » continued development of Industrial Estate and offered services and incentives for potential buyers e.g. 3-phase power » delivered Grenfell Medical Centre facilities to encourage healthcare providers to operate locally 		

Strategic Outcome	Council Role	Key Theme
1.5 Availability of land zoned for development and vacant premises is provided and promoted	Facilitator	
<ul style="list-style-type: none"> » sold vacant Council-owned premises, 139 Burrangong Street, to local business » Industrial Land zoned and sold to be developed <ul style="list-style-type: none"> › funding provision for another future purchase » reviewed Local Environmental Plan » reviewed urban land use strategy for future expansion opportunities » strategies being developed for Business, Industrial and Residential zones to support LEP and land use reviews » Local Strategic Planning Statement completed 		
1.6 The Local Economic Development Strategy (LEDS) establishes mechanisms to foster partnerships to advance economic activity	Facilitator	
<ul style="list-style-type: none"> » maintained partnerships with neighbouring shires to leverage local assets and common opportunities » Council staff contributed to economic development strategy for Functional Economic Region (FER) <ul style="list-style-type: none"> › participated in review of strategy for new FER » continued liaison and support for Central NSW Business HQ and Regional Development Australia (RDA) Central West » hosted NSW Department of Industry 'Business Connect' bus to expand and increase employment » Service NSW operated out of WSC Administration building by Council staff » village progress groups supported in expanding economic base » Department of Human Services Access Point provided at CTC » participated in planning for the delivery of Inland Rail <ul style="list-style-type: none"> › explored potential opportunities from Inland Rail and Parkes Special Activation Precinct (SAP) 		
1.7 The LEDS provides an integrated path to expand aged care facilities and services	Advocate Facilitator	
<ul style="list-style-type: none"> » facilitated provision of taxi service to Grenfell community including subsidised travel for aged » supported community organisations with connections to aged e.g. Grenfell Senior Citizens Welfare Committee <ul style="list-style-type: none"> › donated to and assisted Senior Citizens in submitting several grant funding applications for expansion of aged housing » provided Library services including seniors resources and programs <ul style="list-style-type: none"> › provided delivery services for house-bound » Department of Human Services Access Point provided at CTC » Grenfell Internet Centre runs individual IT skills lessons and provides free classes to aged during seniors week » developed a Shire-wide strategic plan to address current and future health needs <ul style="list-style-type: none"> › Weddin Wellness Plan developed with project agent engaged to oversee implementation › established Weddin Wellness Network with various healthcare representatives to develop and oversee implementation of Weddin Wellness Action Plan 		
1.8 A proactive environment exists to support responsible mining	Facilitator	
<ul style="list-style-type: none"> » held site meeting with existing mining operations regarding lifespan and closure and rehab plan in 17/18 » conducted meeting with existing mining operations regarding reuse of site for processing in 18/19 » mining operations are now in care and maintenance mode 		



Strategic Outcome	Council Role	Key Theme
1.9 There is a policy position on renewable energy development	Facilitator	
<ul style="list-style-type: none"> » all Development Application packs include renewable energy advice that encourages property owners to adopt sustainable technology » funding allocated for investigation of solar power at Council facilities <ul style="list-style-type: none"> › contact made with Office of Environment and Heritage to investigate Power Purchase Agreement (PPA) » Renewable Energy Action Plan (REAP) developed for Council facilities » currently in consultation with CNSWJO regarding regional approach to renewable energy 		
1.10 Advocacy strategies for all capital funding and policy initiatives are prepared and actioned	Facilitator	
<ul style="list-style-type: none"> » advocacy strategy developed for Medical Centre and Aquatic Centre grant applications which both eventuated and were delivered successfully » continued to provide advocacy support for community groups and other stakeholders to secure funding for infrastructure and services within Shire 		







OBJECTIVE 2

Innovation in service delivery (healthy, safe, and educated community)

Strategic Outcome	Council Role	Key Theme
2.1 Quality medical facilities are encouraged and appropriate digital and physical facilities are available	Facilitator	
<ul style="list-style-type: none"> » local GPs operating out of Council-owned facilities in Main Street and Weddin Street <ul style="list-style-type: none"> › supported with housing and subsidised accommodation » chiropractor operating out of Council premises » dentist operating out of Council premises » optometrist operating out of Council premises » Grenfell Medical Centre development delivered by Council for community <ul style="list-style-type: none"> › equipped with digital health facilities 		





