



ATTACHMENTS

UNDER SEPARATE COVER

Ordinary Council Meeting

15 October 2024

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Narrandera Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2024

Achieving Together



General Purpose Financial Statements

**Year Ending
June 2024**



Narrandera Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

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Overview

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

141 East St
Narrandera NSW 2700

Council's guiding principles are detailed in Chapter 3 of the *Local Government Act 1993* (NSW) 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.narrandera.nsw.gov.au

Narrandera Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

Understanding Council's Financial Statements

Introduction

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

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2024.

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

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

In NSW the auditor provides 2 audit reports:

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

Who uses the Financial Statements?

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

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

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

Narrandera Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management

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:

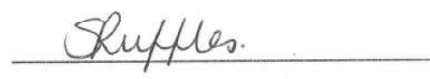
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

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 27 August 2024.



Neville Kschenka
Mayor
27 August 2024



Sue Ruffles
Councillor
27 August 2024



George Cowan
General Manager
27 August 2024



Rebecca Best
Responsible Accounting Officer
27 August 2024



Mr Shane Wilson
Deputy General Manager Infrastructure
27 August 2024

Narrandera Shire Council | Income Statement | for the year ended 30 June 2024

Narrandera Shire Council

Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Income from continuing operations				
8,966	Rates and annual charges	B2-1	8,940	8,586
2,948	User charges and fees	B2-2	3,797	3,854
2,083	Other revenues	B2-3	2,155	1,508
7,646	Grants and contributions provided for operating purposes	B2-4	12,549	14,187
6,609	Grants and contributions provided for capital purposes	B2-4	9,510	5,217
907	Interest and investment income	B2-5	1,777	658
233	Other income	B2-6	251	217
92	Net gain from the disposal of assets	B4-1	—	—
29,484	Total income from continuing operations		38,979	34,227
Expenses from continuing operations				
8,872	Employee benefits and on-costs	B3-1	8,869	8,559
6,242	Materials and services	B3-2	8,706	9,007
60	Borrowing costs	B3-3	66	64
6,622	Depreciation, amortisation and impairment of non-financial assets	B3-4	5,606	6,298
431	Other expenses	B3-5	505	514
—	Net loss from the disposal of assets	B4-1	796	22
22,227	Total expenses from continuing operations		24,548	24,464
7,257	Operating result from continuing operations		14,431	9,763
7,257	Net operating result for the year attributable to Council		14,431	9,763
649	Net operating result for the year before grants and contributions provided for capital purposes		4,921	4,546

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

Narrandera Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Net operating result for the year – from Income Statement		14,431	9,763
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	805	29,053
Total items which will not be reclassified subsequently to the operating result		805	29,053
Total other comprehensive income for the year		805	29,053
Total comprehensive income for the year attributable to Council		15,236	38,816

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

Narrandera Shire Council | Statement of Financial Position | as at 30 June 2024

Narrandera Shire Council

Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	8,191	3,716
Investments	C1-2	29,300	32,563
Receivables	C1-4	3,973	2,360
Inventories	C1-5	575	447
Contract assets and contract cost assets	C1-6	1,540	1,224
Other	C1-8	12	26
Total current assets		43,591	40,336
Non-current assets			
Receivables	C1-4	2	—
Inventories	C1-5	285	161
Infrastructure, property, plant and equipment (IPPE)	C1-7	269,003	255,696
Right of use assets	C2-1	6	12
Total non-current assets		269,296	255,869
Total assets		312,887	296,205
LIABILITIES			
Current liabilities			
Payables	C3-1	2,819	1,862
Contract liabilities	C3-2	1,416	2,661
Lease liabilities	C2-1	6	5
Borrowings	C3-3	291	147
Employee benefit provisions	C3-4	2,587	2,443
Total current liabilities		7,119	7,118
Non-current liabilities			
Lease liabilities	C2-1	—	6
Borrowings	C3-3	3,267	1,757
Employee benefit provisions	C3-4	95	88
Provisions	C3-5	434	500
Total non-current liabilities		3,796	2,351
Total liabilities		10,915	9,469
Net assets		301,972	286,736
EQUITY			
Accumulated surplus	C4-1	190,069	175,638
IPPE revaluation reserve	C4-1	111,903	111,098
Total equity		301,972	286,736

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

Narrandera Shire Council

Statement of Changes in Equity

for the year ended 30 June 2024

\$ '000	Notes	2024			2023		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		175,638	111,098	286,736	165,875	82,045	247,920
Opening balance		175,638	111,098	286,736	165,875	82,045	247,920
Net operating result for the year		14,431	–	14,431	9,763	–	9,763
Net operating result for the period		14,431	–	14,431	9,763	–	9,763
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	805	805	–	29,053	29,053
Other comprehensive income		–	805	805	–	29,053	29,053
Total comprehensive income		14,431	805	15,236	9,763	29,053	38,816
Closing balance at 30 June		190,069	111,903	301,972	175,638	111,098	286,736

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

Narrandera Shire Council | Statement of Cash Flows | for the year ended 30 June 2024

Narrandera Shire Council

Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Cash flows from operating activities				
Receipts:				
8,985	Rates and annual charges		8,853	8,651
3,039	User charges and fees		3,589	3,752
904	Interest received		1,429	409
13,623	Grants and contributions		19,327	19,427
–	Bonds, deposits and retentions received		23	30
2,460	Other		4,269	3,599
Payments:				
(8,767)	Payments to employees		(8,713)	(8,679)
(7,164)	Payments for materials and services		(7,936)	(9,198)
(53)	Borrowing costs		(45)	(47)
(424)	Other		(2,951)	(2,162)
12,603	Net cash flows from operating activities	G1-1	17,845	15,782
Cash flows from investing activities				
Receipts:				
28,643	Sale of investments		35,816	27,846
–	Sale of real estate assets		–	1,325
359	Proceeds from sale of IPPE		210	101
Payments:				
(27,846)	Purchase of investments		(32,553)	(27,846)
–	Acquisition of term deposits		–	(4,717)
(18,412)	Payments for IPPE		(18,354)	(9,175)
–	Purchase of real estate assets		(124)	(774)
–	Deferred debtors and advances made		(14)	(73)
(17,256)	Net cash flows from investing activities		(15,019)	(13,313)
Cash flows from financing activities				
Receipts:				
5,300	Proceeds from borrowings		1,800	–
Payments:				
(147)	Repayment of borrowings		(146)	(144)
–	Principal component of lease payments		(5)	(5)
5,153	Net cash flows from financing activities		1,649	(149)
500	Net change in cash and cash equivalents		4,475	2,320
–	Cash and cash equivalents at beginning of year		3,716	1,396
500	Cash and cash equivalents at end of year	C1-1	8,191	3,716
17,815	plus: Investments on hand at end of year	C1-2	29,300	32,563
18,315	Total cash, cash equivalents and investments		37,491	36,279

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

Narrandera Shire Council

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Narrandera Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 27 August 2024. 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 material accounting policy information related to these financial statements are set out below. Accounting policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993* (Act) and *Local Government (General) Regulation 2021* (Regulation), and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not for-profit entity. The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Historical cost convention

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

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 estimations 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. employee benefit provisions – refer Note C3-4.
- iii. estimated tip remediation provisions - refer Note C3-5.

Significant judgements in applying the Council's accounting policies

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

Monies and other assets received by Council

The Consolidated Fund

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

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

- General purpose operations
- Water service
- Sewerage service
- Borellan Hall and Museum
- Grong Grong Hall
- Narrandera Railway Management Committee
- Narrandera Koala Regeneration Centre Supervisory Committee
- Arts Centre and Narrandera Museum

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

A1-1 Basis of preparation (continued)

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.

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

Volunteer services

Council makes use of volunteers for the community transport program, museums at Narrandera and Barellan and also library services. The estimated value of these services has been included in the financial statements based on an average salary and on costs council would be required to pay if the services were not donated.

New accounting standards and interpretations issued but not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2023.

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

AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

This Standard amends AASB 13, including adding authoritative implementation guidance and providing related illustrative examples, for application by not-for-profit public sector entities.

In particular, this standard provides guidance on:

- (a) highest and best use
- (b) financially feasible uses
- (c) use of assumptions
- (d) nature of costs to include in the replacement cost of a reference asset and on the identification of economic obsolescence when using the cost approach.

The standard applies prospectively to annual periods beginning on or after 1 January 2024; i.e. Council's financial statements for the year ended 30 June 2025, with earlier application not permitted.

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 2024.

The following new standard is effective for the first time at 30 June 2024:

- **AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates**

The most significant change introduced by this standard is to remove the requirement to disclose significant accounting policies and instead require disclosure of material accounting policy information.

“Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements.”

In applying the new requirements, Council has after taking into account the various specific facts and circumstances applied professional judgement to ensure it discloses only material accounting policies as opposed to significant accounting policies throughout these financial statements.

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	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Functions or activities										
Our Community	6,468	7,193	6,688	6,253	(220)	940	4,621	5,915	51,245	40,024
Our Environment	1,409	1,324	1,718	1,636	(309)	(312)	125	219	3,179	3,129
Our Economy	1,513	1,644	2,567	2,853	(1,054)	(1,209)	(14)	7	7,684	7,540
Our Infrastructure	16,073	10,104	9,565	10,359	6,508	(255)	11,331	5,531	225,653	223,235
Our Civic Leadership	13,516	13,962	4,010	3,363	9,506	10,599	5,996	7,732	25,126	22,277
Total functions and activities	38,979	34,227	24,548	24,464	14,431	9,763	22,059	19,404	312,887	296,205

B1-2 Components of functions or activities

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

Our Community

Security cameras, emergency services, health, aged & disabled services, social support, home modification and maintenance, community transport, community options, youth and childcare services, street lighting, public cemeteries, library, swimming pools, sportsgrounds, parks & reserves, Lake Talbot, sports stadium, cultural services, roads safety officer, arts centre.

Our Environment

Ordinance and ranger services, insect & vermin control, noxious weeds, waste management, public toilets, environmental protection, development control.

Our Economy

State Roads contract, economic development/real estate, industrial subdivision, industrial promotion, marketing & tourism, visitors centre, saleyards, caravan parks, private works, council land & buildings, aerodrome.

Our Infrastructure

Infrastructure services, stormwater, urban & rural roads, regional roads, bridges, Roads to Recovery, roads ancilliary, car parking, water & sewer services.

Our Civic Leadership

Governance, council chambers, administration, finance, human resources & work health and safety, information technology, property/revenue, employment overheads, plant operations, external plant revenue and general purposes income.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2024	2023
Ordinary rates		
Residential	1,806	1,712
Farmland	3,233	3,114
Business	466	461
Less: pensioner rebates	(131)	(131)
Rates levied to ratepayers	5,374	5,156
Pensioner rate subsidies received	71	74
Total ordinary rates	5,445	5,230
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	840	807
Stormwater management services	78	75
Water supply services	904	865
Sewerage services	1,575	1,516
Waste management services	132	126
Less: pensioner rebates	(74)	(74)
Annual charges levied	3,455	3,315
Pensioner annual charges subsidies received:		
– Water	21	22
– Sewerage	19	19
Total annual charges	3,495	3,356
Total rates and annual charges	8,940	8,586
Timing of revenue recognition for rates and annual charges		
Rates and annual charges recognised at a point in time	8,940	8,586
Total rates and annual charges	8,940	8,586

Council has used 2022 year valuations provided by the NSW Valuer General in calculating its rates.

Material accounting policy information

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	Timing	2024	2023
User charges			
Water supply services	2	1,422	1,334
Sewerage services	2	132	122
Total User charges		1,554	1,456
Fees			
(i) Fees – statutory and regulatory functions (per s.608)			
Inspection services	2	12	4
Planning and building regulation	2	81	118
Private works – section 67	2	767	350
Regulatory/ statutory fees	2	1	–
Section 10.7 certificates (EP&A Act)	2	18	14
Section 603 certificates	2	16	15
Companion animals fees	2	1	1
Total Fees – statutory/regulatory		896	502
(ii) Fees – other (incl. general user charges (per s.608))			
Aerodrome	2	47	81
Aged care	2	748	741
Cemeteries	2	158	173
Leaseback fees – Council vehicles	2	21	23
Multipurpose centre	2	18	15
Transport for NSW (formerly RMS) charges (state roads not controlled by Council) ¹	2	92	662
Tourism	2	14	–
Waste disposal tipping fees	2	51	34
Connection fees	2	24	21
Sportsground Fees	2	41	20
Halls	2	2	1
Library	2	5	5
Stadium Fees	2	64	62
Truck Wash	2	36	30
Other	2	26	28
Total Fees – other		1,347	1,896
Total Fees		2,243	2,398
Total user charges and fees		3,797	3,854
Timing of revenue recognition for user charges and fees			
User charges and fees recognised at a point in time (2)		3,797	3,854
Total user charges and fees		3,797	3,854

Material accounting policy information

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.

Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than over the term of the licence.

(1) Less income due to Council ceasing the state roads contract with Transport for NSW

B2-3 Other revenues

\$ '000	Timing	2024	2023
Fines	2	7	5
Legal fees recovery – rates and charges (extra charges)	2	16	54
Insurance claims recoveries	2	202	208
Commissions and agency fees	2	46	42
Recycling income (non-domestic)	2	38	24
Diesel rebate	2	87	73
Sales – general	2	83	38
Incentive insurance rebate	2	31	27
Insurance reimbursement	2	9	8
Rural fire service reimbursement	2	843	161
Sale of scrap materials	2	30	6
Temporary Sale of Water Allocation	2	405	288
Volunteer Services	2	338	529
Other	2	20	45
Total other revenue		2,155	1,508

Timing of revenue recognition for other revenue

Other revenue recognised at a point in time (2)	2,155	1,508
Total other revenue	2,155	1,508

Material accounting policy information 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 and fines are recognised as revenue when the service has been provided, the payment is received or when the penalty has been applied, whichever occurs first.

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

B2-4 Grants and contributions

\$ '000	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance	2	310	1,597	–	–
Payment in advance - future year allocation					
Financial assistance	2	5,558	6,119	–	–
Amount recognised as income during current year		5,868	7,716	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Water supplies	2	–	–	120	24
Sewerage	1	–	–	3,491	332
Aged care	2	–	11	–	–
Economic development	2	171	–	–	–
Employment and training programs	2	128	16	–	–
Heritage and cultural	2	19	65	–	–
Library	2	–	–	–	36
Library – per capita	2	63	61	–	–
Library – special projects	2	20	19	–	–
Noxious weeds	2	48	44	–	–
Community services	2	33	43	–	–
Floodplain mapping and land use	2	62	109	–	–
Lake Talbot – boat ramp	2	–	–	190	–
Crown Lands	2	–	–	115	–
Street lighting	2	35	87	–	–
Stronger Country Communities - Council Projects	1	–	–	665	297
Local Roads & Community Infrastructure	1	–	–	1,718	675
Playground on The Murrumbidgee	1	–	–	369	2,990
Regional Airports	1	–	–	(52)	7
Recreation and culture	2	–	9	75	–
Transport (roads to recovery)	2	1,392	603	–	–
Drainage	1	–	–	144	106
Health and safety	2	–	63	–	–
Transport (other roads and bridges funding)	2	4,085	3,454	1,519	414
Other specific grants	2	–	238	37	–
Tourism	2	59	14	–	–
Recreation and culture	1	–	–	307	83
Transport for NSW contributions (regional roads, block grant)	2	499	574	2	92
Other contributions	2	–	–	–	1
Leeton Shire Council aerodrome contributions	2	67	61	32	4
Disaster Recovery Funding	2	–	1,000	–	–
Total special purpose grants and non-developer contributions – cash		6,681	6,471	8,732	5,061
Non-cash contributions					
Rural Fire Services - Red Fleet	2	–	–	617	46
Roads and bridges	2	–	–	16	–
Water supplies (excl. section 64 contributions)	2	–	–	121	–
Total other contributions – non-cash		–	–	754	46
Total special purpose grants and non-developer contributions (tied)		6,681	6,471	9,486	5,107
Total grants and non-developer contributions		12,549	14,187	9,486	5,107

continued on next page

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B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Comprising:					
– Commonwealth funding		7,388	8,346	1,718	675
– State funding		5,036	5,611	6,646	4,298
– Other funding		125	230	1,122	134
		12,549	14,187	9,486	5,107

Developer contributions

\$ '000	Notes	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Developer contributions:						
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
	G4					
Cash contributions						
S 7.12 – fixed development consent levies		2	–	–	15	55
S 64 – water supply contributions		2	–	–	7	43
S 64 – sewerage service contributions		2	–	–	2	12
Total developer contributions – cash			–	–	24	110
Total developer contributions			–	–	24	110
Total contributions			–	–	24	110
Total grants and contributions			12,549	14,187	9,510	5,217
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			–	–	–	4,490
Grants and contributions recognised at a point in time (2)			12,549	14,187	9,510	727
Total grants and contributions			12,549	14,187	9,510	5,217

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 2024	Operating 2023	Capital 2024	Capital 2023
Unspent grants and contributions				
Unspent funds at 1 July	5,773	1,256	3,504	2,777
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	4,922	5,306	65	129
Add: Funds received and not recognised as revenue in the current year	–	–	1,128	1,510
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(2,077)	(784)	(6)	(10)
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	(5)	(2,372)	(902)
Unspent funds at 30 June	8,618	5,773	2,319	3,504

continued on next page

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B2-4 Grants and contributions (continued)

Material accounting policy information

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 evidence of the event taking place or satisfactory achievement of 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.

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	2024	2023
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	71	46
– Overdue user fees and charges	1	–
– Cash and investments	1,704	611
Dividend income (other)	1	1
Total interest and investment income	1,777	658
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	71	24
General Council cash and investments	1,182	376
Restricted investments/funds – external:		
Developer contributions		
- Section 7.4 Planning Agreements	12	6
- Section 7.11	3	2
- Section 7.12	10	5
- Section 64	15	7
Water fund operations	310	146
Sewerage fund operations	103	66
Domestic waste management operations	71	26
Total interest and investment income	1,777	658

B2-6 Other income

\$ '000	Notes	2024	2023
Rental income			
Other lease income			
Aerodrome Hangers		21	10
Caravan Park		99	93
Housing		43	46
Reverse Vending Machine		5	2
Shops & Offices		28	27
Tower Rental		51	37
Other		4	2
Total other lease income		251	217
Total rental income	C2-2	251	217
Total other income		251	217

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2024	2023
Salaries and wages	7,460	7,002
Employee leave entitlements (ELE)	1,591	1,516
Superannuation	936	864
Workers' compensation insurance	238	183
Fringe benefit tax (FBT)	30	38
Sick leave insurance	24	–
Other	8	10
Total employee costs	10,287	9,613
Less: capitalised costs	(1,418)	(1,054)
Total employee costs expensed	8,869	8,559

Material accounting policy information

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	2024	2023
Advertising		7	11
Audit Fees	F2-1	65	54
Bank charges		58	57
Contractor costs		1,196	1,213
Councillor and Mayoral fees and associated expenses	F1-2	203	181
Electricity and heating		652	662
Fire control expenses		105	68
Insurance		526	450
Other expenses		13	70
Postage		25	22
Printing and stationery		34	24
Raw materials and consumables		5,082	5,267
Street lighting		115	99
Subscriptions and publications		92	90
Telephone and communications		86	80
Valuation fees		34	31
Volunteer Services expense		338	529
Internal audit expenses		43	33
Legal expenses:			
– Legal expenses: debt recovery		16	54
– Legal expenses: other		3	–
Expenses from leases of low value assets		10	9
Variable lease expense relating to usage		3	3
Total materials and services		8,706	9,007
Total materials and services		8,706	9,007

B3-3 Borrowing costs

\$ '000	Notes	2024	2023
(i) Interest bearing liability costs			
Interest on leases		1	1
Interest on loans		43	46
Discount adjustments relating to movements in provisions (other than ELE)		–	–
– Remediation liabilities	C3-5	22	17
Total borrowing costs expensed		66	64

B3-4 Depreciation, amortisation and impairment of non-financial assets

Depreciation and amortisation

Plant and equipment		762	674
Plant and equipment - specialised (RFS Red Fleet)		194	181
Office equipment		167	158
Furniture and fittings		5	5
Land improvements		6	5
Infrastructure:	C1-7		
– Buildings – non-specialised		839	717
– Buildings – specialised		477	488
– Other structures		672	675
– Roads		1,900	1,900
– Bridges		147	145
– Footpaths		20	21
– Stormwater drainage		82	82
– Water supply network		725	633
– Sewerage network		394	348
– Swimming pools		119	105
– Other open space/recreational assets		78	116
Right of use assets	C2-1	6	4
Other assets:			
– Library books		31	26
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C1-7	16	14
Total gross depreciation and amortisation costs		6,640	6,297

Impairment / revaluation decrement of IPPE

Infrastructure:	C1-7		
– Other structures		–	1
– Roads		(695)	–
– Bridges		(339)	–
Total gross IPPE impairment / revaluation decrement costs		(1,034)	1

Total IPPE impairment / revaluation decrement costs charged to Income Statement

(1,034) **1**

Total depreciation, amortisation and impairment for non-financial assets

5,606 **6,298**

Material accounting policy information

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.

B3-4 Depreciation, amortisation and impairment of non-financial assets (continued)

Other assets 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). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

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	2024	2023
Impairment of receivables		
Other	72	7
Total impairment of receivables	72	7
Other		
Contributions/levies to other levels of government		
– Emergency services levy (includes FRNSW, SES, and RFS levies)	354	342
– Western Riverina Library	34	32
Donations, contributions and assistance to other organisations (Section 356)	45	27
Street Lighting	–	106
Total other	433	507
Total other expenses	505	514

B4 Gains or losses**B4-1 Gain or loss from the disposal, replacement and de-recognition of assets**

\$ '000	Notes	2024	2023
Gain (or loss) on disposal of property (excl. investment property)			
Less: carrying amount of property assets sold/written off		—	(4)
Gain (or loss) on disposal		—	(4)
Gain (or loss) on disposal of plant and equipment	C1-7		
Proceeds from disposal – plant and equipment		210	101
Less: carrying amount of plant and equipment assets sold		(152)	(22)
Gain (or loss) on disposal		58	79
Gain (or loss) on disposal of infrastructure	C1-7		
Proceeds from disposal – infrastructure		—	—
Less: carrying amount of infrastructure assets written off		(420)	(285)
Gain (or loss) on disposal		(420)	(285)
Gain (or loss) on disposal of real estate assets held for sale	C1-5		
Proceeds from disposal – real estate assets		—	1,325
Less: carrying amount of real estate assets sold		—	(1,000)
Gain (or loss) on disposal		—	325
Gain (or loss) on disposal of investments	C1-2		
Proceeds from disposal/redemptions/maturities – investments		32,553	27,846
Less: carrying amount of investments sold/redeemed/matured		(32,553)	(27,846)
Gain (or loss) on disposal		—	—
Gain (or loss) on disposal of plant and equipment - specialised			
Proceeds from disposal – plant and equipment - specialised		—	—
Less: carrying amount of plant and equipment - specialised assets sold/written off		(170)	—
Gain (or loss) on disposal		(170)	—
Gain (or loss) on disposal of office equipment			
Proceeds from disposal – Office equipment		—	—
Less: carrying amount of office equipment assets written off		—	(7)
Gain (or loss) on disposal		—	(7)
Gain (or loss) on disposal of work in progress			
Proceeds from disposal – Work in progress		—	—
Less: carrying amount of work in progress assets written off		(264)	(130)
Gain (or loss) on disposal		(264)	(130)
Net gain (or loss) from disposal of assets		(796)	(22)

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 20 June 2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Revenues				
Rates and annual charges	8,966	8,940	(26)	0% U
User charges and fees	2,948	3,797	849	29% F
Higher than anticipated revenues relating to:				
<ul style="list-style-type: none"> Private Works \$605,000 Community Transport \$119,000 State Road Contract \$92,000 DA Subdivision Fees \$21,000 				
Other revenues	2,083	2,155	72	3% F
Operating grants and contributions	7,646	12,549	4,903	64% F
Council received the following grants that were not known at the time of budget preparation:				
<ul style="list-style-type: none"> Training revenues \$97,000 Flood studies \$60,000 Youth holiday break \$30,000 Roads to recovery \$395,000 Active transport plan \$34,000 Regional emergency road repair fund \$3,976,990 Regional drought resilience \$168,000 Open streets program \$30,000 Financial assistance grant \$141,000 				
Capital grants and contributions	6,609	9,510	2,901	44% F
Council recognised income for the following:				
<ul style="list-style-type: none"> Rural Fire Service contribution \$1,328,000 Stronger Country Communities \$665,000 Barellan netball court contribution \$203,500 Narrandera tennis club contribution \$103,000 Playground on the murrumbidgee \$368,500 Local roads and community infrastructure \$1,718,000 Crown reserve improvement fund \$115,000 Everyone can play \$75,000 Remote roads pilot program \$859,000 Projects budgeted requiring a fully funded grant have not been successful (\$2,385,000) 				
Interest and investment revenue	907	1,777	870	96% F
Council has benefited from higher than anticipated term deposit interest rates				
Net gains from disposal of assets	92	–	(92)	(100)% U
Council disposed of several infrastructure property plant and equipment assets in 23-24 resulting in a loss on disposal of assets				

B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Other income	233	251	18	8% F
Expenses				
Employee benefits and on-costs	8,872	8,869	3	0% F
Materials and services	6,242	8,706	(2,464)	(39)% U
Higher than budgeted expenses relating to:				
<ul style="list-style-type: none"> Finance project expenses \$96,000 HR training and recruitment \$83,000 Salary structure review \$31,500 Parks \$114,000 Roads \$452,000 (council funded) Roads \$428,000 (grant funded) Workshop \$128,000 Private works \$561,000 (offset by additional income) Water \$245,000 				
Borrowing costs	60	66	(6)	(10)% U
<ul style="list-style-type: none"> Higher than budgeted interest expense for the Tip remediation provision \$12,000 				
Depreciation, amortisation and impairment of non-financial assets	6,622	5,606	1,016	15% F
Roads and bridges impairment reversed reported one-off favourable variance.				
Other expenses	431	505	(74)	(17)% U
<ul style="list-style-type: none"> Council recorded a provision for bad debts for \$67,000 and higher than budgeted contributions to local organisations of \$10,000 				
Statement of cash flows				
Cash flows from operating activities	12,603	17,845	5,242	42% F
Council received higher than budgeted revenues from grants and contributions				
Cash flows from investing activities	(17,256)	(15,019)	2,237	(13)% F
Council acquired more term deposits than budgeted				
Cash flows from financing activities	5,153	1,649	(3,504)	(68)% U
Council budgeted the drawdown of a loan for the Narrandera urban stormwater project, the loan drawdown has been deferred to the 24-25 financial year				

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2024	2023
Cash assets		
Cash at bank and on hand	6,277	536
Cash equivalent assets		
– Deposits at call	1,914	3,180
Total cash and cash equivalents	8,191	3,716

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	8,191	3,716
Balance as per the Statement of Cash Flows	8,191	3,716

C1-2 Financial investments

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Financial assets at fair value through the profit and loss				
Unlisted equity securities	10	–	10	–
Total	10	–	10	–
Debt securities at amortised cost				
Long term deposits	29,290	–	32,553	–
Total	29,290	–	32,553	–
Total financial investments	29,300	–	32,563	–
Total cash assets, cash equivalents and investments	37,491	–	36,279	–

Material accounting policy information

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

Council classifies its financial assets in the following categories:

- financial assets at fair value through profit or loss;
- financial assets at amortised cost;

The classification depends on the purpose for which the investments were acquired.

Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

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.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost 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.

Council's financial assets measured at fair value through profit or loss are investments in Narrandera District Investments Ltd. (Bendigo Bank).

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

\$ '000	2024	2023
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	37,491	36,279
Less: Externally restricted cash, cash equivalents and investments	(21,468)	(19,842)
Cash, cash equivalents and investments not subject to external restrictions	16,023	16,437
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended loans – sewer	2,046	1,451
Specific purpose unexpended grants – general fund	1,084	2,505
Unexpended contributions - general fund	332	155
External restrictions – included in liabilities	3,462	4,111

External restrictions

External restrictions included in cash, cash equivalents and investments above comprise:

Developer contributions – general	559	524
Developer contributions – water fund	236	219
Developer contributions – sewer fund	99	92
Transport for NSW contributions	103	103
Specific purpose unexpended grants (recognised as revenue) – general fund	8,158	5,373
Water fund	5,304	5,121
Water supplies – carry over works	641	883
Water supplies – Retention	–	21
Sewer fund	105	388
Sewerage services – carry over works	690	732
Stormwater management	41	369
Crown lands	423	302
Waste management	1,647	1,604
Specific purpose unexpended loans - sewer	–	–
Specific purpose unexpended grants - general fund	–	–

C1-3 Restricted and allocated cash, cash equivalents and investments (continued)

\$ '000	2024	2023
Unexpended contributions - general fund	—	—
External restrictions	18,006	15,731
Total external restrictions	21,468	19,842

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	2024	2023
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(b) Internal allocations

Cash, cash equivalents and investments not subject to external restrictions	16,023	16,437
Less: Internal allocations restricted cash, cash equivalents and investments	(15,438)	(16,092)
Unrestricted and unallocated cash, cash equivalents and investments	585	345

Internal allocations

At 30 June, Council has internally allocated funds to the following:

Plant and vehicle replacement	2,155	1,892
Organisational service assets & projects	910	2,924
Employees leave entitlement	1,301	1,178
Carry over works revenue funded	1,417	1,198
Deposits, retentions and bonds	229	185
Organisational strategy and governance	1,563	—
Community transport	365	—
Financial assistance grant received in advance	5,558	6,119
Information technology renewal & replacement	600	670
Property development	609	762
Reverse cycle vending machine	4	—
Quarry rehabilitation	180	17
Cemetery perpetual maintenance	483	455
Council committees	64	60
Other	—	632
Total internal allocations	15,438	16,092

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	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Rates and annual charges	767	2	646	–
Interest and extra charges	69	–	89	–
User charges and fees	761	–	485	–
Accrued revenues				
– Interest on investments	678	–	310	–
– Other income accruals	186	–	126	–
– User charges and fees (Water consumption)	195	–	121	–
Deferred debtors	87	–	73	–
Government grants and subsidies	828	–	411	–
Net GST receivable	98	–	39	–
Transport for NSW receivables	–	–	95	–
Other debtors	407	–	–	–
Total	4,076	2	2,395	–
Less: provision for impairment				
Rates and annual charges	(26)	–	(26)	–
Interest and extra charges	(2)	–	(2)	–
User charges and fees	(75)	–	(7)	–
Total provision for impairment – receivables	(103)	–	(35)	–
Total net receivables	3,973	2	2,360	–

Material accounting policy information

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, whichever occurs first.

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	2024 Current	2024 Non-current	2023 Current	2023 Non-current
(i) Inventories at cost				
Real estate for resale	19	285	19	161
Stores and materials	534	–	412	–
Trading stock	22	–	16	–
Total inventories at cost	575	285	447	161
Total inventories	575	285	447	161

(i) Other disclosures

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
(a) Details for real estate development				
Industrial/commercial	19	285	19	161
Total real estate for resale	19	285	19	161

Material accounting policy information**Raw materials and stores, work in progress and finished goods**

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

Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development.