Strategic Outcome	Council Role	Key Theme
2.2 Health education is promoted and developed, services are accessible and people are encouraged to take personal responsibility for their health	Advocate	
<ul style="list-style-type: none"> » health and aged care future needs analysis undertaken with Weddin Wellness Plan completed <ul style="list-style-type: none"> › project agent engaged and Wellness Network established to oversee implementation › Wellness Plan to be used to develop health education priorities » Council liaising with various health service providers to drive improvements in Weddin » staff actively involved in suicide prevention project » supported Grenfell Connected Learning Centre (CLC) in developing and delivering health industry vocation courses » promoted various community health and fitness programs and facilitated their delivery with Council facilities e.g. Active Farmers sessions held at Lawson Oval, aqua aerobics classes held at accessible Aquatic Centre 		
2.3 Community and local transport options are encouraged and available	Advocate	
<ul style="list-style-type: none"> » facilitated provision of taxi service to Grenfell community including subsidised travel for aged » assistance provided to Weddin Community Transport in applying for grant funding 		

Strategic Outcome	Council Role	Key Theme
<p>2.4 Adequate aged care services are provided to meet the current and future needs of the community</p> <ul style="list-style-type: none"> » support provided to community organisations with connections to aged e.g. Grenfell Senior Citizens Welfare Committee <ul style="list-style-type: none"> › donated to and assisted Senior Citizens in submitting several grant funding applications for expansion of aged housing » provided Library services including seniors resources and programs <ul style="list-style-type: none"> › provided delivery services for house-bound » Department of Human Services Access Point provided at CTC » Grenfell Internet Centre runs individual IT skills lessons and provides free classes to aged during seniors week » developed a Shire-wide strategic plan to address current and future health needs <ul style="list-style-type: none"> › Weddin Wellness Plan developed with project agent engaged to oversee implementation › established Weddin Wellness Network with various healthcare representatives to develop and oversee implementation of Weddin Wellness Action Plan 	<p>Advocate</p>	
<p>2.5 Public health and safety opportunities are maximised in appropriate facilities and through effective integrated programs</p> <ul style="list-style-type: none"> » public toilets maintained and street cleaning undertaken appropriately » street lighting operating satisfactorily <ul style="list-style-type: none"> › carried out LED lighting upgrade to improve visibility along highway » home swimming pool inspections program developed and adopted » secured funds to upgrade impound facility <ul style="list-style-type: none"> › public nuisance complaints and inspections carried out promptly and efficiently » provided financial and administrative support to facilitate emergency services » responded swiftly and effectively to COVID-19 pandemic <ul style="list-style-type: none"> › continued to maintain essential services to community during lockdowns › restored non-essential services as restrictions eased in accordance with Public Health Order Advice › implemented social distancing measures and protective equipment as necessary to ensure safety of community and staff › facilitated staff working from home and granted special leave for vaccinations › promoted and distributed information on financial assistance available to individuals and businesses affected › continually monitored Public Health Order advice and enforced government restrictions as appropriate 	<p>Facilitator Provider Regulator</p>	








Strategic Outcome	Council Role	Key Theme
<p>2.6 Local education institutions are effectively supported with a primary focus on targeted program delivery and fit-for-purpose facilities</p> <ul style="list-style-type: none"> » donated annually to every school in Shire for presentation day to assist in encouraging educational achievement » maintained Australia Day Academic Award to recognise academic achievement » facilitated the construction of new Connected Learning Centre (CLC) TAFE building with remote learning facilities » facilitated student work experience placements at Council facilities including Administration Office, Works Depot, Grenfell Aquatic Centre » facilitated school-based traineeships in a number of fields e.g. Workshop Mechanics, Parks & Gardens » hosted careers information sessions for THLHS students at Administration Office 	Facilitator	
<p>2.7 Lifelong learning opportunities are provided with a focus on digital learning supported in fit-for-purpose facilities</p> <ul style="list-style-type: none"> » encouraged and provided education and training opportunities to staff » Library resources continually reviewed and updated with various eResources implemented <ul style="list-style-type: none"> › access to StateLibrary eResources maintained › BorrowBox eBooks subscription implemented via library zone collaborative › children's 'magic desktop' computer station implemented at Library › Library special events and programs for all ages » Grenfell Internet Centre provides support to all ages and free seniors week classes » annual contribution donated to local Country Education Foundation to support local tertiary students 	Provider	