C1-6 Contract assets and Contract cost assets

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Contract assets	1,540	–	1,224	–
Total contract assets and contract cost assets	1,540	–	1,224	–

Contract assets

Construction of Transport assets	1,000	–	25	–
Construction of Sewer assets	425	–	323	–
Construction of Recreation assets	–	–	831	–
Construction of Water assets	115	–	24	–
Other	–	–	21	–
Total contract assets	1,540	–	1,224	–

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2023			Asset movements during the reporting period								At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	WIP transfers	Re-measurement movements	Revaluation increments/(decrements)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000														
Capital work in progress	9,761	–	9,761	4,648	7,343	(264)	–	–	(6,789)	–	–	14,699	–	14,699
Plant and equipment	9,221	(5,669)	3,552	–	1,063	(90)	(762)	–	–	–	–	9,699	(5,939)	3,760
Plant and equipment - specialised	4,825	(2,565)	2,260	102	719	(170)	(194)	–	–	–	–	5,135	(2,622)	2,513
Office equipment	1,932	(1,503)	429	–	94	–	(167)	–	–	–	–	2,025	(1,672)	353
Furniture and fittings	155	(148)	7	–	–	–	(5)	–	–	–	–	155	(153)	2
Land:														
– Operational land	3,622	–	3,622	–	–	–	–	–	–	–	134	3,756	–	3,756
– Community land	6,661	–	6,661	–	–	–	–	–	–	–	966	7,627	–	7,627
– Land under roads (post 30/6/08)	66	–	66	–	16	–	–	–	–	–	30	112	–	112
Land improvements – non-depreciable	288	–	288	–	–	–	–	–	–	–	11	299	–	299
Land improvements	256	(20)	236	–	–	–	(6)	–	–	–	8	266	(27)	239
Infrastructure:														
– Buildings – non-specialised	31,054	(20,243)	10,811	172	170	–	(839)	–	271	–	530	32,930	(21,815)	11,115
– Buildings – specialised	17,704	(8,703)	9,001	44	280	–	(477)	–	3,252	–	443	22,103	(9,560)	12,543
– Other structures	22,094	(9,604)	12,490	–	901	–	(672)	–	1,454	–	612	25,531	(10,744)	14,787
– Roads	101,737	(37,714)	64,023	1,220	404	–	(1,900)	695	720	–	(16,193)	83,112	(34,143)	48,969
– Bridges	17,817	(7,216)	10,601	774	20	(283)	(147)	339	668	–	4,037	25,178	(9,168)	16,010
– Footpaths	1,927	(600)	1,327	5	–	(2)	(20)	–	25	–	551	2,943	(1,058)	1,885
– Bulk earthworks (non-depreciable)	68,950	–	68,950	–	–	–	–	–	–	–	8,462	77,412	–	77,412
– Stormwater drainage	11,891	(4,181)	7,710	–	28	–	(82)	–	–	–	(968)	13,808	(7,121)	6,687
– Water supply network	44,937	(22,231)	22,706	64	84	(46)	(725)	–	238	–	1,149	47,432	(23,961)	23,471
– Sewerage network	25,613	(9,197)	16,416	–	–	–	(394)	–	–	–	832	26,912	(10,057)	16,855
– Swimming pools	4,452	(1,358)	3,094	–	–	(16)	(119)	–	–	–	151	4,600	(1,490)	3,110
– Other open space/recreational assets	1,946	(922)	1,024	207	926	(73)	(78)	–	161	–	50	2,993	(775)	2,218
Other assets:														
– Library books	322	(103)	219	–	53	–	(31)	–	–	–	–	375	(134)	241
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
– Tip assets	472	(30)	442	–	–	–	(16)	–	–	(87)	–	385	(45)	340
Total infrastructure, property, plant and equipment	387,703	(132,007)	255,696	7,236	12,101	(944)	(6,634)	1,034	–	(87)	805	409,487	(140,484)	269,003

(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 2022			Asset movements during the reporting period									At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Reinstate-ment costs for impaired assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	WIP transfers	Re-measure ment movements	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000															
Capital work in progress	9,705	–	9,705	1,567	4,503	–	(126)	–	–	(5,888)	–	–	9,761	–	9,761
Plant and equipment	8,883	(5,122)	3,761	–	487	–	(22)	(674)	–	–	–	–	9,221	(5,669)	3,552
Office equipment	1,856	(1,350)	506	–	66	–	(7)	(158)	–	24	–	–	1,932	(1,503)	429
Furniture and fittings	155	(143)	12	–	–	–	–	(5)	–	–	–	–	155	(148)	7
Plant and equipment - specialised	4,703	(2,308)	2,395	–	47	–	–	(181)	–	–	–	–	4,825	(2,565)	2,260
Land:															
– Operational land	2,396	–	2,396	–	318	–	(4)	–	–	22	–	888	3,622	–	3,622
– Community land	5,021	–	5,021	–	–	–	–	–	–	–	–	1,640	6,661	–	6,661
– Land under roads (post 30/6/08)	25	–	25	–	16	–	–	–	–	–	–	26	66	–	66
Land improvements – non-depreciable	251	–	251	–	–	–	–	–	–	–	–	37	288	–	288
Land improvements – depreciable	223	(12)	211	–	–	–	–	(5)	–	–	–	30	256	(20)	236
Infrastructure:															
– Buildings – non-specialised	29,856	(19,319)	10,537	–	78	–	(31)	(717)	–	351	–	595	31,054	(20,243)	10,811
– Buildings – specialised	16,086	(8,339)	7,747	284	27	–	(5)	(488)	–	938	–	498	17,704	(8,703)	9,001
– Other structures	20,234	(8,505)	11,729	55	81	–	(25)	(675)	(1)	667	–	659	22,094	(9,604)	12,490
– Roads	84,519	(31,429)	53,090	431	702	263	(11)	(1,900)	–	2,052	–	9,396	101,737	(37,714)	64,023
– Bridges	15,203	(6,013)	9,190	–	–	–	–	(145)	–	–	–	1,555	17,817	(7,216)	10,601
– Footpaths	1,464	(482)	982	–	71	–	–	(21)	–	82	–	214	1,927	(600)	1,327
– Bulk earthworks (non-depreciable)	58,836	–	58,836	–	–	–	–	–	–	–	–	10,114	68,950	–	68,950
– Stormwater drainage	11,152	(3,869)	7,283	–	16	–	–	(82)	–	69	–	424	11,891	(4,181)	7,710
– Water supply network	40,666	(20,431)	20,235	–	94	–	(212)	(633)	–	1,662	–	1,560	44,937	(22,231)	22,706
– Sewerage network	23,780	(8,215)	15,565	–	–	–	–	(348)	–	–	–	1,200	25,613	(9,197)	16,416
– Swimming pools	4,217	(1,182)	3,035	–	–	–	–	(105)	–	–	–	163	4,452	(1,358)	3,094
– Other open space/recreational assets	1,820	(758)	1,062	–	2	–	–	(116)	–	21	–	54	1,946	(922)	1,024
Other assets:															
– Library books	261	(77)	184	–	61	–	–	(26)	–	–	–	–	322	(103)	219
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Tip assets	422	(16)	406	–	–	–	–	(14)	–	–	51	–	472	(30)	442
Total infrastructure, property, plant and equipment	341,734	(117,570)	224,164	2,337	6,569	263	(443)	(6,293)	(1)	–	51	29,053	387,703	(132,007)	255,696

(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)

Material accounting policy information

Initial recognition of infrastructure, property, plant and equipment (IPPE)

IPPE is measured initially at cost. Cost includes the fair value of the consideration given to acquire the asset (net of discounts and rebates) and any directly attributable cost of bringing the asset to working condition for its intended use (inclusive of import duties and taxes).

When infrastructure, property, plant and equipment is acquired by Council at significantly below fair value, the assets are initially recognised at their fair value at acquisition date.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred.

Useful lives of IPPE

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	15 to 40
Office furniture	5 to 20	Benches, seats etc.	30
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 15	Buildings: whole of structure	50
Other plant and equipment	5 to 15	Buildings: External	20
		Buildings: Finishes	40
		Buildings: Fittings	40
Water and Sewer assets		Buildings: Services	25
Reservoirs	60	Buildings: Structure	60
Bores	50	Buildings: Sub-Structure	60
Network Mains/Reticulation	40 to 80	Buildings: Out-buildings	45
Pumping Stations	35 to 45		
Treatment Plant	35 to 45		
Telemetry and Other	30 to 75		
		Stormwater assets	
Transportation assets		Drains	135
Sealed roads: surface	25	Stormwater Culverts	135
Sealed roads & carpark: pavement Classes 1 to 4	95 to 120		
Sealed roads: pavements Classes 5 to 8	35 to 55	Other infrastructure assets	
Bridge: concrete	100	Swimming pools	40
Culverts	75 to 100	Other open space/recreational assets	15 to 40
Unsealed road pavements	30 to 40	Other Structures	15 to 100
Kerb, gutter and footpaths	80		

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 and where appropriate, assets are indexed using applicable indices.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Planning and Environment – Water.

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

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. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

Crown reserves

Crown reserves under Council’s care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated. Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council’s Income Statement.

Rural Fire Service assets

Under Section 119 of the Rural Fire Services Act 1997 (NSW), “all firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed”. These Rural Fire Service assets are recognised as assets of the Council in these financial statements.

C1-8 Other

Other assets

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Prepayments	12	–	26	–
Total other assets	12	–	26	–

C2 Leasing activities

C2-1 Council as a lessee

(i) Council as a lessee

Council has leases for office equipment and vehicles. Information relating to the leases in place and associated balances and transactions is provided below.

Terms and conditions of leases

Vehicles

Council leases vehicles with a lease terms varying of 3 years; the lease payments are fixed during the lease term and there is generally no renewal option.

Office and IT equipment

Leases for photocopiers are considered 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	Vehicles	Total
2024		
Opening balance at 1 July	12	12
Depreciation charge	(6)	(6)
Balance at 30 June	6	6
2023		
Opening balance at 1 July	—	—
Additions to right-of-use assets	16	16
Depreciation charge	(4)	(4)
Balance at 30 June	12	12

(b) Lease liabilities

	2024 Current	2024 Non-current	2023 Current	2023 Non-current
\$ '000				
Lease liabilities	6	—	5	6
Total lease liabilities	6	—	5	6

C2-1 Council as a lessee (continued)

(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
2024					
Cash flows	6	–	–	6	6
2023					
Cash flows	5	6	–	11	11

(d) Income Statement

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

\$ '000	2024	2023
Interest on lease liabilities	1	1
Variable lease payments based on usage not included in the measurement of lease liabilities	3	3
Depreciation of right of use assets	6	4
Expenses relating to leases of low-value assets	10	9
	20	17

(e) Statement of Cash Flows

Total cash outflow for leases	19	17
	19	17

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

Council has a number of leases at significantly below market value for land and buildings which are used for:

- Council Works Depot
- Cemetery
- Lake Talbot Water Park
- Old Railway Station

The leases have varying terms and require payments of less than \$1,000 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.

Material accounting policy information

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.

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 is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

Exceptions to lease accounting

C2-1 Council as a lessee (continued)

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Leases at significantly below market value / concessionary leases

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

C2-2 Council as a lessor

Operating leases

\$ '000	2024	2023
---------	------	------

(i) Assets held as property, plant and equipment

Council provides operating leases on Council properties for the purpose of staff housing, health services, training providers, emergency services, caravan park and community groups, the table below relates to operating leases on assets disclosed in C1-8.

Lease income (excluding variable lease payments not dependent on an index or rate)	251	217
Total income relating to operating leases for Council assets	251	217

Amount of IPPE leased out by Council under operating leases

Land	1,096	978
Buildings	3,853	3,519
Structures	5,772	5,155
Other recreation	82	81
Pools	3,112	2,930
Total amount of IPPE leased out by Council under operating leases	13,915	12,663

(ii) Maturity analysis of contractual lease income

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

< 1 year	232	236
1–2 years	239	239
2–3 years	244	243
3–4 years	249	249
4–5 years	256	238
> 5 years	260	243
Total undiscounted lease payments to be received	1,480	1,448

C3 Liabilities of Council

C3-1 Payables

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Payables				
Goods and services – operating expenditure	1,864	–	966	–
Accrued expenses:				
– Salaries and wages	328	–	323	–
Security bonds, deposits and retentions	229	–	206	–
Other	3	–	8	–
Prepaid rates	395	–	359	–
Total payables	2,819	–	1,862	–
Total payables	2,819	–	1,862	–

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	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	1,084	–	2,506	–
Unexpended capital contributions (to construct Council controlled assets)	(ii)	332	–	155	–
Total grants received in advance		1,416	–	2,661	–
Total contract liabilities		1,416	–	2,661	–

Notes

(i) Council has received funding to construct assets including sporting facilities and other recreation 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	2024	2023
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	2,372	902
Operating grants (received prior to performance obligation being satisfied)	–	5
Total revenue recognised that was included in the contract liability balance at the beginning of the period	2,372	907

Significant changes in contract liabilities

Council has reduced the amount of grant liabilities held at 30 June 2024.

C3-3 Borrowings

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Loans – secured ¹	291	3,267	147	1,757
Total borrowings	291	3,267	147	1,757

(1) Loans are secured over the general rating income of Council.

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E1-1.

(a) Changes in liabilities arising from financing activities

\$ '000	2023	Non-cash movements		2024
	Opening Balance	Cash flows	Acquisition	Closing balance
Loans – secured	1,904	(146)	1,800	3,558
Lease liability (Note C2-1b)	11	(5)	–	6
Total liabilities from financing activities	1,915	(151)	1,800	3,564

(b) Financing arrangements

\$ '000	2024	2023
---------	------	------

Total financing facilities available to Council at the reporting date are:

Total financing facilities available to Council at the reporting date are:

Bank overdraft facilities ¹	350	350
Credit cards/purchase cards	45	45
Total financing arrangements	395	395

Financing facilities drawn down at the reporting date are:

Financing facilities drawn down at the reporting date are:

– Credit cards/purchase cards	16	7
Total drawn financing arrangements	16	7

Undrawn financing facilities available to the Council at the reporting date are:

Undrawn financing facilities available to Council at the reporting date are:

– Bank overdraft facilities	350	350
– Credit cards/purchase cards	29	38
Total undrawn financing arrangements	379	388

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

C3-4 Employee benefit provisions

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Annual leave	718	–	715	–
Long service leave	1,812	95	1,679	88
Rostered days off	57	–	49	–
Total employee benefit provisions	2,587	95	2,443	88

C3-4 Employee benefit provisions (continued)

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

\$ '000	2024	2023
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,202	1,434
	1,202	1,434

Material accounting policy information

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.

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.

C3-5 Provisions

\$ '000	2024 Current	2024 Non-Current	2023 Current	2023 Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	434	–	500
Sub-total – asset remediation/restoration	–	434	–	500
Total provisions	–	434	–	500

Movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2024		
At beginning of year	500	500
Unwinding of discount	21	21
Remeasurement effects	(87)	(87)
Total other provisions at end of year	434	434
2023		
At beginning of year	432	432
Unwinding of discount	17	17
Remeasurement effects	51	51
Total other provisions at end of year	500	500

Nature and purpose of provisions

Asset remediation

The asset remediation provision represents the present value estimate of future costs Council will incur to restore, rehabilitate and reinstate the tip as a result of past operations.

Material accounting policy information

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

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 2024	Water 2024	Sewer 2024
Income from continuing operations			
Rates and annual charges	6,494	886	1,560
User charges and fees	2,150	1,454	193
Interest and investment income	1,330	338	116
Other revenues	2,155	–	–
Grants and contributions provided for operating purposes	12,549	–	–
Grants and contributions provided for capital purposes	5,769	247	3,494
Other income	251	–	–
Total income from continuing operations	30,698	2,925	5,363
Expenses from continuing operations			
Employee benefits and on-costs	8,025	467	377
Materials and services	6,219	1,745	742
Borrowing costs	36	–	37
Depreciation, amortisation and impairment of non-financial assets	4,464	740	402
Other expenses	455	50	–
Net losses from the disposal of assets	599	187	10
Total expenses from continuing operations	19,798	3,189	1,568
Operating result from continuing operations	10,900	(264)	3,795
Net operating result for the year	10,900	(264)	3,795
Net operating result attributable to each council fund	10,900	(264)	3,795
Net operating result for the year before grants and contributions provided for capital purposes	5,131	(511)	301

D1-2 Statement of Financial Position by fund

\$ '000	General 2024	Water 2024	Sewer 2024
ASSETS			
Current assets			
Cash and cash equivalents	7,601	383	207
Investments	20,769	5,798	2,733
Receivables	2,438	632	943
Inventories	575	–	–
Contract assets and contract cost assets	1,000	115	425
Other	12	–	–
Total current assets	32,395	6,928	4,308
Non-current assets			
Receivables	–	87	–
Inventories	285	–	–
Infrastructure, property, plant and equipment	221,369	24,738	22,896
Right of use assets	6	–	–
Total non-current assets	221,660	24,825	22,896
Total assets	254,055	31,753	27,204
LIABILITIES			
Current liabilities			
Payables	2,713	106	–
Contract liabilities	1,416	–	–
Lease liabilities	6	–	–
Borrowings	94	–	237
Employee benefit provision	2,587	–	–
Total current liabilities	6,816	106	237
Non-current liabilities			
Borrowings	398	–	2,954
Employee benefit provision	95	–	–
Provisions	434	–	–
Total non-current liabilities	927	–	2,954
Total liabilities	7,743	106	3,191
Net assets	246,312	31,647	24,013
EQUITY			
Accumulated surplus	155,751	17,469	16,849
Revaluation reserves	90,561	14,178	7,164
Council equity interest	246,312	31,647	24,013
Total equity	246,312	31,647	24,013

D1-3 Details of internal loans

(in accordance with s410(3) of the *Local Government Act 1993*)

Details of individual internal loans	Council ID / Ref 278	Council ID / Ref 280	Council ID / Ref 285
Borrower (by purpose)	Coaches Box	Aerodrome Lighting	Festoon Lighting
Lender (by purpose)	Water Fund	Water Fund	Water Fund
Date of Minister’s approval	28/06/2017	28/06/2017	26/10/2017
Date raised	30/06/2017	30/06/2017	30/06/2018
Term years	10	10	10
Dates of maturity	30/06/2027	30/06/2027	30/06/2028
Rate of interest (%)	4.86%	4.86%	4.86%
Amount originally raised (\$'000)	150	100	60

Details of individual internal loans	Council ID / Ref 284	Council ID / Ref 287
Borrower (by purpose)	Barellan Change Room	Lake Talbot Water Park
Lender (by purpose)	Water Fund	Waste Fund
Date of Minister’s approval	26/10/2017	
Date raised	30/06/2018	31/12/2020
Term years	10	15
Dates of maturity	30/06/2028	31/12/2035
Rate of interest (%)	4.86%	4.86%
Amount originally raised (\$'000)	50	1,450

D2 Interests in other entities

Subsidiaries, joint arrangements and associates not recognised

The following subsidiaries, joint arrangements and associates have not been recognised in this financial report.

Name of entity/operation	Principal activity/type of entity	2024 Net profit	2024 Net assets
Western Riverina Library Services	Provision of library services to member local government areas	230	900

Reasons for non-recognition

Council holds 15.91% equity share in Western Riverina Library Service, and has assessed this as not material, hence not recognised. The information provided above is for 2023 as this is the latest information available at the time of Council preparing the Financial Statements.

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:

- Market 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 risk

\$ '000	2024	2023
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	374	357

(b) Credit risk

Council’s major receivables comprise rates, annual charges, user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk other than Council has significant credit risk exposures in its local area given the nature of Council activities.

The level of outstanding receivables is reported to Council monthly. The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

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

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 secure a charge over the land relating to the debts – 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 the payment of debt.

\$ '000	Not yet overdue	overdue rates and annual charges		Total
		< 5 years	≥ 5 years	
2024				
Gross carrying amount	–	767	2	769
2023				
Gross carrying amount	–	625	21	646

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	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
2024						
Gross carrying amount	4,410	–	133	–	306	4,849
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.16%	0.01%
ECL provision	–	–	–	–	–	–
2023						
Gross carrying amount	2,886	–	36	51	–	2,973
Expected loss rate (%)	0.00%	0.00%	0.00%	23.68%	0.00%	0.41%
ECL provision	–	–	–	12	–	12

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.

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:		Total cash outflows	Actual carrying values
				1 - 5 Years	> 5 Years		
2024							
Payables	0.00%	229	2,519	–	–	2,748	2,819
Borrowings	3.09%	–	291	1,276	1,991	3,558	3,558
Total financial liabilities		229	2,810	1,276	1,991	6,306	6,377
2023							
Payables	0.00%	206	1,589	–	–	1,795	1,862
Borrowings	2.01%	–	147	783	974	1,904	1,904
Total financial liabilities		206	1,736	783	974	3,699	3,766

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 and liabilities

Fair value hierarchy

All assets measured at fair value are 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: Unobservable inputs for the asset or liability

The table below shows the assigned level for each asset and liability held at fair value by Council:

Fair value measurement hierarchy							
\$ '000	Notes	Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2024	2023	2024	2023	2024	2023
Recurring fair value measurements							
Financial assets							
Financial investments	C1-2						
At fair value through profit or loss – designated at fair value on initial recognition		–	–	10	10	10	10
Total financial assets		–	–	10	10	10	10
Infrastructure, property, plant and equipment							
	C1-7						
Plant, equipment, furniture and fittings		–	–	6,628	6,247	6,628	6,247
Operational land		3,756	3,622	–	–	3,756	3,622
Community land		–	–	7,627	6,661	7,627	6,661
Land under roads (post 30/06/08)		–	–	112	66	112	66
Land Improvements – non-depreciable		–	–	299	288	299	288
Land Improvements - depreciable		–	–	239	236	239	236
Buildings – non-specialised		–	–	11,115	10,811	11,115	10,811
Buildings – specialised		–	–	12,543	9,044	12,543	9,044
Other structures		–	–	14,787	12,490	14,787	12,490
Roads, bridges, footpaths, bulk earthworks		–	–	144,276	144,901	144,276	144,901
Stormwater drainage		–	–	6,687	7,710	6,687	7,710
Sewerage network		–	–	16,855	16,416	16,855	16,416
Water supply network		–	–	23,471	22,706	23,471	22,706
Library books		–	–	241	219	241	219
Swimming pools		–	–	3,110	3,094	3,110	3,094
Other open space/recreational assets		–	–	2,218	1,024	2,218	1,024
Tip assets		–	–	340	442	340	442
Total infrastructure, property, plant and equipment		3,756	3,622	250,548	242,355	254,304	245,977

E2-1 Fair value measurement (continued)

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)

Land Improvements

Land Improvements are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items.

Land improvement assets have been revalued internally as at 30 June 2021. An assessment has been undertaken on this asset class resulting in an indexation being applied for 30 June 2024.

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

Operational & Community Land

Community land was revalued as at 30 June 2022 inhouse using the Land Value provided by the Valuer-General where available. Community land has been valued using level 3 valuation inputs.

Operational land was revalued as at 30 June 2023 by an external valuer, Australis Asset Advisory Group. Operational land has been valued using level 2 valuation inputs.

The valuation is the valuer's opinion of the Market Value of the property as at the date of inspection having regard to the supply and demand conditions for this category of property.

Market value is defined as the estimated amount for which a property should exchange on the date of valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion.

An assessment has been undertaken on community land and operational land assets resulting in an indexation applied for 30 June 2024.

Buildings – Non-Specialised & Specialised

Non-Specialised & Specialised Buildings are valued by an external valuer, AssetVal Pty Ltd and have been revalued as at 30 June 2021. The cost approach has been used whereby replacement cost was estimated for each asset. 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.

An assessment has been undertaken resulting in an indexation applied to Buildings non-specialised and Buildings specialised for 30 June 2024.

Other Structures

Other Structures comprise of lighting, irrigation systems, fencing, shade structures etc.

The cost approach has been used whereby replacement cost was estimated for each asset. 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.

Other Structures have been revalued by an external valuer AssetVal Pty Ltd as at 30 June 2021 and there has been no change to the valuation process during the reporting period.

An assessment has been undertaken resulting in an indexation applied to Other Structures for 30 June 2024.

Roads

Roads include bulk earthworks, carriageway, roadside shoulders & kerb & gutter. The cost approach using level 3 inputs was used to value this asset class. A revaluation was undertaken as at 30 June 2024 in-house based on actual costs and assumptions from Council's Technical Services Department. No market based evidence (level 2) inputs are available therefore Level 3 valuation inputs were used for this asset class.

E2-1 Fair value measurement (continued)

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

Bridges

Bridges were valued under the cost approach using level 3 inputs. A revaluation was undertaken as at 30 June 2024 in-house based on actual costs and assumptions from Council's Technical Services 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.

Footpaths

Footpaths were revalued in-house by Council's Technical Services Department as at 30 June 2024 and were based on actual cost per square meter of works carried out during the year.

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

Stormwater Drainage

Assets within this class comprise of 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 meters of certain diameter pipes and prices per pit or similar could be supported from market evidence (Level 2) other inputs (such as residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value.

A revaluation was undertaken as at 30 June 2024 in-house by council technical services staff and there has been no change to the valuation process during the reporting period.

Water Supply Network

Assets within this class comprise of bores, water treatment plant, reservoirs, pumping stations and water pipelines.

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 meters of certain diameter pipes and prices per pit or similar could be supported from market evidence (Level 2) other inputs (such as residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. These assets are indexed each year in line with the NSW Reference Rates Manual as published by the Office of Water.

The assets in this class of assets were revalued by an external valuer AssetVal Pty Ltd as at 30 June 2022 and there has been no change to the valuation process during the reporting period.

Sewerage Network

Assets within this class comprise of 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 meters of certain diameter pipes and prices per pit or similar could be supported from market evidence (Level 2) other inputs (such as residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. These assets are indexed each year in line with the NSW Reference Rates Manual as published by the Office of Water.

The assets in this class of assets were revalued by an external valuer AssetVal Pty Ltd as at 30 June 2022 and there has been no change to the valuation process during the reporting period.

Swimming Pools

Swimming pools were valued using the cost approach. 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.

Swimming Pools have been revalued by an external valuer, AssetVal Pty Ltd as at 30 June 2021 and there has been no change to the valuation process during the reporting period.

An assessment has been undertaken resulting in an indexation applied to Swimming pool assets for 30 June 2024.

Other Open Space/Recreational Assets

continued on next page

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E2-1 Fair value measurement (continued)

Assets within this class comprise of BBQ's and outdoor play equipment.

Other Open Space/Recreational Assets were valued using the cost approach. 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.

Open Space and Recreation Assets have been revalued by an external valuer, AssetVal Pty Ltd as at 30 June 2021 and there has been no change to the valuation process during the reporting period.

An assessment has been undertaken resulting in an indexation applied to Other open space/recreational assets for 30 June 2024.

E2-1 Fair value measurement (continued)

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.

	Valuation technique/s	Unobservable inputs
Financial assets		
Unlisted equity securities	Level 3 Valued at cost	
Total financial assets		
Infrastructure, property, plant and equipment		
Plant, equipment, library books, furniture and fittings	Level 3 Valued at cost	<ul style="list-style-type: none"> • Gross replacement cost • Remaining useful life • Residual value
Operational Land	Level 2 Market approach	<ul style="list-style-type: none"> • Land value (price per square metre)
Community Land, Land under roads (post 30/06/08)	Level 3 Market approach	<ul style="list-style-type: none"> • Land value (price per square metre)
Land Improvements- Non-dep	Level 3 Valued at cost	<ul style="list-style-type: none"> • Gross replacement cost • Remaining useful life
Land Improvements - depreciable	Level 3 Valued at cost	<ul style="list-style-type: none"> • Gross replacement cost • Remaining useful life
Buildings & other Structures	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Roads, bridges, footpaths, bulk earthworks	Level 3 Internal valuation using cost approach	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Stormwater Drainage	Level 3 Internal valuation using cost approach	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Water Supply Network	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Sewerage Network	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Swimming Pools	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Open Space and Recreational	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Library Books	Level 3 Valued at cost	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value

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 AASB 119 *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 formula and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

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

Description of the funding arrangements.

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

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

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

* For 180 Point Members, Employers are required to contribute 8.5% of salaries for the year ending 30 June 2024 (increasing to 9.0% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2023. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

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

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

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

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

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

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

E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2024 was \$ 46,608.68. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2023.

The amount of additional contributions included in the total employer contribution advised above is \$13,872.36. Council's expected contribution to the plan for the next annual reporting period is \$24,940.32.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2024 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,237.5	
Past Service Liabilities	2,141.9	104.5%
Vested Benefits	2,159.8	103.6%

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

The share of this deficit that is broadly attributed to the Council is estimated to be in the order of 0.14% as at 30 June 2024.

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

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

Investment return	6.0% per annum
Salary inflation *	3.5% per annum
Increase in CPI	3.5% for FY 23/24 2.5% per annum thereafter

* Plus promotional increases

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

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 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 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

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

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

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

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

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) Quarries

Council operates a number gravel quarries and will have to rehabilitate the sites at some time in the future. As at 30 June 2024 Council is unable to reliably estimate the financial cost of such work.

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.

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	2024	2023
Compensation:		
Short-term benefits	924	842
Post-employment benefits	96	67
Other long-term benefits	24	27
Total	1,044	936

Other transactions with KMP and their related parties

Nature of the transaction	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000					
2024					
Employee expenses relating to close family members of KMP	441	–	Council staff award	–	–
Related Parties, which are Suppliers of Council, supplying goods and services, such as printing services.	31	–	Contracts, purchase orders or tenders	–	–
2023					
Employee expenses relating to close family members of KMP	367	–	Council staff award	–	–
Related Parties, which are Suppliers of Council, supplying goods and services, such as printing services.	38	–	Contracts, purchase orders or tenders	–	–

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2024	2023
---------	------	------

The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:

Mayoral fee	28	28
Councillors' fees	117	103
Other Councillors' expenses (including Mayor)	58	50
Total	203	181

F2 Other relationships

F2-1 Audit fees

\$ '000	2024	2023
---------	------	------

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

	65	54
Remuneration for audit and other assurance services	65	54

Total Auditor-General remuneration	65	54
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Total audit fees	65	54
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G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of Operating Result

\$ '000	2024	2023
Net operating result from Income Statement	14,431	9,763
Add / (less) non-cash items:		
Depreciation and amortisation	6,640	6,297
(Gain) / loss on disposal of assets	796	22
Non-cash capital grants and contributions	(754)	(46)
– Revaluation decrements / impairments of IPP&E direct to P&L	(1,034)	1
Unwinding of discount rates on reinstatement provisions	21	17
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(1,669)	(60)
Increase / (decrease) in provision for impairment of receivables	68	–
(Increase) / decrease of inventories	(128)	(43)
(Increase) / decrease of other current assets	14	(26)
(Increase) / decrease of contract assets	(316)	(580)
Increase / (decrease) in payables	898	(148)
Increase / (decrease) in other accrued expenses payable	5	(43)
Increase / (decrease) in other liabilities	54	50
Increase / (decrease) in contract liabilities	(1,245)	604
Increase / (decrease) in employee benefit provisions	151	(77)
Increase / (decrease) in other provisions	(87)	51
Net cash flows from operating activities	17,845	15,782

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2024	2023
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Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Sewerage and water infrastructure	2,122	–
Buildings	75	1,093
Recreation	469	302
Total commitments	2,666	1,395

These expenditures are payable as follows:

Within the next year	2,666	1,395
Total payable	2,666	1,395

Sources for funding of capital commitments:

Future grants and contributions	1,029	857
Unexpended grants	–	72
Unexpended Contributions	332	–
Externally restricted reserves	–	373
Internally restricted reserves	261	93
Unexpended loans	1,044	–
Total sources of funding	2,666	1,395

Details of capital commitments

- Barellan Sewer Scheme \$2,122,417
- Barellan Toddler Pool \$469,053
- North Narrandera Shelter \$74,927

G3-1 Events occurring after the reporting date

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

G4 Statement of developer contributions as at 30 June 2024

G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
Roads	57	–	–	–	3	–	–	60	–
S7.11 contributions – under a plan	57	–	–	–	3	–	–	60	–
S7.12 levies – under a plan	211	15	–	–	10	–	–	236	–
Total S7.11 and S7.12 revenue under plans	268	15	–	–	13	–	–	296	–
S7.4 planning agreements	257	–	–	–	12	(6)	–	263	–
S64 contributions	311	9	–	–	15	–	–	335	–
Total contributions	836	24	–	–	40	(6)	–	894	–

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.

G4-2 Developer contributions by plan

	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
\$ '000		Cash	Non-cash Land	Non-cash Other					
CONTRIBUTION PLAN - Pine Hill									
Roads	57	-	-	-	3	-	-	60	-
Total	57	-	-	-	3	-	-	60	-

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	2023	Indicators 2022	2021	Benchmark
1. Operating performance ratio						
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2}	4,755	16.14%	15.77%	0.28%	5.42%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	29,469					
2. Own source operating revenue ratio						
Total continuing operating revenue excluding all grants and contributions ¹	16,920	43.41%	43.31%	46.51%	44.46%	> 60.00%
Total continuing operating revenue	38,979					
3. Unrestricted current ratio						
Current assets less all external restrictions	20,008	4.46x	6.57x	5.99x	5.03x	> 1.50x
Current liabilities less specific purpose liabilities	4,490					
4. Debt service cover ratio						
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	11,461	52.82x	51.35x	44.41x	215.52x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	217					
5. Rates and annual charges outstanding percentage						
Rates and annual charges outstanding	810	8.32%	7.52%	7.73%	9.25%	< 10.00%
Rates and annual charges collectable	9,734					
6. Cash expense cover ratio						
Current year's cash and cash equivalents plus all term deposits	37,481	22.72 months	21.51 months	18.40 months	19.67 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	1,650					

(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

G5-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2024	2023	2024	2023	2024	2023	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	18.93%	18.93%	(10.23)%	(13.09)%	16.64%	13.75%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	40.31%	35.72%	91.56%	95.93%	34.85%	82.94%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	4.46x	6.57x	7.05x	54.73x	5.77x	34.00x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	122.56x	59.98x	∞	∞	5.64x	16.51x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	7.74%	6.91%	10.78%	10.15%	9.29%	8.52%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	20.60	19.07	32.79	41.63	32.06	26.32	> 3.00
Monthly payments from cash flow of operating and financing activities	months	months	months	months	months	months	months

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

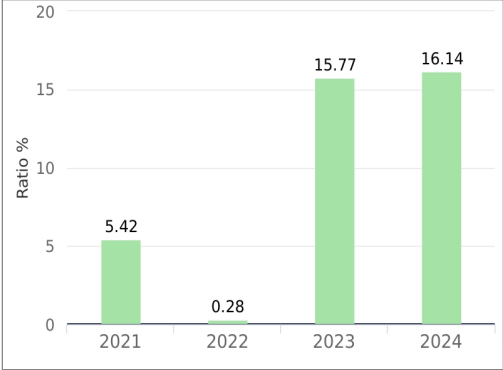
(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

End of the audited financial statements

H Additional Council disclosures (unaudited)

H1-1 Statement of performance measures – consolidated results (graphs)

1. Operating performance ratio



Purpose of operating performance ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

Commentary on 2023/24 result

2023/24 ratio 16.14%

Council continues to contain operating expenditure within operating revenue. The receipt of significant operating grants in 2023-2024 that remain unspent at 30 June 2024 may impact Council's operating performance ratio in future years. The water fund has reported a deficit on the income statement for three consecutive years. Council is formulating a strategy to correct the issue.

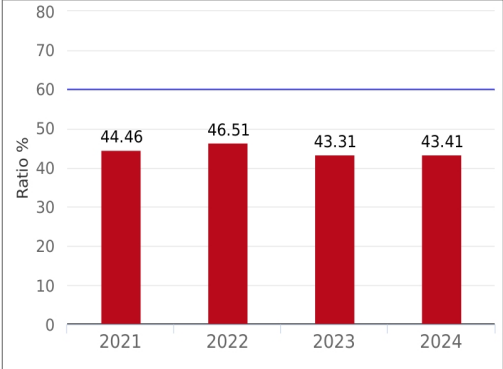
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

Commentary on 2023/24 result

2023/24 ratio 43.41%

Own source revenue has again been impacted by additional grant funding for Local Roads and Community Infrastructure, Regional Emergency Road Repair Fund, Financial Assistance Grant prepayment, Barellan Sewer Grant, Fixing Local Roads.