OBJECTIVE 3

Democratic and engaged community supported by efficient internal systems

Strategic Outcome	Council Role	Key Theme
3.1 Opportunities are provided to develop leadership skills in the community	Provider	
» staff encouraged to take an active role in community and foster development of community leadership skills » encouraged and supported volunteer community organisations » established and maintained volunteer database for community groups » community representative positions maintained on several Council Committees		
3.2 The integrated planning and reporting process is fully implemented	Provider	
» implemented and reviewed IP&R documents on an ongoing basis in accordance with requirements » ongoing liaison with Council's auditor undertaken to ensure accounting practices conform to best practice » Fit for the Future (FFTF) action plan developed, articulated and implemented to improve Council into future » Mid Lachlan Alliance (MLA) project outcomes to deliver new improvement plan embedded within IP&R documents › new Improvement Plan to be incorporated into Resourcing Strategy » A Better Community Strategy (ABCS) developed to inform IP&R incorporating health and aged care needs		





Strategic Outcome	Council Role	Key Theme
3.3 Village progress associations' activities are supported	Facilitator	
» ongoing liaison undertaken » support provided to upgrade village facilities with support of various grant programs		



Strategic Outcome	Council Role	Key Theme
3.4 The existing leadership network is harnessed and actively leveraged across the shire	Facilitator	
<ul style="list-style-type: none"> » information on grant funding opportunities distributed to key networks fortnightly » community networks leveraged to inform Council's strategic planning e.g. Digital Community Panel » ongoing support provided to community groups and their initiatives » staff undertook Connected Leadership program as part of MLA project » leadership encouraged within and across community groups 		



Strategic Outcome	Council Role	Key Theme
3.5 All major groups in the community and a broad section of community members have the opportunity to contribute to major decisions	Provider	
<ul style="list-style-type: none"> » community groups consulted where appropriate <ul style="list-style-type: none"> › e.g. extensive consultation with Main Street business owners as part of Main Street Renewal project, Quandialla and Bimbi communities consulted throughout drainage and floodplain management processes » community networks leveraged to inform Council's strategic planning e.g. development of Destination Management Plan » community groups encouraged to provide feedback to and assist Council where relevant <ul style="list-style-type: none"> › e.g. recreational and sporting needs analysis, collaboration during delivery of Drought Communities Program and DCP Extension » all Council policies, procedures and planning documents advertised publically for feedback and comment <ul style="list-style-type: none"> › public consultation sessions held as part of exhibition period where appropriate » digital engagement utilised to consult community online <ul style="list-style-type: none"> › e.g. social media, SurveyMonkey, QR code accessibility » print media presence maintained to engage with and inform community offline <ul style="list-style-type: none"> › distribution of Council newsletter via radio also facilitated » community members welcomed to address Council via public forum 		
3.6 The community has a good grasp of the role of Council and Councillors as well as how best to raise issues and concerns	Provider	
<ul style="list-style-type: none"> » public attendance at all Council meetings facilitated » livestreaming of all Council meetings enhances engagement with community » weekly newsletter distributed via print media, radio, Council website and social media (where appropriate) 		

Strategic Outcome	Council Role	Key Theme
3.7 Internet and social media is effectively leveraged to engage community in local leadership and communication, including Panel engagement	Provider	
» regular updates made via website and other online platforms such as Facebook » digital engagement utilised to consult community online for planning and public exhibition » e.g. Digital Community Panel, social media, SurveyMonkey, QR code accessibility		
3.8 Internet access advocacy in the villages and rural sector is proactive and collaborative with community expectation	Advocate	
» submitted grant funding applications under Regional Growth Fund to increase connectivity in Shire » secured funding for Shire-wide connectivity project in partnership with Department of Regional NSW that includes upgrading existing communications infrastructure and provision of alternative connectivity options » continued ongoing advocacy for better connectivity in Shire		




Strategic Outcome	Council Role	Key Theme
3.9 Internal systems and efficiencies are reviewed and an action plan developed	Provider	
» systems reviewed as part of MLA 'Fitness Campaign' project » MLA project outcomes embedded within IP&R documents such as Resourcing Strategy » Organisational Improvement Plan (OIP) working document adopted and continually monitored and reviewed		
3.10 Review service level efficiencies and an action plan developed	Provider	
» service reviews undertaken as part of MLA project » MLA project outcomes embedded within IP&R documents such as Delivery Program » service levels also reviewed as part of Innovation Fund program to improve efficiencies » Organisational Improvement Plan (OIP) working document adopted and continually monitored and reviewed		


OBJECTIVE 4

Culturally rich, vibrant and inclusive community




Strategic Outcome	Council Role	Key Theme
4.1 Sporting facilities and events are maintained and developed	Provider	
<ul style="list-style-type: none"> » delivered new Grenfell Aquatic Centre facility <ul style="list-style-type: none"> › managed and maintained to enable and encourage frequent use » took over the management and day to day operation of the Quandialla Swimming Pool » delivered new Lawson Oval amenities facility » numerous sporting facilities throughout whole Shire upgraded with assistance of grant funding facilitated by Council » all Council-owned sporting facilities mowed, cleared and maintained regularly, including for special events 		



Strategic Outcome	Council Role	Key Theme
4.2 Recreational facilities and events are maintained and developed	Provider	
<ul style="list-style-type: none"> » numerous recreational facilities throughout whole Shire upgraded with assistance of grant funding facilitated by Council » reserves and parks maintained to high standard » free usage by schools granted as requested » skate park maintained in safe and clean condition » sporting groups consulted to inform recreational and sporting needs analysis » Bogolong Dam Precinct construction works carried out – Masterplan developed with assistance of Council Committee » marketing and promotional support provided to various events 		






Strategic Outcome	Council Role	Key Theme
4.3 Cultural and arts facilities and events are maintained and developed	Facilitator	
<ul style="list-style-type: none"> » engaged full-time Arts & Tourism position within organisation » supported numerous events financially and with in-kind assistance e.g. administrative, plant hire, marketing etc. » ongoing support of the Grenfell Art Gallery and The Grenfell Henry Lawson Festival of Arts <ul style="list-style-type: none"> › secured grant funding to purchase new technology to facilitate virtual Gallery exhibitions » maintained local events calendar and marketed accordingly » secured funding to refurbish Community Arts Centre and completed delivery » Grenfell Museum operates out of Council premises <ul style="list-style-type: none"> › rates concessions granted to Historical Society › facility repairs and maintenance of Museum completed by Council 		






Strategic Outcome	Council Role	Key Theme
4.4 People from diverse cultures find Weddin a welcoming and accepting place	Facilitator	
» prospectus developed and distributed to market Weddin Shire to diverse range of prospective residents		
4.5 Weddin is seen as encouraging a strong sense of community and connectedness	Facilitator	
» community members encouraged to join community and Council committees and groups » support provided to numerous community groups and organisations » staff established volunteers database to assist community groups find workers for events and projects » A Better Community Strategy (ABCS) developed to pursue a better community » staff encouraged to be actively involved in community » special events held and supported for all age groups and interests » Council facilitated various community assets upgrades to foster social connectedness and provide opportunities community members to come together		
4.6 The community has ownership of an inclusive social activities planning program	Facilitator	
» Grenfell Cinema maintained at Hub with regular screenings for range of audiences » conference room made available for employment agencies and social groups/activities » various social events hosted by Library		

OBJECTIVE 5

Sustainable natural, agricultural and built environments

Strategic Outcome	Council Role	Key Theme
5.1 Environmental regulations and controls in Council's sphere of operations are implemented	Provider Regulator	
<ul style="list-style-type: none"> » DAs processed in appropriate and timely manner <ul style="list-style-type: none"> › implemented new Planning Portal › Heritage advice considered in applicable DAs to ensure building work meets relevant codes and standards with regard to aesthetics and the area's heritage › Engineering advice considered in applicable DAs » Biosecurity <ul style="list-style-type: none"> › excellent control of biosecurity risk maintained within LGA driven by strong Weeds Committee presence » State of Environment Report completed and reviewed annually » Pollution <ul style="list-style-type: none"> › supported Clean Up Australia Day › participated in NetWaste Household Chemical CleanOut › provided support for drumMUSTER facilities » Urban Stormwater <ul style="list-style-type: none"> › existing system maintained satisfactorily › installing adequate stormwater infrastructure as part of Grenfell Main Street Renewal » Manage Sewerage Scheme <ul style="list-style-type: none"> › Grenfell Sewerage Scheme operated to comply with EPA Licence conditions › delivered new Wastewater Treatment Plant » implemented sustainability actions identified in Regional Environment Sustainability Action Plan (RESAP) » Emu Creek maintenance plan adopted » domestic and commercial waste as well as recycling collected as per schedule 		
5.2 Waste reduction and recycling is encouraged, with a focus on the villages	Provider	
<ul style="list-style-type: none"> » operated Grenfell, Greenethorpe, Quandialla recycling services <ul style="list-style-type: none"> › provision of services to Bimbi and Caragabal currently being investigated › developed Domestic Waste Management Strategy for long-term delivery » delivered education program for recycling in schools » recyclable materials education program regularly published for residents » operated under Sewer Reuse Scheme <ul style="list-style-type: none"> › expanded to other sporting grounds 		
5.3 The community is made aware of sustainable practices	Facilitator Provider	
<ul style="list-style-type: none"> » carried out regular inspections of local businesses' trade waste compliance » Council delegate actively involved in Weddin Landcare Steering Committee <ul style="list-style-type: none"> › promoted relevant sustainability and environment initiatives 		