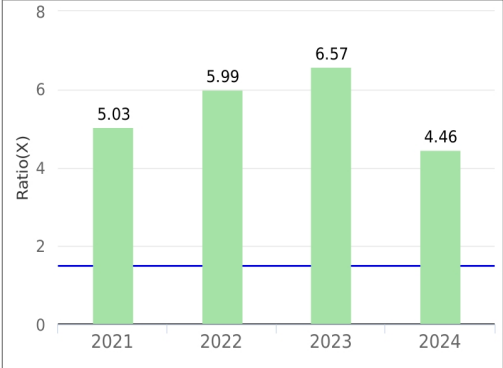
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

Commentary on 2023/24 result

2023/24 ratio 4.46x

Council's ratio remains well above the benchmark with more than adequate funds to satisfy its short-term obligations.

Benchmark: — > 1.50x

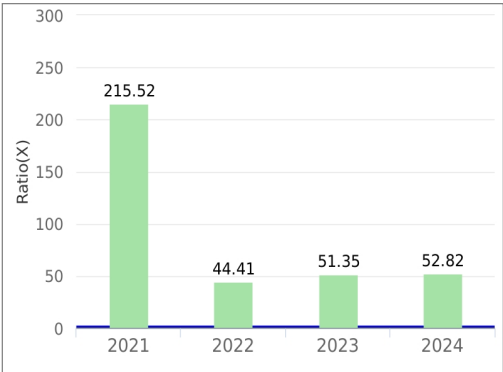
Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

H1-1 Statement of performance measures – consolidated results (graphs) (continued)

4. Debt service cover ratio



Purpose of debt service cover ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

Commentary on 2023/24 result

2023/24 ratio 52.82x

Council currently has three external loans , one for the Lake Talbot Pool upgrade and two for the Barellan Sewer scheme. Internal loans exist from the Water fund to the General Fund \$126,650.

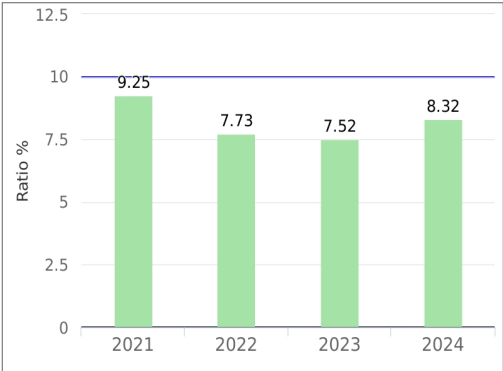
Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2023/24 result

2023/24 ratio 8.32%

Councils outstanding rates remain satisfactory at 30 June 2024 through the use of a fair debt recovery program.

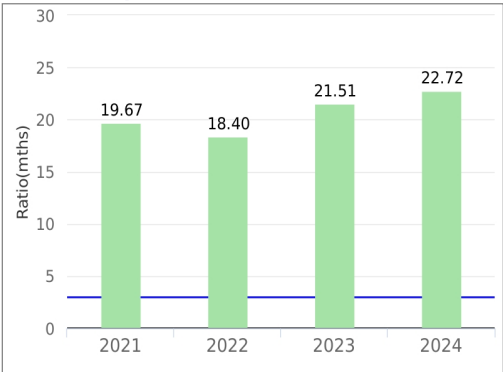
Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

6. Cash expense cover ratio



Purpose of cash expense cover ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

Commentary on 2023/24 result

2023/24 ratio 22.72 months

Council has adequate cash to meet its obligations for 22 months without requiring additional cash inflows.

Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

H1-2 Council information and contact details

Principal place of business:
141 East Street
Narrandera NSW 2700

Contact details

Mailing Address:
141 East Street
Narrandera NSW 2700

Telephone: 02 6959 5510

Opening hours:
Office Hours
Monday to Friday
9.00am - 4:30pm

Internet: www.narrandera.nsw.gov.au
Email: council@narrandera.nsw.gov.au

Officers

General Manager
George Cowan

Responsible Accounting Officer
Rebecca Best

Public Officer
Mr Martin Hiscox

Auditors
NSW Audit Office
Level 19
Darling Park Tower 2
201 Sussex Street
Sydney NSW 2000

GPO Box 12
Sydney NSW 2001

Elected members

Mayor
Cr Neville Kschenka

Councillors
Cr Cameron Lander
Cr Jenny Clarke
Cr Tracey Lewis
Cr Kevin Morris
Cr Peter Dawson
Cr Narelle Payne
Cr Braden Lyons
Cr Sue Ruffles

Other information

ABN: 96 547 765 569



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Narrandera Shire Council

To the Councillors of Narrandera Shire Council

Opinion

I have audited the accompanying financial statements of Narrandera 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 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2024, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

Basis for Opinion

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

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

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

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

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

Other Information

The Council's annual report for the year ended 30 June 2024 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.



Lawrissa Chan
Delegate of the Auditor-General for New South Wales

8 October 2024
SYDNEY



Cr Neville Kschenka
Mayor
Narrandera Shire Council
141 East Street
NARRANDERA NSW 2700

Contact: Lawrissa Chan
Phone no: 02 9275 7255
Our ref: R008-2124742775-6988

8 October 2024

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2024
Narrandera Shire Council**

I have audited the general purpose financial statements (GPFS) of the Narrandera Shire Council (the Council) for the year ended 30 June 2024 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2024 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.

INCOME STATEMENT

Operating result

	2024	2023	Variance
	\$m	\$m	%
Rates and annual charges revenue	8.9	8.6	↑ 3.5
Grants and contributions revenue	22.1	19.4	↑ 13.9
Operating result from continuing operations	14.4	9.8	↑ 46.9
Net operating result before capital grants and contributions	4.9	4.5	↑ 8.9

Rates and annual charges revenue (\$8.9 million) increased by \$0.3 million (3.5 per cent) in 2023–24 mainly due to a rate peg increase of 3.7 per cent.

Grants and contributions revenue (\$22.1 million) increased by \$2.7 million (13.9 per cent) in 2023–24 mainly due to increase in sewerage related funding for the Barellan Sewer Scheme of \$3.2 million.

Council’s operating result from continuing operations (\$14.4 million including depreciation, amortisation and impairment expense of \$5.6 million) was \$4.6 million higher than the 2022–23 result. This increase was mainly due to grants and contributions as explained above, and interest and investment income.

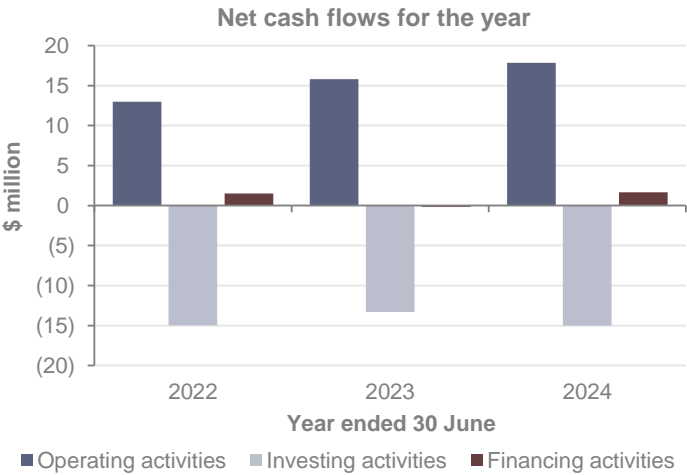
The net operating result before capital grants and contributions of \$4.9 million was \$0.4 million higher than the 2022–23 result. This increase is mainly attributed to the increase in other revenues, interest and investment income and rates and annual charges.

STATEMENT OF CASH FLOWS

Cash flows from Operating activities increased by \$2.1 million mainly due to an increase in interest received, and a reduction in payments for materials and services.

Cash flows from investing activities decreased by \$1.7 million mainly due to payments for infrastructure, property, plant and equipment.

Cash flows from financing activities increased by \$1.8 million mainly due to proceeds from borrowings.



FINANCIAL POSITION

Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	37.5	36.3	Externally restricted balances comprise mainly of specific purpose unexpended grants, developer contributions, water and sewer funds. Externally restricted funds increased by \$1.7 million due to increase in specific purpose unexpended grants.
Restricted and allocated cash, cash equivalents and investments:			Internal allocations are determined by council policies or decisions, which are subject to change. Internal allocations have remained steady compared with the prior year.
• External restrictions	21.5	19.8	
• Internal allocations	15.4	16.1	

Debt

At 30 June 2024, Council had:

- \$3.6 million in secured loans (\$1.9 million in 2022–23)
- \$350,000 in approved overdraft facility with \$nil drawn down (\$350,000 with \$nil drawn down in 2022–23)
- \$45,000 in credit card facility with \$16,000 used (\$45,000 with \$7,000 used in 2022–23).

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, Housing and Infrastructure.

Operating performance ratio

Council exceeded the benchmark for the current reporting period.

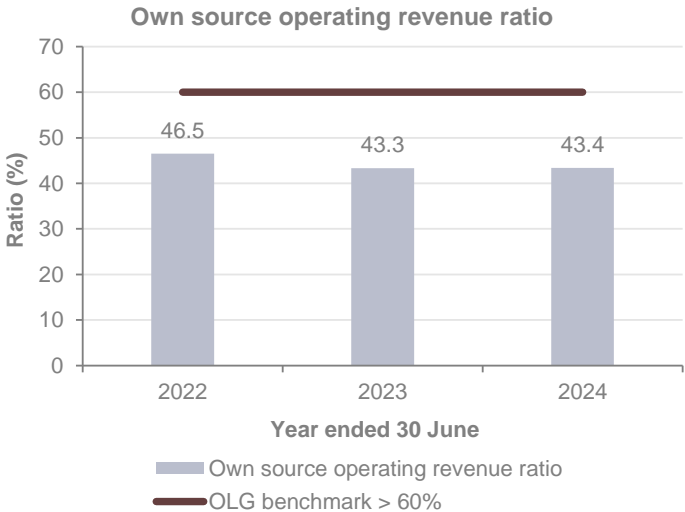
The ‘operating performance ratio’ measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

Council did not meet the benchmark for the current reporting period.

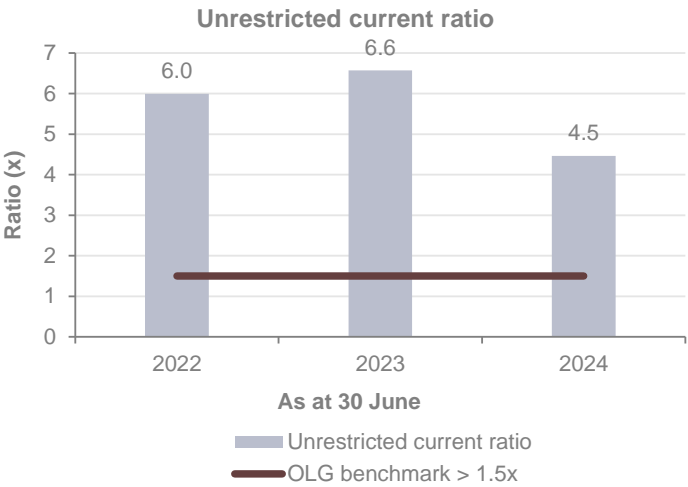
The ‘own source operating revenue ratio’ measures council’s fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

Council exceeded the benchmark for the current reporting period.

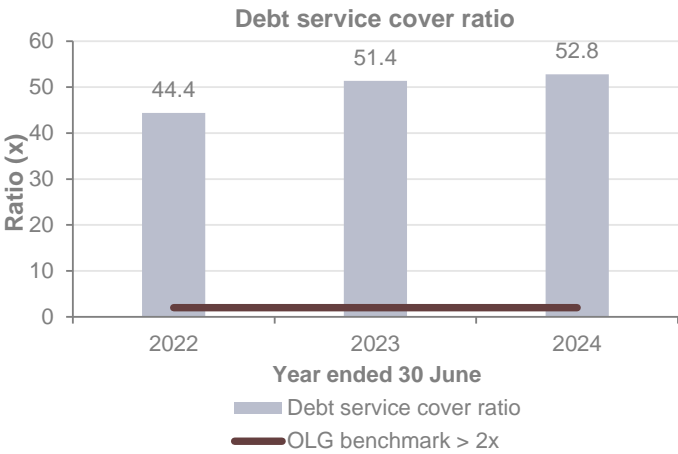
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

Council exceeded the benchmark for the current reporting period.

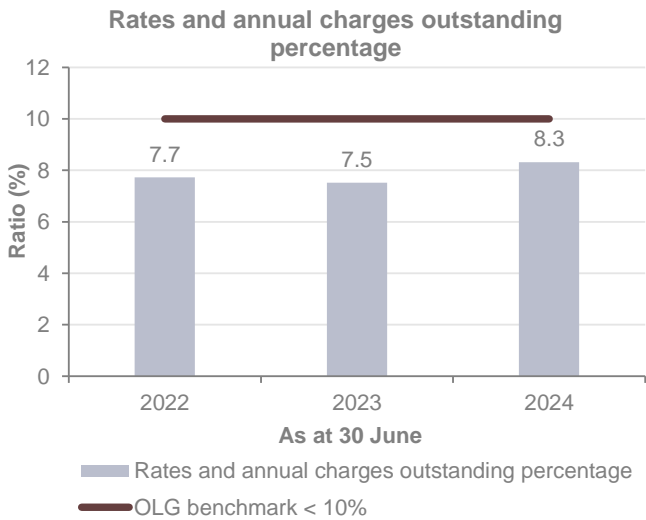
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

Council met the benchmark for the current reporting period.

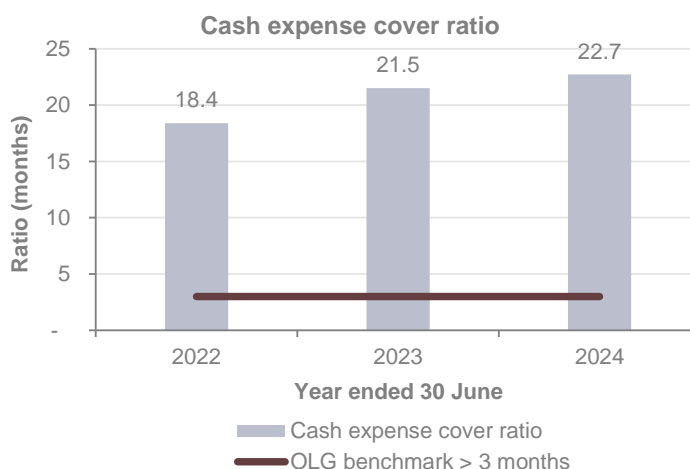
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



Cash expense cover ratio

Council exceeded the benchmark for the current reporting period.

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



Infrastructure, property, plant and equipment renewals

Council renewed \$7.2 million of infrastructure, property, plant and equipment during the 2023–24 financial year, mainly on roads and bridges. A further \$12.1 million was spent on new assets.

Legislative compliance

My audit procedures did not identify any instances of material non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the LG Act and the associated regulation or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

Lawrissa Chan
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

Special Purpose Financial Statements

**Year Ending
June 2024**



Narrandera Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

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Background

- i.

These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii.

The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.
- iii.

For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).
- iv.

In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

Narrandera Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management

Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached Special Purpose Financial Statements have been prepared in accordance with:

- NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- 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,
- Sections 3 and 4 of the NSW Department of Planning and Environment, Water's Regulatory and assurance framework for local water utilities.

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

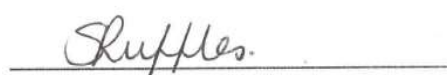
- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records.
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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 27 August 2024.



Neville Kschenka
Mayor
27 August 2024



Sue Ruffles
Councillor
27 August 2024



George Cowan
General Manager
27 August 2024



Rebecca Best
Responsible Accounting Officer
27 August 2024



Mr Shane Wilson
Deputy General Manager Infrastructure
27 August 2024

Narrandera Shire Council | Income Statement of water supply business activity | for the year ended 30 June 2024

Narrandera Shire Council**Income Statement of water supply business activity**

for the year ended 30 June 2024

\$ '000	2024	2023
Income from continuing operations		
Access charges	886	848
User charges	1,422	1,354
Fees	32	7
Interest and investment income	338	153
Total income from continuing operations	2,678	2,362
Expenses from continuing operations		
Employee benefits and on-costs	467	528
Materials and services	1,745	1,479
Depreciation, amortisation and impairment	740	651
Net loss from the disposal of assets	187	271
Other expenses	50	—
Total expenses from continuing operations	3,189	2,929
Surplus (deficit) from continuing operations before capital amounts	(511)	(567)
Grants and contributions provided for capital purposes	247	67
Surplus (deficit) from continuing operations after capital amounts	(264)	(500)
Surplus (deficit) from all operations before tax	(264)	(500)
Surplus (deficit) after tax	(264)	(500)
Plus accumulated surplus	17,733	18,233
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	17,469	17,733
Return on capital %	(2.1)%	(2.4)%
Subsidy from Council	1,575	1,530
Calculation of dividend payable:		
Surplus (deficit) after tax	(264)	(500)
Less: capital grants and contributions (excluding developer contributions)	(247)	(67)
Surplus for dividend calculation purposes	—	—
Potential dividend calculated from surplus	—	—

Narrandera Shire Council | Income Statement of sewerage business activity | for the year ended 30 June 2024

Narrandera Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2024

\$ '000	2024	2023
Income from continuing operations		
Access charges	1,560	1,501
User charges	193	173
Interest and investment income	116	69
Total income from continuing operations	1,869	1,743
Expenses from continuing operations		
Employee benefits and on-costs	377	339
Borrowing costs	37	39
Materials and services	742	760
Depreciation, amortisation and impairment	402	355
Net loss from the disposal of assets	10	—
Total expenses from continuing operations	1,568	1,493
Surplus (deficit) from continuing operations before capital amounts	301	250
Grants and contributions provided for capital purposes	3,494	344
Surplus (deficit) from continuing operations after capital amounts	3,795	594
Surplus (deficit) from all operations before tax	3,795	594
Less: corporate taxation equivalent (25%) [based on result before capital]	(75)	(63)
Surplus (deficit) after tax	3,720	531
Plus accumulated surplus	13,054	12,460
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	75	63
Closing accumulated surplus	16,849	13,054
Return on capital %	1.5%	1.6%
Subsidy from Council	647	422
Calculation of dividend payable:		
Surplus (deficit) after tax	3,720	531
Less: capital grants and contributions (excluding developer contributions)	(3,494)	(344)
Surplus for dividend calculation purposes	226	187
Potential dividend calculated from surplus	113	94

Narrandera Shire Council | Statement of Financial Position of water supply business activity | as at 30 June 2024

Narrandera Shire Council**Statement of Financial Position of water supply business activity**

as at 30 June 2024

\$ '000	2024	2023
ASSETS		
Current assets		
Contract assets and contract cost assets	115	24
Cash and cash equivalents	383	89
Investments	5,798	6,155
Receivables	632	519
Total current assets	6,928	6,787
Non-current assets		
Receivables	87	127
Infrastructure, property, plant and equipment	24,738	23,951
Total non-current assets	24,825	24,078
Total assets	31,753	30,865
LIABILITIES		
Current liabilities		
Payables	106	124
Total current liabilities	106	124
Total liabilities	106	124
Net assets	31,647	30,741
EQUITY		
Accumulated surplus	17,469	17,733
Revaluation reserves	14,178	13,008
Total equity	31,647	30,741

Narrandera Shire Council | Statement of Financial Position of sewerage business activity | as at 30 June 2024

Narrandera Shire Council**Statement of Financial Position of sewerage business activity**

as at 30 June 2024

\$ '000	2024	2023
ASSETS		
Current assets		
Cash and cash equivalents	207	42
Investments	2,733	2,621
Receivables	943	176
Contract assets and contract cost assets	425	323
Total current assets	4,308	3,162
Non-current assets		
Infrastructure, property, plant and equipment	22,896	17,686
Total non-current assets	22,896	17,686
Total assets	27,204	20,848
LIABILITIES		
Current liabilities		
Borrowings	237	93
Total current liabilities	237	93
Non-current liabilities		
Borrowings	2,954	1,391
Total non-current liabilities	2,954	1,391
Total liabilities	3,191	1,484
Net assets	24,013	19,364
EQUITY		
Accumulated surplus	16,849	13,054
Revaluation reserves	7,164	6,310
Total equity	24,013	19,364

Note – Material accounting policy information

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 2022* (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)

a. Narrandera Council Water Supply

Council's water supply activities servicing the town of Narrandera, and which is established as a Special Rate Fund of Council.

Category 2

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

a. Narrandera Sewerage Service

Council's sewerage reticulation & treatment activities servicing the town of Narrandera, and which is established as a Special Rate Fund of Council.

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 – 25% (22/23 25%)

Note – Material accounting policy information (continued)

Land tax – the first \$1,075,000 of combined land values attracts **0%**. For the combined land values in excess of \$1,075,000 up to \$6,571,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$6,571,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with DCCEEW's regulatory and assurance framework, 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 regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to DCCEEW's regulatory and assurance framework 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 25% (LY 25%).

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to the 'Council' as the owner of business operations – it represents an internal payment and has no effect on the operations of the Council.

Accordingly, there is no need for disclosure of internal charges in the SPFS. The rate applied of 25% is 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 4.30% at 30/6/24.

Note – Material accounting policy information (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 businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with section 4 of DPE - Water's regulatory and assurance framework and must not exceed:

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2024 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with section 4 of DPE - Water's regulatory and assurance framework, statement of compliance and statement of dividend payment, dividend payment form and unqualified independent financial audit report are submitted to DPE - Water.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Narrandera Shire Council

To the Councillors of Narrandera Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Narrandera Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2024, the Statement of Financial Position of each Declared Business Activity as at 30 June 2024 and the Material accounting policy information note.

The Declared Business Activities of the Council are:

- water supply
- sewerage.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2024, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (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).

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

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 Material accounting policy information 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 2024 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 Material accounting policy information 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.



Lawrissa Chan
Delegate of the Auditor-General for New South Wales

8 October 2024
SYDNEY

Special Schedules

**Year Ending
June 2024**



Narrandera Shire Council

Special Schedules
for the year ended 30 June 2024

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Narrandera Shire Council | Permissible income for general rates | for the year ended 30 June 2024

Narrandera Shire Council

Permissible income for general rates

\$ '000	Notes	Calculation 2023/24	Calculation 2024/25
Notional general income calculation ¹			
Last year notional income yield	a	5,308	5,511
Plus/minus adjustments ²	b	10	2
Notional general income	c = a + b	5,318	5,513
Permissible income calculation			
Percentage increase (%)	d	3.70%	25.50%
Less expiring special variations amount	e	—	—
Plus percentage increase amount ³	f = d x (c + e)	197	1,406
Sub-total	g = (c + e + f)	5,515	6,919
Plus or minus last year's carry-forward total	h	20	24
Less valuation objections claimed in the previous year	i	—	—
Sub-total	j = (h + i)	20	24
Total permissible income	k = g + j	5,535	6,943
Less notional income yield	l	5,511	6,923
Catch-up or (excess) result	m = k - l	24	20
Plus income lost due to valuation objections claimed ⁴	n	—	—
Less unused catch-up greater than 10 years ⁵	o	—	—
Carry forward to next year ⁶	p = m + n + o	24	20

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)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (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.

Narrandera Shire Council | Permissible income for general rates | for the year ended 30 June 2024



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Narrandera Shire Council

To the Councillors of Narrandera Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Narrandera Shire Council (the Council) for the year ending 30 June 2025.

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 2023–24 (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).

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

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 2024 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 2024.

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.



Lawrissa Chan
Delegate of the Auditor-General for New South Wales

8 October 2024
SYDNEY

Narrandera Shire Council

Report on infrastructure assets as at 30 June 2024

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	2023/24 Required maintenance ^a	2023/24 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 – non-specialised	2,663	–	451	155	11,115	32,930	2.0%	11.0%	47.0%	38.0%	2.0%
	Buildings – specialised	1,394	–	303	117	12,543	22,103	46.0%	3.0%	19.0%	30.0%	2.0%
	Sub-total	4,057	–	754	272	23,658	55,033	19.7%	7.8%	35.8%	34.8%	1.9%
Other structures	Other structures	1,503	–	350	455	14,787	25,531	53.0%	5.0%	17.0%	22.0%	3.0%
	Sub-total	1,503	–	350	455	14,787	25,531	53.0%	5.0%	17.0%	22.0%	3.0%
Water supply network	Water supply network	4,150	–	530	963	23,471	47,311	19.0%	6.0%	41.0%	27.0%	7.0%
	Sub-total	4,150	–	530	963	23,471	47,311	19.0%	6.0%	41.0%	27.0%	7.0%
Roads	Sealed roads pavement	598	–	277	337	15,269	26,597	2.0%	32.0%	54.0%	11.0%	1.0%
	Sealed roads surface	2,156	–	260	1,056	14,948	25,020	25.0%	25.0%	25.0%	15.0%	10.0%
	Unsealed roads pavement	2,150	–	208	676	9,571	19,983	8.0%	20.0%	42.0%	16.0%	14.0%
	Bridges	586	–	93	1	14,803	24,747	17.0%	62.0%	7.0%	14.0%	0.0%
	Footpaths	40	–	43	40	1,884	2,943	20.0%	23.0%	49.0%	8.0%	0.0%
	Bulk earthworks	–	–	–	–	77,412	77,412	100.0%	0.0%	0.0%	0.0%	0.0%
	Flood-ways	–	–	6	–	520	560	71.0%	29.0%	0.0%	0.0%	0.0%
	Guardrail	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Kerb and guttering	42	–	93	81	5,159	8,980	1.0%	30.0%	66.0%	3.0%	0.0%
	Traffic devices	34	–	11	–	731	1,028	45.0%	13.0%	23.0%	19.0%	0.0%
	Sub-total	5,606	–	991	2,191	144,276	187,270	48.9%	20.2%	20.5%	7.5%	2.9%
Sewerage network	Sewerage network	668	–	301	505	16,855	26,912	48.0%	29.0%	14.0%	6.0%	3.0%
	Sub-total	668	–	301	505	16,855	26,912	48.0%	29.0%	14.0%	6.0%	3.0%
Stormwater drainage	Stormwater drainage	531	–	115	–	6,658	13,808	1.0%	13.0%	64.0%	22.0%	0.0%
	Sub-total	531	–	115	–	6,687	13,808	1.0%	13.0%	64.0%	22.0%	0.0%
Open space / recreational assets	Swimming pools	195	–	196	156	3,111	4,600	76.0%	0.0%	0.0%	24.0%	0.0%
	Open Space & Recreational	135	–	180	37	2,217	2,993	58.0%	22.0%	10.0%	4.0%	6.0%
	Sub-total	330	–	376	193	5,328	7,593	68.9%	8.7%	3.9%	16.1%	2.4%
Total – all assets		16,845	–	3,417	4,579	235,062	363,458	39.4%	15.5%	26.0%	15.8%	3.3%

(a) Required maintenance is the amount identified in Council's asset management plans.

continued on next page

Page 6 of 10

Narrandera Shire Council

Report on infrastructure assets as at 30 June 2024 (continued)

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

Narrandera Shire Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2024	Indicator 2024	2023	Indicators 2022	2021	Benchmark
Buildings and infrastructure renewals ratio						
Asset renewals ¹	8,031					
Depreciation, amortisation and impairment	4,419	181.74%	56.74%	154.62%	214.32%	> 100.00%
Infrastructure backlog ratio						
Estimated cost to bring assets to a satisfactory standard	16,845	6.74%	8.51%	14.68%	14.52%	< 2.00%
Net carrying amount of infrastructure assets	249,761					
Asset maintenance ratio						
Actual asset maintenance	4,579	134.01%	169.90%	190.73%	119.07%	> 100.00%
Required asset maintenance	3,417					
Cost to bring assets to agreed service level						
Estimated cost to bring assets to an agreed service level set by Council	—	0.00%	0.00%	0.00%	0.00%	
Gross replacement cost	363,458					

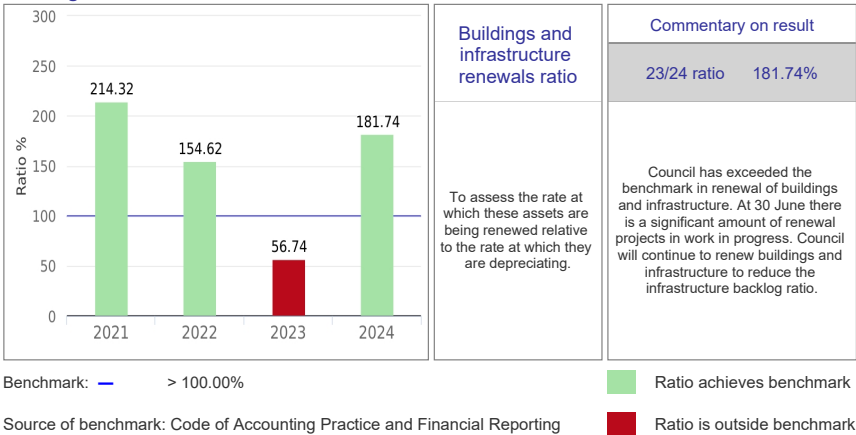
(*) All asset performance indicators are calculated using classes identified in the previous table.

(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.