Strategic Outcome	Council Role	Key Theme
<p>5.4 Council operations see an improvement in environmental outcomes</p> <ul style="list-style-type: none"> » Waste Management <ul style="list-style-type: none"> › garbage collection services operating well – includes domestic, commercial and recycling kerbside collection as well as eWaste, oils, chemicals and metal/steel recycling programs › landfills operated as prescribed › mulching of green waste as part of NetWaste › construction of new putrescible waste cell undertaken › Solid Waste Management strategic review carried out for Grenfell, Caragabal and Quandialla facilities › Sewer Reuse Scheme expanded to water other sporting grounds » Tree Planting <ul style="list-style-type: none"> › trees planted depending on seasonal conditions › public exhibition of tree removal notices as per Council policy and direct contact to Weddin Landcare » adopted Renewable Energy Action Plan (REAP) for Council operations <ul style="list-style-type: none"> › approved actions funded for solar panel installation 	Provider	
<p>5.5 There is support for local agricultural industry in adopting sustainable and environmentally-friendly farming practices in the context of climate change</p> <ul style="list-style-type: none"> » local and regional sustainability forums publicised in newsletter » skill and capacity building workshops held 	Facilitator	
<p>5.6 The heritage of built areas is preserved</p> <ul style="list-style-type: none"> » heritage controls and advice considered for all DAs » provided free heritage advisory service » administered local heritage grants programs » Grenfell Main Street heritage promoted and preserved during Renewal » delivered restoration of heritage signage project 	Facilitator Provider Regulator	






Strategic Outcome	Council Role	Key Theme
<p>5.7 There is an enhancement of broader landscape connectivity for native fauna</p> <ul style="list-style-type: none"> » support given to schools for Tree Day as required » completed roadside vegetation study for all roads in Weddin Shire 	Facilitator	
<p>5.8 Levels of parks services in all villages are reviewed</p> <ul style="list-style-type: none"> » upgrades made to Caragabal Park » Improvement Plans to be developed to facilitate continuous organisational improvement in village parks services 	Provider	




OBJECTIVE 6





Shire assets and services delivered effectively and efficiently

Strategic Outcome	Council Role	Key Theme
6.1 Council operations have met reasonable community expectations and agreed service levels	Provider	
<ul style="list-style-type: none"> » public facilities upgraded and maintained equitably <ul style="list-style-type: none"> › Grenfell Aquatic Centre opened to public in 2017 › Grenfell Medical Centre opened in 2019 › Hub building services maintained and operated › Company Dam grounds and facilities maintained <ul style="list-style-type: none"> – upgraded amenities block » Sewerage Scheme <ul style="list-style-type: none"> › worked with CNSWJO for smoke detection and sewer mains rehabilitation project <ul style="list-style-type: none"> – 861 metres of sewer pipe rehabilitated › delivered STP Upgrade project » managed efficient rates system <ul style="list-style-type: none"> › property/rating information maintained up to date and approved SRV implemented › all rates notices issued on time » maximised untied income <ul style="list-style-type: none"> › grant opportunities constantly reviewed › monitored investments in accordance with Council policy and standard best practice 		
6.2 Council's transport infrastructure is maintained and improved consistent with the Asset Management Plan	Provider	
<ul style="list-style-type: none"> » maintained accurate assets register » maintained drainage in Grenfell and villages <ul style="list-style-type: none"> › Emu Creek Management Plan adopted – floodplain works commenced 2018 and completed in 19/20 › completed O'Briens Tributary drainage improvement › completed Quandialla drainage project › currently undertaking Bimbi Flood Study » maintained and improved urban streets <ul style="list-style-type: none"> › maintenance program carried out to schedule › carried out asset valuations to inform works programs and service levels › streetlight faults reported as required <ul style="list-style-type: none"> – delivered LED lighting project › carried out regular street sweeping according to works program › secured funding for Grenfell Main Street Renewal which is currently underway » maintained and improved road network <ul style="list-style-type: none"> › maintenance program carried out to schedule › carried out asset valuations to inform works programs and service levels » maintained drainage structures e.g. culverts <ul style="list-style-type: none"> › carried out asset valuations to inform works programs and service levels › completed 1 x major culvert replacement in 19/20 › secured funding for 6 x major culvert replacements which are currently underway › secured funding for remedial works to Hunters Bridge which are currently underway » maintained footpaths <ul style="list-style-type: none"> › maintenance program carried out to schedule › carried out asset valuations to inform works programs and service levels 		