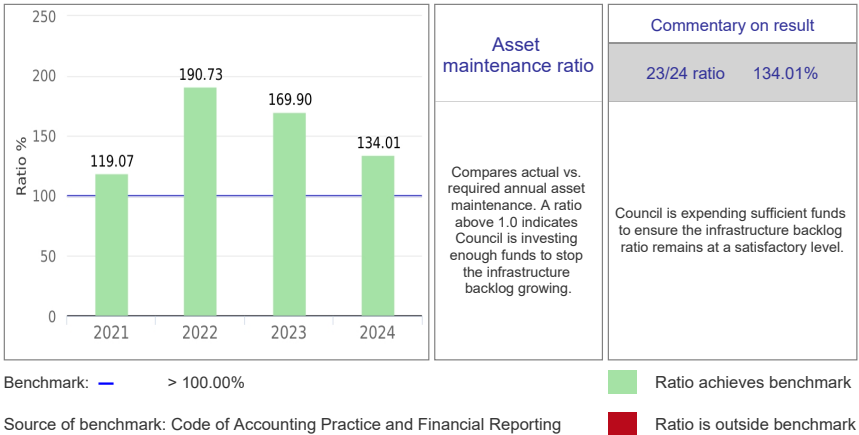
Narrandera Shire Council

Report on infrastructure assets as at 30 June 2024

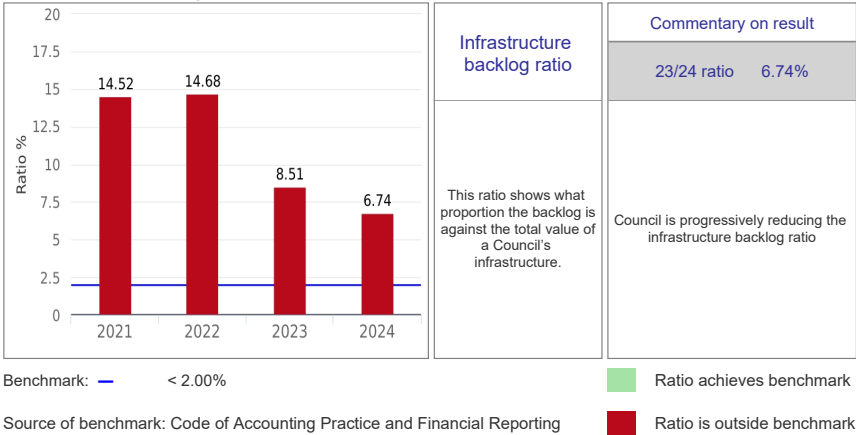
Buildings and infrastructure renewals ratio



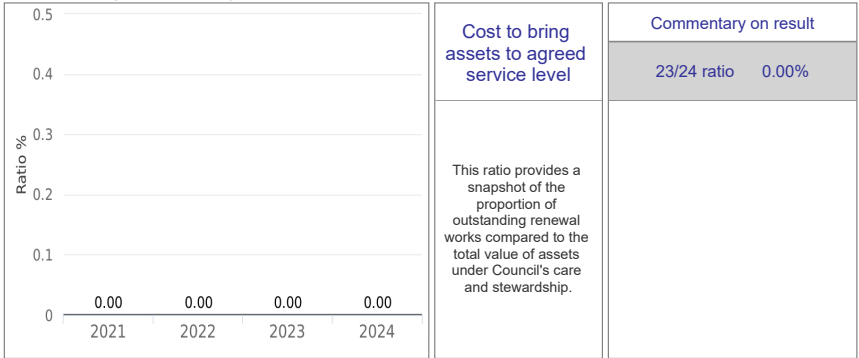
Asset maintenance ratio



Infrastructure backlog ratio



Cost to bring assets to agreed service level



Narrandera Shire Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2024	2023	2024	2023	2024	2023	
Buildings and infrastructure renewals ratio							
Asset renewals	241.42%	67.67%	8.83%	14.53%	0.00%	0.00%	> 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	5.74%	7.92%	17.68%	16.98%	3.96%	3.75%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	120.30%	144.30%	181.70%	259.64%	167.77%	237.98%	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Gross replacement cost							



Narrandera Shire Council State of Our Shire Report



Elected Council: December 2021
to September 2024



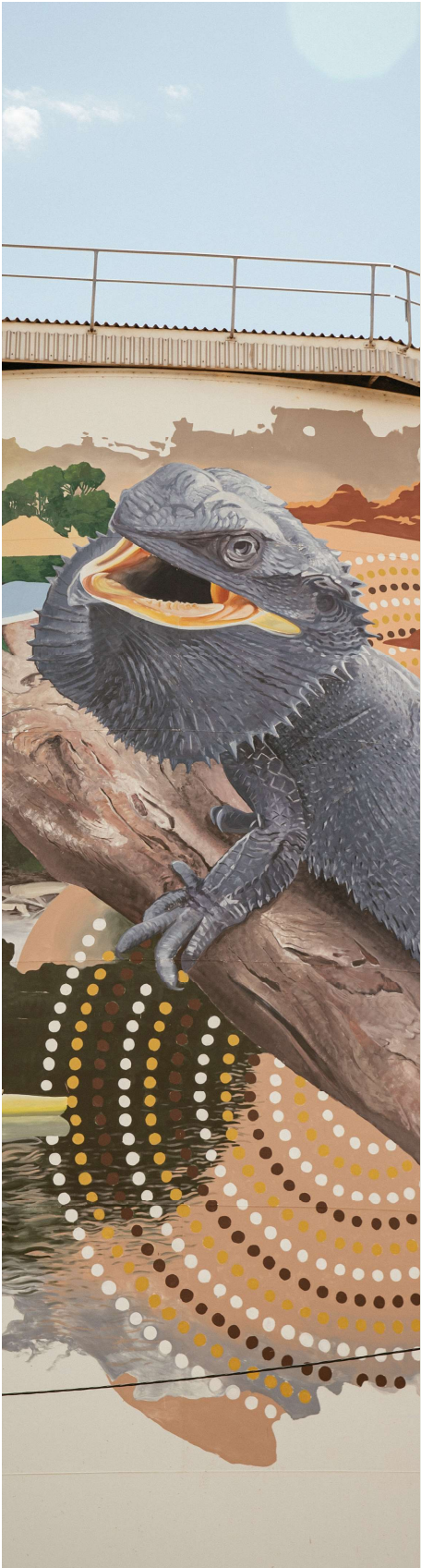


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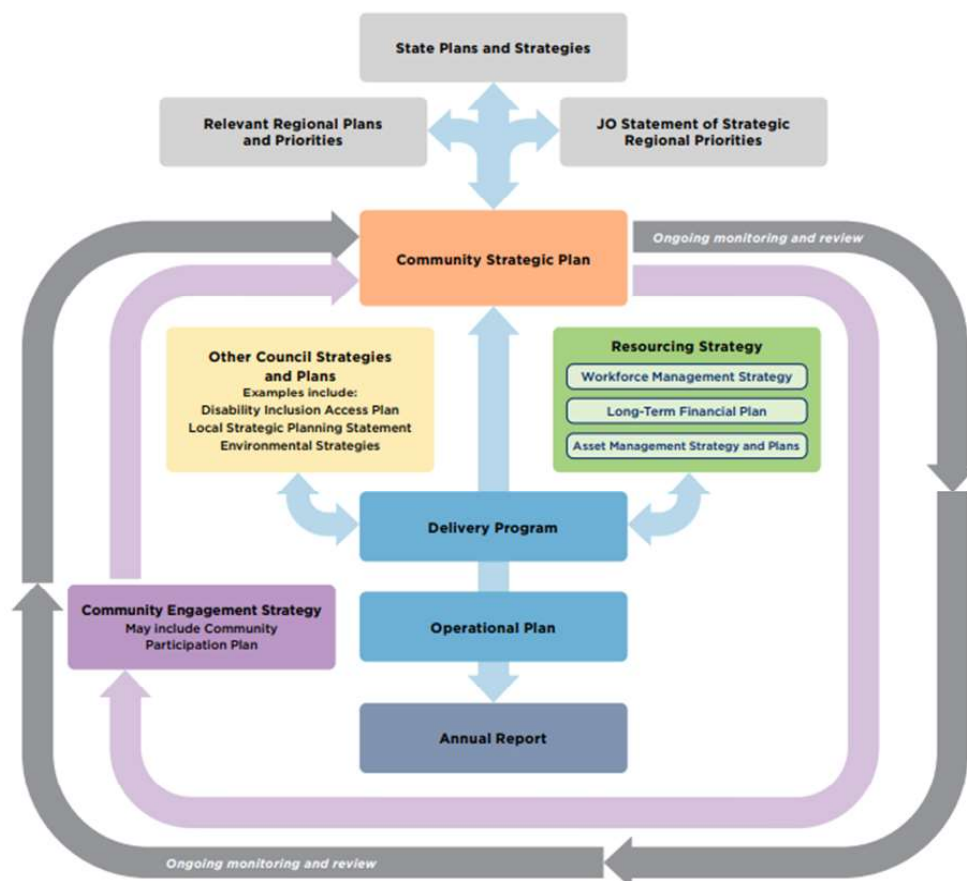


What is a State of Our Shire Report?

Council operates in accordance with the Local Government Act 1993 (the Act) which is supported by the Local Government (General) Regulation 2021.

The Office of Local Government (OLG) is the NSW Government agency responsible for overseeing NSW Councils with the objectives of strengthening the sustainability, performance, integrity, transparency and accountability of the local government sector.

The Act requires that several compulsory reports be issued by Council – this particular document is known as the State of Our Shire Report and has been prepared in accordance with the guidelines issued by the OLG in 2021. This report details most of the achievements made toward achieving the aspirations contained within the Community Strategic Plan titled 'Our Narrandera Shire 2034'.



Integrated Planning & Reporting – Guidelines for Local Government in NSW. September 2021
<https://www.olg.nsw.gov.au/wp-content/uploads/2021/09/Integrated-Planning-and-Reporting-Guidelines.pdf>



The outgoing Councillors were elected in December 2021 for a 3 year term and I was honoured to be re-elected by the residents of the Shire. From within the Councillors I was elected as Mayor in 2021 and again in 2023, during this time I was assisted by 2 Deputy Mayors being Councillor Cameron Lander in 2021 to September 2023, then Councillor Sue Ruffles from September 2023.

During my term as Mayor, I have worked with a very supportive General Manager – Mr George Cowan, and 2 Deputy General Managers, being Mr Martin Hiscox and Mr Shane Wilson. There have been many positive changes to our Shire community over the past 3 years, with some of the more notable being:

- As a new Council we consulted with the community and through valuable feedback, developed the current Community Strategic Plan titled 'Our Narrandera Shire 2034' and its supporting documents.
- There have been many projects that have come to fruition but some of the major projects include the Barellan Sewer Scheme where the residents of Barellan will soon have a safer and healthier environment within which to live and work also the opening of the unique Destination and Discovery Hub at Narrandera and the opening of the Skywalk extending over part of Lake Talbot.
- Not all of the achievements have been physical structures. Over the past few years it became clear that for Council to remain financially viable into the future a Special Rate Variation would need to be considered by Council. During the 2023-2024 financial year the General Manager and I along with Councillors and key staff, spoke to the community about the need to increase the ordinary rate to address significant issues such as the construction of stormwater infrastructure to address flooding within Narrandera urban areas; essential upgrade of Information Technology systems across the organisation to address operational and cyber security issues, decrease the asset backlog ratio of 10.6% and having a currently industry aligned salary system to ensure that Council not only retains but can also attract appropriately skilled persons in a comprehensive industry.

For myself and my fellow Councillors, it has been an enormous privilege to be a part of the Council elected by you to progress our Shire and make it a better place for current and new residents to live and enjoy.

Councillors elected 4 December 2021



Cr. Neville Kschenka
Mayor 2021 to 2024



Cr. Sue Ruffles
Deputy Mayor 2024



Cr. Cameron Lander
Deputy Mayor 2021 to 2023



Cr. Jenny Clarke
OAM JP



Cr. Peter Dawson



Cr. Tracey Lewis



Cr. Braden Lyons



Cr. Kevin Morris



Cr. Narelle Payne

Councillors are usually elected for four years. Why has the current Council remained in office for only 3 years?

The outgoing Council was elected 4 December 2021 for a term of 3 years. With the emergence of the COVID-19 pandemic into Australia in early 2020, the NSW State Government responded to the pandemic by delaying the September 2020 election until September 2021 – however following a further significant outbreak the election was again postponed until 4 December 2021. This deferral also meant that the review of strategic Council documents such as the Community Strategic Plan and its supporting documents, also the Disability Inclusion Action Plan were delayed.

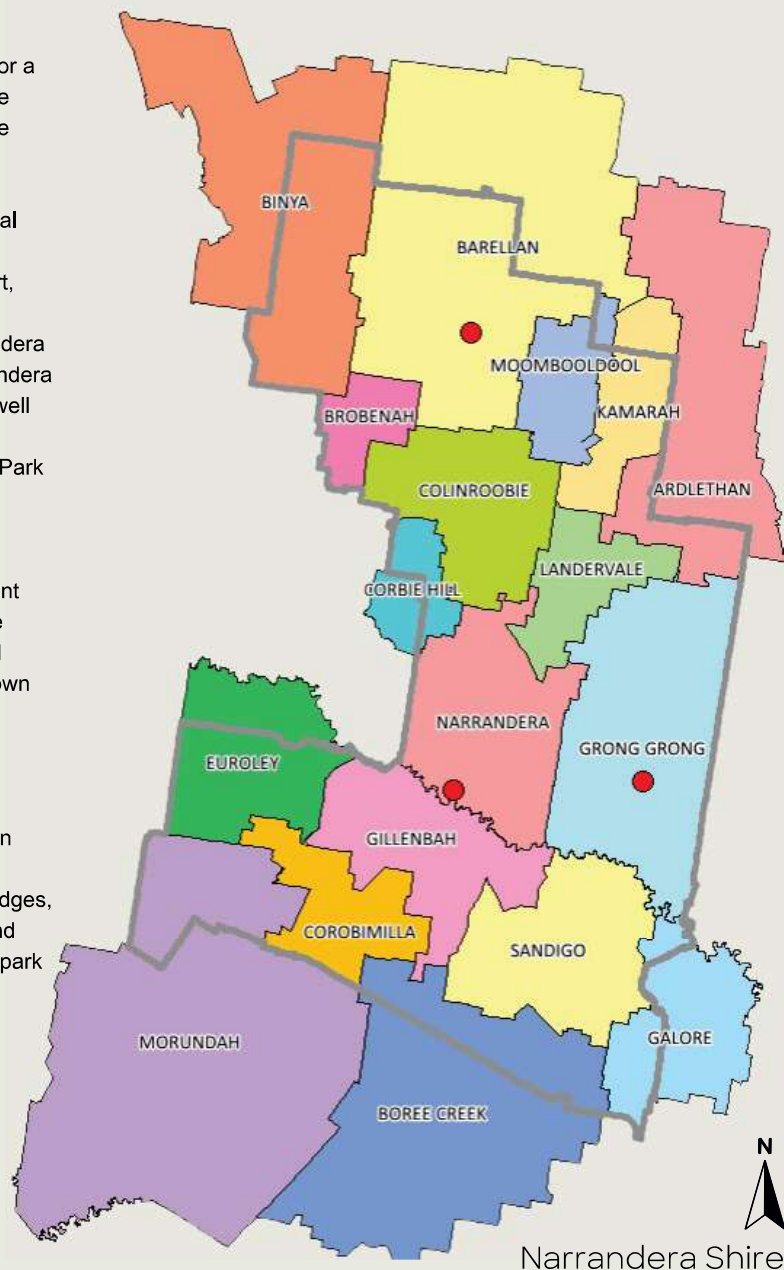
At the date of preparing this document, the term of the incoming Council to be elected 14 September 2024 will be 4 years concluding September 2028.



Our Local Government Area

The Shire has an area of 4,117 square kilometres and provides for a population of 5,698 persons*. The principal centres of population are Narrandera, Barellan and Grong Grong. Narrandera Shire Council manages a broad range of general community services including Narrandera Community Transport, Narrandera-Leeton Airport, Narrandera Shire Library, Narrandera Visitor Information Centre, Narrandera Arts and Community Centre, as well as recreational facilities such as Narrandera's Lake Talbot Water Park and the Barellan War Memorial Swimming Pool. Council controls amenities and services such as sporting fields, waste management and recycling services across the Shire, essential water supply and sewerage infrastructure for the town of Narrandera. Council is also responsible for a number of environmental and public health services, like planning and development services, companion animals' control, and managing infrastructure including roads, bridges, cemeteries, open space parks and gardens, public amenities, skate park and picnic areas.

Source: Australian Bureau of Statistics



Narrandera Shire

Our Demographics from the 2021 Census

Narrandera 2021 Census All persons



People	5,698
Male	49.6%
Female	50.4%
Median age	44



Families	1,422
Average number of children per family	
for families with children	2
for all households (a)	0.7



All private dwellings	2,679
Average number of people per household	2.3
Median weekly household income	\$1,184
Median monthly mortgage repayments	\$1,000
Median weekly rent (b)	\$200
Average number of motor vehicles per dwelling	2

(a) This label has been updated to more accurately reflect the Census concept shown in this data item. The data has not been changed.

(b) For 2021, median weekly rent calculations exclude dwellings being occupied rent-free.

Source: Australian Bureau of Statistics

Our Demographics from the 2021 Census

Narrandera 2021 Census All persons

Age	Narrandera	%	New South Wales	%	Australia	%
Median Age	44	N/A	39	N/A	38	N/A
0-4 years	324	5.7	468,056	5.8	1,463,817	5.8
5-9 years	398	7	500,810	6.2	1,586,138	6.2
10-14 years	425	7.4	501,135	6.2	1,588,051	6.2
15-19 years	317	5.6	457,896	5.7	1,457,812	5.7
20-24 years	252	4.4	496,185	6.1	1,579,539	6.2
25-29 years	293	5.1	555,967	6.9	1,771,676	7
30-34 years	256	4.5	586,057	7.3	1,853,085	7.3
35-39 years	315	5.5	580,185	7.2	1,838,822	7.2
40-44 years	307	5.4	522,984	6.5	1,648,843	6.5
45-50 years	328	5.7	516,915	6.4	1,635,963	6.4
50-54 years	343	6	500,027	6.2	1,610,944	6.3
55-60 years	379	6.6	490,155	6.1	1,541,911	6.1
60-64 years	440	7.7	471,628	5.8	1,468,097	5.8
65-69 years	339	5.9	416,493	5.2	1,298,460	5.1
70-74 years	351	6.1	372,234	4.6	1,160,768	4.6
75-79 years	274	4.8	268,110	3.3	821,920	3.2
80-84 years	166	2.9	183,709	2.3	554,598	2.2
85 years and over	203	3.6	183,895	2.3	542,342	2.1

Source: Australian Bureau of Statistics

Our Regional Demographic Profile Summary from the 2022-2025
Murrumbidgee Primary Health Network Health Needs Assessment
2022-2025

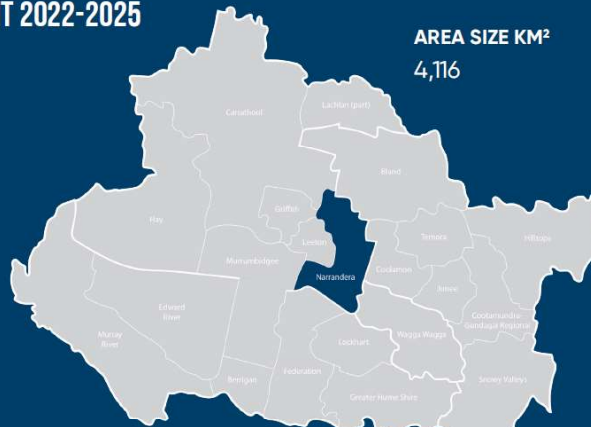
NARRANDERA LGA PROFILE

MPHN HEALTH NEEDS ASSESSMENT 2022-2025

AREA SIZE KM²
4,116

TOWNS

Binya (122),
Colinroobie (51),
Corobimilla (44),
Gillenhah (119),
Grong Grong (287),
Kamarah (83),
Landervale (25),
Moombooldool (26),
Narrandera (4,369),
Sandigo (87).



DEMOGRAPHICS



POPULATION ERP
5,698



POPULATION DENSITY
Persons/km²
1.4



POPULATION CHANGE
2021-2041
↓ 5.8%



ABORIGINAL & TORRES STRAIT ISLANDER
12.7%



SOCIOECONOMIC INDEX
Avg. Aus score 1000
975.3



GENDER
Females
50.4%



MEDIAN AGE
47.5 years



AGE OLDER THAN 65 YEARS
21.7%



AGE PENSIONERS
64.7%



INTERNET
Dwellings without internet access
27.3%



BORN
Predominantly non-English speaking country, resident Australia 5 years+
1.5%



INCOME
Households in the bottom 40% of income distribution
48.0%



EDUCATION
Participation in vocational education and training
19.7%

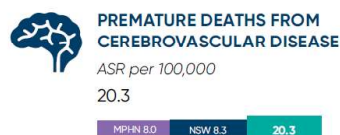
■ NARRANDERA LGA ■ MPHN REGION ■ NSW

Our Regional Demographic Profile Summary from the 2022-2025 Murrumbidgee Primary Health Network Health Needs Assessment 2022-2025

NARRANDERA LGA

■ NARRANDERA LGA ■ MPHIN REGION ■ NSW

HEALTH CONDITIONS



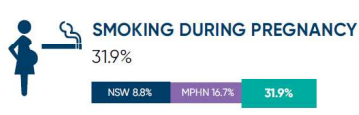
CANCER STATISTICS



SCREENING



RISK FACTORS



The Five Themes of 'Our Narrandera Shire 2034' Community Strategic Plan

1 Our Community

- 1.1 To live in an inclusive, healthy and tolerant community with a positive attitude toward others.
- 1.2 Work together to advocate for quality health, education, youth and social services.
- 1.3 To feel connected also safe.

2 Our Environment

- 2.1 To value, care for and protect our natural environment.
- 2.2 Enhance our public spaces to enrich our community.
- 2.3 Maximise greater re-use of resources to increase sustainability within our community.

3 Our Economy

- 3.1 Create strong conditions for investment and job creation through quality infrastructure and proactive business support.
- 3.2 Encourage new housing supply to meet the needs of the community.

4 Our Infrastructure

- 4.1 To have an improved and appropriately maintained road network.
- 4.2 Actively investigate opportunities to enhance our potable water quality.
- 4.3 To improve, maintain and value-add to our essential public and recreational infrastructure

5 Our Civic Leadership

- 5.1 Have a Council that provides leadership through actions and effective communication.
- 5.2 Promote a community spirit that encourages volunteerism and values effective partnerships.

The measures used to benchmark our progress and success.

The Community Strategic Plan 2017-2030 contains measures of progress and successful outcomes for each of the five themes.

1 Our Community

1.1.1 Acknowledge and celebrate our local Wiradjuri culture.

1.1.2 Support opportunities for community participation in diverse arts and cultural activities.

1.1.3 Work with event organisers to promote and improve participation in local events and festivals.

1.2.1 Continue to work with the Aboriginal community fostering mutual respect and understanding through consultation seeking valuable feedback on important projects and initiatives.

1.2.2 Work with the Youth Council to implement the Youth Strategy.

1.2.3 Integrate the Youth Council into official Council and community events.

1.2.4 Continued advocacy for the delivery of integrated health services and well-being programs.

1.3.1 Maintain and enhance the connection between Council and the community using available communication channels.

1.3.2 Continued advocacy for the strengthening of critical emergency services personnel and 'fit for purpose' infrastructure through the Narrandera Community Safety Precinct Committee.

1.3.3 Ensure that the CCTV network is functional and there is a program for enhancement.

1.3.4 Provide transport opportunities to support independent living at home.



Highlights

- Work continues on the new Wiradjuri Honour Wall located in Marie Bashir Park - this project is a memorial wall to the Wiradjuri people of the Narrungdera nation. The project consists of curved concrete walls with granite etched inlays and a central metal sphere feature.
- In 2023 a Seniors Expo was held as part of Seniors Festival which connected older people, including those with special needs, with information and service providers who could assist them to learn about available services and to participate more fully in community activities.
- The Youth Council have held several successful school holiday events including roller skating events, paint workshops, craft workshops, excursions to family funland and ice skating, fun activities in the park, pilates at the pool, the annual slime run, basketball events, the fruit fly circus. There have also been several initiatives implemented to prepare for life after school including white card courses, responsible service of alcohol, responsible conduct of gambling, welding courses, fencing, safe use of quad bike. Other initiatives include raising awareness to the dangers of vaping, youth mental health education and the completion of the Blue Tree Project. The Youth Council have also completed a survey to gather information for future projects and also completed the Youth Strategy.
- Contact with and publicity to assist local community groups initiate and promote community events is ongoing. During the reporting period a number of community events have been successfully held; some have been assisted at a Council level with the support of the Events and Visitor Services Team Leader and others on a more informal basis.

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Highlights

- From December 2021 to 30 June 2024 Community Transport completed a total of 54,857 trips, travelled 999,676 kms, engaged with 1,753 active clients and provided a total of 7,270 hours of social support. The longest distance travelled was to Canberra and the most frequent destinations were Wagga Wagga and Griffith. There was also a total of 2,093 hours of home modification and maintenance conducted.
- The goals, actions and outcomes of the Cultural Plan are facilitated by Council through its S.355 and Advisory Committees, various community groups, artists, artisans and community members. These groups support the aims and outcomes listed for the plan's 6 Goals. To increase usage of the Arts Centre and to promote Arts opportunities the Arts and Cultural Committee proposed a subsidy reducing fees when hiring the Arts Centre to not-for-profit community groups.
- Council is very proactive in engaging with the community utilising various communication channels including social media, website, radio, newspaper, digital newsletters, physical newsletters and television. During the last term of Council, Council's social media platforms had a reach of over 502 thousand, monthly newsletters were released and 201 media releases were published.



The measures used to benchmark our progress and success.

2 Our Environment

2.1.1 Establish strong partnerships to protect, expand and promote Narrandera's unique koala population with a vision to establish a research centre in Narrandera.

2.1.2 Key environmentally sensitive areas under the control of Council are managed with awareness and sensitivity.

2.1.3 Preservation and enhancement of our significant tree assets to maintain our signature streetscapes.

2.2.1 Continually assess playgrounds to determine if fit for purpose, ensure compliance with the relevant standards and they meet community needs relevant to the level of use of the area.

2.2.2 Implement a renewal and maintenance schedule to support a diverse range of building facilities for the community.

2.3.1 Implementation of the Narrandera Shire Waste Management Plan and identify realistic opportunities for re-use of waste streams.

2.3.2 Source funding and implement short to medium term actions from the Narrandera Shire Council Climate Action Strategy.

2 Our Environment

Highlights

- The Economic Development team continues to work closely with the Koala Regeneration Committee and have a strong relationship. This partnership then works with Charles Sturt University (CSU), Murrumbidgee Landcare and National Parks and Wildlife Service (NPWS) to ensure that our Koala population remains protected and healthy.
- The unique treescape of Narrandera is proactively managed with significant trees preserved to ensure the aesthetic value of Narrandera and to remain healthy and unique. Recent significant storm events have resulted in the removal of 130 trees; however, the tree replacement program is progressing to replant those lost.
- In line with Council's Climate Action Strategy (Efficiency, Renewable Energy & Emissions Reduction short to medium Action Plan) Council has completed 'behind the meter' photovoltaic (PV) solar systems at a number of key sites allowing for either carport, ground and/or roof mounted systems. It is expected that this will provide for a total of 230KW of energy generation and the capacity to store energy at two sites with the installation of 35kWh of battery storage. These projects were completed in a staged schedule across the 2023-2024 financial year. Energy cost saving from the projects will be reallocated into the renewable energy reserves to continue to fund the short to medium action plan items as detailed in the Climate Action Strategy.
- A new playground has been installed at the Narrandera Water Tower area and a preoperational inspection was completed prior to opening. Kid Safe NSW were engaged to undertake an audit of the new playground.

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The measures used to benchmark our progress and success.

3 Our Economy

- 1.1 Identify and develop targeted campaigns to attract industry/business also building on our distinctive strengths in agriculture and its related supply chains.
- 3.1.2 Promote collaborative marketing initiatives through regular meetings between businesses and Council on both a formal and informal basis.
- 3.1.3 Promotion of Narrandera Shire using our heritage buildings, culture, location, waterways, ecotourism also business and sporting facilities.
- 3.1.4 Advocate and support the expansion of the Narrandera-Leeton Airport and increased business opportunities.
- 3.2.1 Actively seek and where possible, assist prospective developers to facilitate a mixed housing development that includes an independent living complex and affordable housing in Narrandera.
- 3.2.2 Strategic land use planning for future housing, recreational, commercial and industrial needs.
- 3.2.3 Continue to lobby NSW Government to resolve Aboriginal Land Claims on lands suitable for potential development.



Highlights

- The Economic Development team have created open channels of communication with prospective developers and local real estate agents to help facilitate potential housing developments in Narrandera, which includes an independent living complex and affordable housing.
- Narrandera Local Housing and Employment Zone Land Strategy was adopted by Council in December 2022. The identified actions are now being progressed, with the planning proposal for the identified Employment Zone Land west of the Red Hill Industrial Estate now underway.
- Council has continued to support local business through the Narrandera Business Group and directly to various businesses. Support has been provided to businesses currently establishing in Narrandera Shire, through regular meetings with local industries, businesses and attending business group meetings Council continues to gain valuable insights into the needs and aspirations of local businesses. These interactions enable Council to develop targeted marketing and project initiatives, nurture protentional collaborations and create a supportive environment for business growth. Engaging with government agencies also assists in providing upskilling services, business health checks, and identifying gaps in industry. Collaborative marketing initiatives also include our Tourism campaigns including Murrumbidgee Trails and Visit Riverina.
- Following the opening of the new Destination and Discovery Hub, the centre has seen a significant increase in visitation and has provided opportunities to promote Narrandera Shire and encourage extended stays.

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The measures used to benchmark our progress and success.

4 Our Infrastructure

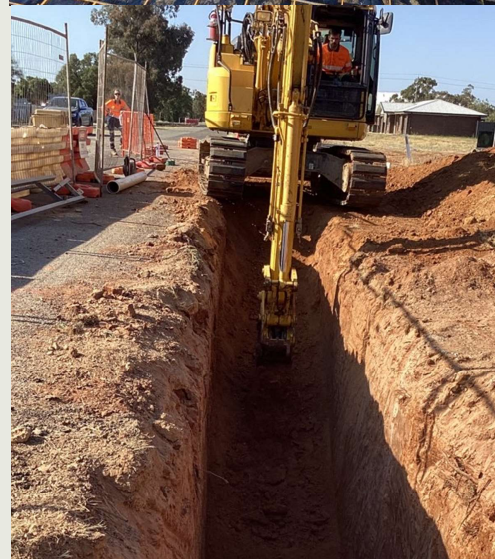
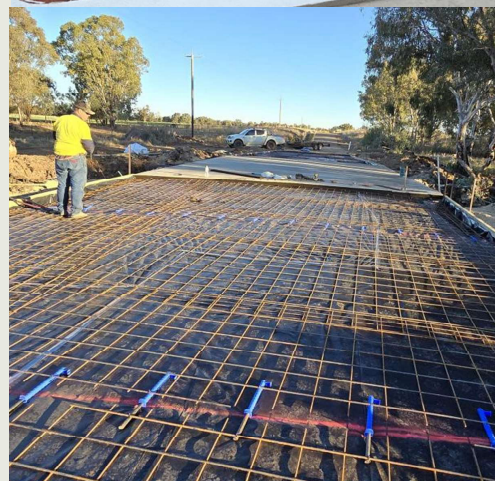
- 1.1 Submit funding applications to maximise opportunities to upgrade the local and regional road network.
- 4.1.2 Plan and undertake road maintenance and upgrades based on available funding.
- 4.1.3 Strategic lobbying for the replacement or upgrade of the bridge across the main irrigation canal on Irrigation Way.
- 4.2.1 Implement the adopted Integrated Water Cycle Management Plan (IWCM).
- 4.2.2 Continue to address water quality issues within the potable water supply network.
- 4.2.3 Ensure that wastewater returned to the environment is in line with guidelines from relevant authorities.
- 4.3.1 Keep the community informed of water supply matters and proposed infrastructure upgrades, encourage water customers to register and use the new water billing portal.
- 4.3.2 Undertake stages 1 & 1A of the Narrandera Business Centre Upgrade, including the implementation of improved stormwater drainage and seek funding for the additional stages of the project.
- 4.3.3 Through stakeholder consultation, in any project consider the diverse mobility needs of our community, consistent with the Disability Inclusion Action Plan.
- 4.3.4 Through community consultation develop a new masterplan for Marie Bashir Park.
- 4.3.5 Through consultation with all user groups of Narrandera Shire sporting facilities, prioritise improvements for venues and seek funding to implement the improvements.
- 4.3.6 Establish an off-leash companion animal area adjacent to Henry Mathieson Oval.
- 4.3.7 Source funding to improve vehicle parking at the Lake Talbot Water Park.

4 Our Infrastructure

Highlights

- Across the reporting period, the Shire community received 69.48kilometres in either new road sealing works or reseals such as Pamandi Road, Rock Water Holes Road, Weir Park Road and Angle Road. Erigolia Road received 11.7 kilometres of sealed road widening works. Gravel re-sheet works totalled 118.3 kilometres some of which were Buckingbong Road, Kangaroo Plains Road, Lismoyle Road, Baldwins Road, Holloway Road, The Gap Road, Centenary Road, Bulloak Tank Road and Molly's Lagoon Road. Drover Place was constructed to provide access 580 metres of sealed roadway within the Red Hill Industrial Estate to provide access to additional industrial allotments.
- The scoping study of a new Water Treatment Plant is expected to be completed soon. Taste testing study was completed in December 2023, this involved pouring a different type of water into a cup with the participant rating the taste of each sample.
- The Barellan Sewer Scheme began works in September 2023. The Scheme involves the installation of new sewer mains, manhole connections, pump stations and related infrastructure to meet current and future needs, as well as a treatment plant.
- The Narrandera Shire Council water billing portal went live in February 2023 which allows property owners to log into the 'water billing portal' from Council's website to monitor their water usage and as a tool to identify possible water leaks.

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4 Our Infrastructure

Highlights

- 277 household water filters have been installed to date at the request of property owners. Replacement of water mains and hydrants to improve water quality and reliability has continued throughout the year. Funding for a new Water Treatment Plant was again sought under the National Water Grid Fund Round 2, however Council was unsuccessful.
- The Local Roads and Community Infrastructure Program, is well under way. This program included the Narrandera Sportsground spectator pavilion, Narrandera pump track, Barellan Hall toilet upgrade, Barellan Sportsground spectator pavilion, Narrandera Tennis Courts upgrade, Senior Citizens building upgrades, aerodrome - air league building external repairs, Tiger Moth building upgrade, town signage and more.
- The Stronger Country Communities Round 4 Program was also a success. This program included the Narrandera Sportsground Changeroom Facilities Upgrade, Barellan Netball Court upgrade, Narrandera Sports Stadium upgrades, Lake Talbot Water Park entrance and fencing, water refill stations installation and more.
- The Stronger Country Communities Round 5 Program included the installation and upgrade of fixed and remote CCTV systems within the Narrandera Shire local government area and new playground and associated amenities at the Narrandera water tower.
- Another successful project was the Fixing Local Roads project which saw the sealing of Paintings Bridge Road and Old Wagga Road.

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The measures used to benchmark our progress and success.

5 Our Civic Leadership

5.1.1 Manage the functions of ARIC also the schedule of Internal Audits and Service Reviews.

5.1.2 Support ethical, transparent and accountable corporate governance.

5.1.3 Gauge customer and resident satisfaction with services and operations.

5.1.4 Report on compliance with the financial performance measures within the annual financial statements.

5.1.5 Continue strategic advocacy for the strengthening of the Shire centres of learning.

5.1.6 Continue strategic advocacy for the improvement of telecommunication networks across the Shire.

5.1.7 Make representations to both Federal and State Government agencies to determine the feasibility of the Lake Mejum and Lake Coolah concept.

5.1.8 Ensure that workforce policies remain current in a changing environment.

5.1.9 Maintain the connection with Price Waterhouse Cooper to complete the LG Performance Excellence Program on an annual basis.

5.1.10 Ensure our workforce is well trained and meets the needs of the organisation now and into the future with succession planning for key roles within the organisation.

5.1.11 Recognise the achievements of the Council workforce.

5.1.12 Maintain an Information Technology Strategy that meets the needs of the organisation, is fit for purpose and provides best value for money.

5.1.13 Actively protect the organisation from cyber threats such as spear phishing emails and unauthorised access to the network.

5.1.14 Monitor the availability of Federal and State funding grants payable to Council.

5.1.15 Maximise the revenue streams of Council.

5.1.16 Provide a summary of ranger activities, including the number of dogs and cats registered in accordance with the Companion Animals Act 1998.

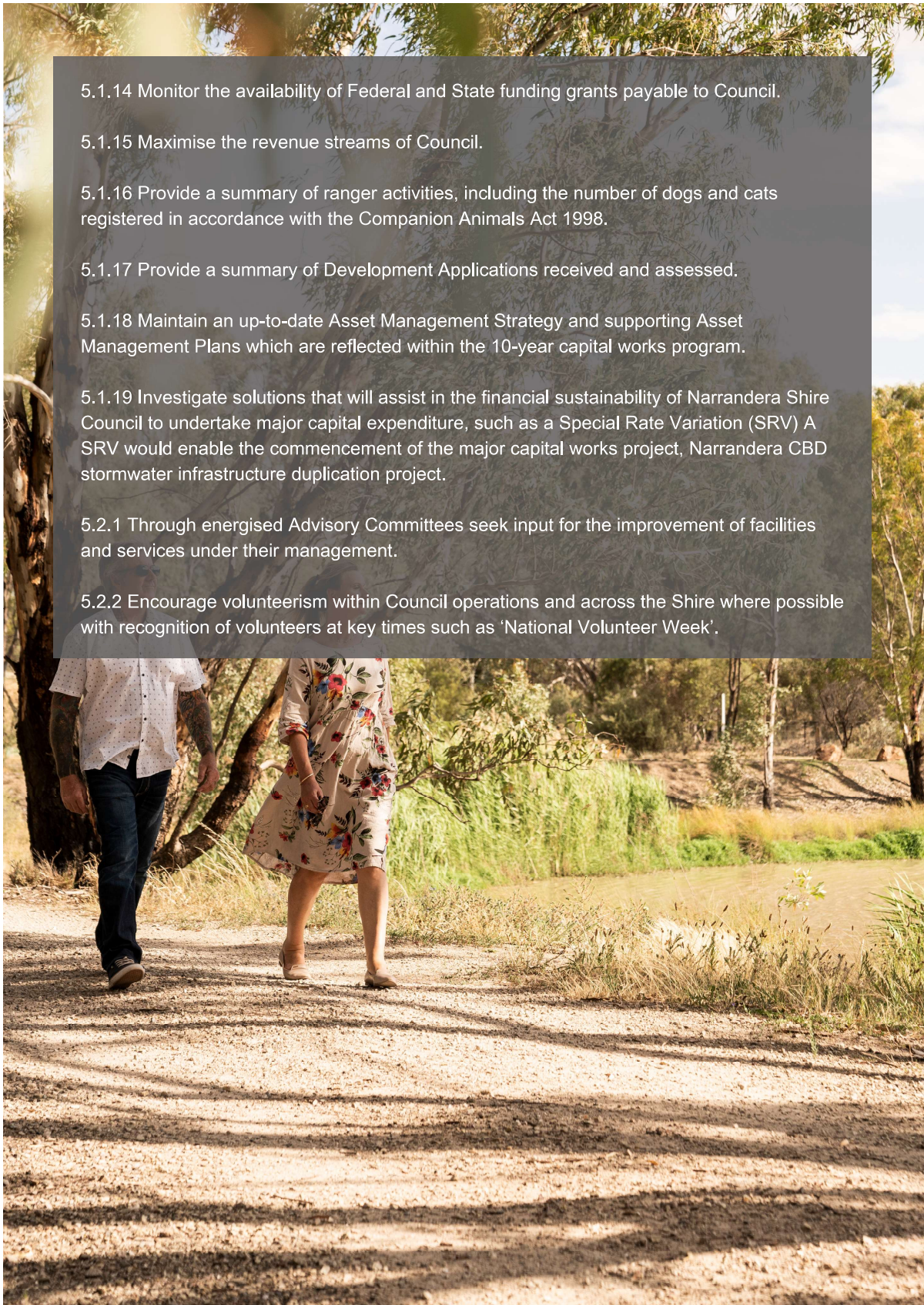
5.1.17 Provide a summary of Development Applications received and assessed.

5.1.18 Maintain an up-to-date Asset Management Strategy and supporting Asset Management Plans which are reflected within the 10-year capital works program.

5.1.19 Investigate solutions that will assist in the financial sustainability of Narrandera Shire Council to undertake major capital expenditure, such as a Special Rate Variation (SRV). A SRV would enable the commencement of the major capital works project, Narrandera CBD stormwater infrastructure duplication project.

5.2.1 Through energised Advisory Committees seek input for the improvement of facilities and services under their management.

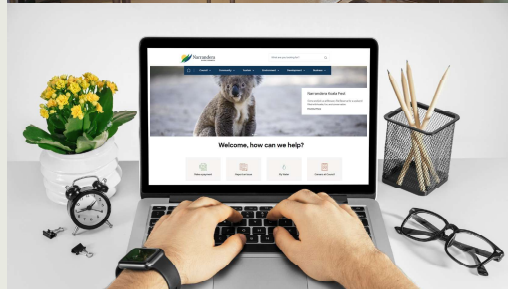
5.2.2 Encourage volunteerism within Council operations and across the Shire where possible with recognition of volunteers at key times such as 'National Volunteer Week'.



5 Our Civic Leadership

Highlights

- Council provides funding for the annual academic and citizenship awards at all schools within the Shire and continues to advocate for improved education systems for residents. Opportunities are provided for school students to undertake work experience and training at the Council.
- The 5G installation is proceeding with the 3G network expected to be turned off during the latter part of 2024. Field Solutions Holdings Ltd (FSG) have secured a site at Grong Grong for the construction of a tower and negotiations continue in relation to Kamarah.
- Council also looks to provide either internally or externally relevant training or short courses to employees as necessary to comply with legislative changes or to refresh and build on skills already acquired. At the present time 14 employees continue with external study at Certificate II level or higher; during the reporting period 7 employees gained their qualification.
- In 2024, Council's social media platforms had a reach of over 180 thousand with over 56 thousand page visits.
- Development activity report and statical data provided to each Council meeting. During the 23-24 year Council determined 48 development application with the total development cost of \$10,938,445. It is noted that the average assessment time was 20 days, which was the fastest in NSW.



Delivery Program 2018-2022

Annual Report
Reporting Year 2021-2022




Narrandera
Shire Council

THEME 1 - OUR COMMUNITY

STRATEGY 1 - TO LIVE IN AN INCLUSIVE, TOLERANT AND HEALTHY COMMUNITY WHICH DEMONSTRATES A POSITIVE ATTITUDE

ACTION 1 - Develop relationships with both local and regional communities fostering a healthy and community attitude

Action Code	Action	Responsible Position	Comment	Action Status
1.1.1.1	MEASURE (1) - The number of items broadcast for each reporting period with cumulative totals combined along with available web page and Facebook statistics. In 2020 the community survey will measure success since the 2016 survey.	Communications Officer	For the 2021-2022 reporting year - Council engaged with the community through many broadcasting channels. The Mayor and General Manager participated in monthly radio interviews with Narrandera Community Radio, Triple M Griffith and ABC Riverina. This year Council published a total of 226 posts on Facebook - the top engaged post was about the closure of East Street, Narrandera due to the January 2022 flooding event - this post had 12,800 reaches, 172 comments, 418 'reactions' and 123 'shares'. Pages on Council's website have had 93,362 unique pageviews, with news and media collectively totaling 1,048 unique views, there were 65 media releases published. Council released 15 print and digital newsletters and 30 print advertisements for the reporting period.	Ongoing commitment
1.1.1.2	MEASURE (2) - Details of engagement opportunities for each reporting period with cumulative totals.	Communications Officer	For the 2021-2022 reporting year - Council published 18 community newsletters online, documents published to the website for feedback included the 24 'Have Your Say' items. Community activities included seniors and youth weeks, school holiday activities for young people, road safety week activities, community Listening Posts at Barellan, Grong Grong, Sandigo and Narrandera, 2 community consultation sessions and the opening for the new Narrandera Sportsground Clubroom facility and 4 community competitions. Council also commenced its community	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
			consultation sessions in October 2021 to develop a new Community Strategic Plan and supporting documents, there were 4 face-to-face sessions with a QR coded survey issued to every property owner with their November 2021 rate instalment notice and water consumption account. The final documents were adopted by Council in June 2022.	
1.1.1.3	MEASURE (3) - Proactive committees with meetings conducted as per terms of reference and held as scheduled. Minutes of Committees made available to Council and the community.	Deputy GM Corporate & Community	For the 2021-2022 reporting year - Council has reviewed its Committee structure following the December 2021 ordinary election. Terms of reference for committees have been adopted by Council. Councillor and community committee members have been appointed.	Completed

ACTION 2 - Continue with strategic advocacy for the delivery of integrated health and wellbeing programs

Action Code	Action	Responsible Position	Comment	Action Status
1.1.2.1	MEASURE (1) - Details of advocacy efforts during the reporting period and outcomes.	General Manager	For the reporting year 2021-2022 - During the year the Council, Mayor and General manager continued to advocate for improved access to health services for local residents. The opportunity was taken to present to the Parliamentary enquiry into rural health services highlighting issues around COVID vaccinations, poor access to allied health services and the decline in services provided locally. More recently dialysis services have been in the spotlight with local residents having to travel to Griffith with the Mayor continuing to present this issue to the relevant Ministers and the Murrumbidgee Local Health District.	Completed

ACTION 3 - Continue positive interactions with the Narrandera Interagency also the Aboriginal representative bodies within the community

Action Code	Action	Responsible Position	Comment	Action Status
1.1.3.1	MEASURE (1) - Number of meetings attended and outcomes from the meetings.	Community Support Manager	For the reporting year 2021-2022 - The Narrandera Interagency continues to meet, with new members attending regularly. The Aboriginal Elders Liaison Committee continues to meet quarterly to discuss important issues surrounding the Aboriginal community, including upcoming Council projects, including the Wiradjuri Wall which Council have successfully applied for grant funding to commence the project. NAIDOC Week 2022 preparations are well advanced through the Narrungdera NAIDOC Committee with celebrations to happen during July 2022.	Ongoing commitment

ACTION 4 - Implementation and monitoring of the Positive Aging Strategy & Disability Inclusion Action Plan

Action Code	Action	Responsible Position	Comment	Action Status
1.1.4.1	MEASURE (1) - Details of progressive achievements measured against the relevant plan.	Community Support Manager	For the reporting year 2021-2022 - The Narrandera Shire Library continues to offer activities catering to the needs of our senior community members and those living with a disability including movie days for seniors and mobile library services as well as offering a space for the Kurrajong participants to socialise. The Library continues to host the Knattering Knitters and offers volunteer opportunities as well. Bidgee Boxing and Trinity Yoga continue to offer low impact exercise classes and Third Year Yoga. The Community Transport and Home Support Programs along with Meals on Wheels and other community organisations continue to offer services such as meal delivery, social support and transport to ensure senior residents and those living with a disability are well supported. Council completed the four year review of the DIAP with the updated plan to be adopted at the June 2022 meeting.	Ongoing commitment

ACTION 5 - Transport options are available to identified members of the community

Action Code	Action	Responsible Position	Comment	Action Status
1.1.5.1	MEASURE (1) - The number of clients provided with community transport during the reporting period.	Community Support Manager	For the reporting year 2021-2022 - Narrandera-Leeton Community Transport provided 11,117 trips to residents of the Narrandera and Leeton Shires during the 2021-2022 reporting period. Of these trips 4,337 trips were delivered to clients aged 65 years or older, or 50 years for Aboriginal and Torres Strait Islander, a total of 4,666 trips were delivered to those who are transport disadvantaged. The remainder of the trips were delivered through non-	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
			emergency health related transport, to NDIS participants and through other brokerage agreements.	

ACTION 6 - Information about community services that are accessible within the Shire to be broadcast through various means

Action Code	Action	Responsible Position	Comment	Action Status
1.1.6.1	MEASURE (1) - The currency and accuracy of information available to the community also the number of website page hits and Facebook page likes.	Community Support Manager	For the reporting year 2021-2022 - The various Council social media posts received wide attention from the Community - these included information on the following items such as COVID-19 updates, playground upgrades, Oz Harvest Van, vaccination hubs, Christmas Lights and competitions, Women's Health Screening clinics and the launch of the Youth Advisory Council's Food Trailer, school holiday activities, upcoming NAIDOC Celebrations, Community Outreach events, funding opportunities, the rural health inquiry, extreme weather events and the Narrandera stormwater drainage project proposal.	Ongoing commitment

ACTION 7 - Where possible ensure socially disadvantaged members of the community have access to or are advised of how services can reduce their isolation

Action Code	Action	Responsible Position	Comment	Action Status
1.1.7.1	MEASURE (1) - The number of persons that have been assisted with	Community Support Manager	For the reporting year 2021-2022 - The Narrandera Leeton Social Support program provided 2,262 hours of Social Support and 192 hours of Flexible Respite to individual	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
	social support during the reporting period who may have been referred through the My Aged Care portal or NDIS planners.		clients aged 65 years and over, or 50 years and over for Aboriginal and Torres Strait Islander - all clients are referred through the MyAgedCare Portal. An additional 96 hours of Social Support was provided to National Disability Insurance Scheme participants. Social Support is an individualised service aimed at reducing social isolation amongst vulnerable members of the community - activities include assisting with shopping and errands, home visits, outings and over the phone support.	

STRATEGY 2 - TO ADVOCATE FOR QUALITY EDUCATIONAL AND CULTURAL OPPORTUNITIES

ACTION 1 - Continued strategic advocacy for strengthening of the Narrandera centres of learning

Action Code	Action	Responsible Position	Comment	Action Status
1.2.1.1	MEASURE (1) - When required details of advocacy efforts.	General Manager	For the reporting year 2021-2022 - Council strongly supported the education providers in the Shire both financially through academic achievement awards and in providing traineeships for students - a number of students have undertaken work experience and have commenced traineeships leading to permanent employment. The General Manager has held discussions with the Principals regarding the standard of results across student cohorts and the need for allied services to be made available to students locally. The General Manager has raised the success of the Clontarf Academy for boys with the Minister for Education and the need for a similar strategy for the girls at Narrandera High School.	Completed

ACTION 2 - Develop a Narrandera Shire Cultural Plan to increase community participation in the Arts and cultural activities

Action Code	Action	Responsible Position	Comment	Action Status
1.2.2.1	MEASURE (1) - Details of events held at the centre including type of event and attendance statistics.	Community Development (including Library) Manager	For the reporting year 2021-2022 - The Visitor Information Centre continues to be housed in the Performance Space of the Arts Centre and it is estimated that this arrangement will continue into early 2023. While the Arts Centre is operating as a shared space NACNET the Arts and Cultural Advisory Committee have continued with the Wide Open Narrandera 2022 program which has seen a new exhibition of work from a local artist or group of artists featured each month. The	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
			program has been very well received with good numbers attending the exhibition openings. Delivery of the Wide Open Narrandera initiative has involved a substantial commitment of volunteer hours from NACNET and Western Riverina Arts.	
1.2.2.2	MEASURE (2) - Regular review of strategies and target groups in response to event statistics.	Community Development (including Library) Manager	For the reporting year 2021-2022 - The aims and goals from the Narrandera Shire Cultural Plan 2021-2031 have been incorporated into the updated Community Strategic Plan and the Disability Inclusion Action Plan. The newly reconstituted Arts and Cultural Advisory Committee will be workshopping the plan to establish deliverable outcomes and will work with the Narrandera Arts and Creative Network, Local Community Arts Installation Narrandera, Western Riverina Arts as well as local artists and community members to develop Arts and Cultural opportunities within the Narrandera Shire.	Ongoing commitment

STRATEGY 3 - TO FEEL CONNECTED AND SAFE

ACTION 1 - Strategic advocacy for an enhanced Police presence, at the very least the maintenance of current levels

Action Code	Action	Responsible Position	Comment	Action Status
1.3.1.1	MEASURE (1) -Number of advocacy interactions and outcomes.	General Manager	<p>For the reporting year 2021-2022 - The quarterly meetings between Council and the regional Police have continued with exchange of information on crime rates and staffing levels. Regular informal contact occurs between the Mayor, the General Manager and the Inspector allowing for the identification of local issues. Crime rates for Narrandera Shire remain low and are decreasing across most categories.</p> <p>The Mayor and the General manager continue to raise the issue of the unsatisfactory condition of the Narrandera Police Station also available Police housing needs being insufficient.</p>	Completed

ACTION 2 - Maintain and enhance the current network of CCTV cameras in key locations

Action Code	Action	Responsible Position	Comment	Action Status
1.3.2.1	MEASURE (1) - Number of cameras within current network and a timeline for upgrade and/or the installation of new cameras; also ongoing statistical information on how many times the footage has been	Information Technology Manager	<p>For the reporting year 2021-2022 - Over the past 12 months Council continues to maintain the existing cameras in the CCTV system which includes repairing or replacing equipment damaged during the January 2022 summer storms and installing new cameras at the Narrandera Works Depot. Council staff have also completed a review with an external consultant of the public facing CCTV equipment to be used for future grant submissions. During the previous 12 month reporting period Council received 11 requests to view footage from the NSW Police.</p>	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
	requested for viewing by NSW Police.			

THEME 2 - OUR ENVIRONMENT

STRATEGY 1 - TO VALUE, CARE FOR AND PROTECT OUR NATURAL ENVIRONMENT

ACTION 1 - Encourage and promote environmental awareness

Action Code	Action	Responsible Position	Comment	Action Status
2.1.1.1	MEASURE (1) - Project delivery and works programs result in minimal environmental harm.	Deputy GM Infrastructure	For the reporting year 2021-2022 - Throughout the year Council staff take measures to ensure minimal harm is caused to the environment through detailed project planning and addressing the compliance requirements through other agencies such as NSW Fisheries and the Environment Protection Authority. There have been no environmental incidents or investigation required as a result of Council works.	Ongoing commitment
2.1.1.2	MEASURE (2) - Statistical information on the number of inspections performed also a summary of the inspections results - are we being effective, are we achieving control.	Open Space Recreation Manager	For the reporting year 2021-2022 - A total of 67 private property inspections completed with 8 General Biosecurity Directions issued - ongoing wet weather has had a significant impacted on the number of inspections able to be undertaken. The Biosecurity Officer Position has been vacant for an extended period of time with recruitment unsuccessful to date, however following a recent interview the role is expected to be filled in August 2022.	Completed
2.1.1.3	MEASURE (3) - Works finalised against the schedule of works, progressive and comparative statistical data on trees removed, trees replaced and new plantings.	Open Space Recreation Manager	For the reporting year 2021-2022 - Across the reporting period the following has been actioned: 129 trees were removed due to the significant cyclonic storm event at the end of January 2022 in Narrandera, 45 trees were removed for health reasons, however 135 trees were planted. 130 trees and shrubs have been planted at the new water tower parkland. Three work packages have been completed. A	Completed

Action Code	Action	Responsible Position	Comment	Action Status
			total of 198 trees have been ordered for the next planting season.	
2.1.1.4	MEASURE (4) - Strategies and plans to preserve a unique feature of our native fauna.	Open Space Recreation Manager	For the reporting year 2021-2022 - A drive by assessment of the Narrandera Flora and Fauna reserve has been completed along with tree assessments carried out at the Brewery Flat Reserve and other reserve areas. Reviews are now being carried out of the final draft versions of the Council Managed Crown Reserves - Plans of Management that include the Lake Talbot environs also the Flora and Fauna reserve areas. Fire mitigation strategies are ongoing.	Completed

STRATEGY 2 - TO EFFECTIVELY MANAGE AND BEAUTIFY OUR PUBLIC SPACES

ACTION 1 - Focus on the Narrandera CBD Masterplan

Action Code	Action	Responsible Position	Comment	Action Status
2.2.1.1	MEASURE (1) - Achieving project milestones.	Projects and Assets Manager	For the reporting year 2021-2022 - An site meeting workshop was conducted earlier in the year with Spiire Infrastructure Consultants to review the design of Bolton Street, Narrandera also the design of the intersection of Bolton Street and East Street. The consultants will provide an updated design proposal based on the adopted masterplan. All funding for this project will be derived from the Narrandera Business Centre Masterplan (NBCM) funding reserves. Bolton Street works have been delayed pending the finalisation of drainage mitigation designs following the severe January 2022 storm and flooding event. Council has also been successful in gaining funding of \$1.2M under the Local Roads and Community Infrastructure Program Phase 3 to upgrade East St, Narrandera between Bolton Street and Twynam Street.	Progressing
2.2.1.2	MEASURE (2) - Spaces where the needs of the community as a whole are considered.	Deputy GM Infrastructure	For the reporting year 2021-2022 - Stage 1 of the Narrandera CBD Master Plan comprising the upgrade of Bolton Street, Narrandera is in the detailed planning stage with a meeting held with the design consultants. The works were planned to commence in the second quarter of 2022, however the severe storms during January 2022 has resulted in the project being delayed/deferred. Further grant funding has been secured to commence the upgrade works within East Street, Narrandera in accordance with the approved Master Plan, the detailed design to commence shortly.	Progressing

ACTION 2 - Develop a small parks strategy

Action Code	Action	Responsible Position	Comment	Action Status
2.2.2.1	MEASURE (1) - Accessible parks that provide for local play, passive recreation, general open space and urban beautification within easy access of residents and visitors.	Open Space Recreation Manager	For the reporting year 2021-2022 - New inclusive play equipment will be purchased and installed at Marie Bashir Park. An Inclusive Play grant submission was successful and designs are currently getting developed for community feedback. The Barellan Pump track will be installed in August 2022 with the site currently being prepared.	Completed

STRATEGY 3 - TO LIVE IN A COMMUNITY WHERE THERE ARE SUSTAINABLE PRACTICES**ACTION 1 - Consider and where possible implement sustainable environmental practices**

Action Code	Action	Responsible Position	Comment	Action Status
2.3.1.1	MEASURE (1) - Progress of the Masterplan also statistical data on the volume of waste diverted from landfill by recycling and other waste diversion methods. Lobbying efforts for and promotion of a container deposit scheme facility for Narrandera.	Deputy GM Infrastructure	For the reporting year 2021-2022 - The year saw the continued support of the reverse vending container machine at the Narrandera Waste facility. Council actively diverted bulk green waste, metal and tyres, as well as batteries, oils paints, gas bottles, hazardous chemicals, fluorescent light tubes and empty fire extinguishers from being placed in the landfill cell. The Long-term Waste Management plan was completed with implementation commencing and physical upgrades to be undertaken in 2022-2023.	Ongoing commitment
2.3.1.2	MEASURE (2) - Actions taken by Council to reduce its environmental footprint such as quantifiable billing trends.	Executive Engineer	For the reporting year 2021-2022 - Council budgeted for a number of significant infrastructure works as identified in Councils Climate Action Strategy. These works included some \$800,000 behind the meter solar, \$360,000 LED streetlighting and approximately \$200,000 of Energy efficiency works. Funding for these works were to be based on a 50:50 basis detailed in Councils grant application in Round 5 of the Building Better Regions Fund. In November 2021 Council were advised that our Grant application had met the required criteria, however priority was given to other projects in the fund. The LED streetlighting is nearly complete and provides ongoing emissions reduction of 140 tonne per year. In February 2022 Council submitted a revised Grant application which is expected to be determined in July 2022. Council continues to monitor energy use.	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
2.3.1.3	MEASURE (3) - Council managed parks and reserves to be watered with re-use or untreated water rather than potable water.	Open Space Recreation Manager	For the reporting year 2021-2022 - Council continue to look for more opportunities to implement reuse irrigation. Some street tree avenues, sports fields, some parks and the western section of the Narrandera Lawn Cemetery are now irrigated by reuse water.	Completed

THEME 3 - OUR ECONOMY

STRATEGY 1 - TO ENCOURAGE NEW BUSINESS AND INDUSTRY THAT CAN BE SUSTAINED ALSO SUPPORT LOCAL BUSINESS AND INDUSTRY TO GROW AND PROSPER

ACTION 1 - Continued delivery of actions contained within the Economic Development Strategy

Action Code	Action	Responsible Position	Comment	Action Status
3.1.1.1	MEASURE (1) - Information to Council and the community on efforts to encourage new business and industry but also support existing enterprises.	Economic Development Manager	For the 2021-2022 reporting year - An intense period of sales on the Red Hill Industrial Estate has seen all available land subdivided and sold. Staff are now examining opportunities for further suitable land to be zoned for future industrial purposes.	Completed
3.1.1.2	MEASURE (2) - Attend Narrandera Business Group Meetings; facilitate guest speakers at Business Group functions; provide information, advice and leverage opportunities for information sharing.	Economic Development Manager	For the 2021-2022 reporting year - The Economic Development Manager attends Business Group meetings and functions - through these efforts Council enjoys a very good working relationship with the business group.	Ongoing commitment
3.1.1.3	MEASURE (3) - Facilitate an industry specific forum to inform landholders and investors of opportunities in the Shire for the pig and chicken industry.	Economic Development Manager	For the 2021-2022 reporting year - no action in this period as previous activities unable to generate any interest from the industry sectors being targeted.	Completed

Action Code	Action	Responsible Position	Comment	Action Status
3.1.1.4	MEASURE (4) - Review sales policy for Council owned land in the Industrial Estate to address incentives for developers; enhance appearance of the Estate with signage, flags and landscaping including 'gateway' treatment.	Economic Development Manager	For the 2021-2022 reporting year - the Red Hill Estate is now completely sold resulting in \$1.687 million in sales this financial year; removal of some signage and new messages are yet to be installed including the billboard facing the Newell Highway near the start point of the Barellan Road. Pole mounted banners at entry to the Estate on Driscoll Road are impressive but given that there is no land for sale at the present time these and the legend/land plan billboard on Driscoll Road will need to be removed or replaced.	Completed

STRATEGY 2 - POPULATION GROWTH, RETENTION AND IDENTIFY NEEDS FOR OUR YOUTH

ACTION 1 - Strategic advocacy to support population retention with particular focus on the youth of our Shire

Action Code	Action	Responsible Position	Comment	Action Status
3.2.1.1	MEASURE (1) - Youth projects and engagement opportunities.	Community Support Manager	For the 2021-2022 reporting year - The Narrandera Youth Advisory Council held 8 formal meetings and several informal meetings during the reporting period. During these meetings members continued to move forward on the Food Trailer project, discussed mental health initiatives including the Blue Tree Project and the Youth Strategy. The Food Trailer made its debut at the Christmas Farmers Markets and was very well received by the community, other events attended included the Roller Disco, Earthfest, Movie Nights and school holiday events. The Community Liaison Officer continues to provide support to the Narrandera High School Girls Group each week, creating fun activities and programs for participants to learn and enjoy, however, this was placed on hold due to the COVID-19 restrictions. Council was successful in receiving two rounds of school holiday break funding and planning for a third round underway.	Ongoing commitment

ACTION 2 - Strategic advocacy for diverse housing options

Action Code	Action	Responsible Position	Comment	Action Status
3.2.2.1	MEASURE (1) - Enhanced accommodation options that may be made available to members of the community.	Community Support Manager	For the 2021-2022 reporting year - Council continues to increase support services available to residents of the Shire. The 2 residential aged care facilities at Narrandera continue to provide both long term and short term care for those living with a disability as well as the frail aged community members who can no longer live safely at home. Narrandera Home Modifications and Maintenance continues to support residents with lawn mowing services and safety related home modifications.	Ongoing commitment

THEME 4 - OUR INFRASTRUCTURE

STRATEGY 1 - TO HAVE AN IMPROVED AND ADEQUATELY MAINTAINED ROAD NETWORK

ACTION 1 - Through advocacy seek funding commitments for identified roadway projects and strategies

Action Code	Action	Responsible Position	Comment	Action Status
4.1.1.1	MEASURE (1) - Advocacy efforts and the reporting of successful outcomes using a timeline.	Works Manager	For the 2021-2022 reporting year - During the year Council submitted five applications for grant funding under the Fixing Local Roads Program Round 3, of which one was successful. Council received successful notification for the grant application for the construction of a new taxiway at the Narrandera-Leeton Airport funded under the Regional Airports Program Round 2. Council submitted a claim for Natural Disaster Funding following the declared January 2022 storm event. Council applied for \$859,411 funding and received successful notification for the widening of Erigolia Road under the Remote Roads Upgrade Pilot Program .	Completed

ACTION 2 - Road assets are managed in accordance with the road service review and asset management plans

Action Code	Action	Responsible Position	Comment	Action Status
4.1.2.1	MEASURE (1) - Strategic mapping of reseal, re-sheeting or grading works made available to the community also details of works undertaken during the reporting period.	Works Manager	For the 2021-2022 reporting year - The following works have been completed for the reporting period, 31.6 kilometres of gravel resheet works, 390.15 kilometres of maintenance grading works, 47.53 kilometres of new sealed road construction and 2.7 kilometres of sealed road rehabilitation. In addition 30.7 kilometers of emergency flood	Completed

Action Code	Action	Responsible Position	Comment	Action Status
			repairs were carried out following the January 2022 storm events.	

ACTION 3 - Maintain the condition rating of the road network across the Shire in accordance with agreed service levels

Action Code	Action	Responsible Position	Comment	Action Status
4.1.3.1	MEASURE (1) - A complete and reliable asset management plan.	Works Manager	For the 2021-2022 reporting year - Footpath inspections were undertaken in accordance with the inspection regime. A consultant has been engaged to undertake a complete condition assessment of the sealed road network.	Completed

STRATEGY 2 - TO IMPROVE, MAINTAIN AND VALUE-ADD TO OUR ESSENTIAL PUBLIC AND RECREATIONAL INFRASTRUCTURE

ACTION 1 - Plan and source funding for redevelopment of or the construction of key facilities and infrastructure

Action Code	Action	Responsible Position	Comment	Action Status
4.2.1.1	MEASURE (1) - Availability of accurate and relevant data for all classes of assets.	Projects and Assets Manager	For the reporting year 2021-2022 - It has been an other extremely busy year for staff managing the delivery of project funded through the Drought Stimulus (NSW) playground on the Murrumbidgee program, Phase 1, 2 and 3 of the Local Roads & Community Infrastructure Program(LRCI), Barellan Network Court 3 Upgrade funding, Regional Airports Program Round 2, Stronger Country Communities Round 4 program, Everyone Can Play (ECP) Grant and the Safe and Secure Water program. Council has submitted 2 grant submissions for projects under the Building Better Regions Round 6 program for the upgrade of the powered sites at the Lake Talbot Tourist Park and an energy efficiency project looking to install 270 KW of solar power panels at various Council sites.	Progressing
4.2.1.2	MEASURE (2) - Completion of projects identified within projected timeframe and budget.	Projects and Assets Manager	For the 2021-2022 reporting year - Major projects that have successfully completed this financial year include the new Clubrooms at the Narrandera Sportsground, Grong Grong Sportsground storage facility, disabled spectator access area and a new electronic score board at the Narrandera Sportsground, Lake Talbot Tourist park Camp Kitchen / Amenity Block building also the unisex toilet facility at Barellan Cemetery. Other projects have also commenced through the year and are nearing completion.	Progressing
4.2.1.3	MEASURE (3) - Details of applications submitted and the outcome.	Water Sewer Manager	For the 2021-2022 reporting year - \$215,094.75 funding was secured under the NSW State Government Safe and Secure Water Program for Integrated Water Cycle	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
			Management report and Water Treatment Plant Scoping Study.	

ACTION 2 - Continuation and monitoring of the Integrated Water Cycle Management Plan (IWCMP).