Strategic Outcome	Council Role	Key Theme
6.3 Council's structural assets are maintained and improved consistent with the Asset Management Plan	Provider	
<ul style="list-style-type: none"> » maintained accurate assets register » maintained and improved assets <ul style="list-style-type: none"> › carried out maintenance according to Asset Management Plan › assessed and monitored Administration Building structural integrity <ul style="list-style-type: none"> – carried out minor repairs – allocated funding for development of strategic Masterplan › Lawson Park grandstand assessed as requiring replacement <ul style="list-style-type: none"> – demolished grandstand delivered new Amenities Facility with SCCF funding » maintained and improved all cemeteries <ul style="list-style-type: none"> › maintained accurate cemetery records › carried out maintenance programs for Grenfell, Caragabal and Bimbi cemeteries › secured funding for development of Masterplans for all Shire cemeteries – drafts developed and currently being finalised 		



Strategic Outcome	Council Role	Key Theme
6.4 Weddin Shire Council is positioned as an 'employer of choice'	Provider	
<ul style="list-style-type: none"> » WHS <ul style="list-style-type: none"> › provided adequate PPE to staff › maintained Committee to oversee WHS › WHS Audit undertaken – Report recommendations to be implemented › maintained good Union relationship » employees encouraged and supported to identify and undertake professional development and training » provided staff housing <ul style="list-style-type: none"> › carried out regular inspections and actioned maintenance works as required » ongoing systems review <ul style="list-style-type: none"> › took part in MLA Fitness Campaign › developed Organisational Improvement Plan (OIP) › commenced implementation of OIP Action Plan › refurbished Administration Office 		

Strategic Outcome	Council Role	Key Theme
6.5 A modern plant fleet is maintained and improved consistent with the Asset Management Plan	Provider	
<ul style="list-style-type: none"> » maintained accurate fleet register » provided and maintained efficient and modern fleet <ul style="list-style-type: none"> › light vehicles replaced as per policy › equipment provided to staff › Plant Replacement Program regularly reviewed and improved with cost projections 		
6.6 Classified roads are managed on behalf of Transport for NSW (TfNSW)	Provider	
<ul style="list-style-type: none"> » State and Regional roads maintained to TfNSW standards <ul style="list-style-type: none"> › upgrades carried out in association with TfNSW › no complaints received from TfNSW 		
6.7 The 'Destination 2036' initiative is supported and Weddin Shire Council engages and influences as Member Council of the Central West region	Provider	
<ul style="list-style-type: none"> » CNSWJO membership maintained <ul style="list-style-type: none"> › supported and participated in activities where relevant to Shire e.g. tourism initiatives › actively participated in JO planning and development, community infrastructure prioritisation matrix development, regional procurement » fostered partnerships in Mid Lachlan Alliance <ul style="list-style-type: none"> › completed FFTF action plan › lead Fitness Campaign project – priorities embedded in current strategic planning documents (OIP, Resourcing Strategy etc.) to ensure ongoing financial sustainability and continuous improvement 		
6.8 Liaison and partnership with NSW State and Federal Government departments is positive and productive	Provider	
<ul style="list-style-type: none"> » liaised with key health stakeholders for planning and construction of Medical Centre and improvement of health services in Shire <ul style="list-style-type: none"> › liaison continued throughout development of Weddin Wellness Plan › Wellness Network established to implement Wellness Plan with Council representatives involved » continued lobbying efforts in regard to Weddin Shire Council activities, grant funding submissions and capital projects with all levels of government » ServiceNSW Agency operates out of Council's Administration Office by Council staff 		

This State of our Shire Report focusses on the period 1 July 2017 - 4 December 2021; further information can be found in the WSC Annual Reports for the same period.