Action Code	Action	Responsible Position	Comment	Action Status
4.2.2.1	MEASURE (1) - Reporting of milestones achieved within the IWCMP.	Water Sewer Manager	For the 2021-2022 reporting year - The additional works for the Integrated Water Cycle Management Strategy such as the Groundwater Sustainability Study are now complete. Finalisation of the Options Report and development of a Scenario Analysis due in July 2022. Project completion anticipated for November 2022.	Progressing

ACTION 3 - An ongoing program of capital works for both water and sewer operations of Council

Action Code	Action	Responsible Position	Comment	Action Status
4.2.3.1	MEASURE (1) - Progress of proposed works followed by the completion of projects within budget and effectiveness measured by a timeline.	Water Sewer Manager	For the 2021-2022 reporting year - The 2021-2022 capital works program progressing is on schedule - significant works include completion of Sewer Main Relining program, completion of Pine Hill Reservoir Construction project, water and sewer telemetry system upgrade also the Narrandera Sewer Treatment Plant filtration upgrade to begin soon.	Progressing

THEME 5 - OUR CIVIC LEADERSHIP

STRATEGY 1 - TO HAVE A COUNCIL THAT DEMONSTRATES EFFECTIVE MANAGEMENT CONSISTENTLY, ALSO A COUNCIL THAT COMMUNICATES AND ENGAGES WELL WITH THE COMMUNITY AND WORKS COLLABORATIVELY

ACTION 1 - Accountable, transparent and ensure open communication between the community and Council

Action Code	Action	Responsible Position	Comment	Action Status
5.1.1.1	MEASURE (1) - Delivery Program update report submitted to Council and community during September, December, March and June annually on outcomes achieved.	Governance & Engagement Manager	For the 2021-2022 reporting year - The reporting on measurables within in the adopted Delivery Program continues on a six monthly basis. Responsible Officers are encouraged to provide accurate action comments and where necessary support the comments by providing relevant statistical information or other supporting information.	Completed
5.1.1.2	MEASURE (2) - Scheduled for early 2020 and will inform Council of the views of the community against industry benchmarks.	Governance & Engagement Manager	As of 30 June 2022 - The completed 2021 Community Survey has been posted to the website of Council for community viewing; also placed on the website are the findings from the 2016 Community Survey for comparative purposes. The findings of the 2021 Community Survey was one of the key documents used as part of the development of a new Community Strategic Plan 2022-2034 adopted by Council at its June 2022 meeting. The next Community Survey is scheduled for early 2023 with the findings to be used in the development of the next generation Community Strategic Plan and supporting documents.	Completed

Action Code	Action	Responsible Position	Comment	Action Status
5.1.1.3	MEASURE (3) - Outcomes committed to by Council in its Fit for the Future Improvement Plan.	Deputy GM Corporate & Community	For the reporting year 2021-2022 - Fit for the Future benchmarks were achieved with the exception of the Own Source Revenue target of 60%. - this is driven by the unusually high level of external funding, predominately grants that Council has secured over this period. This additional external funding reduces Councils own source revenue as a percentage of total revenue.	Completed
5.1.1.4	MEASURE (4) - Amendments to the Customer Service Charter to be made by 31 December 2018 also review the Customer Request System reporting to ensure requests are being dealt with as per the Charter and determine ways to gauge if the customer is happy with the outcome.	Governance & Engagement Manager	For the 2021-2022 reporting year - The refreshed Customer Service Charter is viewable on the website of Council with the Senior Customer Service Administration Officer tasked with informing Council staff of the contents of the Charter on a frequent basis using tools such as the Communique which is distributed throughout the organisation.	Completed
5.1.1.5	MEASURE (5) - Council to consider any requests in accordance with the Community Strategic Plan 2017-2030.	Governance & Engagement Manager	For the 2021-2022 reporting year - A total of \$20,239 was provided to community organisations as part of Council's annual financial assistance program. some of the recipients were the Barellan Amateur Swimming Club, Barellan and District Netball Club, Binya Public School P&C, Barellan Show Society, Kamarah Hall Committee. Narrandera Shed for Men. Council also supports the Australian Airline Pilot Academy by offsetting the rental payable for use of the former residence at the Narrandera-Leeton Airport, the former residence is used as a briefing centre for trainee pilots.	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
5.1.1.6	MEASURE (6) - Compliance with Australian Government Digital Service Standard also details of website content review and where possible details of website visits and pages most frequently visited.	Communications Officer	For the 2021-2022 reporting year - Council's website remains compliant with the respective standards and is equipped with a compliance checking system before internal staff publish information. A website check for compatibility can be completed through WAVE Report https://wave.webaim.org/report#/https://www.narrandera.nsw.gov.au During this year the website was viewed 93,362 times by 34,317 unique users. The top 10 pages included the Home Page, Contact Us, Working at Council, Waste and Recycling, Council Meetings, COVID-19 Update, Search Content, Local Government Elections, Councillors and Meetings.	Ongoing commitment
5.1.1.7	MEASURE (7) - Revise Council's Procurement Policy by 31 December 2018.	Governance & Engagement Manager	For the 2021-2022 reporting year - The majority of large scale procurement is through the online resource known as VendorPanel. VendorPanel allows Council to select suppliers who have either been pre-approved by VendorPanel to provide either goods and services - VendorPanel also allows Council to identify new suppliers through the enormous database of suppliers. Minor spending using the Order system or credit cards is also contained within the Procurement documents and details the limits where a single quotation or multiple quotations are to be received - the Manual has active hyperlinks so that staff can access the most recent documents.	Completed

ACTION 2 - A highly skilled and motivated workforce

Action Code	Action	Responsible Position	Comment	Action Status
5.1.2.1	MEASURE (1) - Reviewed at least every 2 years or when there is legislative or award changes.	Human Resources Manager	For the 2021-2022 reporting year - The Human Resources Team developed and reviewed policies as time permitted. During the first quarter of the 2021-2022 financial year the Human Resource Team placed a considerable amount of resources into the development of employee communication in relation to all matters surrounding COVID-19..A further sixteen policies were reviewed or developed and can be categorised under the following broad areas such as improve the skill level of employees, provide a better work life balance, provide career planning opportunities, improved record keeping and to keep employees safe at work.	Ongoing commitment
5.1.2.2	MEASURE (2) - Action recommendations within the Workforce Strategic Plan 2017-2021; report September annually on staff demographics in comparison to previous 3 years.	Human Resources Manager	For the 2021-2022 reporting year - Workforce demographic information continues to be provided to the Executive Leadership Team each month. Providing this information on a monthly basis exceeds the expectations documented in the Workforce Management Plan. Providing the information to the senior Management Team and the Consultative Committee provides transparency across Human Resource functions. During the reporting year a new Workforce Strategy was developed to coincide with the development of the new Community Strategic Plan 2022-2034 and its supporting key documents.	Completed
5.1.2.3	MEASURE (3) - Amendments are made as soon as possible; report September annually	Human Resources Manager	For the 2021-2022 reporting year - Improvements are noticeable in the 2021-2022 Performance Appraisal process such as the provision of documentation and the meeting of deadlines. The provision of training to Managers and Supervisors and also new employees has	Completed

Action Code	Action	Responsible Position	Comment	Action Status
	performance appraisal outcomes.		resulted in a better understanding of the appraisal process and time frames are being better managed. The 2021-2022 appraisal process has almost been completed..	
5.1.2.4	MEASURE (4) - Information presented is accurate, relevant and easy to read.	Human Resources Manager	For the 2021-2022 reporting year - After providing group training to all managers and supervisors some time ago, training is now provided on a formal request basis through the annual performance appraisal processes. Writing skills are monitored constantly and staff are advised how improvements can be made if necessary. All reports are proof read while in draft form with corrections made prior to publishing.	Ongoing commitment

ACTION 3 - As an organisation the information management capability meets the needs of the users and the community

Action Code	Action	Responsible Position	Comment	Action Status
5.1.3.1	MEASURE (1) - Implement actions within the Information Management Strategy 2014-2019 also review and update the Information Strategy 2014-2019 during 2020.	Information Technology Manager	For the 2021-2022 reporting year - The Information Management Strategy 2014-2019 continues to be reviewed each year as part of the capital works budget process to include suitable projects. Council Information Technology staff are currently updating the strategy after completing the staff surveys to gain feedback on IT priorities for the next 5 years.	Progressing

ACTION 4 - Financial sustainability is critical with maximum rate revenue to be achieved and other income sources maximised

Action Code	Action	Responsible Position	Comment	Action Status
5.1.4.1	MEASURE (1) - Recommendations to maximise Council's financial position.	Finance Manager	For the reporting year 2021-2022 - Council's Revenue Officer closely monitors assessments which may become rateable during the financial year; this includes the sale of vacant Department of Housing land or land sold by religious institutions or instances where Crown authorities that are currently non-rateable become rateable. The Finance Manager regularly reviews financial investments in accordance with the Investment Policy and reports on investments to Council on a monthly basis. The budget is reviewed on a quarterly basis and reported to Council with any variations that have been made during the reporting period.	Completed
5.1.4.2	MEASURE (2) - Have systems in place that details grants applied for, and where successful that monies have been received, expended and acquitted in accordance with the funding body requirements.	Finance Manager	For the 2021-2022 reporting year - Council has developed a register that details the name of the Council officer who has applied for grant funding and from where the funding is being sourced. Should the funding be successful then the date and the amount of the funding received, the date of acquittal needs to be finalised and the actual date of acquittal are recorded. At present, the Finance Manager and an Information Technology Officer are undertaking a review of the register and an upgraded version will be available soon.	Progressing
5.1.4.3	MEASURE (3) - Reported monthly to Council against a timeline.	Finance Manager	For the reporting year 2021-2022 - A monthly report detailing the invested monies of Council is presented to each Council meeting. The report details all transactions that have taken place within the preceding month and gives a snapshot of the portfolio and credit limits to	Completed

Action Code	Action	Responsible Position	Comment	Action Status
			make sure that Council remains within the prescribed amount allowed for each financial institution.	

ACTION 5 - The community displays a high level of understanding and compliance with legislative in regard to the keeping of and control of companion animals and other animals

Action Code	Action	Responsible Position	Comment	Action Status
5.1.5.1	MEASURE (1) - Updated statistics for each reporting period with cumulative totals also to be reported.	Administration Assistant - Development and Environment	For the 2021-2022 reporting period - A total of 57 dogs were registered as companion animals.	Ongoing commitment
5.1.5.2	MEASURE (2) - Updated statistics for each reporting period with cumulative totals also to be reported.	Administration Assistant - Development and Environment	For the 2021-2022 reporting year - 1. A total of 114 dogs were impounded, with 166 returned to their owners, 75 rehomed and 3 euthanized; 2. A total of 169 cats were impounded with 70 being rehomed and 89 being euthanized.	Completed

ACTION 6 - The Narrandera Shire Local Environmental Plan 2013 (LEP) is reviewed within a 5 year cycle

Action Code	Action	Responsible Position	Comment	Action Status
5.1.6.1	MEASURE (1) - Review the current LEP within the timeframe established by the Department of Planning and Environment.	Deputy GM Infrastructure	For the 2021-2022 reporting year - Over the past year preparatory work has commenced to review the Local Environmental Plan (LEP). The first review will be a 'housekeeping' task to rectify any minor anomalies and omissions with a comprehensive review to align with the completion of the studies identified within the Local Strategic Planning Statements over the next four years. Council has engaged planning consultants to undertake the Narrandera housing & Employment zone strategies, which will be completed in late 2022.	Progressing

ACTION 7 - Planning instruments reflect the intent and direction of land use strategies and facilitate development and growth of the Shire

Action Code	Action	Responsible Position	Comment	Action Status
5.1.7.1	MEASURE (1) - Compliance with guidelines from the Department of Planning and Environment.	Deputy GM Infrastructure	For the 2021-2022 reporting year - Over the past year, all development have been exhibited in accordance with the Community Participation Plan. The Local Strategic Planning Statement was adopted by Council in August 2020 and preparatory work has commenced to review the Local Environmental Plan, with planning consultants engaged to undertake the Narrandera Housing & Employment zone strategies.	Ongoing commitment

ACTION 8 - Development Applications received and assessed within statutory timeframes

Action Code	Action	Responsible Position	Comment	Action Status
5.1.8.1	MEASURE (1) - The number of Development Applications received during the reporting period also financial year cumulative totals also provide comparative yearly data to past 2 years' data.	Administration Assistant - Development and Environment	For the 2021-2022 reporting year - The total number of development applications received for the 2021-2022 financial year is 62 compared to 78 the previous 2020-2021 reporting year. The number of 2020-2021 applications were possibly inflated due to applications being submitted before the mandating of the online application process.	Completed
5.1.8.2	MEASURE (2) - Comparison of assessment timeframe against Department of Planning & Environment averages.	Deputy GM Infrastructure	For the 2021-2022 reporting year - The past year has seen the mandatory use of the ePlanning portal for the lodgment of all DA, CC & CDC applications. This has required the planning staff to undergo substantial training and provide assistance and guidance to several applicants. The average DA assessment time for the year has been reduced to 25 days from the 30 days in the previous 2020-2021 reporting year.	Completed

ACTION 9 - Maintain a strong voice in regional groups such as RAMROC, the proposed RAMJO also Destination NSW

Action Code	Action	Responsible Position	Comment	Action Status
5.1.9.1	MEASURE (1) - Details of engagement opportunities.	General Manager	For the 2021-2022 reporting period - During the period the General Manager and Mayor have been active members of the Health, Energy and Strategic Planning committees and the Board of Riverina and Murray Joint Organisation attending all meetings and networking opportunities. The General Manager assisted the Water Committee to make a presentation to the NSW Water Minister in Narrandera recently on the Murray Darling Basin Plan.	Completed



Delivery Program 2022-2026

Annual Report
Reporting Year 2022-2023



DELIVERY PROGRAM 2022-2026

OUR COMMUNITY

To live in an inclusive, healthy and tolerant community with a positive attitude toward others

Action Code	Action	Responsible Position	Comment	Action Status
1.1.1	Acknowledge and celebrate our local Wiradjuri culture	Community Support Manager	Council continues to work on the new Wiradjuri Honour Wall located in Marie Bashir Park - this project is a memorial wall to the Wiradjuri people of the Narrungdera nation. The project consists of curved concrete walls with granite etched inlays and a central metal sphere feature. Local Roads & Community Infrastructure Grant and Narrandera Shire Council fund this project. Council continues to meet regularly with the Aboriginal Elders Liaison Group to discuss matters impacting the Aboriginal community.	Progressing
1.1.2	Support opportunities for community participation in diverse arts and cultural activities	Community Development (including Library) Manager	The Wide Open Narrandera program has run through 2022-2023 with monthly exhibitions. All 12 exhibitions have been held at the Arts Centre which is an accessible venue. Activities for those with special needs are also coordinated and facilitated by the Narrandera Library, with Social Support and transportation provided through HACC and Community Transport. In 2023 a Seniors Expo was held as part of Seniors Festival which connected older people, including those with special needs, with information and service providers who could assist them to learn about available services and to participate more fully in community activities.	Completed
1.1.3	Work with event organisers to promote and	Events and Visitor Services Team Leader	Contact with and publicity to assist local community groups initiate and promote community events is ongoing. In the past 6 months a number of community events have been	Completed

Action Code	Action	Responsible Position	Comment	Action Status
	improve participation in local events and festivals		successfully held; some have been assisted at a Council level with the support of the Events and Visitor Services Team Leader (EVSTL) and others on a more informal basis. On June 15th a Volunteer Expo was held at the Emergency Operations Centre to recruit new volunteers for all community organisations. A number of these organisations are the hosts of local community events and others are participants. It was identified that more volunteers are needed to assist in the hosting of events with a new concept introduced to these groups of short term volunteer recruitment - the EVSTL will follow up with a workshop to be held in the 2023-2024 financial year to assist in raising the skill levels of groups with regards to Event Management.	

Work together to advocate for quality health, education, youth and social services

Action Code	Action	Responsible Position	Comment	Action Status
1.2.1	Continue to work with the Aboriginal community fostering mutual respect and understanding through consultation seeking valuable feedback on important projects and initiatives	Community Support Manager	The Narrandera Shire Council Aboriginal Elders Liaison Group a number of meeting during the reporting year, discussing many issues of importance including: finalising the wording for the Wiradjuri Honour Wall, NAIDOC Week 2023, maintenance of Koori Beach, a presentation from the administrator looking after the Local Aboriginal Lands Council, meeting with all of the Principals from the local schools to discuss education initiatives offered to Aboriginal students and future projects from Landcare.	Ongoing commitment
1.2.2	Work with the Youth Council to implement the Youth Strategy	Community Support Manager	During this term the Youth Advisory Council have been successful in receiving funding under the school holiday program for 'winter break funding' and 'spring into action' "Summer Breeze" and "Keeping Out of the Cold" which facilitated activities in Marie Bashir Park, a bus trip to ice-	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
			skating, a movie night, a Paint and Picasso event, activities at the Lake Talbot Water Park, Totem Skate School, Roller Disco and Learn to Skate, craft lessons and a slime run held in October. Headspace have attended each 'boredom busters' day held by the Youth Advisory Council, through partnership with Local Health Advisory Committee, the YAC will be participating in the 'blue tree project' which is a mental health initiative to raise awareness and start a conversation around mental health matters.	
1.2.3	Integrate the Youth Council into official Council and community events	Community Support Manager	Council is still working towards integrating the Youth Council into the operations of the official Council. The Youth Council has attended various community events to provide food and refreshments from the food trailer, as well as many events aimed at youth. These have included roller skating evenings, fun days in the park and a slime run. The Youth Advisory Council were present at Council's Listening Posts, providing feedback on the proposed main street upgrade and they also held their own survey to provide feedback to the Council on important issues facing young people within the community. The information gathered will be presented at the July Council Meeting. The Youth Council also attended a presentation by the Vape Free Action Group to provide education and awareness of the dangers of vaping. This presentation will be made available to the greater community in July.	Progressing
1.2.4	Continued advocacy for the delivery of integrated health services and well-being programs.	General Manager	Attended two further Council of Australian Governments (GOAG) meetings held by the Murrumbidgee Local Health District (MLHD) and lobbied for the renovation of the former nurses' quarters in Narrandera for onsite accommodation for staff and visiting medical officers. The issue of dialysis services was also raised with the incoming government.	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
			Council resolved to continue to fund the Rural Doctors Network Scholarships to the value of \$3,000 and supported the hosting of two trainees in February 2023. Quarterly meetings were also attended, organised by the MLHD.	

To feel connected also safe

Action Code	Action	Responsible Position	Comment	Action Status
1.3.1	Maintain and enhance the connection between Council and the community using available communication channels	Communications Officer	For the 2022-2023 reporting year, Council continued to utilise various channels to communicate Council activity to the community. In the past year, thirty-six media releases were distributed through regional and local media with the Communications Officer assisting with 90 media enquiries. The Council website engaged with 14,779 different users through 35,574 sessions, the top engaged page was the Home Page (12,916) from which many information options are available.	Completed
1.3.2	Continued advocacy for the strengthening of critical emergency services personnel and 'fit for purpose' infrastructure through the Narrandera Community Safety Precinct Committee	General Manager	Attended three quarterly meetings of NSW Police district commanders along with representatives of Leeton Shire Council. A submission was made to the Department of Regional NSW identifying the state of Police buildings in our Shire and continued to raise the issue of crime within the region.	Ongoing commitment
1.3.3	Ensure that the CCTV network is functional and there is a program for enhancement	Information Technology Manager	Council staff continue to maintain the existing CCTV infrastructure to respond to any requests for footage from the NSW Police. Council staff are also currently making plans to improve the existing CCTV systems in consultation	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
			with the local Police and with the assistance of a government financial grant.	
1.3.4	Provide transport opportunities to support independent living at home	Community Support Manager	The Narrandera - Leeton Community Transport provided 14,254 trips to residents of the Narrandera and Leeton Shires to attend medical appointments, for social outings and for the purpose of shopping. Of these trips 4,864 were delivered to those who are 65 years and older (or 50 years and older and identify as Aboriginal and Torres Strait Islander), 6,713 were delivered to those who are transport disadvantaged, 224 were delivered to National Disability Insurance Scheme (NDIS) participants and the remainder were delivered through brokerage agreements and non-emergency health related transport. Narrandera - Leeton Community Transport travelled a total of 405,984 kilometres during the reporting 2022-2023 reporting period.	Ongoing commitment

OUR ENVIRONMENT

To value, care for and protect our natural environment

Action Code	Action	Responsible Position	Comment	Action Status
2.1.1	Establish strong partnerships to protect, expand and promote Narrandera's unique koala population with a vision to establish a research centre in Narrandera	Economic Development Manager	The Economic Development team continues to work closely with the Koala Regeneration Committee and have a strong relationship. This partnership then works with Charles Sturt University (CSU), Murrumbidgee Landcare and National Parks and Wildlife Service (NPWS) to ensure that our Koala population remains protected and healthy. At the 20 June 2023 meeting, Council resolved to concur with the Department of Planning, Industry and Environment for the issue of a short-term (12 month) to the Koala Science Team for the purpose of Environmental Studies - Koala Surveys.	Progressing
2.1.2	Key environmentally sensitive areas under the control of Council are managed with awareness and sensitivity	Open Space Recreation Manager	The Narrandera Flora and Fauna Reserve, the Narrandera Wetlands, the Lake Talbot and Rocky Water Holes precincts are all managed in accordance with the Crown Land Management Act, 2016. Targeted weed control program is currently in place for Blackberry and African Boxthorn.	Completed
2.1.3	Preservation and enhancement of our significant tree assets to maintain our signature streetscapes	Open Space Recreation Manager	The unique treescape of Narrandera is proactively managed with significant trees preserved to ensure the aesthetic value of Narrandera and to remain healthy and unique. Recent significant storm events have resulted in the removal of 130 trees; however, the tree replacement program is progressing.	Completed

Enhance our public spaces to enrich our community

Action Code	Action	Responsible Position	Comment	Action Status
2.2.1	Continually assess playgrounds to determine if fit for purpose, ensure compliance with the relevant standards and they meet community needs relevant to the level of use of the area	Open Space Recreation Manager	Community playgrounds are inspected bi-weekly, weekly or monthly depending on their location and the level of use of the playground. The inspection process and findings are documented and saved into council risk management system "Vault". Any remedial actions are assigned as tasks to staff and completed once repairs or replacements have taken place.	Completed
2.2.2	Implement a renewal and maintenance schedule to support a diverse range of building facilities for the community	Projects and Assets Manager	Council buildings renewal and maintenance program for the 2022-2023 financial year has been finalised. Scheduled air-conditioning servicing, spider spraying, and gutter cleaning have been completed. Renewal activities included an air conditioner replacement, identified fixture and fittings replacements, lighting upgrade, upgrade of some female toilet facilities, roof and gutter works, plumbing renewals, boundary fence replacement and internal /external painting.	Completed

Maximise greater re-use of resources to increase sustainability within our community

Action Code	Action	Responsible Position	Comment	Action Status
2.3.1	Implementation of the Narrandera Shire Waste Management Plan and identify realistic opportunities for re-use of waste streams	Deputy GM Infrastructure	The new waste transfer area has been awarded with construction commencing shortly. Site preparation of the new area has been undertaken with internal roadway to commence in August.	Progressing
2.3.2	Source funding and implement short to	Projects and Assets Manager	Council was unsuccessful in gaining \$600,000 in grant funding under the Building Better Region Fund Round 6 for	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
	medium term actions from the Narrandera Shire Council Climate Action Strategy		the 'Power to Save' application. Council has itself funded the construction of 230KW (behind the meter photovoltaic (PV) solar system) and 35kWh of battery storage. The initial high demand sites are the Narrandera Sewer Treatment Plant, the Lake Talbot Water Park, the Narrandera Works Depot, the Truck Wash facility, the Narrandera Sports stadium and finally the Council Administration Centre.	

OUR ECONOMY

Create strong conditions for investment and job creation through quality infrastructure and proactive business support

Action Code	Action	Responsible Position	Comment	Action Status
3.1.1	Identify and develop targeted campaigns to attract industry/business also building on our distinctive strengths in agriculture and its related supply chains	Economic Development Manager	For the 2022-23 reporting year - Council begun preparing the 2023-2026 Economic Development Strategy (EDS) which will focus on achieving positive economic outcomes and long-term economic growth to support businesses and residents of the Narrandera Shire.	Progressing
3.1.2	Promote collaborative marketing initiatives through regular meetings between businesses and Council on both a formal and informal basis	Economic Development Manager	For the 2022-23 reporting period Council has work on collaborative marketing initiatives, engaged in consultation sessions for the development of our 2023-26 Economic Development strategy, meet with many industries and businesses, attended business group meetings and engaged government agencies to assist businesses. Through regular meetings with local industries, businesses and attending business group meetings we can gain valuable insights into the needs and aspirations of local businesses. These interactions enable council to develop targeted marketing initiatives, nurture potential collaborations, and create a supportive environment for business growth.	Progressing
3.1.3	Promotion of Narrandera Shire using our heritage buildings, culture, location, waterways, ecotourism also business and sporting facilities	Tourism and Economic Development Coordinator	The unique natural environment and the built environment of our Shire is promoted in almost all of Council's promotional material ranging from printed brochures to banners used on the website of Council and in social media posts.	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
3.1.4	Advocate and support the expansion of the Narrandera-Leeton Airport and increased business opportunities	Economic Development Manager	For the 2022-2023 reporting year Council supported the Regional NSW Jobs Creation Funding application for the Australian Airline Pilot Academy (AAPA). We believe that the increased use and capacity at the Narrandera - Leeton Airport will significantly benefit Narrandera Shire and its residents both socially and economically.	Progressing

Encourage new housing supply to meet the needs of the community

Action Code	Action	Responsible Position	Comment	Action Status
3.2.1	Actively seek and where possible, assist prospective developers to facilitate a mixed housing development that includes an independent living complex and affordable housing in Narrandera	Economic Development Manager	For the 2022-2023 reporting year, the Economic Development team have created open channels of communication with prospective developers and local real estate agents to help facilitate potential housing developments in Narrandera, which includes an independent living complex and affordable housing.	Progressing
3.2.2	Strategic land use planning for future housing, recreational, commercial and industrial needs	Deputy GM Infrastructure	Narrandera Local Housing & Employment Zone Land Strategy was adopted by Council in December 2022. The identified actions are now being progressed, with the planning proposal for the identified Employment Zone Land west of the Red Hill Industrial Estate now underway.	Progressing
3.2.3	Continue to lobby NSW Government to resolve Aboriginal Land Claims on lands suitable for potential development	General Manager	The General Manager met with Minister and relevant staff twice during the reporting year to lobby for the claims to be resolved. At this point in time there has been no progress, due to a lack of resources allocated by the NSW Government.	Ongoing commitment

OUR INFRASTRUCTURE

To have an improved and appropriately maintained road network

Action Code	Action	Responsible Position	Comment	Action Status
4.1.1	Submit funding applications to maximise opportunities to upgrade the local and regional road network	Works Manager	All funding streams eligible for Council to apply for in 2022-2023 were submitted for consideration with a summary of applications below. Council has applied for and is awaiting notification of \$102,500 Regional Roads Repair Program 2023-2024 Council has applied for and was successful in receiving: \$815,539 Fixing Local Roads Round 4 for Old Wagga Road widening and safety improvements; \$534,331 Fixing Local Roads Pothole Repair Round; \$2,836,998 Regional and Local Roads Repair Program; \$1,923,604 Essential Public Asset Reconstruction Works for Natural Disaster January 2022; \$102,470 Regional Roads Repair Program 2022-2023 for Barellan Road rehabilitation; Additional funding applications will be submitted in 2023-2024 for damage caused by Natural Disaster August to October 2022 also Natural Disaster 2022 Buckingbong Road and Federal Park Road.	Completed
4.1.2	Plan and undertake road maintenance and upgrades based on available funding	Works Manager	The Narrandera Shire Council Local Government Area was heavily impacted by Natural Disaster Events AGRN1030 and AGRN1034 from September 2023 onwards. Significant damage to the sealed and unsealed road network caused by flooding and extended heavy traffic on Council's local roads due to the closure of the Sturt Highway and the Newell Highway. Council has completed 54.5 Kilometres of scheduled Gravel Resheet works, 452 Kilometres of maintenance, 1.7km of sealed road rehabilitation and 550 metres of new industrial	Completed

Action Code	Action	Responsible Position	Comment	Action Status
			road construction. Included in these figures, Council has undertaken Emergency Works (EW) and Immediate Reconstruction Works (IRW) to 41.6 Kilometres of road network as part of Natural Disaster AGRN1034 (September 2022 onwards) and Essential Public Asset Reconstruction Works (EPA-RW) Gravel Resheet works of 21.5 Kilometres of road network as part of Natural Disaster AGRN1001 (January 2022).	
4.1.3	Strategic lobbying for the replacement or upgrade of the bridge across the main irrigation canal on Irrigation Way	Deputy GM Infrastructure	Council has ongoing communication with TfNSW and Local Member, but there is no commitment to improve the bridge at this stage. Initial investigations have been conducted by TfNSW, but no budget has been allocated for any detailed design work.	Ongoing commitment

Actively investigate opportunities to enhance our potable water quality

Action Code	Action	Responsible Position	Comment	Action Status
4.2.1	Implement the adopted Integrated Water Cycle Management Plan (IWCM)	Water Sewer Manager	Funding for the Integrated Water Cycle Management Plan (IWCM) additional works has been received with works currently underway - completion of the additional works and the IWCM strategy is expected by the end of September 2023.	Progressing
4.2.2	Continue to address water quality issues within the potable water supply network	Water Sewer Manager	Funding for the Narrandera Water Treatment Plant Scoping Study was approved, and the project began in May 2023. Potable water testing and initial studies are underway. Household filter installation program is still progressing slowly due to contractor availability. The water mains replacement program is slightly behind schedule due to wet weather, other works being prioritised also staff availability. The hydrant flushing program has been completed.	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
4.2.3	Ensure that wastewater returned to the environment is in line with guidelines from relevant authorities	Water Sewer Manager	There have been issues at the Narrandera Sewer Treatment Plant (STP) with 2 recorded non-conformances for the reporting year - these non-conformance reports can be explained by high levels of rainfall and flooding events, also the delay in upgrading the STP filtration system.	Progressing
4.2.4	Keep the community informed of water supply matters and proposed infrastructure upgrades, encourage water customers to register and use the new water billing portal	Communications Officer	The water billing portal went live in February 2023 which allows property owners to log into the 'water billing portal' from the website of Council to monitor their water usage and as a tool to identify any possible water leaks - information has and will continue to be issued with rate instalment notices and annual rate notices promoting the portal. A Council staff member monitors the portal for high water consumption which could indicate a water leak, with an alert issued to the property owner by email or SMS text message. Council continues to notify the community of planned and ad-hoc water outages for both planned and unplanned upgrades and repair works using social media resources and the website of Council - where there is a planned major outage a letter box drop is organised for affected properties.	Progressing

To improve, maintain and value-add to our essential public and recreational infrastructure

Action Code	Action	Responsible Position	Comment	Action Status
4.3.1	Undertake stages 1 & 1A of the Narrandera Business Centre Upgrade, including the implementation of improved stormwater drainage and seek	Deputy GM Infrastructure	Redesign of stage 1B being East Street between Bolton & Twynam Streets was completed and placed on public exhibition, with strong community objection to the proposal. Report presented to the June 2023 council meeting recommended deferring this project. The detailed design of the drainage scheme is underway, with funding to be confirmed for these works.	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
	funding for the additional stages of the project			
4.3.2	Through stakeholder consultation, in any project consider the diverse mobility needs of our community, consistent with the Disability Inclusion Action Plan	Projects and Assets Manager	Council staff are and will continue to undertake stakeholder consultation to determine the mobility needs of our community in accordance with the Disability Inclusion Action Plan.	Progressing
4.3.3	Through community consultation develop a new masterplan for Marie Bashir Park	Open Space Recreation Manager	A consultant has been engaged to develop a masterplan for Marie Bashir Park including revitalisation of the 'Adventure Playground'. Community engagement has taken place for the concept of the Marie Bahir Park 'Adventure Playground' masterplan with the overall concept plan for the park in the final draft stages.	Progressing
4.3.4	Through consultation with all user groups of Narrandera Shire sporting facilities, prioritise improvements for venues and seek funding to implement the improvements	Open Space Recreation Manager	Council staff are continuing to collaborate with user groups to improve sporting facilities - some of the latest projects include a new BBQ and undercover spectator area for the Barellan Sportsground, a covered spectator area at the Narrandera Sportsground, internal thermal and soundproof cladding for the interior of the Narrandera Sports Stadium also new stadium score boards.	Completed
4.3.5	Establish an off-leash companion animal area adjacent to Henry Mathieson Oval	Deputy GM Infrastructure	Construction of the off-leash area adjacent to HRM has commenced with works to be completed by September 2023.	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
4.3.6	Source funding to improve vehicle parking at the Lake Talbot Water Park	Projects and Assets Manager	Council staff are still searching for suitable grant funding opportunities for this project.	Progressing

OUR CIVIC LEADERSHIP

Have a Council that provides leadership through actions and effective communication

Action Code	Action	Responsible Position	Comment	Action Status
5.1.1	Manage the functions of ARIC also the schedule of Internal Audits and Service Reviews.	Governance & Engagement Manager	The reporting year has been a busy one for the Audit, Risk and Improvement Committee (ARIC) with progress achieved to conform with the guidelines for the management of ARIC released by the Office of Local Government mid December 2022. The ARIC have adopted the Terms of Reference and Internal Audit Charter and recently advertised for a 3rd independent person to be appointed to the Committee. For the 2022-2023 reporting year - 4 internal audits have been conducted being Financial Grant Management, Fleet Management, Work Health and Safety Framework, also Events Management. The term of the current internal auditor (National Audits Group) will end 30 September 2023; however, the ARIC have sought Request for Quotation using VendorPanel with a recommendation to be submitted to the August 2023 Council meeting.	Progressing
5.1.2	Support ethical, transparent and accountable corporate governance	Governance & Engagement Manager	Good governance promotes public confidence and is paramount to service delivery and the economic and efficient use of public money. Governance is the high-level processes and behaviours that ensure an organisation performs by achieving its intended purpose, complies with relevant laws, codes and directions while meeting community expectations of probity, accountability and transparency. Council achieves this in many ways - the most visible is the Council business paper also live streaming of non-confidential Council meetings to the community. The overarching document of Council is the Community Strategic Plan which is supported by key documents like the Delivery Program containing the	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
			strategies, actions and targets of Council which is reported to both Council and the community every 6 months.	
5.1.3	Gauge customer and resident satisfaction with services and operations	Governance & Engagement Manager	Having a quadrennial Community Survey allows the community to provide their opinion on a range of topics. Council can use this information to develop its long-term Community Strategic Plan also key supporting documents such as the 4 year Delivery Program also the 1 year Operational Plan. One of the key analytical features of the final report is the Performance Gap Analysis where Importance is compared to the Satisfaction - the difference represents the Performance Gap Analysis. Having the 'gap' data available allows the Council to consider options when developing budgets for the Long Term Financial Plan to improve satisfaction - this is the case with Water Supply having the greatest 'gap' from the 2021 survey of 53%. Council has initiated programs such as water mains flushing, projects to renew aged infrastructure also the option to install water filters at no cost to the property owner. The next Community Survey is planned for early 2024.	Progressing
5.1.4	Report on compliance with the financial performance measures within the annual financial statements	Deputy GM Corporate & Community	Financial reports for the year ending 30 June 2022 have been completed and audited by the NSW Audit Office. The Auditor General expressed an unmodified opinion on Council's General Purpose and Special Purpose Financial Statements. Benchmark ratios for financial performance were exceeded except for the "Own Source Operating Ratio". Council has not achieved this ratio in recent years due to its success in obtaining significant levels of grant funding which has a detrimental impact to this ratio.	Completed
5.1.5	Continue strategic advocacy for the	General Manager	Held a meeting with each of the school Principals to discuss learning outcomes for students within the Shire, Council has also provided opportunities for work experience and school-	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
	strengthening of the Shire centres of learning		based traineeships to work within the organisation. Council supports the Clontarf Academy for male students at the Narrandera High School but has also raised an issue with the Minister for Education that opportunities for female students must also be given priority. Council continues with its financial contribution to local schools and TAFE for their annual academic award ceremonies.	
5.1.6	Continue strategic advocacy for the improvement of telecommunication networks across the Shire	General Manager	Across the reporting year held a single meeting in the chambers with Telstra to discuss telecommunications in the Shire, held four community workshops with NBN and Telstra to allow businesses and residents to meet with technicians and raise issues. Followed up with the Field Solutions Group in relation to the proposed telecommunications site at Grong Grong and raised the issue of a tower for the Sandigo area.	Ongoing commitment
5.1.7	Make representations to both Federal and State Government agencies to determine the feasibility of the Lake Mejum and Lake Coolah concept	General Manager	A submission has been made to Government in relation to the Murrumbidgee Regional Plan also the Water sharing plan raising the issues of water availability to both the residential and farmer communities of the region.	Ongoing commitment
5.1.8	Ensure that workforce policies remain current in a changing environment	Human Resources Manager	The Human Resource team use task notifications in MAGIQ to notify when policies are due for review. Policies are reviewed as time permits, recently this has proven difficult due the higher than usual recruitment processes and extra duties in relation to the implementation of outcomes from the working party reference group. During the reporting period the following Human Resources and Enterprise Risk policies have been reviewed or created: <ul style="list-style-type: none">• Flexible Work Arrangements• Personnel Files	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
			<ul style="list-style-type: none"> • Study Assistance • Succession Planning • Healthy Catering Options • Retirement and Resignation Gifts • Council Facilities Closure • WHS Planning and reporting Procedure 2022 • WHS Roles and responsibilities Procedure • POL134 Work Health and Safety Policy 2023 • POL135 Health and Safety Committee Policy 2022 • Risk Management Policy 2023 • POL159 Health Monitoring and Vaccination Policy • Health Monitoring and Vaccination Procedure. 	
5.1.9	Maintain the connection with Price Waterhouse Cooper to complete the LG Performance Excellence Program on an annual basis	Human Resources Manager	Council has participated in the Price Waterhouse Cooper survey each year since 2017. The extensive reporting seeks information for a very wide source of data relating to the functions of Council. When finalised a full report is provided to the Executive Leadership Team for information, the information is then used to develop strategic plans such as the Workforce Strategic Plan. The next Price Waterhouse Cooper reporting cycle commences 24 July 2023 with the interim sign off due 29 September 2023.	Completed
5.1.10	Ensure our workforce is well trained and meets the needs of the organisation now and into the future with succession planning for key roles within the organisation	Human Resources Manager	Council continues to actively encourage employees to undertake external training or embark on tertiary studies to gain accredited qualifications. Council also looks to provide either internally or externally relevant training or short courses to employees as necessary to advise of legislative changes or to refresh and build on skills already acquired. At the present time, 20 employees are undertaking external training at Certificate II level or higher. Succession planning is a requirement of the Workforce Strategic Plan,	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
			opportunities for secondment and short-term higher duties are also provided to employees where the opportunity arises.	
5.1.11	Recognise the achievements of the Council workforce	Human Resources Manager	Council continues to host a staff breakfast event each October, this function provides the ideal opportunity to inform employees of issues affecting their employment and for employees to mingle also for new employees to be introduced to the organisation. This event also provides the perfect occasion to recognise the achievements of employees who may have completed external studies and to recognise those employees who have achieved milestone years of service to the organisation. The next breakfast function is scheduled for October 2023.	Completed
5.1.12	Maintain an Information Technology Strategy that meets the needs of the organisation, is fit for purpose and provides best value for money	Information Technology Manager	The current Information Management Strategy continues to help Council to maximize the value of its technology investments, to achieve predetermined goals and objectives. Information Technology staff have completed staff consultation for the next strategy update which will be completed as time allows.	Progressing
5.1.13	Actively protect the organisation from cyber threats such as spear phishing emails and unauthorised access to the network	Information Technology Manager	Information Technology (IT) staff organise annual penetration testing also compulsory training for all staff with the Executive Leadership Team informed of the results. Staff are informed of any threats discovered by the IT section or alerted to Council by Cyber Security NSW. IT staff action any issues identified by regular Australian Cyber Security Centre testing. IT staff are constantly reviewing Council's cyber security infrastructure for improvements.	Progressing
5.1.14	Monitor the availability of Federal and State funding grants payable to Council	Finance Manager	Council has developed a register that details the name of the Council officer who has applied for grant funding and from where the funding is being sourced. Should the funding	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
			be successful then the date and the amount of the funding received, the proposed date of acquittal is recorded as well as the actual date of acquittal. At present the Finance Manager and Information Technology officer are undertaking a review of the register - also an internal audit is being conducted by the National Audits Group (on behalf of the Audit Risk and Improvement Committee) on financial grant management which assesses the processes and procedures of the organisation.	
5.1.15	Maximise the revenue streams of Council	Finance Manager	Council's Revenue Officer closely monitors property arrears and manages these cases in accordance with established policies and procedures. Arrears statistics are reported to Council monthly along with details on the number of assessments being managed by Council's debt recovery agency. Throughout the year assessments are monitored for rateability i.e., rateable to non-rateable and non-rateable to rateable. The Finance Manager regularly reviews financial investments in accordance with the Investment Policy and a monthly report detailing the invested monies of Council is presented to each Council meeting - this report details all transactions that have taken place within the preceding month and gives a snapshot of the portfolio and credit limits to make sure that Council remains within the prescribed amount allowed for each financial institution.	Progressing
5.1.16	Provide a summary of ranger activities, including the number of dogs and cats registered in accordance with the Companion Animals Act 1998	Deputy GM Infrastructure	Companion Animal statistics now reported to each Council meeting, with annual reporting made through LG NSW.	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
5.1.17	Provide a summary of Development Applications received and assessed	Deputy GM Infrastructure	Development activity report and statical data provided to each Council meeting. There has been a reduction in the average development assessment time by around 14 days to the same period last year.	Progressing

Promote a community spirit that encourages volunteerism and values effective partnerships

Action Code	Action	Responsible Position	Comment	Action Status
5.2.1	Through energised Advisory Committees seek input for the improvement of facilities and services under their management	Community Development (including Library) Manager	Corporate Services Advisory and S355 Committees are operating to maintain and improve Council facilities within their Terms of Reference. Financial grants have been applied for where available and programs delivered to activate venues - examples are improved signage and displays at the Shire museums also the very successful Narrandera Wide Open arts program being delivered at the the Arts & Community Centre through the work of the Arts and Cultural Advisory Committee. A range of events have also been managed by the Bettering Barellan and Grong Grong Community Advisory Committees utilising their local halls. Additionally, with great dedication, a volunteer from the Railway Facility Advisory Committee has worked tirelessly, in an interim capacity, to ensure that that venue continues to operate effectively for the community.	Progressing
5.2.2	Encourage volunteerism within Council operations and across the Shire where possible with recognition of volunteers at key times such as 'National Volunteer Week'	Community Development (including Library) Manager	Volunteer numbers for both community and cultural services remains steady, however availability can be an issue with a recruitment campaign in place. Volunteer work varied such as driving for Community Transport, data entry for Community Services, helping with Library and Visitor Centre tasks, opening and closing of Museums, oversee exhibitions and events at the Arts & Community Centre, also assist with	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
			the management of Community Halls at Grong Grong and Barellan. Volunteer hours for Narrandera Shire during 2022-2023 remain high with Community Services at 8,800 hours, Cultural Services at 4,077 hours and Visitor Services recording 132 hours. Council is now required to provide a monetary figure in its annual financial statements for volunteer hours, for 2022-2023 a conservative calculation of \$529,486 has been included. In recognition of their valuable contribution to the Shire community, all volunteers are acknowledged and celebrated with both thank you functions and small gifts.	



Delivery Program 2022-2026

Annual Report
Reporting Year 2023-2024



DELIVERY PROGRAM 2022-2026

OUR COMMUNITY

To live in an inclusive, healthy and tolerant community with a positive attitude toward others

Action Code	Action	Responsible Position	Comment	Action Status
1.1.1	Acknowledge and celebrate our local Wiradjuri culture	Community Support Manager	Council continues to hold regular meetings of the Aboriginal Elders Liaison Group. These meetings have included the following agenda items; names for inclusion on the Wiradjuri Wall, introduction of the new NSW Police Liaison Officer, NAIDOC Week celebrations, maintenance of Koori's Beach also funding from MLHD to construct a grieving circle at the Narrandera Hospital. Council also submitted a request to the Geographical Names Board to have the name of Town Beach formally changed to Koori's Beach which was successful. Council is currently working with the Group to host the official opening of the Wiradjuri Wall.	Ongoing commitment
1.1.2	Support opportunities for community participation in diverse arts and cultural activities	Community Development (including Library) Manager	The goals, actions and outcomes of the Cultural Plan are facilitated by Council through its S.355 and Advisory Committees, various community groups, artists, artisans and community members. These groups support the aims and outcomes listed for the plan's 6 Goals. To increase usage of the Arts Centre and to promote Arts opportunities the Arts and Cultural Committee proposed a subsidy reducing fees when hiring the Arts Centre to not-for-profit community groups. The subsidy was approved by	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
			Council but later amended through the annual Fees and Charges process to offer specific discounts to approved local community organisations. Eligible community groups, not-for-profit and incorporated associations are eligible (upon prior application) to receive a 50% discount. Service Clubs such as Rotary, Lions, CWA are similarly eligible to apply for a 75% discount. Applications must be made and approved prior to the event and no further discount or waiving of fees will be available.	
1.1.3	Work with event organisers to promote and improve participation in local events and festivals	Events and Visitor Services Team Leader	Contact with and publicity to assist local community groups initiate and promote community events is ongoing. In the past 6 months a number of community events have been successfully held; some have been assisted at a Council level with the support of the Events and Visitor Services Team Leader (EVSTL) and others on a more informal basis.	Ongoing commitment

Work together to advocate for quality health, education, youth and social services

Action Code	Action	Responsible Position	Comment	Action Status
1.2.1	Continue to work with the Aboriginal community fostering mutual respect and understanding through consultation seeking valuable feedback on important projects and initiatives	Community Support Manager	Council continues to hold regular meetings of the Aboriginal Elders Liaison Group. These meetings have included the following agenda items; names for inclusion of the Wiradjuri Wall, introduction of the new NSW Police Liaison Officer, NAIDOC Week celebrations, maintenance of Koori's Beach, funding from MLHD to construct a grieving circle at the Narrandera Hospital. Council also submitted a request to the Geographical Names Board to have the name of Town Beach formally changed to Koori's Beach which was successful. Council is currently working with the Group to host the official opening of the Wiradjuri Wall.	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
1.2.2	Work with the Youth Council to implement the Youth Strategy	Community Support Manager	The Narrandera Youth Advisory Council held eight Youth Council meetings during the reporting period. The following agenda items were discussed; Election of Youth Mayor and Youth Deputy Mayor, new Youth Advisory Council nominations, resignation of two members, spring holiday break funding, summer/autumn holiday break funding, request for support at the Koala Festival and Australia Day events, the Blue Tree Project, using the food trailer at events, Youth Council social media pages also Youth Week 2024. The food trailer attended two events during the reporting period being the 'Slime Run' and the Christmas 2023 markets. Council held two successful school holiday programs with events like 'Paint with Mates', sewing workshops, 3x3 basketball, games and VR, excursion to Family Funland, Mario Kart tournament, roller disco, Slime Run, completion of the Blue Tree Project, outdoor movie night, golf lessons and skate workshops.	Ongoing commitment
1.2.3	Integrate the Youth Council into official Council and community events	Community Support Manager	The Youth Advisory Council meeting minutes are presented to Council each month at the Council Meeting. The recommendation contains important items that were discussed at each meeting. Regular meetings during the reporting period have been challenging due to resignations of current members and availability of remaining members. The Youth Advisory Council were able to complete the Blue Tree Project during the reporting period - the selected tree is located west on the roadside of the Newell Highway as you enter Narrandera from Gillenbah (southern side of the Murrumbidgee River).	Ongoing commitment
1.2.4	Continued advocacy for the delivery of integrated	General Manager	The Mayor and General Manager attended three meetings of the Murrumbidgee Local Health District (MLHD) Liaison Committee and presented on the needs of the Narrandera	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
	health services and well-being programs.		community - issues covered included staffing, locums and accommodation options. Council continues to provide assistance to the Narrandera Medical Centre to house doctors by supplying a Council residence at a significantly reduced monthly rental.	

To feel connected also safe

Action Code	Action	Responsible Position	Comment	Action Status
1.3.1	Maintain and enhance the connection between Council and the community using available communication channels	Communications Officer	Council is very proactive in engaging with the community utilising various communication channels including social media, website, radio, newspaper, digital newsletters, physical newsletters and television.	Ongoing commitment
1.3.2	Continued advocacy for the strengthening of critical emergency services personnel and 'fit for purpose' infrastructure; also commence the Disaster Risk Reduction Fund Project which is 'building knowledge and improving practice in disaster risk reduction within the Riverina and Murray Joint Organisation footprint (RAMJO)'.	General Manager	The Disaster Risk Reduction Fund (DRRF) project has now been completed with Council receiving a needs analysis, community RediPlan Workshops, a Transport Vulnerability assessment and tools to embed disaster risk strategies into Councils Integrated Planning &Reporting documents.	Completed

Action Code	Action	Responsible Position	Comment	Action Status
1.3.3	Ensure that the CCTV network is functional and there is a program for enhancement	Information Technology Manager	During the 2023-2024 reporting year, IT staff organised 2 new cameras at the Destination and Discovery Hub also the Tiger Moth Memorial Building - these new cameras were then consolidated with other cameras within Marie Bashir Park to create a centrally managed CCTV system. Council has also received grant funding to start replacing the remaining public cameras at the same time installing a number of additional cameras around Narrandera.	Progressing
1.3.4	Provide transport opportunities to support independent living at home	Community Support Manager	For the 2023-2024 reporting year the Narrandera-Leeton Community Transport service delivered 1,634 hours of social support, 437 hours of garden maintenance, 7 hours of flexible respite, 3,975 trips and 17 home modifications to persons aged 65 years and over or 50 years and over for those who identify as Aboriginal or Torres Strait Islander. A total of 6,052 trips were delivered to transport disadvantaged clients.	Ongoing commitment

OUR ENVIRONMENT

To value, care for and protect our natural environment

Action Code	Action	Responsible Position	Comment	Action Status
2.1.1	Establish strong partnerships to protect, expand and promote Narrandera's unique koala population with a vision to establish a research centre in Narrandera	Tourism and Economic Development Coordinator	<p>Council continues collaboration with the Narrandera Koala Regeneration Committee to support its ongoing work to protect and grow the region's koala population. This partnership recently facilitated a significant meeting with the Australian Koala Foundation (AKF) to discuss the Key Individuals for Species Success (KISS) program and other potential conservation initiatives for this region's koala population. The KISS program is a targeted community-based approach to koala conservation that has achieved success in other regions.</p> <p>Council's Narrandera Koala Festival plans are progressing for the event to be conducted in September 2024. This is an opportunity to celebrate the region's healthy koala population and raise awareness about the importance of koala conservation. Plans are progressing for the 2024 Festival to be conducted in October. The Annual Koala Count date for 2024 is yet to be identified, pending confirmation through the Narrandera Koala Regeneration Committee.</p>	Ongoing commitment
2.1.2	Key environmentally sensitive areas under the control of Council are managed with awareness and sensitivity	Open Space Recreation Manager	The Narrandera Flora and Fauna Reserve, the Narrandera Wetlands, the Lake Talbot and Rocky Water Holes precincts are all managed in accordance with the Crown Land Management Act, 2016. A targeted weed control and inspection program is in place for priority weeds. Crown Reserve Funding has been secured to assist with a Prickly pear and Boxthorn control programs.	Completed

Action Code	Action	Responsible Position	Comment	Action Status
2.1.3	Preservation and enhancement of our significant tree assets to maintain our signature streetscapes	Open Space Recreation Manager	During the 2023-2024 reporting period, 101 trees were planted with 7 removals taking place. There were 3 tree maintenance packages issued to address the health of the trees and to preserve the useful life of the trees.	Completed

Enhance our public spaces to enrich our community

Action Code	Action	Responsible Position	Comment	Action Status
2.2.1	Continually assess playgrounds to determine if fit for purpose, ensure compliance with the relevant standards and they meet community needs relevant to the level of use of the area	Open Space Recreation Manager	Community playgrounds are inspected weekly or monthly depending on their location and the level of use of the playground. The inspection process and findings are documented and saved into Council's risk management system "Vault". Any remedial actions are assigned as tasks to staff with the task only completed once repairs or replacements have taken place. A new playground has been installed at the Narrandera Water Tower area and a preoperational inspection was completed prior to opening. Two staff have recently completed essential training provided by the Australian Government (www.training.gov.au) - Conduct operational inspection of park facilities which includes the identification of hazards, existing and potential risks, non-conformities with Australian Standards and WHS requirements. Kid Safe NSW were engaged to undertake an audit of the two new playgrounds at the Narrandera Water Tower and the inclusive play equipment at Marie Bashir Park.	Completed
2.2.2	Implement a renewal and maintenance schedule to support a diverse range of	Projects and Assets Manager	Council buildings renewal and maintenance program for the 2023-2024 financial year has been completed - tasks include scheduled air-conditioning servicing, test and tag	Completed

Action Code	Action	Responsible Position	Comment	Action Status
	building facilities for the community		services, spider spraying and gutter cleaning. Renewal activities included air conditioner replacement, identified fixture and fittings refurbishment, roof and gutter works, plumbing renewals, installation of security mesh and internal /external painting. Some major projects include the renewal and upgrade of the Brewery Flat amenities, fix the ceiling and paint the Narrandera Playgroup building at the rear of the Emergency Services Building, renovations to the Senior Citizens building, renovations to the Air League building also the Lake Talbot Rotary BBQ shelter and the Barellan Museum building as part of the Local Roads and Community Infrastructure grant funding. Preventative works were undertaken at the communal hangar at the Narrandera-Leeton Airport to rectify white ant damage.	

Maximise greater re-use of resources to increase sustainability within our community

Action Code	Action	Responsible Position	Comment	Action Status
2.3.1	Implementation of the Narrandera Shire Waste Management Plan and identify realistic opportunities for re-use of waste streams	Deputy GM Infrastructure	The new waste transfer area is well advanced with the space to be completed and commissioned by end 2024. Community education program for waste separation to be undertaken over the next 6 months and the engagement of gate attendants to be advertised in late 2024.	Progressing
2.3.2	Source funding and implement short to medium term actions from the Narrandera Shire Council Climate Action Strategy	Projects and Assets Manager	In line with Council's Climate Action Strategy (Efficiency, Renewable Energy & Emissions Reduction short to medium Action Plan) Council has completed 'behind the meter' photovoltaic (PV) solar systems at a number of key sites allowing for either carport, ground and/or roof mounted systems. It is expected that this will provide for a total of 230KW of energy generation and the capacity to store	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
			energy at two sites with the installation of 35kWh of battery storage. These projects were completed in a staged schedule across the 2023-2024 financial year. Energy cost saving from the projects will be reallocated into the renewable energy reserves to continue to fund the short to medium action plan items as detailed in the Climate Action Strategy.	

OUR ECONOMY

Create strong conditions for investment and job creation through quality infrastructure and proactive business support

Action Code	Action	Responsible Position	Comment	Action Status
3.1.1	Identify and develop targeted campaigns to attract industry/business also building on our distinctive strengths in agriculture and its related supply chains	Tourism and Economic Development Coordinator	<p>Council formally considered the draft Narrandera Shire Economic Development Strategy 2024-2028 at the Council meeting on 18 June 2024 with an approved recommendation for public exhibition. The public exhibition phase has closed and pending final minor inclusions, the document will be formally adopted soon.</p> <p>Council also continued efforts to seek grant funding to expand the Red Hill Industrial Estate. This underpins Council's commitment to enhancing the region's infrastructure to facilitate the growth of established and emerging businesses.</p> <p>Council staff have received a number of enquiries regarding Stage 2 of the Red Hill Estate which will be progressed as appropriate.</p>	Ongoing commitment
3.1.2	Promote collaborative marketing initiatives through regular meetings between businesses and Council on both a formal and informal basis	Tourism and Economic Development Coordinator	During the reporting period, Council has continued to support local business through the Narrandera Business Group and directly to various businesses. Support has been provided to businesses currently establishing in Narrandera Shire, Through regular meetings with local industries, businesses and attending business group meetings Council continues to gain valuable insights into the needs and aspirations of local businesses. These interactions enable Council to develop targeted marketing and project initiatives, nurture protentional collaborations and create a supportive environment for business growth. Engaging with government agencies also assists in providing upskilling	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
			services, business health checks and identifying gaps in industry. Collaborative marketing initiatives also include our Tourism campaigns including Murrumbidgee Trails and Visit Riverina.	
3.1.3	Promotion of Narrandera Shire using our heritage buildings, culture, location, waterways, ecotourism also business and sporting facilities	Tourism and Economic Development Coordinator	The unique natural environment and the built environment of our Shire is promoted in almost all of Council's destination marketing material, ranging from printed brochures, website content, hard copy advertising campaigns, street banners, billboards, and social media posts. Narrandera Shire's assets are also promoted through joint ventures including Murrumbidgee Trails and Visit Riverina to increase overnight stays, increase local destination visitation, and offer day trips to bordering local government areas.	Progressing
3.1.4	Advocate and support the expansion of the Narrandera-Leeton Airport and increased business opportunities	Tourism and Economic Development Coordinator	<p>Council actively supported plans of the Australian Airline Pilot Academy (AAPA) to construct a satellite campus at the Narrandera - Leeton Airport, linked to its Wagga Wagga campus, to help increase AAPA's capacity to train commercial airline pilots. In late 2023, Council was advised that AAPA were no longer acting on these plans.</p> <p>Council resolved to not proceed with construction of a parallel taxiway due to the higher than expected construction costs.</p> <p>Council will continue to investigate other opportunities to grow the airport precinct - with the objective of generating employment and improved infrastructure to support broader regional economic development outcomes that are consistent with the activities of a regional airport facility.</p>	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
			Through the Economic Development Strategy 2024-2028 - Project 4.5 identifies the need to develop a Narrandera Airport Master Plan, focusing on commercialisation opportunities and investment priorities to support airport growth.	

Encourage new housing supply to meet the needs of the community

Action Code	Action	Responsible Position	Comment	Action Status
3.2.1	Actively seek and where possible, assist prospective developers to facilitate a mixed housing development that includes an independent living complex and affordable housing in Narrandera	Tourism and Economic Development Coordinator	Council has progressed discussions with a major housing provider to identify projects that will deliver more housing within the Shire. Council has also identified Council-owned land suitable for such a development. Council maintains open channels of communication with prospective developers and local real estate agents to help facilitate potential housing developments in Narrandera, including an independent living complex and affordable housing. Council actively supports this initiative as the benefits include: individuals of all ages and income levels having access to suitable affordable housing options; support for our elderly residents who prefer independent living with appropriate facilities; improved social cohesion; and enhanced diversity of our local community.	Ongoing commitment
3.2.2	Strategic land use planning for future housing, recreational, commercial and industrial needs	Deputy GM Infrastructure	The Narrandera Local Housing & Employment Zone Land Strategy was adopted by Council at the December 2022 Council meeting. The identified actions, with the planning proposals for the two identified Employment Zone Land areas now being undertaken.	Progressing
3.2.3	Continue to lobby NSW Government to resolve	General Manager	Almost every parcel of Crown Land in the Shire has had an Aboriginal Land Claim placed over it and there appears to	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
	Aboriginal Land Claims on lands suitable for potential development		be very little progress in having these Claims determined - this presents an ongoing challenge for not only Narrandera Shire Council but all NSW Local Government areas.	

OUR INFRASTRUCTURE

To have an improved and appropriately maintained road network

Action Code	Action	Responsible Position	Comment	Action Status
4.1.1	Submit funding applications to maximise opportunities to upgrade the local and regional road network	Works Manager	All funding streams eligible for Council to apply for in 2023-2024 were submitted for consideration with a summary of applications below. Council has applied for and awaiting notification of: \$129,693 AGRN 1030 Emergency Works (EW) \$215,797 AGRN 1034 Emergency Works (EW) \$405,063 AGRN 1034 Immediate Reconstruction Works (IRW) \$506,802 AGRN 1034 Essential Public Asset Reconstruction Works (EPA-RW) Council has applied for and was successful in receiving: \$3,976,990 Regional Emergency Road Repair Fund (RERRF).	Completed
4.1.2	Plan and undertake road maintenance and upgrades based on available funding	Works Manager	Council has completed 1.5 kilometres of sealed road rehabilitation (100% of scheduled works), 40.9 kilometres of scheduled gravel re-sheet works (115% of the years regular scheduled works), 495 kilometres of maintenance grading (119% of the years regular scheduled works), 15.4 kilometres of resealing (100% of the years regular scheduled works), 11.7 kilometres of shoulder widening (100% of the years regular scheduled works), replaced 2 bridges and constructed over 2 kilometres of new footpath. Included in these figures, Council has undertaken Essential Public Asset Reconstruction Works (EPA-RW) gravel re-sheet works of 9.9 kilometres of road network as part of Natural Disaster AGRN1001 (January 2022).	Completed

Action Code	Action	Responsible Position	Comment	Action Status
4.1.3	Strategic lobbying for the replacement or upgrade of the bridge across the main irrigation canal on Irrigation Way	Deputy GM Infrastructure	Council has had ongoing communication with Transport for NSW and the Local Member, but there is no commitment to improve the bridge at this stage. Confirmation has been received that there are no funds allocated or planned at this stage for any of the required works.	Ongoing commitment

Actively investigate opportunities to enhance our potable water quality

Action Code	Action	Responsible Position	Comment	Action Status
4.2.1	Implement the adopted Integrated Water Cycle Management Plan (IWCN)	Water Sewer Manager	Amendments to the Integrated Water Cycle Management Strategy IWCN are progressing. The scoping study of a new Water Treatment Plant is expected to be completed soon. Taste testing study was completed in December 2023, this involved pouring a different type of water into a cup with the participant rating the taste of each sample.	Progressing
4.2.2	Continue to address water quality issues within the potable water supply network	Water Sewer Manager	277 household water filters have been installed to date at the request of property owners. Replacement of water mains and hydrants to improve water quality and reliability has continued throughout the year. Funding for a new Water Treatment Plant was again sought under the National Water Grid Fund round 2, however Council was unsuccessful.	Progressing
4.2.3	Ensure that wastewater returned to the environment is in line with guidelines from relevant authorities	Water Sewer Manager	The Environment Protection Authority return for 2023-2024 was submitted and approved in April 2024. Treated effluent discharge to the environment during the reporting year had 2 incidents of exceeding the permissible levels.	Progressing
4.2.4	Keep the community informed of water supply matters and proposed	Communications Officer	The timeline has progressed with the scoping study moving to the next phase, where water taste testing events were held on Friday 15 December 2023. As part of this process	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
	infrastructure upgrades, encourage water customers to register and use the new water billing portal		content was created and distributed using social media, the website of Council, the Narrandera Argus - at the event there were many face to face discussions held with consumers and key staff. There are regular posts using social media about emergency water and sewer works or planned works where there may be disruption to service availability or traffic impediments.	

To improve, maintain and value-add to our essential public and recreational infrastructure

Action Code	Action	Responsible Position	Comment	Action Status
4.3.1	Undertake stages 1 & 1A of the Narrandera Business Centre Upgrade, including the implementation of improved stormwater drainage and seek funding for the additional stages of the project	Deputy GM Infrastructure	Report presented to the June 2023 Council meeting resulted in the deferring this this project, due to strong community objection. The detailed design of the drainage scheme is complete, with grant funding to be secured for these works. An annual improvement program has been developed in which ongoing small renewal projects will be undertaken.	Progressing
4.3.2	Through stakeholder consultation, in any project consider the diverse mobility needs of our community, consistent with the Disability Inclusion Action Plan	Projects and Assets Manager	Council staff are and will continue to undertake stakeholder consultation to determine the mobility needs of our community in accordance with the Disability Inclusion Action Plan.	Ongoing commitment
4.3.3	Through community consultation develop a	Open Space Recreation Manager	The updated Marie Bashir Park Masterplan has been developed to incorporate the previous Narrandera Park Masterplan also the inclusion of new facilities like the	Completed

Action Code	Action	Responsible Position	Comment	Action Status
	new masterplan for Marie Bashir Park		Destination & Discovery Hub and rejuvenated playground. Extensive consultation was undertaken for the new facilities within the park such as the pump track and inclusive play equipment.	
4.3.4	Through consultation with all user groups of Narrandera Shire sporting facilities, prioritise improvements for venues and seek funding to implement the improvements	Open Space Recreation Manager	Council staff are continuing to work with user groups to improve our sporting facilities - 3 new netball courts have been constructed in Barellan, spectator shelter areas constructed at both the Barellan and the Narrandera Sportsground precincts, an off-leash dog area has been built at the western boundary of Henry Mathieson Oval which is a fully fenced and gated area of land for the recreation needs of dogs (it is planned to install dog friendly play infrastructure soon).	Completed
4.3.5	Establish an off-leash companion animal area adjacent to Henry Mathieson Oval	Deputy GM Infrastructure	Construction of the off-leash area adjacent to the Henry Mathieson Oval has been completed - enhancements to the area will be undertaken when funds become available including shelters, tree plantings and dog related activity devices.	Completed
4.3.6	Source funding to improve vehicle parking at the Lake Talbot Water Park	Projects and Assets Manager	A detailed line marking layout has been completed with comments from the Lessee of the Lake Talbot Swimming Pool considered. Council staff are currently searching for suitable financial grant funding opportunities for this project.	Ongoing commitment

OUR CIVIC LEADERSHIP

Have a Council that provides leadership through actions and effective communication

Action Code	Action	Responsible Position	Comment	Action Status
5.1.1	Manage the functions of ARIC also the schedule of Internal Audits and Service Reviews.	Governance & Engagement Manager	The Audit, Risk and Improvement Committee (ARIC) continues to progress to conformance with the guidelines for the management of ARIC released by the Office of Local Government mid December 2022. The ARIC have adopted the Terms of Reference and Internal Audit Charter and have appointed Mr Stuart Todd as the 3rd independent member. Since the last update, the National Audits Group has continued in its capacity of Internal Auditor finalising 2 audits being Personnel Succession Planning/Attraction also Corporate Governance Framework - the other 2 internal audits for Community Transport and Treasury Functions - Investments are progressing.	Progressing
5.1.2	Support ethical, transparent and accountable corporate governance	Governance & Engagement Manager	Good governance promotes public confidence and is paramount to service delivery and the economic and efficient use of public money. Governance is the high-level processes and behaviours that ensure an organisation performs by achieving its intended purpose, complies with relevant laws, codes and directions while meeting community expectations of probity, accountability and transparency. Council achieves this in many ways - the most visible is the Council business paper also live streaming of non-confidential Council meetings to the community. The overarching document of Council is the Community Strategic Plan which is supported by key documents like the Delivery Program containing the strategies, actions and targets of Council which is reported to both Council and the community every 6 months - the report for 1 January 2024 to 30 June 2024 will be presented	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
			to Council in August 2024 and published to the community using the website of Council.	
5.1.3	Gauge customer and resident satisfaction with services and operations	Governance & Engagement Manager	Using the 2021 Community Survey as a basis, during the reporting year Council made significant progress in addressing the 3rd largest performance gap analysis (importance v satisfaction) by developing and recently adopting a contemporary Economic Development Strategy - similarly Council is looking to meet demand by expanding the Red Hill Industrial Estate west from the current precinct. Council also continues to address the 4th largest performance gap analysis of transparency by continuing to use the skills of the Communication Officer to engage with the community through social media platforms and traditional print media such as the local newspaper and a monthly newsletter.	Progressing
5.1.4	Report on compliance with the financial performance measures within the annual financial statements	Deputy GM Corporate & Community	The Auditor General NSW contractors RSD Audit are currently working with staff to finalise the 2023-2024 Financial Statements - the draft statements will be first presented to the Audit, Risk and Improvement Committee on Monday 19 August 2024 with a recommendation that Council refer the accounts for formal audit. For the 2022-2023 Financial Statements, the Auditor General NSW conducted the audit of Council's Annual Financial Statements expressing an unmodified opinion on the General Purpose Financial Statements on 18th September 2023.	Completed
5.1.5	Continue strategic advocacy for the strengthening of the Shire centres of learning	General Manager	Council provides funding for the annual academic and citizenship awards at all schools within the Shire and continues to advocate for improved education systems for	Ongoing commitment

Action Code	Action	Responsible Position	Comment	Action Status
			residents. Opportunities are provided for school students to undertake work experience and training at the Council.	
5.1.6	Continue strategic advocacy for the improvement of telecommunication networks across the Shire	General Manager	Following a number of meetings with Telstra a community telecommunications plan has been developed. The 5G installation is proceeding with the 3G network expected to be turned off during the latter part of 2024. Field Solutions Holdings Ltd (FSG) have secured a site at Grong Grong for the construction of a tower and negotiations continue in relation to Kamarah.	Ongoing commitment
5.1.7	Make representations to both Federal and State Government agencies to determine the feasibility of the Lake Mejum and Lake Coolah concept	General Manager	Council is awaiting the release of the final version of the Murrumbidgee River Strategy, unfortunately the Lake Coolah project had been removed from the long list of projects in the draft document placed on exhibition however lobbying will continue.	Ongoing commitment
5.1.8	Ensure that workforce policies remain current in a changing environment	Human Resources Manager	The Human Resources team continues to review and update policies as time permits. A number of policies while not necessarily due for review will need to be revised and redevelopment to ensure they are in place prior to the new PULSE modules going live as part of the Councils implementation of the new Enterprise Management System. Efforts will be concentrated on consolidating policy where possible and updating others by the end of the 2024-2025 financial year.	Progressing
5.1.9	Maintain the connection with Price Waterhouse Cooper to complete the LG Performance Excellence Program on an annual basis	Human Resources Manager	Council has participated in the Price Waterhouse Cooper survey each year since 2017. This is a very extensive survey and the information sought is from across most of the operations of Council. The LG Performance Excellence Program was last completed in 2023. Unfortunately, Price	Completed

Action Code	Action	Responsible Position	Comment	Action Status
			Waterhouse Cooper have advised that they have discontinued this reporting.	
5.1.10	Ensure our workforce is well trained and meets the needs of the organisation now and into the future with succession planning for key roles within the organisation	Human Resources Manager	Council continues to actively encourage employees to undertake external training or embark on tertiary studies to gain accredited qualifications. Council also looks to provide either internally or externally relevant training or short courses to employees as necessary to comply with legislative changes or to refresh and build on skills already acquired. At the present time 14 employees continue with external study at Certificate II level or higher; during the reporting period 7 employees gained their qualification. Succession planning is a requirement of the Workforce Strategic Plan, opportunities for secondment and short-term higher duties are also provided to employees where and when possible, this process assists in enhancing employee's employment prospects. Council currently has 4 employees who are undertaking secondments.	Ongoing commitment
5.1.11	Recognise the achievements of the Council workforce	Human Resources Manager	Council continues to recognise and celebrate the achievements of employees; this is an ongoing commitment has been in place for many years. The function allows employees to come together and not only celebrate the achievements of their colleagues but to network with others that have the same goals and values. The function is an ideal opportunity to inform attendees of important issues affecting them and the workplace. The 2023 employee function trialed a new format which was suggested by employees - the function was held over the lunch period with lunch provided. It is yet to be decided if this format will continue for the 2024 event. The 2024 function will be held during November.	Completed

Action Code	Action	Responsible Position	Comment	Action Status
5.1.12	Maintain an Information Technology Strategy that meets the needs of the organisation, is fit for purpose and provides best value for money	Information Technology Manager	The current Information Management Strategy is referenced each year for the budget preparation process. Information Technology staff have completed staff consultation for the next strategy update which will be completed by the end of 2024.	Progressing
5.1.13	Actively protect the organisation from cyber threats such as spear phishing emails and unauthorised access to the network	Information Technology Manager	All staff and Councillors have completed mandatory cyber security training in the last 6 months. Staff and councillors are informed weekly of any threats discovered by the Information Technology (IT) section or alerted to Council by Cyber Security NSW. IT are providing 6 monthly reports to the Executive Leadership Team of recorded Cyber Incidents at Council. IT staff have created a Mandatory Data Breach Policy and Response Plan as required by recent changes to the Privacy and Personal Information Protection Act, 1998.	Ongoing commitment
5.1.14	Monitor the availability of Federal and State funding grants payable to Council	Finance Manager	Council has developed a centralised register that records grant applications and from where the funding is being sourced. Should the funding be successful then other information is required such as the date and the amount of the funding received, the proposed date of acquittal as well as the actual date of acquittal. The centralised register also provides other essential financial information including the amount received, amount expended and remaining funds of the grant as well as if a contract liability or contract asset exists.	Progressing
5.1.15	Maximise the revenue streams of Council	Finance Manager	Council's Revenue Officer closely monitors property arrears and manages these cases in accordance with established policies and procedures. Arrears statistics are reported to Council monthly along with details on the number of assessments being managed by Council's debt recovery	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
			agency. Throughout the year assessments are monitored for rateability i.e., rateable to non-rateable and non-rateable to rateable. The Finance Manager regularly reviews financial investments in accordance with the Investment Policy and a report detailing the invested monies of Council is presented to each Council meeting - this report details all transactions that have taken place within the preceding month and gives a snapshot of the portfolio and credit limits to make sure that Council remains within the prescribed amount allowed for each financial institution.	
5.1.16	Provide a summary of ranger activities, including the number of dogs and cats registered in accordance with the Companion Animals Act 1998	Deputy GM Infrastructure	Companion Animal statistics reported to each Council meeting. Community awareness campaigns were promoted during the year.	Ongoing commitment
5.1.17	Provide a summary of Development Applications received and assessed	Deputy GM Infrastructure	Development activity report and statical data provided to each Council meeting. During the 23-24 year Council determined 48 development application with the total development cost of \$10,938,445. It is noted that the average assessment time was 20 days, which was the fastest in NSW.	Ongoing commitment
5.1.18	Maintain an up to date Asset Management Strategy and supporting Asset Management Plans which are reflected within the 10 year capital works program.	Projects and Assets Manager	Staff are currently undertaking activities to implement a new asset management system, which will assist with the improvement of long term renewal and maintenance planning.	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
5.1.19	Investigate solutions that will assist in the financial stability of Narrandera Shire Council to undertake major capital expenditure such as a Special Rate Variation (SRV). A SRV would enable the commencement of the major capital works project - Narrandera CBD stormwater infrastructure duplication project.	General Manager	The major capital project being the Narrandera Stormwater Infrastructure project cannot be commenced until the second phase of the SV is levied in 2025-2026 financial year also a successful grant application outcome for the bulk of the funding.	Progressing

Promote a community spirit that encourages volunteerism and values effective partnerships

Action Code	Action	Responsible Position	Comment	Action Status
5.2.1	Through energised Advisory Committees seek input for the improvement of facilities and services under their management	Community Development (including Library) Manager	The Parkside Museum S.355 Committee has made great strides in improving and reinvigorating the Museum through hard work and some strategic grant funding. Over the last 6 months the final works in the 'Old is New-New is Old' program have been completed with the installation of screens allowing visitors to view the various aspects of the project. Funding under the 'Lights on Doors Open program' has been received which, along with volunteer committee labour, will facilitate a clean-up and revamp of the front yard of the Museum increasing visibility and improving street appeal. The Arts and Cultural Committee is working to promote the Arts Centre while the Bettering Barellan and Grong Grong Community Committees are committed to their	Progressing

Action Code	Action	Responsible Position	Comment	Action Status
			respective villages. Representatives of the Railway Facility Management Committee work in a volunteer capacity to keep the station building operating for passengers, prior to new arrangements with NSW Trains being put in place.	
5.2.2	Encourage volunteerism within Council operations and across the Shire where possible with recognition of volunteers at key times such as 'National Volunteer Week'	Community Development (including Library) Manager	Volunteer numbers and hours remain high at the Narrandera Shire Library, Parkside Museum and Community Transport. A dedicated group of volunteers also remain involved in Council S.355 and Advisory committees. Narrandera is also fortunate to have a number of active and involved Service organisation and community groups who support a range of community activities and causes. Traditional Service organisations such as Rotary, the CWA and Lions are joined by Arts focused organisations such as NACNET and the With One Voice Community Choir to provide the Community with options to come together. Nominated Community volunteers have again been honoured with inclusion on the NSW Hidden Treasures Honour Roll.	Progressing

NARRANDERA SHIRE COUNCIL

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www.narrandera.nsw.gov.au



<https://www.facebook.com/NarranderaShire/>



<https://www.instagram.com/narranderashirecouncil/>



<https://www.linkedin.com/company/narrandera-shire-council/>

HOURS OF OPERATION OF COUNCIL'S ADMINISTRATION CENTRE

Enquiries: 9am to 4.30pm


Cashier: 9am to 4pm



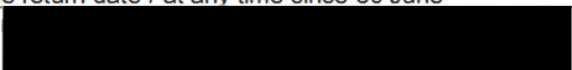




Disclosures by Councillors and Designated Persons Return



DISCLOSURE OF PECUNIARY INTERESTS AND OTHER MATTERS	
by	CR JENNY CLARKE
as at	30 June 2024
in respect of the period from	30 June 2023 to 30 June 2024
Signature	
Date	4 th July 2024

Insert additional lines in the table below, if necessary

A. Real property	
Street address of each parcel of real property in which I had an interest - at the return date / at any time since 30 June	Nature of Interest
 NARRANDERA NSW 2700.	OWNER
 NARRANDERA	OWNER
 NARRANDERA	OWNER

B. Sources of income		
<p>1</p> <ul style="list-style-type: none"> Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June: Sources of income I received from an occupation at any time since 30 June: 		
Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
Councillor Part Pension Rent	Narrandera Shire Councillor Rental Property	
<p>2</p> <ul style="list-style-type: none"> Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June: Sources of income I received from a trust during the return period: 		
Name and address of settlor		Name and address of trustee
NIL		NIL

<p>3</p> <ul style="list-style-type: none"> Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June: Sources of other income I received at any time since 30 June:
<p>Include description sufficient to identify the person from whom, or the circumstances in which, that income was received</p>

C. Gifts	
Description of each gift I received at any time since 30 June	Name and address of donor
<p>NIL</p>	

D. Contributions to travel		
Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
<p>NIL</p>		

E. Interests and positions in corporations			
Name and address of each corporation in which I had an interest or held a position - at the return date / at any time since 30 June	Nature of interest (if any)	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
<p>NIL</p>			

F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)☐ Yes☒ No**G. Positions in trade unions and professional or business associations**

Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) - at the return date / at any time since 30 June

Description of position

NIL

H. Debts

Name and address of each person to whom I was liable to pay any debt - at the return date / at any time since 30 June

NIL

I. Dispositions of property

1 Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

NIL

2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

NIL

J. Discretionary disclosures

NIL



Disclosures by Councillors and Designated Persons Return



DISCLOSURE OF PECUNIARY INTERESTS AND OTHER MATTERS	
by	PETER C DAWSON
as at	30 June 2024
in respect of the period from	30 June 2023 to 30 June 2024
Signature	[REDACTED]
Date	16.7.2024

Insert additional lines in the table below, if necessary

A. Real property	
Street address of each parcel of real property in which I had an interest - at the return date / at any time since 30 June	Nature of Interest
[REDACTED]	Owner 502 Owner 502

B. Sources of income		
1 • Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June: • Sources of income I received from an occupation at any time since 30 June:		
Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
Councillor RENTAL	Narrandera Shire Council 49A ACACIA AV LEEETON 2 PATERSON PL NARRANDERA	SELF PC&D DAWSON PC&D DAWSON INVESTMENT P/L
2 • Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June: • Sources of income I received from a trust during the return period:		
Name and address of settlor	Name and address of trustee	
2 PATERSON PL NARRANDERA DISTRIBUTION MAGG OSBORNE (ACCOUNTANT) PO BOX 101 COBRAM VIC 3644	69 Victoria Av Narrandera PC&D INVESTMENTS PTY LTD as Trustee PETER DAWSON FAMILY TRUST	

3	<ul style="list-style-type: none"> Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June: Sources of other income I received at any time since 30 June:
Include description sufficient to identify the person from whom, or the circumstances in which, that income was received	
<p>Rental Income - Council Duties</p>	

C. Gifts	
Description of each gift I received at any time since 30 June	Name and address of donor
Nil	

D. Contributions to travel		
Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
Nil		

E. Interests and positions in corporations			
Name and address of each corporation in which I had an interest or held a position - at the return date / at any time since 30 June	Nature of interest (if any)	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
<p>PC & D Investments Pty Ltd - Atf Peter Dawson Family Trust</p>	Director		

F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)

☐ Yes ☒ No

G. Positions in trade unions and professional or business associations

Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) - at the return date / at any time since 30 June	Description of position
	N/A

H. Debts

Name and address of each person to whom I was liable to pay any debt - at the return date / at any time since 30 June

N/A

I. Dispositions of property

1 Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

N/A

2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

N/A

J. Discretionary disclosures

N/A



Disclosures by Councillors and Designated Persons Return



DISCLOSURE OF PECUNIARY INTERESTS AND OTHER MATTERS	
by	NEVILLE KSCHENKA.
as at	30 June 2024
in respect of the period from	30 June 2023 to 30 June 2024
Signature	[REDACTED]
Date	12/7/2024

Insert additional lines in the table below, if necessary

A. Real property		
Street address of each parcel of real property in which I had an interest - at the return date / at any time since 30 June	Nature of Interest	
[REDACTED]	OWNER & RESIDENCE	
[REDACTED] NARRANDERA.	OWNER PLACE OF BUSINESS & LANDLORD.	
[REDACTED] NARRANDERA.	OWNER & LANDLORD	
[REDACTED] 17/2680	TENANT & PLACE OF BUSI.	
B. Sources of income		
1. Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June: 2. Sources of income I received from an occupation at any time since 30 June:		
Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
RETAILER LANDLORD	COMPANY DIRECTOR & MANAGER. CUSTOM MUSIC PTY LTD. 153 - 155 EAST ST NARRANDERA.	CUSTOM MUSIC
COUNCILLOR (MAYOR)	NARRANDERA SHIRE COUNCIL 141 EAST ST NARRANDERA.	
2. Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June: 3. Sources of income I received from a trust during the return period:		
Name and address of settlor	Name and address of trustee	
N/A.		

3	<ul style="list-style-type: none"> Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June: Sources of other income I received at any time since 30 June:
Include description sufficient to identify the person from whom, or the circumstances in which, that income was received	
nil	

C. Gifts	
Description of each gift I received at any time since 30 June	Name and address of donor
nil	

D. Contributions to travel		
Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
Nil.		

E. Interests and positions in corporations			
Name and address of each corporation in which I had an interest or held a position - at the return date / at any time since 30 June	Nature of interest (if any)	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
CUSTOM MUSIC PTY LTD.	SHARE HOLDER	MANAGING DIRECTOR	RETAILER OF MUSICAL INSTRUMENTS & P.A. EQUIPMENT

F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)☐ Yes☒ No**G. Positions in trade unions and professional or business associations**

Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) - at the return date / at any time since 30 June

Description of position

nil

H. Debts

Name and address of each person to whom I was liable to pay any debt - at the return date / at any time since 30 June

NATIONAL AUSTRALIA BANK.

I. Dispositions of property

- 1 Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

nil

- 2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

nil

J. Discretionary disclosures

nil



Disclosures by Councillors and Designated Persons Return



DISCLOSURE OF PECUNIARY INTERESTS AND OTHER MATTERS	
by	CAMERON JAMES LANDER
as at	30 June 2024
in respect of the period from	30 June 2023 to 30 June 2024
Signature	[REDACTED]
Date	16 JULY 2024

Insert additional lines in the table below, if necessary

A. Real property	
Street address of each parcel of real property in which I had an interest - at the return date / at any time since 30 June	Nature of Interest
[REDACTED] NARRANDERA NSW 2700	HOME OWNER JOINT

B. Sources of income		
1 • Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June: • Sources of income I received from an occupation at any time since 30 June:		
Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
COUNCILLOR SECRETARY-MANAGER (HONORARY)	NARRANDERA SHIRE COUNCIL NARRANDERA BOWLING & REC CLUB	
2 • Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June: • Sources of income I received from a trust during the return period:		
Name and address of settlor		Name and address of trustee
N/A		

3	<ul style="list-style-type: none"> Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June: Sources of other income I received at any time since 30 June:
Include description sufficient to identify the person from whom, or the circumstances in which, that income was received	
COMMONWEALTH SUPERANNUATION PENSION	

C. Gifts	
Description of each gift I received at any time since 30 June	Name and address of donor
N/A	

D. Contributions to travel		
Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
NARRANDERA SHIRE COUNCIL	12-14.11.24	NSW

E. Interests and positions in corporations			
Name and address of each corporation in which I had an interest or held a position - at the return date / at any time since 30 June	Nature of interest (if any)	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
Narrandera Bowling & Recreation Club Inc	Member	Secretary - Manager (honorary)	
Narrandera Community & Friends Inc	Member (non-financial)	Secretary	

F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)

☐ Yes ☒ No

G. Positions in trade unions and professional or business associations

Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) - at the return date / at any time since 30 June	Description of position
N/A	

H. Debts

Name and address of each person to whom I was liable to pay any debt - at the return date / at any time since 30 June

N/A

I. Dispositions of property

1 Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

N/A

2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

N/A


J. Discretionary disclosures

N/A





Disclosures by Councillors and Designated Persons Return



DISCLOSURE OF PECUNIARY INTERESTS AND OTHER MATTERS	
by	Cr Tracey Lewis.
as at	30 June 2024
in respect of the period from	30 June 2023 to 30 June 2024
Signature	
Date	18.7.23.

Insert additional lines in the table below, if necessary

A. Real property	
Street address of each parcel of real property in which I had an interest - at the return date / at any time since 30 June	Nature of Interest
 N'Deva NSW 2700	owned.

B. Sources of income		
1 • Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June: • Sources of income I received from an occupation at any time since 30 June:		
Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
Hairstyler & cafe owner.	 Narrander	Tracey Lewis.
2 • Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June: • Sources of income I received from a trust during the return period:		
Name and address of settlor		Name and address of trustee
NIL		NIL.

<p>3</p> <ul style="list-style-type: none"> Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June: Sources of other income I received at any time since 30 June:
<p>Include description sufficient to identify the person from whom, or the circumstances in which, that income was received</p>
<p>NIL.</p>

C. Gifts	
Description of each gift I received at any time since 30 June	Name and address of donor
<p>NIL.</p>	

D. Contributions to travel		
Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
<p>NIL.</p>		

E. Interests and positions in corporations			
Name and address of each corporation in which I had an interest or held a position - at the return date / at any time since 30 June	Nature of interest (if any)	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
<p>NIL.</p>			

F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)
☐ Yes

☒ No

G. Positions in trade unions and professional or business associations

Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) - at the return date / at any time since 30 June	Description of position
NIL.	

H. Debts

Name and address of each person to whom I was liable to pay any debt - at the return date / at any time since 30 June

Pepper Home loan.
Naurandera Shire Council.
Silver Chef.

I. Dispositions of property

1 Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

NIL.

2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

NIL

J. Discretionary disclosures

NIL



Disclosures by Councillors and Designated Persons Return



DISCLOSURE OF PECUNIARY INTERESTS AND OTHER MATTERS	
by	Broden Lyons
as at	30 June 2024 [Redacted], Narrandera, NSW, 2700.
in respect of the period from	30 June 2023 to 30 June 2024
Signature	[Redacted]
Date	16/7/24

Insert additional lines in the table below, if necessary

A. Real property	
Street address of each parcel of real property in which I had an interest - at the return date / at any time since 30 June	Nature of Interest
NIL	NIL

B. Sources of income		
<p>1</p> <ul style="list-style-type: none"> Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June: Sources of income I received from an occupation at any time since 30 June: 		
Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
AEO	Narrandera High School	
<p>2</p> <ul style="list-style-type: none"> Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June: Sources of income I received from a trust during the return period: 		
Name and address of settlor		Name and address of trustee
NIL		NIL

3	<ul style="list-style-type: none"> Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June: Sources of other income I received at any time since 30 June:
Include description sufficient to identify the person from whom, or the circumstances in which, that income was received	
AEO - Narrandera High School	

C. Gifts	
Description of each gift I received at any time since 30 June	Name and address of donor
NIL	NIL

D. Contributions to travel		
Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
NIL	NIL	NIL

E. Interests and positions in corporations			
Name and address of each corporation in which I had an interest or held a position - at the return date / at any time since 30 June	Nature of interest (if any)	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
NIL	NIL	NIL	NIL

F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)☐ Yes☒ No**G. Positions in trade unions and professional or business associations**

Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) - at the return date / at any time since 30 June

Description of position

NIL

NIL

H. Debts

Name and address of each person to whom I was liable to pay any debt - at the return date / at any time since 30 June

Commonwealth Bank loan - Car

I. Dispositions of property

1 Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

NIL

2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

NIL

J. Discretionary disclosures

NIL



Disclosures by Councillors and Designated Persons Return



DISCLOSURE OF PECUNIARY INTERESTS AND OTHER MATTERS	
by	<i>Kevin Mori</i>
as at	30 June 2024
in respect of the period from	30 June 2023 to 30 June 2024
Signature	[REDACTED]
Date	<i>4/7/24</i>

Insert additional lines in the table below, if necessary

A. Real property	
Street address of each parcel of real property in which I had an interest - at the return date / at any time since 30 June	Nature of Interest
<i>NA</i>	

B. Sources of income		
1 • Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June: • Sources of income I received from an occupation at any time since 30 June:		
Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
<i>NA</i>		
2 • Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June: • Sources of income I received from a trust during the return period:		
Name and address of settlor	Name and address of trustee	
<i>NA</i>	<i>NA</i>	

3	<ul style="list-style-type: none"> Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June: Sources of other income I received at any time since 30 June:
Include description sufficient to identify the person from whom, or the circumstances in which, that income was received	
NA	

C. Gifts	
Description of each gift I received at any time since 30 June	Name and address of donor
NA	

D. Contributions to travel		
Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
NA		

E. Interests and positions in corporations			
Name and address of each corporation in which I had an interest or held a position - at the return date / at any time since 30 June	Nature of interest (if any)	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
NA			

F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)

☐ Yes ☒ No

G. Positions in trade unions and professional or business associations

Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) - at the return date / at any time since 30 June

Description of position

NA

H. Debts

Name and address of each person to whom I was liable to pay any debt - at the return date / at any time since 30 June

NA

I. Dispositions of property

1 Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

NA

2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

J. Discretionary disclosures

NA

Cr Payne



Disclosures by Councillors and Designated Persons Return



DISCLOSURE OF PECUNIARY INTERESTS AND OTHER MATTERS	
by	COUNCILLOR NARELLE PAYNE
as at	30 June 2024
in respect of the period from	30 June 2023 to 30 June 2024
Signature	[REDACTED]
Date	4TH JULY

Insert additional lines in the table below, if necessary

A. Real property	
Street address of each parcel of real property in which I had an interest - at the return date / at any time since 30 June	Nature of Interest
<div style="background-color: black; width: 100px; height: 20px; margin-bottom: 5px;"></div> NARRANDERA 2700 NSW	OWNER

B. Sources of income		
1 • Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June: • Sources of income I received from an occupation at any time since 30 June:		
Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
N/A	N/A	N/A
2 • Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June: • Sources of income I received from a trust during the return period:		
Name and address of settlor		Name and address of trustee
N/A		N/A

<p>3</p> <ul style="list-style-type: none"> Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June: Sources of other income I received at any time since 30 June:
<p>Include description sufficient to identify the person from whom, or the circumstances in which, that income was received</p>
<p>SEE ATTACHED SHEET</p>

C. Gifts	
Description of each gift I received at any time since 30 June	Name and address of donor
NIL	N/A

D. Contributions to travel		
Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
NIL	N/A	N/A

E. Interests and positions in corporations			
Name and address of each corporation in which I had an interest or held a position - at the return date / at any time since 30 June	Nature of interest (if any)	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
NIL	N/A	N/A	N/A

F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)

☐ Yes ☒ No

G. Positions in trade unions and professional or business associations

Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) - at the return date / at any time since 30 June	Description of position
NIL	N/A

H. Debts

Name and address of each person to whom I was liable to pay any debt - at the return date / at any time since 30 June

CREDIT CARD
NATIONAL AUSTRALIA BANK
EAST STREET NARRANDERA 2700 NSW

I. Dispositions of property

1 Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

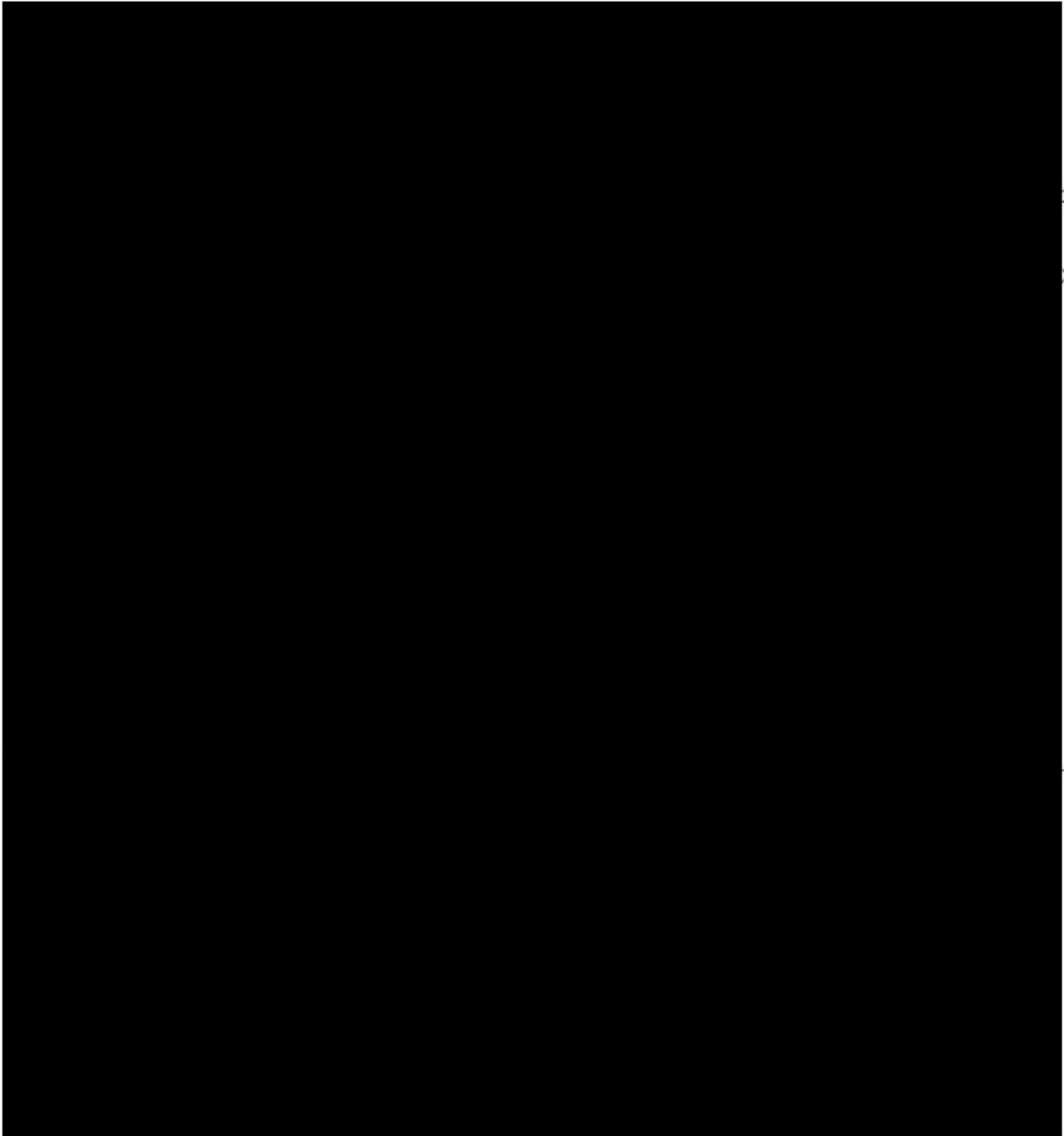
NONE

2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

NONE

J. Discretionary disclosures

PARENTS / GUARDIANS of Tutored students






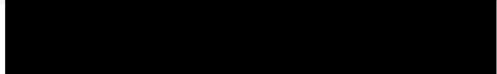

Sue Ruffles.
16/7/24

Disclosures by Councillors and Designated Persons Return



DISCLOSURE OF PECUNIARY INTERESTS AND OTHER MATTERS		
by	Susan Ruffles.	
as at	30 June 2024	
in respect of the period from	30 June 2023	to 30 June 2024
Signature		
Date	16.7.24	

Insert additional lines in the table below, if necessary

A. Real property	
Street address of each parcel of real property in which I had an interest - at the return date / at any time since 30 June	Nature of Interest
 , Narrandera	Residential rental property
 , Narrandera	Not owned by me but my residence.

B. Sources of income		
1 • Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June: • Sources of income I received from an occupation at any time since 30 June:		
Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
NSW Department of Education	NSW Department of Education	N/A
2 • Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June: • Sources of income I received from a trust during the return period:		
Name and address of settlor		Name and address of trustee
NIL		NIL

3	<ul style="list-style-type: none"> Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June: Sources of other income I received at any time since 30 June:
Include description sufficient to identify the person from whom, or the circumstances in which, that income was received	
Rent from property [REDACTED], Narrandera	

C. Gifts	
Description of each gift I received at any time since 30 June	Name and address of donor
NIL	NIL

D. Contributions to travel		
Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
NIL	NIL	NIL

E. Interests and positions in corporations			
Name and address of each corporation in which I had an interest or held a position - at the return date / at any time since 30 June	Nature of interest (if any)	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
NIL	NIL	NIL	NIL

F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)	
<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

G. Positions in trade unions and professional or business associations	
Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) - at the return date / at any time since 30 June	Description of position
NIL	NIL

H. Debts
Name and address of each person to whom I was liable to pay any debt - at the return date / at any time since 30 June
N/A

I. Dispositions of property
1 Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time
N/A
2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property
N/A


J. Discretionary disclosures
N/A

CiM.



Disclosures by Councillors and Designated Persons Return



DISCLOSURE OF PECUNIARY INTERESTS AND OTHER MATTERS		
by	<i>GEORGE COWAN</i>	
as at	30 June 2024	
in respect of the period from	30 June 2023	to 30 June 2024
Signature		
Date	<i>12/12/24</i>	

Insert additional lines in the table below, if necessary

A. Real property	
Street address of each parcel of real property in which I had an interest - at the return date / at any time since 30 June	Nature of Interest
<i>NIL</i>	

B. Sources of income		
1 • Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June: • Sources of income I received from an occupation at any time since 30 June:		
Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
<i>MANAGER</i>	<i>NARRANDERRA SHIRE COUNCIL</i>	<i>N/A.</i>
2 • Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June: • Sources of income I received from a trust during the return period:		
Name and address of settlor	Name and address of trustee	
<i>NIL</i>		

3	<ul style="list-style-type: none"> Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June: Sources of other income I received at any time since 30 June:
Include description sufficient to identify the person from whom, or the circumstances in which, that income was received	
NIL	

C. Gifts	
Description of each gift I received at any time since 30 June	Name and address of donor
NIL	

D. Contributions to travel		
Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
NIL		

E. Interests and positions in corporations			
Name and address of each corporation in which I had an interest or held a position - at the return date / at any time since 30 June	Nature of interest (if any)	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
NIL			

F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)☐ Yes☒ No**G. Positions in trade unions and professional or business associations**

Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) - at the return date / at any time since 30 June

Description of position

NIL

H. Debts

Name and address of each person to whom I was liable to pay any debt - at the return date / at any time since 30 June

NIL

I. Dispositions of property

1 Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

NIL

2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

NIL

J. Discretionary disclosures


NIL




Martin Hiscox

Disclosures by Councillors and Designated Persons Return



DISCLOSURE OF PECUNIARY INTERESTS AND OTHER MATTERS	
by	<i>Martin Hiscox</i>
as at	30 June 2024
in respect of the period from	30 June 2023 to 30 June 2024
Signature	
Date	<i>12/7/2024</i>

Insert additional lines in the table below, if necessary

A. Real property	
Street address of each parcel of real property in which I had an interest - at the return date / at any time since 30 June	Nature of Interest
 <i>NSW</i>	<i>Joint ownership with spouse.</i>

B. Sources of income		
1 • Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June: • Sources of income I received from an occupation at any time since 30 June:		
Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
<i>Deputy General Manager NSC</i>	<i>Narrandera Shire Council. East St Narrandera 2700</i>	<i>—</i>
2 • Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June: • Sources of income I received from a trust during the return period:		
Name and address of settlor		Name and address of trustee
<i>N/A</i>		

3	<ul style="list-style-type: none"> Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June: Sources of other income I received at any time since 30 June:
Include description sufficient to identify the person from whom, or the circumstances in which, that income was received	
Interest on deposits and dividends from listed companies.	

C. Gifts	
Description of each gift I received at any time since 30 June	Name and address of donor
N/A	

D. Contributions to travel		
Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
N/A		

E. Interests and positions in corporations			
Name and address of each corporation in which I had an interest or held a position - at the return date / at any time since 30 June	Nature of interest (if any)	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
N/A			

F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)☐ Yes☒ No**G. Positions in trade unions and professional or business associations**

Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) - at the return date / at any time since 30 June

Description of position

N/A

H. Debts

Name and address of each person to whom I was liable to pay any debt - at the return date / at any time since 30 June

N/A

I. Dispositions of property

1 Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

N/A

2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

N/A

J. Discretionary disclosures


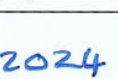
N/A

Shane Wilson.




Disclosures by Councillors and Designated Persons Return



DISCLOSURE OF PECUNIARY INTERESTS AND OTHER MATTERS	
by	Shane Wilson
as at	30 June 2024
in respect of the period from	1 July 2023  to 30 June 2024
Signature	
Date	08/07/2024

Insert additional lines in the table below, if necessary

A. Real property	
Street address of each parcel of real property in which I had an interest - at the return date / at any time since 30 June	Nature of Interest
	Tenant

B. Sources of income		
1 • Sources of income I reasonably expect to receive from an occupation in the period commencing on the first day after the return date and ending on the following 30 June: • Sources of income I received from an occupation at any time since 30 June:		
Description of occupation	Name and address of employer or description of office held (if applicable)	Name under which partnership conducted (if applicable)
Deputy CM	Narrandera Shire Council	Employee
2 • Sources of income I reasonably expect to receive from a trust in the period commencing on the first day after the return date and ending on the following 30 June: • Sources of income I received from a trust during the return period:		
Name and address of settlor	Name and address of trustee	
NIL		

3	<ul style="list-style-type: none"> Sources of other income I reasonably expect to receive in the period commencing on the first day after the return date and ending on the following 30 June: Sources of other income I received at any time since 30 June:
Include description sufficient to identify the person from whom, or the circumstances in which, that income was received	
NIL	

C. Gifts	
Description of each gift I received at any time since 30 June	Name and address of donor
NIL	

D. Contributions to travel		
Name and address of each person who made any financial or other contribution to any travel undertaken by me at any time since 30 June	Dates on which travel was undertaken	Name of States, Territories of the Commonwealth and overseas countries in which travel was undertaken
NIL		

E. Interests and positions in corporations			
Name and address of each corporation in which I had an interest or held a position - at the return date / at any time since 30 June	Nature of interest (if any)	Description of position (if any)	Description of principal objects (if any) of corporation (except in case of listed company)
NIL			

F. Were you a property developer or a close associate of a property developer on the return date? (Y/N)

☐ Yes ☒ No

G. Positions in trade unions and professional or business associations

Name of each trade union and each professional or business association in which I held any position (whether remunerated or not) - at the return date / at any time since 30 June	Description of position
NIL	

H. Debts

Name and address of each person to whom I was liable to pay any debt - at the return date / at any time since 30 June

Society One - Sydney
Citi bank - Sydney

NAB - Sydney

I. Dispositions of property

1 Particulars of each disposition of real property by me (including the street address of the affected property) at any time since 30 June as a result of which I retained, either wholly or in part, the use and benefit of the property or the right to re-acquire the property at a later time

NIL

2 Particulars of each disposition of property to a person by any other person under arrangements made by me (including the street address of the affected property), being dispositions made at any time since 30 June, as a result of which I obtained, either wholly or in part, the use and benefit of the property

NIL

J. Discretionary disclosures

NIL